

表3-7. 全國賦稅實徵淨額(累計)－按地區別分

102年 1 - 7月

單位：新臺幣百萬元

| 地 區 別      | 總 計<br>Grand Total | 國 稅            |                          |   |                                   |                     |
|------------|--------------------|----------------|--------------------------|---|-----------------------------------|---------------------|
|            |                    | 合 計<br>Total   | 關 稅<br>Customs<br>Duties | 營稅事業<br>所得稅<br>Profit-seeking<br>Enterprise<br>Income Tax | 綜合所得稅<br>Individual<br>Income Tax | 遺 產 稅<br>Estate Tax |
| <b>總 計</b> | <b>1,129,178</b>   | <b>894,975</b> | <b>53,692</b>            | <b>217,052</b>  | <b>256,122</b>                    | <b>7,613</b>        |
| 新 北 市      | 128,659            | 88,699         | -                        | 28,916  | 30,729                            | 1,395               |
| 臺 北 市      | 403,363            | 357,759        | -                        | 84,206  | 134,552                           | 2,783               |
| 臺 中 市      | 91,150             | 60,972         | -                        | 19,131  | 15,418                            | 677                 |
| 臺 南 市      | 41,834             | 28,051         | -                        | 8,105   | 8,725                             | 284                 |
| 高 雄 市      | 90,776             | 67,416         | -                        | 13,492  | 14,358                            | 934                 |
| 宜 蘭 縣      | 7,719              | 3,996          | -                        | 537   | 953                               | 70                  |
| 桃 園 縣      | 105,442            | 82,613         | -                        | 19,251  | 17,131                            | 463                 |
| 新 竹 縣      | 26,888             | 21,514         | -                        | 8,059   | 6,350                             | 49                  |
| 苗 栗 縣      | 18,611             | 12,468         | -                        | 1,965   | 2,317                             | 56                  |
| 彰 化 縣      | 21,630             | 13,469         | -                        | 5,179   | 4,870                             | 551                 |
| 南 投 縣      | 5,862              | 3,094          | -                        | 847   | 1,126                             | 16                  |
| 雲 林 縣      | 31,184             | 27,216         | -                        | 3,179   | 1,395                             | 25                  |
| 嘉 義 縣      | 5,408              | 2,884          | -                        | 664   | 767                               | 8                   |
| 屏 東 縣      | 15,296             | 8,200          | -                        | 856   | 1,459                             | 63                  |
| 臺 東 縣      | 2,059              | 1,037          | -                        | 127   | 438                               | 10                  |
| 花 蓮 縣      | 7,114              | 5,214          | -                        | 1,124   | 1,040                             | 15                  |
| 澎 湖 縣      | 670                | 386            | -                        | 46  | 295                               | 1                   |
| 基 隆 市      | 29,745             | 20,955         | -                        | 595   | 1,311                             | 23                  |
| 新 竹 市      | 33,980             | 29,375         | -                        | 20,245  | 11,372                            | 127                 |
| 嘉 義 市      | 4,811              | 2,979          | -                        | 371   | 1,074                             | 54                  |
| 金 門 縣      | 3,114              | 2,829          | -                        | 144   | 358                               | 9                   |
| 連 江 縣      | 174                | 160            | -                        | 14  | 87                                | -                   |
| <b>其 他</b> | <b>53,692</b>      | <b>53,692</b>  | <b>53,692</b>            | <b>-</b>  | <b>-</b>                          | <b>-</b>            |

說 明：1. 其他項係指無法依地區劃分之稅目；礦區稅因不足百萬元，故不予以列示。

2. 本表自100年1月起，配合縣市改制直轄市(請參閱編製說明第七點)修正。

3. 同表3-1說明。

附 註：遺產及贈與稅實物抵繳金額累計至7月份共為1,020,141,230元，截至本月尚未變現之實物抵繳金額為893,103,561元。

Table 3-7. Total Net Tax Revenues (Cumulative) - by Region

Jan. - July 2013

Unit : NT\$ Million

| National Taxes |                |               |                         |                             |                          | Region             |
|----------------|----------------|---------------|-------------------------|-----------------------------|--------------------------|--------------------|
| 贈與稅            | 營業稅            | 貨物稅           | 菸酒稅                     | 證券交易稅                       | 期貨交易稅                    |                    |
| Gift Tax       | Business Tax   | Commodity Tax | Tobacco and Alcohol Tax | Securities Transactions Tax | Futures Transactions Tax |                    |
| <b>5,433</b>   | <b>195,643</b> | <b>91,596</b> | <b>25,801</b>           | <b>40,294</b>               | <b>1,729</b>             | <b>Grand Total</b> |
| 815            | 19,960         | 912           | 2,371                   | 3,562                       | 39                       | New Taipei City    |
| 2,444          | 108,317        | 2             | 88                      | 23,813                      | 1,555                    | Taipei City        |
| 642            | 12,279         | 6,770         | 3,422                   | 2,583                       | 50                       | Taichung City      |
| 182            | 6,759          | 388           | 2,143                   | 1,454                       | 11                       | Tainan City        |
| 305            | 13,463         | 20,314        | 1,855                   | 2,643                       | 52                       | Kaohsiung City     |
| 39             | 1,108          | 794           | 245                     | 249                         | -                        | Yilan County       |
| 427            | 11,162         | 31,944        | 636                     | 1,594                       | 4                        | Taoyuan County     |
| 66             | 3,710          | 2,868         | 21                      | 383                         | 9                        | Hsinchu County     |
| 42             | 1,879          | 2,518         | 3,411                   | 279                         | 0                        | Miaoli County      |
| 140            | 1,044          | 870           | 9                       | 804                         | 2                        | Changhua County    |
| 31             | 696            | 30            | 178                     | 169                         | 0                        | Nantou County      |
| 29             | 11,764         | 10,346        | 36                      | 442                         | -                        | Yunlin County      |
| 88             | 898            | 191           | 210                     | 59                          | -                        | Chiayi County      |
| 46             | 1,834          | 1,444         | 2,182                   | 316                         | 0                        | Pingtung County    |
| 4              | 387            | 0             | 1                       | 70                          | 0                        | Taitung County     |
| 16             | 1,596          | 1,026         | 260                     | 137                         | -                        | Hualien County     |
| 2              | 16             | -             | 1                       | 25                          | 0                        | Penghu County      |
| 24             | 1,011          | 11,138        | 6,640                   | 212                         | 1                        | Keelung City       |
| 64             | -3,331         | 1             | 0                       | 892                         | 5                        | Hsinchu City       |
| 24             | 828            | 39            | -                       | 589                         | 1                        | Chiayi City        |
| 3              | 255            | 0             | 2,043                   | 17                          | -                        | Kinmen County      |
| 0              | 10             | 0             | 48                      | 0                           | -                        | Lienchiang County  |
| -              | -              | -             | -                       | -                           | -                        | <b>Others</b>      |

Explanation : 1.Others refer to the taxes which are unable to classify by region. No figure is given for the Mining Concession Tax due to a revenue of less than one million NT\$.

2.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.

3.See explanation of table 3-1.

Note : The accumulated total amount of using physical objects for payment of estate and gift taxes was NT\$1,020,141,230 , the unrealized amount of using physical objects for payment was NT\$893,103,561 till the end of July 2013.

表3-7. 全國賦稅實徵淨額(累計)－按地區別分(續1完)

102年 1 - 7月

單位：新臺幣百萬元

| 地 區 別      | 直 轄 市 及 縣 (市) 稅 |                |                          |               |                     |              |
|------------|-----------------|----------------|--------------------------|---------------|---------------------|--------------|
|            | 合 計             | 地 價 稅          | 土 地 增 值 稅                | 房 屋 稅         | 使 用 牌 照 稅           | 契 稅          |
|            | Total           | Land Value Tax | Land Value Increment Tax | House Tax     | Vehicle License Tax | Deed Tax     |
| <b>總 計</b> | <b>194,777</b>  | <b>2,418</b>   | <b>60,349</b>            | <b>61,500</b> | <b>55,337</b>       | <b>7,876</b> |
| 新 北 市      | 34,682          | 636            | 14,171                   | 9,559         | 7,844               | 1,674        |
| 臺 北 市      | 33,929          | 438            | 11,316                   | 11,762        | 6,418               | 1,039        |
| 臺 中 市      | 25,928          | 315            | 8,459                    | 7,640         | 7,694               | 1,221        |
| 臺 南 市      | 13,266          | 198            | 3,093                    | 4,771         | 4,447               | 448          |
| 高 雄 市      | 20,497          | 238            | 4,374                    | 7,875         | 6,299               | 1,007        |
| 宜 蘭 縣      | 3,632           | 25             | 1,515                    | 890           | 989                 | 130          |
| 桃 園 縣      | 21,664          | 218            | 7,860                    | 6,351         | 5,484               | 1,062        |
| 新 竹 縣      | 5,225           | 34             | 1,909                    | 1,267         | 1,521               | 296          |
| 苗 栗 縣      | 3,738           | 24             | 927                      | 1,086         | 1,495               | 104          |
| 彰 化 縣      | 7,959           | 76             | 1,561                    | 2,625         | 3,373               | 156          |
| 南 投 縣      | 2,701           | 20             | 440                      | 752           | 1,357               | 57           |
| 雲 林 縣      | 3,878           | 43             | 568                      | 1,438         | 1,663               | 76           |
| 嘉 義 縣      | 2,487           | 24             | 311                      | 864           | 1,202               | 48           |
| 屏 東 縣      | 3,750           | 35             | 653                      | 1,101         | 1,766               | 102          |
| 臺 東 縣      | 998             | 6              | 236                      | 239           | 450                 | 39           |
| 花 蓮 縣      | 1,852           | 10             | 522                      | 459           | 741                 | 58           |
| 澎 湖 縣      | 281             | 1              | 130                      | 92            | 43                  | 8            |
| 基 隆 市      | 2,036           | 33             | 485                      | 702           | 675                 | 95           |
| 新 竹 市      | 4,266           | 26             | 1,316                    | 1,394         | 1,164               | 180          |
| 嘉 義 市      | 1,725           | 17             | 364                      | 572           | 644                 | 69           |
| 金 門 縣      | 269             | 1              | 134                      | 56            | 64                  | 6            |
| 連 江 縣      | 14              | 0              | 2                        | 6             | 5                   | 0            |
| <b>其 他</b> | <b>-</b>        | <b>-</b>       | <b>-</b>                 | <b>-</b>      | <b>-</b>            | <b>-</b>     |

Table 3-7. Total Net Tax Revenues (Cumulative) - by Region (Cont.1 End)

Jan. - July 2013

Unit : NT\$ Million

| Municipality & County (City) Taxes |                  |                     | 金融保險業<br>營業稅                             | 健康福利捐   | 特種貨物<br>及勞務稅                                       | Region             |
|------------------------------------|------------------|---------------------|--|---|--|--------------------|
| 印花稅                                | 娛樂稅              | 教育捐                 | Financial<br>Enterprises<br>Business Tax | Health and<br>Welfare Surcharge<br>on Tobacco | Specifically<br>Selected Goods<br>and Services Tax |                    |
| Stamp Tax                          | Amusement<br>Tax | Education<br>Surtax |  |   |  |                    |
| <b>6,328</b>                       | <b>968</b>       | <b>1</b>            | <b>16,415</b>                            | <b>20,328</b>                                 | <b>2,683</b>                                       | <b>Grand Total</b> |
| 652                                | 145              | 0                   | 990                                      | 4,003   | 286  | New Taipei City    |
| 2,820                              | 136              | 0                   | 11,226                                   | -   | 449  | Taipei City        |
| 536                                | 62               | -0                  | 1,009                                    | 2,385   | 856  | Taichung City      |
| 245                                | 65               | -0                  | 445                                      | -   | 71   | Tainan City        |
| 573                                | 131              | -                   | 859                                      | 1,796   | 208  | Kaohsiung City     |
| 73                                 | 11               | -                   | 80                                       | 0   | 11   | Yilan County       |
| 519                                | 170              | 1                   | 696                                      | 209   | 260  | Taoyuan County     |
| 149                                | 49               | -                   | 99                                       | -   | 49   | Hsinchu County     |
| 81                                 | 21               | -                   | 71                                       | 2,307   | 28   | Miaoli County      |
| 137                                | 30               | -0                  | 167                                      | -   | 36   | Changhua County    |
| 43                                 | 32               | -                   | 60                                       | -   | 7  | Nantou County      |
| 72                                 | 16               | -                   | 74                                       | -   | 16   | Yunlin County      |
| 34                                 | 5                | -                   | 24                                       | -   | 12   | Chiayi County      |
| 69                                 | 25               | -                   | 94                                       | 3,227   | 24   | Pingtung County    |
| 21                                 | 7                | -                   | 19                                       | -   | 6  | Taitung County     |
| 51                                 | 11               | -0                  | 40                                       | -   | 8  | Hualien County     |
| 5                                  | 1                | -                   | 0  | -   | 3  | Penghu County      |
| 33                                 | 12               | -                   | 61                                       | 6,401   | 293  | Keelung City       |
| 165                                | 22               | -                   | 321                                      | -   | 18   | Hsinchu City       |
| 43                                 | 16               | -                   | 81                                       | -   | 26   | Chiayi City        |
| 9                                  | 1                | -                   | 0  | -   | 17   | Kinmen County      |
| 0                                  | 0                | -                   | 0  | -   | 0  | Lienchiang County  |
| -                                  | -                | -                   | -  | -   | -  | <b>Others</b>      |