

中華民國 111 年

# 臺中市稅捐統計年報

YEARBOOK OF MUNICIPAL TAX STATISTICS OF  
TAICHUNG CITY

2022



臺中市政府地方稅務局 編印  
Local Tax Bureau, Taichung City Government

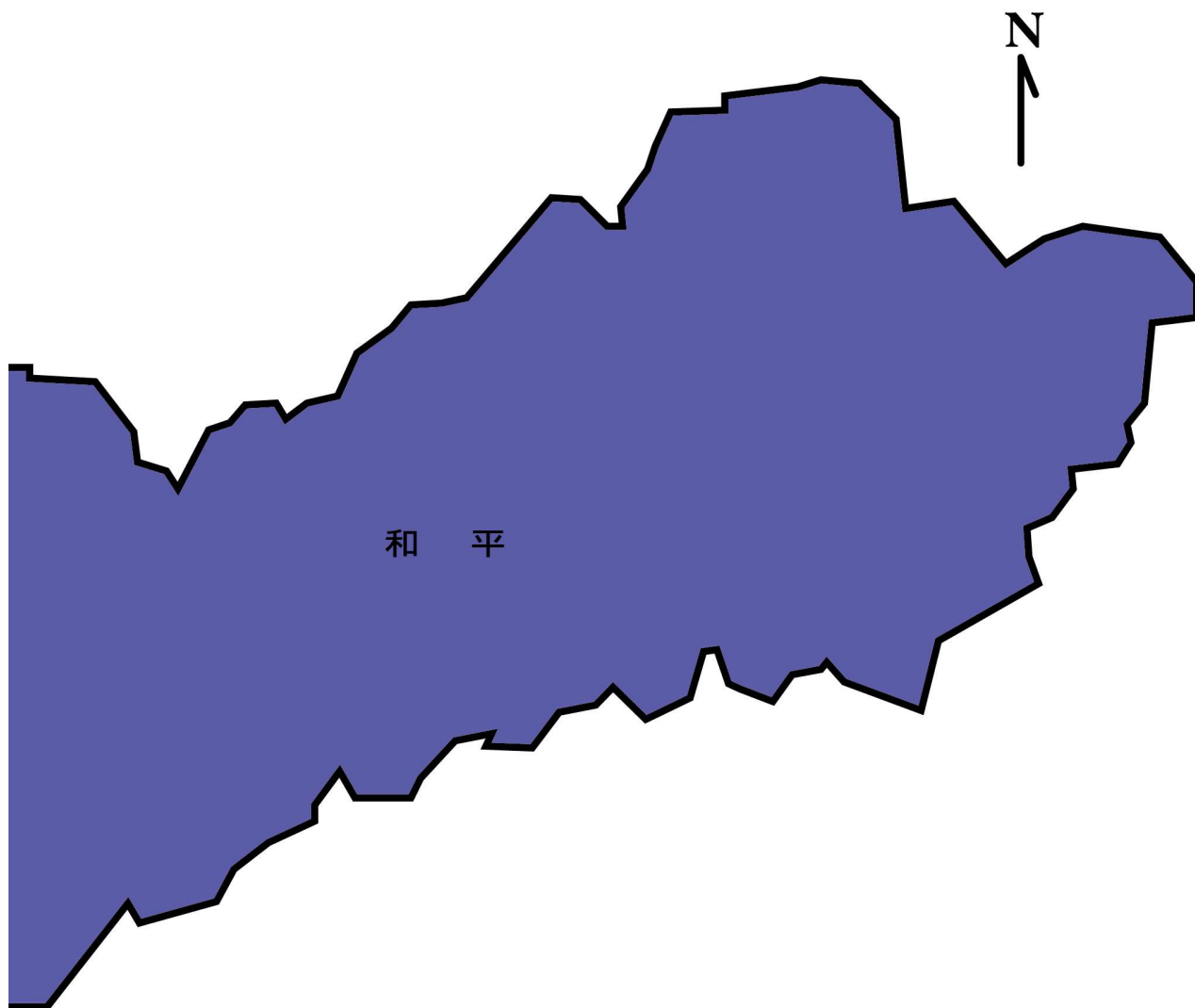
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## 編 製 說 明

- 1.本年報所列數字以 111 年資料為主，但為明瞭歷年稅收成果及稅源分析，亦將近年各項資料予以刊載，以利提供相關單位稅收研究之參考。
- 2.本年報資料來源，係根據臺中市政府地方稅務局公務統計報表暨相關公務統計資料等加以彙編分析。
- 3.本年報資料內容包括：提要分析、稅收、稅源及其他、行政組織等 4 大類。
- 4.本年報各表內所列「年」係指全年，「年底」係指該年 12 月底，「年度」係指會計年度(每年 1 月 1 日起至同年 12 月 31 日止)。
- 5.本年報表內所用度量衡單位，一律採用公制為準。
- 6.本年報表內符號代表意義如下：
  - 「—」：經統計，數值為絕對 0；或理論上無數值(如政策開辦前各年度即屬理論上無數值情形)；或因未統計，致實際數值不明。
  - 「0」：有數值，但數值不及半單位。
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  - 「㊦」：依據最新資料編算，對已發布之資料加以修正之數據。
- 7.本年報所列金額單位，列至千元者，百元以下數字以四捨五入為原則，故部分總數與細數之間，或有未能相符情事，相關比率計算均以原始資料計算而得。
- 8.本年報迭經校對，惟若有疏漏之處，敬請不吝指正。

# 本局轄區圖





- 文心分局(暨總局):西屯區、南屯區
- 民權分局:中區、西區、北區
- 大智分局:東區、南區
- 東山分局:北屯區
- 豐原分局:豐原區、潭子區、后里區、神岡區、大雅區
- 大屯分局:大里區、太平區、烏日區、霧峰區
- 沙鹿分局:沙鹿區、清水區、大甲區、大安區、外埔區、  
梧棲區、龍井區、大肚區
- 東勢分局:東勢區、新社區、石岡區、和平區



表示各分局所在地

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# 壹、提要分析

## I . Summary Analysis

# 臺中市稅捐統計提要分析

## 壹、地方稅收入概況

### 一、本市 111 年稅收達新臺幣(以下同)438.95 億元。

本市 111 年稅課收入實徵淨額總計 438.95 億元，較上年 465.80 億元減少 26.85 億元(-5.77%)，其主要原因為土地增值稅實徵淨額較上年減少 35.03 億元(-20.62%)，致稅收未達上年水準(詳表 1 及圖 1)。

### 二、本市 111 年稅收之預算執行率 91.45%，除地價稅、土地增值稅及契稅外，其餘各稅均如期達成預算目標。

本市 111 年稅課收入實徵淨額較預算數 480.00 億元短少 41.05 億元，預算執行率 91.45%，其主要原因為土地增值稅短收 44.16 億元(預算執行率 75.33%)，使本市整體稅收未能如期達成預算目標(詳表 1)。

### 三、本市 111 年稅收以土地增值稅 134.84 億元占總稅收 30.72%為最高。

本市 111 年稅收以土地增值稅 134.84 億元(占 30.72%)居首，房屋稅 100.65 億元(占 22.93%)次之，續為使用牌照稅 95.15 億元(占 21.68%)、地價稅 64.99 億元(占 14.80%)，此 4 大稅目合計占全年稅課收入達 90.13%(詳表 1 及圖 2)。

表 1 臺中市地方稅實徵淨額概況表

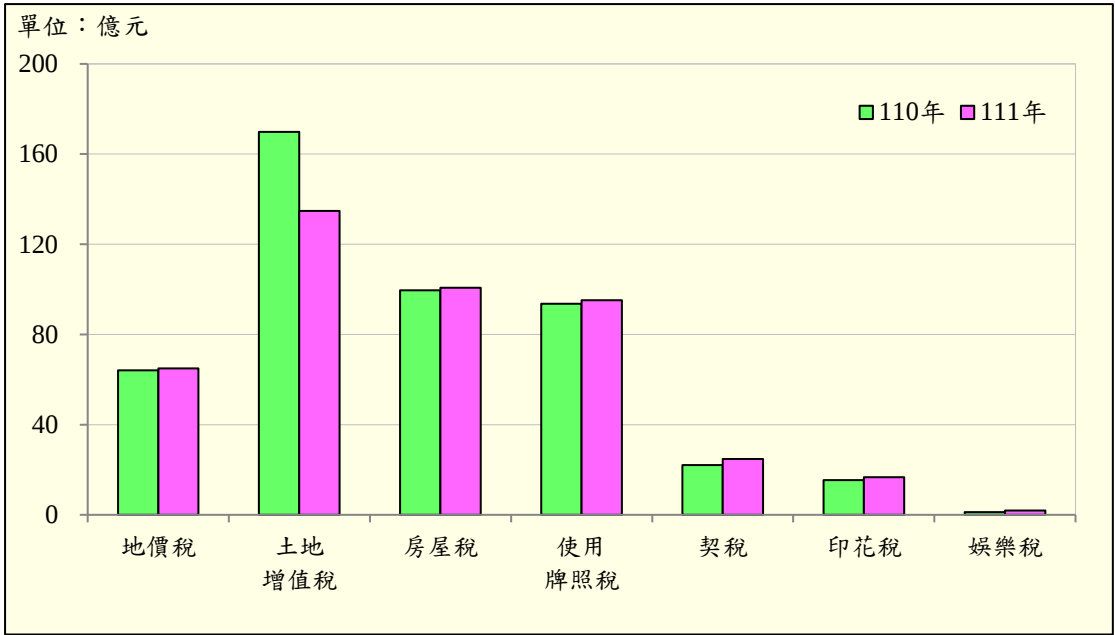
單位：億元

| 年度<br>稅目 | 111年        |        | 與上(110)年比較  |                   |                           | 與預算數比較     |                      |                         |
|----------|-------------|--------|-------------|-------------------|---------------------------|------------|----------------------|-------------------------|
|          | 實徵淨額<br>(1) | 比率(%)  | 實徵淨額<br>(2) | 增減<br>(3)=(1)-(2) | 成長率<br>(%)<br>(4)=(3)/(2) | 預算數<br>(5) | 超出/短少<br>(6)=(1)-(5) | 預算執行率(%)<br>(7)=(1)/(5) |
| 稅課收入     | 438.95      | 100.00 | 465.80      | -26.85            | -5.77                     | 480.00     | -41.05               | 91.45                   |
| 地價稅      | 64.99       | 14.80  | 64.10       | 0.89              | 1.38                      | 67.00      | -2.01                | 96.99                   |
| 土地增值稅    | 134.84      | 30.72  | 169.86      | -35.03            | -20.62                    | 179.00     | -44.16               | 75.33                   |
| 房屋稅      | 100.65      | 22.93  | 99.63       | 1.02              | 1.02                      | 98.50      | 2.15                 | 102.18                  |
| 使用牌照稅    | 95.15       | 21.68  | 93.64       | 1.50              | 1.60                      | 94.00      | 1.15                 | 101.22                  |
| 契稅       | 24.71       | 5.63   | 22.00       | 2.70              | 12.28                     | 25.50      | -0.79                | 96.89                   |
| 印花稅      | 16.72       | 3.81   | 15.35       | 1.37              | 8.90                      | 14.50      | 2.22                 | 115.30                  |
| 娛樂稅      | 1.90        | 0.43   | 1.21        | 0.70              | 57.81                     | 1.50       | 0.40                 | 126.92                  |

資料來源：本冊表 2-1(各項稅捐預算數、查定數與實徵數)。

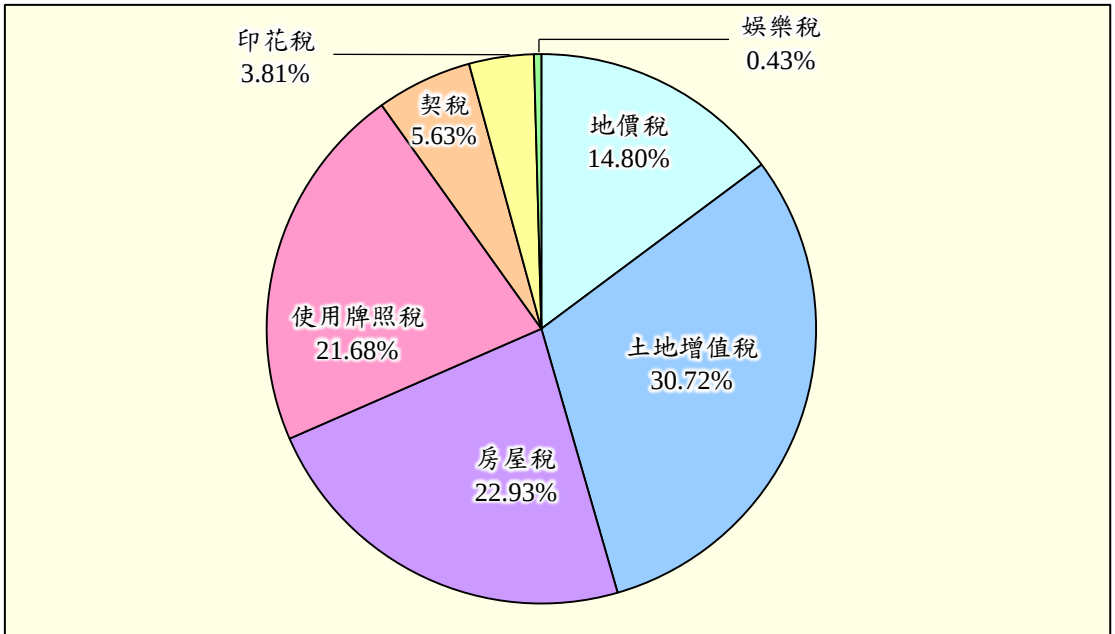
附註：表內數字係先以「原始數據」計算後，再行四捨五入而得出，或未與帳面數據相符。

圖 1 臺中市地方稅實徵淨額與上年比較圖



資料來源：本冊表 2-1(各項稅捐預算數、查定數與實徵數)。

圖 2 臺中市 111 年地方稅實徵淨額比率圖



資料來源：本冊表 2-1(各項稅捐預算數、查定數與實徵數)。

## 貳、各稅徵收情形

### 一、本市 111 年地價稅實徵淨額 64.99 億元，預算執行率 96.99%，各稅地種類中以一般土地之面積占課稅總面積 73.53%為最高。

本市 111 年地價稅實徵淨額為 64.99 億元，較上年 64.10 億元增加 0.89 億元(1.38%)，較年度預算數 67.00 億元短少 2.01 億元，預算執行率為 96.99%。111 年因重新規定地價，雖課稅地價較上年成長 1.22%，惟查定稅額僅較上年成長 1.11%，雖累計實徵淨額較上年同期增加 0.89 億元，仍未如期達成預算目標(詳表 1、表 2、圖 1 及圖 3)。

111 年地價稅課稅面積總計 2 萬 3,659 公頃，各稅地種類中，以一般土地 1 萬 7,396 公頃(占 73.53%)最高、自用住宅用地 4,030 公頃次之(占 17.03%)(詳表 2 及圖 4)。

表 2 臺中市地價稅課稅面積、地價與上年比較表

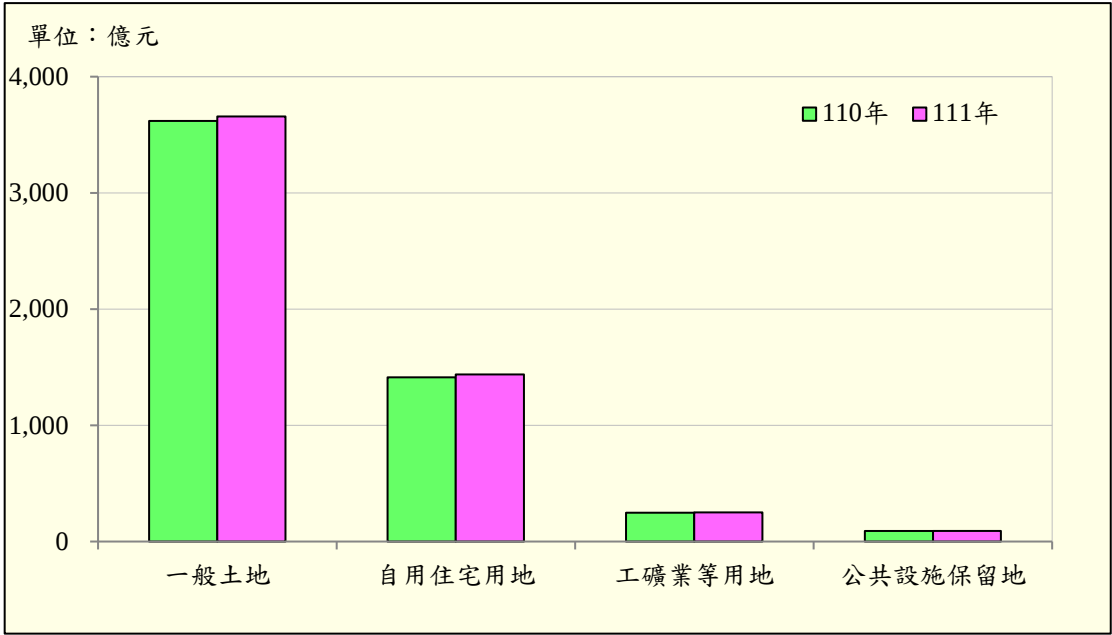
| 類別 \ 年度 | 課稅面積(公頃) |        | 課稅地價(億元) |             |             |            | 查定稅額(億元) |             |             |            |
|---------|----------|--------|----------|-------------|-------------|------------|----------|-------------|-------------|------------|
|         | 111年     |        | 111年     | 110年        | 增減          | 成長率<br>(%) | 111年     | 110年        | 增減          | 成長率<br>(%) |
|         | 比率(%)    | (1)    | (2)      | (3)=(1)-(2) | (4)=(3)/(2) | (5)        | (6)      | (7)=(5)-(6) | (8)=(7)/(6) |            |
| 合計      | 23,659   | 100.00 | 5,436.93 | 5,371.18    | 65.75       | 1.22       | 64.13    | 63.42       | 0.70        | 1.11       |
| 一般土地    | 17,396   | 73.53  | 3,658.54 | 3,618.81    | 39.73       | 1.10       | 58.20    | 57.57       | 0.63        | 1.10       |
| 自用住宅用地  | 4,030    | 17.03  | 1,436.41 | 1,412.32    | 24.09       | 1.71       | 2.87     | 2.82        | 0.05        | 1.71       |
| 工礦業等用地  | 1,908    | 8.06   | 250.65   | 248.03      | 2.62        | 1.05       | 2.51     | 2.48        | 0.03        | 1.05       |
| 公共設施保留地 | 325      | 1.37   | 91.33    | 92.02       | -0.69       | -0.75      | 0.55     | 0.55        | 0.00        | -0.75      |

資料來源：本冊表 3-1(地價稅稅源)。

附註：1.表內數字係先以「原始數據」計算後，再行四捨五入而得出，或未與帳面數據相符。

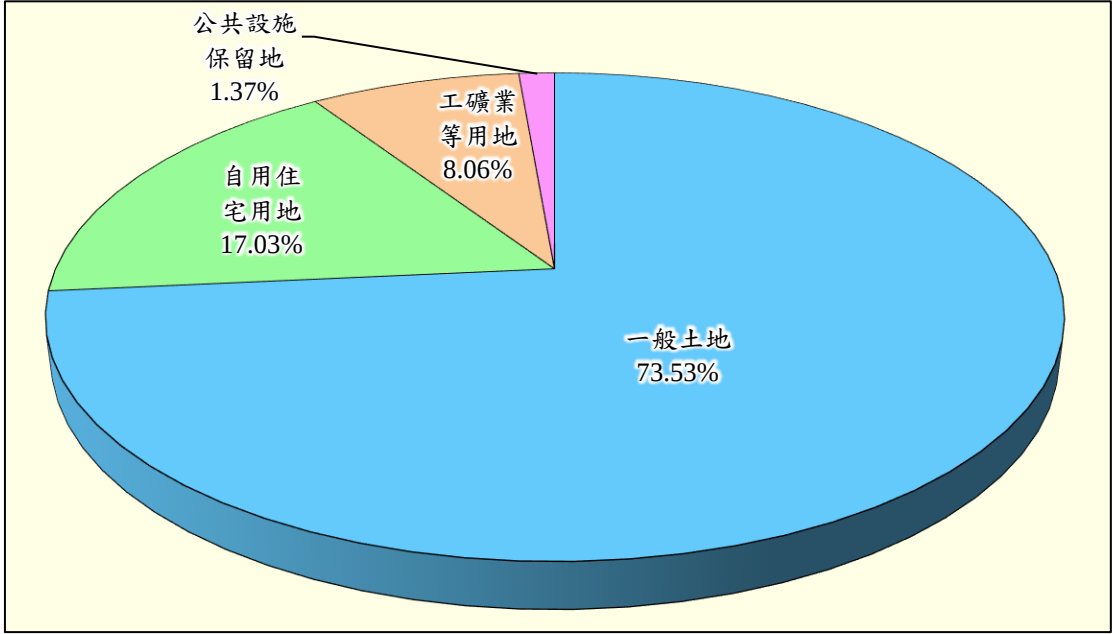
2.因四捨五入致細項加總不為100%。

圖 3 臺中市地價稅課稅地價與上年比較圖



資料來源：本冊表 3-1(地價稅稅源)。

圖 4 臺中市 111 年地價稅課稅面積比率圖



資料來源：本冊表 3-1(地價稅稅源)。

附註：因四捨五入致細項加總不為 100%。

## 二、本市 111 年土地增值稅實徵淨額 134.84 億元，預算執行率僅 75.33%，各應稅地種類中以一般用地(適用稅率 20%)之筆數占 54.54%為最高。

本市 111 年土地增值稅實徵淨額為 134.84 億元，較上年 169.86 億元減少 35.03 億元(-20.62%)，較年度預算數 179.00 億元短收 44.16 億元，預算執行率僅 75.33%。因中央銀行信用管制、政府打炒房政策及受嚴重特殊傳染性肺炎影響，土地交易量不如預期，111 年土地增值稅應稅案件較上年減少 1 萬 3,044 件(-17.07%)，使稅收減少且未如期達成預算目標(詳表 1、表 3、圖 1 及圖 5)。

111 年土地移轉之應稅案件總計 6 萬 3,360 筆，其中以一般用地適用稅率 20%者計 3 萬 4,556 筆，占 54.54%居首；一般用地適用稅率 40%者計 1 萬 5,702 筆，占 24.78%次之；再其次為自用住宅用地計 6,889 筆，占 10.87%(詳表 3 及圖 6)。

表 3 臺中市土地增值稅應稅案件與上年比較表

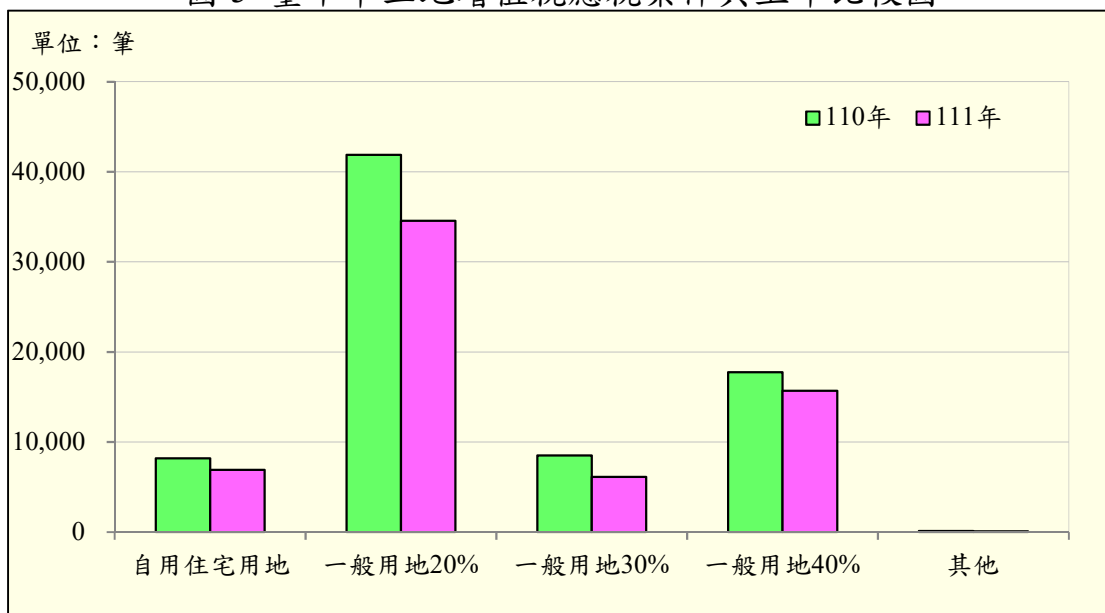
單位：筆

| 類別      | 111 年  |        | 110 年  | 增減<br>(3)=(1)-(2) | 成長率(%)<br>(4)=(3)/(2) |
|---------|--------|--------|--------|-------------------|-----------------------|
|         | (1)    | 比率(%)  | (2)    |                   |                       |
| 合計      | 63,360 | 100.00 | 76,404 | -13,044           | -17.07                |
| 自用住宅用地  | 6,889  | 10.87  | 8,190  | -1,301            | -15.89                |
| 一般用地20% | 34,556 | 54.54  | 41,880 | -7,324            | -17.49                |
| 一般用地30% | 6,122  | 9.66   | 8,494  | -2,372            | -27.93                |
| 一般用地40% | 15,702 | 24.78  | 17,737 | -2,035            | -11.47                |
| 其他      | 91     | 0.14   | 103    | -12               | -11.65                |

資料來源：本冊表 3-2(土地增值稅稅源)。

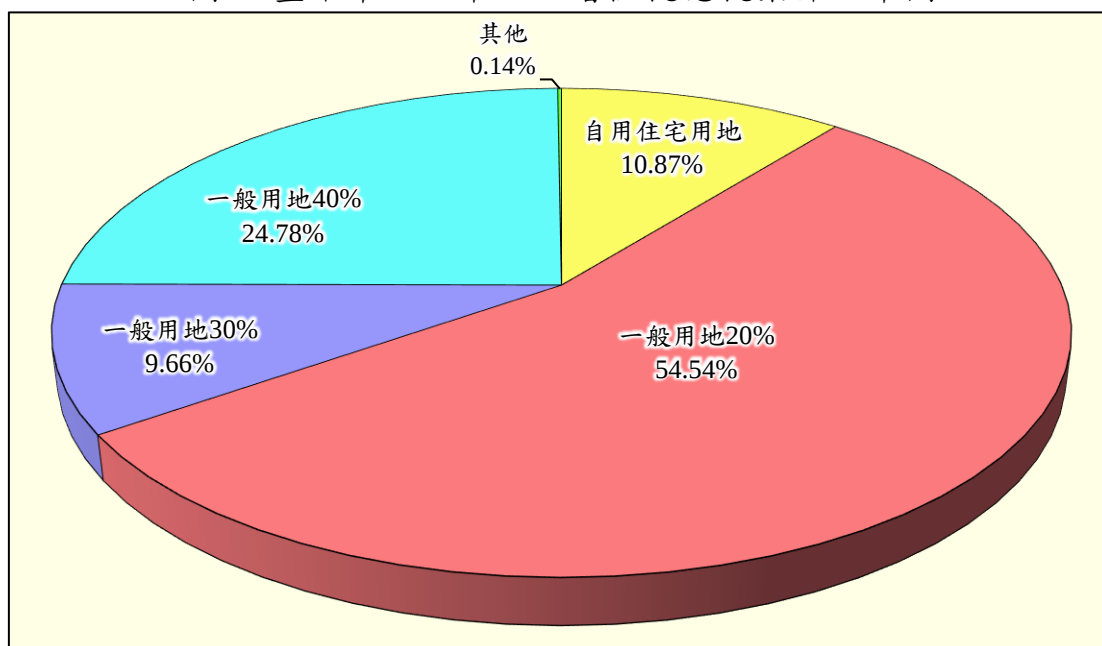
附註：因四捨五入致細項加總不為 100%。

圖 5 臺中市土地增值稅應稅案件與上年比較圖



資料來源：本冊表 3-2(土地增值稅稅源)。

圖 6 臺中市 111 年土地增值稅應稅案件比率圖



資料來源：本冊表 3-2(土地增值稅稅源)。

附註：因四捨五入致細項加總不為 100%。

### 三、本市 111 年房屋稅實徵淨額 100.65 億元，預算執行率 102.18%，各房屋使用別中以住家之面積所占比率 63.53%為最高。

本市 111 年房屋稅實徵淨額為 100.65 億元，較上年 99.63 億元增加 1.02 億元(1.02%)，較年度預算數 98.50 億元超出 2.15 億元，預算執行率為 102.18%。其主要原因為開徵件數上升，應稅房屋面積較上年增加 408 公頃(1.71%)，致稅收較上年成長且如期達成預算目標(詳表 1、表 4、圖 1 及圖 7)。

111 年應稅房屋面積總計 2 萬 4,244 公頃，其中住家計 1 萬 5,403 公頃(占 63.53%)，非住家計 8,841 公頃(占 36.47%)(詳表 4 及圖 8)。

## 8 提要分析

表 4 臺中市房屋稅應稅房屋面積與上年比較表

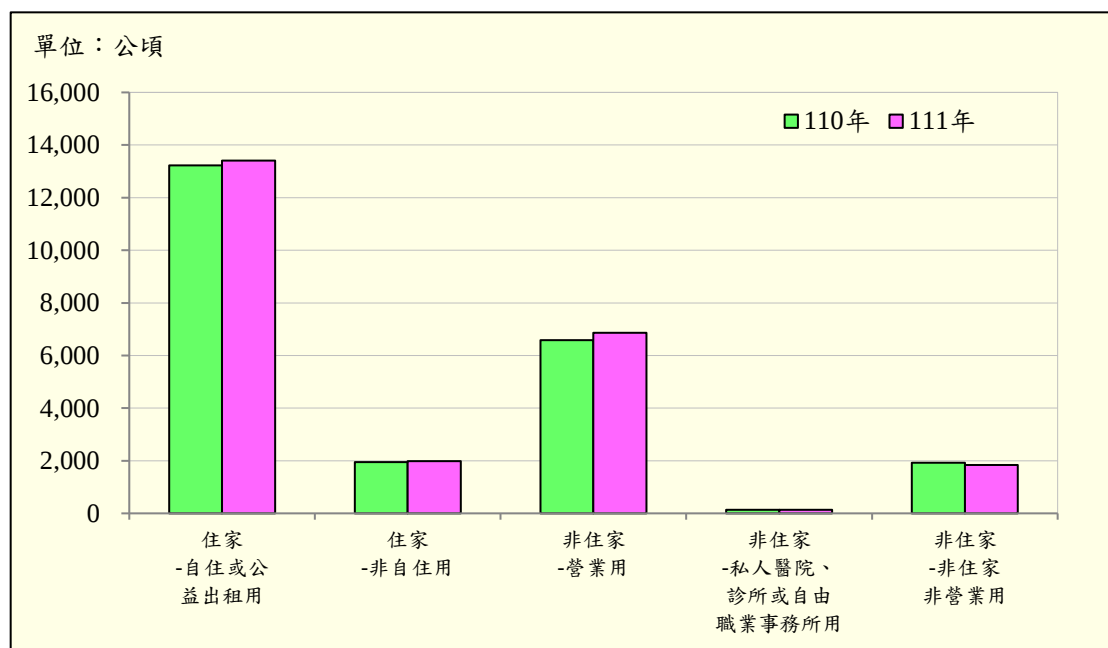
單位：公頃

| 類別 \ 年度          | 111年   |        | 110年   | 增減          | 成長率(%)      |
|------------------|--------|--------|--------|-------------|-------------|
|                  | (1)    | 比率(%)  | (2)    | (3)=(1)-(2) | (4)=(3)/(2) |
| 總計               | 24,244 | 100.00 | 23,837 | 408         | 1.71        |
| 住家合計             | 15,403 | 63.53  | 15,185 | 219         | 1.44        |
| 自住或公益出租用         | 13,413 | 55.33  | 13,230 | 183         | 1.38        |
| 非自住用             | 1,990  | 8.21   | 1,954  | 36          | 1.83        |
| 非住家合計            | 8,841  | 36.47  | 8,652  | 189         | 2.18        |
| 營業用              | 6,862  | 28.30  | 6,585  | 276         | 4.20        |
| 私人醫院、診所或自由職業事務所用 | 139    | 0.57   | 138    | 1           | 0.71        |
| 非住家非營業用          | 1,840  | 7.59   | 1,929  | -88         | -4.59       |

資料來源：本冊表3-3(房屋稅稅源)。

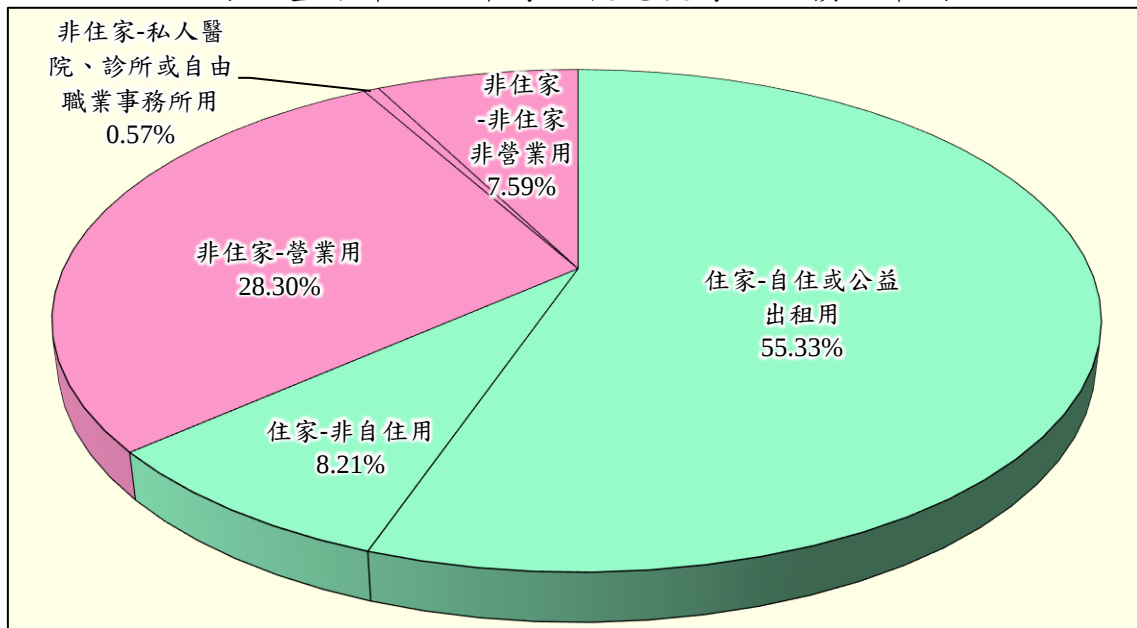
附註：表內數字係先以「原始數據」計算後，再行四捨五入而得出，或未與帳面數據相符。

圖 7 臺中市房屋稅應稅房屋面積與上年比較圖



資料來源：本冊表 3-3(房屋稅稅源)。

圖 8 臺中市 111 年房屋稅應稅房屋面積比率圖



資料來源：本冊表 3-3(房屋稅稅源)。

#### 四、本市 111 年使用牌照稅實徵淨額 95.15 億元，預算執行率 101.22%，各車輛種類中以小客車之輛數所占比率 80.02% 為最高。

本市 111 年使用牌照稅實徵淨額為 95.15 億元，較上年 93.64 億元增加 1.50 億元(1.60%)，較年度預算數 94.00 億元超收 1.15 億元，預算執行率為 101.22%。主要原因為車輛領牌數增加，其中僅大客車因受嚴重特殊傳染性肺炎疫情影響而較上年底減少 43 輛(-2.18%)外，其餘車種均呈現成長趨勢，其中以小客車增加 1 萬 2,618 輛(1.43%)最多、機車增加 1 萬 2,335 輛(19.45%)次多，應稅車輛合計成長率為 2.43%(詳表 1、表 5、圖 1 及圖 9)。

111 年底使用牌照稅應稅車輛總計 111 萬 4,860 輛，各類車種中以小客車 89 萬 2,166 輛最多(占 80.02%)，貨車 13 萬 9,340 輛次之(占 12.50%)，再次之為機車 7 萬 5,748 輛(占 6.79%)(詳表 5 及圖 10)。

表 5 臺中市使用牌照稅應稅車輛與上年比較表

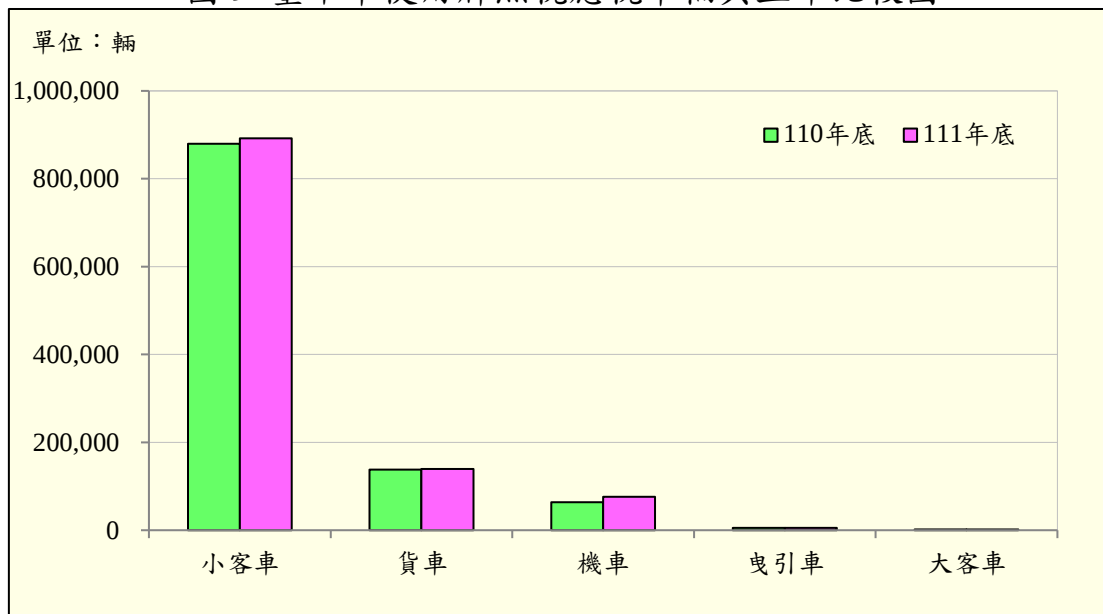
單位：輛

| 年底<br>類別 | 111 年     |        | 110 年<br>(2) | 增減<br>(3)=(1)-(2) | 成長率(%)<br>(4)=(3)/(2) |
|----------|-----------|--------|--------------|-------------------|-----------------------|
|          | (1)       | 比率(%)  |              |                   |                       |
| 合計       | 1,114,860 | 100.00 | 1,088,423    | 26,437            | 2.43                  |
| 小客車      | 892,166   | 80.02  | 879,548      | 12,618            | 1.43                  |
| 貨車       | 139,340   | 12.50  | 137,939      | 1,401             | 1.02                  |
| 機車       | 75,748    | 6.79   | 63,413       | 12,335            | 19.45                 |
| 曳引車      | 5,679     | 0.51   | 5,553        | 126               | 2.27                  |
| 大客車      | 1,927     | 0.17   | 1,970        | -43               | -2.18                 |

資料來源：本冊表 3-4(使用牌照稅稅源)。

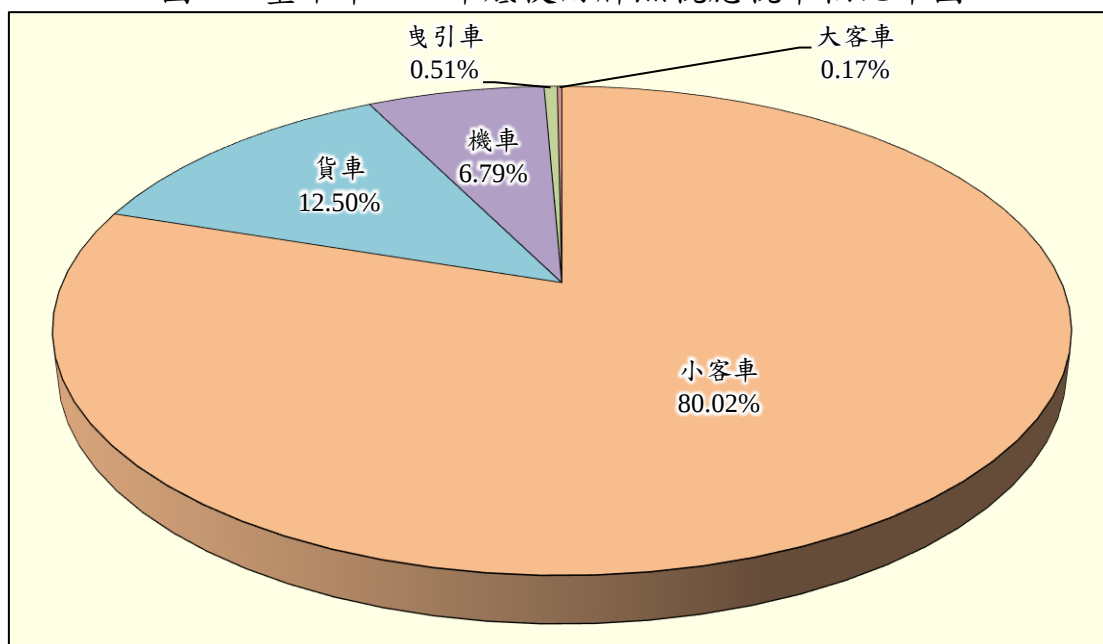
附註：因四捨五入致細項加總不為 100%。

圖 9 臺中市使用牌照稅應稅車輛與上年比較圖



資料來源：本冊表 3-4(使用牌照稅稅源)。

圖 10 臺中市 111 年底使用牌照稅應稅車輛比率圖



資料來源：本冊表 3-4(使用牌照稅稅源)。

附註：因四捨五入致細項加總不為 100%。

**五、本市 111 年契稅實徵淨額 24.71 億元，預算執行率 96.89%，其中以不適用新房屋構造標準單價之件數占 61.32%為最高比率。**

本市 111 年契稅實徵淨額為 24.71 億元，較上年 22.00 億元增加 2.70 億元(12.28%)，較年度預算數 25.50 億元短少 0.79 億元，預算執

行率為 96.89%。由於新成屋適用新房屋構造標準單價<sup>1</sup>，有效提高契稅稅收，但因受嚴重特殊傳染性肺炎、央行升息及房地合一 2.0 影響，雖然整體查定案件數小幅上升，惟大額申報件數卻減少，使稅收僅較上年微幅增加，仍未如期達成預算目標(詳表 1、表 6、圖 1 及圖 11)。

111 年契稅查定件數總計 5 萬 9,436 件，不適用新房屋構造標準單價者計 3 萬 6,449 件(占 61.32%)、適用新房屋構造標準單價者 2 萬 2,987 件(占 38.68%)(詳表 6 及圖 12)。

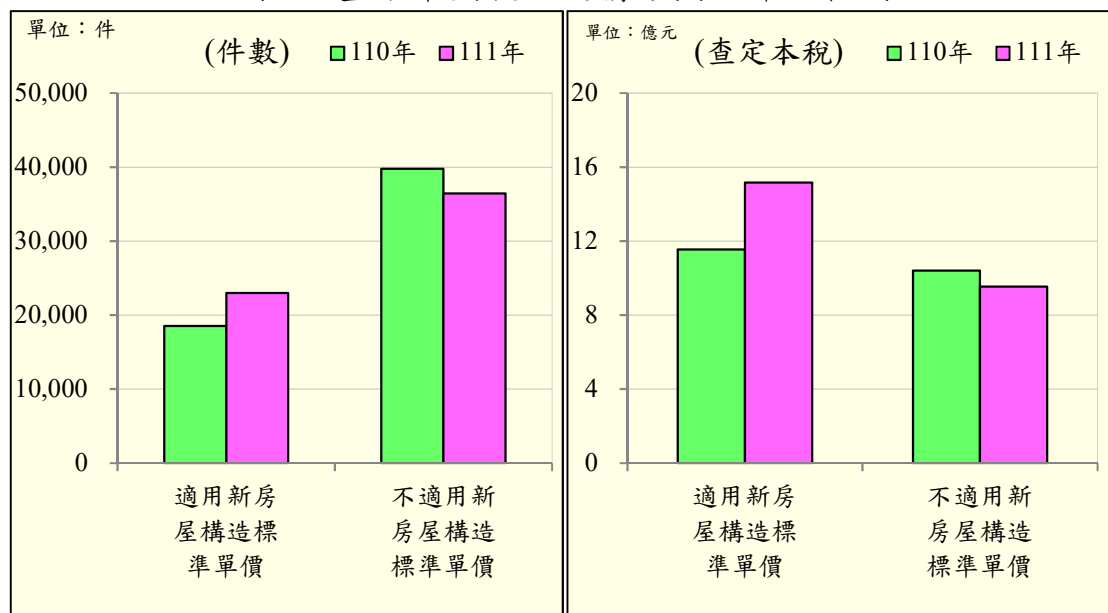
表 6 臺中市契稅查定情形與上年比較表

| 類別           | 件數(件)  |        |        |        |             |       |             | 查定本稅(億元) |        |       |        |             |       |             |
|--------------|--------|--------|--------|--------|-------------|-------|-------------|----------|--------|-------|--------|-------------|-------|-------------|
|              | 111年   |        | 110年   |        | 增減          |       | 成長率(%)      | 111年     |        | 110年  |        | 增減          |       | 成長率(%)      |
|              | (1)    | 比率(%)  | (2)    | 比率(%)  | (3)=(1)-(2) | 百分點   | (4)=(3)/(2) | (5)      | 比率(%)  | (6)   | 比率(%)  | (7)=(5)-(6) | 百分點   | (8)=(7)/(6) |
| 合計           | 59,436 | 100.00 | 58,293 | 100.00 | 1,143       | -     | 1.96        | 24.70    | 100.00 | 21.94 | 100.00 | 2.77        | -     | 12.61       |
| 適用新房屋構造標準單價  | 22,987 | 38.68  | 18,513 | 31.76  | 4,474       | 6.92  | 24.17       | 15.17    | 61.40  | 11.54 | 52.60  | 3.63        | 8.80  | 31.44       |
| 不適用新房屋構造標準單價 | 36,449 | 61.32  | 39,780 | 68.24  | -3,331      | -6.92 | -8.37       | 9.54     | 38.60  | 10.40 | 47.40  | -0.86       | -8.80 | -8.29       |

資料來源：本局稅務資料庫。

附註：表內數字係先以「原始數據」計算後，再行四捨五入而得出，或未與帳面數據相符。

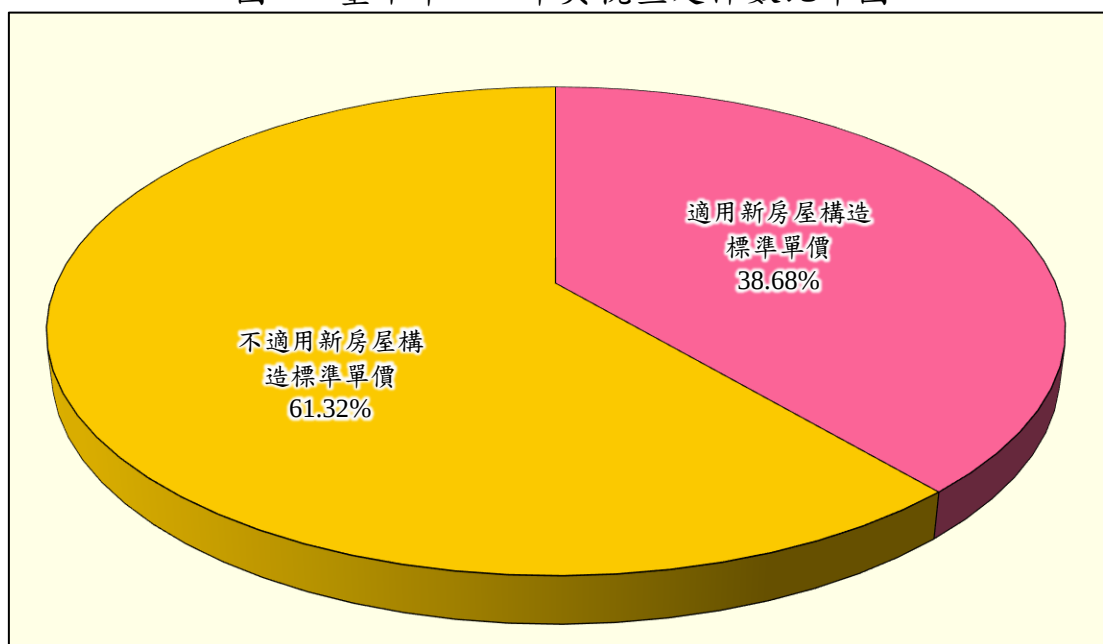
圖 11 臺中市契稅查定情形與上年比較圖



資料來源：本局稅務資料庫。

1 自 107 年 7 月 1 日起新(增、改)建造之房屋，須適用調高後之房屋構造標準單價。

圖 12 臺中市 111 年契稅查定件數比率圖



資料來源：本局稅務資料庫。

**六、本市 111 年印花稅實徵淨額 16.72 億元，預算執行率 115.30%，各來源別實徵數以承攬契據占 32.38%為最高比率。**

本市 111 年印花稅實徵淨額為 16.72 億元，較上年 15.35 億元增加 1.37 億元(8.90%)，較年度預算數 14.50 億元超出 2.22 億元，預算執行率為 115.30%。雖然不動產交易量不如預期，使不動產買賣契據收入減少 0.41 億元(-15.18%)，惟承攬契據收入增加 0.70 億元(14.90%)，另受惠於利息大幅調升，金融業印花稅實徵數亦增加 0.46 億元(19.02%)，使稅收成長且如期達成預算目標(詳表 1、表 7、圖 1 及圖 13)。

111 年印花稅實徵數為 16.73 億元，各來源別中以承攬契據 5.42 億元最高(占 32.38%)，金融業 2.86 億元次之(占 17.08%)，再次之為不動產買賣 2.31 億元(占 13.81%)(詳表 7 及圖 14)。

表 7 臺中市印花稅實徵數與上年比較表

單位：億元

| 類別            | 年度 | 111年  |        | 110年  | 增減<br>(3)=(1)-(2) | 成長率(%)<br>(4)=(3)/(2) |
|---------------|----|-------|--------|-------|-------------------|-----------------------|
|               |    | (1)   | 比率(%)  |       |                   |                       |
| 總計            |    | 16.73 | 100.00 | 15.38 | 1.36              | 8.83                  |
| 出售印花稅票        |    | 1.21  | 7.23   | 1.09  | 0.12              | 10.75                 |
| 彙總自繳稅額及大額繳納合計 |    | 15.52 | 92.77  | 14.28 | 1.24              | 8.68                  |
| 承攬契據          |    | 5.42  | 32.38  | 4.71  | 0.70              | 14.90                 |
| 不動產買賣         |    | 2.31  | 13.81  | 2.72  | -0.41             | -15.18                |
| 金融業           |    | 2.86  | 17.08  | 2.40  | 0.46              | 19.02                 |
| 保險業           |    | 1.66  | 9.93   | 1.60  | 0.06              | 3.66                  |
| 醫療業           |    | 1.12  | 6.71   | 0.95  | 0.17              | 18.45                 |
| 不動產贈與         |    | 0.41  | 2.44   | 0.43  | -0.02             | -5.05                 |
| 遺產分割協議書       |    | 0.41  | 2.45   | 0.37  | 0.04              | 9.98                  |
| 教育業           |    | 0.14  | 0.83   | 0.12  | 0.02              | 16.91                 |
| 不動產分割合併       |    | 0.11  | 0.65   | 0.11  | 0.00              | 0.17                  |
| 公用事業          |    | 0.16  | 0.93   | 0.13  | 0.02              | 16.08                 |
| 銀錢收據          |    | 0.09  | 0.51   | 0.14  | -0.05             | -37.95                |
| 服務業           |    | 0.04  | 0.21   | 0.03  | 0.01              | 18.28                 |
| 不動產交換         |    | 0.01  | 0.05   | 0.01  | 0.00              | 47.81                 |
| 其他            |    | 0.80  | 4.77   | 0.55  | 0.25              | 44.62                 |

資料來源：本冊表3-6(印花稅稅源)。

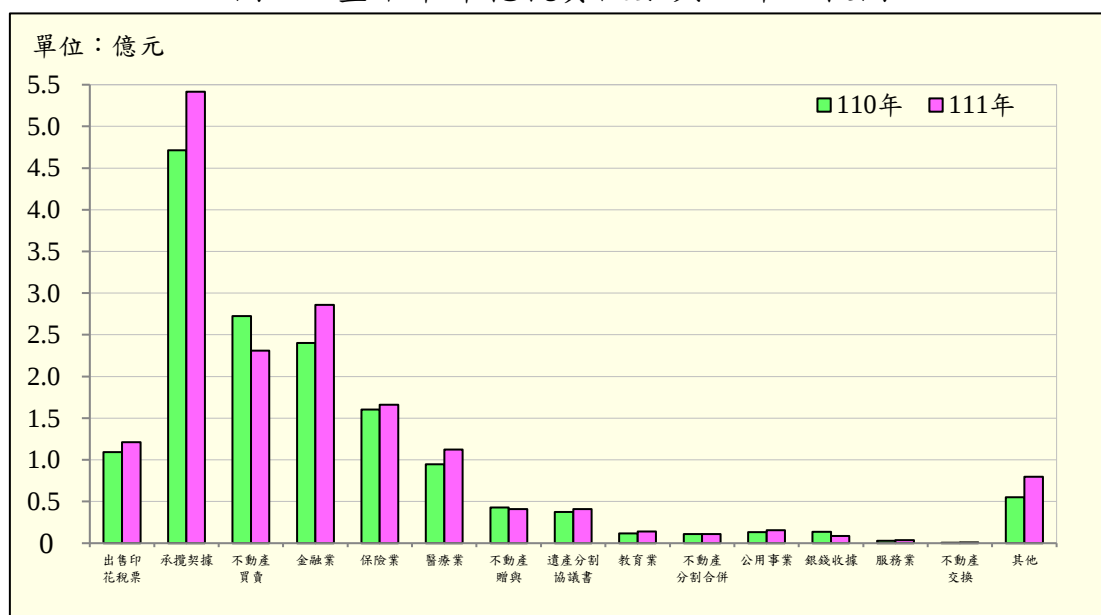
附註：1.本表之實徵數非表1之實徵淨額。

2.其他包括押標金收據、不動產信託、買賣動產及其他未能歸類之行業別。

3.表內數字係先以「原始數據」計算後，再行四捨五入而得出，或未與帳面數據相符。

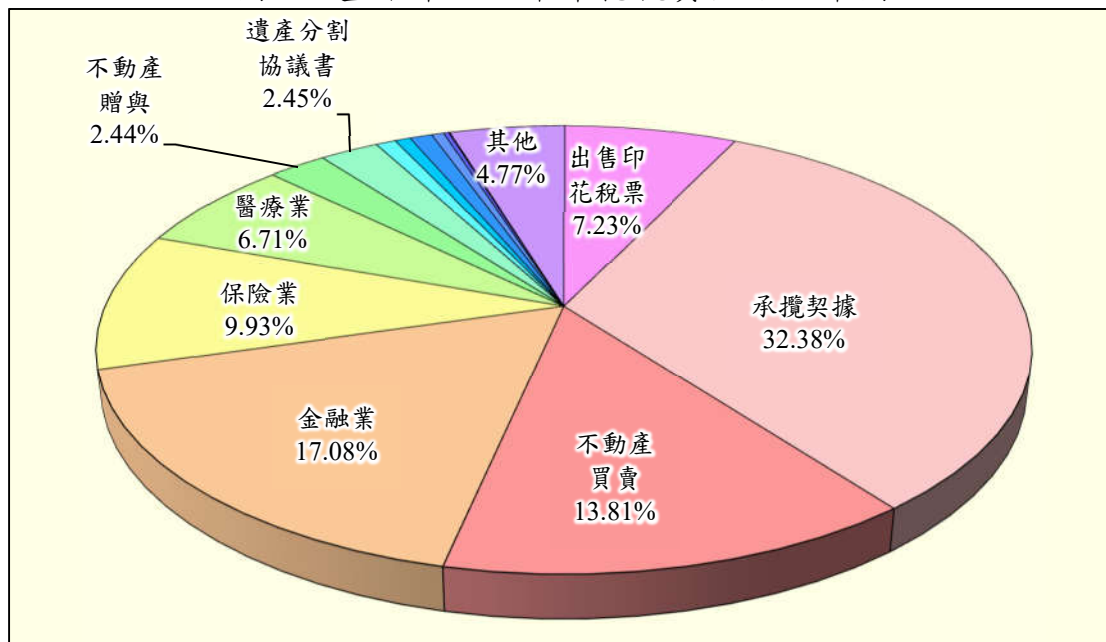
4.因四捨五入致細項加總不為100%。

圖 13 臺中市印花稅實徵數與上年比較圖



資料來源：本冊表 3-6(印花稅稅源)。

圖 14 臺中市 111 年印花稅實徵數比率圖



資料來源：本冊表 3-6(印花稅稅源)。

**七、本市 111 年娛樂稅實徵淨額 1.90 億元，預算執行率 126.92%，各行業類別中以具娛樂性之選物販賣機 1,497 家占 56.92%為最高比率。**

本市 111 年娛樂稅實徵淨額為 1.90 億元，較上年 1.21 億元增加 0.70 億元(57.81%)，較年度預算數 1.50 億元超出 0.40 億元，預算執行率為 126.92%。因 110 年嚴重特殊傳染性肺炎疫情嚴峻，部分業別配合防疫措施有條件營業，稅收大幅減少使基期較低，再加上 111 年民眾娛樂消費意願明顯回升，具娛樂性之選物販賣機、視聽視唱業、高爾夫球場及臨時公演之稅收均明顯增加，致娛樂稅整體稅收較上年增加且如期達成預算目標(詳表 1、表 8、圖 1 及圖 15)。

111 年底娛樂業家數總計 2,630 家，其中各行業別以具娛樂性之選物販賣機 1,497 家居首(占 56.92%)，視聽視唱業 492 家次之(占 18.71%)，再次之為電子遊戲機 173 家(占 6.58%)(詳表 8 及圖 16)。

表 8 臺中市娛樂稅行業徵收概況表

| 類別         | 年度    |        | 實徵數(億元)     |             |                   |                           |
|------------|-------|--------|-------------|-------------|-------------------|---------------------------|
|            | 家數(家) |        | 111年<br>(1) | 110年<br>(2) | 增減<br>(3)=(1)-(2) | 成長率<br>(%)<br>(4)=(3)/(2) |
|            | 111年底 | 比率(%)  |             |             |                   |                           |
| 合計         | 2,630 | 100.00 | 1.90        | 1.21        | 0.70              | 57.81                     |
| 具娛樂性之選物販賣機 | 1,497 | 56.92  | 0.55        | 0.41        | 0.14              | 35.36                     |
| 視聽視唱業      | 492   | 18.71  | 0.32        | 0.20        | 0.13              | 64.42                     |
| 電子遊戲機      | 173   | 6.58   | 0.21        | 0.12        | 0.08              | 66.64                     |
| 電動搖搖馬      | 86    | 3.27   | 0.01        | 0.01        | 0.00              | 5.78                      |
| 臨時公演       | 62    | 2.36   | 0.13        | 0.02        | 0.11              | 668.91                    |
| 資訊休閒業      | 35    | 1.33   | 0.03        | 0.02        | 0.01              | 29.07                     |
| 有節目餐飲業     | 13    | 0.49   | 0.04        | 0.02        | 0.02              | 95.10                     |
| 電影         | 18    | 0.68   | 0.04        | 0.03        | 0.01              | 29.34                     |
| 舞廳舞場       | 11    | 0.42   | 0.03        | 0.02        | 0.01              | 45.19                     |
| 高爾夫球場      | 17    | 0.65   | 0.34        | 0.23        | 0.11              | 49.57                     |
| 機動遊藝樂園     | 7     | 0.27   | 0.16        | 0.11        | 0.05              | 48.67                     |
| 實境體感娛樂設施   | 2     | 0.08   | 0.00        | 0.00        | -0.00             | -58.76                    |
| 機動遊艇、動力飛行器 | 1     | 0.04   | 0.00        | 0.00        | 0.00              | 35.15                     |
| 其他         | 216   | 8.21   | 0.04        | 0.02        | 0.02              | 109.75                    |

資料來源：本冊表3-7(娛樂稅稅源)。

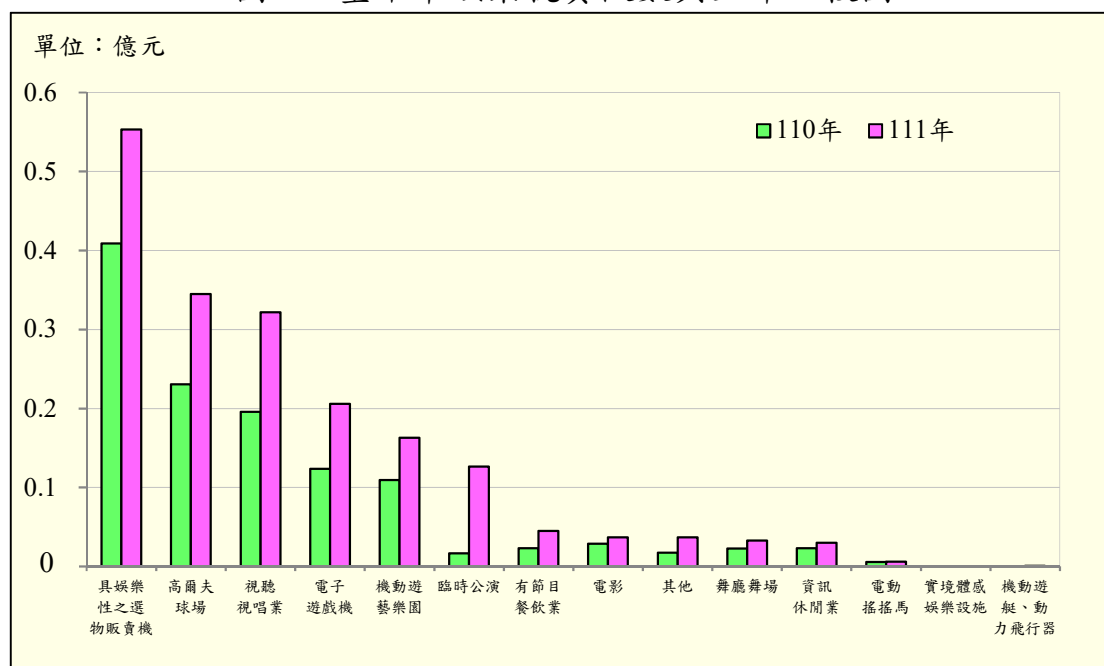
附註：1.本表之實徵數非表1之實徵淨額。

2.表內數字係先以「原始數據」計算後，再行四捨五入而得出，或未與帳面數據相符。

3.「撞球場」、「歌廳」、「保齡球館」近年均無數值，「其他」包括「違章補徵」資料。

4.因四捨五入致細項加總不為100%。

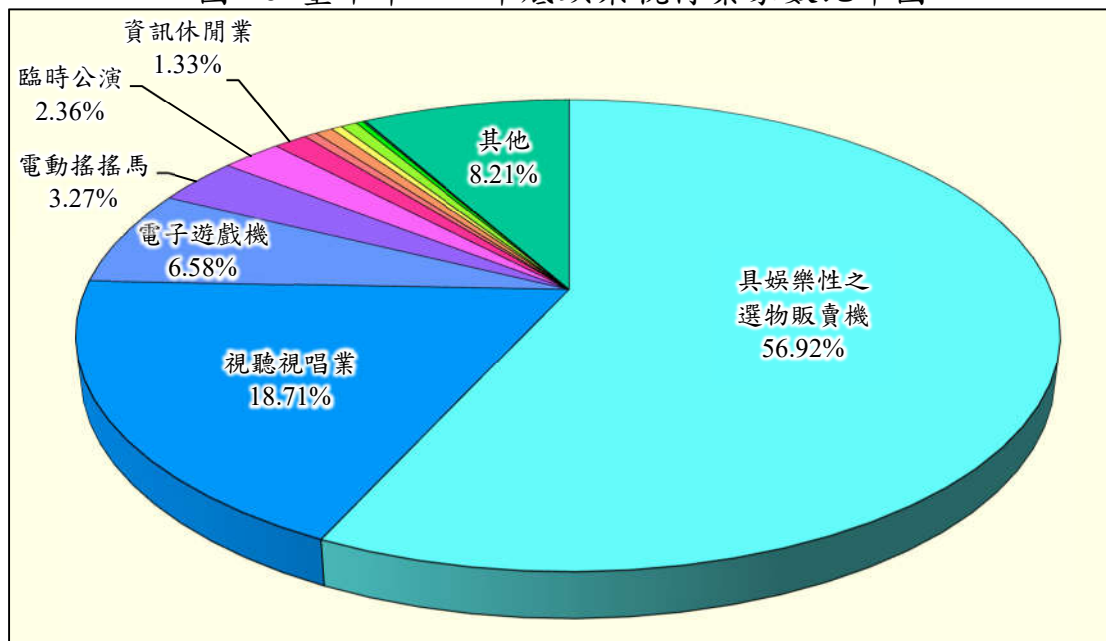
圖 15 臺中市娛樂稅實徵數與上年比較圖



資料來源：本冊表3-7(娛樂稅稅源)。

附註：「其他」包括「違章補徵」。

圖 16 臺中市 111 年底娛樂稅行業家數比率圖



資料來源：本冊表 3-7(娛樂稅稅源)。

## 參、近年徵收情形及稅收趨勢

一、近 10 年中，除 105 及 111 年之稅收較預算數短少外，其餘各年度之稅收均超出預算數。

綜觀臺中市近 10 年之地方稅徵起情形，除 105 及 111 年之稅收較預算數短少外，其餘各年度之稅收均超出預算數；其中以 111 年之 91.45% 為最低、108 年之 111.19% 為最高(詳表 9 及圖 17)。

表 9 臺中市地方稅實徵淨額與預算數比較表

單位：億元

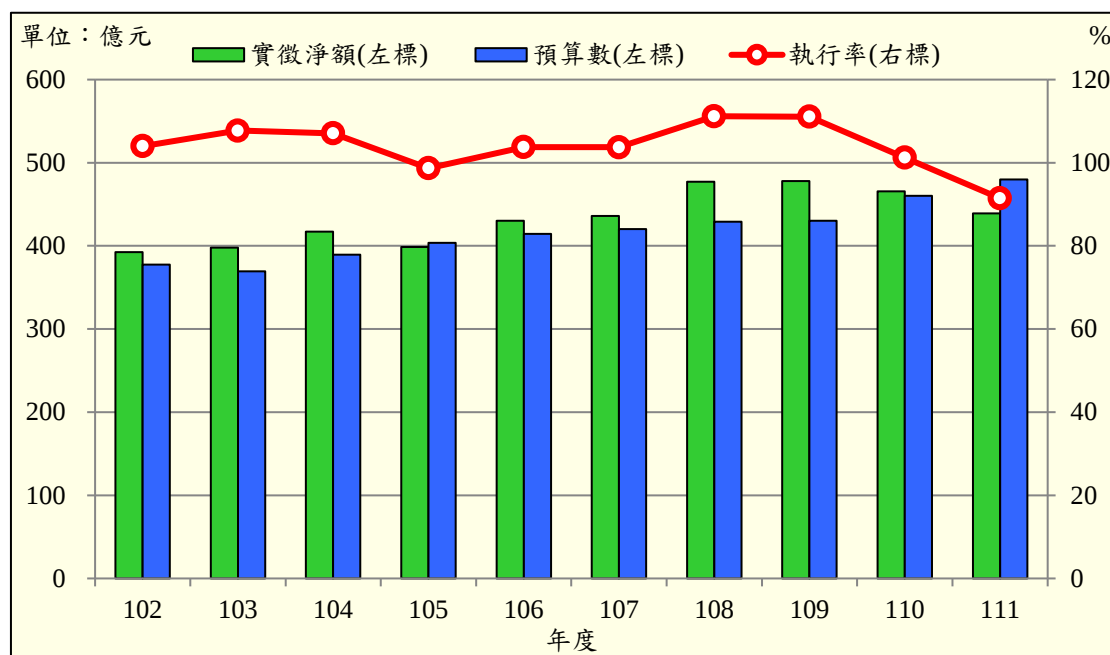
| 年度                    | 102年   | 103年   | 104年   | 105年   | 106年   | 107年   | 108年   | 109年   | 110年   | 111年   |
|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 稅課收入<br>實徵淨額<br>(1)   | 392.63 | 397.84 | 416.95 | 398.52 | 430.09 | 436.09 | 477.14 | 477.98 | 465.80 | 438.95 |
| 預算數<br>(2)            | 377.49 | 369.23 | 389.42 | 403.76 | 414.51 | 420.35 | 429.13 | 430.25 | 460.22 | 480.00 |
| 執行率(%)<br>(3)=(1)/(2) | 104.01 | 107.75 | 107.07 | 98.70  | 103.76 | 103.75 | 111.19 | 111.10 | 101.21 | 91.45  |

資料來源：本冊表 2-1(各項稅捐預算數、查定數與實徵數)。

附註：1.稅課收入包括地價稅、土地增值稅、房屋稅、使用牌照稅、契稅、印花稅及娛樂稅之實徵淨額。

2.表內數字係先以「原始數據」計算後，再行四捨五入而得出，或未與帳面數據相符。

圖 17 臺中市地方稅實徵淨額與預算數比較圖



資料來源：本冊表 2-1(各項稅捐預算數、查定數與實徵數)。

二、近 10 年稅收於 102 年呈現稅收低點，其後連續 2 年正成長後，又於 105 年微幅降低，並於 106 年起連續 4 年正成長，109 年達近年稅收新高點，110 年起稅收反轉，連續 2 年減少。

綜觀臺中市近 10 年地方稅實徵淨額消長趨勢，因土地增值稅稅收係占稅課收入之最高比率，故本市整體稅收走勢與土地增值稅之稅收消長息息相關，其中各年度詳述如下(詳表 10 及圖 18)：

- (一) 102 年因特種貨物及勞務稅所定房地持有年限已滿 2 年，遞延效果使土地釋出交易市場，土地移轉筆數增加；另 102 年重新規定地價及縣、市合併後重新計算累進起點地價，土地增值稅、地價稅稅收分別較上年增加 27.15 億元、16.29 億元，102 年稅收大幅增加至 392.63 億元。
- (二) 103 年因政府積極進行不動產稅制改革，使民眾對於國內房市普遍抱持觀望態度，房地產交易市場景氣趨緩，交易量較上年度減

少，惟因土地公告現值調漲，土地增值稅稅收增加，再加上房屋稅及使用牌照稅稅收持續成長，因此 103 年稅收仍微幅成長至 397.84 億元。

(三) 104 年因房地合一課徵所得稅制度即將於 105 年上路實施，房地產交易市場景氣仍未見好轉，惟基於合法節稅的誘因，民眾多提前於 104 年 12 月前完成土地移轉，造成 104 年 12 月之土地增值稅超額入帳，土地增值稅稅收較上年增加 12.26 億元，使 104 年稅收成長至 416.95 億元。

(四) 105 年因受房地合一課徵所得稅制度影響，不動產交易市場仍延續上一年度的景氣不佳而持續低迷，土地增值稅稅收銳減 43.77 億元、契稅稅收減少 4.40 億元最為顯著，雖然 105 年重新規定地價，使定期開徵之地價稅稅收大增 27.16 億元，然而因土地增值稅稅收大幅減少，105 年稅收仍略微降低至 398.52 億元。

(五) 106 年因不動產交易市場景氣轉佳，房地交易移轉件數成長，成就土地增值稅、契稅之稅收成長 23.95 億元、2.34 億元，為 106 年稅收成長之首要因素。其次，定期開徵之地價稅、房屋稅及使用牌照稅，稅收合計成長 4.46 億元，106 年稅收增加至 430.09 億元。

(六) 107 年因公告地價調降，地價稅稅收減少 7.20 億元；另土地交易量減少，惟適用稅率 40% 之移轉件數及土地漲價總數額均較上年增加，使土地增值稅稅收成長 7.86 億元；又定期開徵之房屋稅及使用牌照稅隨稅源擴大而成長 3.48 億元，107 年稅收成長至 436.09 億元。

(七) 108 年因有多筆大額課稅之非經常性土地移轉，土地增值稅稅收大幅成長 31.16 億元；定期開徵之房屋稅及使用牌照稅稅收隨稅

源擴大而成長 4.09 億元；地價稅則因大額補徵稅款入庫，稅收成長 2.15 億元；房產交易熱絡使契稅稅收成長 2.65 億元，108 年稅收成長至 477.14 億元。

(八) 109 年因公告地價調降，地價稅稅收大幅減少 18.93 億元；惟房地產交易市場景氣熱絡，與其相關稅目之稅收明顯增加，其中土地增值稅增加 13.69 億元最多、契稅增加 3.59 億元次之；同時定期開徵之房屋稅及使用牌照稅稅收隨稅源擴大而成長 1.58 億元，致 109 年地方稅實徵淨額較上年增加 0.84 億元，達 477.98 億元，創歷年新高。

(九) 110 年因定期開徵之房屋稅及使用牌照稅稅源擴大，及上年度延期及分期稅款遞延入帳，稅收合計成長 6.94 億元；惟因持續受嚴重特殊傳染性肺炎影響，及 110 年 7 月 1 日起房地合一 2.0 新制上路，使土地增值稅稅收減少 18.64 億元最鉅，致 110 年地方稅實徵淨額較上年減少 12.18 億元，總計 465.80 億元。

(十) 111 年因中央銀行信用管制、政府打炒房政策及受嚴重特殊傳染性肺炎影響，不動產交易量未如預期，使土地增值稅實徵淨額銳減 35.03 億元，雖然其餘稅目之稅收均較上年成長，合計增加 8.18 億元，仍使 111 年整體稅收減少 26.85 億元，僅達 438.95 億元。

表 10 臺中市近年地方稅實徵淨額統計表

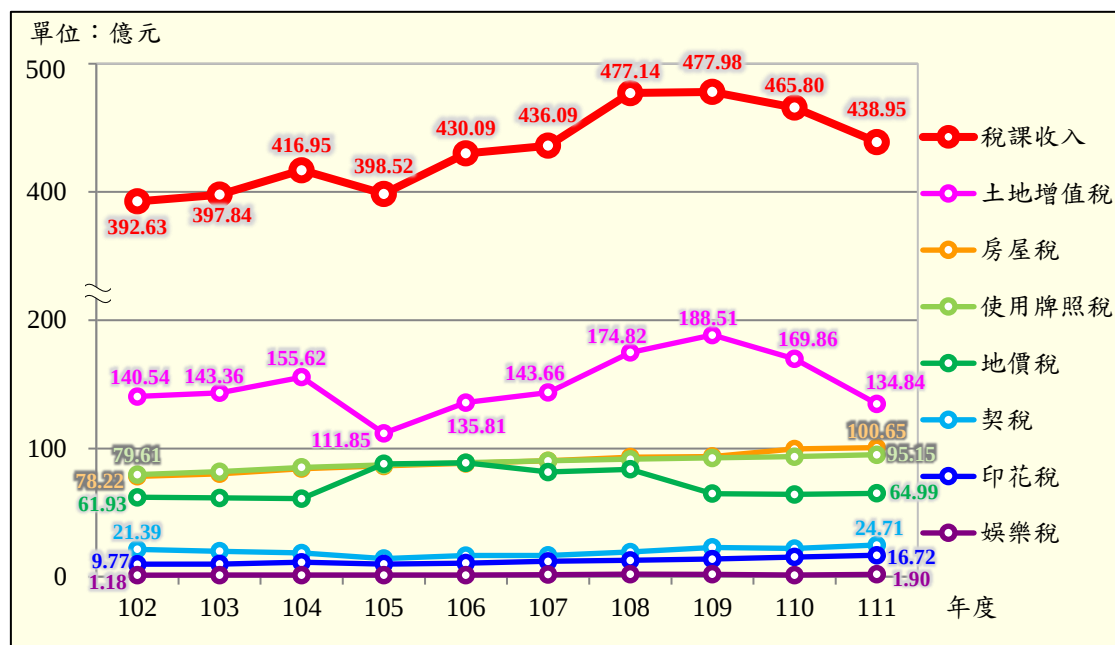
單位：億元

| 年度<br>稅目 | 102年   | 103年   | 104年   | 105年   | 106年   | 107年   | 108年   | 109年   | 110年   | 111年   |
|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 稅課收入     | 392.63 | 397.84 | 416.95 | 398.52 | 430.09 | 436.09 | 477.14 | 477.98 | 465.80 | 438.95 |
| 地價稅      | 61.93  | 61.41  | 60.88  | 88.03  | 88.77  | 81.57  | 83.72  | 64.79  | 64.10  | 64.99  |
| 土地增值稅    | 140.54 | 143.36 | 155.62 | 111.85 | 135.81 | 143.66 | 174.82 | 188.51 | 169.86 | 134.84 |
| 房屋稅      | 78.22  | 80.22  | 84.28  | 86.31  | 88.33  | 90.31  | 93.17  | 93.77  | 99.63  | 100.65 |
| 使用牌照稅    | 79.61  | 81.91  | 85.25  | 87.13  | 88.84  | 90.34  | 91.58  | 92.57  | 93.64  | 95.15  |
| 契稅       | 21.39  | 19.85  | 18.50  | 14.10  | 16.44  | 16.55  | 19.20  | 22.79  | 22.00  | 24.71  |
| 印花稅      | 9.77   | 9.88   | 11.24  | 9.89   | 10.61  | 12.01  | 12.67  | 13.71  | 15.35  | 16.72  |
| 娛樂稅      | 1.18   | 1.20   | 1.19   | 1.20   | 1.30   | 1.65   | 1.98   | 1.84   | 1.21   | 1.90   |

資料來源：本冊表 2-1(各項稅捐預算數、查定數與實徵數)。

附註：表內數字係先以「原始數據」計算後，再行四捨五入而得出，或未與帳面數據相符。

圖 18 臺中市近年地方稅實徵淨額趨勢圖



資料來源：本冊表 2-1(各項稅捐預算數、查定數與實徵數)。

# 貳、稅收

## II. Tax Revenues

## 22 稅收

表 2-1 各項稅捐預算數、查定數與實徵數  
總計

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount         |                          |                            |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
|                                 |                |                             | 合計<br>(2)=(3)+(4)<br>Total | 本年度<br>(3)<br>Current FY | 以前年度<br>(4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 37,838,281,000              | 41,590,325,125             | 39,347,991,606           | 2,242,333,519              |
| 民國103年度                         | FY 2014        | 36,995,080,000              | 41,483,570,270             | 39,854,263,279           | 1,629,306,991              |
| 民國104年度                         | FY 2015        | 39,012,637,000              | 43,067,429,873             | 41,874,606,055           | 1,192,823,818              |
| 民國105年度                         | FY 2016        | 40,451,091,000              | 41,572,198,908             | 40,447,539,429           | 1,124,659,479              |
| 民國106年度                         | FY 2017        | 41,525,220,000              | 44,820,281,561             | 43,386,966,631           | 1,433,314,930              |
| 民國107年度                         | FY 2018        | 42,111,228,000              | 45,934,229,636             | 44,317,389,854           | 1,616,839,782              |
| 民國108年度                         | FY 2019        | 42,982,331,000              | 49,864,573,823             | 47,752,468,425           | 2,112,105,398              |
| 民國109年度                         | FY 2020        | 43,083,897,000              | 50,310,937,124             | 48,293,583,790           | 2,017,353,334              |
| 民國110年度                         | FY 2021        | 46,090,871,000              | 49,212,819,983             | 46,912,997,768           | 2,299,822,215              |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>48,070,983,000</b>       | <b>45,770,893,607</b>      | <b>43,454,751,405</b>    | <b>2,316,142,202</b>       |
| 1月                              | Jan.           | 2,129,516,000               | 4,392,160,625              | 2,090,169,352            | 2,301,991,273              |
| 2月                              | Feb.           | 1,541,863,000               | 2,074,812,041              | 2,070,278,714            | 4,533,327                  |
| 3月                              | Mar.           | 1,881,997,000               | 2,418,907,577              | 2,424,096,927            | -5,189,350                 |
| 4月                              | Apr.           | 6,881,352,000               | 9,432,654,362              | 9,428,771,766            | 3,882,596                  |
| 5月                              | May            | 11,299,736,000              | 8,724,314,453              | 8,726,202,484            | -1,888,031                 |
| 6月                              | June           | 5,650,045,000               | 4,622,991,352              | 4,619,161,499            | 3,829,853                  |
| 7月                              | July           | 2,179,085,000               | 1,561,901,062              | 1,561,388,375            | 512,687                    |
| 8月                              | Aug.           | 1,860,274,000               | 1,240,476,333              | 1,238,730,932            | 1,745,401                  |
| 9月                              | Sep.           | 1,795,991,000               | 1,569,966,480              | 1,563,072,348            | 6,894,132                  |
| 10月                             | Oct.           | 1,995,172,000               | 1,053,755,661              | 1,051,712,309            | 2,043,352                  |
| 11月                             | Nov.           | 6,628,592,000               | 6,374,463,427              | 6,372,857,680            | 1,605,747                  |
| 12月                             | Dec.           | 4,227,360,000               | 2,304,490,234              | 2,308,309,019            | -3,818,785                 |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1、1月份之以前年度查定數含上年度結轉數。

2、總計＝稅捐收入＋工程受益費＋罰鍰收入，稅捐收入＝地價稅＋...＋教育捐，罰鍰收入＝財務罰鍰＋罰金

Table 2-1 Budget Amount, Audited Amount and Actual Collection

## Grand Total

Unit : N.T.\$

| 實徵數 Actual Collection |                       |                      | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|-----------------------|-----------------------|----------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)     | 本年度<br>(6)            | 以前年度<br>(7)          |                                                              |                                              |                                                                          |
| Total                 | Current FY            | Previous FY          |                                                              |                                              |                                                                          |
| 39,680,456,623        | 38,616,529,310        | 1,063,927,313        | 235,693,547                                                  | 39,444,763,076                               | 104.25                                                                   |
| 40,088,223,366        | 39,300,923,767        | 787,299,599          | 151,452,563                                                  | 39,936,770,803                               | 107.95                                                                   |
| 41,930,530,037        | 41,379,968,746        | 550,561,291          | 131,945,233                                                  | 41,798,584,804                               | 107.14                                                                   |
| 40,103,081,675        | 39,641,149,620        | 461,932,055          | 152,603,610                                                  | 39,950,478,065                               | 98.76                                                                    |
| 43,237,640,666        | 42,552,851,122        | 684,789,544          | 126,663,486                                                  | 43,110,977,180                               | 103.82                                                                   |
| 43,831,182,539        | 43,131,072,045        | 700,110,494          | 119,891,584                                                  | 43,711,290,955                               | 103.80                                                                   |
| 47,930,592,391        | 46,791,101,722        | 1,139,490,669        | 107,231,855                                                  | 47,823,360,536                               | 111.26                                                                   |
| 48,027,579,767        | 46,995,402,172        | 1,032,177,595        | 120,903,110                                                  | 47,906,676,657                               | 111.19                                                                   |
| 46,917,020,438        | 45,656,577,199        | 1,260,443,239        | 244,408,154                                                  | 46,672,612,284                               | 101.26                                                                   |
| <b>44,130,392,200</b> | <b>42,902,618,290</b> | <b>1,227,773,910</b> | <b>131,567,243</b>                                           | <b>43,998,824,957</b>                        | <b>91.53</b>                                                             |
| 2,563,370,100         | 1,723,094,784         | 840,275,316          | 25,745,715                                                   | 2,537,624,385                                | 119.16                                                                   |
| 1,611,917,331         | 1,545,616,540         | 66,300,791           | 23,019,042                                                   | 1,588,898,289                                | 103.05                                                                   |
| 2,696,713,969         | 2,649,161,899         | 47,552,070           | 10,694,746                                                   | 2,686,019,223                                | 142.72                                                                   |
| 7,100,211,380         | 7,051,594,492         | 48,616,888           | 16,681,422                                                   | 7,083,529,958                                | 102.94                                                                   |
| 10,360,669,029        | 10,289,377,005        | 71,292,024           | 11,892,600                                                   | 10,348,776,429                               | 91.58                                                                    |
| 5,205,506,405         | 5,177,864,012         | 27,642,393           | 11,709,638                                                   | 5,193,796,767                                | 91.92                                                                    |
| 1,730,048,641         | 1,699,900,073         | 30,148,568           | 7,578,038                                                    | 1,722,470,603                                | 79.05                                                                    |
| 1,344,077,646         | 1,328,935,921         | 15,141,725           | 4,618,977                                                    | 1,339,458,669                                | 72.00                                                                    |
| 1,603,061,063         | 1,555,694,845         | 47,366,218           | 6,990,185                                                    | 1,596,070,878                                | 88.87                                                                    |
| 1,184,636,633         | 1,172,609,648         | 12,026,985           | 7,526,139                                                    | 1,177,110,494                                | 59.00                                                                    |
| 5,551,609,285         | 5,540,828,949         | 10,780,336           | 3,945,291                                                    | 5,547,663,994                                | 83.69                                                                    |
| 3,178,570,718         | 3,167,940,122         | 10,630,596           | 1,165,450                                                    | 3,177,405,268                                | 75.16                                                                    |

表 2-1 各項稅捐預算數、查定數與實徵數(續1)

## 一、稅捐收入

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount    |                       |                      |
|---------------------------------|----------------|-----------------------------|-----------------------|-----------------------|----------------------|
|                                 |                |                             | 合計                    | 本年度                   | 以前年度                 |
|                                 |                |                             | (2)=(3)+(4)<br>Total  | (3)<br>Current FY     | (4)<br>Previous FY   |
| 民國102年度                         | FY 2013        | 37,749,465,000              | 40,831,984,574        | 39,222,087,428        | 1,609,897,146        |
| 民國103年度                         | FY 2014        | 36,923,305,000              | 40,903,007,108        | 39,741,942,932        | 1,161,064,176        |
| 民國104年度                         | FY 2015        | 38,942,094,000              | 42,678,568,442        | 41,787,916,202        | 890,652,240          |
| 民國105年度                         | FY 2016        | 40,376,480,000              | 41,164,806,056        | 40,331,060,258        | 833,745,798          |
| 民國106年度                         | FY 2017        | 41,451,372,000              | 44,363,470,785        | 43,235,863,637        | 1,127,607,148        |
| 民國107年度                         | FY 2018        | 42,035,037,000              | 45,470,188,945        | 44,220,204,832        | 1,249,984,113        |
| 民國108年度                         | FY 2019        | 42,913,347,000              | 49,363,223,822        | 47,634,211,824        | 1,729,011,998        |
| 民國109年度                         | FY 2020        | 43,024,577,000              | 49,781,057,402        | 48,178,471,683        | 1,602,585,719        |
| 民國110年度                         | FY 2021        | 46,022,377,000              | 48,664,098,553        | 46,803,601,195        | 1,860,497,358        |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>48,000,000,000</b>       | <b>45,198,197,026</b> | <b>43,355,295,358</b> | <b>1,842,901,668</b> |
| 1月                              | Jan.           | 2,128,081,000               | 3,932,710,369         | 2,084,872,616         | 1,847,837,753        |
| 2月                              | Feb.           | 1,540,010,000               | 2,068,216,782         | 2,065,733,396         | 2,483,386            |
| 3月                              | Mar.           | 1,879,814,000               | 2,410,157,708         | 2,417,588,090         | -7,430,382           |
| 4月                              | Apr.           | 6,879,095,000               | 9,423,910,485         | 9,421,793,829         | 2,116,656            |
| 5月                              | May            | 11,289,316,000              | 8,712,499,881         | 8,715,765,399         | -3,265,518           |
| 6月                              | June           | 5,638,463,000               | 4,609,422,254         | 4,606,540,089         | 2,882,165            |
| 7月                              | July           | 2,170,689,000               | 1,555,236,928         | 1,555,654,512         | -417,584             |
| 8月                              | Aug.           | 1,854,479,000               | 1,237,217,228         | 1,236,214,063         | 1,003,165            |
| 9月                              | Sep.           | 1,789,448,000               | 1,545,708,295         | 1,546,139,670         | -431,375             |
| 10月                             | Oct.           | 1,989,892,000               | 1,044,434,436         | 1,043,131,042         | 1,303,394            |
| 11月                             | Nov.           | 6,623,125,000               | 6,365,965,804         | 6,364,959,156         | 1,006,648            |
| 12月                             | Dec.           | 4,217,588,000               | 2,292,716,856         | 2,296,903,496         | -4,186,640           |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1、1月份之以前年度查定數含上年度結轉數。

2、稅捐收入＝地價稅＋...＋教育捐。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.1)

## A. Collections of Taxes and Surtaxes

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 39,489,273,339             | 38,552,312,572           | 936,960,767                | 226,241,316                                                  | 39,263,032,023                               | 104.01                                                                   |
| 39,921,377,456             | 39,226,586,634           | 694,790,822                | 137,559,353                                                  | 39,783,818,103                               | 107.75                                                                   |
| 41,814,568,264             | 41,317,347,729           | 497,220,535                | 119,486,319                                                  | 41,695,081,945                               | 107.07                                                                   |
| 39,992,870,917             | 39,573,619,607           | 419,251,310                | 140,708,879                                                  | 39,852,162,038                               | 98.70                                                                    |
| 43,127,311,818             | 42,485,672,435           | 641,639,383                | 118,164,984                                                  | 43,009,146,834                               | 103.76                                                                   |
| 43,726,619,983             | 43,078,875,620           | 647,744,363                | 117,258,254                                                  | 43,609,361,729                               | 103.75                                                                   |
| 47,820,443,660             | 46,730,142,385           | 1,090,301,275              | 106,161,469                                                  | 47,714,282,191                               | 111.19                                                                   |
| 47,918,105,913             | 46,936,601,659           | 981,504,254                | 119,922,959                                                  | 47,798,182,954                               | 111.10                                                                   |
| 46,817,940,366             | 45,602,716,813           | 1,215,223,553              | 237,882,558                                                  | 46,580,057,808                               | 101.21                                                                   |
| <b>44,024,850,409</b>      | <b>42,849,201,458</b>    | <b>1,175,648,951</b>       | <b>130,145,320</b>                                           | <b>43,894,705,089</b>                        | <b>91.45</b>                                                             |
| 2,554,865,036              | 1,722,557,142            | 832,307,894                | 25,547,316                                                   | 2,529,317,720                                | 118.85                                                                   |
| 1,607,637,103              | 1,544,965,412            | 62,671,691                 | 22,967,188                                                   | 1,584,669,915                                | 102.90                                                                   |
| 2,690,351,426              | 2,647,997,538            | 42,353,888                 | 10,680,337                                                   | 2,679,671,089                                | 142.55                                                                   |
| 7,094,190,287              | 7,049,939,673            | 44,250,614                 | 16,357,155                                                   | 7,077,833,132                                | 102.89                                                                   |
| 10,349,655,110             | 10,283,175,803           | 66,479,307                 | 11,855,524                                                   | 10,337,799,586                               | 91.57                                                                    |
| 5,193,288,139              | 5,168,930,921            | 24,357,218                 | 11,641,166                                                   | 5,181,646,973                                | 91.90                                                                    |
| 1,721,552,745              | 1,695,139,907            | 26,412,838                 | 7,423,622                                                    | 1,714,129,123                                | 78.97                                                                    |
| 1,337,711,532              | 1,325,566,663            | 12,144,869                 | 4,593,292                                                    | 1,333,118,240                                | 71.89                                                                    |
| 1,591,976,031              | 1,553,070,157            | 38,905,874                 | 6,898,991                                                    | 1,585,077,040                                | 88.58                                                                    |
| 1,169,902,849              | 1,160,903,122            | 8,999,727                  | 7,357,029                                                    | 1,162,545,820                                | 58.42                                                                    |
| 5,544,711,343              | 5,536,361,523            | 8,349,820                  | 3,687,085                                                    | 5,541,024,258                                | 83.66                                                                    |
| 3,169,008,808              | 3,160,593,597            | 8,415,211                  | 1,136,615                                                    | 3,167,872,193                                | 75.11                                                                    |

表 2-1 各項稅捐預算數、查定數與實徵數(續2)

## (一) 地價稅

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                      |                    |
|---------------------------------|----------------|-----------------------------|----------------------|----------------------|--------------------|
|                                 |                |                             | 合計                   | 本年度                  | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY    | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 5,132,255,000               | 6,606,529,000        | 6,015,811,379        | 590,717,621        |
| 民國103年度                         | FY 2014        | 5,668,251,000               | 6,451,778,607        | 6,178,419,363        | 273,359,244        |
| 民國104年度                         | FY 2015        | 6,101,891,000               | 6,314,161,864        | 6,076,275,003        | 237,886,861        |
| 民國105年度                         | FY 2016        | 6,755,134,000               | 9,140,249,509        | 8,930,763,684        | 209,485,825        |
| 民國106年度                         | FY 2017        | 8,377,084,000               | 9,212,350,032        | 8,888,582,137        | 323,767,895        |
| 民國107年度                         | FY 2018        | 8,781,388,000               | 8,491,866,048        | 8,205,078,220        | 286,787,828        |
| 民國108年度                         | FY 2019        | 8,312,241,000               | 8,578,104,178        | 8,254,620,239        | 323,483,939        |
| 民國109年度                         | FY 2020        | 8,112,241,000               | 6,659,054,556        | 6,459,903,698        | 199,150,858        |
| 民國110年度                         | FY 2021        | 6,369,640,000               | 6,603,342,368        | 6,432,452,963        | 170,889,405        |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>6,700,000,000</b>        | <b>6,665,769,652</b> | <b>6,491,654,002</b> | <b>174,115,650</b> |
| 1月                              | Jan.           | 40,200,000                  | 177,946,588          | 3,370,368            | 174,576,220        |
| 2月                              | Feb.           | 13,400,000                  | 4,179,466            | 1,480,608            | 2,698,858          |
| 3月                              | Mar.           | 20,100,000                  | 11,324,732           | 11,167,016           | 157,716            |
| 4月                              | Apr.           | 20,100,000                  | 4,934,960            | 4,485,288            | 449,672            |
| 5月                              | May            | 20,100,000                  | 11,309,070           | 12,392,493           | -1,083,423         |
| 6月                              | June           | 13,400,000                  | 5,861,564            | 4,571,663            | 1,289,901          |
| 7月                              | July           | 13,400,000                  | 2,569,027            | 2,842,154            | -273,127           |
| 8月                              | Aug.           | 13,400,000                  | 14,156,051           | 13,897,558           | 258,493            |
| 9月                              | Sep.           | 13,400,000                  | 12,656,522           | 12,657,738           | -1,216             |
| 10月                             | Oct.           | 100,500,000                 | 190,639,212          | 190,675,038          | -35,826            |
| 11月                             | Nov.           | 4,221,000,000               | 5,170,117,209        | 5,170,099,847        | 17,362             |
| 12月                             | Dec.           | 2,211,000,000               | 1,060,075,251        | 1,064,014,231        | -3,938,980         |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.2)

## 1. Land Value Tax

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Privious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|---------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                               |                                              |                                                                          |
| 6,325,141,268              | 5,890,728,373            | 434,412,895                | 131,810,095                                                   | 6,193,331,173                                | 120.67                                                                   |
| 6,204,738,507              | 6,066,558,677            | 138,179,830                | 64,236,094                                                    | 6,140,502,413                                | 108.33                                                                   |
| 6,102,401,374              | 5,970,372,674            | 132,028,700                | 14,786,275                                                    | 6,087,615,099                                | 99.77                                                                    |
| 8,815,794,120              | 8,694,043,996            | 121,750,124                | 12,479,947                                                    | 8,803,314,173                                | 130.32                                                                   |
| 8,925,453,411              | 8,707,854,988            | 217,598,423                | 48,647,034                                                    | 8,876,806,377                                | 105.97                                                                   |
| 8,168,074,336              | 8,004,099,754            | 163,974,582                | 11,305,068                                                    | 8,156,769,268                                | 92.89                                                                    |
| 8,379,329,066              | 8,152,597,907            | 226,731,159                | 7,498,743                                                     | 8,371,830,323                                | 100.72                                                                   |
| 6,484,828,037              | 6,377,558,949            | 107,269,088                | 5,543,491                                                     | 6,479,284,546                                | 79.87                                                                    |
| 6,427,735,720              | 6,345,596,046            | 82,139,674                 | 17,943,721                                                    | 6,409,791,999                                | 100.63                                                                   |
| <b>6,509,852,017</b>       | <b>6,403,790,378</b>     | <b>106,061,639</b>         | <b>11,331,036</b>                                             | <b>6,498,520,981</b>                         | <b>96.99</b>                                                             |
| 29,334,135                 | 1,176,141                | 28,157,994                 | 1,844,837                                                     | 27,489,298                                   | 68.38                                                                    |
| 12,592,943                 | 2,364,553                | 10,228,390                 | 307,381                                                       | 12,285,562                                   | 91.68                                                                    |
| 22,710,127                 | 8,739,526                | 13,970,601                 | 144,558                                                       | 22,565,569                                   | 112.27                                                                   |
| 11,687,738                 | 4,577,478                | 7,110,260                  | 2,438,700                                                     | 9,249,038                                    | 46.02                                                                    |
| 8,785,606                  | 3,717,424                | 5,068,182                  | 1,658,369                                                     | 7,127,237                                    | 35.46                                                                    |
| 18,656,154                 | 14,387,324               | 4,268,830                  | 2,080,021                                                     | 16,576,133                                   | 123.70                                                                   |
| 6,962,482                  | 2,849,234                | 4,113,248                  | 105,175                                                       | 6,857,307                                    | 51.17                                                                    |
| 7,686,716                  | 5,361,749                | 2,324,967                  | 586,948                                                       | 7,099,768                                    | 52.98                                                                    |
| 36,669,836                 | 11,655,972               | 25,013,864                 | 413,124                                                       | 36,256,712                                   | 270.57                                                                   |
| 185,196,494                | 183,231,589              | 1,964,905                  | 1,095,303                                                     | 184,101,191                                  | 183.19                                                                   |
| 4,346,020,856              | 4,344,430,861            | 1,589,995                  | 373,063                                                       | 4,345,647,793                                | 102.95                                                                   |
| 1,823,548,930              | 1,821,298,527            | 2,250,403                  | 283,557                                                       | 1,823,265,373                                | 82.46                                                                    |

表 2-1 各項稅捐預算數、查定數與實徵數(續3)

## (二) 土地增值稅

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount    |                       |                    |
|---------------------------------|----------------|-----------------------------|-----------------------|-----------------------|--------------------|
|                                 |                |                             | 合計                    | 本年度                   | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total  | (3)<br>Current FY     | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 13,038,691,000              | 14,453,702,538        | 14,214,572,548        | 239,129,990        |
| 民國103年度                         | FY 2014        | 12,629,137,000              | 14,597,163,490        | 14,340,533,069        | 256,630,421        |
| 民國104年度                         | FY 2015        | 13,539,557,000              | 15,824,834,885        | 15,644,639,273        | 180,195,612        |
| 民國105年度                         | FY 2016        | 13,543,138,000              | 11,607,715,799        | 11,459,508,423        | 148,207,376        |
| 民國106年度                         | FY 2017        | 13,019,369,000              | 13,978,843,195        | 13,722,945,256        | 255,897,939        |
| 民國107年度                         | FY 2018        | 12,549,127,000              | 15,175,752,744        | 14,840,702,906        | 335,049,838        |
| 民國108年度                         | FY 2019        | 13,219,386,000              | 18,164,139,270        | 17,475,489,543        | 688,649,727        |
| 民國109年度                         | FY 2020        | 13,360,193,000              | 19,648,802,523        | 19,018,691,322        | 630,111,201        |
| 民國110年度                         | FY 2021        | 17,479,299,000              | 17,962,193,400        | 17,297,708,565        | 664,484,835        |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>17,900,000,000</b>       | <b>13,757,177,803</b> | <b>13,007,062,853</b> | <b>750,114,950</b> |
| 1月                              | Jan.           | 1,506,059,000               | 2,306,013,734         | 1,542,270,533         | 763,743,201        |
| 2月                              | Feb.           | 1,187,779,000               | 1,691,745,515         | 1,698,577,642         | -6,832,127         |
| 3月                              | Mar.           | 1,169,714,000               | 1,622,475,253         | 1,627,251,203         | -4,775,950         |
| 4月                              | Apr.           | 1,310,318,000               | 1,373,839,563         | 1,375,715,609         | -1,876,046         |
| 5月                              | May            | 1,872,726,000               | 951,915,401           | 952,935,003           | -1,019,602         |
| 6月                              | June           | 1,622,662,000               | 1,061,054,560         | 1,061,053,253         | 1,307              |
| 7月                              | July           | 1,571,350,000               | 822,790,705           | 822,834,979           | -44,274            |
| 8月                              | Aug.           | 1,476,358,000               | 835,988,280           | 836,084,206           | -95,926            |
| 9月                              | Sep.           | 1,277,703,000               | 1,070,620,395         | 1,070,923,152         | -302,757           |
| 10月                             | Oct.           | 1,431,963,000               | 400,535,742           | 399,900,963           | 634,779            |
| 11月                             | Nov.           | 1,842,416,000               | 726,349,256           | 725,734,364           | 614,892            |
| 12月                             | Dec.           | 1,630,952,000               | 893,849,399           | 893,781,946           | 67,453             |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.3)

## 2. Land Value Increment Tax

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Privious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|---------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                               |                                              |                                                                          |
| 14,140,926,617             | 13,918,413,651           | 222,512,966                | 87,069,789                                                    | 14,053,856,828                               | 107.79                                                                   |
| 14,400,471,634             | 14,160,545,661           | 239,925,973                | 64,735,084                                                    | 14,335,736,550                               | 113.51                                                                   |
| 15,656,915,080             | 15,490,460,684           | 166,454,396                | 94,915,442                                                    | 15,561,999,638                               | 114.94                                                                   |
| 11,305,822,972             | 11,171,257,632           | 134,565,340                | 120,608,713                                                   | 11,185,214,259                               | 82.59                                                                    |
| 13,642,257,519             | 13,403,575,645           | 238,681,874                | 61,553,612                                                    | 13,580,703,907                               | 104.31                                                                   |
| 14,462,062,746             | 14,191,786,741           | 270,276,005                | 95,780,190                                                    | 14,366,282,556                               | 114.48                                                                   |
| 17,568,324,416             | 16,954,112,420           | 614,211,996                | 86,522,588                                                    | 17,481,801,828                               | 132.24                                                                   |
| 18,955,680,407             | 18,353,164,463           | 602,515,944                | 105,132,418                                                   | 18,850,547,989                               | 141.09                                                                   |
| 17,189,669,400             | 16,538,274,564           | 651,394,836                | 203,322,965                                                   | 16,986,346,435                               | 97.18                                                                    |
| <b>13,583,593,158</b>      | <b>12,851,072,873</b>    | <b>732,520,285</b>         | <b>99,952,914</b>                                             | <b>13,483,640,244</b>                        | <b>75.33</b>                                                             |
| 1,943,749,449              | 1,275,428,436            | 668,321,013                | 18,455,586                                                    | 1,925,293,863                                | 127.84                                                                   |
| 1,281,175,791              | 1,256,372,887            | 24,802,904                 | 21,536,753                                                    | 1,259,639,038                                | 106.05                                                                   |
| 1,810,831,712              | 1,807,853,646            | 2,978,066                  | 9,046,531                                                     | 1,801,785,181                                | 154.04                                                                   |
| 1,432,426,221              | 1,419,840,455            | 12,585,766                 | 11,686,608                                                    | 1,420,739,613                                | 108.43                                                                   |
| 1,238,128,151              | 1,235,790,980            | 2,337,171                  | 8,436,067                                                     | 1,229,692,084                                | 65.66                                                                    |
| 1,056,656,416              | 1,051,080,162            | 5,576,254                  | 7,077,195                                                     | 1,049,579,221                                | 64.68                                                                    |
| 825,131,886                | 819,769,709              | 5,362,177                  | 6,338,371                                                     | 818,793,515                                  | 52.11                                                                    |
| 836,194,374                | 834,570,629              | 1,623,745                  | 3,653,181                                                     | 832,541,193                                  | 56.39                                                                    |
| 1,027,894,165              | 1,020,449,150            | 7,445,015                  | 4,927,187                                                     | 1,022,966,978                                | 80.06                                                                    |
| 540,307,186                | 540,307,186              | -                          | 5,502,155                                                     | 534,805,031                                  | 37.35                                                                    |
| 645,316,803                | 644,652,232              | 664,571                    | 2,614,647                                                     | 642,702,156                                  | 34.88                                                                    |
| 945,781,004                | 944,957,401              | 823,603                    | 678,633                                                       | 945,102,371                                  | 57.95                                                                    |

表 2-1 各項稅捐預算數、查定數與實徵數(續4)

## (三) 房屋稅

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount    |                       |                    |
|---------------------------------|----------------|-----------------------------|-----------------------|-----------------------|--------------------|
|                                 |                |                             | 合計                    | 本年度                   | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total  | (3)<br>Current FY     | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 8,392,054,000               | 8,045,014,158         | 7,764,548,226         | 280,465,932        |
| 民國103年度                         | FY 2014        | 7,841,403,000               | 8,123,706,656         | 7,930,925,061         | 192,781,595        |
| 民國104年度                         | FY 2015        | 8,120,735,000               | 8,513,797,317         | 8,428,082,808         | 85,714,509         |
| 民國105年度                         | FY 2016        | 8,597,710,000               | 8,712,208,901         | 8,630,025,341         | 82,183,560         |
| 民國106年度                         | FY 2017        | 8,428,366,000               | 8,915,021,414         | 8,835,962,810         | 79,058,604         |
| 民國107年度                         | FY 2018        | 8,781,349,000               | 9,124,645,981         | 9,045,794,544         | 78,851,437         |
| 民國108年度                         | FY 2019        | 9,173,647,000               | 9,410,403,612         | 9,321,902,614         | 88,500,998         |
| 民國109年度                         | FY 2020        | 9,287,469,000               | 9,680,982,617         | 9,589,733,813         | 91,248,804         |
| 民國110年度                         | FY 2021        | 9,800,132,000               | 10,121,100,534        | 9,818,727,873         | 302,372,661        |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>9,850,000,000</b>        | <b>10,180,215,089</b> | <b>10,024,043,460</b> | <b>156,171,629</b> |
| 1月                              | Jan.           | 28,957,000                  | 176,535,568           | 26,165,640            | 150,369,928        |
| 2月                              | Feb.           | 22,387,000                  | 41,049,343            | 35,569,003            | 5,480,340          |
| 3月                              | Mar.           | 25,617,000                  | 28,899,907            | 31,853,222            | -2,953,315         |
| 4月                              | Apr.           | 48,092,000                  | 160,244,526           | 156,959,126           | 3,285,400          |
| 5月                              | May            | 6,090,402,000               | 6,681,614,927         | 6,682,064,176         | -449,249           |
| 6月                              | June           | 3,344,286,000               | 2,643,320,419         | 2,642,487,368         | 833,051            |
| 7月                              | July           | 131,887,000                 | 340,134,367           | 340,760,276           | -625,909           |
| 8月                              | Aug.           | 40,800,000                  | 28,830,181            | 28,693,775            | 136,406            |
| 9月                              | Sep.           | 25,517,000                  | 24,389,318            | 24,637,595            | -248,277           |
| 10月                             | Oct.           | 27,641,000                  | 10,658,640            | 10,557,356            | 101,284            |
| 11月                             | Nov.           | 34,033,000                  | 11,375,525            | 11,123,439            | 252,086            |
| 12月                             | Dec.           | 30,381,000                  | 33,162,368            | 33,172,484            | -10,116            |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.4)

## 3. House Tax

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 7,823,818,872              | 7,707,614,243            | 116,204,629                | 2,111,870                                                    | 7,821,707,002                                | 93.20                                                                    |
| 8,027,188,045              | 7,888,166,313            | 139,021,732                | 4,817,261                                                    | 8,022,370,784                                | 102.31                                                                   |
| 8,432,934,957              | 8,387,640,501            | 45,294,456                 | 4,569,383                                                    | 8,428,365,574                                | 103.79                                                                   |
| 8,634,198,523              | 8,590,622,925            | 43,575,598                 | 2,849,186                                                    | 8,631,349,337                                | 100.39                                                                   |
| 8,835,800,086              | 8,794,343,867            | 41,456,219                 | 2,469,030                                                    | 8,833,331,056                                | 104.80                                                                   |
| 9,035,966,021              | 8,997,995,506            | 37,970,515                 | 4,473,655                                                    | 9,031,492,366                                | 102.85                                                                   |
| 9,321,060,990              | 9,275,643,661            | 45,417,329                 | 4,160,221                                                    | 9,316,900,769                                | 101.56                                                                   |
| 9,380,014,100              | 9,322,965,553            | 57,048,547                 | 3,299,515                                                    | 9,376,714,585                                | 100.96                                                                   |
| 9,965,896,177              | 9,697,086,934            | 268,809,243                | 2,707,283                                                    | 9,963,188,894                                | 101.66                                                                   |
| <b>10,069,591,550</b>      | <b>9,948,479,209</b>     | <b>121,112,341</b>         | <b>4,692,016</b>                                             | <b>10,064,899,534</b>                        | <b>102.18</b>                                                            |
| 37,769,304                 | 18,954,583               | 18,814,721                 | 1,453,819                                                    | 36,315,485                                   | 125.41                                                                   |
| 32,883,353                 | 18,526,803               | 14,356,550                 | 143,544                                                      | 32,739,809                                   | 146.24                                                                   |
| 54,980,634                 | 44,831,709               | 10,148,925                 | 527,574                                                      | 54,453,060                                   | 212.57                                                                   |
| 172,610,195                | 160,796,173              | 11,814,022                 | 148,121                                                      | 172,462,074                                  | 358.61                                                                   |
| 6,026,556,507              | 5,980,161,322            | 46,395,185                 | 271,818                                                      | 6,026,284,689                                | 98.95                                                                    |
| 3,088,387,593              | 3,083,175,014            | 5,212,579                  | 766,220                                                      | 3,087,621,373                                | 92.33                                                                    |
| 432,459,536                | 425,305,256              | 7,154,280                  | 246,402                                                      | 432,213,134                                  | 327.71                                                                   |
| 70,089,735                 | 68,173,463               | 1,916,272                  | 94,183                                                       | 69,995,552                                   | 171.56                                                                   |
| 40,631,585                 | 38,776,091               | 1,855,494                  | 580,920                                                      | 40,050,665                                   | 156.96                                                                   |
| 30,176,818                 | 28,765,677               | 1,411,141                  | 143,581                                                      | 30,033,237                                   | 108.65                                                                   |
| 33,844,269                 | 32,559,458               | 1,284,811                  | 246,911                                                      | 33,597,358                                   | 98.72                                                                    |
| 49,202,021                 | 48,453,660               | 748,361                    | 68,923                                                       | 49,133,098                                   | 161.72                                                                   |

表 2-1 各項稅捐預算數、查定數與實徵數(續5)

## (四) 使用牌照稅

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount         |                          |                            |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
|                                 |                |                             | 合計<br>(2)=(3)+(4)<br>Total | 本年度<br>(3)<br>Current FY | 以前年度<br>(4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 8,150,448,000               | 8,398,693,443              | 7,973,279,896            | 425,413,547                |
| 民國103年度                         | FY 2014        | 8,057,973,000               | 8,558,151,404              | 8,202,524,097            | 355,627,307                |
| 民國104年度                         | FY 2015        | 8,319,724,000               | 8,878,318,442              | 8,562,797,811            | 315,520,631                |
| 民國105年度                         | FY 2016        | 8,606,012,000               | 9,123,599,620              | 8,772,474,869            | 351,124,751                |
| 民國106年度                         | FY 2017        | 8,874,622,000               | 9,353,054,144              | 8,945,410,787            | 407,643,357                |
| 民國107年度                         | FY 2018        | 9,012,846,000               | 9,573,931,274              | 9,103,060,282            | 470,870,992                |
| 民國108年度                         | FY 2019        | 9,083,588,000               | 9,726,710,345              | 9,186,140,041            | 540,570,304                |
| 民國109年度                         | FY 2020        | 9,083,588,000               | 9,854,444,022              | 9,281,791,973            | 572,652,049                |
| 民國110年度                         | FY 2021        | 9,158,306,000               | 10,011,425,365             | 9,411,518,751            | 599,906,614                |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>9,400,000,000</b>        | <b>10,191,340,047</b>      | <b>9,547,677,241</b>     | <b>643,662,806</b>         |
| 1月                              | Jan.           | 132,000,000                 | 758,227,301                | 115,135,552              | 643,091,749                |
| 2月                              | Feb.           | 93,000,000                  | 78,321,694                 | 77,711,206               | 610,488                    |
| 3月                              | Mar.           | 288,000,000                 | 272,234,895                | 272,232,730              | 2,165                      |
| 4月                              | Apr.           | 5,230,000,000               | 7,613,323,866              | 7,613,081,669            | 242,197                    |
| 5月                              | May            | 2,925,000,000               | 649,376,025                | 649,922,929              | -546,904                   |
| 6月                              | June           | 352,000,000                 | 637,903,452                | 637,248,144              | 655,308                    |
| 7月                              | July           | 85,000,000                  | 26,220,225                 | 26,682,489               | -462,264                   |
| 8月                              | Aug.           | 55,000,000                  | 11,435,397                 | 10,877,100               | 558,297                    |
| 9月                              | Sep.           | 45,000,000                  | 10,709,389                 | 11,026,969               | -317,580                   |
| 10月                             | Oct.           | 88,000,000                  | 101,902,887                | 101,793,042              | 109,845                    |
| 11月                             | Nov.           | 75,000,000                  | 21,967,368                 | 21,902,321               | 65,047                     |
| 12月                             | Dec.           | 32,000,000                  | 9,717,548                  | 10,063,090               | -345,542                   |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.5)

## 4. Vehicle License Tax

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 7,962,783,941              | 7,849,999,429            | 112,784,512                | 2,270,375                                                    | 7,960,513,566                                | 97.67                                                                    |
| 8,193,386,657              | 8,081,141,438            | 112,245,219                | 2,020,897                                                    | 8,191,365,760                                | 101.66                                                                   |
| 8,527,246,185              | 8,429,333,764            | 97,912,421                 | 2,624,077                                                    | 8,524,622,108                                | 102.46                                                                   |
| 8,715,212,535              | 8,621,594,310            | 93,618,225                 | 2,366,567                                                    | 8,712,845,968                                | 101.24                                                                   |
| 8,886,851,239              | 8,788,052,704            | 98,798,535                 | 3,263,452                                                    | 8,883,587,787                                | 100.10                                                                   |
| 9,037,496,168              | 8,924,118,363            | 113,377,805                | 3,415,289                                                    | 9,034,080,879                                | 100.24                                                                   |
| 9,162,188,119              | 9,029,317,434            | 132,870,685                | 3,881,890                                                    | 9,158,306,229                                | 100.82                                                                   |
| 9,260,790,467              | 9,138,121,781            | 122,668,686                | 4,164,432                                                    | 9,256,626,035                                | 101.90                                                                   |
| 9,373,439,431              | 9,264,726,644            | 108,712,787                | 9,075,219                                                    | 9,364,364,212                                | 102.25                                                                   |
| <b>9,525,838,783</b>       | <b>9,409,507,132</b>     | <b>116,331,651</b>         | <b>11,186,642</b>                                            | <b>9,514,652,141</b>                         | <b>101.22</b>                                                            |
| 134,831,803                | 109,945,409              | 24,886,394                 | 2,401,177                                                    | 132,430,626                                  | 100.33                                                                   |
| 81,459,442                 | 70,846,894               | 10,612,548                 | 612,221                                                      | 80,847,221                                   | 86.93                                                                    |
| 285,734,054                | 271,975,537              | 13,758,517                 | 603,562                                                      | 285,130,492                                  | 99.00                                                                    |
| 5,168,318,406              | 5,155,774,613            | 12,543,793                 | 2,008,845                                                    | 5,166,309,561                                | 98.78                                                                    |
| 2,654,126,881              | 2,641,768,992            | 12,357,889                 | 1,325,312                                                    | 2,652,801,569                                | 90.69                                                                    |
| 765,236,703                | 756,211,161              | 9,025,542                  | 1,606,390                                                    | 763,630,313                                  | 216.94                                                                   |
| 98,806,039                 | 90,125,253               | 8,680,786                  | 712,988                                                      | 98,093,051                                   | 115.40                                                                   |
| 72,830,443                 | 66,752,600               | 6,077,843                  | 93,642                                                       | 72,736,801                                   | 132.25                                                                   |
| 49,130,235                 | 44,957,136               | 4,173,099                  | 908,307                                                      | 48,221,928                                   | 107.16                                                                   |
| 80,237,061                 | 75,218,124               | 5,018,937                  | 460,028                                                      | 79,777,033                                   | 90.66                                                                    |
| 91,265,832                 | 86,551,450               | 4,714,382                  | 367,472                                                      | 90,898,360                                   | 121.20                                                                   |
| 43,861,884                 | 39,379,963               | 4,481,921                  | 86,698                                                       | 43,775,186                                   | 136.80                                                                   |

表 2-1 各項稅捐預算數、查定數與實徵數(續6)

## (五) 契稅

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                      |                    |
|---------------------------------|----------------|-----------------------------|----------------------|----------------------|--------------------|
|                                 |                |                             | 合計                   | 本年度                  | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY    | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 2,072,743,000               | 2,203,241,711        | 2,157,316,570        | 45,925,141         |
| 民國103年度                         | FY 2014        | 1,843,142,000               | 2,040,573,790        | 1,981,934,196        | 58,639,594         |
| 民國104年度                         | FY 2015        | 1,929,675,000               | 1,879,470,931        | 1,827,800,132        | 51,670,799         |
| 民國105年度                         | FY 2016        | 1,912,164,000               | 1,448,463,661        | 1,422,533,695        | 25,929,966         |
| 民國106年度                         | FY 2017        | 1,789,609,000               | 1,688,519,755        | 1,651,323,083        | 37,196,672         |
| 民國107年度                         | FY 2018        | 1,848,005,000               | 1,710,847,821        | 1,667,702,747        | 43,145,074         |
| 民國108年度                         | FY 2019        | 1,862,163,000               | 1,978,388,228        | 1,923,152,220        | 55,236,008         |
| 民國109年度                         | FY 2020        | 1,862,812,000               | 2,350,028,552        | 2,286,921,136        | 63,107,416         |
| 民國110年度                         | FY 2021        | 1,880,000,000               | 2,278,276,948        | 2,207,121,487        | 71,155,461         |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>2,550,000,000</b>        | <b>2,517,876,726</b> | <b>2,440,885,126</b> | <b>76,991,600</b>  |
| 1月                              | Jan.           | 242,465,000                 | 282,298,986          | 205,559,551          | 76,739,435         |
| 2月                              | Feb.           | 137,844,000                 | 189,533,991          | 189,005,077          | 528,914            |
| 3月                              | Mar.           | 201,183,000                 | 260,191,206          | 260,315,366          | -124,160           |
| 4月                              | Apr.           | 179,185,000                 | 172,275,599          | 172,332,232          | -56,633            |
| 5月                              | May            | 204,588,000                 | 206,542,526          | 206,702,300          | -159,774           |
| 6月                              | June           | 213,415,000                 | 180,429,345          | 180,432,028          | -2,683             |
| 7月                              | July           | 191,352,000                 | 142,530,270          | 142,530,270          | -                  |
| 8月                              | Aug.           | 178,421,000                 | 220,854,764          | 220,854,764          | -                  |
| 9月                              | Sep.           | 250,828,000                 | 196,499,498          | 196,483,799          | 15,699             |
| 10月                             | Oct.           | 255,088,000                 | 219,124,047          | 219,084,969          | 39,078             |
| 11月                             | Nov.           | 272,676,000                 | 225,462,777          | 225,462,777          | -                  |
| 12月                             | Dec.           | 222,955,000                 | 222,133,717          | 222,121,993          | 11,724             |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.6)

## 5. Deed Tax

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 2,141,562,613              | 2,104,183,952            | 37,378,661                 | 2,843,959                                                    | 2,138,718,654                                | 103.18                                                                   |
| 1,987,136,161              | 1,936,811,021            | 50,325,140                 | 1,643,351                                                    | 1,985,492,810                                | 107.72                                                                   |
| 1,852,005,890              | 1,808,591,147            | 43,414,743                 | 2,491,912                                                    | 1,849,513,978                                | 95.85                                                                    |
| 1,411,646,994              | 1,393,929,852            | 17,717,142                 | 1,663,668                                                    | 1,409,983,326                                | 73.74                                                                    |
| 1,645,623,674              | 1,616,681,095            | 28,942,579                 | 1,960,418                                                    | 1,643,663,256                                | 91.84                                                                    |
| 1,657,013,289              | 1,622,067,168            | 34,946,121                 | 1,814,313                                                    | 1,655,198,976                                | 89.57                                                                    |
| 1,922,249,946              | 1,875,196,925            | 47,053,021                 | 2,115,757                                                    | 1,920,134,189                                | 103.11                                                                   |
| 2,280,933,518              | 2,226,025,127            | 54,908,391                 | 1,556,254                                                    | 2,279,377,264                                | 122.36                                                                   |
| 2,204,328,062              | 2,141,367,075            | 62,960,987                 | 3,845,827                                                    | 2,200,482,235                                | 117.05                                                                   |
| <b>2,473,322,135</b>       | <b>2,404,524,739</b>     | <b>68,797,396</b>          | <b>2,606,467</b>                                             | <b>2,470,715,668</b>                         | <b>96.89</b>                                                             |
| 214,139,223                | 147,479,710              | 66,659,513                 | 1,346,745                                                    | 212,792,478                                  | 87.76                                                                    |
| 132,775,719                | 131,476,359              | 1,299,360                  | 248,867                                                      | 132,526,852                                  | 96.14                                                                    |
| 297,513,870                | 296,776,408              | 737,462                    | 350,927                                                      | 297,162,943                                  | 147.71                                                                   |
| 210,872,363                | 210,871,430              | 933                        | 62,938                                                       | 210,809,425                                  | 117.65                                                                   |
| 208,695,948                | 208,691,235              | 4,713                      | 163,958                                                      | 208,531,990                                  | 101.93                                                                   |
| 178,250,323                | 178,221,409              | 28,914                     | 111,340                                                      | 178,138,983                                  | 83.47                                                                    |
| 136,210,038                | 136,210,038              | -                          | 5,412                                                        | 136,204,626                                  | 71.18                                                                    |
| 228,990,906                | 228,990,906              | -                          | 154,599                                                      | 228,836,307                                  | 128.26                                                                   |
| 203,683,206                | 203,707,818              | -24,612                    | 56,613                                                       | 203,626,593                                  | 81.18                                                                    |
| 213,384,883                | 213,321,178              | 63,705                     | 6,225                                                        | 213,378,658                                  | 83.65                                                                    |
| 218,575,539                | 218,559,855              | 15,684                     | 80,039                                                       | 218,495,500                                  | 80.13                                                                    |
| 230,230,117                | 230,218,393              | 11,724                     | 18,804                                                       | 230,211,313                                  | 103.25                                                                   |

表 2-1 各項稅捐預算數、查定數與實徵數(續7)

## (六) 印花稅

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                      |                    |
|---------------------------------|----------------|-----------------------------|----------------------|----------------------|--------------------|
|                                 |                |                             | 合計                   | 本年度                  | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY    | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 851,000,000                 | 990,443,833          | 978,435,016          | 12,008,817         |
| 民國103年度                         | FY 2014        | 771,125,000                 | 1,000,973,145        | 987,427,590          | 13,545,555         |
| 民國104年度                         | FY 2015        | 812,238,000                 | 1,139,865,426        | 1,128,437,633        | 11,427,793         |
| 民國105年度                         | FY 2016        | 844,048,000                 | 1,003,497,440        | 995,867,883          | 7,629,557          |
| 民國106年度                         | FY 2017        | 844,048,000                 | 1,076,908,760        | 1,061,742,794        | 15,165,966         |
| 民國107年度                         | FY 2018        | 944,048,000                 | 1,218,508,543        | 1,192,294,001        | 26,214,542         |
| 民國108年度                         | FY 2019        | 1,144,048,000               | 1,294,071,087        | 1,271,581,637        | 22,489,450         |
| 民國109年度                         | FY 2020        | 1,200,000,000               | 1,390,856,155        | 1,355,869,470        | 34,986,685         |
| 民國110年度                         | FY 2021        | 1,200,000,000               | 1,554,654,529        | 1,515,847,766        | 38,806,763         |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>1,450,000,000</b>        | <b>1,681,316,995</b> | <b>1,651,985,856</b> | <b>29,331,139</b>  |
| 1月                              | Jan.           | 166,600,000                 | 204,290,360          | 177,441,012          | 26,849,348         |
| 2月                              | Feb.           | 71,600,000                  | 49,397,762           | 49,407,363           | -9,601             |
| 3月                              | Mar.           | 163,400,000                 | 189,754,640          | 189,505,634          | 249,006            |
| 4月                              | Apr.           | 79,600,000                  | 84,604,674           | 84,551,343           | 53,331             |
| 5月                              | May            | 165,700,000                 | 198,212,661          | 198,215,703          | -3,042             |
| 6月                              | June           | 81,900,000                  | 69,075,911           | 68,980,619           | 95,292             |
| 7月                              | July           | 165,200,000                 | 201,958,664          | 200,970,500          | 988,164            |
| 8月                              | Aug.           | 75,000,000                  | 109,168,301          | 108,995,462          | 172,839            |
| 9月                              | Sep.           | 163,000,000                 | 214,889,144          | 214,492,784          | 396,360            |
| 10月                             | Oct.           | 74,700,000                  | 106,674,667          | 106,199,653          | 475,014            |
| 11月                             | Nov.           | 165,500,000                 | 195,198,867          | 195,163,108          | 35,759             |
| 12月                             | Dec.           | 77,800,000                  | 58,091,344           | 58,062,675           | 28,669             |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.7)

## 6. Stamp Tax

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 976,792,752                | 964,825,389              | 11,967,363                 | 105,354                                                      | 976,687,398                                  | 114.77                                                                   |
| 987,994,718                | 974,498,594              | 13,496,124                 | 74,590                                                       | 987,920,128                                  | 128.11                                                                   |
| 1,124,186,164              | 1,112,818,993            | 11,367,171                 | 82,544                                                       | 1,124,103,620                                | 138.40                                                                   |
| 989,940,694                | 983,565,069              | 6,375,625                  | 733,992                                                      | 989,206,702                                  | 117.20                                                                   |
| 1,061,590,474              | 1,046,590,359            | 15,000,115                 | 266,509                                                      | 1,061,323,965                                | 125.74                                                                   |
| 1,201,387,751              | 1,175,380,487            | 26,007,264                 | 460,828                                                      | 1,200,926,923                                | 127.21                                                                   |
| 1,267,119,855              | 1,244,861,393            | 22,258,462                 | 154,103                                                      | 1,266,965,752                                | 110.74                                                                   |
| 1,371,610,654              | 1,336,783,396            | 34,827,258                 | 217,409                                                      | 1,371,393,245                                | 114.28                                                                   |
| 1,536,190,382              | 1,497,543,046            | 38,647,336                 | 952,291                                                      | 1,535,238,091                                | 127.94                                                                   |
| <b>1,672,245,079</b>       | <b>1,643,229,865</b>     | <b>29,015,214</b>          | <b>354,646</b>                                               | <b>1,671,890,433</b>                         | <b>115.30</b>                                                            |
| 180,298,766                | 155,286,564              | 25,012,202                 | 36,643                                                       | 180,262,123                                  | 108.20                                                                   |
| 53,138,138                 | 51,947,917               | 1,190,221                  | 118,422                                                      | 53,019,716                                   | 74.05                                                                    |
| 193,276,407                | 192,749,099              | 527,308                    | 5,729                                                        | 193,270,678                                  | 118.28                                                                   |
| 83,626,206                 | 83,545,295               | 80,911                     | 11,943                                                       | 83,614,263                                   | 105.04                                                                   |
| 199,796,062                | 199,784,782              | 11,280                     | -                                                            | 199,796,062                                  | 120.58                                                                   |
| 74,632,294                 | 74,536,068               | 96,226                     | -                                                            | 74,632,294                                   | 91.13                                                                    |
| 202,886,727                | 201,898,563              | 988,164                    | 14,320                                                       | 202,872,407                                  | 122.80                                                                   |
| 105,228,114                | 105,055,014              | 173,100                    | 10,739                                                       | 105,217,375                                  | 140.29                                                                   |
| 218,306,990                | 217,910,630              | 396,360                    | 5,675                                                        | 218,301,315                                  | 133.93                                                                   |
| 105,952,432                | 105,477,418              | 475,014                    | 146,222                                                      | 105,806,210                                  | 141.64                                                                   |
| 194,207,702                | 194,171,943              | 35,759                     | 4,953                                                        | 194,202,749                                  | 117.34                                                                   |
| 60,895,241                 | 60,866,572               | 28,669                     | -                                                            | 60,895,241                                   | 78.27                                                                    |

表 2-1 各項稅捐預算數、查定數與實徵數(續8)

## (七) 娛樂稅

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                    |                    |
|---------------------------------|----------------|-----------------------------|----------------------|--------------------|--------------------|
|                                 |                |                             | 合計                   | 本年度                | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY  | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 112,274,000                 | 131,817,998          | 118,123,793        | 13,694,205         |
| 民國103年度                         | FY 2014        | 112,274,000                 | 130,426,094          | 120,179,556        | 10,246,538         |
| 民國104年度                         | FY 2015        | 118,274,000                 | 128,119,577          | 119,883,542        | 8,236,035          |
| 民國105年度                         | FY 2016        | 118,274,000                 | 129,071,126          | 119,886,363        | 9,184,763          |
| 民國106年度                         | FY 2017        | 118,274,000                 | 138,773,485          | 129,896,770        | 8,876,715          |
| 民國107年度                         | FY 2018        | 118,274,000                 | 174,636,534          | 165,572,132        | 9,064,402          |
| 民國108年度                         | FY 2019        | 118,274,000                 | 211,407,102          | 201,325,530        | 10,081,572         |
| 民國109年度                         | FY 2020        | 118,274,000                 | 196,888,977          | 185,560,271        | 11,328,706         |
| 民國110年度                         | FY 2021        | 135,000,000                 | 133,105,409          | 120,223,790        | 12,881,619         |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>150,000,000</b>          | <b>204,500,714</b>   | <b>191,986,820</b> | <b>12,513,894</b>  |
| 1月                              | Jan.           | 11,800,000                  | 27,397,832           | 14,929,960         | 12,467,872         |
| 2月                              | Feb.           | 14,000,000                  | 13,989,011           | 13,982,497         | 6,514              |
| 3月                              | Mar.           | 11,800,000                  | 25,277,075           | 25,262,919         | 14,156             |
| 4月                              | Apr.           | 11,800,000                  | 14,687,297           | 14,668,562         | 18,735             |
| 5月                              | May            | 10,800,000                  | 13,529,271           | 13,532,795         | -3,524             |
| 6月                              | June           | 10,800,000                  | 11,777,003           | 11,767,014         | 9,989              |
| 7月                              | July           | 12,500,000                  | 19,033,670           | 19,033,844         | -174               |
| 8月                              | Aug.           | 15,500,000                  | 16,784,254           | 16,811,198         | -26,944            |
| 9月                              | Sep.           | 14,000,000                  | 15,944,029           | 15,917,633         | 26,396             |
| 10月                             | Oct.           | 12,000,000                  | 14,899,241           | 14,920,021         | -20,780            |
| 11月                             | Nov.           | 12,500,000                  | 15,494,802           | 15,473,300         | 21,502             |
| 12月                             | Dec.           | 12,500,000                  | 15,687,229           | 15,687,077         | 152                |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.8)

## 7. Amusement Tax

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 118,232,419                | 116,547,535              | 1,684,884                  | 25,871                                                       | 118,206,548                                  | 105.28                                                                   |
| 120,269,722                | 118,864,930              | 1,404,792                  | 18,622                                                       | 120,251,100                                  | 107.11                                                                   |
| 118,878,614                | 118,129,966              | 748,648                    | 15,466                                                       | 118,863,148                                  | 100.50                                                                   |
| 120,255,079                | 118,605,823              | 1,649,256                  | 3,324                                                        | 120,251,755                                  | 101.67                                                                   |
| 129,735,415                | 128,573,777              | 1,161,638                  | 4,929                                                        | 129,730,486                                  | 109.69                                                                   |
| 164,619,672                | 163,427,601              | 1,192,071                  | 8,911                                                        | 164,610,761                                  | 139.18                                                                   |
| 200,171,268                | 198,412,645              | 1,758,623                  | 1,828,167                                                    | 198,343,101                                  | 167.70                                                                   |
| 184,248,730                | 181,982,390              | 2,266,340                  | 9,440                                                        | 184,239,290                                  | 155.77                                                                   |
| 120,681,194                | 118,122,504              | 2,558,690                  | 35,252                                                       | 120,645,942                                  | 89.37                                                                    |
| <b>190,407,687</b>         | <b>188,597,262</b>       | <b>1,810,425</b>           | <b>21,599</b>                                                | <b>190,386,088</b>                           | <b>126.92</b>                                                            |
| 14,742,356                 | 14,286,299               | 456,057                    | 8,509                                                        | 14,733,847                                   | 124.86                                                                   |
| 13,611,717                 | 13,429,999               | 181,718                    | -                                                            | 13,611,717                                   | 97.23                                                                    |
| 25,304,622                 | 25,071,613               | 233,009                    | 1,456                                                        | 25,303,166                                   | 214.43                                                                   |
| 14,649,158                 | 14,534,229               | 114,929                    | -                                                            | 14,649,158                                   | 124.15                                                                   |
| 13,565,955                 | 13,261,068               | 304,887                    | -                                                            | 13,565,955                                   | 125.61                                                                   |
| 11,468,656                 | 11,319,783               | 148,873                    | -                                                            | 11,468,656                                   | 106.19                                                                   |
| 19,096,037                 | 18,981,854               | 114,183                    | 954                                                          | 19,095,083                                   | 152.76                                                                   |
| 16,691,244                 | 16,662,302               | 28,942                     | -                                                            | 16,691,244                                   | 107.69                                                                   |
| 15,660,014                 | 15,613,360               | 46,654                     | 7,165                                                        | 15,652,849                                   | 111.81                                                                   |
| 14,647,975                 | 14,581,950               | 66,025                     | 3,515                                                        | 14,644,460                                   | 122.04                                                                   |
| 15,480,342                 | 15,435,724               | 44,618                     | -                                                            | 15,480,342                                   | 123.84                                                                   |
| 15,489,611                 | 15,419,081               | 70,530                     | -                                                            | 15,489,611                                   | 123.92                                                                   |

表 2-1 各項稅捐預算數、查定數與實徵數 (續9)

## (八) 教育捐

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                         | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                   |                    |
|---------------------------------|-------------------------|-----------------------------|----------------------|-------------------|--------------------|
|                                 |                         |                             | 合計                   | 本年度               | 以前年度               |
|                                 |                         |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY | (4)<br>Previous FY |
| 民國102年度                         | FY 2013                 | -                           | 2,541,893            | -                 | 2,541,893          |
| 民國103年度                         | FY 2014                 | -                           | 233,922              | -                 | 233,922            |
| 民國104年度                         | FY 2015                 | -                           | -                    | -                 | -                  |
| 民國105年度                         | FY 2016                 | -                           | -                    | -                 | -                  |
| 民國106年度                         | FY 2017                 | -                           | -                    | -                 | -                  |
| 民國107年度                         | FY 2018                 | -                           | -                    | -                 | -                  |
| 民國108年度                         | FY 2019                 | -                           | -                    | -                 | -                  |
| 民國109年度                         | FY 2020                 | -                           | -                    | -                 | -                  |
| 民國110年度                         | FY 2021                 | -                           | -                    | -                 | -                  |
| <b>民國 111年度</b>                 | <b>FY 2022</b>          | -                           | -                    | -                 | -                  |
| 1月                              | Jan.                    | -                           | -                    | -                 | -                  |
| 2月                              | Feb.                    | -                           | -                    | -                 | -                  |
| 3月                              | Mar.                    | -                           | -                    | -                 | -                  |
| 4月                              | Apr.                    | -                           | -                    | -                 | -                  |
| 5月                              | May                     | -                           | -                    | -                 | -                  |
| 6月                              | June                    | -                           | -                    | -                 | -                  |
| 7月                              | July                    | -                           | -                    | -                 | -                  |
| 8月                              | Aug.                    | -                           | -                    | -                 | -                  |
| 9月                              | Sep.                    | -                           | -                    | -                 | -                  |
| 10月                             | Oct.                    | -                           | -                    | -                 | -                  |
| 11月                             | Nov.                    | -                           | -                    | -                 | -                  |
| 12月                             | Dec.                    | -                           | -                    | -                 | -                  |
| 房屋稅附徵                           | Surtax On House Tax     | -                           | -                    | -                 | -                  |
| 娛樂稅附徵                           | Surtax On Amusement Tax | -                           | -                    | -                 | -                  |
| 契稅附徵                            | Surtax On Deed Tax      | -                           | -                    | -                 | -                  |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。



表 2-1 各項稅捐預算數、查定數與實徵數 (續10)

## 二、工程受益費

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                   |                    |
|---------------------------------|----------------|-----------------------------|----------------------|-------------------|--------------------|
|                                 |                |                             | 合計                   | 本年度               | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | -                           | 21,887,491           | -                 | 21,887,491         |
| 民國103年度                         | FY 2014        | -                           | 19,354,860           | -                 | 19,354,860         |
| 民國104年度                         | FY 2015        | -                           | 17,497,652           | -                 | 17,497,652         |
| 民國105年度                         | FY 2016        | -                           | 15,931,467           | -                 | 15,931,467         |
| 民國106年度                         | FY 2017        | -                           | 14,828,255           | -                 | 14,828,255         |
| 民國107年度                         | FY 2018        | -                           | 13,445,542           | -                 | 13,445,542         |
| 民國108年度                         | FY 2019        | -                           | 13,276,690           | -                 | 13,276,690         |
| 民國109年度                         | FY 2020        | -                           | 12,449,219           | -                 | 12,449,219         |
| 民國110年度                         | FY 2021        | -                           | 10,833,486           | -                 | 10,833,486         |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | -                           | <b>10,538,134</b>    | -                 | <b>10,538,134</b>  |
| 1月                              | Jan.           | -                           | 10,537,354           | -                 | 10,537,354         |
| 2月                              | Feb.           | -                           | -                    | -                 | -                  |
| 3月                              | Mar.           | -                           | 1,879                | -                 | 1,879              |
| 4月                              | Apr.           | -                           | -                    | -                 | -                  |
| 5月                              | May            | -                           | -                    | -                 | -                  |
| 6月                              | June           | -                           | -                    | -                 | -                  |
| 7月                              | July           | -                           | -                    | -                 | -                  |
| 8月                              | Aug.           | -                           | -329,476             | -                 | -329,476           |
| 9月                              | Sep.           | -                           | 329,480              | -                 | 329,480            |
| 10月                             | Oct.           | -                           | 602                  | -                 | 602                |
| 11月                             | Nov.           | -                           | -                    | -                 | -                  |
| 12月                             | Dec.           | -                           | -1,705               | -                 | -1,705             |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.10)

## B. Construction Benefit Fee

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 1,022,083                  | -                        | 1,022,083                  | 1,595                                                        | 1,020,488                                    | --                                                                       |
| 1,195,653                  | -                        | 1,195,653                  | 68,708                                                       | 1,126,945                                    | --                                                                       |
| 892,470                    | -                        | 892,470                    | 320                                                          | 892,150                                      | --                                                                       |
| 748,017                    | -                        | 748,017                    | -                                                            | 748,017                                      | --                                                                       |
| 1,370,104                  | -                        | 1,370,104                  | 4,702                                                        | 1,365,402                                    | --                                                                       |
| 144,073                    | -                        | 144,073                    | 5,013                                                        | 139,060                                      | --                                                                       |
| 821,300                    | -                        | 821,300                    | -                                                            | 821,300                                      | --                                                                       |
| 468,486                    | -                        | 468,486                    | -                                                            | 468,486                                      | --                                                                       |
| 296,132                    | -                        | 296,132                    | -                                                            | 296,132                                      | --                                                                       |
| <b>537,088</b>             | -                        | <b>537,088</b>             | <b>298</b>                                                   | <b>536,790</b>                               | --                                                                       |
| -                          | -                        | -                          | -                                                            | -                                            | --                                                                       |
| 19                         | -                        | 19                         | -                                                            | 19                                           | --                                                                       |
| 152,234                    | -                        | 152,234                    | -                                                            | 152,234                                      | --                                                                       |
| -                          | -                        | -                          | -                                                            | -                                            | --                                                                       |
| -                          | -                        | -                          | -                                                            | -                                            | --                                                                       |
| 1,228                      | -                        | 1,228                      | -                                                            | 1,228                                        | --                                                                       |
| 365,039                    | -                        | 365,039                    | -                                                            | 365,039                                      | --                                                                       |
| -                          | -                        | -                          | -                                                            | -                                            | --                                                                       |
| -                          | -                        | -                          | -                                                            | -                                            | --                                                                       |
| 18,568                     | -                        | 18,568                     | -                                                            | 18,568                                       | --                                                                       |
| -                          | -                        | -                          | -                                                            | -                                            | --                                                                       |
| -                          | -                        | -                          | 298                                                          | -298                                         | --                                                                       |

表 2-1 各項稅捐預算數、查定數與實徵數 (續11)

## 三、罰鍰收入

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                   |                    |
|---------------------------------|----------------|-----------------------------|----------------------|-------------------|--------------------|
|                                 |                |                             | 合計                   | 本年度               | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 88,816,000                  | 736,453,060          | 125,904,178       | 610,548,882        |
| 民國103年度                         | FY 2014        | 71,775,000                  | 561,208,302          | 112,320,347       | 448,887,955        |
| 民國104年度                         | FY 2015        | 70,543,000                  | 371,363,779          | 86,689,853        | 284,673,926        |
| 民國105年度                         | FY 2016        | 74,611,000                  | 391,461,385          | 116,479,171       | 274,982,214        |
| 民國106年度                         | FY 2017        | 73,848,000                  | 441,982,521          | 151,102,994       | 290,879,527        |
| 民國107年度                         | FY 2018        | 76,191,000                  | 450,595,149          | 97,185,022        | 353,410,127        |
| 民國108年度                         | FY 2019        | 68,984,000                  | 488,073,311          | 118,256,601       | 369,816,710        |
| 民國109年度                         | FY 2020        | 59,320,000                  | 517,430,503          | 115,112,107       | 402,318,396        |
| 民國110年度                         | FY 2021        | 68,494,000                  | 537,887,944          | 109,396,573       | 428,491,371        |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>70,983,000</b>           | <b>562,158,447</b>   | <b>99,456,047</b> | <b>462,702,400</b> |
| 1月                              | Jan.           | 1,435,000                   | 448,912,902          | 5,296,736         | 443,616,166        |
| 2月                              | Feb.           | 1,853,000                   | 6,595,259            | 4,545,318         | 2,049,941          |
| 3月                              | Mar.           | 2,183,000                   | 8,747,990            | 6,508,837         | 2,239,153          |
| 4月                              | Apr.           | 2,257,000                   | 8,743,877            | 6,977,937         | 1,765,940          |
| 5月                              | May            | 10,420,000                  | 11,814,572           | 10,437,085        | 1,377,487          |
| 6月                              | June           | 11,582,000                  | 13,569,098           | 12,621,410        | 947,688            |
| 7月                              | July           | 8,396,000                   | 6,664,134            | 5,733,863         | 930,271            |
| 8月                              | Aug.           | 5,795,000                   | 3,588,581            | 2,516,869         | 1,071,712          |
| 9月                              | Sep.           | 6,543,000                   | 23,928,705           | 16,932,678        | 6,996,027          |
| 10月                             | Oct.           | 5,280,000                   | 9,320,623            | 8,581,267         | 739,356            |
| 11月                             | Nov.           | 5,467,000                   | 8,497,623            | 7,898,524         | 599,099            |
| 12月                             | Dec.           | 9,772,000                   | 11,775,083           | 11,405,523        | 369,560            |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1、1月份之以前年度查定數含上年度結轉數。

2、罰鍰收入 = 財務罰鍰 + 罰金罰鍰。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.11)

## C. Punitive Fine Revenue

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 190,161,201                | 64,216,738               | 125,944,463                | 9,450,636                                                    | 180,710,565                                  | 203.47                                                                   |
| 165,650,257                | 74,337,133               | 91,313,124                 | 13,824,502                                                   | 151,825,755                                  | 211.53                                                                   |
| 115,069,303                | 62,621,017               | 52,448,286                 | 12,458,594                                                   | 102,610,709                                  | 145.46                                                                   |
| 109,462,741                | 67,530,013               | 41,932,728                 | 11,894,731                                                   | 97,568,010                                   | 130.77                                                                   |
| 108,958,744                | 67,178,687               | 41,780,057                 | 8,493,800                                                    | 100,464,944                                  | 136.04                                                                   |
| 104,418,483                | 52,196,425               | 52,222,058                 | 2,628,317                                                    | 101,790,166                                  | 133.60                                                                   |
| 109,327,431                | 60,959,337               | 48,368,094                 | 1,070,386                                                    | 108,257,045                                  | 156.93                                                                   |
| 109,005,368                | 58,800,513               | 50,204,855                 | 980,151                                                      | 108,025,217                                  | 182.11                                                                   |
| 98,783,940                 | 53,860,386               | 44,923,554                 | 6,525,596                                                    | 92,258,344                                   | 134.70                                                                   |
| <b>105,004,703</b>         | <b>53,416,832</b>        | <b>51,587,871</b>          | <b>1,421,625</b>                                             | <b>103,583,078</b>                           | <b>145.93</b>                                                            |
| 8,505,064                  | 537,642                  | 7,967,422                  | 198,399                                                      | 8,306,665                                    | 578.86                                                                   |
| 4,280,209                  | 651,128                  | 3,629,081                  | 51,854                                                       | 4,228,355                                    | 228.19                                                                   |
| 6,210,309                  | 1,164,361                | 5,045,948                  | 14,409                                                       | 6,195,900                                    | 283.83                                                                   |
| 6,021,093                  | 1,654,819                | 4,366,274                  | 324,267                                                      | 5,696,826                                    | 252.41                                                                   |
| 11,013,919                 | 6,201,202                | 4,812,717                  | 37,076                                                       | 10,976,843                                   | 105.34                                                                   |
| 12,217,038                 | 8,933,091                | 3,283,947                  | 68,472                                                       | 12,148,566                                   | 104.89                                                                   |
| 8,130,857                  | 4,760,166                | 3,370,691                  | 154,416                                                      | 7,976,441                                    | 95.00                                                                    |
| 6,366,114                  | 3,369,258                | 2,996,856                  | 25,685                                                       | 6,340,429                                    | 109.41                                                                   |
| 11,085,032                 | 2,624,688                | 8,460,344                  | 91,194                                                       | 10,993,838                                   | 168.02                                                                   |
| 14,715,216                 | 11,706,526               | 3,008,690                  | 169,110                                                      | 14,546,106                                   | 275.49                                                                   |
| 6,897,942                  | 4,467,426                | 2,430,516                  | 258,206                                                      | 6,639,736                                    | 121.45                                                                   |
| 9,561,910                  | 7,346,525                | 2,215,385                  | 28,537                                                       | 9,533,373                                    | 97.56                                                                    |

表 2-1 各項稅捐預算數、查定數與實徵數 (續12)

## (一) 財務罰鍰

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                   |                    |
|---------------------------------|----------------|-----------------------------|----------------------|-------------------|--------------------|
|                                 |                |                             | 合計                   | 本年度               | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 66,107,000                  | 652,287,514          | 102,817,578       | 549,469,936        |
| 民國103年度                         | FY 2014        | 51,259,000                  | 490,793,741          | 78,953,207        | 411,840,534        |
| 民國104年度                         | FY 2015        | 47,837,000                  | 317,519,337          | 53,832,271        | 263,687,066        |
| 民國105年度                         | FY 2016        | 32,671,000                  | 339,359,801          | 84,607,373        | 254,752,428        |
| 民國106年度                         | FY 2017        | 31,488,000                  | 395,151,154          | 121,027,225       | 274,123,929        |
| 民國107年度                         | FY 2018        | 32,241,000                  | 397,442,567          | 64,790,498        | 332,652,069        |
| 民國108年度                         | FY 2019        | 25,034,000                  | 426,475,662          | 80,229,205        | 346,246,457        |
| 民國109年度                         | FY 2020        | 15,370,000                  | 456,393,803          | 77,404,854        | 378,988,949        |
| 民國110年度                         | FY 2021        | 21,364,000                  | 480,803,142          | 72,435,486        | 408,367,656        |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>22,013,000</b>           | <b>513,289,729</b>   | <b>74,952,381</b> | <b>438,337,348</b> |
| 1月                              | Jan.           | 1,300,000                   | 444,407,073          | 5,257,219         | 439,149,854        |
| 2月                              | Feb.           | 1,600,000                   | 4,422,745            | 4,474,457         | -51,712            |
| 3月                              | Mar.           | 1,800,000                   | 6,277,210            | 6,375,353         | -98,143            |
| 4月                              | Apr.           | 1,900,000                   | 6,809,151            | 6,807,988         | 1,163              |
| 5月                              | May            | 1,900,000                   | 6,621,966            | 6,743,076         | -121,110           |
| 6月                              | June           | 1,900,000                   | 6,361,163            | 6,313,143         | 48,020             |
| 7月                              | July           | 1,900,000                   | 2,075,927            | 2,205,758         | -129,831           |
| 8月                              | Aug.           | 2,000,000                   | 571,984              | 591,996           | -20,012            |
| 9月                              | Sep.           | 1,900,000                   | 15,784,350           | 15,974,980        | -190,630           |
| 10月                             | Oct.           | 1,900,000                   | 7,252,189            | 7,230,926         | 21,263             |
| 11月                             | Nov.           | 1,800,000                   | 5,614,463            | 5,700,470         | -86,007            |
| 12月                             | Dec.           | 2,113,000                   | 7,091,508            | 7,277,015         | -185,507           |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.12)

## 1. Financial Penalty

Unit : N.T.\$

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 105,995,655                | 41,130,138               | 64,865,517                 | 335,874                                                      | 105,659,781                                  | 159.83                                                                   |
| 95,235,696                 | 40,969,993               | 54,265,703                 | 369,139                                                      | 94,866,557                                   | 185.07                                                                   |
| 61,224,861                 | 29,763,435               | 31,461,426                 | 6,753,772                                                    | 54,471,089                                   | 113.87                                                                   |
| 57,361,157                 | 35,658,215               | 21,702,942                 | 617,280                                                      | 56,743,877                                   | 173.68                                                                   |
| 62,127,516                 | 37,102,918               | 25,024,598                 | 1,082,631                                                    | 61,044,885                                   | 193.87                                                                   |
| 51,265,901                 | 19,801,901               | 31,464,000                 | 842,388                                                      | 50,423,513                                   | 156.40                                                                   |
| 47,729,782                 | 22,931,941               | 24,797,841                 | 315,053                                                      | 47,414,729                                   | 189.40                                                                   |
| 47,968,668                 | 21,093,260               | 26,875,408                 | 291,734                                                      | 47,676,934                                   | 310.19                                                                   |
| 41,703,377                 | 16,899,299               | 24,804,078                 | 643,677                                                      | 41,059,700                                   | 192.19                                                                   |
| <b>56,135,985</b>          | <b>28,913,166</b>        | <b>27,222,819</b>          | <b>341,727</b>                                               | <b>55,794,258</b>                            | <b>253.46</b>                                                            |
| 3,999,235                  | 498,125                  | 3,501,110                  | 39,491                                                       | 3,959,744                                    | 304.60                                                                   |
| 2,107,695                  | 580,267                  | 1,527,428                  | 2,136                                                        | 2,105,559                                    | 131.60                                                                   |
| 3,739,529                  | 1,030,877                | 2,708,652                  | 2,136                                                        | 3,737,393                                    | 207.63                                                                   |
| 4,086,367                  | 1,484,870                | 2,601,497                  | 56,046                                                       | 4,030,321                                    | 212.12                                                                   |
| 5,821,313                  | 2,507,193                | 3,314,120                  | 134                                                          | 5,821,179                                    | 306.38                                                                   |
| 5,009,103                  | 2,624,824                | 2,384,279                  | 2,587                                                        | 5,006,516                                    | 263.50                                                                   |
| 3,542,650                  | 1,232,061                | 2,310,589                  | 93,326                                                       | 3,449,324                                    | 181.54                                                                   |
| 3,349,517                  | 1,444,385                | 1,905,132                  | -                                                            | 3,349,517                                    | 167.48                                                                   |
| 2,940,677                  | 1,666,990                | 1,273,687                  | 26,293                                                       | 2,914,384                                    | 153.39                                                                   |
| 12,646,782                 | 10,356,185               | 2,290,597                  | 67,652                                                       | 12,579,130                                   | 662.06                                                                   |
| 4,014,782                  | 2,269,372                | 1,745,410                  | 41,887                                                       | 3,972,895                                    | 220.72                                                                   |
| 4,878,335                  | 3,218,017                | 1,660,318                  | 10,039                                                       | 4,868,296                                    | 230.40                                                                   |

表 2-1 各項稅捐預算數、查定數與實徵數 (續13完)

## (二) 罰金罰鍰

單位：新臺幣元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 預算數<br>(1)<br>Budget Amount | 查定數 Audited Amount   |                   |                    |
|---------------------------------|----------------|-----------------------------|----------------------|-------------------|--------------------|
|                                 |                |                             | 合計                   | 本年度               | 以前年度               |
|                                 |                |                             | (2)=(3)+(4)<br>Total | (3)<br>Current FY | (4)<br>Previous FY |
| 民國102年度                         | FY 2013        | 22,709,000                  | 84,165,546           | 23,086,600        | 61,078,946         |
| 民國103年度                         | FY 2014        | 20,516,000                  | 70,414,561           | 33,367,140        | 37,047,421         |
| 民國104年度                         | FY 2015        | 22,706,000                  | 53,844,442           | 32,857,582        | 20,986,860         |
| 民國105年度                         | FY 2016        | 41,940,000                  | 52,101,584           | 31,871,798        | 20,229,786         |
| 民國106年度                         | FY 2017        | 42,360,000                  | 46,831,367           | 30,075,769        | 16,755,598         |
| 民國107年度                         | FY 2018        | 43,950,000                  | 53,152,582           | 32,394,524        | 20,758,058         |
| 民國108年度                         | FY 2019        | 43,950,000                  | 61,597,649           | 38,027,396        | 23,570,253         |
| 民國109年度                         | FY 2020        | 43,950,000                  | 61,036,700           | 37,707,253        | 23,329,447         |
| 民國110年度                         | FY 2021        | 47,130,000                  | 57,084,802           | 36,961,087        | 20,123,715         |
| <b>民國 111年度</b>                 | <b>FY 2022</b> | <b>48,970,000</b>           | <b>48,868,718</b>    | <b>24,503,666</b> | <b>24,365,052</b>  |
| 1月                              | Jan.           | 135,000                     | 4,505,829            | 39,517            | 4,466,312          |
| 2月                              | Feb.           | 253,000                     | 2,172,514            | 70,861            | 2,101,653          |
| 3月                              | Mar.           | 383,000                     | 2,470,780            | 133,484           | 2,337,296          |
| 4月                              | Apr.           | 357,000                     | 1,934,726            | 169,949           | 1,764,777          |
| 5月                              | May            | 8,520,000                   | 5,192,606            | 3,694,009         | 1,498,597          |
| 6月                              | June           | 9,682,000                   | 7,207,935            | 6,308,267         | 899,668            |
| 7月                              | July           | 6,496,000                   | 4,588,207            | 3,528,105         | 1,060,102          |
| 8月                              | Aug.           | 3,795,000                   | 3,016,597            | 1,924,873         | 1,091,724          |
| 9月                              | Sep.           | 4,643,000                   | 8,144,355            | 957,698           | 7,186,657          |
| 10月                             | Oct.           | 3,380,000                   | 2,068,434            | 1,350,341         | 718,093            |
| 11月                             | Nov.           | 3,667,000                   | 2,883,160            | 2,198,054         | 685,106            |
| 12月                             | Dec.           | 7,659,000                   | 4,683,575            | 4,128,508         | 555,067            |

資料來源：根據本局會計室徵課會計報告表WAA416及WAA40CP1編製。

說明：1月份之以前年度查定數含上年度結轉數。

Table 2-1 Budget Amount, Audited Amount and Actual Collection (Cont.13 End)

## 2. Belated Surcharge

| 實徵數 Actual Collection      |                          |                            | 退還以前<br>年度收入數<br>(8)<br>Refund for Revenues<br>of Prvious FY | 實徵淨額<br>(9)=(5)-(8)<br>Net Actual Collection | 實徵淨額<br>占預算數%<br>(10)=(9)/(1)<br>Net Actual Collection/<br>Budget Amount |
|----------------------------|--------------------------|----------------------------|--------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------|
| 合計<br>(5)=(6)+(7)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 84,165,546                 | 23,086,600               | 61,078,946                 | 9,114,762                                                    | 75,050,784                                   | 330.49                                                                   |
| 70,414,561                 | 33,367,140               | 37,047,421                 | 13,455,363                                                   | 56,959,198                                   | 277.63                                                                   |
| 53,844,442                 | 32,857,582               | 20,986,860                 | 5,704,822                                                    | 48,139,620                                   | 212.01                                                                   |
| 52,101,584                 | 31,871,798               | 20,229,786                 | 11,277,451                                                   | 40,824,133                                   | 97.34                                                                    |
| 46,831,228                 | 30,075,769               | 16,755,459                 | 7,411,169                                                    | 39,420,059                                   | 93.06                                                                    |
| 53,152,582                 | 32,394,524               | 20,758,058                 | 1,785,929                                                    | 51,366,653                                   | 116.88                                                                   |
| 61,597,649                 | 38,027,396               | 23,570,253                 | 755,333                                                      | 60,842,316                                   | 138.44                                                                   |
| 61,036,700                 | 37,707,253               | 23,329,447                 | 688,417                                                      | 60,348,283                                   | 137.31                                                                   |
| 57,080,563                 | 36,961,087               | 20,119,476                 | 5,881,919                                                    | 51,198,644                                   | 108.63                                                                   |
| <b>48,868,718</b>          | <b>24,503,666</b>        | <b>24,365,052</b>          | <b>1,079,898</b>                                             | <b>47,788,820</b>                            | <b>97.59</b>                                                             |
| 4,505,829                  | 39,517                   | 4,466,312                  | 158,908                                                      | 4,346,921                                    | 3,219.94                                                                 |
| 2,172,514                  | 70,861                   | 2,101,653                  | 49,718                                                       | 2,122,796                                    | 839.05                                                                   |
| 2,470,780                  | 133,484                  | 2,337,296                  | 12,273                                                       | 2,458,507                                    | 641.91                                                                   |
| 1,934,726                  | 169,949                  | 1,764,777                  | 268,221                                                      | 1,666,505                                    | 466.81                                                                   |
| 5,192,606                  | 3,694,009                | 1,498,597                  | 36,942                                                       | 5,155,664                                    | 60.51                                                                    |
| 7,207,935                  | 6,308,267                | 899,668                    | 65,885                                                       | 7,142,050                                    | 73.77                                                                    |
| 4,588,207                  | 3,528,105                | 1,060,102                  | 61,090                                                       | 4,527,117                                    | 69.69                                                                    |
| 3,016,597                  | 1,924,873                | 1,091,724                  | 25,685                                                       | 2,990,912                                    | 78.81                                                                    |
| 8,144,355                  | 957,698                  | 7,186,657                  | 64,901                                                       | 8,079,454                                    | 174.01                                                                   |
| 2,068,434                  | 1,350,341                | 718,093                    | 101,458                                                      | 1,966,976                                    | 58.19                                                                    |
| 2,883,160                  | 2,198,054                | 685,106                    | 216,319                                                      | 2,666,841                                    | 72.73                                                                    |
| 4,683,575                  | 4,128,508                | 555,067                    | 18,498                                                       | 4,665,077                                    | 60.91                                                                    |

表 2-2 各項稅捐實徵淨額與結構比

單位：新臺幣元

| 稅目別<br>Item of Tax                        | 102年度 FY 2013                 |                          | 103年度 FY 2014                 |                          |
|-------------------------------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|
|                                           | 實徵淨額<br>Net Actual Collection | 結構比<br>Structure Ratio % | 實徵淨額<br>Net Actual Collection | 結構比<br>Structure Ratio % |
| <b>總計<br/>Grand Total</b>                 | <b>39,444,763,076</b>         | <b>100.00</b>            | <b>39,936,770,803</b>         | <b>100.00</b>            |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 39,263,032,023                | 99.54                    | 39,783,818,103                | 99.62                    |
| 地價稅<br>Land Vaule Tax                     | 6,193,331,173                 | 15.70                    | 6,140,502,413                 | 15.38                    |
| 土地增值稅<br>Land Value Increment Tax         | 14,053,856,828                | 35.63                    | 14,335,736,550                | 35.90                    |
| 房屋稅<br>House Tax                          | 7,821,707,002                 | 19.83                    | 8,022,370,784                 | 20.09                    |
| 使用牌照稅<br>Vehicle License Tax              | 7,960,513,566                 | 20.18                    | 8,191,365,760                 | 20.51                    |
| 契稅<br>Deed Tax                            | 2,138,718,654                 | 5.42                     | 1,985,492,810                 | 4.97                     |
| 印花稅<br>Stamp Tax                          | 976,687,398                   | 2.48                     | 987,920,128                   | 2.47                     |
| 娛樂稅<br>Amusement Tax                      | 118,206,548                   | 0.30                     | 120,251,100                   | 0.30                     |
| 特別稅<br>Special Tax Levies                 | -                             | -                        | -                             | -                        |
| 臨時稅<br>Provisional Tax Levies             | -                             | -                        | -                             | -                        |
| 教育捐<br>Education Surtax                   | 10,854                        | 0.00                     | 178,558                       | 0.00                     |
| 工程受益費<br>Construction Benefit Fee         | 1,020,488                     | 0.00                     | 1,126,945                     | 0.00                     |
| 罰鍰收入<br>Punitive Fine Revenue             | 180,710,565                   | 0.46                     | 151,825,755                   | 0.38                     |
| 財務罰鍰<br>Financial Penalty                 | 105,659,781                   | 0.27                     | 94,866,557                    | 0.24                     |
| 罰金罰鍰<br>Belated Surcharge                 | 75,050,784                    | 0.19                     | 56,959,198                    | 0.14                     |

資料來源：根據本局會計室徵課會計報告表WAA40CP1編製，107年度以前表報代號為WAA402P。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 2-2 Net Actual Collection and Structure Ratio in Recent Years

Unit : N.T.\$

| 104年度 FY 2015                 |                             | 105年度 FY 2016                 |                             | 106年度 FY 2017                 |                             |
|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------------------|
| 實徵淨額<br>Net Actual Collection | 結構比<br>Structure<br>Ratio % | 實徵淨額<br>Net Actual Collection | 結構比<br>Structure<br>Ratio % | 實徵淨額<br>Net Actual Collection | 結構比<br>Structure<br>Ratio % |
| <b>41,798,584,804</b>         | <b>100.00</b>               | <b>39,950,478,065</b>         | <b>100.00</b>               | <b>43,110,977,180</b>         | <b>100.00</b>               |
| 41,695,081,945                | 99.75                       | 39,852,162,038                | 99.75                       | 43,009,146,834                | 99.76                       |
| 6,087,615,099                 | 14.56                       | 8,803,314,173                 | 22.04                       | 8,876,806,377                 | 20.59                       |
| 15,561,999,638                | 37.23                       | 11,185,214,259                | 28.00                       | 13,580,703,907                | 31.50                       |
| 8,428,365,574                 | 20.16                       | 8,631,349,337                 | 21.61                       | 8,833,331,056                 | 20.49                       |
| 8,524,622,108                 | 20.39                       | 8,712,845,968                 | 21.81                       | 8,883,587,787                 | 20.61                       |
| 1,849,513,978                 | 4.42                        | 1,409,983,326                 | 3.53                        | 1,643,663,256                 | 3.81                        |
| 1,124,103,620                 | 2.69                        | 989,206,702                   | 2.48                        | 1,061,323,965                 | 2.46                        |
| 118,863,148                   | 0.28                        | 120,251,755                   | 0.30                        | 129,730,486                   | 0.30                        |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| - 1,220                       | --                          | - 3,482                       | --                          | -                             | -                           |
| 892,150                       | 0.00                        | 748,017                       | 0.00                        | 1,365,402                     | 0.00                        |
| 102,610,709                   | 0.25                        | 97,568,010                    | 0.24                        | 100,464,944                   | 0.23                        |
| 54,471,089                    | 0.13                        | 56,743,877                    | 0.14                        | 61,044,885                    | 0.14                        |
| 48,139,620                    | 0.12                        | 40,824,133                    | 0.10                        | 39,420,059                    | 0.09                        |

表 2-2 各項稅捐實徵淨額與結構比 (續1完)

單位：新臺幣元

| 稅目別<br>Item of Tax                        | 107年度 FY 2018         |                   | 108年度 FY 2019         |                   |
|-------------------------------------------|-----------------------|-------------------|-----------------------|-------------------|
|                                           | 實徵淨額                  | 結構比               | 實徵淨額                  | 結構比               |
|                                           | Net Actual Collection | Structure Ratio % | Net Actual Collection | Structure Ratio % |
| <b>總計</b><br><b>Grand Total</b>           | <b>43,711,290,955</b> | <b>100.00</b>     | <b>47,823,360,536</b> | <b>100.00</b>     |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 43,609,361,729        | 99.77             | 47,714,282,191        | 99.77             |
| 地價稅<br>Land Vaule Tax                     | 8,156,769,268         | 18.66             | 8,371,830,323         | 17.51             |
| 土地增值稅<br>Land Value Increment Tax         | 14,366,282,556        | 32.87             | 17,481,801,828        | 36.55             |
| 房屋稅<br>House Tax                          | 9,031,492,366         | 20.66             | 9,316,900,769         | 19.48             |
| 使用牌照稅<br>Vehicle License Tax              | 9,034,080,879         | 20.67             | 9,158,306,229         | 19.15             |
| 契稅<br>Deed Tax                            | 1,655,198,976         | 3.79              | 1,920,134,189         | 4.02              |
| 印花稅<br>Stamp Tax                          | 1,200,926,923         | 2.75              | 1,266,965,752         | 2.65              |
| 娛樂稅<br>Amusement Tax                      | 164,610,761           | 0.38              | 198,343,101           | 0.41              |
| 特別稅<br>Special Tax Levies                 | -                     | -                 | -                     | -                 |
| 臨時稅<br>Provisional Tax Levies             | -                     | -                 | -                     | -                 |
| 教育捐<br>Education Surtax                   | -                     | -                 | -                     | -                 |
| 工程受益費<br>Construction Benefit Fee         | 139,060               | 0.00              | 821,300               | 0.00              |
| 罰鍰收入<br>Punitive Fine Revenue             | 101,790,166           | 0.23              | 108,257,045           | 0.23              |
| 財務罰鍰<br>Financial Penalty                 | 50,423,513            | 0.12              | 47,414,729            | 0.10              |
| 罰金罰鍰<br>Belated Surcharge                 | 51,366,653            | 0.12              | 60,842,316            | 0.13              |

資料來源：根據本局會計室徵課會計報告表WAA40CP1編製，107年度以前表報代號為WAA402P。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 2-2 Net Actual Collection and Structure Ratio in Recent Years (Cont.1 End)

Unit : N.T.\$

| 109年度 FY 2020                 |                             | 110年度 FY 2021                 |                             | 111年度 FY2022                  |                             |
|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------------------|
| 實徵淨額<br>Net Actual Collection | 結構比<br>Structure<br>Ratio % | 實徵淨額<br>Net Actual Collection | 結構比<br>Structure<br>Ratio % | 實徵淨額<br>Net Actual Collection | 結構比<br>Structure<br>Ratio % |
| <b>47,906,676,657</b>         | <b>100.00</b>               | <b>46,672,612,284</b>         | <b>100.00</b>               | <b>43,998,824,957</b>         | <b>100.00</b>               |
| 47,798,182,954                | 99.77                       | 46,580,057,808                | 99.80                       | 43,894,705,089                | 99.76                       |
| 6,479,284,546                 | 13.52                       | 6,409,791,999                 | 13.73                       | 6,498,520,981                 | 14.77                       |
| 18,850,547,989                | 39.35                       | 16,986,346,435                | 36.39                       | 13,483,640,244                | 30.65                       |
| 9,376,714,585                 | 19.57                       | 9,963,188,894                 | 21.35                       | 10,064,899,534                | 22.88                       |
| 9,256,626,035                 | 19.32                       | 9,364,364,212                 | 20.06                       | 9,514,652,141                 | 21.62                       |
| 2,279,377,264                 | 4.76                        | 2,200,482,235                 | 4.71                        | 2,470,715,668                 | 5.62                        |
| 1,371,393,245                 | 2.86                        | 1,535,238,091                 | 3.29                        | 1,671,890,433                 | 3.80                        |
| 184,239,290                   | 0.38                        | 120,645,942                   | 0.26                        | 190,386,088                   | 0.43                        |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| 468,486                       | 0.00                        | 296,132                       | 0.00                        | 536,790                       | 0.00                        |
| 108,025,217                   | 0.23                        | 92,258,344                    | 0.20                        | 103,583,078                   | 0.24                        |
| 47,676,934                    | 0.10                        | 41,059,700                    | 0.09                        | 55,794,258                    | 0.13                        |
| 60,348,283                    | 0.13                        | 51,198,644                    | 0.11                        | 47,788,820                    | 0.11                        |

表 2-3 各項稅捐繳付公庫數

總計

單位：新臺幣元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax     | 實徵淨額<br>Net Actual Collection | 繳付公庫數                 |                             |                                           |
|-------------------------------------------|-------------------------------|-----------------------|-----------------------------|-------------------------------------------|
|                                           |                               | 合計<br>Total           | 國庫<br>The National Treasury | 中央統籌分配專戶<br>Distribution of Central Gov't |
| 民國102年度 FY 2013                           | 39,444,763,076                | 39,444,763,076        | -                           | -                                         |
| 民國103年度 FY 2014                           | 39,936,770,803                | 39,936,770,803        | -                           | -                                         |
| 民國104年度 FY 2015                           | 41,798,584,804                | 41,798,584,804        | -                           | -                                         |
| 民國105年度 FY 2016                           | 39,950,478,065                | 39,950,478,065        | -                           | -                                         |
| 民國106年度 FY 2017                           | 43,110,977,180                | 43,110,977,180        | -                           | -                                         |
| 民國107年度 FY 2018                           | 43,711,290,955                | 43,711,290,955        | -                           | -                                         |
| 民國108年度 FY 2019                           | 47,823,360,536                | 47,823,360,536        | -                           | -                                         |
| 民國109年度 FY 2020                           | 47,906,676,657                | 47,906,676,657        | -                           | -                                         |
| 民國110年度 FY 2021                           | 46,672,612,284                | 46,672,612,284        | -                           | -                                         |
| <b>民國 111年度 FY 2022</b>                   | <b>43,998,824,957</b>         | <b>43,998,824,957</b> | -                           | -                                         |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 43,894,705,089                | 43,894,705,089        | -                           | -                                         |
| 地價稅<br>Land Value Tax                     | 6,498,520,981                 | 6,498,520,981         | -                           | -                                         |
| 土地增值稅<br>Land Value Increment Tax         | 13,483,640,244                | 13,483,640,244        | -                           | -                                         |
| 房屋稅<br>House Tax                          | 10,064,899,534                | 10,064,899,534        | -                           | -                                         |
| 使用牌照稅<br>Vehicle License Tax              | 9,514,652,141                 | 9,514,652,141         | -                           | -                                         |
| 契稅<br>Deed Tax                            | 2,470,715,668                 | 2,470,715,668         | -                           | -                                         |
| 印花稅<br>Stamp Tax                          | 1,671,890,433                 | 1,671,890,433         | -                           | -                                         |
| 娛樂稅<br>Amusement Tax                      | 190,386,088                   | 190,386,088           | -                           | -                                         |
| 特別稅<br>Special Tax Levies                 | -                             | -                     | -                           | -                                         |
| 臨時稅<br>Provisional Tax Levies             | -                             | -                     | -                           | -                                         |
| 教育捐<br>Education Surtax                   | -                             | -                     | -                           | -                                         |
| 工程受益費<br>Construction Benefit Fee         | 536,790                       | 536,790               | -                           | -                                         |
| 罰鍰收入<br>Punitive Fine Revenue             | 103,583,078                   | 103,583,078           | -                           | -                                         |
| 財務罰鍰<br>Financial Penalty                 | 55,794,258                    | 55,794,258            | -                           | -                                         |
| 罰金罰鍰<br>Belated Surcharge                 | 47,788,820                    | 47,788,820            | -                           | -                                         |

資料來源：根據本局會計室徵課會計報告表WAA40CP1編製，107年度以前表報代號為WAA402P。

說明：總計=本年度+以前年度-收回以前年度繳付數。

Table 2-3 Taxation Forwarded to Treasury  
Grand Total

| Pay to Treasury     |                       |               |                 |                                  |                     | Unit : N.T.\$              |
|---------------------|-----------------------|---------------|-----------------|----------------------------------|---------------------|----------------------------|
| 重建基金庫               | 直轄市庫                  | 市庫            | 縣庫              | 縣統籌分配專戶                          | 鄉鎮庫                 | 未繳付公庫數                     |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed<br>by County | Township Treasuries | Unforwarded to<br>Treasury |
| -                   | 39,444,763,076        | -             | -               | -                                | -                   | -                          |
| -                   | 39,936,770,803        | -             | -               | -                                | -                   | -                          |
| -                   | 41,798,584,804        | -             | -               | -                                | -                   | -                          |
| -                   | 39,950,478,065        | -             | -               | -                                | -                   | -                          |
| -                   | 43,110,977,180        | -             | -               | -                                | -                   | -                          |
| -                   | 43,711,290,955        | -             | -               | -                                | -                   | -                          |
| -                   | 47,823,360,536        | -             | -               | -                                | -                   | -                          |
| -                   | 47,906,676,657        | -             | -               | -                                | -                   | -                          |
| -                   | 46,672,612,284        | -             | -               | -                                | -                   | -                          |
| -                   | <b>43,998,824,957</b> | -             | -               | -                                | -                   | -                          |
| -                   | 43,894,705,089        | -             | -               | -                                | -                   | -                          |
| -                   | 6,498,520,981         | -             | -               | -                                | -                   | -                          |
| -                   | 13,483,640,244        | -             | -               | -                                | -                   | -                          |
| -                   | 10,064,899,534        | -             | -               | -                                | -                   | -                          |
| -                   | 9,514,652,141         | -             | -               | -                                | -                   | -                          |
| -                   | 2,470,715,668         | -             | -               | -                                | -                   | -                          |
| -                   | 1,671,890,433         | -             | -               | -                                | -                   | -                          |
| -                   | 190,386,088           | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | 536,790               | -             | -               | -                                | -                   | -                          |
| -                   | 103,583,078           | -             | -               | -                                | -                   | -                          |
| -                   | 55,794,258            | -             | -               | -                                | -                   | -                          |
| -                   | 47,788,820            | -             | -               | -                                | -                   | -                          |

表 2-3 各項稅捐繳付公庫數 (續1)

## 一、本年度

單位：新臺幣元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax     | 實徵數<br>Actual Collection | 繳付公庫數                 |                             |                                           |
|-------------------------------------------|--------------------------|-----------------------|-----------------------------|-------------------------------------------|
|                                           |                          | 合計<br>Total           | 國庫<br>The National Treasury | 中央統籌分配專戶<br>Distribution of Central Gov't |
| 民國102年度 FY 2013                           | 38,616,529,310           | 38,616,529,310        | -                           | -                                         |
| 民國103年度 FY 2014                           | 39,300,923,767           | 39,300,923,767        | -                           | -                                         |
| 民國104年度 FY 2015                           | 41,379,968,746           | 41,379,968,746        | -                           | -                                         |
| 民國105年度 FY 2016                           | 39,641,149,620           | 39,641,149,620        | -                           | -                                         |
| 民國106年度 FY 2017                           | 42,552,851,122           | 42,552,851,122        | -                           | -                                         |
| 民國107年度 FY 2018                           | 43,131,072,045           | 43,131,072,045        | -                           | -                                         |
| 民國108年度 FY 2019                           | 46,791,101,722           | 46,791,101,722        | -                           | -                                         |
| 民國109年度 FY 2020                           | 46,995,402,172           | 46,995,402,172        | -                           | -                                         |
| 民國110年度 FY 2021                           | 45,656,577,199           | 45,656,577,199        | -                           | -                                         |
| <b>民國 111年度 FY 2022</b>                   | <b>42,902,618,290</b>    | <b>42,902,618,290</b> | -                           | -                                         |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 42,849,201,458           | 42,849,201,458        | -                           | -                                         |
| 地價稅<br>Land Value Tax                     | 6,403,790,378            | 6,403,790,378         | -                           | -                                         |
| 土地增值稅<br>Land Value Increment Tax         | 12,851,072,873           | 12,851,072,873        | -                           | -                                         |
| 房屋稅<br>House Tax                          | 9,948,479,209            | 9,948,479,209         | -                           | -                                         |
| 使用牌照稅<br>Vehicle License Tax              | 9,409,507,132            | 9,409,507,132         | -                           | -                                         |
| 契稅<br>Deed Tax                            | 2,404,524,739            | 2,404,524,739         | -                           | -                                         |
| 印花稅<br>Stamp Tax                          | 1,643,229,865            | 1,643,229,865         | -                           | -                                         |
| 娛樂稅<br>Amusement Tax                      | 188,597,262              | 188,597,262           | -                           | -                                         |
| 特別稅<br>Special Tax Levies                 | -                        | -                     | -                           | -                                         |
| 臨時稅<br>Provisional Tax Levies             | -                        | -                     | -                           | -                                         |
| 教育捐<br>Education Surtax                   | -                        | -                     | -                           | -                                         |
| 工程受益費<br>Construction Benefit Fee         | -                        | -                     | -                           | -                                         |
| 罰鍰收入<br>Punitive Fine Revenue             | 53,416,832               | 53,416,832            | -                           | -                                         |
| 財務罰鍰<br>Financial Penalty                 | 28,913,166               | 28,913,166            | -                           | -                                         |
| 罰金罰鍰<br>Belated Surcharge                 | 24,503,666               | 24,503,666            | -                           | -                                         |

資料來源：根據本局會計室徵課會計報告表WAA40CP1編製，107年度以前表報代號為WAA402P。

Table 2-3 Taxation Forwarded to Treasury (Cont.1)

## A. Current Fiscal Year

| Pay to Treasury     |                       |               |                 |                                  |                     | Unit : N.T.\$              |
|---------------------|-----------------------|---------------|-----------------|----------------------------------|---------------------|----------------------------|
| 重建基金庫               | 直轄市庫                  | 市庫            | 縣庫              | 縣統籌分配專戶                          | 鄉鎮庫                 | 未繳付公庫數                     |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed<br>by County | Township Treasuries | Unforwarded to<br>Treasury |
| -                   | 38,616,529,310        | -             | -               | -                                | -                   | -                          |
| -                   | 39,300,923,767        | -             | -               | -                                | -                   | -                          |
| -                   | 41,379,968,746        | -             | -               | -                                | -                   | -                          |
| -                   | 39,641,149,620        | -             | -               | -                                | -                   | -                          |
| -                   | 42,552,851,122        | -             | -               | -                                | -                   | -                          |
| -                   | 43,131,072,045        | -             | -               | -                                | -                   | -                          |
| -                   | 46,791,101,722        | -             | -               | -                                | -                   | -                          |
| -                   | 46,995,402,172        | -             | -               | -                                | -                   | -                          |
| -                   | 45,656,577,199        | -             | -               | -                                | -                   | -                          |
| -                   | <b>42,902,618,290</b> | -             | -               | -                                | -                   | -                          |
| -                   | 42,849,201,458        | -             | -               | -                                | -                   | -                          |
| -                   | 6,403,790,378         | -             | -               | -                                | -                   | -                          |
| -                   | 12,851,072,873        | -             | -               | -                                | -                   | -                          |
| -                   | 9,948,479,209         | -             | -               | -                                | -                   | -                          |
| -                   | 9,409,507,132         | -             | -               | -                                | -                   | -                          |
| -                   | 2,404,524,739         | -             | -               | -                                | -                   | -                          |
| -                   | 1,643,229,865         | -             | -               | -                                | -                   | -                          |
| -                   | 188,597,262           | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | 53,416,832            | -             | -               | -                                | -                   | -                          |
| -                   | 28,913,166            | -             | -               | -                                | -                   | -                          |
| -                   | 24,503,666            | -             | -               | -                                | -                   | -                          |

表 2-3 各項稅捐繳付公庫數 (續2)

## 二、以前年度

單位：新臺幣元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax     | 實徵數<br>Actual Collection | 繳付公庫數                |                             |                                           |
|-------------------------------------------|--------------------------|----------------------|-----------------------------|-------------------------------------------|
|                                           |                          | 合計<br>Total          | 國庫<br>The National Treasury | 中央統籌分配專戶<br>Distribution of Central Gov't |
| 民國102年度 FY 2013                           | 1,063,927,313            | 1,063,927,313        | -                           | -                                         |
| 民國103年度 FY 2014                           | 787,299,599              | 787,299,599          | -                           | -                                         |
| 民國104年度 FY 2015                           | 550,561,291              | 550,561,291          | -                           | -                                         |
| 民國105年度 FY 2016                           | 461,932,055              | 461,932,055          | -                           | -                                         |
| 民國106年度 FY 2017                           | 684,789,544              | 684,789,544          | -                           | -                                         |
| 民國107年度 FY 2018                           | 700,110,494              | 700,110,494          | -                           | -                                         |
| 民國108年度 FY 2019                           | 1,139,490,669            | 1,139,490,669        | -                           | -                                         |
| 民國109年度 FY 2020                           | 1,032,177,595            | 1,032,177,595        | -                           | -                                         |
| 民國110年度 FY 2021                           | 1,260,443,239            | 1,260,443,239        | -                           | -                                         |
| <b>民國 111年度 FY 2022</b>                   | <b>1,227,773,910</b>     | <b>1,227,773,910</b> | -                           | -                                         |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 1,175,648,951            | 1,175,648,951        | -                           | -                                         |
| 地價稅<br>Land Value Tax                     | 106,061,639              | 106,061,639          | -                           | -                                         |
| 土地增值稅<br>Land Value Increment Tax         | 732,520,285              | 732,520,285          | -                           | -                                         |
| 房屋稅<br>House Tax                          | 121,112,341              | 121,112,341          | -                           | -                                         |
| 使用牌照稅<br>Vehicle License Tax              | 116,331,651              | 116,331,651          | -                           | -                                         |
| 契稅<br>Deed Tax                            | 68,797,396               | 68,797,396           | -                           | -                                         |
| 印花稅<br>Stamp Tax                          | 29,015,214               | 29,015,214           | -                           | -                                         |
| 娛樂稅<br>Amusement Tax                      | 1,810,425                | 1,810,425            | -                           | -                                         |
| 特別稅<br>Special Tax Levies                 | -                        | -                    | -                           | -                                         |
| 臨時稅<br>Provisional Tax Levies             | -                        | -                    | -                           | -                                         |
| 教育捐<br>Education Surtax                   | -                        | -                    | -                           | -                                         |
| 工程受益費<br>Construction Benefit Fee         | 537,088                  | 537,088              | -                           | -                                         |
| 罰鍰收入<br>Punitive Fine Revenue             | 51,587,871               | 51,587,871           | -                           | -                                         |
| 財務罰鍰<br>Financial Penalty                 | 27,222,819               | 27,222,819           | -                           | -                                         |
| 罰金罰鍰<br>Belated Surcharge                 | 24,365,052               | 24,365,052           | -                           | -                                         |

資料來源：根據本局會計室徵課會計報告表WAA40CP1編製，107年度以前表報代號為WAA402P。

Table 2-3 Taxation Forwarded to Treasury (Cont.2)

## B. Previous Fiscal Year

| Pay to Treasury     |                       |               |                 |                                  |                     | Unit : N.T.\$              |
|---------------------|-----------------------|---------------|-----------------|----------------------------------|---------------------|----------------------------|
| 重建基金庫               | 直轄市庫                  | 市庫            | 縣庫              | 縣統籌分配專戶                          | 鄉鎮庫                 | 未繳付公庫數                     |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed<br>by County | Township Treasuries | Unforwarded to<br>Treasury |
| -                   | 1,063,927,313         | -             | -               | -                                | -                   | -                          |
| -                   | 787,299,599           | -             | -               | -                                | -                   | -                          |
| -                   | 550,561,291           | -             | -               | -                                | -                   | -                          |
| -                   | 461,932,055           | -             | -               | -                                | -                   | -                          |
| -                   | 684,789,544           | -             | -               | -                                | -                   | -                          |
| -                   | 700,110,494           | -             | -               | -                                | -                   | -                          |
| -                   | 1,139,490,669         | -             | -               | -                                | -                   | -                          |
| -                   | 1,032,177,595         | -             | -               | -                                | -                   | -                          |
| -                   | 1,260,443,239         | -             | -               | -                                | -                   | -                          |
| -                   | <b>1,227,773,910</b>  | -             | -               | -                                | -                   | -                          |
| -                   | 1,175,648,951         | -             | -               | -                                | -                   | -                          |
| -                   | 106,061,639           | -             | -               | -                                | -                   | -                          |
| -                   | 732,520,285           | -             | -               | -                                | -                   | -                          |
| -                   | 121,112,341           | -             | -               | -                                | -                   | -                          |
| -                   | 116,331,651           | -             | -               | -                                | -                   | -                          |
| -                   | 68,797,396            | -             | -               | -                                | -                   | -                          |
| -                   | 29,015,214            | -             | -               | -                                | -                   | -                          |
| -                   | 1,810,425             | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | -                     | -             | -               | -                                | -                   | -                          |
| -                   | 537,088               | -             | -               | -                                | -                   | -                          |
| -                   | 51,587,871            | -             | -               | -                                | -                   | -                          |
| -                   | 27,222,819            | -             | -               | -                                | -                   | -                          |
| -                   | 24,365,052            | -             | -               | -                                | -                   | -                          |

表 2-3 各項稅捐繳付公庫數 (續3完)

## 三、收回以前年度繳付數

單位：新臺幣元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax     | 退還以前年度<br>收入數<br>Refund for<br>Revenues of<br>Previous FY | 繳付公庫數              |                             |                                              |
|-------------------------------------------|-----------------------------------------------------------|--------------------|-----------------------------|----------------------------------------------|
|                                           |                                                           | 合計<br>Total        | 國庫<br>The National Treasury | 中央統籌分配專戶<br>Distribution of<br>Central Gov't |
| 民國102年度 FY 2013                           | 235,693,547                                               | 235,693,547        | -                           | -                                            |
| 民國103年度 FY 2014                           | 151,452,563                                               | 151,452,563        | -                           | -                                            |
| 民國104年度 FY 2015                           | 131,945,233                                               | 131,945,233        | -                           | -                                            |
| 民國105年度 FY 2016                           | 152,603,610                                               | 152,603,610        | -                           | -                                            |
| 民國106年度 FY 2017                           | 126,663,486                                               | 126,663,486        | -                           | -                                            |
| 民國107年度 FY 2018                           | 119,891,584                                               | 119,891,584        | -                           | -                                            |
| 民國108年度 FY 2019                           | 107,231,855                                               | 107,231,855        | -                           | -                                            |
| 民國109年度 FY 2020                           | 120,903,110                                               | 120,903,110        | -                           | -                                            |
| 民國110年度 FY 2021                           | 244,408,154                                               | 244,408,154        | -                           | -                                            |
| <b>民國 111年度 FY 2022</b>                   | <b>131,567,243</b>                                        | <b>131,567,243</b> | -                           | -                                            |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 130,145,320                                               | 130,145,320        | -                           | -                                            |
| 地價稅<br>Land Vaule Tax                     | 11,331,036                                                | 11,331,036         | -                           | -                                            |
| 土地增值稅<br>Land Value Increment Tax         | 99,952,914                                                | 99,952,914         | -                           | -                                            |
| 房屋稅<br>House Tax                          | 4,692,016                                                 | 4,692,016          | -                           | -                                            |
| 使用牌照稅<br>Vehicle License Tax              | 11,186,642                                                | 11,186,642         | -                           | -                                            |
| 契稅<br>Deed Tax                            | 2,606,467                                                 | 2,606,467          | -                           | -                                            |
| 印花稅<br>Stamp Tax                          | 354,646                                                   | 354,646            | -                           | -                                            |
| 娛樂稅<br>Amusement Tax                      | 21,599                                                    | 21,599             | -                           | -                                            |
| 特別稅<br>Special Tax Levies                 | -                                                         | -                  | -                           | -                                            |
| 臨時稅<br>Provisional Tax Levies             | -                                                         | -                  | -                           | -                                            |
| 教育捐<br>Education Surtax                   | -                                                         | -                  | -                           | -                                            |
| 工程受益費<br>Construction Benefit Fee         | 298                                                       | 298                | -                           | -                                            |
| 罰鍰收入<br>Punitive Fine Revenue             | 1,421,625                                                 | 1,421,625          | -                           | -                                            |
| 財務罰鍰<br>Financial Penalty                 | 341,727                                                   | 341,727            | -                           | -                                            |
| 罰金罰鍰<br>Belated Surcharge                 | 1,079,898                                                 | 1,079,898          | -                           | -                                            |

資料來源：根據本局會計室徵課會計報告表WAA40CP1編製，107年度以前表報代號為WAA402P。

Table 2-3 Taxation Forwarded to Treasury (Cont.3 End)

## C. Tax Refund for Previous Years

Unit : N.T.\$

| Pay to Treasury     |                       |               |                 |                                  |                     |
|---------------------|-----------------------|---------------|-----------------|----------------------------------|---------------------|
| 重建基金庫               | 直轄市庫                  | 市庫            | 縣庫              | 縣統籌分配專戶                          | 鄉鎮庫                 |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed by<br>County | Township Treasuries |
| -                   | 235,693,547           | -             | -               | -                                | -                   |
| -                   | 151,452,563           | -             | -               | -                                | -                   |
| -                   | 131,945,233           | -             | -               | -                                | -                   |
| -                   | 152,603,610           | -             | -               | -                                | -                   |
| -                   | 126,663,486           | -             | -               | -                                | -                   |
| -                   | 119,891,584           | -             | -               | -                                | -                   |
| -                   | 107,231,855           | -             | -               | -                                | -                   |
| -                   | 120,903,110           | -             | -               | -                                | -                   |
| -                   | 244,408,154           | -             | -               | -                                | -                   |
| -                   | <b>131,567,243</b>    | -             | -               | -                                | -                   |
| -                   | 130,145,320           | -             | -               | -                                | -                   |
| -                   | 11,331,036            | -             | -               | -                                | -                   |
| -                   | 99,952,914            | -             | -               | -                                | -                   |
| -                   | 4,692,016             | -             | -               | -                                | -                   |
| -                   | 11,186,642            | -             | -               | -                                | -                   |
| -                   | 2,606,467             | -             | -               | -                                | -                   |
| -                   | 354,646               | -             | -               | -                                | -                   |
| -                   | 21,599                | -             | -               | -                                | -                   |
| -                   | -                     | -             | -               | -                                | -                   |
| -                   | -                     | -             | -               | -                                | -                   |
| -                   | -                     | -             | -               | -                                | -                   |
| -                   | 298                   | -             | -               | -                                | -                   |
| -                   | 1,421,625             | -             | -               | -                                | -                   |
| -                   | 341,727               | -             | -               | -                                | -                   |
| -                   | 1,079,898             | -             | -               | -                                | -                   |



## 參、稅源及其他

### III. Tax Sources and Others

表 3-1 地價稅稅源

## 一、稅地種類分析

單位：戶、公頃、新臺幣千元

| 會計年度及地種別<br>Fiscal Year & Classification       | 都市土地及非都市土地           |              |                |               |              |
|------------------------------------------------|----------------------|--------------|----------------|---------------|--------------|
|                                                | 戶數 No. of Landowners |              |                | 課稅面積          |              |
|                                                | 合計<br>Total          | 公有<br>Public | 私有<br>Private  | 合計<br>Total   | 公有<br>Public |
| 民國 102年度 FY 2013                               | 868,082              | 241          | 867,841        | 20,814        | 3,846        |
| 民國 103年度 FY 2014                               | 881,748              | 344          | 881,404        | 20,629        | 3,367        |
| 民國 104年度 FY 2015                               | 894,520              | 392          | 894,128        | 20,903        | 3,296        |
| 民國 105年度 FY 2016                               | 921,254              | 424          | 920,830        | 21,735        | 3,554        |
| 民國 106年度 FY 2017                               | 934,682              | 454          | 934,228        | 22,163        | 3,616        |
| 民國 107年度 FY 2018                               | 942,422              | 443          | 941,979        | 22,464        | 3,584        |
| 民國 108年度 FY 2019                               | 955,221              | 489          | 954,732        | 22,844        | 3,677        |
| 民國 109年度 FY 2020                               | 952,879              | 490          | 952,389        | 23,227        | 3,815        |
| 民國 110年度 FY 2021                               | 970,862              | 469          | 970,393        | 23,356        | 3,730        |
| <b>民國111年度 FY2022</b>                          | <b>988,399</b>       | <b>506</b>   | <b>987,893</b> | <b>23,659</b> | <b>3,788</b> |
| 一般土地<br>Regular Land                           | 610,145              | 494          | 609,651        | 17,396        | 3,771        |
| 第一級 Level 1                                    | 576,944              | 494          | 576,450        | 10,666        | 3,771        |
| 第二級 Level 2                                    | 30,083               | -            | 30,083         | 4,368         | -            |
| 第三級 Level 3                                    | 1,688                | -            | 1,688          | 775           | -            |
| 第四級 Level 4                                    | 696                  | -            | 696            | 311           | -            |
| 第五級 Level 5                                    | 235                  | -            | 235            | 222           | -            |
| 第六級 Level 6                                    | 499                  | -            | 499            | 1,054         | -            |
| 自用住宅用地<br>Self-use Residence Land              | 374,881              | -            | 374,881        | 4,030         | -            |
| 工礦業等用地<br>Specific Business Land               | 914                  | -            | 914            | 1,908         | -            |
| 公共設施保留地<br>Land Reserved for Public Facilities | 2,459                | 12           | 2,447          | 325           | 17           |
| 加徵空地稅用地<br>Vacant Site                         | -                    | -            | -              | -             | -            |
| 免稅土地<br>Exempt Land                            | 15,293               | -            | -              | -             | -            |
| 小額免稅<br>Small Amount Exempt Land               | 153,094              | -            | -              | 150           | -            |

資料來源：根據本局土地稅科報表20903-02-01-2編製，104年度以前表號為2613-02-01-2。

說明：1、本表各年度合計數字均為應稅地資料，不包括免稅用地資料。

2、公有土地按其申報地價數額千分之十之基本稅率徵收，與私有一般土地第一級稅率相同，故列計於第一級。

3、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-1 Sources of Land Value Tax

## A. Analysis for the Kinds of Land

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

| Urban Land and Non-Urban Land |                       |                   |                    |                     |                |                  |
|-------------------------------|-----------------------|-------------------|--------------------|---------------------|----------------|------------------|
| Area                          | 課稅地價 Taxed Land Value |                   |                    | 地價稅額 Land Value Tax |                |                  |
| 私有<br>Private                 | 合計<br>Total           | 公有<br>Public      | 私有<br>Private      | 合計<br>Total         | 公有<br>Public   | 私有<br>Private    |
| 16,968                        | 507,051,018           | 56,136,274        | 450,914,744        | 5,892,153           | 555,349        | 5,336,805        |
| 17,262                        | 512,750,542           | 57,166,379        | 455,584,163        | 5,938,666           | 565,487        | 5,373,179        |
| 17,607                        | 515,240,554           | 55,630,251        | 459,610,303        | 5,961,346           | 551,712        | 5,409,633        |
| 18,180                        | 713,118,323           | 73,609,394        | 639,508,929        | 8,733,317           | 730,882        | 8,002,435        |
| 18,547                        | 721,457,838           | 73,904,526        | 647,553,312        | 8,740,446           | 734,179        | 8,006,267        |
| 18,880                        | 665,409,664           | 70,379,533        | 595,030,131        | 8,050,622           | 699,492        | 7,351,130        |
| 19,167                        | 669,335,795           | 70,588,211        | 598,747,584        | 8,088,651           | 701,459        | 7,387,191        |
| 19,412                        | 534,243,198           | 57,380,338        | 476,862,859        | 6,363,022           | 570,360        | 5,792,662        |
| 19,625                        | 537,117,956           | 57,100,556        | 480,017,400        | 6,342,293           | 567,337        | 5,774,956        |
| <b>19,870</b>                 | <b>543,693,440</b>    | <b>60,071,069</b> | <b>483,622,372</b> | <b>6,412,749</b>    | <b>597,471</b> | <b>5,815,277</b> |
| 13,625                        | 365,854,230           | 59,261,275        | 306,592,955        | 5,820,315           | 592,612        | 5,227,702        |
| 6,895                         | 190,676,653           | 59,261,275        | 131,415,378        | 1,906,493           | 592,612        | 1,313,881        |
| 4,368                         | 97,041,764            | -                 | 97,041,764         | 1,217,955           | -              | 1,217,955        |
| 775                           | 20,375,263            | -                 | 20,375,263         | 342,385             | -              | 342,385          |
| 311                           | 9,321,226             | -                 | 9,321,226          | 201,498             | -              | 201,498          |
| 222                           | 6,115,282             | -                 | 6,115,282          | 163,562             | -              | 163,562          |
| 1,054                         | 42,324,041            | -                 | 42,324,041         | 1,988,422           | -              | 1,988,422        |
| 4,030                         | 143,641,377           | -                 | 143,641,377        | 287,006             | -              | 287,006          |
| 1,908                         | 25,065,142            | -                 | 25,065,142         | 250,650             | -              | 250,650          |
| 307                           | 9,132,692             | 809,794           | 8,322,898          | 54,778              | 4,859          | 49,919           |
| -                             | -                     | -                 | -                  | -                   | -              | -                |
| -                             | -                     | -                 | -                  | -                   | -              | -                |
| -                             | 1,705,105             | -                 | -                  | 4,227               | -              | -                |

表 3-1 地價稅稅源 (續1完)

## 二、減免稅地概況

單位：筆、公頃、新臺幣千元

| 會計年度及地種別<br>Fiscal Year & Classification | 都市土地及非都市土地     |                |                |               |
|------------------------------------------|----------------|----------------|----------------|---------------|
|                                          | 筆數 Plots       |                |                | 面積            |
|                                          | 合計<br>Total    | 公有<br>Public   | 私有<br>Private  | 合計<br>Total   |
| 民國 102年度 FY 2013                         | 377,743        | 212,532        | 165,211        | 28,725        |
| 民國 103年度 FY 2014                         | 394,943        | 220,979        | 173,964        | 31,834        |
| 民國 104年度 FY 2015                         | 435,615        | 226,087        | 209,528        | 32,441        |
| 民國 105年度 FY 2016                         | 477,001        | 227,596        | 249,405        | 32,557        |
| 民國 106年度 FY 2017                         | 467,924        | 229,544        | 238,380        | 32,646        |
| 民國 107年度 FY 2018                         | 476,345        | 233,652        | 242,693        | 31,622        |
| 民國 108年度 FY 2019                         | 490,426        | 235,177        | 255,249        | 31,688        |
| 民國 109年度 FY 2020                         | 495,344        | 237,078        | 258,266        | 31,640        |
| 民國 110年度 FY 2021                         | 501,106        | 251,053        | 250,053        | 32,092        |
| <b>民國111年度 FY2022</b>                    | <b>494,425</b> | <b>253,315</b> | <b>241,110</b> | <b>32,292</b> |
| 騎樓地全免<br>Exemption for Hallway Land      | 848            | -              | 848            | 1             |
| 騎樓地減免<br>Reduction for Hallway Land      | 11,470         | 1              | 11,469         | 5             |
| 巷道用地全免<br>Exemption for Alley Land       | 229,923        | 66,833         | 163,090        | 3,395         |
| 巷道用地減免<br>Reduction for Alley Land       | -              | -              | -              | -             |
| 一般用地全免<br>Exemption for Regular Land     | 217,021        | 184,377        | 32,644         | 28,376        |
| 一般用地減免<br>Reduction for Regular Land     | 35,163         | 2,104          | 33,059         | 514           |

資料來源：根據本局土地稅科報表20903-02-01-2編製，104年度以前表號為2613-02-01-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-1 Sources of Land Value Tax (Cont.1 End)  
B. Broadview for the Reduction or Exemption of Land

Unit : Plot; Hectare; NT\$1,000

| Urban Land and Non-Urban Land |               |                    |                    |                   |
|-------------------------------|---------------|--------------------|--------------------|-------------------|
| Area                          |               | 地價 Land Value      |                    |                   |
| 公有<br>Public                  | 私有<br>Private | 合計<br>Total        | 公有<br>Public       | 私有<br>Private     |
| 27,027                        | 1,698         | 509,313,942        | 464,075,898        | 45,238,044        |
| 30,084                        | 1,750         | 526,285,359        | 480,937,354        | 45,348,005        |
| 30,335                        | 2,106         | 536,249,735        | 484,034,300        | 52,215,435        |
| 30,403                        | 2,154         | 761,932,722        | 684,224,336        | 77,708,386        |
| 30,425                        | 2,222         | 761,654,907        | 683,823,190        | 77,831,717        |
| 29,363                        | 2,259         | 735,204,387        | 653,576,465        | 81,627,922        |
| 29,401                        | 2,287         | 735,662,116        | 654,156,402        | 81,505,714        |
| 29,374                        | 2,266         | 582,344,635        | 516,532,968        | 65,811,666        |
| 30,228                        | 1,864         | 582,131,491        | 529,923,795        | 52,207,696        |
| <b>30,546</b>                 | <b>1,746</b>  | <b>580,507,166</b> | <b>533,398,353</b> | <b>47,108,813</b> |
| -                             | 1             | 74,791             | -                  | 74,791            |
| 0                             | 5             | 450,696            | 31                 | 450,665           |
| 2,855                         | 541           | 189,415,714        | 178,362,984        | 11,052,730        |
| -                             | -             | -                  | -                  | -                 |
| 27,436                        | 940           | 378,608,867        | 351,314,473        | 27,294,394        |
| 255                           | 259           | 11,957,098         | 3,720,865          | 8,236,233         |

表 3-2 土地增值稅稅源

## 一、按稅率別分

單位：筆；公頃；新臺幣千元

| 會計年度及稅率別<br>Fiscal Year & Tax Rate |                | 筆數<br>Plots    | 面積<br>Area   | 移轉現值<br>總額<br>Present Value of<br>Transfer | 按物價指數調整<br>後原地價總額<br>Original Declared<br>Value After<br>Adjustment | 改良土地<br>費用<br>Land<br>Improvement<br>Cost | 土地漲價<br>總數額<br>Gross Amount of<br>Land Value<br>Increment |
|------------------------------------|----------------|----------------|--------------|--------------------------------------------|---------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------|
| 民國102年度                            | FY 2013        | 191,218        | 2,939        | 261,150,098                                | 146,877,266                                                         | 4,381,810                                 | 112,683,812                                               |
| 民國103年度                            | FY 2014        | 183,785        | 2,576        | 257,530,530                                | 129,644,939                                                         | 3,131,283                                 | 126,667,351                                               |
| 民國104年度                            | FY 2015        | 152,854        | 2,052        | 243,835,097                                | 122,782,246                                                         | 1,677,344                                 | 120,726,724                                               |
| 民國105年度                            | FY 2016        | 113,445        | 1,529        | 210,839,487                                | 95,370,752                                                          | 1,141,814                                 | 115,960,120                                               |
| 民國106年度                            | FY 2017        | 130,000        | 1,649        | 213,992,925                                | 105,667,370                                                         | 2,061,977                                 | 107,284,802                                               |
| 民國107年度                            | FY 2018        | 141,527        | 1,623        | 252,560,017                                | 132,855,456                                                         | 2,726,768                                 | 120,661,203                                               |
| 民國108年度                            | FY 2019        | 147,397        | 1,798        | 270,430,437                                | 138,220,990                                                         | 2,365,786                                 | 131,682,590                                               |
| 民國109年度                            | FY 2020        | 170,485        | 1,804        | 306,544,154                                | 169,580,330                                                         | 8,120,333                                 | 131,291,014                                               |
| 民國110年度                            | FY 2021        | 170,388        | 2,017        | 312,952,823                                | 178,274,944                                                         | 9,664,019                                 | 128,044,546                                               |
| <b>民國111年度</b>                     | <b>FY 2022</b> | <b>162,278</b> | <b>1,646</b> | <b>243,979,105</b>                         | <b>139,828,090</b>                                                  | <b>8,341,595</b>                          | <b>99,810,325</b>                                         |
| 應稅地<br>Total of Taxable Land       |                | 63,360         | 420          | 116,235,327                                | 49,360,947                                                          | 5,693,154                                 | 61,181,227                                                |
| 自用住宅用地<br>Self-use Residence Land  |                | 6,889          | 33           | 13,856,257                                 | 4,875,949                                                           | 31,109                                    | 8,949,199                                                 |
| 一般用地<br>Regular Land               |                | 56,471         | 387          | 102,379,070                                | 44,484,997                                                          | 5,662,045                                 | 52,232,028                                                |
| 稅率20%<br>20% Tax Rate              |                | 34,556         | 203          | 43,441,509                                 | 32,905,636                                                          | 799,570                                   | 9,736,303                                                 |
| 稅率30%<br>30% Tax Rate              |                | 6,122          | 47           | 16,972,232                                 | 6,730,756                                                           | 466,662                                   | 9,774,814                                                 |
| 稅率40%<br>40% Tax Rate              |                | 15,702         | 137          | 41,965,329                                 | 4,848,606                                                           | 4,395,813                                 | 32,720,911                                                |
| 其他<br>Other                        |                | 91             | -            | -                                          | -                                                                   | -                                         | -                                                         |
| 免稅地<br>Total of Exempt Land        |                | 98,918         | 1,225        | 127,743,778                                | 90,467,143                                                          | 2,648,441                                 | 38,629,098                                                |
| 公有土地<br>Public Land                |                | 756            | 6            | 3,778,794                                  | 235,693                                                             | 170                                       | 3,544,536                                                 |
| 私有土地<br>Private Land               |                | 98,162         | 1,220        | 123,964,984                                | 90,231,450                                                          | 2,648,271                                 | 35,084,562                                                |
| 無漲價數<br>No Increment of Land Value |                | 68,627         | 294          | 65,078,597                                 | 65,976,091                                                          | 2,647,984                                 | 1,038                                                     |
| 依法免徵<br>Tax-Exempt by Land Tax Act |                | 29,535         | 926          | 58,886,386                                 | 24,255,359                                                          | 287                                       | 35,083,525                                                |

資料來源：根據本局土地稅科報表20903-02-04-2編製，104年度以前表號為2613-02-04-2。

說明：1、其他減徵包括徵收減徵。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-2 Sources of Land Value Increment Tax

## A. By Tax Rate

Unit : Plot ; Hectare ; NT\$1,000

| 長期持有<br>減徵<br><br>Reduction for Land<br>Held in Longterm | 查定稅額<br><br>Assessment Tax | 減徵或抵繳 Reduction or Pay Off                            |                                        |                                    |                         | 應納稅額<br><br>Tax Payable |
|----------------------------------------------------------|----------------------------|-------------------------------------------------------|----------------------------------------|------------------------------------|-------------------------|-------------------------|
|                                                          |                            | 增繳地價稅<br>Supplemental<br>Payment of Land<br>Value Tax | 重劃減徵<br>Reduction for<br>Consolidation | 都更減徵<br>Urban Renewal<br>Reduction | 其他減徵<br>Other Reduction |                         |
| 2,772,338                                                | 29,542,075                 | 401,771                                               | 1,075,996                              | -                                  | 83                      | 14,703,758              |
| 3,035,447                                                | 33,868,242                 | 389,094                                               | 1,238,198                              | -                                  | 50                      | 14,351,988              |
| 2,954,875                                                | 31,572,901                 | 426,283                                               | 1,355,052                              | -                                  | 0                       | 15,609,774              |
| 3,127,435                                                | 32,209,824                 | 327,313                                               | 652,650                                | -                                  | 420                     | 11,973,434              |
| 2,760,271                                                | 28,299,897                 | 448,553                                               | 1,115,259                              | -                                  | -                       | 13,817,949              |
| 3,189,422                                                | 32,304,135                 | 555,493                                               | 1,562,706                              | -                                  | 1                       | 15,141,360              |
| 3,892,967                                                | 35,695,851                 | 691,480                                               | 1,980,999                              | -                                  | 42,688                  | 17,679,604              |
| 3,631,704                                                | 35,247,186                 | 854,541                                               | 2,258,792                              | -                                  | 309,199                 | 19,162,420              |
| 3,594,950                                                | 34,186,018                 | 760,502                                               | 1,926,981                              | 1,563                              | 191,352                 | 17,729,030              |
| <b>2,973,225</b>                                         | <b>26,484,108</b>          | <b>537,251</b>                                        | <b>1,609,984</b>                       | <b>376</b>                         | <b>163,548</b>          | <b>13,065,652</b>       |
| 1,387,596                                                | 15,349,977                 | 528,864                                               | 1,591,530                              | 376                                | 163,548                 | 13,065,652              |
| -                                                        | 894,917                    | 42,418                                                | 12,028                                 | 6                                  | 1,038                   | 839,427                 |
| 1,387,596                                                | 14,455,060                 | 486,446                                               | 1,579,502                              | 370                                | 162,510                 | 12,226,225              |
| -                                                        | 1,947,271                  | 60,658                                                | 23,613                                 | 88                                 | 14,916                  | 1,847,993               |
| 12,849                                                   | 2,246,519                  | 85,429                                                | 84,275                                 | 20                                 | 32,012                  | 2,044,781               |
| 1,374,747                                                | 10,257,007                 | 340,359                                               | 1,471,614                              | 262                                | 115,582                 | 8,329,189               |
| -                                                        | 4,263                      | -                                                     | -                                      | -                                  | -                       | 4,263                   |
| 1,585,629                                                | 11,134,131                 | 8,387                                                 | 18,454                                 | -                                  | -                       | -                       |
| 208,839                                                  | 1,150,917                  | 685                                                   | 709                                    | -                                  | -                       | -                       |
| 1,376,790                                                | 9,983,214                  | 7,701                                                 | 17,744                                 | -                                  | -                       | -                       |
| 4                                                        | 213                        | 2                                                     | 4                                      | -                                  | -                       | -                       |
| 1,376,786                                                | 9,983,001                  | 7,700                                                 | 17,741                                 | -                                  | -                       | -                       |

表 3-2 土地增值稅稅源 (續1)

## 二、按移轉原因別分

單位：筆；公頃；新臺幣千元

| 原因別<br>Transfer Reason                        | 筆數<br>Plots    | 面積<br>Area   | 移轉現值<br>總額<br>Present Value of<br>Transfer | 按物價指數調整<br>後原地價總額<br>Original Declared<br>Value After<br>Adjustment | 改良土地<br>費用<br>Land<br>Improvement<br>Cost | 土地漲價<br>總數額<br>Gross Amount of<br>Land Value<br>Increment |
|-----------------------------------------------|----------------|--------------|--------------------------------------------|---------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------|
| <b>合計 Total</b>                               | <b>162,278</b> | <b>1,646</b> | <b>243,979,105</b>                         | <b>139,828,090</b>                                                  | <b>8,341,595</b>                          | <b>99,810,325</b>                                         |
| 合併 Merger                                     | 13             | 0            | 74,226                                     | 35,473                                                              | 170                                       | 38,592                                                    |
| 買賣 Sale                                       | 110,815        | 543          | 163,017,403                                | 103,727,369                                                         | 7,650,698                                 | 54,746,309                                                |
| 贈與 Gift                                       | 13,657         | 126          | 13,198,874                                 | 7,660,587                                                           | 668,911                                   | 5,091,930                                                 |
| 交換 Exchange                                   | 578            | 4            | 542,268                                    | 405,016                                                             | 3,192                                     | 144,863                                                   |
| 典權 Pledge                                     | 32             | 1            | 67,716                                     | 37,612                                                              | -                                         | 30,126                                                    |
| 分割 Partition                                  | 295            | 0            | 128,359                                    | 93,076                                                              | 9,097                                     | 32,061                                                    |
| 法院拍賣 Court Auction                            | 5,151          | 25           | 1,731,958                                  | 1,346,892                                                           | 2,736                                     | 537,479                                                   |
| 照價收買 Purchase on the Assesed<br>Present Value | -              | -            | -                                          | -                                                                   | -                                         | -                                                         |
| 公有移轉 Transfer of Public Land                  | 749            | 5            | 3,421,516                                  | 234,621                                                             | 170                                       | 3,188,330                                                 |
| 政府受贈 Donation for Government                  | 2,000          | 12           | 4,316,299                                  | 1,208,127                                                           | -                                         | 3,136,482                                                 |
| 政府贈與 Donation by Government                   | 7              | 0            | 357,278                                    | 1,072                                                               | -                                         | 356,206                                                   |
| 配偶贈與 Matrimonial Donation                     | 4,253          | 82           | 10,858,819                                 | 4,917,286                                                           | 221                                       | 6,051,219                                                 |
| 社福受贈 Donation for Social Welfare<br>Groups    | -              | -            | -                                          | -                                                                   | -                                         | -                                                         |
| 領抵價地 Compensated Land                         | -              | -            | -                                          | -                                                                   | -                                         | -                                                         |
| 農地買賣 Sale of Agriculture Land                 | 6,824          | 432          | 15,864,050                                 | 7,784,266                                                           | -                                         | 8,220,469                                                 |
| 農地贈與 Agriculture Land Donation                | 2,985          | 329          | 13,624,457                                 | 5,968,137                                                           | -                                         | 7,750,072                                                 |
| 農地交換 Exchange of Agriculture<br>Land          | 81             | 6            | 185,910                                    | 105,691                                                             | -                                         | 80,552                                                    |
| 農地分割 Agriculture Land by<br>Separate          | 30             | -            | 3,734                                      | 2,792                                                               | -                                         | 946                                                       |
| 農地法拍 Agriculture Land by Court<br>Auction     | 87             | 3            | 80,475                                     | 36,484                                                              | -                                         | 49,976                                                    |
| 最低稅率 Min. Tax Rate                            | -              | -            | -                                          | -                                                                   | -                                         | -                                                         |
| 追繳稅款 Retrieves for Tax Payment                | 10             | 0            | 18,282                                     | 7,649                                                               | -                                         | 10,633                                                    |
| 一般重購 General Reacquisition                    | 62             | 0            | 60,712                                     | 37,999                                                              | -                                         | 22,713                                                    |
| 遺贈 Bequest                                    | 278            | 6            | 780,108                                    | 780,372                                                             | -                                         | 32                                                        |
| 分期繳納 Payment by Installments                  | -              | -            | -                                          | -                                                                   | -                                         | -                                                         |
| 記存 Reserved                                   | 114            | 5            | 832,296                                    | 667,861                                                             | -                                         | 197,916                                                   |

資料來源：根據本局土地稅科報表20903-02-04-2編製，104年度以前表號為2613-02-04-2。

說明：1、其他減徵包括徵收減徵。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-2 Sources of Land Value Increment Tax (Cont.1)

## B. By Transfer Reason

Unit : Plot ; Hectare ; NT\$1,000

| 長期持有<br>減徵<br>Reduction for Land<br>Held in Longterm | 查定稅額<br>Assessment Tax | 減徵或抵繳 Reduction or Pay Off                            |                                        |                                    |                         | 應納稅額<br>Tax Payable |
|------------------------------------------------------|------------------------|-------------------------------------------------------|----------------------------------------|------------------------------------|-------------------------|---------------------|
|                                                      |                        | 增繳地價稅<br>Supplemental<br>Payment of Land<br>Value Tax | 重劃減徵<br>Reduction for<br>Consolidation | 都更減徵<br>Urban Renewal<br>Reduction | 其他減徵<br>Other Reduction |                     |
| <b>2,973,225</b>                                     | <b>26,484,108</b>      | <b>537,251</b>                                        | <b>1,609,984</b>                       | <b>376</b>                         | <b>163,548</b>          | <b>13,065,652</b>   |
| 4                                                    | 8,241                  | 405                                                   | 21                                     | -                                  | 12                      | 7,803               |
| 1,171,892                                            | 13,598,999             | 464,798                                               | 1,493,865                              | 242                                | 149,458                 | 11,490,478          |
| 191,708                                              | 1,406,167              | 53,532                                                | 94,111                                 | 134                                | 5,793                   | 1,252,573           |
| 2,678                                                | 37,169                 | 1,237                                                 | 2,309                                  | -                                  | -                       | 33,622              |
| 888                                                  | 7,357                  | 52                                                    | -                                      | -                                  | -                       | 7,305               |
| 1,865                                                | 13,038                 | 80                                                    | 92                                     | -                                  | -                       | 12,865              |
| 11,034                                               | 129,949                | 4,659                                                 | 859                                    | -                                  | -                       | 124,405             |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| 180,491                                              | 1,037,081              | 685                                                   | 709                                    | -                                  | -                       | -                   |
| 181,413                                              | 959,281                | 10                                                    | -                                      | -                                  | -                       | -                   |
| 28,348                                               | 113,835                | -                                                     | -                                      | -                                  | -                       | -                   |
| 231,054                                              | 1,766,796              | 5,588                                                 | 2,611                                  | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| 197,585                                              | 2,172,050              | 299                                                   | 1,714                                  | -                                  | -                       | -                   |
| 236,280                                              | 2,087,795              | 78                                                    | 9,088                                  | -                                  | -                       | -                   |
| 2,550                                                | 21,205                 | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | 202                    | -                                                     | -                                      | -                                  | -                       | -                   |
| 618                                                  | 14,280                 | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | 1,063                  | 48                                                    | -                                      | -                                  | -                       | 1,016               |
| 6                                                    | 5,106                  | 207                                                   | -                                      | -                                  | -                       | 4,899               |
| -                                                    | 6                      | -                                                     | -                                      | -                                  | -                       | 6                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| 2,127                                                | 52,567                 | 2,513                                                 | -                                      | -                                  | -                       | 50,054              |

表 3-2 土地增值稅稅源 (續2完)

## 二、按移轉原因別分 (續1完)

單位：筆；公頃；新臺幣千元

| 原因別<br>Transfer Reason                             | 筆數<br>Plots | 面積<br>Area | 移轉現值<br>總額<br>Present Value of<br>Transfer | 按物價指數調整<br>後原地價總額<br>Original Declared<br>Value After<br>Adjustment | 改良土地<br>費用<br>Land<br>Improvement<br>Cost | 土地漲價<br>總數額<br>Gross Amount of<br>Land Value<br>Increment |
|----------------------------------------------------|-------------|------------|--------------------------------------------|---------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------|
| 抵繳稅款 Deduction for Tax Collections                 | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 水源減徵 20% 20% Reduction for Water Source            | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 水源減徵 30% 30% Reduction for Water Source            | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 水源減徵 50% 50% Reduction for Water Source            | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 水源免稅 Tax-Exempt for Water Source                   | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 信託取得 Trust Acquisition                             | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 判決移轉 Transfer by Adjudication                      | 588         | 4          | 773,069                                    | 479,371                                                             | 105                                       | 302,941                                                   |
| 判決分割 Partition by Adjudication                     | 389         | -          | 58,873                                     | 33,489                                                              | -                                         | 26,432                                                    |
| 私校受贈 Donation for Private School                   | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 徵收全免 Tax-free from Acquisition                     | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 協議價購 Purchase with the Agreed Price                | 1,100       | 4          | 666,097                                    | 199,620                                                             | -                                         | 469,772                                                   |
| 農地合併 Farmland Amalgamation                         | 2           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 都市公保 Urban Land Reserved for Public Facilities     | 11,313      | 39         | 11,194,445                                 | 3,364,714                                                           | 35                                        | 7,878,117                                                 |
| 非都公設 Non-Urban Land Reserved for Public Facilities | 86          | 1          | 64,953                                     | 16,124                                                              | -                                         | 48,852                                                    |
| 信託移轉 Trust Transfer                                | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 金融合併 Financial Merger                              | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 贖財不課 No Leving Tax for Surplus Property            | 278         | 8          | 813,869                                    | 210,820                                                             | 31                                        | 608,064                                                   |
| 都市更新 Urban Renewal                                 | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 都更減徵 Urban Renewal Reduction                       | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 一般贖財 General Surplus Property                      | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 信託歸屬 Trust Devolved                                | 5           | 0          | 29,782                                     | 24,272                                                              | 6,228                                     | 238                                                       |
| 都更記存 Reserved Urban Renewal                        | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 視為農地 Deemed as Agricultural Land                   | 261         | 8          | 950,658                                    | 206,685                                                             | -                                         | 744,890                                                   |
| 原有不課 Original Non-taxable                          | 233         | 2          | 259,557                                    | 234,399                                                             | -                                         | 41,262                                                    |
| 水利不課 Water Conservancy Non-taxable                 | 2           | 0          | 3,066                                      | 214                                                                 | -                                         | 2,852                                                     |
| 其他 Others                                          | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |

資料來源：根據本局土地稅科報表20903-02-04-2編製，104年度以前表號為2613-02-04-2。

說明：1、其他減徵包括徵收減徵。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-2 Sources of Land Value Increment Tax (Cont.2 End)

## B. By Transfer Reason (Cont.1 End)

Unit : Plot ; Hectare ; NT\$1,000

| 長期持有<br>減徵<br><br>Reduction for Land<br>Held in Longterm | 查定稅額<br><br>Assessment Tax | 減徵或抵繳 Reduction or Pay Off                            |                                        |                                    |                         | 應納稅額<br><br>Tax Payable |
|----------------------------------------------------------|----------------------------|-------------------------------------------------------|----------------------------------------|------------------------------------|-------------------------|-------------------------|
|                                                          |                            | 增繳地價稅<br>Supplemental<br>Payment of Land<br>Value Tax | 重劃減徵<br>Reduction for<br>Consolidation | 都更減徵<br>Urban Renewal<br>Reduction | 其他減徵<br>Other Reduction |                         |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| 4,283                                                    | 82,119                     | 1,140                                                 | 91                                     | -                                  | 8,285                   | 72,602                  |
| 1,105                                                    | 8,339                      | 196                                                   | 159                                    | -                                  | -                       | 7,983                   |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| 23,063                                                   | 143,545                    | 92                                                    | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| 433,714                                                  | 2,384,757                  | 1,049                                                 | 2,126                                  | -                                  | -                       | -                       |
| 2,973                                                    | 14,468                     | -                                                     | 123                                    | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| 34,022                                                   | 184,032                    | 508                                                   | 2,078                                  | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| 9                                                        | 69                         | -                                                     | 28                                     | -                                  | -                       | 42                      |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |
| 32,254                                                   | 221,892                    | -                                                     | -                                      | -                                  | -                       | -                       |
| 1,058                                                    | 11,825                     | 76                                                    | -                                      | -                                  | -                       | -                       |
| 203                                                      | 874                        | -                                                     | -                                      | -                                  | -                       | -                       |
| -                                                        | -                          | -                                                     | -                                      | -                                  | -                       | -                       |

## 74 稅源及其他

表 3-3 房屋稅稅源

單位：件、平方公尺、新臺幣千元

| 期底及使用別<br>End of June & Usage                                                   |             | 合計<br>Grand Total |                    |                    |
|---------------------------------------------------------------------------------|-------------|-------------------|--------------------|--------------------|
|                                                                                 |             | 件數                | 面積                 | 現值                 |
|                                                                                 |             | No. of Cases      | Area               | Value              |
| 民國102年6月底                                                                       | 2013        | 1,130,122         | 259,896,265        | 657,582,338        |
| 民國103年6月底                                                                       | 2014        | 1,145,238         | 292,081,961        | 673,664,746        |
| 民國104年6月底                                                                       | 2015        | 1,170,334         | 278,343,653        | 708,228,452        |
| 民國105年6月底                                                                       | 2016        | 1,181,737         | 283,662,868        | 725,641,823        |
| 民國106年6月底                                                                       | 2017        | 1,200,488         | 291,590,757        | 746,697,422        |
| 民國107年6月底                                                                       | 2018        | 1,215,951         | 298,887,485        | 764,728,913        |
| 民國108年6月底                                                                       | 2019        | 1,233,475         | 305,478,738        | 792,980,844        |
| 民國109年6月底                                                                       | 2020        | 1,250,815         | 312,093,137        | 820,008,140        |
| 民國110年6月底                                                                       | 2021        | 1,271,882         | 317,900,901        | 847,521,725        |
| <b>民國111年6月底</b>                                                                | <b>2022</b> | <b>1,293,030</b>  | <b>324,570,291</b> | <b>875,578,721</b> |
| 應稅房屋<br>Taxable House                                                           |             | 1,090,325         | 242,442,951        | 633,835,726        |
| 住家用<br>Residential Purposes                                                     |             | 940,987           | 154,033,254        | 405,969,421        |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes |             | 837,125           | 134,132,072        | 343,795,813        |
| 非自住用<br>Residential Purposes Not by Owner                                       |             | 103,862           | 19,901,182         | 62,173,608         |
| 非住家用<br>Non-Residential Purposes                                                |             | 149,338           | 88,409,696         | 227,866,305        |
| 營業用<br>Business                                                                 |             | 110,374           | 68,615,873         | 163,575,771        |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            |             | 2,413             | 1,391,424          | 5,349,117          |
| 非住家非營業用<br>Non-Residential & Non-Business                                       |             | 36,551            | 18,402,399         | 58,941,417         |
| 免稅房屋<br>Exempt House                                                            |             | 202,705           | 82,127,341         | 241,742,994        |

資料來源：根據本局房屋稅科報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-3 Sources of House Tax

Unit : Case; Square of Meter; NT\$1,000

| 公有<br>Public       |                  |                   | 私有<br>Private      |                    |                    |
|--------------------|------------------|-------------------|--------------------|--------------------|--------------------|
| 件數<br>No. of Cases | 面積<br>Area       | 現值<br>Value       | 件數<br>No. of Cases | 面積<br>Area         | 現值<br>Value        |
| 7,258              | 8,164,708        | 19,825,020        | 1,122,864          | 251,731,557        | 637,757,318        |
| 7,120              | 8,155,229        | 19,589,814        | 1,138,118          | 283,926,732        | 654,074,932        |
| 7,086              | 7,858,600        | 18,828,452        | 1,163,248          | 270,485,053        | 689,400,000        |
| 7,009              | 7,905,376        | 18,828,517        | 1,174,728          | 275,757,491        | 706,813,306        |
| 6,957              | 7,892,318        | 18,614,165        | 1,193,531          | 283,698,439        | 728,083,257        |
| 6,901              | 7,887,573        | 18,417,062        | 1,209,050          | 290,999,912        | 746,311,851        |
| 7,044              | 7,962,504        | 18,585,992        | 1,226,431          | 297,516,235        | 774,394,852        |
| 7,012              | 8,079,695        | 19,083,347        | 1,243,803          | 304,013,443        | 800,924,793        |
| 7,346              | 8,215,178        | 19,781,915        | 1,264,536          | 309,685,723        | 827,739,810        |
| <b>7,657</b>       | <b>8,312,274</b> | <b>20,027,508</b> | <b>1,285,373</b>   | <b>316,258,017</b> | <b>855,551,213</b> |
| 1,372              | 778,641          | 1,951,845         | 1,088,953          | 241,664,309        | 631,883,881        |
| 850                | 88,833           | 253,092           | 940,137            | 153,944,422        | 405,716,329        |
| -                  | -                | -                 | 837,125            | 134,132,072        | 343,795,813        |
| 850                | 88,833           | 253,092           | 103,012            | 19,812,349         | 61,920,516         |
| 522                | 689,809          | 1,698,753         | 148,816            | 87,719,888         | 226,167,552        |
| 386                | 360,340          | 887,548           | 109,988            | 68,255,533         | 162,688,223        |
| 7                  | 1,210            | 4,482             | 2,406              | 1,390,213          | 5,344,636          |
| 129                | 328,258          | 806,723           | 36,422             | 18,074,141         | 58,134,694         |
| 6,285              | 7,533,633        | 18,075,663        | 196,420            | 74,593,708         | 223,667,332        |

表 3-3 房屋稅稅源 (續1)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別<br>House Structure & Usage                                             | 合計<br>Total        |                   |                    |
|---------------------------------------------------------------------------------|--------------------|-------------------|--------------------|
|                                                                                 | 件數<br>No. of Cases | 面積<br>Area        | 現值<br>Value        |
|                                                                                 |                    |                   |                    |
| <b>鋼骨混凝土造 Ferroconcrete</b>                                                     | <b>1,988</b>       | <b>985,271</b>    | <b>3,879,392</b>   |
| 應稅房屋 Taxable House                                                              | 1,858              | 866,152           | 3,481,436          |
| 住家用 Residential Purposes                                                        | 921                | 140,569           | 354,575            |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 721                | 108,243           | 280,630            |
| 非自住用 Residential Purposes Not by Owner                                          | 200                | 32,326            | 73,945             |
| 非住家用 Non-Residential Purposes                                                   | 937                | 725,583           | 3,126,861          |
| 營業用 Business                                                                    | 514                | 513,182           | 2,258,761          |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 11                 | 5,715             | 45,131             |
| 非住家非營業用 Non-Residential & Non-Business                                          | 412                | 206,686           | 822,969            |
| 免稅房屋 Exempt House                                                               | 130                | 119,118           | 397,956            |
| <b>鋼骨造 Steel-Backbone</b>                                                       | <b>27,377</b>      | <b>27,905,314</b> | <b>103,054,880</b> |
| 應稅房屋 Taxable House                                                              | 26,439             | 25,282,097        | 89,071,137         |
| 住家用 Residential Purposes                                                        | 5,912              | 2,376,471         | 11,167,849         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 3,849              | 1,245,034         | 4,821,875          |
| 非自住用 Residential Purposes Not by Owner                                          | 2,063              | 1,131,437         | 6,345,974          |
| 非住家用 Non-Residential Purposes                                                   | 20,527             | 22,905,625        | 77,903,288         |
| 營業用 Business                                                                    | 16,853             | 18,882,851        | 59,310,303         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 86                 | 219,189           | 1,351,314          |
| 非住家非營業用 Non-Residential & Non-Business                                          | 3,588              | 3,803,585         | 17,241,671         |
| 免稅房屋 Exempt House                                                               | 938                | 2,623,217         | 13,983,743         |
| <b>鋼骨鋼筋混凝土造 Steel Bar &amp; Ferroconcrete</b>                                   | <b>13,173</b>      | <b>12,450,230</b> | <b>70,746,555</b>  |
| 應稅房屋 Taxable House                                                              | 12,663             | 9,054,464         | 49,082,604         |
| 住家用 Residential Purposes                                                        | 8,357              | 2,015,172         | 17,044,177         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 6,320              | 1,370,715         | 11,846,638         |
| 非自住用 Residential Purposes Not by Owner                                          | 2,037              | 644,456           | 5,197,539          |
| 非住家用 Non-Residential Purposes                                                   | 4,306              | 7,039,292         | 32,038,427         |
| 營業用 Business                                                                    | 2,702              | 5,834,267         | 24,853,756         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 84                 | 83,026            | 577,072            |
| 非住家非營業用 Non-Residential & Non-Business                                          | 1,520              | 1,121,999         | 6,607,600          |
| 免稅房屋 Exempt House                                                               | 510                | 3,395,767         | 21,663,952         |

資料來源：根據本局房屋稅科報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-3 Sources of House Tax (Cont.1)

Unit : Case; Square of Meter; NT\$1,000

| 公有<br>Public       |                |                  | 私有<br>Private      |                   |                    |
|--------------------|----------------|------------------|--------------------|-------------------|--------------------|
| 件數<br>No. of Cases | 面積<br>Area     | 現值<br>Value      | 件數<br>No. of Cases | 面積<br>Area        | 現值<br>Value        |
| <b>6</b>           | <b>23,688</b>  | <b>52,551</b>    | <b>1,982</b>       | <b>961,582</b>    | <b>3,826,842</b>   |
| 1                  | 11,231         | 17,910           | 1,857              | 854,921           | 3,463,525          |
| -                  | -              | -                | 921                | 140,569           | 354,575            |
| -                  | -              | -                | 721                | 108,243           | 280,630            |
| -                  | -              | -                | 200                | 32,326            | 73,945             |
| 1                  | 11,231         | 17,910           | 936                | 714,352           | 3,108,950          |
| -                  | -              | -                | 514                | 513,182           | 2,258,761          |
| -                  | -              | -                | 11                 | 5,715             | 45,131             |
| 1                  | 11,231         | 17,910           | 411                | 195,455           | 805,059            |
| 5                  | 12,457         | 34,640           | 125                | 106,661           | 363,316            |
| <b>163</b>         | <b>373,207</b> | <b>1,476,226</b> | <b>27,214</b>      | <b>27,532,107</b> | <b>101,578,654</b> |
| 99                 | 147,903        | 327,264          | 26,340             | 25,134,194        | 88,743,873         |
| -                  | -              | -                | 5,912              | 2,376,471         | 11,167,849         |
| -                  | -              | -                | 3,849              | 1,245,034         | 4,821,875          |
| -                  | -              | -                | 2,063              | 1,131,437         | 6,345,974          |
| 99                 | 147,903        | 327,264          | 20,428             | 22,757,723        | 77,576,024         |
| 91                 | 94,509         | 235,444          | 16,762             | 18,788,342        | 59,074,860         |
| -                  | -              | -                | 86                 | 219,189           | 1,351,314          |
| 8                  | 53,394         | 91,820           | 3,580              | 3,750,192         | 17,149,851         |
| 64                 | 225,304        | 1,148,962        | 874                | 2,397,913         | 12,834,781         |
| <b>62</b>          | <b>385,617</b> | <b>1,446,158</b> | <b>13,111</b>      | <b>12,064,613</b> | <b>69,300,398</b>  |
| 11                 | 30,300         | 120,143          | 12,652             | 9,024,164         | 48,962,461         |
| -                  | -              | -                | 8,357              | 2,015,172         | 17,044,177         |
| -                  | -              | -                | 6,320              | 1,370,715         | 11,846,638         |
| -                  | -              | -                | 2,037              | 644,456           | 5,197,539          |
| 11                 | 30,300         | 120,143          | 4,295              | 7,008,992         | 31,918,284         |
| 6                  | 5,343          | 29,659           | 2,696              | 5,828,924         | 24,824,096         |
| -                  | -              | -                | 84                 | 83,026            | 577,072            |
| 5                  | 24,957         | 90,484           | 1,515              | 1,097,042         | 6,517,116          |
| 51                 | 355,317        | 1,326,015        | 459                | 3,040,450         | 20,337,937         |

表 3-3 房屋稅稅源 (續2)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別<br>House Structure & Usage                                             | 合計<br>Total        |                    |                    |
|---------------------------------------------------------------------------------|--------------------|--------------------|--------------------|
|                                                                                 | 件數<br>No. of Cases | 面積<br>Area         | 現值<br>Value        |
|                                                                                 |                    |                    |                    |
| <b>鋼筋混凝土造 Steel Bar Concrete</b>                                                | <b>873,272</b>     | <b>203,342,607</b> | <b>631,686,054</b> |
| 應稅房屋 Taxable House                                                              | 816,144            | 145,923,075        | 434,372,910        |
| 住家用 Residential Purposes                                                        | 753,803            | 114,313,723        | 343,263,481        |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 670,222            | 100,259,419        | 296,502,890        |
| 非自住用 Residential Purposes Not by Owner                                          | 83,581             | 14,054,304         | 46,760,591         |
| 非住家用 Non-Residential Purposes                                                   | 62,341             | 31,609,352         | 91,109,429         |
| 營業用 Business                                                                    | 36,803             | 20,788,827         | 56,398,342         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 1,880              | 979,593            | 3,282,520          |
| 非住家非營業用 Non-Residential & Non-Business                                          | 23,658             | 9,840,932          | 31,428,567         |
| 免稅房屋 Exempt House                                                               | 57,128             | 57,419,532         | 197,313,144        |
| <b>加強磚造 Strengthened Brick</b>                                                  | <b>223,351</b>     | <b>44,541,236</b>  | <b>40,666,042</b>  |
| 應稅房屋 Taxable House                                                              | 173,263            | 35,915,535         | 34,909,533         |
| 住家用 Residential Purposes                                                        | 155,008            | 29,819,400         | 29,403,750         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 142,005            | 27,108,593         | 26,806,387         |
| 非自住用 Residential Purposes Not by Owner                                          | 13,003             | 2,710,807          | 2,597,364          |
| 非住家用 Non-Residential Purposes                                                   | 18,255             | 6,096,135          | 5,505,783          |
| 營業用 Business                                                                    | 16,115             | 5,190,248          | 4,715,043          |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 275                | 85,860             | 78,852             |
| 非住家非營業用 Non-Residential & Non-Business                                          | 1,865              | 820,028            | 711,888            |
| 免稅房屋 Exempt House                                                               | 50,088             | 8,625,701          | 5,756,509          |
| <b>預鑄混凝土造 Prefabricated Concrete</b>                                            | <b>23</b>          | <b>4,396</b>       | <b>6,484</b>       |
| 應稅房屋 Taxable House                                                              | 22                 | 4,156              | 6,376              |
| 住家用 Residential Purposes                                                        | 22                 | 4,006              | 6,137              |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 22                 | 4,006              | 6,137              |
| 非自住用 Residential Purposes Not by Owner                                          | -                  | -                  | -                  |
| 非住家用 Non-Residential Purposes                                                   | -                  | 149                | 240                |
| 營業用 Business                                                                    | -                  | 149                | 240                |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -                  | -                  |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | -                  | -                  |
| 免稅房屋 Exempt House                                                               | 1                  | 240                | 108                |

資料來源：根據本局房屋稅科報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-3 Sources of House Tax (Cont.2)

| Unit : Case; Square of Meter; NT\$1,000 |                  |                   |                    |                    |                    |
|-----------------------------------------|------------------|-------------------|--------------------|--------------------|--------------------|
| 公有<br>Public                            |                  |                   | 私有<br>Private      |                    |                    |
| 件數<br>No. of Cases                      | 面積<br>Area       | 現值<br>Value       | 件數<br>No. of Cases | 面積<br>Area         | 現值<br>Value        |
| <b>4,445</b>                            | <b>6,548,358</b> | <b>16,381,936</b> | <b>868,827</b>     | <b>196,794,249</b> | <b>615,304,118</b> |
| 937                                     | 521,086          | 1,424,414         | 815,207            | 145,401,989        | 432,948,496        |
| 645                                     | 69,886           | 237,917           | 753,158            | 114,243,837        | 343,025,564        |
| -                                       | -                | -                 | 670,222            | 100,259,419        | 296,502,890        |
| 645                                     | 69,886           | 237,917           | 82,936             | 13,984,418         | 46,522,674         |
| 292                                     | 451,199          | 1,186,496         | 62,049             | 31,158,152         | 89,922,933         |
| 183                                     | 215,124          | 579,999           | 36,620             | 20,573,703         | 55,818,342         |
| 7                                       | 1,210            | 4,482             | 1,873              | 978,383            | 3,278,039          |
| 102                                     | 234,866          | 602,016           | 23,556             | 9,606,066          | 30,826,551         |
| 3,508                                   | 6,027,272        | 14,957,522        | 53,620             | 51,392,260         | 182,355,621        |
| <b>1,126</b>                            | <b>531,392</b>   | <b>451,955</b>    | <b>222,225</b>     | <b>44,009,844</b>  | <b>40,214,087</b>  |
| 208                                     | 34,008           | 33,187            | 173,055            | 35,881,528         | 34,876,346         |
| 139                                     | 12,309           | 10,088            | 154,869            | 29,807,091         | 29,393,662         |
| -                                       | -                | -                 | 142,005            | 27,108,593         | 26,806,387         |
| 139                                     | 12,309           | 10,088            | 12,864             | 2,698,498          | 2,587,276          |
| 69                                      | 21,699           | 23,100            | 18,186             | 6,074,437          | 5,482,683          |
| 61                                      | 18,816           | 19,210            | 16,054             | 5,171,432          | 4,695,833          |
| -                                       | -                | -                 | 275                | 85,860             | 78,852             |
| 8                                       | 2,883            | 3,890             | 1,857              | 817,145            | 707,999            |
| 918                                     | 497,385          | 418,767           | 49,170             | 8,128,316          | 5,337,741          |
| -                                       | -                | -                 | <b>23</b>          | <b>4,396</b>       | <b>6,484</b>       |
| -                                       | -                | -                 | 22                 | 4,156              | 6,376              |
| -                                       | -                | -                 | 22                 | 4,006              | 6,137              |
| -                                       | -                | -                 | 22                 | 4,006              | 6,137              |
| -                                       | -                | -                 | -                  | -                  | -                  |
| -                                       | -                | -                 | -                  | 149                | 240                |
| -                                       | -                | -                 | -                  | 149                | 240                |
| -                                       | -                | -                 | -                  | -                  | -                  |
| -                                       | -                | -                 | -                  | -                  | -                  |
| -                                       | -                | -                 | 1                  | 240                | 108                |

表 3-3 房屋稅稅源 (續3)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別<br>House Structure & Usage                                             | 合計<br>Total        |                   |                   |
|---------------------------------------------------------------------------------|--------------------|-------------------|-------------------|
|                                                                                 | 件數<br>No. of Cases | 面積<br>Area        | 現值<br>Value       |
|                                                                                 |                    |                   |                   |
| <b>硇砧石造 Lo-Ko Stone</b>                                                         | <b>1</b>           | <b>25</b>         | <b>5</b>          |
| 應稅房屋 Taxable House                                                              | -                  | -                 | -                 |
| 住家用 Residential Purposes                                                        | -                  | -                 | -                 |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | -                  | -                 | -                 |
| 非自住用 Residential Purposes Not by Owner                                          | -                  | -                 | -                 |
| 非住家用 Non-Residential Purposes                                                   | -                  | -                 | -                 |
| 營業用 Business                                                                    | -                  | -                 | -                 |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -                 | -                 |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | -                 | -                 |
| 免稅房屋 Exempt House                                                               | 1                  | 25                | 5                 |
| <b>鋼鐵造(未達200平方公尺) Metal(below 200m<sup>2</sup>)</b>                             | <b>44,531</b>      | <b>16,022,535</b> | <b>10,294,090</b> |
| 應稅房屋 Taxable House                                                              | 34,890             | 14,097,345        | 9,363,503         |
| 住家用 Residential Purposes                                                        | 10,589             | 3,312,612         | 2,558,648         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 8,824              | 2,544,553         | 1,966,618         |
| 非自住用 Residential Purposes Not by Owner                                          | 1,765              | 768,059           | 592,029           |
| 非住家用 Non-Residential Purposes                                                   | 24,301             | 10,784,733        | 6,804,856         |
| 營業用 Business                                                                    | 21,117             | 9,349,771         | 5,962,613         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 32                 | 11,410            | 7,132             |
| 非住家非營業用 Non-Residential & Non-Business                                          | 3,152              | 1,423,553         | 835,111           |
| 免稅房屋 Exempt House                                                               | 9,641              | 1,925,189         | 930,587           |
| <b>鋼鐵造(200平方公尺以上) Metal(above 200m<sup>2</sup>)</b>                             | <b>16,787</b>      | <b>10,211,386</b> | <b>12,969,461</b> |
| 應稅房屋 Taxable House                                                              | 15,927             | 9,797,370         | 12,591,846        |
| 住家用 Residential Purposes                                                        | 3,271              | 1,325,183         | 1,646,983         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 2,642              | 908,555           | 1,137,515         |
| 非自住用 Residential Purposes Not by Owner                                          | 629                | 416,629           | 509,469           |
| 非住家用 Non-Residential Purposes                                                   | 12,656             | 8,472,187         | 10,944,863        |
| 營業用 Business                                                                    | 10,898             | 7,414,341         | 9,713,280         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 10                 | 3,904             | 5,940             |
| 非住家非營業用 Non-Residential & Non-Business                                          | 1,748              | 1,053,941         | 1,225,642         |
| 免稅房屋 Exempt House                                                               | 860                | 414,016           | 377,615           |

資料來源：根據本局房屋稅科報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-3 Sources of House Tax (Cont.3)

| Unit : Case; Square of Meter; NT\$1,000 |            |             |                    |            |             |
|-----------------------------------------|------------|-------------|--------------------|------------|-------------|
| 公有<br>Public                            |            |             | 私有<br>Private      |            |             |
| 件數<br>No. of Cases                      | 面積<br>Area | 現值<br>Value | 件數<br>No. of Cases | 面積<br>Area | 現值<br>Value |
| -                                       | -          | -           | 1                  | 25         | 5           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | 1                  | 25         | 5           |
| 104                                     | 60,059     | 42,912      | 44,427             | 15,962,475 | 10,251,178  |
| 31                                      | 13,075     | 9,505       | 34,859             | 14,084,271 | 9,353,998   |
| 23                                      | 2,712      | 2,599       | 10,566             | 3,309,900  | 2,556,049   |
| -                                       | -          | -           | 8,824              | 2,544,553  | 1,966,618   |
| 23                                      | 2,712      | 2,599       | 1,742              | 765,347    | 589,430     |
| 8                                       | 10,363     | 6,906       | 24,293             | 10,774,370 | 6,797,950   |
| 7                                       | 9,962      | 6,596       | 21,110             | 9,339,809  | 5,956,017   |
| -                                       | -          | -           | 32                 | 11,410     | 7,132       |
| 1                                       | 401        | 310         | 3,151              | 1,423,152  | 834,801     |
| 73                                      | 46,984     | 33,407      | 9,568              | 1,878,205  | 897,180     |
| 26                                      | 39,459     | 56,561      | 16,761             | 10,171,927 | 12,912,900  |
| 6                                       | 11,383     | 14,865      | 15,921             | 9,785,987  | 12,576,981  |
| -                                       | -          | -           | 3,271              | 1,325,183  | 1,646,983   |
| -                                       | -          | -           | 2,642              | 908,555    | 1,137,515   |
| -                                       | -          | -           | 629                | 416,629    | 509,469     |
| 6                                       | 11,383     | 14,865      | 12,650             | 8,460,803  | 10,929,998  |
| 6                                       | 11,383     | 14,865      | 10,892             | 7,402,958  | 9,698,416   |
| -                                       | -          | -           | 10                 | 3,904      | 5,940       |
| -                                       | -          | -           | 1,748              | 1,053,941  | 1,225,642   |
| 20                                      | 28,076     | 41,696      | 840                | 385,940    | 335,919     |

表 3-3 房屋稅稅源 (續4)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別<br>House Structure & Usage                                             | 合計<br>Total        |                |                |
|---------------------------------------------------------------------------------|--------------------|----------------|----------------|
|                                                                                 | 件數<br>No. of Cases | 面積<br>Area     | 現值<br>Value    |
|                                                                                 |                    |                |                |
| <b>雜木以外 Mixed Wood</b>                                                          | <b>1,661</b>       | <b>256,120</b> | <b>121,438</b> |
| 應稅房屋 Taxable House                                                              | 513                | 91,903         | 56,597         |
| 住家用 Residential Purposes                                                        | 152                | 42,351         | 29,899         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 107                | 28,726         | 20,647         |
| 非自住用 Residential Purposes Not by Owner                                          | 45                 | 13,624         | 9,252          |
| 非住家用 Non-Residential Purposes                                                   | 361                | 49,552         | 26,698         |
| 營業用 Business                                                                    | 307                | 40,903         | 22,724         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 3                  | 242            | 82             |
| 非住家非營業用 Non-Residential & Non-Business                                          | 51                 | 8,408          | 3,892          |
| 免稅房屋 Exempt House                                                               | 1,148              | 164,217        | 64,840         |
| <b>雜木 Wood</b>                                                                  | <b>5,625</b>       | <b>632,188</b> | <b>183,266</b> |
| 應稅房屋 Taxable House                                                              | 1,014              | 133,367        | 61,821         |
| 住家用 Residential Purposes                                                        | 136                | 36,285         | 21,952         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 90                 | 24,466         | 15,736         |
| 非自住用 Residential Purposes Not by Owner                                          | 46                 | 11,819         | 6,216          |
| 非住家用 Non-Residential Purposes                                                   | 878                | 97,081         | 39,869         |
| 營業用 Business                                                                    | 775                | 81,241         | 34,228         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 12                 | 650            | 199            |
| 非住家非營業用 Non-Residential & Non-Business                                          | 91                 | 15,191         | 5,442          |
| 免稅房屋 Exempt House                                                               | 4,611              | 498,821        | 121,444        |
| <b>卵石混凝土造 Concrete &amp; Pebble</b>                                             | <b>7</b>           | <b>9,384</b>   | <b>10,332</b>  |
| 應稅房屋 Taxable House                                                              | 6                  | 7,465          | 9,502          |
| 住家用 Residential Purposes                                                        | 3                  | 382            | 491            |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 3                  | 287            | 418            |
| 非自住用 Residential Purposes Not by Owner                                          | -                  | 95             | 73             |
| 非住家用 Non-Residential Purposes                                                   | 3                  | 7,084          | 9,011          |
| 營業用 Business                                                                    | 3                  | 7,084          | 9,011          |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -              | -              |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | -              | -              |
| 免稅房屋 Exempt House                                                               | 1                  | 1,919          | 830            |

資料來源：根據本局房屋稅科報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-3 Sources of House Tax (Cont.4)

| Unit : Case; Square of Meter; NT\$1,000 |               |               |                    |                |                |
|-----------------------------------------|---------------|---------------|--------------------|----------------|----------------|
| 公有<br>Public                            |               |               | 私有<br>Private      |                |                |
| 件數<br>No. of Cases                      | 面積<br>Area    | 現值<br>Value   | 件數<br>No. of Cases | 面積<br>Area     | 現值<br>Value    |
| <b>344</b>                              | <b>73,382</b> | <b>25,126</b> | <b>1,317</b>       | <b>182,738</b> | <b>96,311</b>  |
| 12                                      | 1,696         | 613           | 501                | 90,207         | 55,985         |
| 1                                       | 106           | 52            | 151                | 42,245         | 29,847         |
| -                                       | -             | -             | 107                | 28,726         | 20,647         |
| 1                                       | 106           | 52            | 44                 | 13,519         | 9,200          |
| 11                                      | 1,591         | 560           | 350                | 47,962         | 26,138         |
| 11                                      | 1,591         | 560           | 296                | 39,312         | 22,163         |
| -                                       | -             | -             | 3                  | 242            | 82             |
| -                                       | -             | -             | 51                 | 8,408          | 3,892          |
| 332                                     | 71,686        | 24,514        | 816                | 92,531         | 40,327         |
| <b>502</b>                              | <b>91,340</b> | <b>24,146</b> | <b>5,123</b>       | <b>540,848</b> | <b>159,120</b> |
| 24                                      | 3,480         | 1,123         | 990                | 129,886        | 60,698         |
| 11                                      | 1,334         | 398           | 125                | 34,952         | 21,554         |
| -                                       | -             | -             | 90                 | 24,466         | 15,736         |
| 11                                      | 1,334         | 398           | 35                 | 10,485         | 5,818          |
| 13                                      | 2,147         | 725           | 865                | 94,935         | 39,145         |
| 11                                      | 1,712         | 522           | 764                | 79,529         | 33,706         |
| -                                       | -             | -             | 12                 | 650            | 199            |
| 2                                       | 434           | 203           | 89                 | 14,756         | 5,239          |
| 478                                     | 87,859        | 23,023        | 4,133              | 410,962        | 98,422         |
| -                                       | -             | -             | <b>7</b>           | <b>9,384</b>   | <b>10,332</b>  |
| -                                       | -             | -             | 6                  | 7,465          | 9,502          |
| -                                       | -             | -             | 3                  | 382            | 491            |
| -                                       | -             | -             | 3                  | 287            | 418            |
| -                                       | -             | -             | -                  | 95             | 73             |
| -                                       | -             | -             | 3                  | 7,084          | 9,011          |
| -                                       | -             | -             | 3                  | 7,084          | 9,011          |
| -                                       | -             | -             | -                  | -              | -              |
| -                                       | -             | -             | -                  | -              | -              |
| -                                       | -             | -             | 1                  | 1,919          | 830            |

表 3-3 房屋稅稅源 (續5)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別<br>House Structure & Usage                                             | 合計<br>Total        |                  |                  |
|---------------------------------------------------------------------------------|--------------------|------------------|------------------|
|                                                                                 | 件數<br>No. of Cases | 面積<br>Area       | 現值<br>Value      |
|                                                                                 |                    |                  |                  |
| <b>磚石造 Brick</b>                                                                | <b>46,027</b>      | <b>4,268,887</b> | <b>1,706,707</b> |
| 應稅房屋 Taxable House                                                              | 7,052              | 1,192,959        | 750,680          |
| 住家用 Residential Purposes                                                        | 2,717              | 620,319          | 457,996          |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 2,248              | 509,078          | 380,124          |
| 非自住用 Residential Purposes Not by Owner                                          | 469                | 111,242          | 77,872           |
| 非住家用 Non-Residential Purposes                                                   | 4,335              | 572,640          | 292,684          |
| 營業用 Business                                                                    | 3,883              | 468,676          | 234,351          |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 18                 | 1,451            | 829              |
| 非住家非營業用 Non-Residential & Non-Business                                          | 434                | 102,513          | 57,504           |
| 免稅房屋 Exempt House                                                               | 38,975             | 3,075,928        | 956,027          |
| <b>土磚混合造 Earth &amp; Brick</b>                                                  | <b>1,965</b>       | <b>214,474</b>   | <b>18,531</b>    |
| 應稅房屋 Taxable House                                                              | 92                 | 11,478           | 2,946            |
| 住家用 Residential Purposes                                                        | 19                 | 3,360            | 1,716            |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 15                 | 2,604            | 1,277            |
| 非自住用 Residential Purposes Not by Owner                                          | 4                  | 756              | 439              |
| 非住家用 Non-Residential Purposes                                                   | 73                 | 8,118            | 1,230            |
| 營業用 Business                                                                    | 64                 | 7,136            | 988              |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 1                  | 210              | 41               |
| 非住家非營業用 Non-Residential & Non-Business                                          | 8                  | 772              | 201              |
| 免稅房屋 Exempt House                                                               | 1,873              | 202,996          | 15,585           |
| <b>竹造 Bamboo</b>                                                                | <b>1,655</b>       | <b>109,224</b>   | <b>8,078</b>     |
| 應稅房屋 Taxable House                                                              | 39                 | 6,382            | 1,828            |
| 住家用 Residential Purposes                                                        | 3                  | 1,196            | 1,090            |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 1                  | 550              | 893              |
| 非自住用 Residential Purposes Not by Owner                                          | 2                  | 646              | 197              |
| 非住家用 Non-Residential Purposes                                                   | 36                 | 5,186            | 739              |
| 營業用 Business                                                                    | 36                 | 5,176            | 736              |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -                | -                |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | 10               | 3                |
| 免稅房屋 Exempt House                                                               | 1,616              | 102,841          | 6,250            |

資料來源：根據本局房屋稅科報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-3 Sources of House Tax (Cont.5)

Unit : Case; Square of Meter; NT\$1,000

| 公有<br>Public       |                |               | 私有<br>Private      |                  |                  |
|--------------------|----------------|---------------|--------------------|------------------|------------------|
| 件數<br>No. of Cases | 面積<br>Area     | 現值<br>Value   | 件數<br>No. of Cases | 面積<br>Area       | 現值<br>Value      |
| <b>805</b>         | <b>175,170</b> | <b>68,823</b> | <b>45,222</b>      | <b>4,093,717</b> | <b>1,637,884</b> |
| 42                 | 4,480          | 2,821         | 7,010              | 1,188,480        | 747,859          |
| 31                 | 2,486          | 2,037         | 2,686              | 617,833          | 455,959          |
| -                  | -              | -             | 2,248              | 509,078          | 380,124          |
| 31                 | 2,486          | 2,037         | 438                | 108,756          | 75,835           |
| 11                 | 1,993          | 784           | 4,324              | 570,646          | 291,900          |
| 9                  | 1,901          | 694           | 3,874              | 466,775          | 233,657          |
| -                  | -              | -             | 18                 | 1,451            | 829              |
| 2                  | 92             | 91            | 432                | 102,420          | 57,413           |
| 763                | 170,691        | 66,002        | 38,212             | 2,905,237        | 890,025          |
| <b>5</b>           | <b>440</b>     | <b>25</b>     | <b>1,960</b>       | <b>214,033</b>   | <b>18,507</b>    |
| -                  | -              | -             | 92                 | 11,478           | 2,946            |
| -                  | -              | -             | 19                 | 3,360            | 1,716            |
| -                  | -              | -             | 15                 | 2,604            | 1,277            |
| -                  | -              | -             | 4                  | 756              | 439              |
| -                  | -              | -             | 73                 | 8,118            | 1,230            |
| -                  | -              | -             | 64                 | 7,136            | 988              |
| -                  | -              | -             | 1                  | 210              | 41               |
| -                  | -              | -             | 8                  | 772              | 201              |
| 5                  | 440            | 25            | 1,868              | 202,555          | 15,560           |
| <b>13</b>          | <b>973</b>     | <b>42</b>     | <b>1,642</b>       | <b>108,251</b>   | <b>8,037</b>     |
| 1                  | -              | -             | 38                 | 6,382            | 1,828            |
| -                  | -              | -             | 3                  | 1,196            | 1,090            |
| -                  | -              | -             | 1                  | 550              | 893              |
| -                  | -              | -             | 2                  | 646              | 197              |
| 1                  | -              | -             | 35                 | 5,186            | 739              |
| 1                  | -              | -             | 35                 | 5,176            | 736              |
| -                  | -              | -             | -                  | -                | -                |
| -                  | -              | -             | -                  | 10               | 3                |
| 12                 | 973            | 42            | 1,604              | 101,869          | 6,208            |

表 3-3 房屋稅稅源 (續6)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別<br>House Structure & Usage                                             | 合計<br>Total        |            |             |
|---------------------------------------------------------------------------------|--------------------|------------|-------------|
|                                                                                 | 件數<br>No. of Cases | 面積<br>Area | 現值<br>Value |
|                                                                                 |                    |            |             |
| <b>冷氣機 Air Conditioner</b>                                                      | -                  | -          | -           |
| 應稅房屋 Taxable House                                                              | -                  | -          | -           |
| 住家用 Residential Purposes                                                        | -                  | -          | -           |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | -                  | -          | -           |
| 非自住用 Residential Purposes Not by Owner                                          | -                  | -          | -           |
| 非住家用 Non-Residential Purposes                                                   | -                  | -          | -           |
| 營業用 Business                                                                    | -                  | -          | -           |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -          | -           |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | -          | -           |
| 免稅房屋 Exempt House                                                               | -                  | -          | -           |
| <b>升降機 Elevator</b>                                                             | 15                 | -          | 7,701       |
| 應稅房屋 Taxable House                                                              | 2                  | -          | 512         |
| 住家用 Residential Purposes                                                        | 1                  | -          | 278         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | -                  | -          | -           |
| 非自住用 Residential Purposes Not by Owner                                          | 1                  | -          | 278         |
| 非住家用 Non-Residential Purposes                                                   | 1                  | -          | 234         |
| 營業用 Business                                                                    | 1                  | -          | 234         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -          | -           |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | -          | -           |
| 免稅房屋 Exempt House                                                               | 13                 | -          | 7,189       |
| <b>純土造 Earth</b>                                                                | 35,563             | 3,617,017  | 163,103     |
| 應稅房屋 Taxable House                                                              | 392                | 59,202     | 15,891      |
| 住家用 Residential Purposes                                                        | 73                 | 22,224     | 10,400      |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 56                 | 17,242     | 8,029       |
| 非自住用 Residential Purposes Not by Owner                                          | 17                 | 4,982      | 2,371       |
| 非住家用 Non-Residential Purposes                                                   | 319                | 36,978     | 5,491       |
| 營業用 Business                                                                    | 294                | 32,022     | 4,561       |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 1                  | 174        | 4           |
| 非住家非營業用 Non-Residential & Non-Business                                          | 24                 | 4,782      | 926         |
| 免稅房屋 Exempt House                                                               | 35,171             | 3,557,815  | 147,211     |

資料來源：根據本局房屋稅科報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-3 Sources of House Tax (Cont.6)

Unit : Case; Square of Meter; NT\$1,000

| 公有<br>Public       |            |             | 私有<br>Private      |            |             |
|--------------------|------------|-------------|--------------------|------------|-------------|
| 件數<br>No. of Cases | 面積<br>Area | 現值<br>Value | 件數<br>No. of Cases | 面積<br>Area | 現值<br>Value |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| 2                  | -          | 286         | 13                 | -          | 7,415       |
| -                  | -          | -           | 2                  | -          | 512         |
| -                  | -          | -           | 1                  | -          | 278         |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | 1                  | -          | 278         |
| -                  | -          | -           | 1                  | -          | 234         |
| -                  | -          | -           | 1                  | -          | 234         |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | -                  | -          | -           |
| 2                  | -          | 286         | 11                 | -          | 6,903       |
| 54                 | 9,188      | 763         | 35,509             | 3,607,829  | 162,340     |
| -                  | -          | -           | 392                | 59,202     | 15,891      |
| -                  | -          | -           | 73                 | 22,224     | 10,400      |
| -                  | -          | -           | 56                 | 17,242     | 8,029       |
| -                  | -          | -           | 17                 | 4,982      | 2,371       |
| -                  | -          | -           | 319                | 36,978     | 5,491       |
| -                  | -          | -           | 294                | 32,022     | 4,561       |
| -                  | -          | -           | 1                  | 174        | 4           |
| -                  | -          | -           | 24                 | 4,782      | 926         |
| 54                 | 9,188      | 763         | 35,117             | 3,548,627  | 146,448     |

表 3-3 房屋稅稅源 (續7完)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別<br>House Structure & Usage                                             | 合計<br>Total        |            |             |
|---------------------------------------------------------------------------------|--------------------|------------|-------------|
|                                                                                 | 件數<br>No. of Cases | 面積<br>Area | 現值<br>Value |
|                                                                                 |                    |            |             |
| <b>充氣屋 Balloon</b>                                                              | -                  | -          | -           |
| 應稅房屋 Taxable House                                                              | -                  | -          | -           |
| 住家用 Residential Purposes                                                        | -                  | -          | -           |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | -                  | -          | -           |
| 非自住用 Residential Purposes Not by Owner                                          | -                  | -          | -           |
| 非住家用 Non-Residential Purposes                                                   | -                  | -          | -           |
| 營業用 Business                                                                    | -                  | -          | -           |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -          | -           |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | -          | -           |
| 免稅房屋 Exempt House                                                               | -                  | -          | -           |
| <b>油槽 Oil Trough</b>                                                            | 9                  | -          | 56,603      |
| 應稅房屋 Taxable House                                                              | 9                  | -          | 56,603      |
| 住家用 Residential Purposes                                                        | -                  | -          | -           |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | -                  | -          | -           |
| 非自住用 Residential Purposes Not by Owner                                          | -                  | -          | -           |
| 非住家用 Non-Residential Purposes                                                   | 9                  | -          | 56,603      |
| 營業用 Business                                                                    | 9                  | -          | 56,603      |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -          | -           |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | -          | -           |
| 免稅房屋 Exempt House                                                               | -                  | -          | -           |
| <b>其他 Others</b>                                                                | -                  | -          | -           |
| 應稅房屋 Taxable House                                                              | -                  | -          | -           |
| 住家用 Residential Purposes                                                        | -                  | -          | -           |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | -                  | -          | -           |
| 非自住用 Residential Purposes Not by Owner                                          | -                  | -          | -           |
| 非住家用 Non-Residential Purposes                                                   | -                  | -          | -           |
| 營業用 Business                                                                    | -                  | -          | -           |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | -                  | -          | -           |
| 非住家非營業用 Non-Residential & Non-Business                                          | -                  | -          | -           |
| 免稅房屋 Exempt House                                                               | -                  | -          | -           |

資料來源：根據本局房屋稅科報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-3 Sources of House Tax (Cont.7 End)

Unit : Case; Square of Meter; NT\$1,000

[illegible]

表 3-4 使用牌照稅稅源及稽徵

## 一、稅源

單位：輛

| 會計年度別<br>Fiscal Year | 合計<br>Total   |              | 小客車<br>Small Passenger Vehicles |              | 大客車<br>Large Passenger Vehicles |              |
|----------------------|---------------|--------------|---------------------------------|--------------|---------------------------------|--------------|
|                      | 應稅<br>Taxable | 免稅<br>Exempt | 應稅<br>Taxable                   | 免稅<br>Exempt | 應稅<br>Taxable                   | 免稅<br>Exempt |
|                      |               |              |                                 |              |                                 |              |
| 民國102年度 FY 2013      | 955,362       | 83,557       | 798,188                         | 79,769       | 2,586                           | 1,210        |
| 民國103年度 FY 2014      | 896,923       | 82,257       | 751,820                         | 78,545       | 2,357                           | 1,158        |
| 民國104年度 FY 2015      | 959,665       | 87,490       | 803,396                         | 83,431       | 2,561                           | 1,331        |
| 民國105年度 FY 2016      | 976,764       | 89,814       | 815,769                         | 85,584       | 2,629                           | 1,328        |
| 民國106年度 FY 2017      | 1,006,298     | 91,479       | 832,996                         | 87,175       | 2,461                           | 1,391        |
| 民國107年度 FY 2018      | 1,026,446     | 92,458       | 847,091                         | 88,001       | 2,387                           | 1,472        |
| 民國108年度 FY 2019      | 1,042,319     | 95,376       | 857,127                         | 90,572       | 2,193                           | 1,488        |
| 民國109年度 FY 2020      | 1,061,556     | 98,479       | 865,698                         | 93,388       | 2,075                           | 1,482        |
| 民國110年度 FY 2021      | 1,088,423     | 100,240      | 879,548                         | 94,945       | 1,970                           | 1,484        |
| 民國111年度 FY 2022      | 1,114,860     | 102,441      | 892,166                         | 97,105       | 1,927                           | 1,415        |

資料來源：根據本局消費稅及管考科報表20903-02-10-2編製，104年度以前表號為2613-02-10-2。

說明：自106年度起，本表包含完全以電能為動力之機動車輛資料。

Table 3-4 Sources and Levy of Vehicle License Tax

## A. Sources of Vehicle License Tax

| Unit : Vehicle |              |                             |              |                 |              |                   |              |
|----------------|--------------|-----------------------------|--------------|-----------------|--------------|-------------------|--------------|
| 貨車<br>Trucks   |              | 農村拼裝車<br>Flat-bodied Trucks |              | 曳引車<br>Tractors |              | 機車<br>Motorcycles |              |
| 應稅<br>Taxable  | 免稅<br>Exempt | 應稅<br>Taxable               | 免稅<br>Exempt | 應稅<br>Taxable   | 免稅<br>Exempt | 應稅<br>Taxable     | 免稅<br>Exempt |
| 142,615        | 2,523        | -                           | -            | -               | -            | 11,973            | 55           |
| 127,950        | 2,503        | -                           | -            | -               | -            | 14,796            | 51           |
| 133,730        | 2,670        | -                           | -            | -               | -            | 19,978            | 58           |
| 134,143        | 2,841        | -                           | -            | -               | -            | 24,223            | 61           |
| 135,109        | 2,834        | -                           | -            | 5,057           | 1            | 30,675            | 78           |
| 135,478        | 2,902        | -                           | -            | 4,989           | 1            | 36,501            | 82           |
| 135,503        | 3,105        | -                           | -            | 5,005           | -            | 42,491            | 211          |
| 136,357        | 3,300        | -                           | -            | 5,186           | -            | 52,240            | 309          |
| 137,939        | 3,435        | -                           | -            | 5,553           | -            | 63,413            | 376          |
| 139,340        | 3,442        | -                           | -            | 5,679           | -            | 75,748            | 479          |

表 3-4 使用牌照稅稅源及稽徵 (續1完)

## 二、稽徵

單位：件；新臺幣千元

| 會計年度(月)別<br>Fiscal Year (Month) |                | 合計<br>Total      |                                  | 小客車<br>Small Passenger Vehicles |                                  | 大客車<br>Large Passenger Vehicles |                                  |
|---------------------------------|----------------|------------------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|
|                                 |                | 件數<br>Cases      | 實徵淨額<br>Net Actual<br>Collection | 件數<br>Cases                     | 實徵淨額<br>Net Actual<br>Collection | 件數<br>Cases                     | 實徵淨額<br>Net Actual<br>Collection |
|                                 |                |                  |                                  |                                 |                                  |                                 |                                  |
| 民國102年度                         | FY 2013        | 1,022,906        | 7,960,514                        | 845,633                         | 7,234,788                        | 4,298                           | 29,123                           |
| 民國103年度                         | FY 2014        | 1,050,655        | 8,191,366                        | 871,855                         | 7,462,821                        | 4,616                           | 30,861                           |
| 民國104年度                         | FY 2015        | 1,089,487        | 8,524,622                        | 903,752                         | 7,774,486                        | 5,138                           | 32,684                           |
| 民國105年度                         | FY 2016        | 1,070,929        | 8,712,846                        | 884,526                         | 7,956,860                        | 4,779                           | 31,043                           |
| 民國106年度                         | FY 2017        | 1,094,374        | 8,883,588                        | 900,823                         | 8,111,490                        | 4,847                           | 30,890                           |
| 民國107年度                         | FY 2018        | 1,117,922        | 9,034,081                        | 917,915                         | 8,248,871                        | 4,702                           | 29,981                           |
| 民國108年度                         | FY 2019        | 1,136,241        | 9,158,306                        | 930,099                         | 8,362,907                        | 4,520                           | 28,850                           |
| 民國109年度                         | FY 2020        | 1,188,502        | 9,256,626                        | 968,650                         | 8,446,024                        | 7,800                           | 26,517                           |
| 民國110年度                         | FY 2021        | 1,179,125        | 9,364,364                        | 950,528                         | 8,527,151                        | 3,904                           | 23,865                           |
| <b>民國111年度</b>                  | <b>FY 2022</b> | <b>1,209,664</b> | <b>9,514,652</b>                 | <b>965,642</b>                  | <b>8,643,462</b>                 | <b>3,842</b>                    | <b>23,491</b>                    |
| 1 月                             | Jan.           | 24,655           | 132,431                          | 19,891                          | 121,185                          | 87                              | 329                              |
| 2 月                             | Feb.           | 14,943           | 80,847                           | 11,875                          | 73,546                           | 53                              | 174                              |
| 3 月                             | Mar.           | 42,756           | 285,130                          | 33,570                          | 259,224                          | 97                              | 454                              |
| 4 月                             | Apr.           | 627,580          | 5,166,310                        | 499,344                         | 4,696,704                        | 1,104                           | 7,254                            |
| 5 月                             | May            | 315,190          | 2,652,802                        | 259,127                         | 2,444,861                        | 424                             | 2,893                            |
| 6 月                             | June           | 88,552           | 763,630                          | 76,533                          | 725,814                          | 263                             | 1,787                            |
| 7 月                             | July           | 17,361           | 98,093                           | 13,688                          | 89,560                           | 78                              | 283                              |
| 8 月                             | Aug.           | 13,580           | 72,737                           | 9,821                           | 64,396                           | 102                             | 329                              |
| 9 月                             | Sept.          | 11,055           | 48,222                           | 7,832                           | 41,517                           | 198                             | 931                              |
| 10 月                            | Oct.           | 17,777           | 79,777                           | 9,777                           | 35,465                           | 756                             | 4,649                            |
| 11 月                            | Nov.           | 23,982           | 90,898                           | 15,150                          | 52,618                           | 571                             | 3,721                            |
| 12 月                            | Dec.           | 12,233           | 43,775                           | 9,034                           | 38,571                           | 109                             | 687                              |

資料來源：根據本局消費稅及管考科報表20903-02-08-2編製，104年度以前表號為2613-02-08-2。

說明：1、本表不包括免稅資料。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-4 Sources and Levy of Vehicle License Tax (Cont.1 End)

## B. Levy of Vehicle License Tax

Unit : Case ; NT\$1,000

| 貨車<br>Trucks   |                                  | 農村拼裝車<br>Flat-bodied Trucks |                                  | 曳引車<br>Tractors |                                  | 機車<br>Motorcycles |                                  |
|----------------|----------------------------------|-----------------------------|----------------------------------|-----------------|----------------------------------|-------------------|----------------------------------|
| 件數<br>Cases    | 實徵淨額<br>Net Actual<br>Collection | 件數<br>Cases                 | 實徵淨額<br>Net Actual<br>Collection | 件數<br>Cases     | 實徵淨額<br>Net Actual<br>Collection | 件數<br>Cases       | 實徵淨額<br>Net Actual<br>Collection |
| 150,236        | 562,311                          | -                           | -                                | 10,732          | 111,298                          | 12,007            | 22,993                           |
| 148,030        | 559,125                          | -                           | -                                | 10,327          | 108,969                          | 15,827            | 29,590                           |
| 150,140        | 569,065                          | -                           | -                                | 10,474          | 110,576                          | 19,983            | 37,810                           |
| 150,235        | 601,143                          | -                           | -                                | 7,079           | 77,538                           | 24,310            | 46,262                           |
| 151,108        | 609,033                          | -                           | -                                | 7,050           | 76,870                           | 30,546            | 55,305                           |
| 151,977        | 615,855                          | -                           | -                                | 6,957           | 74,553                           | 36,371            | 64,820                           |
| 152,142        | 619,452                          | -                           | -                                | 6,775           | 73,692                           | 42,705            | 73,405                           |
| 152,822        | 624,856                          | -                           | -                                | 6,934           | 75,614                           | 52,296            | 83,614                           |
| 154,190        | 635,572                          | -                           | -                                | 7,466           | 81,095                           | 63,037            | 96,680                           |
| <b>156,862</b> | <b>648,126</b>                   | -                           | -                                | <b>7,890</b>    | <b>86,011</b>                    | <b>75,428</b>     | <b>113,562</b>                   |
| 2,565          | 6,893                            | -                           | -                                | 130             | 1,075                            | 1,982             | 2,948                            |
| 1,655          | 4,752                            | -                           | -                                | 64              | 541                              | 1,296             | 1,835                            |
| 5,478          | 18,486                           | -                           | -                                | 180             | 1,481                            | 3,431             | 5,485                            |
| 86,998         | 372,774                          | -                           | -                                | 2,368           | 29,561                           | 37,766            | 60,016                           |
| 38,732         | 161,838                          | -                           | -                                | 1,420           | 16,405                           | 15,487            | 26,804                           |
| 6,450          | 25,764                           | -                           | -                                | 114             | 1,014                            | 5,192             | 9,251                            |
| 1,669          | 5,079                            | -                           | -                                | 133             | 1,202                            | 1,793             | 1,969                            |
| 1,572          | 5,143                            | -                           | -                                | 113             | 927                              | 1,972             | 1,942                            |
| 1,251          | 3,302                            | -                           | -                                | 179             | 1,460                            | 1,595             | 1,012                            |
| 4,021          | 21,231                           | -                           | -                                | 1,716           | 17,665                           | 1,507             | 767                              |
| 5,218          | 19,919                           | -                           | -                                | 1,359           | 13,817                           | 1,684             | 823                              |
| 1,253          | 2,944                            | -                           | -                                | 114             | 863                              | 1,723             | 710                              |

表 3-5 契稅稅源

單位：件；新臺幣千元

| 會計年度別<br><br>Fiscal Year |         | 總計 Grand Total |              |                     |              |               |
|--------------------------|---------|----------------|--------------|---------------------|--------------|---------------|
|                          |         | 件數 Cases       |              | 查定稅額 Assessment Tax |              | 件數            |
|                          |         | 應稅<br>Taxable  | 免稅<br>Exempt | 應稅<br>Taxable       | 免稅<br>Exempt | 應稅<br>Taxable |
| 民國102年度                  | FY 2013 | 63,938         | 48           | 2,138,719           | -            | 56,315        |
| 民國103年度                  | FY 2014 | 58,105         | 111          | 1,985,493           | -            | 49,685        |
| 民國104年度                  | FY 2015 | 53,285         | 74           | 1,849,514           | -            | 44,534        |
| 民國105年度                  | FY 2016 | 41,954         | 102          | 1,409,983           | -            | 35,144        |
| 民國106年度                  | FY 2017 | 48,502         | 46           | 1,653,417           | 7,131        | 41,757        |
| 民國107年度                  | FY 2018 | 48,559         | 86           | 1,673,529           | 14,367       | 41,802        |
| 民國108年度                  | FY 2019 | 52,541         | 220          | 1,931,246           | 9,949        | 45,815        |
| 民國109年度                  | FY 2020 | 59,007         | 71           | 2,279,192           | 20,682       | 52,178        |
| 民國110年度                  | FY 2021 | 59,128         | 114          | 2,219,703           | 9,807        | 52,042        |
| 民國111年度                  | FY 2022 | 59,010         | 208          | 2,455,736           | 12,377       | 51,619        |

資料來源：根據本局房屋稅科報表20903-02-11-2編製，104年度以前表號為2613-02-11-2。

說明：1、105年度以前之查定稅額未統計其細項，故應稅欄位為應稅及免稅合計。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-5 Sources of Deed Tax

Unit : Case : NT\$1,000

| 買賣契 Sale     |                     |              | 典權契 Mortgage  |              |                     |              |
|--------------|---------------------|--------------|---------------|--------------|---------------------|--------------|
| Cases        | 查定稅額 Assessment Tax |              | 件數 Cases      |              | 查定稅額 Assessment Tax |              |
| 免稅<br>Exempt | 應稅<br>Taxable       | 免稅<br>Exempt | 應稅<br>Taxable | 免稅<br>Exempt | 應稅<br>Taxable       | 免稅<br>Exempt |
| 48           | 1,988,039           | -            | -             | -            | -                   | -            |
| 111          | 1,821,337           | -            | -             | -            | -                   | -            |
| 74           | 1,676,893           | -            | -             | -            | -                   | -            |
| 102          | 1,274,347           | -            | 2             | -            | 1                   | -            |
| 37           | 1,531,102           | 6,631        | -             | -            | -                   | -            |
| 72           | 1,548,612           | 9,717        | -             | -            | -                   | -            |
| 19           | 1,812,512           | 2,767        | -             | -            | -                   | -            |
| 22           | 2,152,226           | 10,338       | -             | -            | -                   | -            |
| 14           | 2,095,206           | 560          | -             | -            | -                   | -            |
| 3            | 2,325,635           | 235          | 1             | -            | 1                   | -            |

表 3-5 契稅稅源 (續1完)

單位：件；新臺幣千元

| 會計年度別<br>Fiscal Year | 交換契 Exchange  |              |                     |              | 贈與契 Donation  |              |               |
|----------------------|---------------|--------------|---------------------|--------------|---------------|--------------|---------------|
|                      | 件數 Cases      |              | 查定稅額 Assessment Tax |              | 件數 Cases      |              | 查定稅額          |
|                      | 應稅<br>Taxable | 免稅<br>Exempt | 應稅<br>Taxable       | 免稅<br>Exempt | 應稅<br>Taxable | 免稅<br>Exempt | 應稅<br>Taxable |
| 民國102年度 FY 2013      | 212           | -            | 4,710               | -            | 7,392         | -            | 145,800       |
| 民國103年度 FY 2014      | 148           | -            | 1,001               | -            | 8,256         | -            | 163,073       |
| 民國104年度 FY 2015      | 378           | -            | 6,403               | -            | 8,335         | -            | 166,028       |
| 民國105年度 FY 2016      | 204           | -            | 8,127               | -            | 6,597         | -            | 127,454       |
| 民國106年度 FY 2017      | 178           | -            | 1,520               | -            | 6,538         | 9            | 120,142       |
| 民國107年度 FY 2018      | 306           | -            | 8,986               | -            | 6,432         | 4            | 115,716       |
| 民國108年度 FY 2019      | 133           | -            | 2,405               | -            | 6,592         | 194          | 116,329       |
| 民國109年度 FY 2020      | 332           | -            | 8,750               | -            | 6,496         | 3            | 118,215       |
| 民國110年度 FY 2021      | 142           | -            | 1,039               | -            | 6,923         | -            | 123,319       |
| 民國111年度 FY 2022      | 88            | -            | 1,251               | -            | 7,301         | 177          | 128,845       |

資料來源：根據本局房屋稅科報表20903-02-11-2編製，104年度以前表號為2613-02-11-2。

說明：1、105年度以前之查定稅額未統計其細項，故應稅欄位為應稅及免稅合計。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-5 Sources of Deed Tax (Cont.1 End)

Unit : Case ; NT\$1,000

|                | 分割契 Division  |              |                     |              | 占有契 Staking   |              |                     |              |
|----------------|---------------|--------------|---------------------|--------------|---------------|--------------|---------------------|--------------|
| Assessment Tax | 件數 Cases      |              | 查定稅額 Assessment Tax |              | 件數 Cases      |              | 查定稅額 Assessment Tax |              |
| 免稅<br>Exempt   | 應稅<br>Taxable | 免稅<br>Exempt | 應稅<br>Taxable       | 免稅<br>Exempt | 應稅<br>Taxable | 免稅<br>Exempt | 應稅<br>Taxable       | 免稅<br>Exempt |
| -              | 19            | -            | 170                 | -            | -             | -            | -                   | -            |
| -              | 16            | -            | 82                  | -            | -             | -            | -                   | -            |
| -              | 38            | -            | 190                 | -            | -             | -            | -                   | -            |
| -              | 7             | -            | 54                  | -            | -             | -            | -                   | -            |
| 500            | 29            | -            | 654                 | -            | -             | -            | -                   | -            |
| 443            | 19            | 10           | 215                 | 4,207        | -             | -            | -                   | -            |
| 5,738          | 1             | 7            | 0                   | 1,445        | -             | -            | -                   | -            |
| 25             | -             | 46           | -                   | 10,318       | 1             | -            | 0                   | -            |
| -              | 20            | 100          | 133                 | 9,247        | 1             | -            | 6                   | -            |
| 7,031          | 1             | 28           | 4                   | 5,112        | -             | -            | -                   | -            |

表 3-6 印花稅稅源

單位：新臺幣千元

| 會計年度別<br>Fiscal Year | 合計<br>Total | 出售印花稅票<br>Taxes<br>Stamps | 彙總自繳稅額         |                  |                  |
|----------------------|-------------|---------------------------|----------------|------------------|------------------|
|                      |             |                           | 金融業<br>Finance | 保險業<br>Insurance | 教育業<br>Education |
| 民國102年度 FY 2013      | 976,687     | 282,049                   | 179,285        | 75,268           | 11,753           |
| 民國103年度 FY 2014      | 987,920     | 234,920                   | 192,975        | 83,887           | 11,876           |
| 民國104年度 FY 2015      | 1,124,104   | 288,690                   | 203,545        | 87,362           | 11,426           |
| 民國105年度 FY 2016      | 989,207     | 204,695                   | 191,523        | 89,879           | 11,121           |
| 民國106年度 FY 2017      | 1,062,481   | 182,545                   | 199,551        | 109,181          | 11,654           |
| 民國107年度 FY 2018      | 1,201,742   | 143,249                   | 215,958        | 130,661          | 12,372           |
| 民國108年度 FY 2019      | 1,267,769   | 126,784                   | 228,441        | 148,099          | 12,912           |
| 民國109年度 FY 2020      | 1,371,996   | 111,396                   | 228,244        | 167,764          | 13,490           |
| 民國110年度 FY 2021      | 1,537,521   | 109,274                   | 240,167        | 160,357          | 11,874           |
| 民國111年度 FY 2022      | 1,673,216   | 121,025                   | 285,855        | 166,222          | 13,882           |

資料來源：根據本局土地稅科報表20903-02-12-2編製，104年度以前表號為2613-02-12-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-6 Sources of Stamp Tax

Unit : NT\$1,000

| Paid by Filing a Collective Tax Return |                     |                     |                   |                         |              |
|----------------------------------------|---------------------|---------------------|-------------------|-------------------------|--------------|
| 醫療業<br>Medical Industry                | 傳播業<br>Broadcasting | 營建業<br>Construction | 公用事業<br>Utilities | 服務業<br>Service Industry | 其他<br>Others |
| 20,707                                 | -                   | -                   | 1,868             | 614                     | 53,603       |
| 24,020                                 | -                   | -                   | 1,777             | 772                     | 59,806       |
| 26,607                                 | -                   | -                   | 1,841             | 900                     | 65,530       |
| 37,366                                 | -                   | -                   | 2,883             | 1,173                   | 43,265       |
| 56,826                                 | -                   | -                   | 5,630             | 2,106                   | 43,300       |
| 65,374                                 | -                   | -                   | 7,784             | 2,335                   | 70,081       |
| 75,918                                 | -                   | -                   | 9,069             | 2,574                   | 48,721       |
| 81,985                                 | -                   | -                   | 9,428             | 2,783                   | 46,335       |
| 94,855                                 | -                   | -                   | 13,385            | 2,993                   | 50,108       |
| 112,355                                | -                   | -                   | 15,537            | 3,540                   | 76,530       |

表 3-6 印花稅稅源 (續1完)

單位：新臺幣千元

| 會計年度別<br>Fiscal Year | 大額繳納                                             |                                      |                                   |                            |                                                   |
|----------------------|--------------------------------------------------|--------------------------------------|-----------------------------------|----------------------------|---------------------------------------------------|
|                      | 遺產分割<br>協議書<br>Partition of Estate<br>Agreements | 不動產買賣<br>Real Estate<br>Transactions | 不動產交換<br>Real Estate<br>Exchanges | 不動產贈與<br>Real Estate Gifts | 不動產<br>分割合併<br>Partition/Merger of<br>Real Estate |
| 民國102年度 FY 2013      | 16,231                                           | 173,380                              | 585                               | 26,637                     | 12,651                                            |
| 民國103年度 FY 2014      | 24,182                                           | 165,221                              | 1,098                             | 38,119                     | 9,819                                             |
| 民國104年度 FY 2015      | 29,488                                           | 162,261                              | 1,200                             | 48,355                     | 13,086                                            |
| 民國105年度 FY 2016      | 34,855                                           | 131,511                              | 616                               | 40,209                     | 11,615                                            |
| 民國106年度 FY 2017      | 36,759                                           | 162,987                              | 565                               | 42,839                     | 13,229                                            |
| 民國107年度 FY 2018      | 38,180                                           | 198,542                              | 811                               | 38,669                     | 11,362                                            |
| 民國108年度 FY 2019      | 37,010                                           | 224,042                              | 882                               | 39,504                     | 11,476                                            |
| 民國109年度 FY 2020      | 35,717                                           | 281,540                              | 704                               | 39,489                     | 9,610                                             |
| 民國110年度 FY 2021      | 37,298                                           | 272,421                              | 593                               | 43,008                     | 10,898                                            |
| 民國111年度 FY 2022      | 41,020                                           | 231,079                              | 876                               | 40,837                     | 10,917                                            |

資料來源：根據本局土地稅科報表20903-02-12-2編製，104年度以前表號為2613-02-12-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-6 Sources of Stamp Tax(Cont.1 End)

Unit : NT\$1,000

| Large Sum by Filling a Collective Tax Return |                                           |                                               |                            |                                                  |              |
|----------------------------------------------|-------------------------------------------|-----------------------------------------------|----------------------------|--------------------------------------------------|--------------|
| 承攬契據<br>Constracting Agreements              | 銀錢收據<br>Receipts for Monetary<br>Payments | 押標金收據<br>Tender Bond for<br>Monetary Payments | 不動產信託<br>Real Estate Trust | 買賣動產<br>Sale and Purchase of<br>Movable Property | 其他<br>Others |
| 114,668                                      | 1,894                                     | -                                             | 24                         | 56                                               | 5,414        |
| 125,546                                      | 1,998                                     | 92                                            | 10                         | 2,029                                            | 9,774        |
| 175,582                                      | 4,266                                     | -                                             | 85                         | 968                                              | 2,910        |
| 179,536                                      | 3,984                                     | 348                                           | 182                        | 111                                              | 4,334        |
| 180,380                                      | 10,007                                    | 335                                           | 181                        | 325                                              | 4,081        |
| 258,400                                      | 3,196                                     | 399                                           | 249                        | 237                                              | 3,884        |
| 292,647                                      | 4,545                                     | 464                                           | 105                        | 195                                              | 4,383        |
| 333,381                                      | 4,523                                     | 444                                           | 49                         | 795                                              | 4,320        |
| 471,479                                      | 13,715                                    | 259                                           | 71                         | 136                                              | 4,629        |
| 541,725                                      | 8,510                                     | 25                                            | 183                        | 278                                              | 2,818        |

表 3-7 娛樂稅稅源

單位：家(件)；新臺幣千元

| 年底<br>End of Year      | 總計                                 |                              | 電影                                 |                              | 歌廳                                 |                              | 撞球場                                |                              | 保齡                                 |                              |
|------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|
|                        | Grand Total                        |                              | The Cinemas                        |                              | Music Halls                        |                              | Billards Halls                     |                              | Bowling                            |                              |
|                        | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection |
| 民國102年底    End of 2013 | 1,457                              | 118,207                      | 15                                 | 5,450                        | -                                  | -                            | -                                  | -                            | -                                  | -                            |
| 民國103年底    End of 2014 | 1,460                              | 120,251                      | 16                                 | 6,034                        | -                                  | -                            | -                                  | 2                            | -                                  | -                            |
| 民國104年底    End of 2015 | 1,562                              | 118,863                      | 16                                 | 7,305                        | -                                  | -                            | -                                  | -                            | -                                  | -                            |
| 民國105年底    End of 2016 | 1,535                              | 120,252                      | 16                                 | 6,549                        | -                                  | -                            | -                                  | -                            | -                                  | -                            |
| 民國106年底    End of 2017 | 1,861                              | 129,693                      | 17                                 | 6,978                        | -                                  | -                            | -                                  | -0                           | -                                  | -                            |
| 民國107年底    End of 2018 | 2,568                              | 164,288                      | 20                                 | 7,101                        | -                                  | -                            | -                                  | -1                           | -                                  | -                            |
| 民國108年底    End of 2019 | 2,756                              | 198,215                      | 19                                 | 6,636                        | -                                  | -                            | -                                  | -                            | -                                  | -                            |
| 民國109年底    End of 2020 | 2,788                              | 184,240                      | 21                                 | 3,246                        | -                                  | -                            | -                                  | -                            | -                                  | -                            |
| 民國110年底    End of 2021 | 2,405                              | 120,646                      | 19                                 | 2,857                        | -                                  | -                            | -                                  | -                            | -                                  | -                            |
| 民國111年底    End of 2022 | 2,630                              | 190,386                      | 18                                 | 3,696                        | -                                  | -                            | -                                  | -                            | -                                  | -                            |

資料來源：根據本局消費稅及管考科報表20903-02-13-2編製，104年度以前表號為2613-02-13-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-7 Sources of Amusement Tax

Unit : Unit(Case) ; NT\$1,000

| 球館                   | 高爾夫球場                        |                      | 舞廳舞場                         |                      | 電子遊戲機                        |                      | 有節目餐飲業                       |                      | 視聽視唱業                        |                      |
|----------------------|------------------------------|----------------------|------------------------------|----------------------|------------------------------|----------------------|------------------------------|----------------------|------------------------------|----------------------|
| Alleys               | Golf Course                  |                      | Dance Halls                  |                      | Arcade                       |                      | Entertainment Restaurants    |                      | KTV、MTV                      |                      |
| 實徵稅額                 | 家數                           | 實徵稅額                 | 家數                           | 實徵稅額                 | 家數                           | 實徵稅額                 | 家數                           | 實徵稅額                 | 家數                           | 實徵稅額                 |
| Actual<br>Collection | No. of<br>Amusement<br>Place | Actual<br>Collection | No. of<br>Amusement<br>Place | Actual<br>Collection | No. of<br>Amusement<br>Place | Actual<br>Collection | No. of<br>Amusement<br>Place | Actual<br>Collection | No. of<br>Amusement<br>Place | Actual<br>Collection |
| -                    | 19                           | 22,567               | 23                           | 5,877                | 217                          | 20,828               | 18                           | 2,060                | 620                          | 24,222               |
| -                    | 16                           | 22,778               | 19                           | 5,401                | 208                          | 20,130               | 19                           | 2,186                | 538                          | 32,384               |
| -                    | 15                           | 23,563               | 18                           | 5,954                | 195                          | 19,723               | 19                           | 2,414                | 569                          | 31,691               |
| -                    | 16                           | 21,480               | 19                           | 5,495                | 192                          | 20,920               | 21                           | 2,598                | 531                          | 32,962               |
| -                    | 16                           | 21,942               | 19                           | 5,423                | 184                          | 19,948               | 18                           | 2,602                | 539                          | 33,465               |
| -                    | 18                           | 21,674               | 18                           | 5,528                | 179                          | 19,780               | 15                           | 2,640                | 600                          | 34,465               |
| -                    | 18                           | 21,781               | 18                           | 5,233                | 180                          | 20,906               | 20                           | 3,723                | 579                          | 36,009               |
| -                    | 17                           | 26,050               | 16                           | 4,116                | 182                          | 20,097               | 16                           | 4,655                | 555                          | 33,270               |
| -                    | 17                           | 23,066               | 12                           | 2,270                | 171                          | 12,357               | 11                           | 2,301                | 464                          | 19,581               |
| -                    | 17                           | 34,499               | 11                           | 3,296                | 173                          | 20,591               | 13                           | 4,489                | 492                          | 32,196               |

表 3-7 娛樂稅稅源 (續1完)

單位：家(件)；新臺幣千元

| 年底<br>End of Year      | 其他                                 |                              |                                    |                              |                                    |                              |                                    |                              |                                    |  |
|------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|--|
|                        | 合計                                 |                              | 資訊休閒業(網咖)                          |                              | 電動搖搖馬                              |                              | 具娛樂性之運物販賣機                         |                              | 機動遊                                |  |
|                        | Total                              |                              | Internet Cafe                      |                              | Kiddie Ride                        |                              | Claw Machines                      |                              | Amusement                          |  |
|                        | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection | 家數<br>No. of<br>Amusement<br>Place | 實徵稅額<br>Actual<br>Collection | 家數<br>No. of<br>Amusement<br>Place |  |
| 民國102年底    End of 2013 | 500                                | 27,599                       | 109                                | 9,029                        | 124                                | 525                          | 217                                | 4,586                        | 2                                  |  |
| 民國103年底    End of 2014 | 591                                | 28,027                       | 123                                | 7,762                        | 147                                | 812                          | 278                                | 5,323                        | 2                                  |  |
| 民國104年底    End of 2015 | 680                                | 26,455                       | 89                                 | 7,397                        | 183                                | 799                          | 361                                | 6,703                        | 3                                  |  |
| 民國105年底    End of 2016 | 691                                | 27,779                       | 77                                 | 6,329                        | 137                                | 872                          | 386                                | 8,459                        | 1                                  |  |
| 民國106年底    End of 2017 | 1,001                              | 37,427                       | 70                                 | 5,556                        | 125                                | 827                          | 684                                | 12,516                       | 3                                  |  |
| 民國107年底    End of 2018 | 1,645                              | 68,925                       | 62                                 | 5,395                        | 125                                | 830                          | 1,316                              | 39,572                       | 6                                  |  |
| 民國108年底    End of 2019 | 1,860                              | 82,899                       | 52                                 | 4,654                        | 122                                | 782                          | 1,540                              | 53,421                       | 6                                  |  |
| 民國109年底    End of 2020 | 1,902                              | 90,309                       | 48                                 | 3,970                        | 108                                | 777                          | 1,600                              | 60,482                       | 6                                  |  |
| 民國110年底    End of 2021 | 1,653                              | 56,568                       | 39                                 | 2,321                        | 86                                 | 572                          | 1,354                              | 40,881                       | 7                                  |  |
| 民國111年底    End of 2022 | 1,844                              | 78,971                       | 35                                 | 2,995                        | 86                                 | 605                          | 1,497                              | 55,338                       | 7                                  |  |

資料來源：根據本局消費稅及管考科報表20903-02-13-2編製，104年度以前表號為2613-02-13-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-7 Sources of Amusement Tax (Cont.1 End)

Unit : Unit(Case) ; NT\$1,000

| Others            |                                |                   |                          |                   |                        |                   | 臨時公演               |                   | 違章補徵                                  |                   |
|-------------------|--------------------------------|-------------------|--------------------------|-------------------|------------------------|-------------------|--------------------|-------------------|---------------------------------------|-------------------|
| 藝樂園               | 機動遊艇、動力飛行器                     |                   | 實境體感娛樂設施                 |                   | 其他                     |                   |                    |                   |                                       |                   |
| Park              | Mobile Yacht, Powered Aircraft |                   | Virtual Reality Facility |                   | Others                 |                   | Temp. Public Shows |                   | Fines of Tax Misconduct and Violation |                   |
| 實徵稅額              | 家數                             | 實徵稅額              | 家數                       | 實徵稅額              | 家數                     | 實徵稅額              | 件數                 | 實徵稅額              | 件數                                    | 實徵稅額              |
| Actual Collection | No. of Amusement Place         | Actual Collection | No. of Amusement Place   | Actual Collection | No. of Amusement Place | Actual Collection | No. of Cases       | Actual Collection | No. of Cases                          | Actual Collection |
| 11,621            | -                              | -                 | -                        | -                 | 48                     | 1,838             | 45                 | 9,604             | -                                     | -                 |
| 12,422            | -                              | -                 | -                        | -                 | 41                     | 1,708             | 53                 | 3,309             | -                                     | -                 |
| 10,021            | -                              | -                 | -                        | -                 | 44                     | 1,535             | 50                 | 1,759             | -                                     | -                 |
| 10,476            | -                              | -                 | -                        | -                 | 90                     | 1,642             | 49                 | 2,468             | -                                     | -                 |
| 16,611            | -                              | -                 | -                        | -                 | 119                    | 1,918             | 67                 | 1,909             | -                                     | -                 |
| 17,160            | -                              | -                 | -                        | -                 | 136                    | 5,969             | 73                 | 4,174             | -                                     | -                 |
| 22,574            | 1                              | 48                | 2                        | 108               | 137                    | 1,312             | 61                 | 21,019            | 1                                     | 10                |
| 21,853            | 1                              | 54                | 4                        | 89                | 135                    | 3,084             | 77                 | 2,487             | 2                                     | 10                |
| 10,949            | 1                              | 43                | 2                        | 46                | 164                    | 1,757             | 58                 | 1,644             | -                                     | 2                 |
| 16,277            | 1                              | 58                | 2                        | 19                | 216                    | 3,679             | 62                 | 12,638            | -                                     | 10                |

表 3-8 各項稅捐劃解百分率一覽表

Table 3-8 The Distribution Rate of Current Taxes

單位：%

Unit：%

| 稅目<br>Item of Tax |                          | 國庫<br>National Treasury | 中央統籌<br>分配專戶<br>Distribution Tax of<br>Central Gov't | 直轄市庫<br>Municipality Treasury | 市庫<br>City Treasury | 縣庫<br>County Treasury | 縣統籌分<br>配專戶<br>Account Distributed<br>by County | 鄉鎮庫<br>Township Treasuries |
|-------------------|--------------------------|-------------------------|------------------------------------------------------|-------------------------------|---------------------|-----------------------|-------------------------------------------------|----------------------------|
| 地價稅               | Land Value Tax           | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 田賦                | Farming Land Tax         | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 土地增值稅             | Land Value Increment Tax | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 房屋稅               | House Tax                | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 使用牌照稅             | Vehicle License Tax      | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 契稅                | Deed Tax                 | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 印花稅               | Stamp Tax                | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 娛樂稅               | Amusement Tax            | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 特別稅               | Special Tax Levies       | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 臨時稅               | Provisional Tax Levies   | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 工程受益費             | Construction Benefit Fee | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |
| 罰鍰收入              | Punitive Fine Revenue    | -                       | -                                                    | 100                           | -                   | -                     | -                                               | -                          |

資料來源：根據財政收支劃分法資料編製。

說明：田賦自76年第2期起停徵。

表 3-9 各項稅捐現行稅率表  
Table 3-9 Current Tax Rates for Taxation

一、地價稅 Land Value Tax

課 稅 類 別 及 計 算 公 式

(一)一般用地累進稅率

第 1 級：應徵稅額＝課稅地價(未超過累進起點地價者)×稅率(10‰)

第 2 級：應徵稅額＝課稅地價(超過累進起點地價未達五倍者)×稅率(15‰)－累進差額(累進起點地價×0.005)

第 3 級：應徵稅額＝課稅地價(超過累進起點地價五倍至十倍者)×稅率(25‰)－累進差額(累進起點地價×0.065)

第 4 級：應徵稅額＝課稅地價(超過累進起點地價十倍至十五倍者)×稅率(35‰)－累進差額(累進起點地價×0.175)

第 5 級：應徵稅額＝課稅地價(超過累進起點地價十五倍至二十倍者)×稅率(45‰)－累進差額(累進起點地價×0.335)

第 6 級：應徵稅額＝課稅地價(超過累進起點地價二十倍以上者)×稅率(55‰)－累進差額(累進起點地價×0.545)

(二)特別稅率

1.自用住宅用地：2‰

2.勞工宿舍用地：2‰

3.國民住宅用地：2‰

4.公共設施保留地：6‰

5.公有土地：10‰

6.事業直接使用之土地，按10‰計徵地價稅，包含：

(1)工業用地、礦業用地

(2)私立公園、動物園、體育場所用地

(3)寺廟、教堂用地、政府指定之名勝古蹟用地

(4)經主管機關核准設置之加油站及依都市計畫法規定設置之供公

眾使用之停車場用地

(5)其他經行政院核定之土地

資料來源：根據本局土地稅科提供資料編製。

表 3-9 各項稅捐現行稅率表 (續1)

Table 3-9 Current Tax Rates for Taxation (Cont.1)

## 二、土地增值稅 Land Value Increment Tax

| 課 | 稅 | 類 | 別 | 及 | 計 | 算 | 公 | 式 |
|---|---|---|---|---|---|---|---|---|
|---|---|---|---|---|---|---|---|---|

**(一)一般用地累進稅率**

第 1 級：應徵稅額=土地漲價總數額【超過原規定地價或前次移轉時申報現值(按臺灣地區消費者物價總指數調整後)未達百分之一百者】×稅率(20%)

第 2 級：應徵稅額=土地漲價總數額【超過原規定地價或前次移轉時申報現值(按臺灣地區消費者物價總指數調整後)在百分之一百以上未達百分之二百者】×【稅率(30%)－[(30%－20%)×減徵率]】

－累進差額(按臺灣地區消費者物價總指數調整後之原規定地價或前次移轉現值×A)

註：持有土地年限未超過20年者，無減徵，A為0.10

持有土地年限超過20年以上者，減徵率為20%，A為0.08

持有土地年限超過30年以上者，減徵率為30%，A為0.07

持有土地年限超過40年以上者，減徵率為40%，A為0.06

第 3 級：應徵稅額=土地漲價總數額【超過原規定地價或前次移轉時申報現值(按臺灣地區消費者物價總指數調整後)在百分之二百以上者】×【稅率(40%)－[(40%－20%)×減徵率]】－累進差額(按臺灣地區消費者物價總指數調整後之原規定地價或前次移轉現值×B)

註：持有土地年限未超過20年者，無減徵，B為0.30

持有土地年限超過20年以上者，減徵率為20%，B為0.24

持有土地年限超過30年以上者，減徵率為30%，B為0.21

持有土地年限超過40年以上者，減徵率為40%，B為0.18

**(二)自用住宅用地單一稅率10%**

表 3-9 各項稅捐現行稅率表 (續2)  
Table 3-9 Current Tax Rates for Taxation (Cont.2)

| 三、房屋稅 House Tax                                                             |       |
|-----------------------------------------------------------------------------|-------|
| 課 徵 標 的                                                                     | 稅 率 % |
| 住家用                                                                         |       |
| 自住或公益出租人出租使用者按現值                                                            | 1.2   |
| 其他供住家用者按現值                                                                  |       |
| 1、持有戶數在4戶以下者，每戶                                                             | 2.4   |
| 2、持有戶數在5戶以上者，每戶                                                             | 3.6   |
| 3、持有下列住家用房屋採單一稅率，不納入戶數計算：                                                   |       |
| (1)公有房屋、經勞工主管機關核發證明文件之勞工宿舍、公立學校BOT之學生宿舍、營利事業無償專供員工使用之地上停車場、包租代管之租賃住宅、共同共有房屋 | 1.5   |
| (2)起造人持有之待銷售住家用房屋，於起課房屋稅3年內未出售者                                             | 2.0   |
| 非住家用                                                                        |       |
| 供營業用者按現值                                                                    | 3.0   |
| 供私人醫院、診所或自由職業事務所用者按現值                                                       | 3.0   |
| 人民團體等其他非供營業用者按現值                                                            | 2.0   |
| 工廠自有供直接生產者按營業用稅率減半                                                          | 1.5   |

資料來源：根據本局房屋稅科提供資料編製。

表 3-9 各項稅捐現行稅率表 (續3)

單位：新臺幣元

## 四、使用牌照稅

| 汽缸總排氣量<br>(立方公分)<br><br>Exhaust (CC) | 小客車(每車乘人座位9人以下者)<br>Small Passenger Vehicles (Seating 9 or Fewer) |                |           | 大客車(每車乘人<br>Large Passenger Vehicles) |
|--------------------------------------|-------------------------------------------------------------------|----------------|-----------|---------------------------------------|
|                                      | 自用 Private                                                        | 營業用 Commercial |           | 全年<br>Year                            |
|                                      | 全年 Year                                                           | 全年 Year        | 每期 Period |                                       |
| 500以下<br>Under 500                   | 1,620                                                             | 900            | 450       | -                                     |
| 501-600                              | 2,160                                                             | 1,260          | 630       | 1,080                                 |
| 601-1,200                            | 4,320                                                             | 2,160          | 1,080     | 1,800                                 |
| 1,201-1,800                          | 7,120                                                             | 3,060          | 1,530     | 2,700                                 |
| 1,801-2,400                          | 11,230                                                            | 6,480          | 3,240     | 3,600                                 |
| 2,401-3,000                          | 15,210                                                            | 9,900          | 4,950     | 4,500                                 |
| 3,001-3,600                          | 28,220                                                            | 16,380         | 8,190     | 5,400                                 |
| 3,601-4,200                          | 28,220                                                            | 16,380         | 8,190     | 6,300                                 |
| 4,201-4,800                          | 46,170                                                            | 24,300         | 12,150    | 7,200                                 |
| 4,801-5,400                          | 46,170                                                            | 24,300         | 12,150    | 8,100                                 |
| 5,401-6,000                          | 69,690                                                            | 33,660         | 16,830    | 9,000                                 |
| 6,001-6,600                          | 69,690                                                            | 33,660         | 16,830    | 9,900                                 |
| 6,601-7,200                          | 117,000                                                           | 44,460         | 22,230    | 10,800                                |
| 7,201-7,800                          | 117,000                                                           | 44,460         | 22,230    | 11,700                                |
| 7,801-8,400                          | 151,200                                                           | 56,700         | 28,350    | 12,600                                |
| 8,401-9,000                          | 151,200                                                           | 56,700         | 28,350    | 13,500                                |
| 9,001-9,600                          | 151,200                                                           | 56,700         | 28,350    | 14,400                                |
| 9,601-10,200                         | 151,200                                                           | 56,700         | 28,350    | 15,300                                |
| 10,201以上<br>Above 10,201             | 151,200                                                           | 56,700         | 28,350    | 16,200                                |

資料來源：根據本局消費稅及管考科提供資料編製。

說明：1、小客貨兩用車之稅額按自用小客車之稅額課徵；曳引車之稅額按貨車之稅額加徵30%。

2、計程車自94年12月2日起免徵。

Table 3-9 Current Tax Rates for Taxation (Cont.3)

| Vehicle License Tax               |              |              |                                            |                   | Unit : N.T.\$ |
|-----------------------------------|--------------|--------------|--------------------------------------------|-------------------|---------------|
| 座位10人以上者)<br>(Seating 10 or more) | 貨車<br>Trucks |              | 汽缸總排氣量<br>(立方公分)<br><br>Exhaust (CC)       | 機車<br>Motorcycles |               |
|                                   | 全年<br>Year   | 每期<br>Period |                                            | 全年<br>Year        |               |
| -                                 | 900          | 450          | 150以下 Under 150                            | -                 |               |
| 540                               | 1,080        | 540          | 151-250                                    | 800               |               |
| 900                               | 1,800        | 900          | 251-500                                    | 1,620             |               |
| 1,350                             | 2,700        | 1,350        | 501-600                                    | 2,160             |               |
| 1,800                             | 3,600        | 1,800        | 601-1,200                                  | 4,320             |               |
| 2,250                             | 4,500        | 2,250        | 1,201-1,800                                | 7,120             |               |
| 2,700                             | 5,400        | 2,700        | 1,801以上 Above 1,801                        | 11,230            |               |
| 3,150                             | 6,300        | 3,150        |                                            |                   |               |
| 3,600                             | 7,200        | 3,600        | 臨時牌照 Vehicles with Temporary License Plate |                   |               |
| 4,050                             | 8,100        | 4,050        | 車 別 Vehicle Type                           | 每 日 稅 額 Day       |               |
| 4,500                             | 9,000        | 4,500        | 小客車<br>Small Passenger Vehicles            | 41                |               |
| 4,950                             | 9,900        | 4,950        | 大客車<br>Large Passenger Vehicles            | 23                |               |
| 5,400                             | 10,800       | 5,400        | 貨車<br>Trucks                               | 22                |               |
| 5,850                             | 11,700       | 5,850        | 曳引車<br>Tractors                            | 28                |               |
| 6,300                             | 12,600       | 6,300        | 機車<br>Motorcycles                          | 5                 |               |
| 6,750                             | 13,500       | 6,750        | 試車牌照 Vehicles with Trial Run License Plate |                   |               |
| 7,200                             | 14,400       | 7,200        | 車 別 Vehicle Type                           | 每 日 稅 額 Day       |               |
| 7,650                             | 15,300       | 7,650        | 汽車<br>Vehicles                             | 414               |               |
| 8,100                             | 16,200       | 8,100        | 機車<br>Motorcycles                          | 30                |               |

表 3-9 各項稅捐現行稅率表 (續4)

Table 3-9 Current Tax Rates for Taxation (Cont.4)

單位：新臺幣元

四、使用牌照稅(續1完) Vehicle License Tax (Cont.1 End)

Unit : N.T.\$

| 馬達最大馬力<br>Maximum Horsepower |                       | 完全以電能為動力之電動小客車(每車乘人座位9人以下者)<br>Small Passenger Vehicles Fully Powered by Electricity (Seating 9 or Fewer)      |                |                                                             |
|------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------|
|                              |                       | 自用 Private                                                                                                     | 營業用 Commercial |                                                             |
| 英制馬力(HP)                     | 公制馬力(PS)              | 全年 Year                                                                                                        | 全年 Year        | 每期 Period                                                   |
| 38以下 Under 38                | 38.6以下 Under 38.6     | 1,620                                                                                                          | 900            | 450                                                         |
| 38.1-56                      | 38.7-56.8             | 2,160                                                                                                          | 1,260          | 630                                                         |
| 56.1-83                      | 56.9-84.2             | 4,320                                                                                                          | 2,160          | 1,080                                                       |
| 83.1-182                     | 84.3-184.7            | 7,120                                                                                                          | 3,060          | 1,530                                                       |
| 182.1-262                    | 184.8-265.9           | 11,230                                                                                                         | 6,480          | 3,240                                                       |
| 262.1-322                    | 266.0-326.8           | 15,210                                                                                                         | 9,900          | 4,950                                                       |
| 322.1-414                    | 326.9-420.2           | 28,220                                                                                                         | 16,380         | 8,190                                                       |
| 414.1-469                    | 420.3-476.0           | 46,170                                                                                                         | 24,300         | 12,150                                                      |
| 469.1-509                    | 476.1-516.6           | 69,690                                                                                                         | 33,660         | 16,830                                                      |
| 509.1以上 Above 509.1          | 516.7以上 Above 516.7   | 117,000                                                                                                        | 44,460         | 22,230                                                      |
| 英制馬力(HP)                     | 公制馬力(PS)              | 完全以電能為動力之電動大客車<br>(每車乘人座位10人以上者)<br>Large Passenger Vehicles Fully Powered by Electricity (Seating 10 or more) |                | 完全以電能為動力<br>之電動貨車<br>Trucks Fully Powered<br>by Electricity |
|                              |                       | 全年 Year                                                                                                        |                |                                                             |
| 138以下 Under 138              | 140.1以下 Under 140.1   | 4,500                                                                                                          |                | 4,500                                                       |
| 138.1-200                    | 140.2-203             | 6,300                                                                                                          |                | 6,300                                                       |
| 200.1-247                    | 203.1-250.7           | 8,100                                                                                                          |                | 8,100                                                       |
| 247.1-286                    | 250.8-290.3           | 9,900                                                                                                          |                | 9,900                                                       |
| 286.1-336                    | 290.4-341             | 11,700                                                                                                         |                | 11,700                                                      |
| 336.1-361                    | 341.1-366.4           | 13,500                                                                                                         |                | 13,500                                                      |
| 361.1以上 Above 361.1          | 366.5以上 Above 366.5   | 15,300                                                                                                         |                | 15,300                                                      |
| 英制馬力(HP)                     | 公制馬力(PS)              | 完全以電能為動力之電動機車<br>Motorcycles Fully Powered by Electricity                                                      |                |                                                             |
|                              |                       | 全年 Year                                                                                                        |                |                                                             |
| 20.19以下 Under 20.19          | 21.54以下 Under 21.54   | -                                                                                                              |                |                                                             |
| 20.20-40.03                  | 21.55-42.71           | 800                                                                                                            |                |                                                             |
| 40.04-50.07                  | 42.72-53.43           | 1,620                                                                                                          |                |                                                             |
| 50.08-58.79                  | 53.44-62.73           | 2,160                                                                                                          |                |                                                             |
| 58.80-114.11                 | 62.74-121.76          | 4,320                                                                                                          |                |                                                             |
| 114.12以上 Above 114.12        | 121.77以上 Above 121.77 | 7,120                                                                                                          |                |                                                             |

資料來源：根據本局消費稅及管考科提供資料編製。

說明：依據使用牌照稅法第5條第2項，本市完全以電能為動力之電動汽車，自101年1月6日起至114年12月31日止免徵使用牌照稅；完全以電能為動力之電動機車，自107年1月1日起至114年12月31日止免徵使用牌照稅。

表 3-9 各項稅捐現行稅率表 (續5)

Table 3-9 Current Tax Rates for Taxation (Cont.5)

| 五、契稅 Deed Tax |       |
|---------------|-------|
| 課 徵 標 的       | 稅 率 % |
| 1、買賣契按契價      | 6     |
| 2、典權契按契價      | 4     |
| 3、交換契按契價      | 2     |
| 4、贈與契按契價      | 6     |
| 5、分割契按契價      | 2     |
| 6、占有契按契價      | 6     |

資料來源：根據本局房屋稅科提供資料編製。

表 3-9 各項稅捐現行稅率表 (續6)

Table 3-9 Current Tax Rates for Taxation (Cont.6)

| 六、印花稅 Stamp Tax                                           |          |
|-----------------------------------------------------------|----------|
| 課 徵 標 的                                                   | 稅 率 ‰    |
| 1、銀錢收據<br>(但兼具營業發票性質之銀錢收據及兼具銀錢收據性質之營業發票不包括在內)             | 4        |
| 收受押標金收據<br>(營業人、機關、團體或個人書立收到票據所出具載有票據名稱、號碼及金額之收據，免貼用印花稅票) | 1        |
| 2、買賣動產契據                                                  | 每件新臺幣12元 |
| 3、承攬契據                                                    | 1        |
| 4、典賣、讓售及分割不動產契據                                           | 1        |

資料來源：根據本局土地稅科提供資料編製。

表 3-9 各項稅捐現行稅率表 (續7完)

Table 3-9 Current Tax Rates for Taxation (Cont.7 End)

| 七、娛樂稅 Amusement Tax            |       |
|--------------------------------|-------|
| 課 徵 標 的                        | 稅 率 % |
| 1、電影，外國語言片                     | 0.5   |
| 電影，本國語言片                       | 0.25  |
| 2、職業性歌唱、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演 | 5     |
| 3、戲劇、音樂演奏、說書及非職業性歌唱、舞蹈等        | 0.25  |
| 4、各種競技比賽                       | 2.5   |
| 5、舞廳或舞場                        | 25    |
| 6、高爾夫球場                        | 5     |
| 7、機動遊艇、動力飛行器                   | 2.5   |
| 8、其他提供娛樂設施供人娛樂者                | 5     |
| (1)電動玩具業                       | 5     |
| (2)KTV視唱MTV視聽                  | 5     |

資料來源：根據本局消費稅及管考科提供資料編製。

說明：第2、3項娛樂項目於臺中市政府文化局各表演場所演出者，其徵收率減半課徵。

表 3-10 查(核)定開徵數、未徵數情形

總計

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 查(核)定開徵數                                                                     |                   | 實徵數                  |                   | 減免註銷數            |                  |
|---------------------------------------|----------------|------------------------------------------------------------------------------|-------------------|----------------------|-------------------|------------------|------------------|
|                                       |                | Opening Collection for Assessed<br>(Verified)<br>(1)=(2)+(3)+(4)+(5)+(6)+(7) |                   | Tax Collected<br>(2) |                   | Cancelled<br>(3) |                  |
|                                       |                | 件數<br>Cases                                                                  | 金額<br>Amount      | 件數<br>Cases          | 金額<br>Amount      | 件數<br>Cases      | 金額<br>Amount     |
| 民國102年度                               | FY 2013        | 3,532,493                                                                    | 42,657,916        | 3,243,623            | 39,334,667        | 25,890           | 1,133,668        |
| 民國103年度                               | FY 2014        | 3,541,119                                                                    | 43,886,650        | 3,283,514            | 39,781,681        | 34,579           | 2,489,690        |
| 民國104年度                               | FY 2015        | 3,559,367                                                                    | 44,879,644        | 3,338,313            | 41,587,103        | 21,336           | 1,978,385        |
| 民國105年度                               | FY 2016        | 3,594,724                                                                    | 43,287,097        | 3,371,618            | 39,845,537        | 22,164           | 1,977,483        |
| 民國106年度                               | FY 2017        | 3,719,702                                                                    | 46,569,221        | 3,467,382            | 43,007,486        | 24,353           | 1,974,255        |
| 民國107年度                               | FY 2018        | 3,793,154                                                                    | 47,652,025        | 3,525,324            | 43,634,724        | 25,820           | 1,921,371        |
| 民國108年度                               | FY 2019        | 3,882,883                                                                    | 51,609,169        | 3,606,011            | 47,741,472        | 25,899           | 1,940,827        |
| 民國109年度                               | FY 2020        | 4,014,585                                                                    | ⑤2,135,351        | 3,718,662            | 47,854,785        | 31,360           | ⑥2,004,708       |
| 民國110年度                               | FY 2021        | 4,032,874                                                                    | 50,861,573        | 3,725,399            | 46,750,524        | 34,746           | 1,819,992        |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>4,101,538</b>                                                             | <b>47,090,907</b> | <b>3,797,464</b>     | <b>43,960,055</b> | <b>33,642</b>    | <b>1,494,662</b> |
| 地價稅<br>Land Value Tax                 |                | 1,061,150                                                                    | 6,687,908         | 1,000,584            | 6,509,852         | 950              | 17,857           |
| 土地增值稅<br>Land Value Increment Tax     |                | 72,422                                                                       | 14,810,148        | 65,440               | 13,583,593        | 4,985            | 1,052,970        |
| 房屋稅<br>House Tax                      |                | 1,225,037                                                                    | 10,214,639        | 1,208,044            | 10,069,592        | 2,947            | 34,113           |
| 使用牌照稅<br>Vehicle License Tax          |                | 1,377,442                                                                    | 10,452,913        | 1,254,184            | 9,525,839         | 5,831            | 260,732          |
| 契稅<br>Deed Tax                        |                | 62,630                                                                       | 2,584,889         | 59,804               | 2,473,322         | 1,815            | 67,012           |
| 印花稅<br>Stamp Tax                      |                | 178,995                                                                      | 1,593,201         | 164,909              | 1,551,314         | 10,806           | 32,815           |
| 娛樂稅<br>Amusement Tax                  |                | 36,813                                                                       | 205,538           | 30,762               | 190,408           | 108              | 1,027            |
| 特別稅<br>Special Tax Levies             |                | -                                                                            | -                 | -                    | -                 | -                | -                |
| 臨時稅<br>Provisional Tax Levies         |                | -                                                                            | -                 | -                    | -                 | -                | -                |
| 罰鍰<br>Fines                           |                | 87,049                                                                       | 541,670           | 13,737               | 56,136            | 6,200            | 28,135           |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02

說明：1、總計=本年度+以前年度。

2、印花稅實徵數未含代售印花稅票稅款。

3、罰鍰實徵數僅財務罰鍰，未含罰金罰鍰。

4、因尾數四捨五入關係，統計表細項合計與總數略有差異。

**Table 3-10 The Management of Opening Collection for Assessed (Verified)  
and of Tax Not Collected**

**Grand Total**

Unit : Case ; 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                                                              |                  |
|----------------|--------------|------------------------------------------------|--------------|--------------------------|--------------|--------------------------------------------------------------------|------------------|
| Overdue<br>(4) |              | Exceeded Compulsory<br>Execution Period<br>(5) |              | Excess Assessment<br>(6) |              | Balance of Tax<br>Not Collected<br>(7)=(8)+(9)+(10)+(11)+(12)+(13) |                  |
| 件數<br>Cases    | 金額<br>Amount | 件數<br>Cases                                    | 金額<br>Amount | 件數<br>Cases              | 金額<br>Amount | 件數<br>Cases                                                        | 金額<br>Amount     |
| 35,610         | 296,100      | -                                              | -            | 2,733                    | 6,272        | 224,637                                                            | 1,887,209        |
| 30,719         | 231,311      | -                                              | -            | 1,852                    | 5,388        | 190,455                                                            | 1,378,580        |
| 20,639         | 185,430      | -                                              | -            | 3,444                    | 6,437        | 175,635                                                            | 1,122,289        |
| 2,179          | 4,506        | -                                              | -            | 2,615                    | 4,817        | 196,148                                                            | 1,454,755        |
| 1,313          | 10,355       | 8                                              | 2,479        | 3,028                    | 4,928        | 223,618                                                            | 1,569,717        |
| 415            | 914          | -                                              | -            | 3,008                    | 4,626        | 238,587                                                            | 2,090,390        |
| 274            | 66           | 1                                              | 10           | 3,316                    | 4,506        | 247,382                                                            | 1,922,288        |
| 126            | 79           | 1                                              | 2            | 2,986                    | 4,401        | 261,450                                                            | 2,271,376        |
| 272            | 131          | 30                                             | 490          | 3,370                    | 4,785        | 269,057                                                            | 2,285,651        |
| <b>362</b>     | <b>62</b>    | <b>65</b>                                      | <b>519</b>   | <b>3,221</b>             | <b>4,661</b> | <b>266,784</b>                                                     | <b>1,630,948</b> |
| 39             | 9            | 8                                              | 25           | 2,893                    | 3,982        | 56,676                                                             | 156,184          |
| -              | -            | -                                              | -            | -                        | -            | 1,997                                                              | 173,585          |
| 25             | 4            | 17                                             | 147          | 216                      | 102          | 13,788                                                             | 110,682          |
| 44             | 12           | 26                                             | 144          | 112                      | 577          | 117,245                                                            | 665,609          |
| -              | -            | -                                              | -            | -                        | -            | 1,011                                                              | 44,555           |
| -              | -            | -                                              | -            | -                        | -            | 3,280                                                              | 9,072            |
| 2              | 0            | 1                                              | 2            | -                        | -            | 5,940                                                              | 14,101           |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -                |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -                |
| 252            | 38           | 13                                             | 201          | -                        | -            | 66,847                                                             | 457,161          |

表 3-10 查(核)定開徵數、未徵數情形 (續1)  
總計 (續1)

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 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<br>(8) |                | Have Not Exceeded the Deadline of Payment<br>(9) |                | Aministrative Remedies<br>(10) |              |
|                                       |                | 件數<br>Cases                                    | 金額<br>Amount   | 件數<br>Cases                                      | 金額<br>Amount   | 件數<br>Cases                    | 金額<br>Amount |
| 民國102年度                               | FY 2013        | 17,911                                         | 95,939         | 50,647                                           | 431,845        | 74                             | 12,226       |
| 民國103年度                               | FY 2014        | 19,471                                         | 87,039         | 48,767                                           | 303,071        | 42                             | 13,270       |
| 民國104年度                               | FY 2015        | 20,773                                         | 62,196         | 46,989                                           | 291,437        | 75                             | 3,515        |
| 民國105年度                               | FY 2016        | 51,930                                         | 175,059        | 19,571                                           | 341,230        | 30                             | 83,695       |
| 民國106年度                               | FY 2017        | 17,653                                         | 83,672         | 52,933                                           | 458,861        | 61                             | 39,558       |
| 民國107年度                               | FY 2018        | 18,401                                         | 146,486        | 52,692                                           | 883,270        | 36                             | 14,312       |
| 民國108年度                               | FY 2019        | 18,372                                         | 136,821        | 48,552                                           | 665,981        | 26                             | 14,919       |
| 民國109年度                               | FY 2020        | 19,308                                         | 74,733         | 52,570                                           | 1,020,515      | 30                             | 13,404       |
| 民國110年度                               | FY 2021        | 38,245                                         | 114,619        | 28,537                                           | 929,961        | 27                             | 2,891        |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>37,440</b>                                  | <b>101,627</b> | <b>22,676</b>                                    | <b>278,161</b> | <b>30</b>                      | <b>757</b>   |
| 地價稅<br>Land Value Tax                 |                | 33,152                                         | 49,722         | 9,125                                            | 36,567         | 14                             | 269          |
| 土地增值稅<br>Land Value Increment Tax     |                | 1,116                                          | 36,963         | 872                                              | 127,964        | 4                              | 401          |
| 房屋稅<br>House Tax                      |                | 1,403                                          | 6,524          | 2,155                                            | 40,285         | -                              | -            |
| 使用牌照稅<br>Vehicle License Tax          |                | 963                                            | 5,200          | 3,762                                            | 18,306         | 9                              | 61           |
| 契稅<br>Deed Tax                        |                | 33                                             | 891            | 865                                              | 35,456         | -                              | -            |
| 印花稅<br>Stamp Tax                      |                | 264                                            | 997            | 3,006                                            | 7,770          | -                              | -            |
| 娛樂稅<br>Amusement Tax                  |                | 370                                            | 741            | 240                                              | 769            | -                              | -            |
| 特別稅<br>Special Tax Levies             |                | -                                              | -              | -                                                | -              | -                              | -            |
| 臨時稅<br>Provisional Tax Levies         |                | -                                              | -              | -                                                | -              | -                              | -            |
| 罰鍰<br>Fines                           |                | 139                                            | 588            | 2,651                                            | 11,044         | 3                              | 26           |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02-說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-10 The Management of Opening Collection for Assessed (Verified)  
and of Tax Not Collected (Cont.1)

## Grand Total (Cont.1)

Unit : Case ; NT\$1,000

| Balance of Tax Not Collected |               |                        |              |                                      |                  |                                                                   |               |
|------------------------------|---------------|------------------------|--------------|--------------------------------------|------------------|-------------------------------------------------------------------|---------------|
| 分期繳納<br>未徵數                  |               | 特殊原因未徵數                |              | 欠稅數                                  |                  | 送達未逾滯納期欠稅數                                                        |               |
| Pay by Stages<br>(11)        |               | Special Reason<br>(12) |              | Tax in Arrears<br>(13)=(14)+...+(20) |                  | Delivery of Notice not yet Exceeded<br>Delinquency Period<br>(14) |               |
| 件數<br>Cases                  | 金額<br>Amount  | 件數<br>Cases            | 金額<br>Amount | 件數<br>Cases                          | 金額<br>Amount     | 件數<br>Cases                                                       | 金額<br>Amount  |
| -                            | -             | 10,608                 | 6,995        | 145,397                              | 1,340,204        | 1,144                                                             | 12,047        |
| -                            | -             | 10,151                 | 6,335        | 112,024                              | 968,865          | 1,066                                                             | 6,598         |
| -                            | -             | 8,563                  | 4,670        | 99,235                               | 760,471          | 1,421                                                             | 11,660        |
| 74                           | 46,944        | 7,896                  | 4,744        | 116,647                              | 803,084          | 3,169                                                             | 14,934        |
| 79                           | 39,836        | 7,694                  | 4,643        | 145,198                              | 943,148          | 4,204                                                             | 22,966        |
| 9                            | 77            | 7,626                  | 3,895        | 159,823                              | 1,042,349        | 4,440                                                             | 22,348        |
| 9                            | 26            | 6,517                  | 3,118        | 173,906                              | 1,101,423        | 3,281                                                             | 16,240        |
| 139                          | 19,417        | 5,547                  | 4,058        | 183,856                              | 1,139,250        | 3,593                                                             | 18,404        |
| 198                          | 23,504        | 5,784                  | 4,784        | 196,266                              | 1,209,892        | 2,823                                                             | 13,762        |
| <b>229</b>                   | <b>21,793</b> | <b>4,325</b>           | <b>4,713</b> | <b>202,084</b>                       | <b>1,223,897</b> | <b>2,285</b>                                                      | <b>11,026</b> |
| 22                           | 9,503         | 2,892                  | 2,277        | 11,471                               | 57,845           | 95                                                                | 240           |
| -                            | -             | -                      | -            | 5                                    | 8,257            | -                                                                 | -             |
| 115                          | 11,828        | 510                    | 103          | 9,605                                | 51,942           | 177                                                               | 705           |
| 91                           | 423           | 639                    | 2,273        | 111,781                              | 639,345          | 993                                                               | 6,111         |
| -                            | -             | -                      | -            | 113                                  | 8,208            | -                                                                 | -             |
| -                            | -             | -                      | -            | 10                                   | 305              | -                                                                 | -             |
| -                            | -             | 36                     | 10           | 5,294                                | 12,581           | 81                                                                | 167           |
| -                            | -             | -                      | -            | -                                    | -                | -                                                                 | -             |
| -                            | -             | -                      | -            | -                                    | -                | -                                                                 | -             |
| 1                            | 39            | 248                    | 49           | 63,805                               | 445,415          | 939                                                               | 3,803         |

表 3-10 查(核)定開徵數、未徵數情形(續2)  
總計(續2完)

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 未 徵 數 餘 額                                |              |                                                 |                |               |
|---------------------------------------|----------------|------------------------------------------|--------------|-------------------------------------------------|----------------|---------------|
|                                       |                | 欠 稅 數                                    |              |                                                 |                |               |
|                                       |                | 待移送執行                                    |              | 移送執行未結                                          |                | 取             |
|                                       |                | Pending for Compulsory Execution<br>(15) |              | Pending Case Under Compulsory Execution<br>(16) |                | 未逾徵           |
|                                       |                | 件數<br>Cases                              | 金額<br>Amount | 件數<br>Cases                                     | 金額<br>Amount   | 件數<br>Cases   |
| 民國102年度                               | FY 2013        | 3,181                                    | 34,434       | 39,251                                          | 512,685        | 101,503       |
| 民國103年度                               | FY 2014        | 1,725                                    | 36,039       | 30,902                                          | 333,623        | 78,257        |
| 民國104年度                               | FY 2015        | 1,404                                    | 17,758       | 30,710                                          | 262,455        | 65,623        |
| 民國105年度                               | FY 2016        | 1,374                                    | 11,226       | 42,132                                          | 285,683        | 69,885        |
| 民國106年度                               | FY 2017        | 1,467                                    | 21,116       | 58,942                                          | 369,766        | 55,023        |
| 民國107年度                               | FY 2018        | 1,278                                    | 20,548       | 58,312                                          | 393,055        | 64,005        |
| 民國108年度                               | FY 2019        | 1,309                                    | 17,792       | 60,409                                          | 390,830        | 72,266        |
| 民國109年度                               | FY 2020        | 780                                      | 12,796       | 48,819                                          | 314,853        | 89,256        |
| 民國110年度                               | FY 2021        | 758                                      | 10,969       | 46,544                                          | 310,920        | 75,406        |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>836</b>                               | <b>8,126</b> | <b>40,311</b>                                   | <b>261,030</b> | <b>71,534</b> |
| 地價稅<br>Land Value Tax                 |                | 329                                      | 5,498        | 3,835                                           | 31,080         | 3,523         |
| 土地增值稅<br>Land Value Increment Tax     |                | -                                        | -            | -                                               | -              | -             |
| 房屋稅<br>House Tax                      |                | 65                                       | 312          | 5,573                                           | 33,730         | 1,576         |
| 使用牌照稅<br>Vehicle License Tax          |                | 163                                      | 946          | 20,314                                          | 140,749        | 38,601        |
| 契稅<br>Deed Tax                        |                | -                                        | -            | -                                               | -              | 4             |
| 印花稅<br>Stamp Tax                      |                | -                                        | -            | 2                                               | 2              | 2             |
| 娛樂稅<br>Amusement Tax                  |                | 90                                       | 389          | 939                                             | 3,293          | 1,178         |
| 特別稅<br>Special Tax Levies             |                | -                                        | -            | -                                               | -              | -             |
| 臨時稅<br>Provisional Tax Levies         |                | -                                        | -            | -                                               | -              | -             |
| 罰鍰<br>Fines                           |                | 189                                      | 981          | 9,648                                           | 52,176         | 26,650        |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02-說明：1、105年度以前之取得執行憑證數欄位未統計其細項，故列計於未逾徵收期間欄位。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-10 The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.2)

## Grand Total (Cont.2 End)

Unit : Case : NT\$1,000

| Balance of Tax Not Collected |                                                                              |              |                                              |              |                                               |              |
|------------------------------|------------------------------------------------------------------------------|--------------|----------------------------------------------|--------------|-----------------------------------------------|--------------|
| Tax in Arrears               |                                                                              |              |                                              |              |                                               |              |
| 得執行憑證數 Execution Certificate |                                                                              |              | 移送執行結(銷)案                                    |              | 無法執行欠稅數                                       |              |
| 收期間                          | 已逾徵收期間惟未逾執行期間                                                                |              |                                              |              |                                               |              |
| Collection Period            | Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period (18) |              | Cases Closed Under Compulsory Execution (19) |              | Unable to Carry out Compulsory Execution (20) |              |
| 金額<br>Amount                 | 件數<br>Cases                                                                  | 金額<br>Amount | 件數<br>Cases                                  | 金額<br>Amount | 件數<br>Cases                                   | 金額<br>Amount |
| 780,976                      | -                                                                            | -            | 85                                           | 53           | 233                                           | 9            |
| 592,589                      | -                                                                            | -            | 21                                           | 12           | 53                                            | 4            |
| 468,571                      | -                                                                            | -            | 24                                           | 22           | 53                                            | 4            |
| 491,191                      | -                                                                            | -            | 40                                           | 45           | 47                                            | 4            |
| 380,291                      | 25,484                                                                       | 148,984      | 30                                           | 19           | 48                                            | 5            |
| 423,825                      | 31,716                                                                       | 182,535      | 18                                           | 32           | 54                                            | 6            |
| 466,793                      | 36,581                                                                       | 209,741      | 10                                           | 22           | 50                                            | 5            |
| 559,222                      | 41,328                                                                       | 233,959      | 45                                           | 12           | 35                                            | 4            |
| 396,138                      | 70,661                                                                       | 478,094      | 10                                           | 4            | 64                                            | 7            |
| 378,600                      | 86,956                                                                       | 565,108      | 102                                          | 1            | 60                                            | 6            |
| 5,827                        | 3,647                                                                        | 15,195       | 6                                            | 1            | 36                                            | 4            |
| -                            | 5                                                                            | 8,257        | -                                            | -            | -                                             | -            |
| 4,701                        | 2,212                                                                        | 12,494       | 1                                            | 0            | 1                                             | 0            |
| 223,666                      | 51,599                                                                       | 267,872      | 94                                           | 0            | 17                                            | 1            |
| 33                           | 109                                                                          | 8,175        | -                                            | -            | -                                             | -            |
| 145                          | 6                                                                            | 157          | -                                            | -            | -                                             | -            |
| 2,624                        | 3,006                                                                        | 6,108        | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 141,603                      | 26,372                                                                       | 246,850      | 1                                            | 0            | 6                                             | 1            |

表 3-10 查(核)定開徵數、未徵數情形 (續3)

## 一、本年度

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 查(核)定開徵數                                                                     |                   | 實徵數                  |                   | 減免註銷數            |                  |
|---------------------------------------|----------------|------------------------------------------------------------------------------|-------------------|----------------------|-------------------|------------------|------------------|
|                                       |                | Opening Collection for Assessed<br>(Verified)<br>(1)=(2)+(3)+(4)+(5)+(6)+(7) |                   | Tax Collected<br>(2) |                   | Cancelled<br>(3) |                  |
|                                       |                | 件數<br>Cases                                                                  | 金額<br>Amount      | 件數<br>Cases          | 金額<br>Amount      | 件數<br>Cases      | 金額<br>Amount     |
| 民國102年度                               | FY 2013        | 3,242,834                                                                    | 40,067,556        | 3,137,462            | 38,332,855        | 23,129           | 1,001,073        |
| 民國103年度                               | FY 2014        | 3,299,870                                                                    | 41,992,306        | 3,187,134            | 39,032,816        | 34,440           | 2,404,506        |
| 民國104年度                               | FY 2015        | 3,354,808                                                                    | 43,498,129        | 3,254,266            | 41,058,421        | 22,137           | 1,942,693        |
| 民國105年度                               | FY 2016        | 3,405,477                                                                    | 42,143,783        | 3,293,282            | 39,404,582        | 22,253           | 1,931,556        |
| 民國106年度                               | FY 2017        | 3,508,081                                                                    | 45,040,000        | 3,385,020            | 42,340,323        | 24,396           | 1,864,231        |
| 民國107年度                               | FY 2018        | 3,553,787                                                                    | 46,039,463        | 3,432,528            | 42,955,512        | 26,845           | 1,896,926        |
| 民國108年度                               | FY 2019        | 3,628,399                                                                    | 49,501,147        | 3,510,025            | 46,626,375        | 26,812           | 1,912,620        |
| 民國109年度                               | FY 2020        | 3,749,987                                                                    | ⑤50,125,864       | 3,622,962            | 46,846,406        | 32,835           | ⑥1,981,220       |
| 民國110年度                               | FY 2021        | 3,757,376                                                                    | 48,540,206        | 3,631,946            | 45,510,468        | 36,447           | 1,772,846        |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>3,815,228</b>                                                             | <b>44,766,244</b> | <b>3,704,154</b>     | <b>42,757,184</b> | <b>34,050</b>    | <b>1,456,462</b> |
| 地價稅<br>Land Value Tax                 |                | 998,323                                                                      | 6,509,156         | 966,061              | 6,403,790         | 914              | 17,219           |
| 土地增值稅<br>Land Value Increment Tax     |                | 69,033                                                                       | 14,017,178        | 62,404               | 12,851,073        | 4,686            | 1,010,115        |
| 房屋稅<br>House Tax                      |                | 1,206,762                                                                    | 10,058,096        | 1,196,575            | 9,948,479         | 2,876            | 33,999           |
| 使用牌照稅<br>Vehicle License Tax          |                | 1,254,958                                                                    | 9,810,676         | 1,227,174            | 9,409,507         | 6,793            | 262,885          |
| 契稅<br>Deed Tax                        |                | 60,668                                                                       | 2,505,912         | 58,061               | 2,404,525         | 1,708            | 65,027           |
| 印花稅<br>Stamp Tax                      |                | 172,194                                                                      | 1,569,676         | 158,080              | 1,522,299         | 10,845           | 38,621           |
| 娛樂稅<br>Amusement Tax                  |                | 31,363                                                                       | 193,044           | 29,965               | 188,597           | 113              | 1,049            |
| 特別稅<br>Special Tax Levies             |                | -                                                                            | -                 | -                    | -                 | -                | -                |
| 臨時稅<br>Provisional Tax Levies         |                | -                                                                            | -                 | -                    | -                 | -                | -                |
| 罰鍰<br>Fines                           |                | 21,927                                                                       | 102,506           | 5,834                | 28,913            | 6,115            | 27,547           |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02

說明：1、印花稅本年度實徵數未含代售印花稅票稅款。

2、罰鍰本年度實徵數僅財務罰鍰，未含罰金罰鍰。

3、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-10 The Management of Opening Collection for Assessed (Verified)  
and of Tax Not Collected (Cont.3)

A. Current Fiscal Year

Unit : Case ; 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                                                              |                |
|----------------|--------------|------------------------------------------------|--------------|--------------------------|--------------|--------------------------------------------------------------------|----------------|
| Overdue<br>(4) |              | Exceeded Compulsory<br>Execution Period<br>(5) |              | Excess Assessment<br>(6) |              | Balance of Tax<br>Not Collected<br>(7)=(8)+(9)+(10)+(11)+(12)+(13) |                |
| 件數<br>Cases    | 金額<br>Amount | 件數<br>Cases                                    | 金額<br>Amount | 件數<br>Cases              | 金額<br>Amount | 件數<br>Cases                                                        | 金額<br>Amount   |
| -              | -            | -                                              | -            | 88                       | 1,507        | 82,155                                                             | 732,121        |
| -              | -            | -                                              | -            | 62                       | 270          | 78,234                                                             | 554,714        |
| -              | -            | -                                              | -            | 76                       | 412          | 78,329                                                             | 496,604        |
| -              | -            | -                                              | -            | 59                       | 465          | 89,883                                                             | 807,178        |
| -              | -            | -                                              | -            | 67                       | 319          | 98,598                                                             | 835,128        |
| -              | -            | -                                              | -            | 26                       | 76           | 94,388                                                             | 1,186,949      |
| -              | -            | -                                              | -            | 9                        | 36           | 91,553                                                             | 962,117        |
| -              | -            | -                                              | -            | 18                       | 57           | 94,172                                                             | 1,298,181      |
| -              | -            | -                                              | -            | 15                       | 56           | 88,968                                                             | 1,256,836      |
| -              | -            | -                                              | -            | <b>15</b>                | <b>42</b>    | <b>77,009</b>                                                      | <b>552,557</b> |
| -              | -            | -                                              | -            | 10                       | 22           | 31,338                                                             | 88,125         |
| -              | -            | -                                              | -            | -                        | -            | 1,943                                                              | 155,990        |
| -              | -            | -                                              | -            | 3                        | 5            | 7,308                                                              | 75,613         |
| -              | -            | -                                              | -            | 2                        | 15           | 20,989                                                             | 138,269        |
| -              | -            | -                                              | -            | -                        | -            | 899                                                                | 36,360         |
| -              | -            | -                                              | -            | -                        | -            | 3,269                                                              | 8,756          |
| -              | -            | -                                              | -            | -                        | -            | 1,285                                                              | 3,397          |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -              |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -              |
| -              | -            | -                                              | -            | -                        | -            | 9,978                                                              | 46,046         |

表 3-10 查(核)定開徵數、未徵數情形 (續4)

## 一、本年度 (續1)

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 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<br>(8) |               | Have Not Exceeded the Deadline of Payment<br>(9) |                | Aministrative Remedies<br>(10) |              |
|                                       |                | 件數<br>Cases                                    | 金額<br>Amount  | 件數<br>Cases                                      | 金額<br>Amount   | 件數<br>Cases                    | 金額<br>Amount |
| 民國102年度                               | FY 2013        | 5,301                                          | 75,244        | 50,047                                           | 427,838        | 47                             | 7,343        |
| 民國103年度                               | FY 2014        | 7,421                                          | 66,145        | 48,330                                           | 300,467        | 31                             | 8,556        |
| 民國104年度                               | FY 2015        | 9,079                                          | 42,689        | 46,341                                           | 289,066        | 69                             | 3,407        |
| 民國105年度                               | FY 2016        | 40,399                                         | 156,393       | 18,828                                           | 339,076        | 28                             | 83,694       |
| 民國106年度                               | FY 2017        | 5,951                                          | 59,200        | 52,531                                           | 457,692        | 54                             | 26,678       |
| 民國107年度                               | FY 2018        | 6,190                                          | 72,124        | 52,305                                           | 869,668        | 32                             | 1,603        |
| 民國108年度                               | FY 2019        | 6,278                                          | 51,337        | 48,196                                           | 663,412        | 25                             | 14,919       |
| 民國109年度                               | FY 2020        | 7,332                                          | 50,706        | 52,107                                           | 1,017,954      | 21                             | 456          |
| 民國110年度                               | FY 2021        | 26,843                                         | 95,364        | 28,050                                           | 927,286        | 25                             | 2,880        |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>26,121</b>                                  | <b>78,018</b> | <b>22,006</b>                                    | <b>275,655</b> | <b>28</b>                      | <b>641</b>   |
| 地價稅<br>Land Value Tax                 |                | 22,212                                         | 36,672        | 8,681                                            | 35,767         | 14                             | 269          |
| 土地增值稅<br>Land Value Increment Tax     |                | 1,080                                          | 28,188        | 860                                              | 127,517        | 3                              | 285          |
| 房屋稅<br>House Tax                      |                | 1,136                                          | 5,179         | 2,048                                            | 39,720         | -                              | -            |
| 使用牌照稅<br>Vehicle License Tax          |                | 893                                            | 4,786         | 3,661                                            | 17,641         | 8                              | 61           |
| 契稅<br>Deed Tax                        |                | 33                                             | 891           | 865                                              | 35,456         | -                              | -            |
| 印花稅<br>Stamp Tax                      |                | 263                                            | 986           | 3,006                                            | 7,770          | -                              | -            |
| 娛樂稅<br>Amusement Tax                  |                | 369                                            | 741           | 240                                              | 769            | -                              | -            |
| 特別稅<br>Special Tax Levies             |                | -                                              | -             | -                                                | -              | -                              | -            |
| 臨時稅<br>Provisional Tax Levies         |                | -                                              | -             | -                                                | -              | -                              | -            |
| 罰鍰<br>Fines                           |                | 135                                            | 575           | 2,645                                            | 11,014         | 3                              | 26           |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02-說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-10 The Management of Opening Collection for Assessed (Verified)  
and of Tax Not Collected (Cont.4)

A. Current Fiscal Year (Cont.1)

Unit : Case ; NT\$1,000

| Balance of Tax Not Collected |               |                        |              |                                      |                |                                                                   |               |
|------------------------------|---------------|------------------------|--------------|--------------------------------------|----------------|-------------------------------------------------------------------|---------------|
| 分期繳納<br>未徵數                  |               | 特殊原因未徵數                |              | 欠稅數                                  |                | 送達未逾滯納期欠稅數                                                        |               |
| Pay by Stages<br>(11)        |               | Special Reason<br>(12) |              | Tax in Arrears<br>(13)=(14)+...+(20) |                | Delivery of Notice not yet Exceeded<br>Delinquency Period<br>(14) |               |
| 件數<br>Cases                  | 金額<br>Amount  | 件數<br>Cases            | 金額<br>Amount | 件數<br>Cases                          | 金額<br>Amount   | 件數<br>Cases                                                       | 金額<br>Amount  |
| -                            | -             | 118                    | 4,506        | 26,642                               | 217,190        | 1,036                                                             | 7,522         |
| -                            | -             | 254                    | 44           | 22,198                               | 179,502        | 1,000                                                             | 6,341         |
| -                            | -             | 250                    | 670          | 22,590                               | 160,773        | 1,341                                                             | 11,291        |
| 74                           | 46,944        | 393                    | 122          | 30,161                               | 180,950        | 2,946                                                             | 14,391        |
| 78                           | 39,831        | 759                    | 137          | 39,225                               | 251,591        | 3,966                                                             | 22,254        |
| 8                            | 30            | 308                    | 212          | 35,545                               | 243,312        | 4,351                                                             | 21,994        |
| 9                            | 26            | 118                    | 45           | 36,927                               | 232,378        | 3,190                                                             | 16,052        |
| 139                          | 19,417        | 284                    | 131          | 34,289                               | 209,517        | 3,374                                                             | 18,016        |
| 176                          | 21,236        | 281                    | 185          | 33,593                               | 209,885        | 2,766                                                             | 13,555        |
| <b>202</b>                   | <b>20,746</b> | <b>200</b>             | <b>281</b>   | <b>28,452</b>                        | <b>177,216</b> | <b>2,197</b>                                                      | <b>10,896</b> |
| 22                           | 9,503         | 7                      | 2            | 402                                  | 5,911          | 37                                                                | 183           |
| -                            | -             | -                      | -            | -                                    | -              | -                                                                 | -             |
| 93                           | 10,808        | 95                     | 18           | 3,936                                | 19,888         | 161                                                               | 665           |
| 86                           | 396           | 83                     | 258          | 16,258                               | 115,126        | 981                                                               | 6,079         |
| -                            | -             | -                      | -            | 1                                    | 13             | -                                                                 | -             |
| -                            | -             | -                      | -            | -                                    | -              | -                                                                 | -             |
| -                            | -             | 1                      | 0            | 675                                  | 1,887          | 80                                                                | 166           |
| -                            | -             | -                      | -            | -                                    | -              | -                                                                 | -             |
| -                            | -             | -                      | -            | -                                    | -              | -                                                                 | -             |
| 1                            | 39            | 14                     | 3            | 7,180                                | 34,390         | 938                                                               | 3,802         |

表 3-10 查(核)定開徵數、未徵數情形(續5)

## 一、本年度(續2完)

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 未 徵 數 餘 額                                |              |                                                 |                |              |
|---------------------------------------|----------------|------------------------------------------|--------------|-------------------------------------------------|----------------|--------------|
|                                       |                | 欠 稅 數                                    |              |                                                 |                |              |
|                                       |                | 待移送執行                                    |              | 移送執行未結                                          |                | 取            |
|                                       |                | Pending for Compulsory Execution<br>(15) |              | Pending Case Under Compulsory Execution<br>(16) |                | 未逾徵          |
|                                       |                | 件數<br>Cases                              | 金額<br>Amount | 件數<br>Cases                                     | 金額<br>Amount   | 件數<br>Cases  |
| 民國102年度                               | FY 2013        | 2,624                                    | 31,644       | 21,218                                          | 166,221        | 1,761        |
| 民國103年度                               | FY 2014        | 1,479                                    | 34,518       | 17,832                                          | 125,384        | 1,886        |
| 民國104年度                               | FY 2015        | 1,299                                    | 17,052       | 18,456                                          | 123,878        | 1,494        |
| 民國105年度                               | FY 2016        | 1,194                                    | 10,280       | 24,619                                          | 149,005        | 1,399        |
| 民國106年度                               | FY 2017        | 1,362                                    | 20,901       | 31,621                                          | 194,961        | 2,274        |
| 民國107年度                               | FY 2018        | 1,187                                    | 20,196       | 28,440                                          | 191,099        | 1,566        |
| 民國108年度                               | FY 2019        | 1,176                                    | 16,942       | 30,637                                          | 188,644        | 1,924        |
| 民國109年度                               | FY 2020        | 709                                      | 12,482       | 27,063                                          | 161,909        | 3,140        |
| 民國110年度                               | FY 2021        | 707                                      | 10,576       | 27,090                                          | 168,812        | 3,030        |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>785</b>                               | <b>8,019</b> | <b>22,135</b>                                   | <b>137,647</b> | <b>3,335</b> |
| 地價稅<br>Land Value Tax                 |                | 293                                      | 5,444        | 62                                              | 274            | 10           |
| 土地增值稅<br>Land Value Increment Tax     |                | -                                        | -            | -                                               | -              | -            |
| 房屋稅<br>House Tax                      |                | 55                                       | 279          | 3,665                                           | 18,800         | 55           |
| 使用牌照稅<br>Vehicle License Tax          |                | 161                                      | 935          | 13,128                                          | 94,013         | 1,988        |
| 契稅<br>Deed Tax                        |                | -                                        | -            | -                                               | -              | 1            |
| 印花稅<br>Stamp Tax                      |                | -                                        | -            | -                                               | -              | -            |
| 娛樂稅<br>Amusement Tax                  |                | 90                                       | 389          | 447                                             | 1,261          | 58           |
| 特別稅<br>Special Tax Levies             |                | -                                        | -            | -                                               | -              | -            |
| 臨時稅<br>Provisional Tax Levies         |                | -                                        | -            | -                                               | -              | -            |
| 罰鍰<br>Fines                           |                | 186                                      | 973          | 4,833                                           | 23,299         | 1,223        |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02-說明：1、105年度以前之取得執行憑證數欄位未統計其細項，故列計於未逾徵收期間欄位。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-10 The Management of Opening Collection for Assessed (Verified)  
and of Tax Not Collected (Cont.5)

A. Current Fiscal Year (Cont.2 End)

Unit : Case : NT\$1,000

| Balance of Tax Not Collected |                                                                              |              |                                              |              |                                               |              |
|------------------------------|------------------------------------------------------------------------------|--------------|----------------------------------------------|--------------|-----------------------------------------------|--------------|
| Tax in Arrears               |                                                                              |              |                                              |              |                                               |              |
| 得執行憑證數 Execution Certificate |                                                                              |              | 移送執行結(銷)案                                    |              | 無法執行欠稅數                                       |              |
| 收期間                          | 已逾徵收期間惟未逾執行期間                                                                |              |                                              |              |                                               |              |
| Collection Period            | Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period (18) |              | Cases Closed Under Compulsory Execution (19) |              | Unable to Carry out Compulsory Execution (20) |              |
| 金額<br>Amount                 | 件數<br>Cases                                                                  | 金額<br>Amount | 件數<br>Cases                                  | 金額<br>Amount | 件數<br>Cases                                   | 金額<br>Amount |
| 11,803                       | -                                                                            | -            | 3                                            | 0            | -                                             | -            |
| 13,259                       | -                                                                            | -            | -                                            | -            | 1                                             | 0            |
| 8,552                        | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 7,267                        | -                                                                            | -            | 3                                            | 7            | -                                             | -            |
| 13,474                       | -                                                                            | -            | 1                                            | 0            | 1                                             | 0            |
| 10,022                       | -                                                                            | -            | 1                                            | 0            | -                                             | -            |
| 10,740                       | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 17,109                       | -                                                                            | -            | 3                                            | 0            | -                                             | -            |
| 16,943                       | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 20,654                       | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 9                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 144                          | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 14,099                       | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 13                           | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 72                           | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 6,317                        | -                                                                            | -            | -                                            | -            | -                                             | -            |

表 3-10 查(核)定開徵數、未徵數情形 (續6)

## 二、以前年度

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 查(核)定開徵數                                                                     |                  | 實徵數                  |                  | 減免註銷數            |               |
|---------------------------------------|----------------|------------------------------------------------------------------------------|------------------|----------------------|------------------|------------------|---------------|
|                                       |                | Opening Collection for Assessed<br>(Verified)<br>(1)=(2)+(3)+(4)+(5)+(6)+(7) |                  | Tax Collected<br>(2) |                  | Cancelled<br>(3) |               |
|                                       |                | 件數<br>Cases                                                                  | 金額<br>Amount     | 件數<br>Cases          | 金額<br>Amount     | 件數<br>Cases      | 金額<br>Amount  |
| 民國102年度                               | FY 2013        | 289,659                                                                      | 2,590,360        | 106,161              | 1,001,812        | 2,761            | 132,595       |
| 民國103年度                               | FY 2014        | 241,249                                                                      | 1,894,344        | 96,380               | 748,865          | 139              | 85,184        |
| 民國104年度                               | FY 2015        | 204,559                                                                      | 1,381,514        | 84,047               | 528,682          | -801             | 35,693        |
| 民國105年度                               | FY 2016        | 189,247                                                                      | 1,143,315        | 78,336               | 440,954          | -89              | 45,926        |
| 民國106年度                               | FY 2017        | 211,621                                                                      | 1,529,221        | 82,362               | 667,163          | -43              | 110,024       |
| 民國107年度                               | FY 2018        | 239,367                                                                      | 1,612,561        | 92,796               | 679,212          | -1,025           | 24,445        |
| 民國108年度                               | FY 2019        | 254,484                                                                      | 2,108,022        | 95,986               | 1,115,097        | -913             | 28,207        |
| 民國109年度                               | FY 2020        | 264,598                                                                      | 2,009,487        | 95,700               | 1,008,379        | -1,475           | 23,488        |
| 民國110年度                               | FY 2021        | 275,498                                                                      | 2,321,366        | 93,453               | 1,240,056        | -1,701           | 47,146        |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>286,310</b>                                                               | <b>2,324,662</b> | <b>93,310</b>        | <b>1,202,872</b> | <b>-408</b>      | <b>38,199</b> |
| 地價稅<br>Land Value Tax                 |                | 62,827                                                                       | 178,752          | 34,523               | 106,062          | 36               | 639           |
| 土地增值稅<br>Land Value Increment Tax     |                | 3,389                                                                        | 792,969          | 3,036                | 732,520          | 299              | 42,854        |
| 房屋稅<br>House Tax                      |                | 18,275                                                                       | 156,543          | 11,469               | 121,112          | 71               | 113           |
| 使用牌照稅<br>Vehicle License Tax          |                | 122,484                                                                      | 642,237          | 27,010               | 116,332          | -962             | -2,153        |
| 契稅<br>Deed Tax                        |                | 1,962                                                                        | 78,977           | 1,743                | 68,797           | 107              | 1,985         |
| 印花稅<br>Stamp Tax                      |                | 6,801                                                                        | 23,525           | 6,829                | 29,015           | -39              | -5,806        |
| 娛樂稅<br>Amusement Tax                  |                | 5,450                                                                        | 12,495           | 797                  | 1,810            | -5               | -22           |
| 特別稅<br>Special Tax Levies             |                | -                                                                            | -                | -                    | -                | -                | -             |
| 臨時稅<br>Provisional Tax Levies         |                | -                                                                            | -                | -                    | -                | -                | -             |
| 罰鍰<br>Fines                           |                | 65,122                                                                       | 439,165          | 7,903                | 27,223           | 85               | 588           |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02

說明：1、印花稅以前年度實徵數未含代售印花稅票稅款。

2、罰鍰以前年度實徵數僅財務罰鍰，未含罰金罰鍰。

3、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-10 The Management of Opening Collection for Assessed (Verified)  
and of Tax Not Collected (Cont.6)

B. Previous Fiscal Years

Unit : Case ; 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                                                              |                  |
|----------------|--------------|------------------------------------------------|--------------|--------------------------|--------------|--------------------------------------------------------------------|------------------|
| Overdue<br>(4) |              | Exceeded Compulsory<br>Execution Period<br>(5) |              | Excess Assessment<br>(6) |              | Balance of Tax<br>Not Collected<br>(7)=(8)+(9)+(10)+(11)+(12)+(13) |                  |
| 件數<br>Cases    | 金額<br>Amount | 件數<br>Cases                                    | 金額<br>Amount | 件數<br>Cases              | 金額<br>Amount | 件數<br>Cases                                                        | 金額<br>Amount     |
| 35,610         | 296,100      | -                                              | -            | 2,645                    | 4,765        | 142,482                                                            | 1,155,088        |
| 30,719         | 231,311      | -                                              | -            | 1,790                    | 5,118        | 112,221                                                            | 823,866          |
| 20,639         | 185,430      | -                                              | -            | 3,368                    | 6,025        | 97,306                                                             | 625,685          |
| 2,179          | 4,506        | -                                              | -            | 2,556                    | 4,351        | 106,265                                                            | 647,577          |
| 1,313          | 10,355       | 8                                              | 2,479        | 2,961                    | 4,610        | 125,020                                                            | 734,590          |
| 415            | 914          | -                                              | -            | 2,982                    | 4,550        | 144,199                                                            | 903,441          |
| 274            | 66           | 1                                              | 10           | 3,307                    | 4,470        | 155,829                                                            | 960,171          |
| 126            | 79           | 1                                              | 2            | 2,968                    | 4,345        | 167,278                                                            | 973,195          |
| 272            | 131          | 30                                             | 490          | 3,355                    | 4,728        | 180,089                                                            | 1,028,815        |
| <b>362</b>     | <b>62</b>    | <b>65</b>                                      | <b>519</b>   | <b>3,206</b>             | <b>4,619</b> | <b>189,775</b>                                                     | <b>1,078,392</b> |
| 39             | 9            | 8                                              | 25           | 2,883                    | 3,959        | 25,338                                                             | 68,059           |
| -              | -            | -                                              | -            | -                        | -            | 54                                                                 | 17,595           |
| 25             | 4            | 17                                             | 147          | 213                      | 97           | 6,480                                                              | 35,070           |
| 44             | 12           | 26                                             | 144          | 110                      | 563          | 96,256                                                             | 527,340          |
| -              | -            | -                                              | -            | -                        | -            | 112                                                                | 8,194            |
| -              | -            | -                                              | -            | -                        | -            | 11                                                                 | 316              |
| 2              | 0            | 1                                              | 2            | -                        | -            | 4,655                                                              | 10,703           |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -                |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -                |
| 252            | 38           | 13                                             | 201          | -                        | -            | 56,869                                                             | 411,115          |

表 3-10 查(核)定開徵數、未徵數情形(續7)

## 二、以前年度(續1)

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 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<br>(8) |               | Have Not Exceeded the Deadline of Payment<br>(9) |              | Aministrative Remedies<br>(10) |              |
|                                       |                | 件數<br>Cases                                    | 金額<br>Amount  | 件數<br>Cases                                      | 金額<br>Amount | 件數<br>Cases                    | 金額<br>Amount |
| 民國102年度                               | FY 2013        | 12,610                                         | 20,695        | 600                                              | 4,007        | 27                             | 4,883        |
| 民國103年度                               | FY 2014        | 12,050                                         | 20,894        | 437                                              | 2,604        | 11                             | 4,714        |
| 民國104年度                               | FY 2015        | 11,694                                         | 19,507        | 648                                              | 2,371        | 6                              | 108          |
| 民國105年度                               | FY 2016        | 11,531                                         | 18,666        | 743                                              | 2,153        | 2                              | 1            |
| 民國106年度                               | FY 2017        | 11,702                                         | 24,472        | 402                                              | 1,169        | 7                              | 12,880       |
| 民國107年度                               | FY 2018        | 12,211                                         | 74,361        | 387                                              | 13,603       | 4                              | 12,709       |
| 民國108年度                               | FY 2019        | 12,094                                         | 85,483        | 356                                              | 2,569        | 1                              | 0            |
| 民國109年度                               | FY 2020        | 11,976                                         | 24,027        | 463                                              | 2,561        | 9                              | 12,948       |
| 民國110年度                               | FY 2021        | 11,402                                         | 19,255        | 487                                              | 2,675        | 2                              | 11           |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>11,319</b>                                  | <b>23,609</b> | <b>670</b>                                       | <b>2,506</b> | <b>2</b>                       | <b>116</b>   |
| 地價稅<br>Land Value Tax                 |                | 10,940                                         | 13,050        | 444                                              | 800          | -                              | -            |
| 土地增值稅<br>Land Value Increment Tax     |                | 36                                             | 8,775         | 12                                               | 447          | 1                              | 116          |
| 房屋稅<br>House Tax                      |                | 267                                            | 1,345         | 107                                              | 564          | -                              | -            |
| 使用牌照稅<br>Vehicle License Tax          |                | 70                                             | 414           | 101                                              | 665          | 1                              | 0            |
| 契稅<br>Deed Tax                        |                | -                                              | -             | -                                                | -            | -                              | -            |
| 印花稅<br>Stamp Tax                      |                | 1                                              | 11            | -                                                | -            | -                              | -            |
| 娛樂稅<br>Amusement Tax                  |                | 1                                              | 0             | -                                                | -            | -                              | -            |
| 特別稅<br>Special Tax Levies             |                | -                                              | -             | -                                                | -            | -                              | -            |
| 臨時稅<br>Provisional Tax Levies         |                | -                                              | -             | -                                                | -            | -                              | -            |
| 罰鍰<br>Fines                           |                | 4                                              | 14            | 6                                                | 30           | -                              | -            |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02-說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-10 The Management of Opening Collection for Assessed (Verified)  
and of Tax Not Collected (Cont.7)

## B. Previous Fiscal Years (Cont.1)

Unit : Case ; NT\$1,000

| Balance of Tax Not Collected |              |                        |              |                                      |                  |                                                                   |              |
|------------------------------|--------------|------------------------|--------------|--------------------------------------|------------------|-------------------------------------------------------------------|--------------|
| 分期繳納<br>未徵數                  |              | 特殊原因未徵數                |              | 欠稅數                                  |                  | 送達未逾滯納期欠稅數                                                        |              |
| Pay by Stages<br>(11)        |              | Special Reason<br>(12) |              | Tax in Arrears<br>(13)=(14)+...+(20) |                  | Delivery of Notice not yet Exceeded<br>Delinquency Period<br>(14) |              |
| 件數<br>Cases                  | 金額<br>Amount | 件數<br>Cases            | 金額<br>Amount | 件數<br>Cases                          | 金額<br>Amount     | 件數<br>Cases                                                       | 金額<br>Amount |
| -                            | -            | 10,490                 | 2,489        | 118,755                              | 1,123,014        | 108                                                               | 4,525        |
| -                            | -            | 9,897                  | 6,291        | 89,826                               | 789,363          | 66                                                                | 257          |
| -                            | -            | 8,313                  | 4,000        | 76,645                               | 599,698          | 80                                                                | 369          |
| -                            | -            | 7,503                  | 4,622        | 86,486                               | 622,134          | 223                                                               | 543          |
| 1                            | 4            | 6,935                  | 4,506        | 105,973                              | 691,558          | 238                                                               | 712          |
| 1                            | 47           | 7,318                  | 3,683        | 124,278                              | 799,037          | 89                                                                | 354          |
| -                            | -            | 6,399                  | 3,073        | 136,979                              | 869,046          | 91                                                                | 188          |
| -                            | -            | 5,263                  | 3,926        | 149,567                              | 929,733          | 219                                                               | 388          |
| 22                           | 2,268        | 5,503                  | 4,599        | 162,673                              | 1,000,007        | 57                                                                | 207          |
| <b>27</b>                    | <b>1,047</b> | <b>4,125</b>           | <b>4,432</b> | <b>173,632</b>                       | <b>1,046,682</b> | <b>88</b>                                                         | <b>130</b>   |
| -                            | -            | 2,885                  | 2,276        | 11,069                               | 51,934           | 58                                                                | 57           |
| -                            | -            | -                      | -            | 5                                    | 8,257            | -                                                                 | -            |
| 22                           | 1,020        | 415                    | 86           | 5,669                                | 32,055           | 16                                                                | 40           |
| 5                            | 27           | 556                    | 2,014        | 95,523                               | 524,219          | 12                                                                | 32           |
| -                            | -            | -                      | -            | 112                                  | 8,194            | -                                                                 | -            |
| -                            | -            | -                      | -            | 10                                   | 305              | -                                                                 | -            |
| -                            | -            | 35                     | 10           | 4,619                                | 10,693           | 1                                                                 | 0            |
| -                            | -            | -                      | -            | -                                    | -                | -                                                                 | -            |
| -                            | -            | -                      | -            | -                                    | -                | -                                                                 | -            |
| -                            | -            | 234                    | 46           | 56,625                               | 411,025          | 1                                                                 | 1            |

表 3-10 查(核)定開徵數、未徵數情形(續8完)

## 二、以前年度(續2完)

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 未 徵 數 餘 額                                |              |                                                 |                |               |
|---------------------------------------|----------------|------------------------------------------|--------------|-------------------------------------------------|----------------|---------------|
|                                       |                | 欠                                        |              | 稅 數                                             |                |               |
|                                       |                | 待移送執行                                    |              | 移送執行未結                                          |                | 取             |
|                                       |                | Pending for Compulsory Execution<br>(15) |              | Pending Case Under Compulsory Execution<br>(16) |                | 未逾徵           |
|                                       |                | 件數<br>Cases                              | 金額<br>Amount | 件數<br>Cases                                     | 金額<br>Amount   | 件數<br>Cases   |
| 民國102年度                               | FY 2013        | 557                                      | 2,790        | 18,033                                          | 346,464        | 99,742        |
| 民國103年度                               | FY 2014        | 246                                      | 1,521        | 13,070                                          | 208,239        | 76,371        |
| 民國104年度                               | FY 2015        | 105                                      | 706          | 12,254                                          | 138,577        | 64,129        |
| 民國105年度                               | FY 2016        | 180                                      | 946          | 17,513                                          | 136,678        | 68,486        |
| 民國106年度                               | FY 2017        | 105                                      | 215          | 27,321                                          | 174,806        | 52,749        |
| 民國107年度                               | FY 2018        | 91                                       | 351          | 29,872                                          | 201,956        | 62,439        |
| 民國108年度                               | FY 2019        | 133                                      | 850          | 29,772                                          | 202,187        | 70,342        |
| 民國109年度                               | FY 2020        | 71                                       | 314          | 21,756                                          | 152,944        | 86,116        |
| 民國110年度                               | FY 2021        | 51                                       | 393          | 19,454                                          | 142,108        | 72,376        |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>51</b>                                | <b>106</b>   | <b>18,176</b>                                   | <b>123,383</b> | <b>68,199</b> |
| 地價稅<br>Land Value Tax                 |                | 36                                       | 54           | 3,773                                           | 30,806         | 3,513         |
| 土地增值稅<br>Land Value Increment Tax     |                | -                                        | -            | -                                               | -              | -             |
| 房屋稅<br>House Tax                      |                | 10                                       | 33           | 1,908                                           | 14,931         | 1,521         |
| 使用牌照稅<br>Vehicle License Tax          |                | 2                                        | 11           | 7,186                                           | 46,735         | 36,613        |
| 契稅<br>Deed Tax                        |                | -                                        | -            | -                                               | -              | 3             |
| 印花稅<br>Stamp Tax                      |                | -                                        | -            | 2                                               | 2              | 2             |
| 娛樂稅<br>Amusement Tax                  |                | -                                        | -            | 492                                             | 2,033          | 1,120         |
| 特別稅<br>Special Tax Levies             |                | -                                        | -            | -                                               | -              | -             |
| 臨時稅<br>Provisional Tax Levies         |                | -                                        | -            | -                                               | -              | -             |
| 罰鍰<br>Fines                           |                | 3                                        | 9            | 4,815                                           | 28,877         | 25,427        |

資料來源：根據本局稅務管理科報表20903-90-01-2及20903-90-02-2編製，104年度以前表號為2613-90-01-2及2613-90-02-說明：1、105年度以前之取得執行憑證數欄位未統計其細項，故列計於未逾徵收期間欄位。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-10 The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.8 End)

## B. Previous Fiscal Years (Cont.2 End)

Unit : Case : NT\$1,000

| Balance of Tax Not Collected |                                                                              |              |                                              |              |                                               |              |
|------------------------------|------------------------------------------------------------------------------|--------------|----------------------------------------------|--------------|-----------------------------------------------|--------------|
| Tax in Arrears               |                                                                              |              |                                              |              |                                               |              |
| 得執行憑證數 Execution Certificate |                                                                              |              | 移送執行結(銷)案                                    |              | 無法執行欠稅數                                       |              |
| 收期間                          | 已逾徵收期間惟未逾執行期間                                                                |              |                                              |              |                                               |              |
| Collection Period            | Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period (18) |              | Cases Closed Under Compulsory Execution (19) |              | Unable to Carry out Compulsory Execution (20) |              |
| 金額<br>Amount                 | 件數<br>Cases                                                                  | 金額<br>Amount | 件數<br>Cases                                  | 金額<br>Amount | 件數<br>Cases                                   | 金額<br>Amount |
| 769,173                      | -                                                                            | -            | 82                                           | 53           | 233                                           | 9            |
| 579,330                      | -                                                                            | -            | 21                                           | 12           | 52                                            | 4            |
| 460,019                      | -                                                                            | -            | 24                                           | 22           | 53                                            | 4            |
| 483,924                      | -                                                                            | -            | 37                                           | 38           | 47                                            | 4            |
| 366,817                      | 25,484                                                                       | 148,984      | 29                                           | 19           | 47                                            | 5            |
| 413,803                      | 31,716                                                                       | 182,535      | 17                                           | 32           | 54                                            | 6            |
| 456,053                      | 36,581                                                                       | 209,741      | 10                                           | 22           | 50                                            | 5            |
| 542,113                      | 41,328                                                                       | 233,959      | 42                                           | 12           | 35                                            | 4            |
| 379,195                      | 70,661                                                                       | 478,094      | 10                                           | 4            | 64                                            | 7            |
| 357,946                      | 86,956                                                                       | 565,108      | 102                                          | 1            | 60                                            | 6            |
| 5,817                        | 3,647                                                                        | 15,195       | 6                                            | 1            | 36                                            | 4            |
| -                            | 5                                                                            | 8,257        | -                                            | -            | -                                             | -            |
| 4,557                        | 2,212                                                                        | 12,494       | 1                                            | 0            | 1                                             | 0            |
| 209,568                      | 51,599                                                                       | 267,872      | 94                                           | 0            | 17                                            | 1            |
| 19                           | 109                                                                          | 8,175        | -                                            | -            | -                                             | -            |
| 145                          | 6                                                                            | 157          | -                                            | -            | -                                             | -            |
| 2,553                        | 3,006                                                                        | 6,108        | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 135,287                      | 26,372                                                                       | 246,850      | 1                                            | 0            | 6                                             | 1            |

表 3-11 違章漏稅案件處理及財務罰鍰執行情形

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |                | 受理情形<br>Cases Accepted |                                                        |                                                         | 本期審理情形<br>Interrogated in This Term                     |                                          |                                             |                                          |                  |                     |
|---------------------------------------|----------------|------------------------|--------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|------------------------------------------|---------------------------------------------|------------------------------------------|------------------|---------------------|
|                                       |                | 合計<br>Total<br>(1)     | 上期未<br>結件數<br>No. of<br>Pending of<br>Last Term<br>(2) | 本期受<br>理件數<br>No. of<br>Accepted in<br>This Term<br>(3) | 依法免<br>議件數<br>No. of Not<br>Indictable<br>by Law<br>(4) | 依法免<br>罰件數<br>No. of Fine<br>Free<br>(5) | 依法併<br>案件數<br>No. of<br>Consolidated<br>(6) | 依法註<br>銷件數<br>No. of<br>Cancelled<br>(7) | 處罰<br>Fined      |                     |
|                                       |                |                        |                                                        |                                                         |                                                         |                                          |                                             |                                          | 件數<br>No.<br>(8) | 金額<br>Amount<br>(9) |
|                                       |                |                        |                                                        |                                                         |                                                         |                                          |                                             |                                          |                  |                     |
| 民國102年度                               | FY 2013        | 11,176                 | -                                                      | 11,176                                                  | 328                                                     | 260                                      | -                                           | -                                        | 10,567           | 107,618             |
| 民國103年度                               | FY 2014        | 5,956                  | 21                                                     | 5,935                                                   | 168                                                     | 163                                      | -                                           | -                                        | 5,443            | 66,173              |
| 民國104年度                               | FY 2015        | 11,441                 | 182                                                    | 11,259                                                  | 882                                                     | 2,091                                    | -                                           | -                                        | 8,468            | 51,548              |
| 民國105年度                               | FY 2016        | 30,625                 | -                                                      | 30,625                                                  | 1,995                                                   | 7,157                                    | -                                           | -                                        | 21,473           | 88,476              |
| 民國106年度                               | FY 2017        | 33,206                 | -                                                      | 33,206                                                  | 872                                                     | 8,395                                    | -                                           | -                                        | 23,939           | 125,193             |
| 民國107年度                               | FY 2018        | 19,722                 | -                                                      | 19,722                                                  | 3,066                                                   | 3,225                                    | -                                           | -                                        | 13,431           | 62,721              |
| 民國108年度                               | FY 2019        | 28,084                 | 76                                                     | 28,008                                                  | 5,684                                                   | 1,663                                    | 1,359                                       | 1                                        | 19,377           | 84,190              |
| 民國109年度                               | FY 2020        | 23,388                 | -                                                      | 23,388                                                  | 3,250                                                   | 1,726                                    | 1,220                                       | 1                                        | 17,191           | 75,382              |
| 民國110年度                               | FY 2021        | 23,352                 | -                                                      | 23,352                                                  | 3,245                                                   | 2,011                                    | 1,694                                       | -                                        | 16,401           | 72,954              |
| <b>民國111年度</b>                        | <b>FY 2022</b> | <b>27,965</b>          | <b>1</b>                                               | <b>27,964</b>                                           | <b>6,130</b>                                            | <b>2,108</b>                             | <b>1,903</b>                                | <b>-</b>                                 | <b>17,824</b>    | <b>84,121</b>       |
| 地價稅<br>Land Value Tax                 |                | 2                      | -                                                      | 2                                                       | -                                                       | -                                        | -                                           | -                                        | 2                | 1,766               |
| 土地增值稅<br>Land Value Increment Tax     |                | 2                      | -                                                      | 2                                                       | 1                                                       | -                                        | -                                           | -                                        | 1                | 8,446               |
| 房屋稅<br>House Tax                      |                | 2                      | -                                                      | 2                                                       | -                                                       | -                                        | -                                           | -                                        | 2                | 77                  |
| 使用牌照稅<br>Vehicle License Tax          |                | 27,953                 | 1                                                      | 27,952                                                  | 6,129                                                   | 2,104                                    | 1,903                                       | -                                        | 17,817           | 73,749              |
| 契稅<br>Deed Tax                        |                | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |
| 印花稅<br>Stamp Tax                      |                | 6                      | -                                                      | 6                                                       | -                                                       | 4                                        | -                                           | -                                        | 2                | 84                  |
| 娛樂稅<br>Amusement Tax                  |                | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |
| 特別稅<br>Special Tax Levies             |                | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |
| 臨時稅<br>Provisional Tax Levies         |                | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |

資料來源：根據本局法務科報表20903-90-03-2編製，104年度以前表號為2613-90-03-2。

說明：1、本表各欄數字之關係如下：(1)=(2)+(3)=(4)+(5)+(6)+(7)+(8)+(10)，(2)=上期(10)，(11)=(13)+(15)，(12)=(14)+(12)。

2、108年度起轉換資料產出平台，或未能符合本表公式。

3、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-11 The Management of Tax Evasion Law and Execution Status of Fine

Unit : Case ; NT\$1,000

|                                    | 本期繳納及移送強制執行情形<br>Fine Paid and Transferred to Administrative Enforcement Agency in This Term |                      |                              |                      |                                    |                      | 更正註銷案件            |                      |
|------------------------------------|----------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------|------------------------------------|----------------------|-------------------|----------------------|
| 未結件數<br><br>No. of Pending<br>(10) | 合計<br><br>Total                                                                              |                      | 自行繳納<br><br>Paid Voluntarily |                      | 移送執行<br><br>Transferred to Execute |                      |                   |                      |
|                                    | 件數<br>No.<br>(11)                                                                            | 金額<br>Amount<br>(12) | 件數<br>No.<br>(13)            | 金額<br>Amount<br>(14) | 件數<br>No.<br>(15)                  | 金額<br>Amount<br>(16) | 件數<br>No.<br>(17) | 金額<br>Amount<br>(18) |
| 21                                 | 23,342                                                                                       | 215,210              | 9,363                        | 36,036               | 13,979                             | 179,174              | 1,280             | 138,736              |
| 182                                | 15,444                                                                                       | 155,668              | 5,886                        | 37,145               | 9,558                              | 118,523              | 141               | 268,258              |
| -                                  | 12,955                                                                                       | 95,957               | 5,748                        | 32,833               | 7,207                              | 63,124               | 517               | 24,136               |
| -                                  | 24,734                                                                                       | 118,085              | 10,953                       | 36,098               | 13,781                             | 81,987               | 1,226             | 6,143                |
| -                                  | 28,560                                                                                       | 145,196              | 10,201                       | 37,103               | 18,359                             | 108,093              | 903               | 14,666               |
| -                                  | 21,062                                                                                       | 105,936              | 7,394                        | 22,588               | 13,668                             | 83,348               | 2,392             | 16,707               |
| -                                  | 23,292                                                                                       | 110,272              | 5,122                        | 21,324               | 18,170                             | 88,949               | 680               | 3,290                |
| -                                  | 22,970                                                                                       | 110,569              | 5,128                        | 19,745               | 17,842                             | 90,824               | 586               | 3,563                |
| 1                                  | 21,894                                                                                       | 105,320              | 4,732                        | 17,523               | 17,162                             | 87,797               | 4,440             | 19,361               |
| -                                  | 21,471                                                                                       | 115,559              | 6,004                        | 32,145               | 15,467                             | 83,414               | 6,465             | 28,373               |
| -                                  | 2                                                                                            | 1,766                | 2                            | 1,766                | -                                  | -                    | -                 | -                    |
| -                                  | 1                                                                                            | 8,446                | 1                            | 8,446                | -                                  | -                    | -                 | -                    |
| -                                  | 3                                                                                            | 74                   | 2                            | 51                   | 1                                  | 23                   | -                 | -                    |
| -                                  | 21,460                                                                                       | 105,105              | 5,997                        | 21,767               | 15,463                             | 83,338               | 6,465             | 28,373               |
| -                                  | 1                                                                                            | 114                  | 1                            | 114                  | -                                  | -                    | -                 | -                    |
| -                                  | 1                                                                                            | 1                    | 1                            | 1                    | -                                  | -                    | -                 | -                    |
| -                                  | 3                                                                                            | 53                   | -                            | 0                    | 3                                  | 53                   | -                 | -                    |
| -                                  | -                                                                                            | -                    | -                            | -                    | -                                  | -                    | -                 | -                    |
| -                                  | -                                                                                            | -                    | -                            | -                    | -                                  | -                    | -                 | -                    |

表 3-11 違章漏稅案件處理及財務罰鍰執行情形 (續1完)

單位：件；新臺幣千元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |         | 本期執行情形<br>Executed in This Term |                      |                   |                      |                           |                      |                   |
|---------------------------------------|---------|---------------------------------|----------------------|-------------------|----------------------|---------------------------|----------------------|-------------------|
|                                       |         | 合計                              |                      | 移送繳納              |                      | 發給執行憑證                    |                      | 撤                 |
|                                       |         | Total                           |                      | Fined Paid        |                      | Giving Execution Evidence |                      | Withd             |
|                                       |         | 件數<br>No.<br>(19)               | 金額<br>Amount<br>(20) | 件數<br>No.<br>(21) | 金額<br>Amount<br>(22) | 件數<br>No.<br>(23)         | 金額<br>Amount<br>(24) | 件數<br>No.<br>(25) |
| 民國102年度                               | FY 2013 | 19,229                          | 282,512              | 6,000             | 69,960               | 13,196                    | 211,867              | 33                |
| 民國103年度                               | FY 2014 | 13,953                          | 184,617              | 4,991             | 57,669               | 8,950                     | 126,844              | 12                |
| 民國104年度                               | FY 2015 | 8,637                           | 106,185              | 2,569             | 28,392               | 6,050                     | 77,553               | 18                |
| 民國105年度                               | FY 2016 | 8,119                           | 68,228               | 3,411             | 21,262               | 4,684                     | 46,842               | 24                |
| 民國106年度                               | FY 2017 | 12,794                          | 82,102               | 5,553             | 25,024               | 7,189                     | 56,754               | 52                |
| 民國107年度                               | FY 2018 | 15,496                          | 97,251               | 6,053             | 28,683               | 9,362                     | 68,006               | 81                |
| 民國108年度                               | FY 2019 | 14,936                          | 85,242               | 6,354             | 26,637               | 8,554                     | 58,463               | 20                |
| 民國109年度                               | FY 2020 | 20,367                          | 107,769              | 7,088             | 28,625               | 13,238                    | 78,996               | 27                |
| 民國110年度                               | FY 2021 | 17,481                          | 90,231               | 6,071             | 24,569               | 11,385                    | 65,244               | 16                |
| 民國111年度                               | FY 2022 | 17,294                          | 89,534               | 5,899             | 25,411               | 11,366                    | 63,784               | 22                |
| 地價稅<br>Land Value Tax                 |         | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 土地增值稅<br>Land Value Increment Tax     |         | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 房屋稅<br>House Tax                      |         | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 使用牌照稅<br>Vehicle License Tax          |         | 17,290                          | 89,469               | 5,897             | 25,389               | 11,364                    | 63,740               | 22                |
| 契稅<br>Deed Tax                        |         | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 印花稅<br>Stamp Tax                      |         | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 娛樂稅<br>Amusement Tax                  |         | 4                               | 65                   | 2                 | 22                   | 2                         | 44                   | -                 |
| 特別稅<br>Special Tax Levies             |         | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 臨時稅<br>Provisional Tax Levies         |         | -                               | -                    | -                 | -                    | -                         | -                    | -                 |

資料來源：根據本局法務科報表20903-90-03-2編製，104年度以前表號為2613-90-03-2。

說明：1、本表101年度至107年度各欄數字之關係如下：(19)=(21)+(23)+(25)，(20)=(22)+(24)+(26)，(33)=上期(33)+(15)  
2、本表108年度以後各欄數字之關係如下：(19)=(21)+(23)+(25)+(27)+(29)，(20)=(22)+(24)+(26)+(28)+(30)，(33)  
3、108年度起，原「移送退案或撤回」資料修訂為「撤案」及「退案」，107年度以前資料均列計於「撤案」欄  
4、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-11 The Management of Tax Evasion Law and Execution Status of Fine  
(Cont.1 End)

|                      |                   |                      |                   |                      | 更正調整案件            |                      | 截至本期移送<br>執行未結案件       |                      |
|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|------------------------|----------------------|
|                      |                   |                      |                   |                      | Adjustment        |                      | Unexecuted, Up to Date |                      |
| 案<br>drawn           | 退案<br>Rejected    |                      | 結案<br>Closed      |                      |                   |                      |                        |                      |
| 金額<br>Amount<br>(26) | 件數<br>No.<br>(27) | 金額<br>Amount<br>(28) | 件數<br>No.<br>(29) | 金額<br>Amount<br>(30) | 件數<br>No.<br>(31) | 金額<br>Amount<br>(32) | 件數<br>No.<br>(33)      | 金額<br>Amount<br>(34) |
| 685                  | -                 | -                    | -                 | -                    | -                 | -                    | 6,029                  | 298,249              |
| 104                  | -                 | -                    | -                 | -                    | -                 | -                    | 1,634                  | 232,155              |
| 240                  | -                 | -                    | -                 | -                    | -                 | -                    | 204                    | 189,094              |
| 124                  | -                 | -                    | -                 | -                    | -                 | -                    | 5,866                  | 202,853              |
| 324                  | -                 | -                    | -                 | -                    | -                 | -                    | 11,431                 | 228,844              |
| 562                  | -                 | -                    | -                 | -                    | -                 | -                    | 9,603                  | 214,941              |
| 126                  | 5                 | 16                   | 3                 | 0                    | -175              | -700                 | 18,656                 | 110,572              |
| 134                  | 5                 | 13                   | 9                 | 1                    | 38                | 86                   | 16,169                 | 93,714               |
| 375                  | 7                 | 43                   | 2                 | 0                    | -22               | -90                  | 15,828                 | 91,190               |
| <b>321</b>           | <b>3</b>          | <b>17</b>            | <b>4</b>          | <b>1</b>             | <b>-128</b>       | <b>-589</b>          | <b>13,873</b>          | <b>84,480</b>        |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | 1                      | 23                   |
| 321                  | 3                 | 17                   | 4                 | 1                    | -129              | -602                 | 13,869                 | 83,715               |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | 2                      | 727                  |
| -                    | -                 | -                    | -                 | -                    | 1                 | 12                   | 1                      | 15                   |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |

-(19) , (34)=上期(34)+(16)-(20)。

=上期(33)+(15)+(31)-(19) , (34)=上期(34)+(16)+(32)-(20)。  
位。

表 3-12 各項稅捐稽徵成本統計

單位：新臺幣元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax | 實徵淨額<br>(千元)<br>Net Actual Collection<br>(NT\$1,000)<br>(1) | 成本總計<br>Grand Total Cost<br>(2)=(3)+(4) | 合計<br>Total<br>(3) | 直接成本 Direct Cost          |                                                                            |
|---------------------------------------|-------------------------------------------------------------|-----------------------------------------|--------------------|---------------------------|----------------------------------------------------------------------------|
|                                       |                                                             |                                         |                    | 人事費<br>Personnel Expenses | 業務費(『稅捐稽徵業務』業務計畫)<br>Affair Expenses<br>(Sales Plan for Taxation Business) |
| 民國102年度 FY 2013                       | 39,263,032                                                  | 802,956,359                             | 659,290,039        | 441,796,273               | 213,945,232                                                                |
| 民國103年度 FY 2014                       | 39,783,818                                                  | 836,517,771                             | 665,117,459        | 445,121,293               | 216,460,621                                                                |
| 民國104年度 FY 2015                       | 41,695,082                                                  | 843,951,203                             | 665,516,866        | 429,661,546               | 231,722,210                                                                |
| 民國105年度 FY 2016                       | 39,852,162                                                  | 843,429,292                             | 670,707,204        | 432,160,069               | 234,335,123                                                                |
| 民國106年度 FY 2017                       | 43,009,147                                                  | 839,393,541                             | 668,805,289        | 428,606,321               | 236,823,584                                                                |
| 民國107年度 FY 2018                       | 43,609,362                                                  | 812,001,127                             | 629,317,421        | 451,337,286               | 175,754,216                                                                |
| 民國108年度 FY 2019                       | 47,714,282                                                  | 823,283,116                             | 631,965,064        | 456,264,929               | 172,787,670                                                                |
| 民國109年度 FY 2020                       | 47,798,183                                                  | 830,499,658                             | 638,387,766        | 463,458,128               | 172,790,701                                                                |
| 民國110年度 FY 2021                       | 46,580,058                                                  | 838,277,304                             | 650,795,727        | 472,136,356               | 177,163,672                                                                |
| <b>民國111年度 FY 2022</b>                | <b>43,894,705</b>                                           | <b>870,384,200</b>                      | <b>676,825,154</b> | <b>491,470,151</b>        | <b>183,190,197</b>                                                         |
| 地價稅<br>Land Value Tax                 | 6,498,521                                                   | 205,130,185                             | 159,416,163        | 116,073,508               | 43,265,148                                                                 |
| 土地增值稅<br>Land Value Increment Tax     | 13,483,640                                                  | 175,126,785                             | 136,099,132        | 99,095,998                | 36,936,964                                                                 |
| 房屋稅<br>House Tax                      | 10,064,900                                                  | 216,922,965                             | 168,580,878        | 122,746,486               | 45,752,429                                                                 |
| 使用牌照稅<br>Vehicle License Tax          | 9,514,652                                                   | 131,859,854                             | 102,474,396        | 74,613,279                | 27,811,295                                                                 |
| 契稅<br>Deed Tax                        | 2,470,716                                                   | 75,703,761                              | 58,832,897         | 42,837,192                | 15,967,101                                                                 |
| 印花稅<br>Stamp Tax                      | 1,671,890                                                   | 31,634,599                              | 24,584,711         | 17,900,529                | 6,672,229                                                                  |
| 娛樂稅<br>Amusement Tax                  | 190,386                                                     | 34,006,051                              | 26,836,977         | 18,203,159                | 6,785,031                                                                  |
| 特別稅<br>Special Tax Levies             | -                                                           | -                                       | -                  | -                         | -                                                                          |
| 臨時稅<br>Provisional Tax Levies         | -                                                           | -                                       | -                  | -                         | -                                                                          |

資料來源：根據本局會計室報表20903-90-05-2編製，104年度以前表號為2613-90-05-2。

說明：房屋稅、契稅、娛樂稅實徵淨額含附徵之教育捐金額。

Table 3-12 Cost of Tax Levying

| Unit : N.T.\$                                         |                        |                               |                                                                                         |                                                     |                  |                                                |
|-------------------------------------------------------|------------------------|-------------------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------|------------------|------------------------------------------------|
| 獎補助<br>及損失<br><br>Incentives, Subsidies<br>and Losses | 合計<br><br>Total<br>(4) | 間接成本 Indirect Cost            |                                                                                         |                                                     |                  | 每千元成本<br><br>Cost Per NT\$1,000<br>(5)=(2)/(1) |
|                                                       |                        | 人事費<br><br>Personnel Expenses | 業務費(『一般<br>行政』業務計<br>畫)<br>Affair Expenses (General<br>Administrative Business<br>Plan) | 設備<br>及投資費<br><br>Equipment and<br>Investment Costs | 其他<br><br>Others |                                                |
| 3,548,534                                             | 143,666,320            | 74,750,779                    | 53,228,359                                                                              | 15,687,182                                          | -                | 20.45                                          |
| 3,535,545                                             | 171,400,312            | 76,580,007                    | 60,860,359                                                                              | 33,959,946                                          | -                | 21.03                                          |
| 4,133,110                                             | 178,434,337            | 108,142,148                   | 60,861,013                                                                              | 9,431,176                                           | -                | 20.24                                          |
| 4,212,012                                             | 172,722,088            | 109,406,355                   | 58,082,587                                                                              | 5,233,146                                           | -                | 21.16                                          |
| 3,375,384                                             | 170,588,252            | 110,459,484                   | 57,215,043                                                                              | 2,913,725                                           | -                | 19.52                                          |
| 2,225,919                                             | 182,683,706            | 112,203,116                   | 56,815,035                                                                              | 13,665,555                                          | -                | 18.62                                          |
| 2,912,465                                             | 191,318,052            | 115,477,626                   | 57,771,668                                                                              | 18,068,758                                          | -                | 17.25                                          |
| 2,138,937                                             | 192,111,892            | 114,681,973                   | 58,099,767                                                                              | 19,330,152                                          | -                | 17.38                                          |
| 1,495,699                                             | 187,481,577            | 115,255,882                   | 56,405,202                                                                              | 15,820,493                                          | -                | 18.00                                          |
| <b>2,164,806</b>                                      | <b>193,559,046</b>     | <b>117,468,843</b>            | <b>57,931,367</b>                                                                       | <b>18,158,836</b>                                   | -                | <b>19.83</b>                                   |
| 77,507                                                | 45,714,022             | 27,743,334                    | 13,682,005                                                                              | 4,288,683                                           | -                | 31.57                                          |
| 66,170                                                | 39,027,653             | 23,685,451                    | 11,680,804                                                                              | 3,661,398                                           | -                | 12.99                                          |
| 81,963                                                | 48,342,087             | 29,338,277                    | 14,468,573                                                                              | 4,535,237                                           | -                | 21.55                                          |
| 49,822                                                | 29,385,458             | 17,833,709                    | 8,794,938                                                                               | 2,756,811                                           | -                | 13.86                                          |
| 28,604                                                | 16,870,864             | 10,238,741                    | 5,049,375                                                                               | 1,582,748                                           | -                | 30.64                                          |
| 11,953                                                | 7,049,888              | 4,278,499                     | 2,110,000                                                                               | 661,389                                             | -                | 18.92                                          |
| 1,848,787                                             | 7,169,074              | 4,350,832                     | 2,145,672                                                                               | 672,570                                             | -                | 178.62                                         |
| -                                                     | -                      | -                             | -                                                                                       | -                                                   | -                | --                                             |
| -                                                     | -                      | -                             | -                                                                                       | -                                                   | -                | --                                             |

表 3-13 全功能服務櫃臺受理情形

單位：件

| 會計年度別<br>Fiscal Year |         | 合計<br>Total | 總局<br>Head Office | 文心分局<br>Wenxin Branch | 豐原分局<br>Fengyuan Branch |
|----------------------|---------|-------------|-------------------|-----------------------|-------------------------|
| 民國102年度              | FY 2013 | 224,613     | -                 | 59,796                | 40,946                  |
| 民國103年度              | FY 2014 | 209,913     | -                 | 51,438                | 37,521                  |
| 民國104年度              | FY 2015 | 227,528     | -                 | 53,967                | 34,970                  |
| 民國105年度              | FY 2016 | 270,482     | -                 | 71,670                | 38,560                  |
| 民國106年度              | FY 2017 | 302,655     | -                 | 79,547                | 38,669                  |
| 民國107年度              | FY 2018 | 323,237     | -                 | 82,352                | 38,021                  |
| 民國108年度              | FY 2019 | 360,475     | -                 | 108,070               | 30,511                  |
| 民國109年度              | FY 2020 | 385,151     | 169               | 108,158               | 41,015                  |
| 民國110年度              | FY 2021 | 395,040     | 260               | 114,899               | 38,915                  |
| 民國111年度              | FY 2022 | 368,507     | 169               | 122,599               | 33,871                  |

資料來源：根據本局企劃服務科報表20903-90-11-2編製。

Table 3-13 Statistic of Service Counter

| Unit : Case          |                      |                        |                         |                      |                        |
|----------------------|----------------------|------------------------|-------------------------|----------------------|------------------------|
| 大屯分局<br>Datun Branch | 沙鹿分局<br>Shalu Branch | 民權分局<br>Minquan Branch | 東山分局<br>Dongshan Branch | 大智分局<br>Dazhi Branch | 東勢分局<br>Dongshi Branch |
| 52,231               | 25,079               | 13,060                 | 18,200                  | 11,274               | 4,027                  |
| 46,921               | 24,799               | 10,261                 | 23,813                  | 11,251               | 3,909                  |
| 55,007               | 23,076               | 8,958                  | 35,471                  | 11,992               | 4,087                  |
| 49,956               | 42,404               | 10,250                 | 36,747                  | 15,496               | 5,399                  |
| 46,454               | 39,018               | 21,949                 | 44,860                  | 26,080               | 6,078                  |
| 44,544               | 27,981               | 21,082                 | 79,386                  | 23,327               | 6,544                  |
| 50,314               | 33,812               | 31,120                 | 80,149                  | 20,024               | 6,475                  |
| 50,776               | 29,606               | 27,384                 | 98,862                  | 22,775               | 6,406                  |
| 54,786               | 27,999               | 29,364                 | 103,042                 | 22,891               | 2,884                  |
| 51,601               | 24,491               | 18,706                 | 92,895                  | 22,291               | 1,884                  |

表 3-14 各項稅捐繳納方式

單位：件；新臺幣元

| 會計年度及繳納方式<br>Fiscal Year & Items | 總計          |                |
|----------------------------------|-------------|----------------|
|                                  | Grand Total |                |
|                                  | 件數<br>Cases | 金額<br>Amount   |
| 民國104年度      FY 2015             | 3,298,152   | 41,714,292,216 |
| 民國105年度      FY 2016             | 3,361,397   | 40,219,408,555 |
| 民國106年度      FY 2017             | 3,457,352   | 43,376,901,287 |
| 民國107年度      FY 2018             | 3,519,054   | 44,141,557,293 |
| 民國108年度      FY 2019             | 3,599,491   | 48,141,784,343 |
| 民國109年度      FY 2020             | 3,679,373   | 48,248,510,065 |
| 民國110年度      FY 2021             | 3,628,385   | 46,854,646,550 |
| 民國111年度      FY 2022             | 3,720,123   | 43,842,015,664 |

資料來源：根據本局稅務管理科報表20903-90-07-2編製，104年度表號為2613-90-07-2。

說明：自111年7月起新增「電子支付帳戶」資料。

Table 3-14 Sources of Tax Payment

Unit : Case ; NT\$1

| 代收稅款金融機構(臨櫃)          |        | 便利商店               |        | 委託約定轉帳                      |        |
|-----------------------|--------|--------------------|--------|-----------------------------|--------|
| Financial Institution |        | Convenience Stores |        | Designated Account Transfer |        |
| 件數                    | 金額     | 件數                 | 金額     | 件數                          | 金額     |
| Cases                 | Amount | Cases              | Amount | Cases                       | Amount |

|           |                |           |               |         |               |
|-----------|----------------|-----------|---------------|---------|---------------|
| 1,593,368 | 33,285,898,601 | 1,341,718 | 5,862,696,236 | 199,757 | 1,190,549,448 |
|-----------|----------------|-----------|---------------|---------|---------------|

|           |                |           |               |         |               |
|-----------|----------------|-----------|---------------|---------|---------------|
| 1,531,485 | 30,678,249,181 | 1,427,611 | 6,399,227,353 | 204,628 | 1,364,601,206 |
|-----------|----------------|-----------|---------------|---------|---------------|

|           |                |           |               |         |               |
|-----------|----------------|-----------|---------------|---------|---------------|
| 1,535,864 | 33,257,961,985 | 1,475,581 | 6,593,696,977 | 208,024 | 1,381,992,615 |
|-----------|----------------|-----------|---------------|---------|---------------|

|           |                |           |               |         |               |
|-----------|----------------|-----------|---------------|---------|---------------|
| 1,449,844 | 33,172,737,192 | 1,508,462 | 6,620,674,948 | 217,674 | 1,425,340,950 |
|-----------|----------------|-----------|---------------|---------|---------------|

|           |                |           |               |         |               |
|-----------|----------------|-----------|---------------|---------|---------------|
| 1,444,510 | 36,751,006,362 | 1,565,961 | 6,870,431,156 | 222,310 | 1,466,205,448 |
|-----------|----------------|-----------|---------------|---------|---------------|

|           |                |           |               |         |               |
|-----------|----------------|-----------|---------------|---------|---------------|
| 1,412,723 | 36,473,709,133 | 1,575,993 | 6,760,344,334 | 227,255 | 1,382,494,835 |
|-----------|----------------|-----------|---------------|---------|---------------|

|           |                |           |               |         |               |
|-----------|----------------|-----------|---------------|---------|---------------|
| 1,327,083 | 34,436,359,320 | 1,549,662 | 6,962,166,186 | 229,866 | 1,480,182,229 |
|-----------|----------------|-----------|---------------|---------|---------------|

|           |                |           |               |         |               |
|-----------|----------------|-----------|---------------|---------|---------------|
| 1,279,172 | 30,898,923,748 | 1,599,996 | 6,972,750,126 | 234,541 | 1,525,865,619 |
|-----------|----------------|-----------|---------------|---------|---------------|

表 3-14 各項稅捐繳納方式 (續1完)

單位：件；新臺幣元

| 會計年度及繳納方式<br>Fiscal Year & Items |         | 網際網路        |               |             |               |                          |              |
|----------------------------------|---------|-------------|---------------|-------------|---------------|--------------------------|--------------|
|                                  |         | 合計          |               | 信用卡         |               | 活期(儲蓄)存款                 |              |
|                                  |         | Total       |               | Credit Card |               | Current Account Transfer |              |
|                                  |         | 件數<br>Cases | 金額<br>Amount  | 件數<br>Cases | 金額<br>Amount  | 件數<br>Cases              | 金額<br>Amount |
| 民國104年度                          | FY 2015 | 136,763     | 1,161,530,137 | 128,211     | 1,095,935,554 | 5,936                    | 47,143,617   |
| 民國105年度                          | FY 2016 | 167,729     | 1,517,821,108 | 155,357     | 1,417,496,556 | 9,921                    | 83,460,771   |
| 民國106年度                          | FY 2017 | 196,102     | 1,806,589,516 | 180,330     | 1,683,621,277 | 12,466                   | 98,718,683   |
| 民國107年度                          | FY 2018 | 308,016     | 2,613,898,231 | 210,513     | 1,852,396,416 | 17,238                   | 128,002,515  |
| 民國108年度                          | FY 2019 | 332,618     | 2,759,558,960 | 278,715     | 2,399,959,525 | 24,454                   | 178,999,965  |
| 民國109年度                          | FY 2020 | 429,410     | 3,345,146,536 | 339,005     | 2,766,604,915 | 35,443                   | 253,953,665  |
| 民國110年度                          | FY 2021 | 485,024     | 3,672,956,435 | 362,766     | 2,860,468,879 | 50,872                   | 380,794,593  |
| 民國111年度                          | FY 2022 | 563,527     | 4,099,725,085 | 392,262     | 3,022,487,474 | 66,412                   | 460,221,221  |

資料來源：根據本局稅務管理科報表20903-90-07-2編製，104年度表號為2613-90-07-2。

說明：自111年7月起新增「電子支付帳戶」資料。

Table 3-14 Sources of Tax Payment (Cont.1 End)

| Unit : Case ; NT\$1 |             |                   |           |              |             |               |            |
|---------------------|-------------|-------------------|-----------|--------------|-------------|---------------|------------|
| E-Transactions      |             |                   |           | 自動櫃員機        |             | 電話語音          |            |
| 晶片金融卡               |             | 電子支付帳戶            |           | ATM Transfer |             | Voice Service |            |
| Financial Chip Card |             | E-Payment Account |           |              |             |               |            |
| 件數                  | 金額          | 件數                | 金額        | 件數           | 金額          | 件數            | 金額         |
| Cases               | Amount      | Cases             | Amount    | Cases        | Amount      | Cases         | Amount     |
| 2,616               | 18,450,966  | -                 | -         | 25,017       | 200,959,610 | 1,529         | 12,658,184 |
| 2,451               | 16,863,781  | -                 | -         | 28,261       | 243,762,955 | 1,683         | 15,746,752 |
| 3,306               | 24,249,556  | -                 | -         | 40,152       | 321,672,037 | 1,629         | 14,988,157 |
| 80,265              | 633,499,300 | -                 | -         | 33,762       | 297,443,812 | 1,296         | 11,462,160 |
| 29,449              | 180,599,470 | -                 | -         | 32,891       | 284,589,358 | 1,201         | 9,993,059  |
| 54,962              | 324,587,956 | -                 | -         | 32,818       | 277,133,968 | 1,174         | 9,681,259  |
| 71,386              | 431,692,963 | -                 | -         | 35,836       | 295,614,056 | 914           | 7,368,324  |
| 100,108             | 610,039,079 | 4,745             | 6,977,311 | 42,008       | 337,827,687 | 879           | 6,923,399  |

表 3-15 納稅義務人欠稅情形

單位：人、件、新臺幣元

| 會計年度及稅目別<br>Fiscal Year & Item of Tax |         | 人數 Number of Taxpayers |        |        |        | 件數      |         |
|---------------------------------------|---------|------------------------|--------|--------|--------|---------|---------|
|                                       |         | 合計                     | 男性     | 女性     | 其他     | 合計      | 男性      |
|                                       |         | Total                  | Male   | Female | Others | Total   | Male    |
| 民國107年度                               | FY 2018 | 43,819                 | 26,297 | 13,554 | 3,968  | 159,823 | 97,655  |
| 民國108年度                               | FY 2019 | 41,166                 | 24,924 | 12,133 | 4,109  | 173,906 | 106,621 |
| 民國109年度                               | FY 2020 | 39,869                 | 24,348 | 11,435 | 4,086  | 183,856 | 113,609 |
| 民國110年度                               | FY 2021 | 41,579                 | 25,353 | 12,045 | 4,181  | 196,266 | 121,248 |
| 民國111年度                               | FY 2022 | 41,116                 | 25,399 | 11,423 | 4,294  | 202,084 | 125,102 |
| 地價稅<br>Land Value Tax                 |         | 3,475                  | 2,190  | 975    | 310    | 11,471  | 7,215   |
| 土地增值稅<br>Land Value Increment Tax     |         | 2                      | 1      | 1      | -      | 5       | 1       |
| 房屋稅<br>House Tax                      |         | 4,189                  | 2,362  | 1,704  | 123    | 9,606   | 5,877   |
| 使用牌照稅<br>Vehicle License Tax          |         | 32,758                 | 20,767 | 8,719  | 3,272  | 175,572 | 111,595 |
| 契稅<br>Deed Tax                        |         | 9                      | 7      | 1      | 1      | 113     | 8       |
| 印花稅<br>Stamp Tax                      |         | 8                      | -      | -      | 8      | 15      | -       |
| 娛樂稅<br>Amusement Tax                  |         | 675                    | 72     | 23     | 580    | 5,302   | 406     |
| 特別稅<br>Special Tax Levies             |         | -                      | -      | -      | -      | -       | -       |
| 臨時稅<br>Provisional Tax Levies         |         | -                      | -      | -      | -      | -       | -       |

資料來源：根據本局稅務管理科報表20903-90-12-2編製。

附註：「其他」類別係指未能辨別性別者，包括非自然人及公司共有所有權人。

Table 3-15 Tax Arrear Statistics

Unit : person ; Case : NT\$1

| Cases  |        | 金額 Amount     |             |             |             |
|--------|--------|---------------|-------------|-------------|-------------|
| 女性     | 其他     | 合計            | 男性          | 女性          | 其他          |
| Female | Others | Total         | Male        | Female      | Others      |
| 41,555 | 20,613 | 1,042,349,114 | 595,581,191 | 258,626,958 | 188,140,965 |
| 44,070 | 23,215 | 1,101,423,152 | 634,759,050 | 266,062,262 | 200,601,840 |
| 45,407 | 24,840 | 1,139,249,631 | 671,749,742 | 269,297,645 | 198,202,244 |
| 48,373 | 26,645 | 1,209,892,488 | 711,439,076 | 284,380,914 | 214,072,498 |
| 48,727 | 28,255 | 1,223,897,228 | 738,187,424 | 284,355,896 | 201,353,908 |
| 2,810  | 1,446  | 57,845,240    | 15,912,201  | 6,576,736   | 35,356,303  |
| 4      | -      | 8,256,878     | 178,984     | 8,077,894   | -           |
| 2,868  | 861    | 51,965,497    | 24,991,804  | 12,218,245  | 14,755,448  |
| 42,907 | 21,070 | 1,083,698,886 | 695,649,648 | 257,291,298 | 130,757,940 |
| 1      | 104    | 8,207,512     | 135,066     | 4,593       | 8,067,853   |
| -      | 15     | 1,132,447     | -           | -           | 1,132,447   |
| 137    | 4,759  | 12,790,768    | 1,319,721   | 187,130     | 11,283,917  |
| -      | -      | -             | -           | -           | -           |
| -      | -      | -             | -           | -           | -           |

表 3-16 提起行政救濟案件

Table 3-16 Statistic of Administrative Remedies

單位：件

Unit：Case

| 會計年度及稅目別<br>Fiscal Year & Item of Tax | 復查         | 訴願        | 行政訴訟第一審                                                 | 行政訴訟上訴審                                         |
|---------------------------------------|------------|-----------|---------------------------------------------------------|-------------------------------------------------|
|                                       | Recheck    | Petition  | Administrative Litigation in<br>Court of First Instance | Administrative Litigation in<br>Appellate Court |
| 民國104年度 FY 2015                       | 324        | 77        | 25                                                      | 5                                               |
| 民國105年度 FY 2016                       | 298        | 68        | 10                                                      | 3                                               |
| 民國106年度 FY 2017                       | 265        | 85        | 20                                                      | 5                                               |
| 民國107年度 FY 2018                       | 144        | 76        | 7                                                       | 8                                               |
| 民國108年度 FY 2019                       | 161        | 51        | 15                                                      | 8                                               |
| 民國109年度 FY 2020                       | 205        | 72        | 5                                                       | 5                                               |
| 民國110年度 FY 2021                       | 184        | 60        | 4                                                       | 1                                               |
| <b>民國111年度 FY 2022</b>                | <b>168</b> | <b>43</b> | <b>3</b>                                                | <b>1</b>                                        |
| 地價稅<br>Land Value Tax                 | 44         | 15        | -                                                       | -                                               |
| 土地增值稅<br>Land Value Increment Tax     | 48         | 11        | 2                                                       | 1                                               |
| 房屋稅<br>House Tax                      | 11         | 13        | 1                                                       | -                                               |
| 使用牌照稅<br>Vehicle License Tax          | 63         | 2         | -                                                       | -                                               |
| 契稅<br>Deed Tax                        | 1          | 1         | -                                                       | -                                               |
| 印花稅<br>Stamp Tax                      | -          | 1         | -                                                       | -                                               |
| 娛樂稅<br>Amusement Tax                  | 1          | -         | -                                                       | -                                               |
| 特別稅<br>Special Tax Levies             | -          | -         | -                                                       | -                                               |
| 臨時稅<br>Provisional Tax Levies         | -          | -         | -                                                       | -                                               |

資料來源：根據本局法務科報表20903-90-08-2編製，104年度表號為2613-90-08-2。

## 肆、行政組織

# IV. Administrative Organization

表 4-1 稽徵區域劃分

| 年底及區別<br>End of Year & District |                        | 面積 (平方公里)<br>Area (Square Kilometer) | 里數<br>Number of Villages | 戶數(戶)<br>Number of Households (Household) | 人口數(人)<br>Number of Population (Person) | 每戶平均人口數<br>Person/Household |
|---------------------------------|------------------------|--------------------------------------|--------------------------|-------------------------------------------|-----------------------------------------|-----------------------------|
| 民國102年底                         | End of 2013            | 2,214.90                             | 625                      | 897,191                                   | 2,701,661                               | 3.01                        |
| 民國103年底                         | End of 2014            | 2,214.90                             | 625                      | 912,305                                   | 2,719,835                               | 2.98                        |
| 民國104年底                         | End of 2015            | 2,214.90                             | 625                      | 928,435                                   | 2,746,112                               | 2.96                        |
| 民國105年底                         | End of 2016            | 2,214.90                             | 625                      | 944,624                                   | 2,767,239                               | 2.93                        |
| 民國106年底                         | End of 2017            | 2,214.90                             | 625                      | 959,023                                   | 2,787,070                               | 2.91                        |
| 民國107年底                         | End of 2018            | 2,214.90                             | 625                      | 972,652                                   | 2,803,894                               | 2.88                        |
| 民國108年底                         | End of 2019            | 2,214.90                             | 625                      | 986,646                                   | 2,815,261                               | 2.85                        |
| 民國109年底                         | End of 2020            | 2,214.90                             | 625                      | 1,002,890                                 | 2,820,787                               | 2.81                        |
| 民國110年底                         | End of 2021            | 2,214.90                             | 625                      | 1,017,329                                 | 2,813,490                               | 2.77                        |
| 民國111年底                         | End of 2022            | 2,214.90                             | 625                      | 1,033,821                                 | 2,814,459                               | 2.72                        |
| <b>文心分局</b>                     | <b>Wenxin Branch</b>   | <b>71.10</b>                         | <b>64</b>                | <b>162,191</b>                            | <b>409,796</b>                          | <b>2.53</b>                 |
| 西屯區                             | Xitun District         | 39.85                                | 39                       | 92,710                                    | 231,866                                 | 2.50                        |
| 南屯區                             | Nantun District        | 31.26                                | 25                       | 69,481                                    | 177,930                                 | 2.56                        |
| <b>民權分局</b>                     | <b>Minquan Branch</b>  | <b>13.52</b>                         | <b>69</b>                | <b>115,633</b>                            | <b>272,691</b>                          | <b>2.36</b>                 |
| 中區                              | Central District       | 0.88                                 | 8                        | 8,104                                     | 17,635                                  | 2.18                        |
| 西區                              | West District          | 5.70                                 | 25                       | 46,476                                    | 112,278                                 | 2.42                        |
| 北區                              | North District         | 6.94                                 | 36                       | 61,053                                    | 142,778                                 | 2.34                        |
| <b>大智分局</b>                     | <b>Dazhi Branch</b>    | <b>16.10</b>                         | <b>39</b>                | <b>80,634</b>                             | <b>201,020</b>                          | <b>2.49</b>                 |
| 東區                              | East District          | 9.29                                 | 17                       | 29,700                                    | 75,554                                  | 2.54                        |
| 南區                              | South District         | 6.81                                 | 22                       | 50,934                                    | 125,466                                 | 2.46                        |
| <b>東山分局</b>                     | <b>Dongshan Branch</b> | <b>62.70</b>                         | <b>42</b>                | <b>115,527</b>                            | <b>295,677</b>                          | <b>2.56</b>                 |
| 北屯區                             | Beitun District        | 62.70                                | 42                       | 115,527                                   | 295,677                                 | 2.56                        |

資料來源：根據內政部戶政司及臺中市政府民政局統計資料編製。

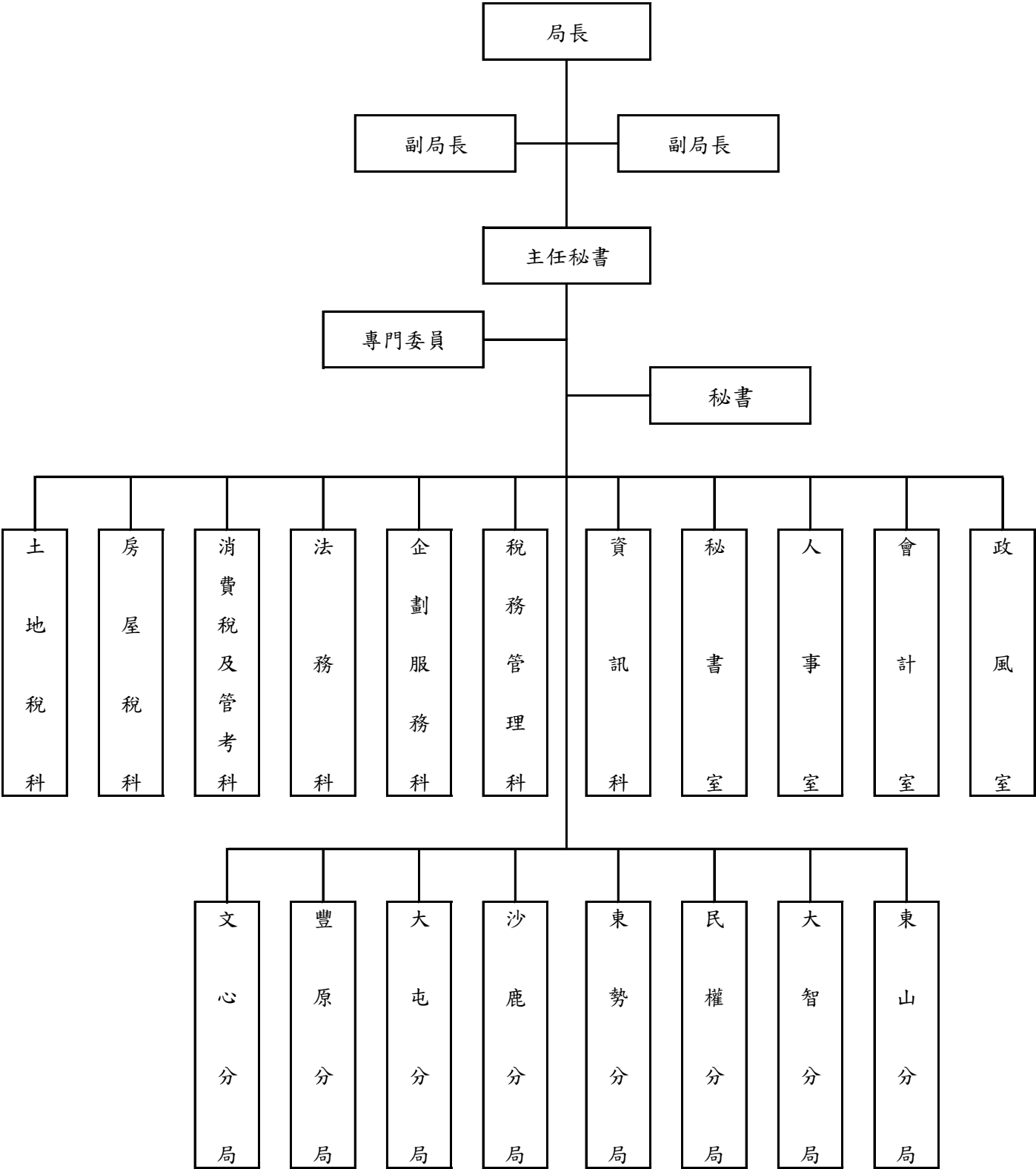
說明：本表未包括外僑人口數。

Table 4-1 Service Districts of Headquarter and Branches

| 年底及區別<br>End of Year & District |                        | 面積 (平方公里)<br>Area (Square Kilometer) | 里數<br>Number of Villages | 戶數(戶)<br>Number of Households (Household) | 人口數(人)<br>Number of Population (Person) | 每戶平均人口數<br>Person/Household |
|---------------------------------|------------------------|--------------------------------------|--------------------------|-------------------------------------------|-----------------------------------------|-----------------------------|
| <b>豐原分局</b>                     | <b>Fengyuan Branch</b> | <b>193.43</b>                        | <b>101</b>               | <b>162,980</b>                            | <b>485,365</b>                          | <b>2.98</b>                 |
| 豐原區                             | Fengyuan District      | 41.18                                | 36                       | 55,843                                    | 163,476                                 | 2.93                        |
| 潭子區                             | Tanzi District         | 25.85                                | 16                       | 38,329                                    | 108,639                                 | 2.83                        |
| 后里區                             | Houli District         | 58.94                                | 18                       | 17,144                                    | 53,667                                  | 3.13                        |
| 神岡區                             | Shengang District      | 35.04                                | 16                       | 20,465                                    | 64,308                                  | 3.14                        |
| 大雅區                             | Daya District          | 32.41                                | 15                       | 31,199                                    | 95,275                                  | 3.05                        |
| <b>東勢分局</b>                     | <b>Dongshi Branch</b>  | <b>1,242.32</b>                      | <b>56</b>                | <b>34,976</b>                             | <b>96,173</b>                           | <b>2.75</b>                 |
| 東勢區                             | Dongshi District       | 117.41                               | 25                       | 17,540                                    | 47,817                                  | 2.73                        |
| 石岡區                             | Shigang District       | 18.21                                | 10                       | 4,922                                     | 14,154                                  | 2.88                        |
| 新社區                             | Xinshe District        | 68.89                                | 13                       | 7,824                                     | 23,283                                  | 2.98                        |
| 和平區                             | Heping District        | 1,037.82                             | 8                        | 4,690                                     | 10,919                                  | 2.33                        |
| <b>大屯分局</b>                     | <b>Datun Branch</b>    | <b>291.10</b>                        | <b>102</b>               | <b>194,153</b>                            | <b>549,693</b>                          | <b>2.83</b>                 |
| 太平區                             | Taiping District       | 120.75                               | 39                       | 70,277                                    | 196,011                                 | 2.79                        |
| 霧峰區                             | Wufeng District        | 98.08                                | 20                       | 21,256                                    | 64,091                                  | 3.02                        |
| 大里區                             | Dali District          | 28.88                                | 27                       | 74,284                                    | 211,469                                 | 2.85                        |
| 烏日區                             | Wuri District          | 43.40                                | 16                       | 28,336                                    | 78,122                                  | 2.76                        |
| <b>沙鹿分局</b>                     | <b>Shalu Branch</b>    | <b>324.61</b>                        | <b>152</b>               | <b>167,727</b>                            | <b>504,044</b>                          | <b>3.01</b>                 |
| 大甲區                             | Dajia District         | 58.52                                | 29                       | 24,294                                    | 74,737                                  | 3.08                        |
| 清水區                             | Qingshui District      | 64.17                                | 32                       | 31,021                                    | 88,947                                  | 2.87                        |
| 沙鹿區                             | Shalu District         | 40.46                                | 21                       | 32,839                                    | 97,002                                  | 2.95                        |
| 梧棲區                             | Wuqi District          | 16.60                                | 14                       | 19,933                                    | 59,848                                  | 3.00                        |
| 外埔區                             | Waipu District         | 42.41                                | 11                       | 10,048                                    | 31,264                                  | 3.11                        |
| 大安區                             | Da'an District         | 27.40                                | 12                       | 5,662                                     | 18,230                                  | 3.22                        |
| 龍井區                             | Longjing District      | 38.04                                | 16                       | 25,075                                    | 77,887                                  | 3.11                        |
| 大肚區                             | Dadu District          | 37.00                                | 17                       | 18,855                                    | 56,129                                  | 2.98                        |

表 4-2 組織概況

中華民國111年12月底



資料來源：根據本局人事室提供資料分析。

Table 4-2 Organization of Headquarter and Branches

End of 2022

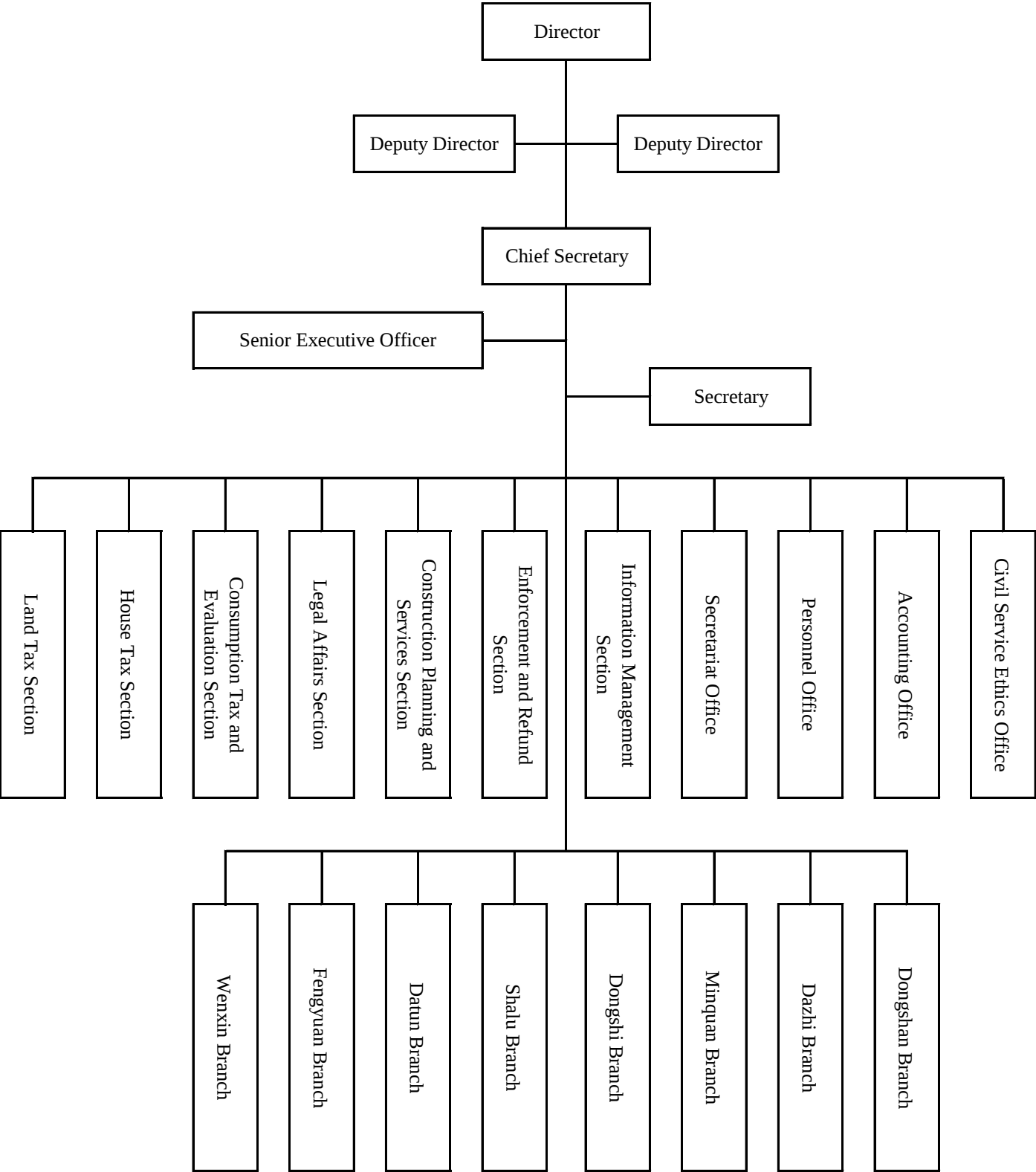


表 4-3 現有員額配置

單位：人

| 會計年度/年底<br>Fiscal Year / End of Year |                                            | 合計<br>Total | 局長<br>Director | 副局長<br>Deputy Director | 主任秘書<br>Chief Secretary |
|--------------------------------------|--------------------------------------------|-------------|----------------|------------------------|-------------------------|
| 一、預算員額                               |                                            |             |                |                        |                         |
| 民國102年度                              | FY 2013                                    | 441         | 1              | 2                      | 1                       |
| 民國103年度                              | FY 2014                                    | 445         | 1              | 2                      | 1                       |
| 民國104年度                              | FY 2015                                    | 448         | 1              | 2                      | 1                       |
| 民國105年度                              | FY 2016                                    | 450         | 1              | 2                      | 1                       |
| 民國106年度                              | FY 2017                                    | 450         | 1              | 2                      | 1                       |
| 民國107年度                              | FY 2018                                    | 462         | 1              | 2                      | 1                       |
| 民國108年度                              | FY 2019                                    | 462         | 1              | 2                      | 1                       |
| 民國109年度                              | FY 2020                                    | 462         | 1              | 2                      | 1                       |
| 民國110年度                              | FY 2021                                    | 462         | 1              | 2                      | 1                       |
| 民國111年度                              | FY 2022                                    | 462         | 1              | 2                      | 1                       |
| 二、現有員額                               |                                            |             |                |                        |                         |
| 民國102年底                              | End of 2013                                | 428         | 1              | 2                      | 1                       |
| 民國103年底                              | End of 2014                                | 434         | -              | 2                      | 1                       |
| 民國104年底                              | End of 2015                                | 444         | 1              | 2                      | 1                       |
| 民國105年底                              | End of 2016                                | 437         | 1              | 2                      | 1                       |
| 民國106年底                              | End of 2017                                | 444         | 1              | 2                      | 1                       |
| 民國107年底                              | End of 2018                                | 458         | -              | 2                      | 1                       |
| 民國108年底                              | End of 2019                                | 458         | 1              | 2                      | 1                       |
| 民國109年底                              | End of 2020                                | 455         | 1              | 2                      | 1                       |
| 民國110年底                              | End of 2021                                | 453         | 1              | 2                      | 1                       |
| 民國111年底                              | End of 2022                                | 447         | 1              | 2                      | 1                       |
| 局本部                                  | Director Office                            | 7           | 1              | 2                      | 1                       |
| 土地稅科                                 | Land Tax Section                           | 9           | -              | -                      | -                       |
| 房屋稅科                                 | House Tax Section                          | 7           | -              | -                      | -                       |
| 消費稅及管考科                              | Consumption Tax and Evaluation Section     | 11          | -              | -                      | -                       |
| 法務科                                  | Legal Affairs Section                      | 13          | -              | -                      | -                       |
| 企劃服務科                                | Construction Planning and Services Section | 15          | -              | -                      | -                       |
| 稅務管理科                                | Enforcement and Refund Section             | 18          | -              | -                      | -                       |
| 資訊科                                  | Information Management Section             | 26          | -              | -                      | -                       |
| 秘書室                                  | Secretariat Office                         | 18          | -              | -                      | -                       |
| 人事室                                  | Personnel Office                           | 10          | -              | -                      | -                       |
| 會計室                                  | Accounting Office                          | 13          | -              | -                      | -                       |
| 政風室                                  | Civil Service Ethics Office                | 5           | -              | -                      | -                       |
| 文心分局                                 | Wenxin Branch                              | 45          | -              | -                      | -                       |
| 豐原分局                                 | Fengyuan Branch                            | 44          | -              | -                      | -                       |
| 大屯分局                                 | Datun Branch                               | 50          | -              | -                      | -                       |
| 沙鹿分局                                 | Shalu Branch                               | 48          | -              | -                      | -                       |
| 東勢分局                                 | Dongshi Branch                             | 20          | -              | -                      | -                       |
| 民權分局                                 | Minquan Branch                             | 33          | -              | -                      | -                       |
| 大智分局                                 | Dazhi Branch                               | 22          | -              | -                      | -                       |
| 東山分局                                 | Dongshan Branch                            | 33          | -              | -                      | -                       |

資料來源：根據本局人事室提供資料編製。

說明：主任包括各科室、各分局主任。

Table 4-3 Allocation of the Personnel

| Unit : Person             |                     |                    |                 |             |                         |                  |
|---------------------------|---------------------|--------------------|-----------------|-------------|-------------------------|------------------|
| 專門委員<br>Senior Specialist | 科長<br>Section Chief | 主任<br>Office Chief | 秘書<br>Secretary | 稽核<br>Audit | 審核員<br>Revenue Assessor | 專員<br>Specialist |
| 1. Estimated Amount       |                     |                    |                 |             |                         |                  |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 2. Actual Amount          |                     |                    |                 |             |                         |                  |
| 1                         | 7                   | 12                 | -               | 13          | -                       | 3                |
| 1                         | 6                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 11                 | 1               | 13          | -                       | 2                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 14          | -                       | 3                |
| 1                         | 7                   | 12                 | 1               | 13          | -                       | 2                |
| <b>1</b>                  | <b>7</b>            | <b>12</b>          | <b>1</b>        | <b>13</b>   | -                       | <b>3</b>         |
| 1                         | -                   | -                  | 1               | 1           | -                       | -                |
| -                         | 1                   | -                  | -               | 1           | -                       | -                |
| -                         | 1                   | -                  | -               | 1           | -                       | -                |
| -                         | 1                   | -                  | -               | 1           | -                       | -                |
| -                         | 1                   | -                  | -               | -           | -                       | -                |
| -                         | 1                   | -                  | -               | 1           | -                       | -                |
| -                         | 1                   | -                  | -               | 1           | -                       | -                |
| -                         | 1                   | -                  | -               | 1           | -                       | -                |
| -                         | 1                   | -                  | -               | 1           | -                       | -                |
| -                         | -                   | 1                  | -               | -           | -                       | -                |
| -                         | -                   | 1                  | -               | -           | -                       | 1                |
| -                         | -                   | 1                  | -               | -           | -                       | 1                |
| -                         | -                   | 1                  | -               | 1           | -                       | -                |
| -                         | -                   | 1                  | -               | 1           | -                       | -                |
| -                         | -                   | 1                  | -               | 1           | -                       | -                |
| -                         | -                   | 1                  | -               | 1           | -                       | -                |
| -                         | -                   | 1                  | -               | -           | -                       | -                |
| -                         | -                   | 1                  | -               | 1           | -                       | -                |
| -                         | -                   | 1                  | -               | -           | -                       | -                |
| -                         | -                   | 1                  | -               | 1           | -                       | -                |

表 4-3 現有員額配置 (續1完)

單位：人

| 會計年度/年底<br>Fiscal Year / End of Year |                                            | 股長<br>Subsection Chief | 分析師<br>System Analyst | 管理師<br>System Coordinator | 稅務員<br>Revenue Officer |
|--------------------------------------|--------------------------------------------|------------------------|-----------------------|---------------------------|------------------------|
| 一、預算員額                               |                                            |                        |                       |                           |                        |
| 民國102年度                              | FY 2013                                    | 55                     | 1                     | 1                         | 207                    |
| 民國103年度                              | FY 2014                                    | 55                     | 1                     | 1                         | 211                    |
| 民國104年度                              | FY 2015                                    | 55                     | 1                     | 1                         | 214                    |
| 民國105年度                              | FY 2016                                    | 55                     | 1                     | 1                         | 217                    |
| 民國106年度                              | FY 2017                                    | 55                     | 1                     | 2                         | 216                    |
| 民國107年度                              | FY 2018                                    | 55                     | 1                     | 2                         | 228                    |
| 民國108年度                              | FY 2019                                    | 55                     | 2                     | 2                         | 227                    |
| 民國109年度                              | FY 2020                                    | 55                     | 2                     | 2                         | 227                    |
| 民國110年度                              | FY 2021                                    | 55                     | 2                     | 3                         | 226                    |
| 民國111年度                              | FY 2022                                    | 55                     | 2                     | 3                         | 226                    |
| 二、現有員額                               |                                            |                        |                       |                           |                        |
| 民國102年底                              | End of 2013                                | 53                     | 1                     | 1                         | 205                    |
| 民國103年底                              | End of 2014                                | 55                     | 1                     | 1                         | 207                    |
| 民國104年底                              | End of 2015                                | 54                     | 1                     | 1                         | 212                    |
| 民國105年底                              | End of 2016                                | 53                     | 1                     | 1                         | 215                    |
| 民國106年底                              | End of 2017                                | 55                     | 1                     | 1                         | 213                    |
| 民國107年底                              | End of 2018                                | 55                     | 1                     | 2                         | 228                    |
| 民國108年底                              | End of 2019                                | 54                     | 2                     | -                         | 226                    |
| 民國109年底                              | End of 2020                                | 54                     | 2                     | 2                         | 227                    |
| 民國110年底                              | End of 2021                                | 55                     | 2                     | 2                         | 225                    |
| 民國111年底                              | End of 2022                                | 55                     | 2                     | 2                         | 226                    |
| 局本部                                  | Director Office                            | -                      | -                     | -                         | -                      |
| 土地稅科                                 | Land Tax Section                           | 1                      | -                     | -                         | 6                      |
| 房屋稅科                                 | House Tax Section                          | 1                      | -                     | -                         | 4                      |
| 消費稅及管考科                              | Consumption Tax and Evaluation Section     | 1                      | -                     | -                         | 5                      |
| 法務科                                  | Legal Affairs Section                      | 2                      | -                     | -                         | 8                      |
| 企劃服務科                                | Construction Planning and Services Section | 2                      | -                     | -                         | 10                     |
| 稅務管理科                                | Enforcement and Refund Section             | 2                      | -                     | -                         | 7                      |
| 資訊科                                  | Information Management Section             | 4                      | 2                     | 2                         | 12                     |
| 秘書室                                  | Secretariat Office                         | 3                      | -                     | -                         | -                      |
| 人事室                                  | Personnel Office                           | 2                      | -                     | -                         | -                      |
| 會計室                                  | Accounting Office                          | 3                      | -                     | -                         | -                      |
| 政風室                                  | Civil Service Ethics Office                | -                      | -                     | -                         | -                      |
| 文心分局                                 | Wenxin Branch                              | 5                      | -                     | -                         | 26                     |
| 豐原分局                                 | Fengyuan Branch                            | 5                      | -                     | -                         | 28                     |
| 大屯分局                                 | Datun Branch                               | 5                      | -                     | -                         | 30                     |
| 沙鹿分局                                 | Shalu Branch                               | 5                      | -                     | -                         | 28                     |
| 東勢分局                                 | Dongshi Branch                             | 3                      | -                     | -                         | 10                     |
| 民權分局                                 | Minquan Branch                             | 4                      | -                     | -                         | 21                     |
| 大智分局                                 | Dazhi Branch                               | 3                      | -                     | -                         | 13                     |
| 東山分局                                 | Dongshan Branch                            | 4                      | -                     | -                         | 18                     |

資料來源：根據本局人事室提供資料編製。

Table 4-3 Allocation of the Personnel (Cont.1 End)

| Unit : Person       |                 |                |                           |           |                 |                   |
|---------------------|-----------------|----------------|---------------------------|-----------|-----------------|-------------------|
| 科員                  | 佐理員             | 助理員            | 助理稅務員                     | 辦事員       | 書記              | 雇員                |
| Officer             | Assistant Clerk | Junior Officer | Assistant Revenue Officer | Clerk     | Associate Clerk | Contract Employee |
| 1. Estimated Amount |                 |                |                           |           |                 |                   |
| 31                  | 1               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | 1               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | 1               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 2. Actual Amount    |                 |                |                           |           |                 |                   |
| 30                  | -               | 1              | 75                        | 10        | 12              | -                 |
| 30                  | -               | 1              | 74                        | 11        | 14              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 29                  | -               | 1              | 75                        | 9         | 14              | -                 |
| 31                  | -               | 1              | 75                        | 10        | 15              | -                 |
| 30                  | -               | 1              | 75                        | 11        | 14              | -                 |
| 31                  | -               | 1              | 75                        | 11        | 16              | -                 |
| 31                  | -               | 1              | 74                        | 11        | 11              | -                 |
| 31                  | -               | 1              | 74                        | 10        | 13              | -                 |
| <b>31</b>           | -               | <b>1</b>       | <b>67</b>                 | <b>11</b> | <b>11</b>       | -                 |
| -                   | -               | -              | -                         | -         | -               | -                 |
| -                   | -               | -              | -                         | -         | -               | -                 |
| -                   | -               | -              | -                         | -         | -               | -                 |
| -                   | -               | -              | 3                         | -         | -               | -                 |
| -                   | -               | -              | 2                         | -         | -               | -                 |
| -                   | -               | -              | -                         | -         | 1               | -                 |
| -                   | -               | -              | 6                         | -         | 1               | -                 |
| -                   | -               | -              | 4                         | -         | -               | -                 |
| 10                  | -               | -              | -                         | 3         | 1               | -                 |
| 5                   | -               | 1              | -                         | -         | -               | -                 |
| 7                   | -               | -              | -                         | 1         | -               | -                 |
| 2                   | -               | -              | -                         | -         | 1               | -                 |
| -                   | -               | -              | 9                         | -         | 3               | -                 |
| 1                   | -               | -              | 7                         | -         | 1               | -                 |
| 1                   | -               | -              | 11                        | -         | 1               | -                 |
| 1                   | -               | -              | 8                         | 2         | 2               | -                 |
| 1                   | -               | -              | 4                         | 1         | -               | -                 |
| 1                   | -               | -              | 4                         | 1         | -               | -                 |
| 1                   | -               | -              | 2                         | 2         | -               | -                 |
| 1                   | -               | -              | 7                         | 1         | -               | -                 |

表 4-4 現有人員人事資料統計

單位：人

| 年底及人事種類別<br><br>End of Year & Classification |                    | 官等 Official Rank |                                                          |                                                     |                                              |                             |
|----------------------------------------------|--------------------|------------------|----------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|-----------------------------|
|                                              |                    | 合計<br><br>Total  | 簡任<br>第10-14職等<br><br>Highest Appointee<br>(10-14 Grade) | 薦任<br>第6-9職等<br><br>Higher Appointee<br>(6-9 Grade) | 委任<br>第1-5職等<br><br>Appointee<br>(1-5 Grade) | 雇員<br><br>Contract Employee |
|                                              |                    |                  |                                                          |                                                     |                                              |                             |
| 民國102年底                                      | End of 2013        | 428              | 5                                                        | 292                                                 | 131                                          | -                           |
| 民國103年底                                      | End of 2014        | 434              | 4                                                        | 296                                                 | 134                                          | -                           |
| 民國104年底                                      | End of 2015        | 444              | 5                                                        | 317                                                 | 122                                          | -                           |
| 民國105年底                                      | End of 2016        | 437              | 5                                                        | 313                                                 | 119                                          | -                           |
| 民國106年底                                      | End of 2017        | 444              | 5                                                        | 323                                                 | 116                                          | -                           |
| 民國107年底                                      | End of 2018        | 458              | 4                                                        | 336                                                 | 118                                          | -                           |
| 民國108年底                                      | End of 2019        | 458              | 5                                                        | 342                                                 | 111                                          | -                           |
| 民國109年底                                      | End of 2020        | 455              | 5                                                        | 345                                                 | 105                                          | -                           |
| 民國110年底                                      | End of 2021        | 453              | 5                                                        | 346                                                 | 102                                          | -                           |
| 民國111年底                                      | End of 2022        | 447              | 5                                                        | 349                                                 | 93                                           | -                           |
|                                              |                    | 一、性 別 Sex        |                                                          |                                                     |                                              |                             |
| 男                                            | Male               | 80               | 2                                                        | 65                                                  | 13                                           | -                           |
| 女                                            | Female             | 367              | 3                                                        | 284                                                 | 80                                           | -                           |
|                                              |                    | 二、年 齡 Age        |                                                          |                                                     |                                              |                             |
| 19歲以下                                        | Under 19 Years Old | -                | -                                                        | -                                                   | -                                            | -                           |
| 20-24歲                                       | 20-24 Years Old    | 2                | -                                                        | 1                                                   | 1                                            | -                           |
| 25-29歲                                       | 25-29 Years Old    | 22               | -                                                        | 14                                                  | 8                                            | -                           |
| 30-34歲                                       | 30-34 Years Old    | 27               | -                                                        | 18                                                  | 9                                            | -                           |
| 35-39歲                                       | 35-39 Years Old    | 49               | -                                                        | 31                                                  | 18                                           | -                           |
| 40-44歲                                       | 40-44 Years Old    | 70               | -                                                        | 53                                                  | 17                                           | -                           |
| 45-49歲                                       | 45-49 Years Old    | 79               | -                                                        | 62                                                  | 17                                           | -                           |
| 50-54歲                                       | 50-54 Years Old    | 114              | -                                                        | 99                                                  | 15                                           | -                           |
| 55-59歲                                       | 55-59 Years Old    | 62               | 3                                                        | 52                                                  | 7                                            | -                           |
| 60-64歲                                       | 60-64 Years Old    | 22               | 2                                                        | 19                                                  | 1                                            | -                           |
| 65歲以上                                        | Above 65 Years Old | -                | -                                                        | -                                                   | -                                            | -                           |

資料來源：根據本局人事室(WEBHR系統)提供資料編製。

說明：「中等學校」包括國中、高中及高職，「其他考試」包括初等考試及升等考試。

Table 4-4 Personnel Statistics

| Unit : Person                          |                              |                 |                                    |                                 |                          |                      |
|----------------------------------------|------------------------------|-----------------|------------------------------------|---------------------------------|--------------------------|----------------------|
| 人事種類別<br><br>Classification            |                              | 合計<br><br>Total | 官等 Official Rank                   |                                 |                          |                      |
|                                        |                              |                 | 簡任<br>第10-14職等                     | 薦任<br>第6-9職等                    | 委任<br>第1-5職等             | 雇員                   |
|                                        |                              |                 | Highest Appointee<br>(10-14 Grade) | Higher Appointee<br>(6-9 Grade) | Appointee<br>(1-5 Grade) | Contract<br>Employee |
| 三、人 員 區 分 Division of Responsibilities |                              |                 |                                    |                                 |                          |                      |
| 稅務人員                                   | Revenue Officer              | 375             | -                                  | 297                             | 78                       | -                    |
| 行政人員                                   | General Officer              | 38              | 5                                  | 21                              | 12                       | -                    |
| 資訊人員                                   | Information Officer          | 6               | -                                  | 6                               | -                        | -                    |
| 主計人員                                   | Accounting Officer           | 13              | -                                  | 12                              | 1                        | -                    |
| 人事人員                                   | Personnel Officer            | 10              | -                                  | 9                               | 1                        | -                    |
| 政風人員                                   | Civil Service Ethics Officer | 5               | -                                  | 4                               | 1                        | -                    |
| 四、學 歷 Education                        |                              |                 |                                    |                                 |                          |                      |
| 研究所以上                                  | Master                       | 149             | 5                                  | 137                             | 7                        | -                    |
| 大學                                     | Colleger                     | 247             | -                                  | 174                             | 73                       | -                    |
| 專科                                     | Junior Colleger              | 50              | -                                  | 38                              | 12                       | -                    |
| 中等學校                                   | High School                  | 1               | -                                  | -                               | 1                        | -                    |
| 其他                                     | Others                       | -               | -                                  | -                               | -                        | -                    |
| 五、考 試 Examination                      |                              |                 |                                    |                                 |                          |                      |
| 高等考試                                   | Advanced Exam                | 173             | -                                  | 173                             | -                        | -                    |
| 普通考試                                   | Ordinary Exam                | 25              | -                                  | -                               | 25                       | -                    |
| 特種考試                                   | Special Exam                 | 94              | -                                  | 71                              | 23                       | -                    |
| 其他考試                                   | Other Civil Service Exam     | 154             | 5                                  | 104                             | 45                       | -                    |
| 依其他法令進用                                | By other Laws                | 1               | -                                  | 1                               | -                        | -                    |
| 六、年 資 Seniority                        |                              |                 |                                    |                                 |                          |                      |
| 5年以下                                   | Less than 5 Years            | 18              | -                                  | 10                              | 8                        | -                    |
| 6-9年                                   | 6-9 Years                    | 55              | -                                  | 37                              | 18                       | -                    |
| 10-14年                                 | 10-14 Years                  | 84              | -                                  | 58                              | 26                       | -                    |
| 15-19年                                 | 15-19 Years                  | 82              | -                                  | 63                              | 19                       | -                    |
| 20-24年                                 | 20-24 Years                  | 52              | -                                  | 43                              | 9                        | -                    |
| 25-29年                                 | 25-29 Years                  | 89              | -                                  | 80                              | 9                        | -                    |
| 30年以上                                  | More than 30 Years           | 67              | 5                                  | 58                              | 4                        | -                    |

表 4-5 歲出預決算數

單位：新臺幣元

| 會計年度及科目別<br>Fiscal Year & Classification |                | 合計 Total           |               |                    |               |                         |                  |
|------------------------------------------|----------------|--------------------|---------------|--------------------|---------------|-------------------------|------------------|
|                                          |                | 預算 Budget          |               | 決算 Final Account   |               | 決算<br>占預算%<br>FA/B Rate | 預算               |
|                                          |                | 金額<br>Amount       | %             | 金額<br>Amount       | %             |                         | 金額<br>Amount     |
| 民國102年度                                  | FY 2013        | 860,563,000        | 100.00        | 804,996,884        | 100.00        | 93.54                   | -                |
| 民國103年度                                  | FY 2014        | 878,769,000        | 100.00        | 836,374,796        | 100.00        | 95.18                   | -                |
| 民國104年度                                  | FY 2015        | 903,394,000        | 100.00        | 875,319,863        | 100.00        | 96.89                   | -                |
| 民國105年度                                  | FY 2016        | 1,107,586,633      | 100.00        | 1,081,728,803      | 100.00        | 97.67                   | -                |
| 民國106年度                                  | FY 2017        | 897,943,469        | 100.00        | 867,770,725        | 100.00        | 96.64                   | -                |
| 民國107年度                                  | FY 2018        | 839,217,000        | 100.00        | 811,377,548        | 100.00        | 96.68                   | 3,047,000        |
| 民國108年度                                  | FY 2019        | 864,431,000        | 100.00        | 821,374,407        | 100.00        | 95.02                   | 4,200,000        |
| 民國109年度                                  | FY 2020        | 855,714,000        | 100.00        | 825,821,097        | 100.00        | 96.51                   | 1,348,000        |
| 民國110年度                                  | FY 2021        | 859,720,000        | 100.00        | 836,018,381        | 100.00        | 97.24                   | -                |
| <b>民國111年度</b>                           | <b>FY 2022</b> | <b>884,531,000</b> | <b>100.00</b> | <b>870,603,627</b> | <b>100.00</b> | <b>98.43</b>            | <b>2,450,000</b> |
| 行 政 管 理                                  |                | 631,959,000        | 71.45         | 622,643,318        | 71.52         | 98.53                   | -                |
| 財 產 稅 稽 徵 業 務                            |                | 127,418,000        | 14.41         | 124,694,805        | 14.32         | 97.86                   | -                |
| 消 費 稅 稽 徵 業 務                            |                | 26,491,000         | 2.99          | 25,783,686         | 2.96          | 97.33                   | -                |
| 稅 務 行 政 管 理                              |                | 17,658,000         | 2.00          | 17,309,465         | 1.99          | 98.03                   | -                |
| 處理違章案件與行政救濟案件                            |                | 691,000            | 0.08          | 351,606            | 0.04          | 50.88                   | -                |
| 企 劃 服 務                                  |                | 5,352,000          | 0.61          | 5,312,636          | 0.61          | 99.26                   | -                |
| 稅 務 資 料 電 子 處 理                          |                | 74,962,000         | 8.47          | 74,508,111         | 8.56          | 99.39                   | 2,450,000        |
| 第 一 預 備 金                                |                | -                  | -             | -                  | -             | --                      | -                |

資料來源：根據本局會計室決算書編製。

說明：1、本表不包括統籌科目。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 4-5 The Budget and Final Accounts of Annual Expenditure

Unit : N.T.\$

| 中央負擔 Central Government Subsidy |                  |               |                         | 直轄市負擔 Municipality Government Burden |               |                    |               |                         |
|---------------------------------|------------------|---------------|-------------------------|--------------------------------------|---------------|--------------------|---------------|-------------------------|
| Budget                          | 決算 Final Account |               | 決算<br>占預算%<br>FA/B Rate | 預算 Budget                            |               | 決算 Final Account   |               | 決算<br>占預算%<br>FA/B Rate |
| %                               | 金額<br>Amount     | %             |                         | 金額<br>Amount                         | %             | 金額<br>Amount       | %             |                         |
| -                               | -                | -             | --                      | 860,563,000                          | 100.00        | 804,996,884        | 100.00        | 93.54                   |
| -                               | -                | -             | --                      | 878,769,000                          | 100.00        | 836,374,796        | 100.00        | 95.18                   |
| -                               | -                | -             | --                      | 903,394,000                          | 100.00        | 875,319,863        | 100.00        | 96.89                   |
| -                               | -                | -             | --                      | 1,107,586,633                        | 100.00        | 1,081,728,803      | 100.00        | 97.67                   |
| -                               | -                | -             | --                      | 897,943,469                          | 100.00        | 867,770,725        | 100.00        | 96.64                   |
| 100.00                          | 2,800,123        | 100.00        | 91.90                   | 836,170,000                          | 100.00        | 808,577,425        | 100.00        | 96.70                   |
| 100.00                          | 4,200,000        | 100.00        | 100.00                  | 860,231,000                          | 100.00        | 817,174,407        | 100.00        | 94.99                   |
| 100.00                          | 1,347,500        | 100.00        | 99.96                   | 854,366,000                          | 100.00        | 824,473,597        | 100.00        | 96.50                   |
| -                               | -                | -             | --                      | 859,720,000                          | 100.00        | 836,018,381        | 100.00        | 97.24                   |
| <b>100.00</b>                   | <b>2,450,000</b> | <b>100.00</b> | <b>100.00</b>           | <b>882,081,000</b>                   | <b>100.00</b> | <b>868,153,627</b> | <b>100.00</b> | <b>98.42</b>            |
| -                               | -                | -             | --                      | 631,959,000                          | 71.64         | 622,643,318        | 71.72         | 98.53                   |
| -                               | -                | -             | --                      | 127,418,000                          | 14.45         | 124,694,805        | 14.36         | 97.86                   |
| -                               | -                | -             | --                      | 26,491,000                           | 3.00          | 25,783,686         | 2.97          | 97.33                   |
| -                               | -                | -             | --                      | 17,658,000                           | 2.00          | 17,309,465         | 1.99          | 98.03                   |
| -                               | -                | -             | --                      | 691,000                              | 0.08          | 351,606            | 0.04          | 50.88                   |
| -                               | -                | -             | --                      | 5,352,000                            | 0.61          | 5,312,636          | 0.61          | 99.26                   |
| 100.00                          | 2,450,000        | 100.00        | 100.00                  | 72,512,000                           | 8.22          | 72,058,111         | 8.30          | 99.37                   |
| -                               | -                | -             | --                      | -                                    | -             | -                  | -             | --                      |

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# 臺中市稅捐統計年報

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