

中華民國 112 年度

2023

# 澎湖縣稅捐統計年報

THE TAX STATISTICAL ABSTRACT OF PENGHU COUNTRY

第 55 期 ( 年刊 )

Series No.55(Annual)

澎湖縣政府稅務局 編印

Revenue Service Of Penghu Country

中 華 民 國 113 年 8 月 出 版

Published On Aug. 2024

## 編製說明

- 一、本刊之編製，旨在以數字報導本局稽徵業務執行之情形與成果，以 112 年度稅收成果及稅源分析為主，並將近十年來各項總數予以併列，提供施政及使用者參考。
- 二、本刊資料內容包括提要分析、稅收、稅源及其他、行政組織等四大類。
- 三、本刊所採計算單位，均以公制為準，表列數字均合至單位為止，單位以下四捨五入，平均數及百分數以計至小數點以下二位為止，餘數四捨五入，因尾數四捨五入關係細項合計與總數略有差異。
- 四、本刊所用符號，「-」表無數字，「……」表數字不詳，「0」表不足一單位，「--」表示數值無義意(如分母為零、正負值比較增減率)，表內增減部份，對增加者數字前未加(+)符號，僅就減少者數字之前加(-)符號。
- 五、本刊各表所稱「年度」係指政府會計年度，採用曆年制即每年 1 月 1 日起至同年 12 月 31 日止；「年底」係指截至當年度 12 月底止之統計數字。
- 六、本刊以前各期數字，如與本期有出入者，以本期修正數字為準。
- 七、本刊各表資料來源，稅源係根據本局各業務單位編送之公務統計報表，稅收依據徵課會計報表等資料彙編而成。

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# 壹、提要分析

## I. Summary Analysis

## 壹、提要分析

### 一、112年度本縣各項稅收預算數與實徵淨額比較

112年稅捐實徵淨額(不含罰鍰)為622,828千元，預算數為522,000千元，超徵100,828千元，達成率119.32%。

1. 地價稅：全年度實徵淨額為83,023千元，較預算數82,000千元，超徵1,023千元，達成率101.25%。
2. 土地增值稅：全年度實徵淨額為255,305千元，較預算數215,000千元，超徵40,305千元，達成率118.75%。
3. 房屋稅：全年度實徵淨額為150,069千元，較預算數117,000千元，超徵33,069千元，達成率128.26%。
4. 使用牌照稅：全年度實徵淨額為87,612千元，較預算數73,000千元，超徵14,612千元，達成率120.02%。
5. 契稅：全年度實徵淨額為23,461千元，較預算數20,000千元，超徵3,461千元，達成率117.31%。
6. 印花稅：全年度實徵淨額為20,455千元，較預算數13,000千元，超徵7,455千元，達成率157.35%。
7. 娛樂稅：全年度實徵淨額為2,903千元，較預算數2,000千元，超徵903千元，達成率145.15%。

表1 澎湖縣112年各項稅捐收入實徵淨額與預算數比較

單位：千元；%

| 稅目別   | 實徵淨額    | 百分比    | 預算數     | 百分比    | 實徵淨額與預算數比較 |        |
|-------|---------|--------|---------|--------|------------|--------|
|       |         |        |         |        | 超(短)徵數     | 預算達成率  |
| 總計    | 622,828 | 100.00 | 522,000 | 100.00 | 100,828    | 119.32 |
| 地價稅   | 83,023  | 13.33  | 82,000  | 15.71  | 1,023      | 101.25 |
| 土地增值稅 | 255,305 | 40.99  | 215,000 | 41.19  | 40,305     | 118.75 |
| 房屋稅   | 150,069 | 24.09  | 117,000 | 22.41  | 33,069     | 128.26 |
| 使用牌照稅 | 87,612  | 14.07  | 73,000  | 13.98  | 14,612     | 120.02 |
| 契稅    | 23,461  | 3.77   | 20,000  | 3.83   | 3,461      | 117.31 |
| 印花稅   | 20,455  | 3.28   | 13,000  | 2.49   | 7,455      | 157.35 |
| 娛樂稅   | 2,903   | 0.47   | 2,000   | 0.38   | 903        | 145.15 |

資料來源：本局公務統計月報及112年各項稅收徵課實況

## 二、全年各稅目實徵淨額比重

以112年各稅目實徵淨額所占比重而言，比重最占最高前3大稅目分別為土地增值稅占40.99%、房屋稅占24.09%、使用牌照稅占14.07%；其餘依序為地價稅占13.33%、契稅占3.77%、印花稅占3.28%、娛樂稅占0.47%。（詳圖1）

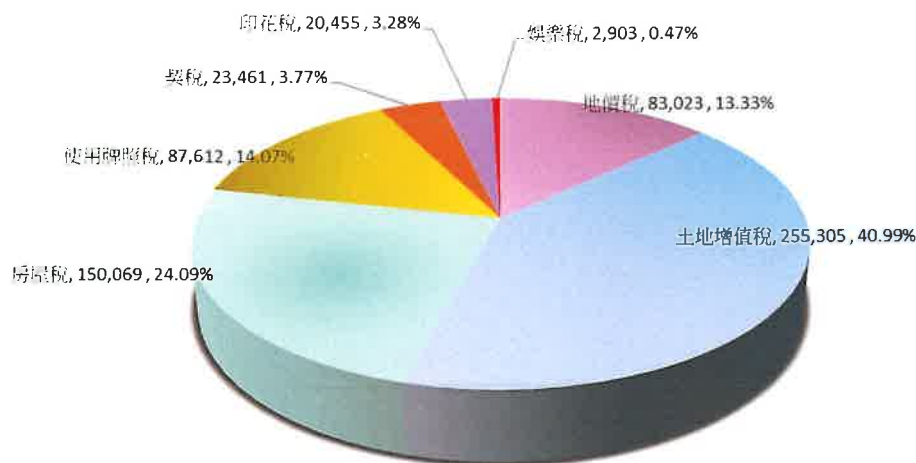


圖 1 澎湖縣 112 年各稅實徵淨額占賦稅收入百分比

## 三、近10年稅收成長及結構分析

本縣近10年稅捐收入，各年度實徵淨額與上年度比較，除105、108年度為負成長外，皆為正成長，各年度成長率以104年度13.64%最高，103年度12.42%次之，再者為109年度8.87%（詳表2、圖2）；就本縣近10年各項稅收實徵淨額占比重而言，比重由高而低序為土地增值稅、房屋稅、地價稅、使用牌照稅、契稅、印花稅、娛樂稅（詳表3、表4、圖3）；由表可知土地增值稅所佔各稅比重自103年起平均介於40%至56%之間，103、104年度土地增值稅較102年度呈大幅成長，土地增值稅稅源有土地買賣、贈與、交換、分割、法院拍賣、判決移轉及判決分割等，其中以買賣為最，112年度達77.38%（詳圖4），又土地增值稅屬機會稅，105年1月1日度起實施房地合一稅前，曾於104年度前出現一波買房潮，104年度土地增值稅徵收亦達到一個高點，自105年度後呈緩步減少至108年到一個低點，為105、108年度實徵淨額與上年度比較呈現負成長主要原因。

表2 澎湖縣近10年稅捐收入預算達成率、實徵數淨額與上年度比較

單位：千元；%

| 年別  | 預算數     | 實徵淨額    | 實徵淨額與預算數比較 |        | 實徵數與上年度比較 |         |
|-----|---------|---------|------------|--------|-----------|---------|
|     |         |         | 增(減)數      | 達成(%)  | 增(減)數     | 成長率(%)  |
| 112 | 522,000 | 622,828 | 100,828    | 119.32 | 5,942     | 0.96%   |
| 111 | 515,000 | 616,886 | 101,886    | 119.78 | 25,736    | 4.35%   |
| 110 | 504,000 | 591,150 | 87,150     | 117.29 | 8,127     | 1.39%   |
| 109 | 497,500 | 583,023 | 85,523     | 117.19 | 47,502    | 8.87%   |
| 108 | 486,000 | 535,521 | 49,521     | 110.19 | -17,447   | -3.16%  |
| 107 | 474,000 | 552,968 | 78,968     | 116.66 | 22,581    | 4.26%   |
| 106 | 463,000 | 530,387 | 67,387     | 114.55 | 39,016    | 7.94%   |
| 105 | 472,000 | 491,371 | 19,371     | 104.10 | -139,181  | -22.07% |
| 104 | 460,000 | 630,552 | 170,552    | 137.08 | 75,693    | 13.64%  |
| 103 | 334,000 | 554,859 | 220,859    | 166.13 | 61,317    | 12.42%  |

附註：本表資料不含罰緩收入

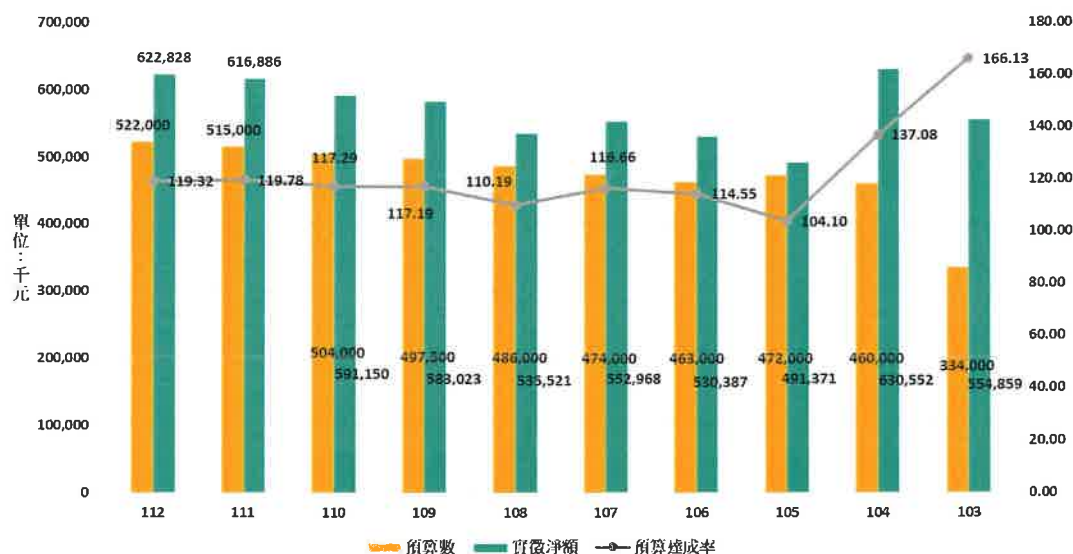


圖 2 澎湖縣近 10 年稅捐收入成長趨勢

表3 澎湖縣近10年各項稅收實徵淨額

|       | 112年    | 111年    | 110年    | 109年    | 108年    | 107年    | 106年    | 105年    | 104年    | 103年    |
|-------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 總計    | 622,828 | 616,886 | 591,150 | 583,023 | 535,521 | 552,968 | 530,387 | 491,371 | 630,552 | 554,859 |
| 地價稅   | 83,023  | 83,714  | 83,399  | 84,179  | 82,545  | 81,490  | 82,405  | 81,655  | 80,777  | 84,816  |
| 土地增值稅 | 255,305 | 254,891 | 255,379 | 263,133 | 216,226 | 248,782 | 241,132 | 214,427 | 357,218 | 295,297 |
| 房屋稅   | 150,069 | 146,298 | 132,197 | 119,624 | 122,845 | 115,918 | 109,894 | 107,256 | 103,591 | 95,716  |
| 使用牌照稅 | 87,612  | 83,918  | 80,043  | 75,645  | 71,512  | 68,291  | 66,253  | 62,141  | 56,551  | 49,535  |
| 契稅    | 23,461  | 27,536  | 22,038  | 22,015  | 24,953  | 22,849  | 16,259  | 13,245  | 14,021  | 16,708  |
| 印花稅   | 20,455  | 17,586  | 16,393  | 15,950  | 15,132  | 13,591  | 12,661  | 10,781  | 16,487  | 10,654  |
| 娛樂稅   | 2,903   | 2,943   | 1,701   | 2,477   | 2,308   | 2,047   | 1,783   | 1,866   | 1,907   | 2,133   |

附註：本表資料不含罰緩收入

表4 近10年澎湖縣各項稅收比重表

|       | 112年  | 111年  | 110年  | 109年  | 108年  | 107年  | 106年  | 105年  | 104年  | 103年  |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 地價稅   | 13.33 | 13.57 | 14.11 | 14.44 | 15.41 | 14.74 | 15.54 | 16.62 | 12.81 | 15.29 |
| 土地增值稅 | 40.99 | 41.32 | 43.20 | 45.13 | 40.38 | 44.99 | 45.46 | 43.64 | 56.65 | 53.22 |
| 房屋稅   | 24.09 | 23.72 | 22.36 | 20.52 | 22.94 | 20.96 | 20.72 | 21.83 | 16.43 | 17.25 |
| 使用牌照稅 | 14.07 | 13.60 | 13.54 | 12.97 | 13.35 | 12.35 | 12.49 | 12.65 | 8.97  | 8.93  |
| 契稅    | 3.77  | 4.46  | 3.73  | 3.78  | 4.66  | 4.13  | 3.07  | 2.70  | 2.22  | 3.01  |
| 印花稅   | 3.28  | 2.85  | 2.77  | 2.74  | 2.83  | 2.46  | 2.39  | 2.19  | 2.61  | 1.92  |
| 娛樂稅   | 0.47  | 0.48  | 0.29  | 0.42  | 0.43  | 0.37  | 0.34  | 0.38  | 0.30  | 0.38  |
| 總計    | 100   | 100   | 100   | 100   | 100   | 100   | 100   | 100   | 100   | 100   |

附註：本表資料不含罰鍰收入

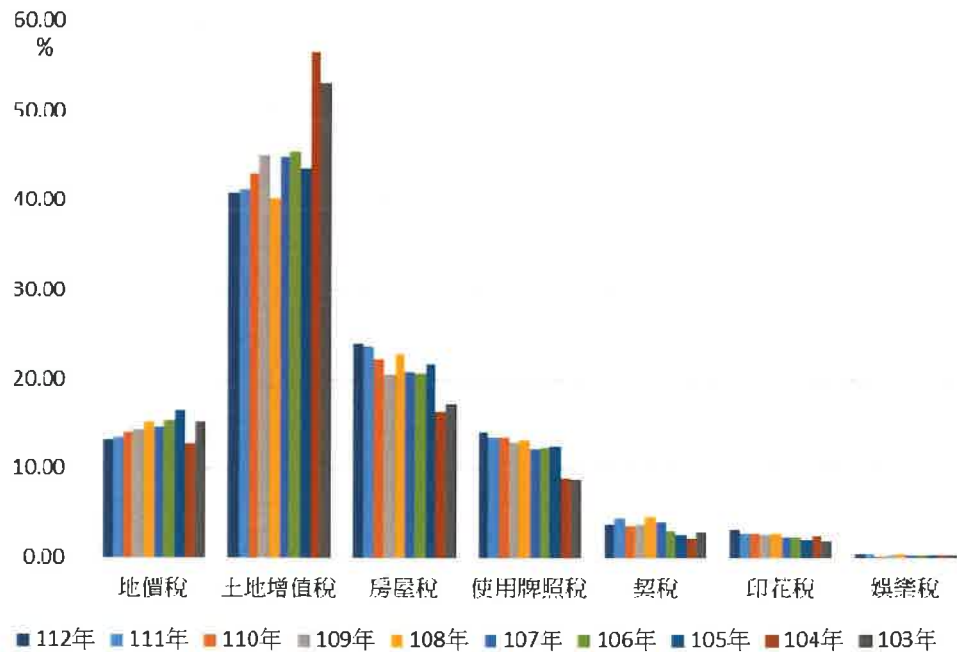
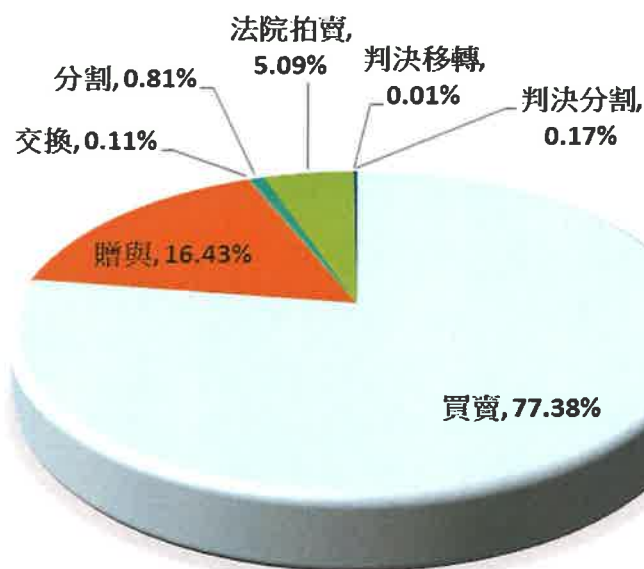


圖 3 澎湖縣近 10 年各項稅收比重分析



資料來源：澎湖縣土地增值稅稅源表

圖 4 澎湖縣 112 年土地增值實際應徵收稅源比率(按移轉原因)

# 貳、稅 收

II. Tax Revenues

# 貳、稅 收

## II. Tax Revenues

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)  | 本年度<br>(3)  | 以前年度<br>(4) |
|                                 |         |                             | Total              | Current FY  | Previous FY |
| 民國103年度                         | FY 2014 | 334,800,000                 | 578,327,676        | 560,941,397 | 17,386,279  |
| 民國104年度                         | FY 2015 | 460,800,000                 | 652,245,773        | 632,897,091 | 19,348,682  |
| 民國105年度                         | FY 2016 | 472,400,000                 | 512,391,761        | 494,260,006 | 18,131,755  |
| 民國106年度                         | FY 2017 | 463,400,000                 | 556,973,946        | 537,821,460 | 19,152,486  |
| 民國107年度                         | FY 2018 | 474,400,000                 | 576,312,891        | 550,944,649 | 25,368,242  |
| 民國108年度                         | FY 2019 | 486,400,000                 | 559,995,224        | 538,040,404 | 21,954,820  |
| 民國109年度                         | FY 2020 | 497,900,000                 | 619,741,455        | 593,567,746 | 26,173,709  |
| 民國110年度                         | FY 2021 | 504,400,000                 | 634,661,752        | 599,513,248 | 35,148,504  |
| 民國111年度                         | FY 2022 | 515,400,000                 | 685,172,506        | 642,923,325 | 42,249,181  |
| 民國112年度                         | FY 2023 | 522,400,000                 | 693,243,206        | 626,482,283 | 66,760,923  |
| 1月                              | Jan.    | 23,048,000                  | 100,775,534        | 34,941,347  | 65,834,187  |
| 2月                              | Feb.    | 21,748,000                  | 25,272,168         | 25,166,796  | 105,372     |
| 3月                              | Mar.    | 26,699,000                  | 26,886,746         | 26,742,830  | 143,916     |
| 4月                              | Apr.    | 57,399,000                  | 114,099,725        | 113,689,095 | 410,630     |
| 5月                              | May     | 103,889,000                 | 173,657,722        | 173,617,978 | 39,744      |
| 6月                              | June    | 69,758,000                  | 24,743,515         | 24,721,212  | 22,303      |
| 7月                              | July    | 27,049,000                  | 20,520,538         | 20,500,186  | 20,352      |
| 8月                              | Aug.    | 23,299,000                  | 18,996,988         | 18,932,765  | 64,223      |
| 9月                              | Sep.    | 21,899,000                  | 20,600,934         | 20,593,474  | 7,460       |
| 10月                             | Oct.    | 23,299,000                  | 29,960,294         | 29,889,012  | 71,282      |
| 11月                             | Nov.    | 72,049,000                  | 99,768,485         | 99,733,584  | 34,901      |
| 12月                             | Dec.    | 52,264,000                  | 37,949,566         | 37,943,013  | 6,553       |

資料來源：根據本局徵課會計報告表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 + 罰金罰

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)<br>Total | 本年度<br>(6)<br>Current FY | 以前年度<br>(7)<br>Previous FY |                                                              |                                              |                                                                          |
| 556,873,836                | 550,382,335              | 6,491,501                  | 149,874                                                      | 556,723,962                                  | 166.29                                                                   |
| 634,585,042                | 624,609,312              | 9,975,730                  | 3,006,634                                                    | 631,578,408                                  | 137.06                                                                   |
| 494,225,282                | 486,626,171              | 7,599,111                  | 1,913,763                                                    | 492,311,519                                  | 104.21                                                                   |
| 531,993,768                | 524,746,464              | 7,247,304                  | 376,755                                                      | 531,617,013                                  | 114.72                                                                   |
| 555,523,776                | 542,980,700              | 12,543,076                 | 970,269                                                      | 554,553,507                                  | 116.90                                                                   |
| 538,102,293                | 529,971,009              | 8,131,284                  | 1,342,699                                                    | 536,759,594                                  | 110.35                                                                   |
| 584,916,516                | 573,255,030              | 11,661,486                 | 318,732                                                      | 584,597,784                                  | 117.41                                                                   |
| 592,931,804                | 576,646,788              | 16,285,016                 | 418,607                                                      | 592,513,197                                  | 117.47                                                                   |
| 619,624,383                | 595,175,709              | 24,448,674                 | 1,440,729                                                    | 618,183,654                                  | 119.94                                                                   |
| <b>627,273,736</b>         | <b>615,496,764</b>       | <b>11,776,972</b>          | <b>3,376,353</b>                                             | <b>623,897,383</b>                           | <b>119.43</b>                                                            |
| 27,857,895                 | 22,505,621               | 5,352,274                  | 42,489                                                       | 27,815,406                                   | 120.68                                                                   |
| 23,074,871                 | 22,171,107               | 903,764                    | 32,309                                                       | 23,042,562                                   | 105.95                                                                   |
| 34,872,410                 | 32,568,270               | 2,304,140                  | 2,575                                                        | 34,869,835                                   | 130.60                                                                   |
| 60,567,942                 | 59,495,000               | 1,072,942                  | 818,147                                                      | 59,749,795                                   | 104.10                                                                   |
| 162,352,420                | 161,714,579              | 637,841                    | 3,084                                                        | 162,349,336                                  | 156.27                                                                   |
| 66,409,462                 | 66,166,136               | 243,326                    | 249,259                                                      | 66,160,203                                   | 94.84                                                                    |
| 34,921,581                 | 34,721,635               | 199,946                    | 155,246                                                      | 34,766,335                                   | 128.53                                                                   |
| 29,086,072                 | 28,648,563               | 437,509                    | 2,059                                                        | 29,084,013                                   | 124.83                                                                   |
| 16,358,034                 | 16,190,655               | 167,379                    | 14,784                                                       | 16,343,250                                   | 74.63                                                                    |
| 33,165,527                 | 32,994,983               | 170,544                    | -                                                            | 33,165,527                                   | 142.35                                                                   |
| 70,775,100                 | 70,641,872               | 133,228                    | -                                                            | 70,775,100                                   | 98.23                                                                    |
| 67,832,422                 | 67,678,343               | 154,079                    | 2,056,401                                                    | 65,776,021                                   | 125.85                                                                   |

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<br>(2)=(3)+(4)  | 本年度<br>(3)<br>Current FY | 以前年度<br>(4)<br>Previous FY |
|                                 |         |                             | Total              |                          |                            |
| 民國103年度                         | FY 2014 | 334,000,000                 | 571,694,062        | 559,483,505              | 12,210,557                 |
| 民國104年度                         | FY 2015 | 460,000,000                 | 647,385,948        | 632,002,258              | 15,383,690                 |
| 民國105年度                         | FY 2016 | 472,000,000                 | 506,636,376        | 492,424,772              | 14,211,604                 |
| 民國106年度                         | FY 2017 | 463,000,000                 | 550,214,169        | 535,992,358              | 14,221,811                 |
| 民國107年度                         | FY 2018 | 474,000,000                 | 569,211,255        | 549,643,536              | 19,567,719                 |
| 民國108年度                         | FY 2019 | 486,000,000                 | 552,979,681        | 536,803,371              | 16,176,310                 |
| 民國109年度                         | FY 2020 | 497,500,000                 | 611,999,476        | 592,038,573              | 19,960,903                 |
| 民國110年度                         | FY 2021 | 504,000,000                 | 626,868,024        | 598,188,341              | 28,679,683                 |
| 民國 111年度                        | FY 2022 | 515,000,000                 | 677,285,692        | 641,861,152              | 35,424,540                 |
| 民國 112年度                        | FY 2023 | 522,000,000                 | 684,881,144        | 624,898,287              | 59,982,857                 |
| 1月                              | Jan.    | 23,016,000                  | 94,082,391         | 34,836,359               | 59,246,032                 |
| 2月                              | Feb.    | 21,716,000                  | 25,132,417         | 25,048,834               | 83,583                     |
| 3月                              | Mar.    | 26,667,000                  | 26,716,606         | 26,605,550               | 111,056                    |
| 4月                              | Apr.    | 57,367,000                  | 113,928,242        | 113,544,717              | 383,525                    |
| 5月                              | May     | 103,857,000                 | 173,578,109        | 173,562,869              | 15,240                     |
| 6月                              | June    | 69,726,000                  | 24,569,189         | 24,551,715               | 17,474                     |
| 7月                              | July    | 27,017,000                  | 20,412,570         | 20,400,209               | 12,361                     |
| 8月                              | Aug.    | 23,267,000                  | 18,908,904         | 18,886,691               | 22,213                     |
| 9月                              | Sep.    | 21,867,000                  | 20,456,237         | 20,458,560               | -2,323                     |
| 10月                             | Oct.    | 23,267,000                  | 29,851,763         | 29,786,975               | 64,788                     |
| 11月                             | Nov.    | 72,017,000                  | 99,642,249         | 99,614,049               | 28,200                     |
| 12月                             | Dec.    | 52,216,000                  | 37,591,476         | 37,590,768               | 708                        |

資料來源：根據本局徵課會計報告表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 |                                                              |                                              |                                                                          |
| 554,998,839                | 549,269,160              | 5,729,679                  | 139,814                                                      | 554,859,025                                  | 166.13                                                                   |
| 633,440,516                | 624,024,237              | 9,416,279                  | 2,887,820                                                    | 630,552,696                                  | 137.08                                                                   |
| 493,255,630                | 485,971,707              | 7,283,923                  | 1,884,081                                                    | 491,371,549                                  | 104.10                                                                   |
| 530,730,744                | 524,021,497              | 6,709,247                  | 343,709                                                      | 530,387,035                                  | 114.55                                                                   |
| 553,920,917                | 542,192,491              | 11,728,426                 | 952,918                                                      | 552,967,999                                  | 116.66                                                                   |
| 536,795,871                | 529,237,370              | 7,558,501                  | 1,274,643                                                    | 535,521,228                                  | 110.19                                                                   |
| 583,333,092                | 572,481,114              | 10,851,978                 | 309,759                                                      | 583,023,333                                  | 117.19                                                                   |
| 591,562,686                | 575,868,278              | 15,694,408                 | 412,413                                                      | 591,150,273                                  | 117.29                                                                   |
| 618,313,021                | 594,562,722              | 23,750,299                 | 1,426,081                                                    | 616,886,940                                  | 119.78                                                                   |
| <b>626,160,120</b>         | <b>614,823,161</b>       | <b>11,336,959</b>          | <b>3,331,918</b>                                             | <b>622,828,202</b>                           | <b>119.32</b>                                                            |
| 27,801,946                 | 22,495,490               | 5,306,456                  | 36,928                                                       | 27,765,018                                   | 120.63                                                                   |
| 22,999,539                 | 22,131,681               | 867,858                    | 29,925                                                       | 22,969,614                                   | 105.77                                                                   |
| 34,820,428                 | 32,554,843               | 2,265,585                  | 2,575                                                        | 34,817,853                                   | 130.57                                                                   |
| 60,487,443                 | 59,490,766               | 996,677                    | 818,147                                                      | 59,669,296                                   | 104.01                                                                   |
| 162,221,507                | 161,656,525              | 564,982                    | 3,084                                                        | 162,218,423                                  | 156.19                                                                   |
| 66,292,346                 | 66,088,154               | 204,192                    | 212,789                                                      | 66,079,557                                   | 94.77                                                                    |
| 34,842,839                 | 34,651,459               | 191,380                    | 155,246                                                      | 34,687,593                                   | 128.39                                                                   |
| 28,986,707                 | 28,599,936               | 386,771                    | 2,059                                                        | 28,984,648                                   | 124.57                                                                   |
| 16,263,005                 | 16,114,261               | 148,744                    | 14,784                                                       | 16,248,221                                   | 74.30                                                                    |
| 33,091,658                 | 32,932,140               | 159,518                    | -                                                            | 33,091,658                                   | 142.23                                                                   |
| 70,697,984                 | 70,579,443               | 118,541                    | -                                                            | 70,697,984                                   | 98.17                                                                    |
| 67,654,718                 | 67,528,463               | 126,255                    | 2,056,381                                                    | 65,598,337                                   | 125.63                                                                   |

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<br>(2)=(3)+(4)  | 本年度<br>(3)<br>Current FY | 以前年度<br>(4)<br>Previous FY |
|                                 |         |                             | Total              |                          |                            |
| 民國103年度                         | FY 2014 | 80,000,000                  | 87,459,340         | 84,939,801               | 2,519,539                  |
| 民國104年度                         | FY 2015 | 84,000,000                  | 83,685,988         | 81,223,082               | 2,462,906                  |
| 民國105年度                         | FY 2016 | 84,000,000                  | 85,044,003         | 82,259,895               | 2,784,108                  |
| 民國106年度                         | FY 2017 | 80,000,000                  | 85,559,461         | 82,577,300               | 2,982,161                  |
| 民國107年度                         | FY 2018 | 81,000,000                  | 84,817,788         | 82,013,461               | 2,804,327                  |
| 民國108年度                         | FY 2019 | 82,000,000                  | 86,017,198         | 82,884,131               | 3,133,067                  |
| 民國109年度                         | FY 2020 | 82,000,000                  | 87,555,407         | 83,830,129               | 3,725,278                  |
| 民國110年度                         | FY 2021 | 82,000,000                  | 86,450,827         | 83,598,853               | 2,851,974                  |
| 民國111年度                         | FY 2022 | 82,000,000                  | 87,686,913         | 84,835,714               | 2,851,199                  |
| 民國112年度                         | FY 2023 | 82,000,000                  | 88,594,827         | 85,266,286               | 3,328,541                  |
| 1月                              | Jan.    | -                           | 3,339,872          | 3,546                    | 3,336,326                  |
| 2月                              | Feb.    | -                           | -2,740             | -                        | -2,740                     |
| 3月                              | Mar.    | -                           | 10,237             | 12,774                   | -2,537                     |
| 4月                              | Apr.    | -                           | 10,052             | 9,478                    | 574                        |
| 5月                              | May     | -                           | 3,260              | 4,473                    | -1,213                     |
| 6月                              | June    | -                           | 29,013             | 29,518                   | -505                       |
| 7月                              | July    | -                           | 23,701             | 22,890                   | 811                        |
| 8月                              | Aug.    | -                           | 17,121             | -                        | 17,121                     |
| 9月                              | Sep.    | -                           | 50,844             | 68,634                   | -17,790                    |
| 10月                             | Oct.    | 1,600,000                   | 4,502,030          | 4,502,645                | -615                       |
| 11月                             | Nov.    | 50,000,000                  | 78,642,972         | 78,643,863               | -891                       |
| 12月                             | Dec.    | 30,400,000                  | 1,968,465          | 1,968,465                | -                          |

資料來源：根據本局徵課會計報告表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 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 |                                                              |                                              |                                                                          |
| 84,848,634                 | 83,576,140               | 1,272,494                  | 33,042                                                       | 84,815,592                                   | 106.02                                                                   |
| 80,863,939                 | 79,730,965               | 1,132,974                  | 86,754                                                       | 80,777,185                                   | 96.16                                                                    |
| 81,935,417                 | 80,719,275               | 1,216,142                  | 279,758                                                      | 81,655,659                                   | 97.21                                                                    |
| 82,406,667                 | 81,072,642               | 1,334,025                  | 1,289                                                        | 82,405,378                                   | 103.01                                                                   |
| 81,524,752                 | 80,191,546               | 1,333,206                  | 34,808                                                       | 81,489,944                                   | 100.60                                                                   |
| 82,590,327                 | 81,022,203               | 1,568,124                  | 45,216                                                       | 82,545,111                                   | 100.66                                                                   |
| 84,279,287                 | 82,265,729               | 2,013,558                  | 100,318                                                      | 84,178,969                                   | 102.66                                                                   |
| 83,419,126                 | 82,041,647               | 1,377,479                  | 19,377                                                       | 83,399,749                                   | 101.71                                                                   |
| 84,365,491                 | 83,053,592               | 1,311,899                  | 651,313                                                      | 83,714,178                                   | 102.09                                                                   |
| <b>85,129,498</b>          | <b>83,691,959</b>        | <b>1,437,539</b>           | <b>2,106,037</b>                                             | <b>83,023,461</b>                            | <b>101.25</b>                                                            |
| 257,503                    | 3,546                    | 253,957                    | 6,194                                                        | 251,309                                      | --                                                                       |
| 215,302                    | -                        | 215,302                    | 173                                                          | 215,129                                      | --                                                                       |
| 582,826                    | 9,566                    | 573,260                    | -                                                            | 582,826                                      | --                                                                       |
| 89,658                     | 11,092                   | 78,566                     | -                                                            | 89,658                                       | --                                                                       |
| 32,258                     | 4,473                    | 27,785                     | -                                                            | 32,258                                       | --                                                                       |
| 41,352                     | 15,854                   | 25,498                     | 28,197                                                       | 13,155                                       | --                                                                       |
| 83,276                     | 20,025                   | 63,251                     | 308                                                          | 82,968                                       | --                                                                       |
| 152,971                    | 7,582                    | 145,389                    | -                                                            | 152,971                                      | --                                                                       |
| 4,840                      | 3,370                    | 1,470                      | 14,784                                                       | -9,944                                       | --                                                                       |
| 4,586,683                  | 4,569,845                | 16,838                     | -                                                            | 4,586,683                                    | 286.67                                                                   |
| 47,716,362                 | 47,695,999               | 20,363                     | -                                                            | 47,716,362                                   | 95.43                                                                    |
| 31,366,467                 | 31,350,607               | 15,860                     | 2,056,381                                                    | 29,310,086                                   | 96.41                                                                    |

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<br>(2)=(3)+(4)  | 本年度<br>(3)<br>Current FY | 以前年度<br>(4)<br>Previous FY |
|                                 |                |                             | Total              |                          |                            |
| 民國103年度                         | FY 2014        | 110,000,000                 | 301,058,703        | 299,011,543              | 2,047,160                  |
| 民國104年度                         | FY 2015        | 220,000,000                 | 362,717,830        | 356,976,025              | 5,741,805                  |
| 民國105年度                         | FY 2016        | 220,000,000                 | 217,482,787        | 214,716,878              | 2,765,909                  |
| 民國106年度                         | FY 2017        | 210,000,000                 | 248,578,042        | 246,617,352              | 1,960,690                  |
| 民國107年度                         | FY 2018        | 210,000,000                 | 251,724,505        | 244,649,279              | 7,075,226                  |
| 民國108年度                         | FY 2019        | 210,000,000                 | 219,574,444        | 216,658,208              | 2,916,236                  |
| 民國109年度                         | FY 2020        | 210,000,000                 | 267,022,771        | 261,932,818              | 5,089,953                  |
| 民國110年度                         | FY 2021        | 210,000,000                 | 264,927,365        | 261,140,884              | 3,786,481                  |
| 民國 111年度                        | FY 2022        | 215,000,000                 | 269,621,489        | 260,998,195              | 8,623,294                  |
| 民國 112年度                        | <b>FY 2023</b> | <b>215,000,000</b>          | <b>269,303,642</b> | <b>254,909,841</b>       | <b>14,393,801</b>          |
| 1月                              | Jan.           | 17,950,000                  | 43,269,659         | 29,239,219               | 14,030,440                 |
| 2月                              | Feb.           | 17,950,000                  | 19,252,433         | 19,252,433               | -                          |
| 3月                              | Mar.           | 17,900,000                  | 12,944,785         | 12,944,785               | -                          |
| 4月                              | Apr.           | 17,900,000                  | 31,606,486         | 31,243,125               | 363,361                    |
| 5月                              | May            | 17,900,000                  | 24,706,439         | 24,706,439               | -                          |
| 6月                              | June           | 17,900,000                  | 21,448,175         | 21,448,175               | -                          |
| 7月                              | July           | 17,900,000                  | 14,648,459         | 14,648,459               | -                          |
| 8月                              | Aug.           | 17,900,000                  | 16,602,298         | 16,602,298               | -                          |
| 9月                              | Sep.           | 17,900,000                  | 15,904,307         | 15,904,307               | -                          |
| 10月                             | Oct.           | 17,900,000                  | 21,486,147         | 21,486,147               | -                          |
| 11月                             | Nov.           | 17,950,000                  | 14,862,764         | 14,862,764               | -                          |
| 12月                             | Dec.           | 17,950,000                  | 32,571,690         | 32,571,690               | -                          |

資料來源：根據本局徵課會計報告表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 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 |                                                              |                                              |                                                                          |
| 295,308,290                | 293,261,130              | 2,047,160                  | 11,412                                                       | 295,296,878                                  | 268.45                                                                   |
| 359,522,291                | 353,780,486              | 5,741,805                  | 2,304,098                                                    | 357,218,193                                  | 162.37                                                                   |
| 215,947,118                | 213,181,209              | 2,765,909                  | 1,520,309                                                    | 214,426,809                                  | 97.47                                                                    |
| 241,171,068                | 239,210,378              | 1,960,690                  | 39,332                                                       | 241,131,736                                  | 114.82                                                                   |
| 249,521,061                | 242,445,835              | 7,075,226                  | 739,410                                                      | 248,781,651                                  | 118.47                                                                   |
| 216,900,015                | 213,983,779              | 2,916,236                  | 673,686                                                      | 216,226,329                                  | 102.96                                                                   |
| 263,236,290                | 258,146,337              | 5,089,953                  | 103,625                                                      | 263,132,665                                  | 125.30                                                                   |
| 255,685,071                | 251,898,590              | 3,786,481                  | 306,292                                                      | 255,378,779                                  | 121.61                                                                   |
| 255,591,049                | 246,967,755              | 8,623,294                  | 699,786                                                      | 254,891,263                                  | 118.55                                                                   |
| <b>256,276,689</b>         | <b>250,558,908</b>       | <b>5,717,781</b>           | <b>971,581</b>                                               | <b>255,305,108</b>                           | <b>118.75</b>                                                            |
| 22,360,157                 | 18,108,897               | 4,251,260                  | -                                                            | 22,360,157                                   | 124.57                                                                   |
| 17,920,299                 | 17,879,365               | 40,934                     | -                                                            | 17,920,299                                   | 99.83                                                                    |
| 18,882,959                 | 17,820,733               | 1,062,226                  | -                                                            | 18,882,959                                   | 105.49                                                                   |
| 15,703,299                 | 15,339,938               | 363,361                    | 816,643                                                      | 14,886,656                                   | 83.17                                                                    |
| 41,858,690                 | 41,858,690               | -                          | -                                                            | 41,858,690                                   | 233.85                                                                   |
| 10,074,429                 | 10,074,429               | -                          | -                                                            | 10,074,429                                   | 56.28                                                                    |
| 23,708,960                 | 23,708,960               | -                          | 154,938                                                      | 23,554,022                                   | 131.59                                                                   |
| 22,358,125                 | 22,358,125               | -                          | -                                                            | 22,358,125                                   | 124.91                                                                   |
| 10,842,363                 | 10,842,363               | -                          | -                                                            | 10,842,363                                   | 60.57                                                                    |
| 23,976,086                 | 23,976,086               | -                          | -                                                            | 23,976,086                                   | 133.94                                                                   |
| 17,345,738                 | 17,345,738               | -                          | -                                                            | 17,345,738                                   | 96.63                                                                    |
| 31,245,584                 | 31,245,584               | -                          | -                                                            | 31,245,584                                   | 174.07                                                                   |

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<br>(2)=(3)+(4)  | 本年度<br>(3)<br>Current FY | 以前年度<br>(4)<br>Previous FY |
|                                 |         |                             | Total              |                          |                            |
| 民國103年度                         | FY 2014 | 85,000,000                  | 96,642,428         | 95,638,269               | 1,004,159                  |
| 民國104年度                         | FY 2015 | 90,000,000                  | 104,385,651        | 103,546,730              | 838,921                    |
| 民國105年度                         | FY 2016 | 95,000,000                  | 107,749,600        | 106,970,926              | 778,674                    |
| 民國106年度                         | FY 2017 | 95,000,000                  | 110,792,289        | 110,304,556              | 487,733                    |
| 民國107年度                         | FY 2018 | 100,000,000                 | 116,801,077        | 116,123,443              | 677,634                    |
| 民國108年度                         | FY 2019 | 105,000,000                 | 124,235,346        | 123,401,003              | 834,343                    |
| 民國109年度                         | FY 2020 | 110,000,000                 | 130,104,319        | 129,058,230              | 1,046,089                  |
| 民國110年度                         | FY 2021 | 111,000,000                 | 144,132,990        | 133,638,082              | 10,494,908                 |
| 民國 111年度                        | FY 2022 | 112,000,000                 | 174,655,840        | 162,737,480              | 11,918,360                 |
| 民國 112年度                        | FY 2023 | 117,000,000                 | 177,433,776        | 148,983,080              | 28,450,696                 |
| 1月                              | Jan.    | 200,000                     | 28,524,073         | 68,941                   | 28,455,132                 |
| 2月                              | Feb.    | 200,000                     | 69,791             | 73,999                   | -4,208                     |
| 3月                              | Mar.    | 200,000                     | 287,831            | 287,831                  | -                          |
| 4月                              | Apr.    | 2,800,000                   | 4,010,930          | 4,010,930                | -                          |
| 5月                              | May     | 63,190,000                  | 143,833,521        | 143,829,733              | 3,788                      |
| 6月                              | June    | 43,560,000                  | -59,919            | -56,131                  | -3,788                     |
| 7月                              | July    | 4,950,000                   | 235,395            | 234,974                  | 421                        |
| 8月                              | Aug.    | 1,100,000                   | 209,967            | 210,616                  | -649                       |
| 9月                              | Sep.    | 200,000                     | 56,439             | 56,439                   | -                          |
| 10月                             | Oct.    | 200,000                     | 77,317             | 77,317                   | -                          |
| 11月                             | Nov.    | 200,000                     | 153,709            | 153,709                  | -                          |
| 12月                             | Dec.    | 200,000                     | 34,722             | 34,722                   | -                          |

資料來源：根據本局徵課會計報告表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 |                                                              |                                              |                                                                          |
| 95,763,866                 | 95,126,253               | 637,613                    | 48,368                                                       | 95,715,498                                   | 112.61                                                                   |
| 103,599,509                | 103,074,269              | 525,240                    | 7,963                                                        | 103,591,546                                  | 115.10                                                                   |
| 107,269,629                | 106,755,792              | 513,837                    | 13,149                                                       | 107,256,480                                  | 112.90                                                                   |
| 110,132,824                | 109,914,152              | 218,672                    | 239,396                                                      | 109,893,428                                  | 115.68                                                                   |
| 115,954,175                | 115,526,035              | 428,140                    | 36,036                                                       | 115,918,139                                  | 115.92                                                                   |
| 123,213,248                | 122,702,898              | 510,350                    | 368,421                                                      | 122,844,827                                  | 117.00                                                                   |
| 119,649,972                | 118,911,373              | 738,599                    | 26,148                                                       | 119,623,824                                  | 108.75                                                                   |
| 132,217,013                | 125,337,661              | 6,879,352                  | 19,663                                                       | 132,197,350                                  | 119.10                                                                   |
| 146,316,923                | 136,083,063              | 10,233,860                 | 18,604                                                       | 146,298,319                                  | 130.62                                                                   |
| <b>150,259,340</b>         | <b>148,456,775</b>       | <b>1,802,565</b>           | <b>190,537</b>                                               | <b>150,068,803</b>                           | <b>128.26</b>                                                            |
| 356,787                    | 28,483                   | 328,304                    | 3,886                                                        | 352,901                                      | 176.45                                                                   |
| 351,140                    | 70,836                   | 280,304                    | -                                                            | 351,140                                      | 175.57                                                                   |
| 441,052                    | 166,395                  | 274,657                    | -                                                            | 441,052                                      | 220.53                                                                   |
| 4,407,025                  | 4,140,172                | 266,853                    | -                                                            | 4,407,025                                    | 157.39                                                                   |
| 90,165,100                 | 89,885,593               | 279,507                    | -                                                            | 90,165,100                                   | 142.69                                                                   |
| 46,144,694                 | 46,113,839               | 30,855                     | 184,592                                                      | 45,960,102                                   | 105.51                                                                   |
| 5,018,861                  | 4,983,837                | 35,024                     | -                                                            | 5,018,861                                    | 101.39                                                                   |
| 1,835,784                  | 1,665,354                | 170,430                    | 2,059                                                        | 1,833,725                                    | 166.70                                                                   |
| 658,937                    | 636,459                  | 22,478                     | -                                                            | 658,937                                      | 329.47                                                                   |
| 330,747                    | 290,980                  | 39,767                     | -                                                            | 330,747                                      | 165.37                                                                   |
| 249,179                    | 212,570                  | 36,609                     | -                                                            | 249,179                                      | 124.59                                                                   |
| 300,034                    | 262,257                  | 37,777                     | -                                                            | 300,034                                      | 150.02                                                                   |

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)  | 本年度<br>(3)<br>Current FY | 以前年度<br>(4)<br>Previous FY |
|                                 |         |                             | Total              |                          |                            |
| 民國103年度                         | FY 2014 | 38,000,000                  | 56,258,357         | 49,945,234               | 6,313,123                  |
| 民國104年度                         | FY 2015 | 45,000,000                  | 63,107,272         | 57,494,831               | 5,612,441                  |
| 民國105年度                         | FY 2016 | 50,000,000                  | 69,534,691         | 62,905,928               | 6,628,763                  |
| 民國106年度                         | FY 2017 | 55,000,000                  | 73,835,362         | 66,405,752               | 7,429,610                  |
| 民國107年度                         | FY 2018 | 60,000,000                  | 76,944,594         | 69,062,959               | 7,881,635                  |
| 民國108年度                         | FY 2019 | 63,000,000                  | 80,338,257         | 71,638,262               | 8,699,995                  |
| 民國109年度                         | FY 2020 | 66,000,000                  | 85,297,959         | 76,154,830               | 9,143,129                  |
| 民國110年度                         | FY 2021 | 68,000,000                  | 90,834,624         | 81,076,038               | 9,758,586                  |
| 民國 111年度                        | FY 2022 | 71,000,000                  | 95,571,609         | 84,885,650               | 10,685,959                 |
| 民國 112年度                        | FY 2023 | 73,000,000                  | 100,945,252        | 88,956,568               | 11,988,684                 |
| 1月                              | Jan.    | 1,700,000                   | 13,394,038         | 1,587,807                | 11,806,231                 |
| 2月                              | Feb.    | 900,000                     | 1,996,100          | 1,901,949                | 94,151                     |
| 3月                              | Mar.    | 5,600,000                   | 8,973,283          | 8,924,677                | 48,606                     |
| 4月                              | Apr.    | 34,000,000                  | 74,763,767         | 74,764,177               | -410                       |
| 5月                              | May     | 20,000,000                  | 229,607            | 216,942                  | 12,665                     |
| 6月                              | June    | 5,500,000                   | -18,528            | -38,333                  | 19,805                     |
| 7月                              | July    | 1,200,000                   | 340,385            | 329,980                  | 10,405                     |
| 8月                              | Aug.    | 1,300,000                   | 321,717            | 316,634                  | 5,083                      |
| 9月                              | Sep.    | 900,000                     | 75,569             | 95,321                   | -19,752                    |
| 10月                             | Oct.    | 800,000                     | 908,566            | 907,864                  | 702                        |
| 11月                             | Nov.    | 600,000                     | 99,098             | 88,608                   | 10,490                     |
| 12月                             | Dec.    | 500,000                     | -138,350           | -139,058                 | 708                        |

資料來源：根據本局徵課會計報告表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

| 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 |                                                              |                                              |                                                                          |
| 49,555,060                 | 48,101,405               | 1,453,655                  | 19,575                                                       | 49,535,485                                   | 130.36                                                                   |
| 56,594,333                 | 55,296,090               | 1,298,243                  | 43,649                                                       | 56,550,684                                   | 125.67                                                                   |
| 62,180,790                 | 60,635,305               | 1,545,485                  | 39,580                                                       | 62,141,210                                   | 124.28                                                                   |
| 66,315,980                 | 64,458,179               | 1,857,801                  | 62,379                                                       | 66,253,601                                   | 120.46                                                                   |
| 68,395,135                 | 66,467,755               | 1,927,380                  | 103,732                                                      | 68,291,403                                   | 113.82                                                                   |
| 71,544,082                 | 69,415,717               | 2,128,365                  | 31,907                                                       | 71,512,175                                   | 113.51                                                                   |
| 75,725,022                 | 73,609,513               | 2,115,509                  | 79,668                                                       | 75,645,354                                   | 114.61                                                                   |
| 80,097,467                 | 78,156,584               | 1,940,883                  | 55,097                                                       | 80,042,370                                   | 117.71                                                                   |
| 83,960,396                 | 81,652,012               | 2,308,384                  | 42,887                                                       | 83,917,509                                   | 118.19                                                                   |
| <b>87,657,860</b>          | <b>85,754,991</b>        | <b>1,902,869</b>           | <b>46,788</b>                                                | <b>87,611,072</b>                            | <b>120.02</b>                                                            |
| 1,657,819                  | 1,445,996                | 211,823                    | 26,848                                                       | 1,630,971                                    | 95.94                                                                    |
| 1,653,053                  | 1,335,117                | 317,936                    | 14,252                                                       | 1,638,801                                    | 182.09                                                                   |
| 9,166,611                  | 8,814,189                | 352,422                    | 2,575                                                        | 9,164,036                                    | 163.64                                                                   |
| 36,832,654                 | 36,630,307               | 202,347                    | 29                                                           | 36,832,625                                   | 108.33                                                                   |
| 25,047,167                 | 24,789,477               | 257,690                    | 3,084                                                        | 25,044,083                                   | 125.22                                                                   |
| 7,145,042                  | 6,999,165                | 145,877                    | -                                                            | 7,145,042                                    | 129.91                                                                   |
| 1,434,975                  | 1,342,594                | 92,381                     | -                                                            | 1,434,975                                    | 119.58                                                                   |
| 1,522,321                  | 1,451,369                | 70,952                     | -                                                            | 1,522,321                                    | 117.10                                                                   |
| 712,653                    | 623,518                  | 89,135                     | -                                                            | 712,653                                      | 79.18                                                                    |
| 1,249,464                  | 1,198,608                | 50,856                     | -                                                            | 1,249,464                                    | 156.18                                                                   |
| 665,480                    | 626,648                  | 38,832                     | -                                                            | 665,480                                      | 110.91                                                                   |
| 570,621                    | 498,003                  | 72,618                     | -                                                            | 570,621                                      | 114.12                                                                   |

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<br>(2)=(3)+(4)  | 本年度<br>(3) | 以前年度<br>(4) |
|                                 |         |                             | Total              | Current FY | Previous FY |
| 民國103年度                         | FY 2014 | 11,000,000                  | 17,360,795         | 17,089,802 | 270,993     |
| 民國104年度                         | FY 2015 | 11,000,000                  | 14,969,578         | 14,364,787 | 604,791     |
| 民國105年度                         | FY 2016 | 13,000,000                  | 14,039,693         | 12,889,255 | 1,150,438   |
| 民國106年度                         | FY 2017 | 13,000,000                  | 16,675,231         | 15,732,516 | 942,715     |
| 民國107年度                         | FY 2018 | 13,000,000                  | 23,115,365         | 22,622,747 | 492,618     |
| 民國108年度                         | FY 2019 | 14,000,000                  | 25,226,058         | 24,995,952 | 230,106     |
| 民國109年度                         | FY 2020 | 17,500,000                  | 23,298,668         | 22,785,485 | 513,183     |
| 民國110年度                         | FY 2021 | 19,000,000                  | 22,180,431         | 20,853,087 | 1,327,344   |
| 民國 111年度                        | FY 2022 | 20,000,000                  | 28,472,273         | 28,330,682 | 141,591     |
| 民國 112年度                        | FY 2023 | 20,000,000                  | 24,518,591         | 23,593,182 | 925,409     |
| 1月                              | Jan.    | 2,000,000                   | 2,624,137          | 1,698,728  | 925,409     |
| 2月                              | Feb.    | 1,500,000                   | 1,470,391          | 1,470,391  | -           |
| 3月                              | Mar.    | 1,800,000                   | 2,044,321          | 2,044,321  | -           |
| 4月                              | Apr.    | 1,500,000                   | 2,554,282          | 2,554,282  | -           |
| 5月                              | May     | 1,600,000                   | 2,448,832          | 2,448,832  | -           |
| 6月                              | June    | 1,600,000                   | 1,846,905          | 1,846,905  | -           |
| 7月                              | July    | 1,800,000                   | 2,894,820          | 2,894,820  | -           |
| 8月                              | Aug.    | 1,800,000                   | 625,104            | 625,104    | -           |
| 9月                              | Sep.    | 1,700,000                   | 2,001,030          | 2,001,030  | -           |
| 10月                             | Oct.    | 1,600,000                   | 1,431,457          | 1,431,457  | -           |
| 11月                             | Nov.    | 1,600,000                   | 2,823,919          | 2,823,919  | -           |
| 12月                             | Dec.    | 1,500,000                   | 1,753,393          | 1,753,393  | -           |

資料來源：根據本局徵課會計報告表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 |                                                              |                                              |                                                                          |
| 16,735,583                 | 16,464,590               | 270,993                    | 27,417                                                       | 16,708,166                                   | 151.89                                                                   |
| 14,450,643                 | 13,845,852               | 604,791                    | 429,702                                                      | 14,020,941                                   | 127.46                                                                   |
| 13,274,833                 | 12,124,395               | 1,150,438                  | 29,837                                                       | 13,244,996                                   | 101.88                                                                   |
| 16,258,495                 | 15,315,780               | 942,715                    | 69                                                           | 16,258,426                                   | 125.06                                                                   |
| 22,885,259                 | 22,524,545               | 360,714                    | 36,756                                                       | 22,848,503                                   | 175.76                                                                   |
| 25,108,071                 | 24,995,952               | 112,119                    | 155,358                                                      | 24,952,713                                   | 178.23                                                                   |
| 22,014,770                 | 21,501,587               | 513,183                    | -                                                            | 22,014,770                                   | 125.80                                                                   |
| 22,038,840                 | 20,711,496               | 1,327,344                  | 894                                                          | 22,037,946                                   | 115.99                                                                   |
| 27,546,456                 | 27,405,696               | 140,760                    | 10,719                                                       | 27,535,737                                   | 137.68                                                                   |
| <b>23,461,585</b>          | <b>23,363,893</b>        | <b>97,692</b>              | <b>-</b>                                                     | <b>23,461,585</b>                            | <b>117.31</b>                                                            |
| 997,892                    | 900,200                  | 97,692                     | -                                                            | 997,892                                      | 49.89                                                                    |
| 1,759,096                  | 1,759,096                | -                          | -                                                            | 1,759,096                                    | 117.27                                                                   |
| 2,189,181                  | 2,189,181                | -                          | -                                                            | 2,189,181                                    | 121.62                                                                   |
| 2,327,981                  | 2,327,981                | -                          | -                                                            | 2,327,981                                    | 155.20                                                                   |
| 2,807,979                  | 2,807,979                | -                          | -                                                            | 2,807,979                                    | 175.50                                                                   |
| 1,899,220                  | 1,899,220                | -                          | -                                                            | 1,899,220                                    | 118.70                                                                   |
| 1,945,987                  | 1,945,987                | -                          | -                                                            | 1,945,987                                    | 108.11                                                                   |
| 1,946,880                  | 1,946,880                | -                          | -                                                            | 1,946,880                                    | 108.16                                                                   |
| 1,627,199                  | 1,627,199                | -                          | -                                                            | 1,627,199                                    | 95.72                                                                    |
| 1,652,899                  | 1,652,899                | -                          | -                                                            | 1,652,899                                    | 103.31                                                                   |
| 2,079,241                  | 2,079,241                | -                          | -                                                            | 2,079,241                                    | 129.95                                                                   |
| 2,228,030                  | 2,228,030                | -                          | -                                                            | 2,228,030                                    | 148.54                                                                   |

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<br>(2)=(3)+(4)  | 本年度<br>(3) | 以前年度<br>(4) |
|                                 |         |                             | Total              | Current FY | Previous FY |
| 民國103年度                         | FY 2014 | 8,000,000                   | 10,751,206         | 10,718,873 | 32,333      |
| 民國104年度                         | FY 2015 | 8,000,000                   | 16,563,800         | 16,471,017 | 92,783      |
| 民國105年度                         | FY 2016 | 8,000,000                   | 10,874,884         | 10,819,714 | 55,170      |
| 民國106年度                         | FY 2017 | 8,000,000                   | 12,929,207         | 12,556,530 | 372,677     |
| 民國107年度                         | FY 2018 | 8,000,000                   | 13,707,533         | 13,136,830 | 570,703     |
| 民國108年度                         | FY 2019 | 10,000,000                  | 15,200,502         | 14,892,817 | 307,685     |
| 民國109年度                         | FY 2020 | 10,000,000                  | 16,132,675         | 15,768,712 | 363,963     |
| 民國110年度                         | FY 2021 | 12,000,000                  | 16,559,743         | 16,213,333 | 346,410     |
| 民國111年度                         | FY 2022 | 13,000,000                  | 18,244,171         | 17,120,433 | 1,123,738   |
| 民國112年度                         | FY 2023 | 13,000,000                  | 21,085,371         | 20,279,430 | 805,941     |
| 1月                              | Jan.    | 1,000,000                   | 2,629,309          | 2,026,600  | 602,709     |
| 2月                              | Feb.    | 1,000,000                   | 2,110,726          | 2,114,346  | -3,620      |
| 3月                              | Mar.    | 1,000,000                   | 2,199,003          | 2,134,016  | 64,987      |
| 4月                              | Apr.    | 1,000,000                   | 776,010            | 756,010    | 20,000      |
| 5月                              | May     | 1,000,000                   | 2,108,027          | 2,108,027  | -           |
| 6月                              | June    | 1,000,000                   | 1,085,322          | 1,083,360  | 1,962       |
| 7月                              | July    | 1,000,000                   | 2,011,873          | 2,011,149  | 724         |
| 8月                              | Aug.    | 1,000,000                   | 872,582            | 871,924    | 658         |
| 9月                              | Sep.    | 1,000,000                   | 2,114,968          | 2,079,749  | 35,219      |
| 10月                             | Oct.    | 1,000,000                   | 1,196,986          | 1,132,285  | 64,701      |
| 11月                             | Nov.    | 1,500,000                   | 2,805,549          | 2,786,948  | 18,601      |
| 12月                             | Dec.    | 1,500,000                   | 1,175,016          | 1,175,016  | -           |

資料來源：根據本局徵課會計報告表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 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 |                                                               |                                              |                                                                          |
| 10,654,216                 | 10,621,883               | 32,333                     | -                                                             | 10,654,216                                   | 133.18                                                                   |
| 16,502,514                 | 16,409,731               | 92,783                     | 15,360                                                        | 16,487,154                                   | 206.09                                                                   |
| 10,782,150                 | 10,726,980               | 55,170                     | 1,448                                                         | 10,780,702                                   | 134.76                                                                   |
| 12,662,709                 | 12,290,032               | 372,677                    | 1,244                                                         | 12,661,465                                   | 158.27                                                                   |
| 13,592,820                 | 13,024,130               | 568,690                    | 2,176                                                         | 13,590,644                                   | 169.88                                                                   |
| 15,131,560                 | 14,824,001               | 307,559                    | 55                                                            | 15,131,505                                   | 151.32                                                                   |
| 15,949,781                 | 15,585,818               | 363,963                    | -                                                             | 15,949,781                                   | 159.50                                                                   |
| 16,403,757                 | 16,058,377               | 345,380                    | 11,090                                                        | 16,392,667                                   | 136.61                                                                   |
| 17,589,094                 | 16,465,356               | 1,123,738                  | 2,772                                                         | 17,586,322                                   | 135.28                                                                   |
| <b>20,471,838</b>          | <b>20,112,055</b>        | <b>359,783</b>             | <b>16,975</b>                                                 | <b>20,454,863</b>                            | <b>157.35</b>                                                            |
| 1,953,205                  | 1,804,932                | 148,273                    | -                                                             | 1,953,205                                    | 195.32                                                                   |
| 876,048                    | 862,666                  | 13,382                     | 15,500                                                        | 860,548                                      | 86.05                                                                    |
| 3,298,403                  | 3,296,866                | 1,537                      | -                                                             | 3,298,403                                    | 329.84                                                                   |
| 922,475                    | 839,025                  | 83,450                     | 1,475                                                         | 921,000                                      | 92.10                                                                    |
| 2,067,570                  | 2,067,570                | -                          | -                                                             | 2,067,570                                    | 206.76                                                                   |
| 753,435                    | 751,473                  | 1,962                      | -                                                             | 753,435                                      | 75.34                                                                    |
| 2,402,732                  | 2,402,008                | 724                        | -                                                             | 2,402,732                                    | 240.27                                                                   |
| 887,546                    | 887,546                  | -                          | -                                                             | 887,546                                      | 88.75                                                                    |
| 2,171,005                  | 2,135,344                | 35,661                     | -                                                             | 2,171,005                                    | 217.10                                                                   |
| 1,056,038                  | 1,003,981                | 52,057                     | -                                                             | 1,056,038                                    | 105.60                                                                   |
| 2,383,637                  | 2,360,900                | 22,737                     | -                                                             | 2,383,637                                    | 158.91                                                                   |
| 1,699,744                  | 1,699,744                | -                          | -                                                             | 1,699,744                                    | 113.32                                                                   |

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<br>(2)=(3)+(4)  | 本年度<br>(3) | 以前年度<br>(4) |
|                                 |         |                             | Total              | Current FY | Previous FY |
| 民國103年度                         | FY 2014 | 2,000,000                   | 2,163,233          | 2,139,983  | 23,250      |
| 民國104年度                         | FY 2015 | 2,000,000                   | 1,955,829          | 1,925,786  | 30,043      |
| 民國105年度                         | FY 2016 | 2,000,000                   | 1,910,718          | 1,862,176  | 48,542      |
| 民國106年度                         | FY 2017 | 2,000,000                   | 1,844,577          | 1,798,352  | 46,225      |
| 民國107年度                         | FY 2018 | 2,000,000                   | 2,100,393          | 2,034,817  | 65,576      |
| 民國108年度                         | FY 2019 | 2,000,000                   | 2,387,876          | 2,332,998  | 54,878      |
| 民國109年度                         | FY 2020 | 2,000,000                   | 2,587,677          | 2,508,369  | 79,308      |
| 民國110年度                         | FY 2021 | 2,000,000                   | 1,782,044          | 1,668,064  | 113,980     |
| 民國111年度                         | FY 2022 | 2,000,000                   | 3,033,397          | 2,952,998  | 80,399      |
| 民國112年度                         | FY 2023 | 2,000,000                   | 2,999,685          | 2,909,900  | 89,785      |
| 1月                              | Jan.    | 166,000                     | 301,303            | 211,518    | 89,785      |
| 2月                              | Feb.    | 166,000                     | 235,716            | 235,716    | -           |
| 3月                              | Mar.    | 167,000                     | 257,146            | 257,146    | -           |
| 4月                              | Apr.    | 167,000                     | 206,715            | 206,715    | -           |
| 5月                              | May     | 167,000                     | 248,423            | 248,423    | -           |
| 6月                              | June    | 166,000                     | 238,221            | 238,221    | -           |
| 7月                              | July    | 167,000                     | 257,937            | 257,937    | -           |
| 8月                              | Aug.    | 167,000                     | 260,115            | 260,115    | -           |
| 9月                              | Sep.    | 167,000                     | 253,080            | 253,080    | -           |
| 10月                             | Oct.    | 167,000                     | 249,260            | 249,260    | -           |
| 11月                             | Nov.    | 167,000                     | 254,238            | 254,238    | -           |
| 12月                             | Dec.    | 166,000                     | 226,540            | 226,540    | -           |

資料來源：根據本局徵課會計報告表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 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 |                                                               |                                              |                                                                          |
| 2,133,190                  | 2,117,759                | 15,431                     | -                                                             | 2,133,190                                    | 106.66                                                                   |
| 1,907,287                  | 1,886,844                | 20,443                     | 294                                                           | 1,906,993                                    | 95.35                                                                    |
| 1,865,693                  | 1,828,751                | 36,942                     | -                                                             | 1,865,693                                    | 93.28                                                                    |
| 1,783,001                  | 1,760,334                | 22,667                     | -                                                             | 1,783,001                                    | 89.15                                                                    |
| 2,047,715                  | 2,012,645                | 35,070                     | -                                                             | 2,047,715                                    | 102.39                                                                   |
| 2,308,568                  | 2,292,820                | 15,748                     | -                                                             | 2,308,568                                    | 115.43                                                                   |
| 2,477,970                  | 2,460,757                | 17,213                     | -                                                             | 2,477,970                                    | 123.90                                                                   |
| 1,701,412                  | 1,663,923                | 37,489                     | -                                                             | 1,701,412                                    | 85.07                                                                    |
| 2,943,612                  | 2,935,248                | 8,364                      | -                                                             | 2,943,612                                    | 147.18                                                                   |
| <b>2,903,310</b>           | <b>2,884,580</b>         | <b>18,730</b>              | -                                                             | <b>2,903,310</b>                             | <b>145.17</b>                                                            |
| 218,583                    | 203,436                  | 15,147                     | -                                                             | 218,583                                      | 131.68                                                                   |
| 224,601                    | 224,601                  | -                          | -                                                             | 224,601                                      | 135.30                                                                   |
| 259,396                    | 257,913                  | 1,483                      | -                                                             | 259,396                                      | 155.33                                                                   |
| 204,351                    | 202,251                  | 2,100                      | -                                                             | 204,351                                      | 122.37                                                                   |
| 242,743                    | 242,743                  | -                          | -                                                             | 242,743                                      | 145.36                                                                   |
| 234,174                    | 234,174                  | -                          | -                                                             | 234,174                                      | 141.07                                                                   |
| 248,048                    | 248,048                  | -                          | -                                                             | 248,048                                      | 148.53                                                                   |
| 283,080                    | 283,080                  | -                          | -                                                             | 283,080                                      | 169.51                                                                   |
| 246,008                    | 246,008                  | -                          | -                                                             | 246,008                                      | 147.31                                                                   |
| 239,741                    | 239,741                  | -                          | -                                                             | 239,741                                      | 143.56                                                                   |
| 258,347                    | 258,347                  | -                          | -                                                             | 258,347                                      | 154.70                                                                   |
| 244,238                    | 244,238                  | -                          | -                                                             | 244,238                                      | 147.13                                                                   |

表 2-1 各項稅捐預算數、查定數與實徵數(續11)

## (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<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103年度 FY 2014                 | -                           | -                          | -                        | -                          |
| 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                 | -                           | -                          | -                        | -                          |
| 民國 111年度 FY 2022                | -                           | -                          | -                        | -                          |
| 民國 112年度 FY 2023                | -                           | -                          | -                        | -                          |
| 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.11)

## 10. Education Surtax

Unit : N.T.\$

[illegible]

表 2-1 各項稅捐預算數、查定數與實徵數 (續13)

二、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<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103年度                         | FY 2014 | 800,000                     | 6,633,614                  | 1,457,892                | 5,175,722                  |
| 民國104年度                         | FY 2015 | 800,000                     | 4,859,825                  | 894,833                  | 3,964,992                  |
| 民國105年度                         | FY 2016 | 400,000                     | 5,755,385                  | 1,835,234                | 3,920,151                  |
| 民國106年度                         | FY 2017 | 400,000                     | 6,759,777                  | 1,829,102                | 4,930,675                  |
| 民國107年度                         | FY 2018 | 400,000                     | 7,101,636                  | 1,301,113                | 5,800,523                  |
| 民國108年度                         | FY 2019 | 400,000                     | 7,015,543                  | 1,237,033                | 5,778,510                  |
| 民國109年度                         | FY 2020 | 400,000                     | 7,741,979                  | 1,529,173                | 6,212,806                  |
| 民國110年度                         | FY 2021 | 400,000                     | 7,793,728                  | 1,324,907                | 6,468,821                  |
| 民國111年度                         | FY 2022 | 400,000                     | 7,886,814                  | 1,062,173                | 6,824,641                  |
| 民國112年度                         | FY 2023 | 400,000                     | 8,362,062                  | 1,583,996                | 6,778,066                  |
| 1月                              | Jan.    | 32,000                      | 6,693,143                  | 104,988                  | 6,588,155                  |
| 2月                              | Feb.    | 32,000                      | 139,751                    | 117,962                  | 21,789                     |
| 3月                              | Mar.    | 32,000                      | 170,140                    | 137,280                  | 32,860                     |
| 4月                              | Apr.    | 32,000                      | 171,483                    | 144,378                  | 27,105                     |
| 5月                              | May     | 32,000                      | 79,613                     | 55,109                   | 24,504                     |
| 6月                              | June    | 32,000                      | 174,326                    | 169,497                  | 4,829                      |
| 7月                              | July    | 32,000                      | 107,968                    | 99,977                   | 7,991                      |
| 8月                              | Aug.    | 32,000                      | 88,084                     | 46,074                   | 42,010                     |
| 9月                              | Sep.    | 32,000                      | 144,697                    | 134,914                  | 9,783                      |
| 10月                             | Oct.    | 32,000                      | 108,531                    | 102,037                  | 6,494                      |
| 11月                             | Nov.    | 32,000                      | 126,236                    | 119,535                  | 6,701                      |
| 12月                             | Dec.    | 48,000                      | 358,090                    | 352,245                  | 5,845                      |

資料來源：根據本局徵課會計報告表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。

2、罰鍰收入＝財務罰鍰＋罰金罰鍰。

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

## 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 |                                                              |                                              |                                                                          |
| 1,874,997                  | 1,113,175                | 761,822                    | 10,060                                                       | 1,864,937                                    | 233.12                                                                   |
| 1,144,526                  | 585,075                  | 559,451                    | 118,814                                                      | 1,025,712                                    | 128.21                                                                   |
| 969,652                    | 654,464                  | 315,188                    | 29,682                                                       | 939,970                                      | 234.99                                                                   |
| 1,263,024                  | 724,967                  | 538,057                    | 33,046                                                       | 1,229,978                                    | 307.49                                                                   |
| 1,602,859                  | 788,209                  | 814,650                    | 17,351                                                       | 1,585,508                                    | 396.38                                                                   |
| 1,306,422                  | 733,639                  | 572,783                    | 68,056                                                       | 1,238,366                                    | 309.59                                                                   |
| 1,583,424                  | 773,916                  | 809,508                    | 8,973                                                        | 1,574,451                                    | 393.61                                                                   |
| 1,369,118                  | 778,510                  | 590,608                    | 6,194                                                        | 1,362,924                                    | 340.73                                                                   |
| 1,311,362                  | 612,987                  | 698,375                    | 14,648                                                       | 1,296,714                                    | 324.18                                                                   |
| <b>1,113,616</b>           | <b>673,603</b>           | <b>440,013</b>             | <b>44,435</b>                                                | <b>1,069,181</b>                             | <b>267.30</b>                                                            |
| 55,949                     | 10,131                   | 45,818                     | 5,561                                                        | 50,388                                       | 157.46                                                                   |
| 75,332                     | 39,426                   | 35,906                     | 2,384                                                        | 72,948                                       | 227.96                                                                   |
| 51,982                     | 13,427                   | 38,555                     | -                                                            | 51,982                                       | 162.44                                                                   |
| 80,499                     | 4,234                    | 76,265                     | -                                                            | 80,499                                       | 251.56                                                                   |
| 130,913                    | 58,054                   | 72,859                     | -                                                            | 130,913                                      | 409.10                                                                   |
| 117,116                    | 77,982                   | 39,134                     | 36,470                                                       | 80,646                                       | 252.02                                                                   |
| 78,742                     | 70,176                   | 8,566                      | -                                                            | 78,742                                       | 246.07                                                                   |
| 99,365                     | 48,627                   | 50,738                     | -                                                            | 99,365                                       | 310.52                                                                   |
| 95,029                     | 76,394                   | 18,635                     | -                                                            | 95,029                                       | 296.97                                                                   |
| 73,869                     | 62,843                   | 11,026                     | -                                                            | 73,869                                       | 230.84                                                                   |
| 77,116                     | 62,429                   | 14,687                     | -                                                            | 77,116                                       | 240.99                                                                   |
| 177,704                    | 149,880                  | 27,824                     | 20                                                           | 177,684                                      | 370.18                                                                   |

表 2-1 各項稅捐預算數、查定數與實徵數(續14)

## (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<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103年度                         | FY 2014        | 200,000                     | 5,989,004                  | 1,085,365                | 4,903,639                  |
| 民國104年度                         | FY 2015        | 200,000                     | 4,158,343                  | 432,111                  | 3,726,232                  |
| 民國105年度                         | FY 2016        | 120,000                     | 5,255,245                  | 1,542,682                | 3,712,563                  |
| 民國106年度                         | FY 2017        | 120,000                     | 6,127,847                  | 1,405,805                | 4,722,042                  |
| 民國107年度                         | FY 2018        | 130,000                     | 6,158,193                  | 657,245                  | 5,500,948                  |
| 民國108年度                         | FY 2019        | 130,000                     | 6,178,275                  | 689,887                  | 5,488,388                  |
| 民國109年度                         | FY 2020        | 130,000                     | 6,748,107                  | 986,009                  | 5,762,098                  |
| 民國110年度                         | FY 2021        | 130,000                     | 6,940,903                  | 783,070                  | 6,157,833                  |
| 民國111年度                         | FY 2022        | 134,000                     | 7,149,457                  | 735,517                  | 6,413,940                  |
| 民國112年度                         | <b>FY 2023</b> | <b>200,000</b>              | <b>7,838,084</b>           | <b>1,281,976</b>         | <b>6,556,108</b>           |
| 1月                              | Jan.           | 16,000                      | 6,660,950                  | 104,842                  | 6,556,108                  |
| 2月                              | Feb.           | 16,000                      | 116,127                    | 116,127                  | -                          |
| 3月                              | Mar.           | 16,000                      | 137,015                    | 137,015                  | -                          |
| 4月                              | Apr.           | 16,000                      | 143,110                    | 143,110                  | -                          |
| 5月                              | May            | 16,000                      | 15,674                     | 15,674                   | -                          |
| 6月                              | June           | 16,000                      | 124,730                    | 124,730                  | -                          |
| 7月                              | July           | 16,000                      | 53,846                     | 53,846                   | -                          |
| 8月                              | Aug.           | 16,000                      | 27,488                     | 27,488                   | -                          |
| 9月                              | Sep.           | 16,000                      | 112,486                    | 112,486                  | -                          |
| 10月                             | Oct.           | 16,000                      | 55,875                     | 55,875                   | -                          |
| 11月                             | Nov.           | 16,000                      | 100,494                    | 100,494                  | -                          |
| 12月                             | Dec.           | 24,000                      | 290,289                    | 290,289                  | -                          |

資料來源：根據本局徵課會計報告表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.14)

## 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 |                                                              |                                              |                                                                          |
| 1,230,387                  | 740,648                  | 489,739                    | -                                                            | 1,230,387                                    | 615.19                                                                   |
| 445,780                    | 125,089                  | 320,691                    | 21,783                                                       | 423,997                                      | 212.00                                                                   |
| 469,512                    | 361,912                  | 107,600                    | -                                                            | 469,512                                      | 391.26                                                                   |
| 631,094                    | 301,670                  | 329,424                    | 8,178                                                        | 622,916                                      | 519.10                                                                   |
| 659,416                    | 144,341                  | 515,075                    | -                                                            | 659,416                                      | 507.24                                                                   |
| 469,154                    | 186,493                  | 282,661                    | 1,068                                                        | 468,086                                      | 360.07                                                                   |
| 589,552                    | 230,752                  | 358,800                    | -                                                            | 589,552                                      | 453.50                                                                   |
| 516,293                    | 236,673                  | 279,620                    | 349                                                          | 515,944                                      | 396.88                                                                   |
| 609,443                    | 286,331                  | 323,112                    | 649                                                          | 608,794                                      | 454.32                                                                   |
| <b>589,638</b>             | <b>371,583</b>           | <b>218,055</b>             | -                                                            | <b>589,638</b>                               | <b>294.82</b>                                                            |
| 23,756                     | 9,985                    | 13,771                     | -                                                            | 23,756                                       | 148.48                                                                   |
| 51,708                     | 37,591                   | 14,117                     | -                                                            | 51,708                                       | 323.18                                                                   |
| 18,857                     | 13,162                   | 5,695                      | -                                                            | 18,857                                       | 117.86                                                                   |
| 52,126                     | 2,966                    | 49,160                     | -                                                            | 52,126                                       | 325.79                                                                   |
| 66,974                     | 18,619                   | 48,355                     | -                                                            | 66,974                                       | 418.59                                                                   |
| 67,520                     | 33,215                   | 34,305                     | -                                                            | 67,520                                       | 422.00                                                                   |
| 24,620                     | 24,045                   | 575                        | -                                                            | 24,620                                       | 153.88                                                                   |
| 38,769                     | 30,041                   | 8,728                      | -                                                            | 38,769                                       | 242.31                                                                   |
| 62,818                     | 53,966                   | 8,852                      | -                                                            | 62,818                                       | 392.61                                                                   |
| 21,213                     | 16,681                   | 4,532                      | -                                                            | 21,213                                       | 132.58                                                                   |
| 51,374                     | 43,388                   | 7,986                      | -                                                            | 51,374                                       | 321.09                                                                   |
| 109,903                    | 87,924                   | 21,979                     | -                                                            | 109,903                                      | 457.93                                                                   |

表 2-1 各項稅捐預算數、查定數與實徵數 (續15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<br>(2)=(3)+(4)  | 本年度<br>(3)<br>Current FY | 以前年度<br>(4)<br>Previous FY |
|                                 |         |                             | Total              |                          |                            |
| 民國103年度                         | FY 2014 | 600,000                     | 644,610            | 372,527                  | 272,083                    |
| 民國104年度                         | FY 2015 | 600,000                     | 701,482            | 462,722                  | 238,760                    |
| 民國105年度                         | FY 2016 | 280,000                     | 500,140            | 292,552                  | 207,588                    |
| 民國106年度                         | FY 2017 | 280,000                     | 631,930            | 423,297                  | 208,633                    |
| 民國107年度                         | FY 2018 | 270,000                     | 943,443            | 643,868                  | 299,575                    |
| 民國108年度                         | FY 2019 | 270,000                     | 837,268            | 547,146                  | 290,122                    |
| 民國109年度                         | FY 2020 | 270,000                     | 993,872            | 543,164                  | 450,708                    |
| 民國110年度                         | FY 2021 | 270,000                     | 852,825            | 541,837                  | 310,988                    |
| 民國111年度                         | FY 2022 | 266,000                     | 737,357            | 326,656                  | 410,701                    |
| 民國112年度                         | FY 2023 | 200,000                     | 523,978            | 302,020                  | 221,958                    |
| 1月                              | Jan.    | 16,000                      | 32,193             | 146                      | 32,047                     |
| 2月                              | Feb.    | 16,000                      | 23,624             | 1,835                    | 21,789                     |
| 3月                              | Mar.    | 16,000                      | 33,125             | 265                      | 32,860                     |
| 4月                              | Apr.    | 16,000                      | 28,373             | 1,268                    | 27,105                     |
| 5月                              | May     | 16,000                      | 63,939             | 39,435                   | 24,504                     |
| 6月                              | June    | 16,000                      | 49,596             | 44,767                   | 4,829                      |
| 7月                              | July    | 16,000                      | 54,122             | 46,131                   | 7,991                      |
| 8月                              | Aug.    | 16,000                      | 60,596             | 18,586                   | 42,010                     |
| 9月                              | Sep.    | 16,000                      | 32,211             | 22,428                   | 9,783                      |
| 10月                             | Oct.    | 16,000                      | 52,656             | 46,162                   | 6,494                      |
| 11月                             | Nov.    | 16,000                      | 25,742             | 19,041                   | 6,701                      |
| 12月                             | Dec.    | 24,000                      | 67,801             | 61,956                   | 5,845                      |

資料來源：根據本局徵課會計報告表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.15 End)

## 2. Belated Surcharge

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 |                                                               |                                              |                                                                          |
| 644,610                    | 372,527                  | 272,083                    | 10,060                                                        | 634,550                                      | 105.76                                                                   |
| 698,746                    | 459,986                  | 238,760                    | 97,031                                                        | 601,715                                      | 100.29                                                                   |
| 500,140                    | 292,552                  | 207,588                    | 29,682                                                        | 470,458                                      | 168.02                                                                   |
| 631,930                    | 423,297                  | 208,633                    | 24,868                                                        | 607,062                                      | 216.81                                                                   |
| 943,443                    | 643,868                  | 299,575                    | 17,351                                                        | 926,092                                      | 343.00                                                                   |
| 837,268                    | 547,146                  | 290,122                    | 66,988                                                        | 770,280                                      | 285.29                                                                   |
| 993,872                    | 543,164                  | 450,708                    | 8,973                                                         | 984,899                                      | 364.78                                                                   |
| 852,825                    | 541,837                  | 310,988                    | 5,845                                                         | 846,980                                      | 313.70                                                                   |
| 701,919                    | 326,656                  | 375,263                    | 13,999                                                        | 687,920                                      | 258.62                                                                   |
| <b>523,978</b>             | <b>302,020</b>           | <b>221,958</b>             | <b>44,435</b>                                                 | <b>479,543</b>                               | <b>239.77</b>                                                            |
| 32,193                     | 146                      | 32,047                     | 5,561                                                         | 26,632                                       | 166.45                                                                   |
| 23,624                     | 1,835                    | 21,789                     | 2,384                                                         | 21,240                                       | 132.75                                                                   |
| 33,125                     | 265                      | 32,860                     | -                                                             | 33,125                                       | 207.03                                                                   |
| 28,373                     | 1,268                    | 27,105                     | -                                                             | 28,373                                       | 177.33                                                                   |
| 63,939                     | 39,435                   | 24,504                     | -                                                             | 63,939                                       | 399.62                                                                   |
| 49,596                     | 44,767                   | 4,829                      | 36,470                                                        | 13,126                                       | 82.04                                                                    |
| 54,122                     | 46,131                   | 7,991                      | -                                                             | 54,122                                       | 338.26                                                                   |
| 60,596                     | 18,586                   | 42,010                     | -                                                             | 60,596                                       | 378.73                                                                   |
| 32,211                     | 22,428                   | 9,783                      | -                                                             | 32,211                                       | 201.32                                                                   |
| 52,656                     | 46,162                   | 6,494                      | -                                                             | 52,656                                       | 329.10                                                                   |
| 25,742                     | 19,041                   | 6,701                      | -                                                             | 25,742                                       | 160.89                                                                   |
| 67,801                     | 61,956                   | 5,845                      | 20                                                            | 67,781                                       | 282.42                                                                   |

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                        | 103年度 FY 2014                 |                          | 104年度 FY 2015                 |                          |
|-------------------------------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|
|                                           | 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</b><br><b>Grand Total</b>           | <b>556,723,962</b>            | <b>100.00</b>            | <b>631,578,408</b>            | <b>100.00</b>            |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 554,859,025                   | 99.67                    | 630,552,696                   | 99.84                    |
| 地價稅<br>Land Vaule Tax                     | 84,815,592                    | 15.23                    | 80,777,185                    | 12.79                    |
| 土地增值稅<br>Land Value Increment Tax         | 295,296,878                   | 53.04                    | 357,218,193                   | 56.56                    |
| 房屋稅<br>House Tax                          | 95,715,498                    | 17.19                    | 103,591,546                   | 16.40                    |
| 使用牌照稅<br>Vehicle License Tax              | 49,535,485                    | 8.90                     | 56,550,684                    | 8.95                     |
| 契稅<br>Deed Tax                            | 16,708,166                    | 3.00                     | 14,020,941                    | 2.22                     |
| 印花稅<br>Stamp Tax                          | 10,654,216                    | 1.91                     | 16,487,154                    | 2.61                     |
| 娛樂稅<br>Amusement Tax                      | 2,133,190                     | 0.38                     | 1,906,993                     | 0.30                     |
| 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             | 1,864,937                     | 0.33                     | 1,025,712                     | 0.16                     |
| 財務罰鍰<br>Financial Penalty                 | 1,230,387                     | 0.22                     | 423,997                       | 0.07                     |
| 罰金罰鍰<br>Belated Surcharge                 | 634,550                       | 0.11                     | 601,715                       | 0.10                     |

資料來源：根據本局會計室報表WAA40CP1。

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.\$

| 105年度 FY 2016                 |                             | 106年度 FY 2017                 |                             | 107年度 FY 2018                 |                             |
|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------------------|
| 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>492,311,519</b>            | <b>100.00</b>               | <b>531,617,013</b>            | <b>100.00</b>               | <b>554,553,507</b>            | <b>100.00</b>               |
| 491,371,549                   | 99.81                       | 530,387,035                   | 99.77                       | 552,967,999                   | 99.71                       |
| 81,655,659                    | 16.59                       | 82,405,378                    | 15.50                       | 81,489,944                    | 14.69                       |
| 214,426,809                   | 43.56                       | 241,131,736                   | 45.36                       | 248,781,651                   | 44.86                       |
| 107,256,480                   | 21.79                       | 109,893,428                   | 20.67                       | 115,918,139                   | 20.90                       |
| 62,141,210                    | 12.62                       | 66,253,601                    | 12.46                       | 68,291,403                    | 12.31                       |
| 13,244,996                    | 2.69                        | 16,258,426                    | 3.06                        | 22,848,503                    | 4.12                        |
| 10,780,702                    | 2.19                        | 12,661,465                    | 2.38                        | 13,590,644                    | 2.45                        |
| 1,865,693                     | 0.38                        | 1,783,001                     | 0.34                        | 2,047,715                     | 0.37                        |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| 939,970                       | 0.19                        | 1,229,978                     | 0.23                        | 1,585,508                     | 0.29                        |
| 469,512                       | 0.10                        | 622,916                       | 0.12                        | 659,416                       | 0.12                        |
| 470,458                       | 0.10                        | 607,062                       | 0.11                        | 926,092                       | 0.17                        |

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                        | 108年度 FY 2019                 |                          | 109年度 FY 2020                 |                          |
|-------------------------------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|
|                                           | 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</b><br><b>Grand Total</b>           | <b>536,759,594</b>            | <b>100.00</b>            | <b>584,597,784</b>            | <b>100.00</b>            |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 535,521,228                   | 99.77                    | 583,023,333                   | 99.73                    |
| 地價稅<br>Land Vaule Tax                     | 82,545,111                    | 15.38                    | 84,178,969                    | 14.40                    |
| 土地增值稅<br>Land Value Increment Tax         | 216,226,329                   | 40.28                    | 263,132,665                   | 45.01                    |
| 房屋稅<br>House Tax                          | 122,844,827                   | 22.89                    | 119,623,824                   | 20.46                    |
| 使用牌照稅<br>Vehicle License Tax              | 71,512,175                    | 13.32                    | 75,645,354                    | 12.94                    |
| 契稅<br>Deed Tax                            | 24,952,713                    | 4.65                     | 22,014,770                    | 3.77                     |
| 印花稅<br>Stamp Tax                          | 15,131,505                    | 2.82                     | 15,949,781                    | 2.73                     |
| 娛樂稅<br>Amusement Tax                      | 2,308,568                     | 0.43                     | 2,477,970                     | 0.42                     |
| 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             | 1,238,366                     | 0.23                     | 1,574,451                     | 0.27                     |
| 財務罰鍰<br>Financial Penalty                 | 468,086                       | 0.09                     | 589,552                       | 0.10                     |
| 罰金罰鍰<br>Belated Surcharge                 | 770,280                       | 0.14                     | 984,899                       | 0.17                     |

資料來源：根據本局會計室報表WAA40CP1。

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.\$

| 110年度 FY 2021                 |                             | 111年度 FY2022                  |                             | 112年度 FY2023                  |                             |
|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------------------|
| 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 % |
| 592,513,197                   | 100.00                      | 618,183,654                   | 100.00                      | 623,897,383                   | 100.00                      |
| 591,150,273                   | 99.77                       | 616,886,940                   | 99.79                       | 622,828,202                   | 99.83                       |
| 83,399,749                    | 14.08                       | 83,714,178                    | 13.54                       | 83,023,461                    | 13.31                       |
| 255,378,779                   | 43.10                       | 254,891,263                   | 41.23                       | 255,305,108                   | 40.92                       |
| 132,197,350                   | 22.31                       | 146,298,319                   | 23.67                       | 150,068,803                   | 24.05                       |
| 80,042,370                    | 13.51                       | 83,917,509                    | 13.57                       | 87,611,072                    | 14.04                       |
| 22,037,946                    | 3.72                        | 27,535,737                    | 4.45                        | 23,461,585                    | 3.76                        |
| 16,392,667                    | 2.77                        | 17,586,322                    | 2.84                        | 20,454,863                    | 3.28                        |
| 1,701,412                     | 0.29                        | 2,943,612                     | 0.48                        | 2,903,310                     | 0.47                        |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| -                             | -                           | -                             | -                           | -                             | -                           |
| 1,362,924                     | 0.23                        | 1,296,714                     | 0.21                        | 1,069,181                     | 0.17                        |
| 515,944                       | 0.09                        | 608,794                       | 0.10                        | 589,638                       | 0.09                        |
| 846,980                       | 0.14                        | 687,920                       | 0.11                        | 479,543                       | 0.08                        |

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103年度 FY 2014                           | 556,723,962                   | 556,723,962 | -                           | 59,059,380                                |
| 民國104年度 FY 2015                           | 631,578,408                   | 631,578,408 | -                           | 71,443,629                                |
| 民國105年度 FY 2016                           | 492,311,519                   | 492,311,519 | -                           | 42,885,358                                |
| 民國106年度 FY 2017                           | 531,617,013                   | 531,617,013 | -                           | 48,226,335                                |
| 民國107年度 FY 2018                           | 554,553,507                   | 554,553,507 | -                           | 49,756,317                                |
| 民國108年度 FY 2019                           | 536,759,594                   | 536,759,594 | -                           | 43,245,264                                |
| 民國109年度 FY 2020                           | 584,597,784                   | 584,597,784 | -                           | 52,626,538                                |
| 民國110年度 FY 2021                           | 592,513,197                   | 592,513,197 | -                           | 51,075,750                                |
| 民國111年度 FY 2022                           | 618,183,654                   | 618,183,654 | -                           | 50,978,240                                |
| 民國112年度 FY 2023                           | 623,897,383                   | 623,897,383 | -                           | 51,061,016                                |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 622,828,202                   | 622,828,202 | -                           | 51,061,016                                |
| 地價稅<br>Land Vaule Tax                     | 83,023,461                    | 83,023,461  | -                           | -                                         |
| 土地增值稅<br>Land Value Increment Tax         | 255,305,108                   | 255,305,108 | -                           | 51,061,016                                |
| 房屋稅<br>House Tax                          | 150,068,803                   | 150,068,803 | -                           | -                                         |
| 使用牌照稅<br>Vehicle License Tax              | 87,611,072                    | 87,611,072  | -                           | -                                         |
| 契稅<br>Deed Tax                            | 23,461,585                    | 23,461,585  | -                           | -                                         |
| 印花稅<br>Stamp Tax                          | 20,454,863                    | 20,454,863  | -                           | -                                         |
| 娛樂稅<br>Amusement Tax                      | 2,903,310                     | 2,903,310   | -                           | -                                         |
| 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             | 1,069,181                     | 1,069,181   | -                           | -                                         |
| 財務罰鍰<br>Financial Penalty                 | 589,638                       | 589,638     | -                           | -                                         |
| 罰金罰鍰<br>Belated Surcharge                 | 479,543                       | 479,543     | -                           | -                                         |

資料來源：根據本局徵課會計系統報表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 by County | Township Treasuries | Unforwarded to Treasury |
| -                   | -                     | -             | 378,986,159     | 39,447,882                    | 79,230,541          | -                       |
| -                   | -                     | -             | 441,663,327     | 39,677,961                    | 78,793,491          | -                       |
| -                   | -                     | -             | 329,133,786     | 40,431,438                    | 79,860,937          | -                       |
| -                   | -                     | -             | 358,210,521     | 41,711,461                    | 83,468,696          | -                       |
| -                   | -                     | -             | 369,605,136     | 44,051,336                    | 91,140,718          | -                       |
| -                   | -                     | -             | 351,273,602     | 46,068,569                    | 96,172,159          | -                       |
| -                   | -                     | -             | 393,614,761     | 45,163,557                    | 93,192,928          | -                       |
| -                   | -                     | -             | 396,679,822     | 47,527,031                    | 97,230,594          | -                       |
| -                   | -                     | -             | 407,089,975     | 51,509,676                    | 108,605,763         | -                       |
| -                   | -                     | -             | 414,918,454     | 51,310,782                    | 106,607,131         | -                       |
| -                   | -                     | -             | 413,849,273     | 51,310,782                    | 106,607,131         | -                       |
| -                   | -                     | -             | 41,511,759      | 16,604,708                    | 24,906,994          | -                       |
| -                   | -                     | -             | 204,244,092     | -                             | -                   | -                       |
| -                   | -                     | -             | 60,027,487      | 30,013,765                    | 60,027,551          | -                       |
| -                   | -                     | -             | 87,611,072      | -                             | -                   | -                       |
| -                   | -                     | -             | -               | 4,692,309                     | 18,769,276          | -                       |
| -                   | -                     | -             | 20,454,863      | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | 2,903,310           | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | 1,069,181       | -                             | -                   | -                       |
| -                   | -                     | -             | 589,638         | -                             | -                   | -                       |
| -                   | -                     | -             | 479,543         | -                             | -                   | -                       |

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103年度 FY 2014                           | 550,382,335              | 550,382,335 | -                           | 58,652,229                                |
| 民國104年度 FY 2015                           | 624,609,312              | 624,609,312 | -                           | 70,756,090                                |
| 民國105年度 FY 2016                           | 486,626,171              | 486,626,171 | -                           | 42,636,244                                |
| 民國106年度 FY 2017                           | 524,746,464              | 524,746,464 | -                           | 47,842,065                                |
| 民國107年度 FY 2018                           | 542,980,700              | 542,980,700 | -                           | 48,489,158                                |
| 民國108年度 FY 2019                           | 529,971,009              | 529,971,009 | -                           | 42,796,758                                |
| 民國109年度 FY 2020                           | 573,255,030              | 573,255,030 | -                           | 51,629,273                                |
| 民國110年度 FY 2021                           | 576,646,788              | 576,646,788 | -                           | 50,379,716                                |
| 民國111年度 FY 2022                           | 595,175,709              | 595,175,709 | -                           | 49,393,540                                |
| 民國112年度 FY 2023                           | 615,496,764              | 615,496,764 | -                           | 50,111,779                                |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 614,823,161              | 614,823,161 | -                           | 50,111,779                                |
| 地價稅<br>Land Vaule Tax                     | 83,691,959               | 83,691,959  | -                           | -                                         |
| 土地增值稅<br>Land Value Increment Tax         | 250,558,908              | 250,558,908 | -                           | 50,111,779                                |
| 房屋稅<br>House Tax                          | 148,456,775              | 148,456,775 | -                           | -                                         |
| 使用牌照稅<br>Vehicle License Tax              | 85,754,991               | 85,754,991  | -                           | -                                         |
| 契稅<br>Deed Tax                            | 23,363,893               | 23,363,893  | -                           | -                                         |
| 印花稅<br>Stamp Tax                          | 20,112,055               | 20,112,055  | -                           | -                                         |
| 娛樂稅<br>Amusement Tax                      | 2,884,580                | 2,884,580   | -                           | -                                         |
| 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             | 673,603                  | 673,603     | -                           | -                                         |
| 財務罰鍰<br>Financial Penalty                 | 371,583                  | 371,583     | -                           | -                                         |
| 罰金罰鍰<br>Belated Surcharge                 | 302,020                  | 302,020     | -                           | -                                         |

資料來源：根據本局徵課會計系統報表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

Unit : N.T.\$

| Pay to Treasury     |                       |               |                 |                               |                     | 未繳付公庫數                  |
|---------------------|-----------------------|---------------|-----------------|-------------------------------|---------------------|-------------------------|
| 重建基金庫               | 直轄市庫                  | 市庫            | 縣庫              | 縣統籌分配專戶                       | 鄉鎮庫                 | Unforwarded to Treasury |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed by County | Township Treasuries |                         |
| -                   | -                     | -             | 374,283,934     | 39,033,413                    | 78,412,759          | -                       |
| -                   | -                     | -             | 436,410,467     | 39,330,229                    | 78,112,526          | -                       |
| -                   | -                     | -             | 325,623,670     | 39,919,897                    | 78,446,360          | -                       |
| -                   | -                     | -             | 353,343,461     | 41,260,523                    | 82,300,415          | -                       |
| -                   | -                     | -             | 360,542,942     | 43,648,436                    | 90,300,164          | -                       |
| -                   | -                     | -             | 345,752,624     | 45,744,227                    | 95,677,400          | -                       |
| -                   | -                     | -             | 385,183,717     | 44,535,755                    | 91,906,285          | -                       |
| -                   | -                     | -             | 387,668,218     | 45,618,184                    | 92,980,670          | -                       |
| -                   | -                     | -             | 392,264,567     | 49,308,483                    | 104,209,119         | -                       |
| -                   | -                     | -             | 408,216,449     | 51,102,527                    | 106,066,009         | -                       |
| -                   | -                     | -             | 407,542,846     | 51,102,527                    | 106,066,009         | -                       |
| -                   | -                     | -             | 41,845,988      | 16,738,400                    | 25,107,571          | -                       |
| -                   | -                     | -             | 200,447,129     | -                             | -                   | -                       |
| -                   | -                     | -             | 59,382,683      | 29,691,356                    | 59,382,736          | -                       |
| -                   | -                     | -             | 85,754,991      | -                             | -                   | -                       |
| -                   | -                     | -             | -               | 4,672,771                     | 18,691,122          | -                       |
| -                   | -                     | -             | 20,112,055      | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | 2,884,580           | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | 673,603         | -                             | -                   | -                       |
| -                   | -                     | -             | 371,583         | -                             | -                   | -                       |
| -                   | -                     | -             | 302,020         | -                             | -                   | -                       |

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103年度 FY 2014                           | 6,491,501                | 6,491,501   | -                           | 409,434                                   |
| 民國104年度 FY 2015                           | 9,975,730                | 9,975,730   | -                           | 1,148,362                                 |
| 民國105年度 FY 2016                           | 7,599,111                | 7,599,111   | -                           | 553,180                                   |
| 民國106年度 FY 2017                           | 7,247,304                | 7,247,304   | -                           | 392,137                                   |
| 民國107年度 FY 2018                           | 12,543,076               | 12,543,076  | -                           | 1,415,044                                 |
| 民國108年度 FY 2019                           | 8,131,284                | 8,131,284   | -                           | 583,245                                   |
| 民國109年度 FY 2020                           | 11,661,486               | 11,661,486  | -                           | 1,017,990                                 |
| 民國110年度 FY 2021                           | 16,285,016               | 16,285,016  | -                           | 757,296                                   |
| 民國111年度 FY 2022                           | 24,448,674               | 24,448,674  | -                           | 1,724,659                                 |
| 民國112年度 FY 2023                           | 11,776,972               | 11,776,972  | -                           | 1,143,554                                 |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 11,336,959               | 11,336,959  | -                           | 1,143,554                                 |
| 地價稅<br>Land Vaule Tax                     | 1,437,539                | 1,437,539   | -                           | -                                         |
| 土地增值稅<br>Land Value Increment Tax         | 5,717,781                | 5,717,781   | -                           | 1,143,554                                 |
| 房屋稅<br>House Tax                          | 1,802,565                | 1,802,565   | -                           | -                                         |
| 使用牌照稅<br>Vehicle License Tax              | 1,902,869                | 1,902,869   | -                           | -                                         |
| 契稅<br>Deed Tax                            | 97,692                   | 97,692      | -                           | -                                         |
| 印花稅<br>Stamp Tax                          | 359,783                  | 359,783     | -                           | -                                         |
| 娛樂稅<br>Amusement Tax                      | 18,730                   | 18,730      | -                           | -                                         |
| 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             | 440,013                  | 440,013     | -                           | -                                         |
| 財務罰鍰<br>Financial Penalty                 | 218,055                  | 218,055     | -                           | -                                         |
| 罰金罰鍰<br>Belated Surcharge                 | 221,958                  | 221,958     | -                           | -                                         |

資料來源：根據本局徵課會計系統報表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

Unit : N.T.\$

| Pay to Treasury     |                       |               |                 |                               |                     | 未繳付公庫數                  |
|---------------------|-----------------------|---------------|-----------------|-------------------------------|---------------------|-------------------------|
| 重建基金庫               | 直轄市庫                  | 市庫            | 縣庫              | 縣統籌分配專戶                       | 鄉鎮庫                 | Unforwarded to Treasury |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed by County | Township Treasuries |                         |
| -                   | -                     | -             | 4,776,867       | 436,230                       | 868,970             | -                       |
| -                   | -                     | -             | 7,320,529       | 452,613                       | 1,054,226           | -                       |
| -                   | -                     | -             | 4,942,213       | 576,088                       | 1,527,630           | -                       |
| -                   | -                     | -             | 5,091,602       | 499,086                       | 1,264,479           | -                       |
| -                   | -                     | -             | 9,808,807       | 424,417                       | 894,808             | -                       |
| -                   | -                     | -             | 6,329,934       | 438,136                       | 779,969             | -                       |
| -                   | -                     | -             | 8,663,216       | 653,088                       | 1,327,192           | -                       |
| -                   | -                     | -             | 9,346,575       | 1,916,831                     | 4,264,314           | -                       |
| -                   | -                     | -             | 15,778,655      | 2,337,315                     | 4,608,045           | -                       |
| -                   | -                     | -             | 8,716,717       | 667,561                       | 1,249,140           | -                       |
| -                   | -                     | -             | 8,276,704       | 667,561                       | 1,249,140           | -                       |
| -                   | -                     | -             | 718,802         | 287,509                       | 431,228             | -                       |
| -                   | -                     | -             | 4,574,227       | -                             | -                   | -                       |
| -                   | -                     | -             | 721,023         | 360,514                       | 721,028             | -                       |
| -                   | -                     | -             | 1,902,869       | -                             | -                   | -                       |
| -                   | -                     | -             | -               | 19,538                        | 78,154              | -                       |
| -                   | -                     | -             | 359,783         | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | 18,730              | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | -               | -                             | -                   | -                       |
| -                   | -                     | -             | 440,013         | -                             | -                   | -                       |
| -                   | -                     | -             | 218,055         | -                             | -                   | -                       |
| -                   | -                     | -             | 221,958         | -                             | -                   | -                       |

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103年度 FY 2014                           | 149,874                                                   | 149,874          | -                           | 2,283                                        |
| 民國104年度 FY 2015                           | 3,006,634                                                 | 3,006,634        | -                           | 460,823                                      |
| 民國105年度 FY 2016                           | 1,913,763                                                 | 1,913,763        | -                           | 304,066                                      |
| 民國106年度 FY 2017                           | 376,755                                                   | 376,755          | -                           | 7,867                                        |
| 民國107年度 FY 2018                           | 970,269                                                   | 970,269          | -                           | 147,885                                      |
| 民國108年度 FY 2019                           | 1,342,699                                                 | 1,342,699        | -                           | 134,739                                      |
| 民國109年度 FY 2020                           | 318,732                                                   | 318,732          | -                           | 20,725                                       |
| 民國110年度 FY 2021                           | 418,607                                                   | 418,607          | -                           | 61,262                                       |
| 民國111年度 FY 2022                           | 1,440,729                                                 | 1,440,729        | -                           | 139,959                                      |
| <b>民國112年度 FY 2023</b>                    | <b>3,376,353</b>                                          | <b>3,376,353</b> | -                           | <b>194,317</b>                               |
| 稅捐收入<br>Collections of Taxes and Surtaxes | 3,331,918                                                 | 3,331,918        | -                           | 194,317                                      |
| 地價稅<br>Land Value Tax                     | 2,106,037                                                 | 2,106,037        | -                           | -                                            |
| 土地增值稅<br>Land Value Increment Tax         | 971,581                                                   | 971,581          | -                           | 194,317                                      |
| 房屋稅<br>House Tax                          | 190,537                                                   | 190,537          | -                           | -                                            |
| 使用牌照稅<br>Vehicle License Tax              | 46,788                                                    | 46,788           | -                           | -                                            |
| 契稅<br>Deed Tax                            | -                                                         | -                | -                           | -                                            |
| 印花稅<br>Stamp Tax                          | 16,975                                                    | 16,975           | -                           | -                                            |
| 娛樂稅<br>Amusement Tax                      | -                                                         | -                | -                           | -                                            |
| 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             | 44,435                                                    | 44,435           | -                           | -                                            |
| 財務罰鍰<br>Financial Penalty                 | -                                                         | -                | -                           | -                                            |
| 罰金罰鍰<br>Related Surcharge                 | 44,435                                                    | 44,435           | -                           | -                                            |

資料來源：根據本局徵課會計系統報表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 County | Township Treasuries |
| -                   | -                     | -             | 74,642           | 21,761                        | 51,188              |
| -                   | -                     | -             | 2,067,669        | 104,881                       | 373,261             |
| -                   | -                     | -             | 1,432,097        | 64,547                        | 113,053             |
| -                   | -                     | -             | 224,542          | 48,148                        | 96,198              |
| -                   | -                     | -             | 746,613          | 21,517                        | 54,254              |
| -                   | -                     | -             | 808,956          | 113,794                       | 285,210             |
| -                   | -                     | -             | 232,172          | 25,286                        | 40,549              |
| -                   | -                     | -             | 334,971          | 7,984                         | 14,390              |
| -                   | -                     | -             | 953,247          | 136,122                       | 211,401             |
| -                   | -                     | -             | <b>2,014,712</b> | <b>459,306</b>                | <b>708,018</b>      |
| -                   | -                     | -             | 1,970,277        | 459,306                       | 708,018             |
| -                   | -                     | -             | 1,053,031        | 421,201                       | 631,805             |
| -                   | -                     | -             | 777,264          | -                             | -                   |
| -                   | -                     | -             | 76,219           | 38,105                        | 76,213              |
| -                   | -                     | -             | 46,788           | -                             | -                   |
| -                   | -                     | -             | -                | -                             | -                   |
| -                   | -                     | -             | 16,975           | -                             | -                   |
| -                   | -                     | -             | -                | -                             | -                   |
| -                   | -                     | -             | -                | -                             | -                   |
| -                   | -                     | -             | -                | -                             | -                   |
| -                   | -                     | -             | -                | -                             | -                   |
| -                   | -                     | -             | 44,435           | -                             | -                   |
| -                   | -                     | -             | -                | -                             | -                   |
| -                   | -                     | -             | 44,435           | -                             | -                   |

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# 參、稅源及其他

## III. Tax Sources and Others

# 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、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           |              |               |              |              |
|------------------------------------------------|----------------------|--------------|---------------|--------------|--------------|
|                                                | 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 103年度 FY 2014                               | 33,553               | 31           | 33,522        | 1,080        | 284          |
| 民國 104年度 FY 2015                               | 34,050               | 26           | 34,024        | 1,075        | 257          |
| 民國 105年度 FY 2016                               | 34,458               | 28           | 34,430        | 1,086        | 255          |
| 民國 106年度 FY 2017                               | 34,910               | 32           | 34,878        | 1,082        | 236          |
| 民國 107年度 FY 2018                               | 35,271               | 33           | 35,238        | 1,093        | 240          |
| 民國 108年度 FY 2019                               | 35,725               | 35           | 35,690        | 1,117        | 247          |
| 民國 109年度 FY 2020                               | 36,371               | 36           | 36,335        | 1,135        | 241          |
| 民國 110年度 FY 2021                               | 36,737               | 35           | 36,702        | 1,148        | 240          |
| 民國 111年度 FY2022                                | 37,167               | 35           | 37,132        | 1,170        | 242          |
| <b>民國 112年度 FY2023</b>                         | <b>37,721</b>        | <b>35</b>    | <b>37,686</b> | <b>1,193</b> | <b>223</b>   |
| 一般土地<br>Regular Land                           | 33,504               | 35           | 33,469        | 1,025        | 222          |
| 第一級 Level 1                                    | 31,863               | 35           | 31,828        | 888          | 222          |
| 第二級 Level 2                                    | 1,497                | -            | 1,497         | 95           | -            |
| 第三級 Level 3                                    | 89                   | -            | 89            | 17           | -            |
| 第四級 Level 4                                    | 27                   | -            | 27            | 9            | -            |
| 第五級 Level 5                                    | 8                    | -            | 8             | 1            | -            |
| 第六級 Level 6                                    | 20                   | -            | 20            | 16           | -            |
| 自用住宅用地<br>Self-use Residence Land              | 4,147                | -            | 4,147         | 115          | -            |
| 工礦業等用地<br>Specific Business Land               | 21                   | -            | 21            | 47           | -            |
| 公共設施保留地<br>Land Reserved for Public Facilities | 49                   | -            | 49            | 5            | 1            |
| 加徵空地稅用地<br>Vacant Site                         | -                    | -            | -             | -            | -            |
| 免稅用地<br>Exempt Land                            | 1,088                | -            | -             | 123          | -            |
| 小額免稅<br>Small Amount Exempt Land               | 40,803               | -            | -             | 100          | -            |

資料來源：根據本局土地稅科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; Plot; 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 |
| 796                           | 7,542,483             | 1,717,653        | 5,824,830        | 84,627              | 16,677        | 67,950        |
| 818                           | 7,098,963             | 1,231,572        | 5,867,391        | 80,632              | 12,193        | 68,439        |
| 831                           | 7,182,322             | 1,277,803        | 5,904,519        | 82,156              | 12,677        | 69,479        |
| 846                           | 7,216,469             | 1,304,204        | 5,912,265        | 82,566              | 12,945        | 69,621        |
| 853                           | 7,221,274             | 1,266,680        | 5,954,594        | 82,047              | 12,560        | 69,487        |
| 870                           | 7,310,617             | 1,342,690        | 5,967,927        | 83,077              | 13,323        | 69,754        |
| 894                           | 7,342,321             | 1,324,042        | 6,018,279        | 83,761              | 13,141        | 70,620        |
| 908                           | 7,307,084             | 1,273,861        | 6,033,223        | 83,603              | 12,639        | 70,964        |
| 928                           | 7,351,226             | 1,244,900        | 6,106,326        | 84,671              | 12,353        | 72,318        |
| <b>970</b>                    | <b>7,349,128</b>      | <b>1,208,106</b> | <b>6,141,023</b> | <b>83,259</b>       | <b>11,986</b> | <b>71,273</b> |
| 803                           | 5,355,166             | 1,184,377        | 4,170,789        | 77,581              | 11,844        | 65,738        |
| 666                           | 3,116,122             | 1,184,377        | 1,931,745        | 31,146              | 11,844        | 19,302        |
| 95                            | 1,294,983             | -                | 1,294,983        | 16,320              | -             | 16,320        |
| 17                            | 284,540               | -                | 284,540          | 4,735               | -             | 4,735         |
| 9                             | 149,306               | -                | 149,306          | 3,239               | -             | 3,239         |
| 1                             | 62,787                | -                | 62,787           | 1,704               | -             | 1,704         |
| 16                            | 447,428               | -                | 447,428          | 20,437              | -             | 20,437        |
| 115                           | 1,725,981             | -                | 1,725,981        | 3,447               | -             | 3,447         |
| 47                            | 155,759               | -                | 155,759          | 1,558               | -             | 1,558         |
| 5                             | 112,222               | 23,728           | 88,493           | 673                 | 142           | 531           |
| -                             | -                     | -                | -                | -                   | -             | -             |
| -                             | 527,418               | -                | -                | -                   | -             | -             |
| -                             | 156,904               | -                | -                | 921                 | -             | -             |

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 103年度 FY 2014                         | 34,007        | 21,883        | 12,124        | 2,227        |
| 民國 104年度 FY 2015                         | 35,574        | 22,735        | 12,839        | 2,276        |
| 民國 105年度 FY 2016                         | 40,974        | 27,205        | 13,769        | 2,410        |
| 民國 106年度 FY 2017                         | 42,048        | 27,821        | 14,227        | 2,414        |
| 民國 107年度 FY 2018                         | 42,842        | 28,923        | 13,919        | 2,441        |
| 民國 108年度 FY 2019                         | 47,612        | 33,041        | 14,571        | 2,448        |
| 民國 109年度 FY 2020                         | 52,667        | 37,790        | 14,877        | 2,540        |
| 民國 110年度 FY 2021                         | 53,436        | 38,023        | 15,413        | 2,540        |
| 民國 111年度 FY2022                          | 54,124        | 38,132        | 15,992        | 2,535        |
| <b>民國112年度 FY2023</b>                    | <b>54,944</b> | <b>38,518</b> | <b>16,426</b> | <b>2,552</b> |
| 騎樓地全免<br>Exemption for Hallway Land      | -             | -             | -             | -            |
| 騎樓地減免<br>Reduction for Hallway Land      | 8             | -             | 8             | 0            |
| 巷道用地全免<br>Exemption for Alley Land       | 27,904        | 18,681        | 9,223         | 378          |
| 巷道用地減免<br>Reduction for Alley Land       | 3             | -             | 3             | 0            |
| 一般用地全免<br>Exemption for Regular Land     | 23,517        | 19,716        | 3,801         | 2,151        |
| 一般用地減免<br>Reduction for Regular Land     | 3,512         | 121           | 3,391         | 23           |

資料來源：根據本局土地稅科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 |
| 2,137                         | 90            | 11,540,409    | 10,947,886   | 592,523       |
| 2,185                         | 91            | 12,125,180    | 11,526,298   | 598,882       |
| 2,314                         | 96            | 12,479,600    | 11,852,937   | 626,663       |
| 2,323                         | 91            | 12,455,589    | 11,812,543   | 643,046       |
| 2,356                         | 85            | 13,765,286    | 13,199,870   | 565,416       |
| 2,363                         | 85            | 13,742,364    | 13,187,255   | 555,109       |
| 2,455                         | 85            | 13,843,230    | 13,265,066   | 578,164       |
| 2,454                         | 86            | 13,886,579    | 13,309,371   | 577,208       |
| 2,450                         | 85            | 13,947,250    | 13,365,496   | 581,754       |
| 2,465                         | 86            | 13,967,116    | 13,384,756   | 582,361       |
| -                             | -             | -             | -            | -             |
| -                             | 0             | 738           | -            | 738           |
| 364                           | 14            | 2,081,630     | 2,022,437    | 59,193        |
| -                             | 0             | 89            | -            | 89            |
| 2,088                         | 62            | 11,733,015    | 11,251,805   | 481,210       |
| 13                            | 10            | 151,645       | 110,514      | 41,131        |

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103年度 FY 2014                    | 6,414        | 117        | 2,955,591                                  | 1,232,260                                                           | 1                                         | 1,741,854                                                 |
| 民國104年度 FY 2015                    | 5,733        | 103        | 3,080,740                                  | 1,345,822                                                           | -                                         | 1,767,208                                                 |
| 民國105年度 FY 2016                    | 5,074        | 82         | 2,658,220                                  | 947,067                                                             | 150                                       | 1,735,518                                                 |
| 民國106年度 FY 2017                    | 4,220        | 64         | 2,633,502                                  | 1,160,912                                                           | 321                                       | 1,502,319                                                 |
| 民國107年度 FY 2018                    | 3,976        | 63         | 2,668,134                                  | 1,234,268                                                           | -                                         | 1,450,867                                                 |
| 民國108年度 FY 2019                    | 4,387        | 68         | 2,475,459                                  | 1,227,370                                                           | -                                         | 1,266,637                                                 |
| 民國109年度 FY 2020                    | 4,559        | 64         | 2,623,140                                  | 1,308,490                                                           | -                                         | 1,333,999                                                 |
| 民國110年度 FY 2021                    | 4,933        | 73         | 2,758,153                                  | 1,395,351                                                           | -                                         | 1,395,346                                                 |
| 民國111年度 FY 2022                    | 4,717        | 80         | 2,865,812                                  | 1,619,377                                                           | -                                         | 1,314,155                                                 |
| <b>民國112年度 FY 2023</b>             | <b>4,717</b> | <b>80</b>  | <b>2,865,812</b>                           | <b>1,619,377</b>                                                    | <b>-</b>                                  | <b>1,314,155</b>                                          |
| 應稅地<br>Total of Taxable Land       | 2,743        | 39         | 1,529,140                                  | 501,362                                                             | -                                         | 1,027,778                                                 |
| 自用住宅用地<br>Self-use Residence Land  | 206          | 2          | 272,240                                    | 62,436                                                              | -                                         | 209,804                                                   |
| 一般用地<br>Regular Land               | 2,537        | 38         | 1,256,900                                  | 438,925                                                             | -                                         | 817,974                                                   |
| 稅率20%<br>20% Tax Rate              | 543          | 7          | 324,580                                    | 261,450                                                             | -                                         | 63,130                                                    |
| 稅率30%<br>30% Tax Rate              | 480          | 8          | 219,088                                    | 85,537                                                              | -                                         | 133,551                                                   |
| 稅率40%<br>40% Tax Rate              | 1,512        | 23         | 713,232                                    | 91,938                                                              | -                                         | 621,293                                                   |
| 其他<br>Other                        | 2            | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 免稅地<br>Total of Exempt Land        | 1,974        | 40         | 1,336,672                                  | 1,118,015                                                           | -                                         | 286,377                                                   |
| 公有土地<br>Public Land                | 53           | 0          | 140,646                                    | 2,413                                                               | -                                         | 138,233                                                   |
| 私有土地<br>Private Land               | 1,921        | 40         | 1,196,027                                  | 1,115,602                                                           | -                                         | 148,145                                                   |
| 無漲價數<br>No Increment of Land Value | 1,363        | 21         | 767,560                                    | 819,877                                                             | -                                         | 21                                                        |
| 依法免徵<br>Tax-Exempt by Land Tax Act | 558          | 18         | 428,467                                    | 295,725                                                             | -                                         | 148,124                                                   |

資料來源：根據本局財產稅科報表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>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 |                     |
| 49,123                                               | 492,244                | 3,886                                                 | -                                      | -                                  | -                       | 291,939             |
| 43,006                                               | 489,226                | 4,565                                                 | -                                      | -                                  | -                       | 338,400             |
| 63,302                                               | 495,915                | 3,929                                                 | 417                                    | -                                  | -                       | 244,697             |
| 35,363                                               | 414,179                | 4,591                                                 | 471                                    | -                                  | -                       | 248,309             |
| 33,929                                               | 392,872                | 5,117                                                 | -                                      | -                                  | -                       | 245,135             |
| 29,820                                               | 338,086                | 3,878                                                 | -                                      | -                                  | -                       | 221,282             |
| 35,141                                               | 359,653                | 5,345                                                 | -                                      | -                                  | -                       | 260,733             |
| 41,101                                               | 374,666                | 6,018                                                 | -                                      | -                                  | -                       | 263,557             |
| 39,002                                               | 351,996                | 5,885                                                 | -                                      | -                                  | -                       | 253,719             |
| <b>39,002</b>                                        | <b>351,996</b>         | <b>5,885</b>                                          | <b>-</b>                               | <b>-</b>                           | <b>-</b>                | <b>253,719</b>      |
| 26,507                                               | 259,596                | 5,877                                                 | -                                      | -                                  | -                       | 253,719             |
| -                                                    | 20,980                 | 793                                                   | -                                      | -                                  | -                       | 20,187              |
| 26,507                                               | 238,616                | 5,084                                                 | -                                      | -                                  | -                       | 233,532             |
| -                                                    | 12,626                 | 159                                                   | -                                      | -                                  | -                       | 12,467              |
| 92                                                   | 31,424                 | 658                                                   | -                                      | -                                  | -                       | 30,765              |
| 26,415                                               | 194,507                | 4,266                                                 | -                                      | -                                  | -                       | 190,241             |
| -                                                    | 60                     | -                                                     | -                                      | -                                  | -                       | 60                  |
| 12,494                                               | 92,400                 | 9                                                     | -                                      | -                                  | -                       | -                   |
| 6,962                                                | 47,608                 | -                                                     | -                                      | -                                  | -                       | -                   |
| 5,533                                                | 44,793                 | 9                                                     | -                                      | -                                  | -                       | -                   |
| 0                                                    | 4                      | 0                                                     | -                                      | -                                  | -                       | -                   |
| 5,533                                                | 44,788                 | 9                                                     | -                                      | -                                  | -                       | -                   |

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 |
|-----------------------------------------------|-------------|------------|--------------------------------------------|---------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------|
| 合計 Total                                      | 4,717       | 80         | 2,865,812                                  | 1,619,377                                                           | -                                         | 1,314,155                                                 |
| 合併 Merger                                     | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 買賣 Sale                                       | 2,557       | 41         | 1,766,817                                  | 964,950                                                             | -                                         | 838,160                                                   |
| 贈與 Gift                                       | 1,202       | 16         | 417,753                                    | 277,634                                                             | -                                         | 146,239                                                   |
| 交換 Exchange                                   | 2           | 0          | 6,596                                      | 3,327                                                               | -                                         | 3,269                                                     |
| 典權 Pledge                                     | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 分割 Partition                                  | 36          | -          | 12,356                                     | 5,092                                                               | -                                         | 7,364                                                     |
| 法院拍賣 Court Auction                            | 291         | 3          | 74,694                                     | 53,155                                                              | -                                         | 31,348                                                    |
| 照價收買 Purchase on the Assesed<br>Present Value | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 公有移轉 Transfer of Public Land                  | 53          | 0          | 140,646                                    | 2,413                                                               | -                                         | 138,233                                                   |
| 政府受贈 Donation for Government                  | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 政府贈與 Donation by Government                   | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 配偶贈與 Matrimonial Donation                     | 94          | 1          | 77,380                                     | 48,954                                                              | -                                         | 31,913                                                    |
| 社福受贈 Donation for Social Welfare<br>Groups    | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 領抵價地 Compensated Land                         | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 農地買賣 Sale of Agriculture Land                 | 228         | 14         | 265,474                                    | 222,573                                                             | -                                         | 54,504                                                    |
| 農地贈與 Agriculture Land Donation                | 127         | 3          | 38,320                                     | 9,038                                                               | -                                         | 29,390                                                    |
| 農地交換 Exchange of Agriculture<br>Land          | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 農地分割 Agriculture Land by<br>Separate          | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 農地法拍 Agriculture Land by Court<br>Auction     | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 最低稅率 Min. Tax Rate                            | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 追繳稅款 Retrieves for Tax Payment                | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 一般重購 General Reacquisition                    | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 遺贈 Bequest                                    | 17          | 1          | 17,000                                     | 17,017                                                              | -                                         | -                                                         |
| 分期繳納 Payment by Installments                  | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 記存 Reserved                                   | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |

資料來源：根據本局房屋稅科報表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

[illegible]

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% Reduction for Water Source                | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 水源減徵 30% Reduction for Water Source                | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 水源減徵 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                      | 1           | 0          | 1,483                                      | 65                                                                  | -                                         | 1,418                                                     |
| 判決分割 Partition by Adjudication                     | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 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                | 68          | 0          | 25,183                                     | 4,963                                                               | -                                         | 20,343                                                    |
| 農地合併 Farmland Amalgamation                         | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 都市公保 Urban Land Reserved for Public Facilities     | 19          | 0          | 10,799                                     | 4,673                                                               | -                                         | 6,125                                                     |
| 非都公設 Non-Urban Land Reserved for Public Facilities | 5           | 0          | 435                                        | 255                                                                 | -                                         | 180                                                       |
| 信託移轉 Trust Transfer                                | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 金融合併 Financial Merger                              | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 贖財不課 No Leving Tax for Surplus Property            | 6           | 0          | 10,154                                     | 4,549                                                               | -                                         | 5,605                                                     |
| 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                                | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 都更記存 Reserved Urban Renewal                        | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 視為農地 Deemed as Agricultural Land                   | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 原有不課 Original Non-taxable                          | 11          | 0          | 723                                        | 719                                                                 | -                                         | 63                                                        |
| 水利不課 Water Conservancy Non-taxable                 | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |
| 其他 Others                                          | -           | -          | -                                          | -                                                                   | -                                         | -                                                         |

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

說明：其他減徵包括徵收減徵。

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>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 |                     |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| 106                                                  | 442                    | 22                                                    | -                                      | -                                  | -                       | 420                 |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| 795                                                  | 6,352                  | 9                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| 293                                                  | 1,827                  | -                                                     | -                                      | -                                  | -                       | -                   |
| 4                                                    | 51                     | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | 1,478                  | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | 17                     | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |
| -                                                    | -                      | -                                                     | -                                      | -                                  | -                       | -                   |

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103年6月底                                                                       | 2014        | 36,271            | 6,706,190        | 9,520,245         |
| 民國104年6月底                                                                       | 2015        | 36,738            | 6,834,232        | 9,693,925         |
| 民國105年6月底                                                                       | 2016        | 36,965            | 6,904,191        | 9,751,857         |
| 民國106年6月底                                                                       | 2017        | 37,408            | 7,023,358        | 9,959,366         |
| 民國107年6月底                                                                       | 2018        | 37,904            | 7,227,487        | 10,565,335        |
| 民國108年6月底                                                                       | 2019        | 38,556            | 7,378,120        | 11,008,180        |
| 民國109年6月底                                                                       | 2020        | 38,924            | 7,618,997        | 11,317,144        |
| 民國110年6月底                                                                       | 2021        | 39,473            | 7,619,503        | 11,736,765        |
| 民國111年6月底                                                                       | 2022        | 39,915            | 7,737,264        | 12,085,757        |
| <b>民國112年6月底</b>                                                                | <b>2023</b> | <b>40,445</b>     | <b>7,861,292</b> | <b>12,478,101</b> |
| 應稅房屋<br>Taxable House                                                           |             | 19,838            | 4,221,420        | 9,177,611         |
| 住家用<br>Residential Purposes                                                     |             | 15,637            | 2,999,537        | 6,220,613         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes |             | 14,679            | 2,812,463        | 5,821,357         |
| 非住家用<br>Residential Purposes Not by Owner                                       |             | 958               | 187,074          | 399,256           |
| 非住家用<br>Non-Residential Purposes                                                |             | 4,201             | 1,221,884        | 2,956,998         |
| 營業用<br>Business                                                                 |             | 3,628             | 1,008,330        | 2,513,083         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            |             | 17                | 6,276            | 13,226            |
| 非住家非營業用<br>Non-Residential & Non-Business                                       |             | 556               | 207,277          | 430,689           |
| 免稅房屋<br>Exempt House                                                            |             | 20,607            | 3,639,872        | 3,300,490         |

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       |
| 1,317              | 1,158,867        | 2,254,558        | 34,954             | 5,547,323        | 7,265,687         |
| 1,329              | 1,165,618        | 2,238,021        | 35,409             | 5,668,614        | 7,455,904         |
| 1,315              | 1,161,101        | 2,200,786        | 35,650             | 5,743,090        | 7,551,071         |
| 1,328              | 1,167,957        | 2,192,214        | 36,080             | 5,855,401        | 7,767,152         |
| 1,341              | 1,186,452        | 2,213,589        | 36,563             | 6,041,035        | 8,351,746         |
| 1,375              | 1,191,742        | 2,209,233        | 37,181             | 6,186,378        | 8,798,947         |
| 1,344              | 1,189,071        | 2,183,959        | 37,580             | 6,429,926        | 9,133,185         |
| 1,351              | 1,196,905        | 2,169,228        | 38,122             | 6,422,599        | 9,567,537         |
| 1,362              | 1,202,558        | 2,156,822        | 38,553             | 6,534,706        | 9,928,934         |
| <b>1,363</b>       | <b>1,202,583</b> | <b>2,142,423</b> | <b>39,082</b>      | <b>6,658,709</b> | <b>10,335,678</b> |
| 204                | 132,782          | 238,976          | 19,634             | 4,088,638        | 8,938,635         |
| 10                 | 8,654            | 10,840           | 15,627             | 2,990,882        | 6,209,773         |
| -                  | -                | -                | 14,679             | 2,812,463        | 5,821,357         |
| 10                 | 8,654            | 10,840           | 948                | 178,419          | 388,416           |
| 194                | 124,128          | 228,136          | 4,007              | 1,097,756        | 2,728,862         |
| 145                | 95,133           | 168,537          | 3,483              | 913,197          | 2,344,546         |
| 1                  | 293              | 725              | 16                 | 5,983            | 12,501            |
| 48                 | 28,701           | 58,873           | 508                | 178,576          | 371,816           |
| 1,159              | 1,069,801        | 1,903,447        | 19,448             | 2,570,071        | 1,397,043         |

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>3</b>           | <b>1,428</b>   | <b>3,208</b>   |
| 應稅房屋Taxable House                                                               | 2                  | 540            | 1,320          |
| 住家用 Residential Purposes                                                        | 2                  | 490            | 1,196          |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 2                  | 490            | 1,196          |
| 非自住用Residential Purposes Not by Owner                                           | -                  | -              | -              |
| 非住家用 Non-Residential Purposes                                                   | -                  | 50             | 124            |
| 營業用Business                                                                     | -                  | 50             | 124            |
| 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                  | 888            | 1,888          |
| <b>鋼骨造 Steel-Backbone</b>                                                       | <b>296</b>         | <b>147,933</b> | <b>567,393</b> |
| 應稅房屋Taxable House                                                               | 254                | 110,920        | 380,181        |
| 住家用 Residential Purposes                                                        | 65                 | 18,047         | 45,838         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 57                 | 14,357         | 34,610         |
| 非自住用Residential Purposes Not by Owner                                           | 8                  | 3,690          | 11,229         |
| 非住家用 Non-Residential Purposes                                                   | 189                | 92,873         | 334,343        |
| 營業用Business                                                                     | 141                | 76,233         | 288,100        |
| 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                                           | 48                 | 16,640         | 46,243         |
| 免稅房屋Exempt House                                                                | 42                 | 37,013         | 187,212        |
| 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。                          | <b>23</b>          | <b>67,166</b>  | <b>124,730</b> |
| 應稅房屋Taxable House                                                               | 16                 | 15,534         | 32,829         |
| 住家用 Residential Purposes                                                        | 1                  | 413            | 1,120          |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 1                  | 186            | 466            |
| 非自住用Residential Purposes Not by Owner                                           | -                  | 227            | 655            |
| 非住家用 Non-Residential Purposes                                                   | 15                 | 15,121         | 31,709         |
| 營業用Business                                                                     | 12                 | 13,747         | 26,356         |
| 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                                           | 3                  | 1,373          | 5,352          |
| 免稅房屋Exempt House                                                                | 7                  | 51,633         | 91,902         |

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 |
| 1                                       | 888        | 1,888       | 2                  | 540        | 1,320       |
| -                                       | -          | -           | 2                  | 540        | 1,320       |
| -                                       | -          | -           | 2                  | 490        | 1,196       |
| -                                       | -          | -           | 2                  | 490        | 1,196       |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | 50         | 124         |
| -                                       | -          | -           | -                  | 50         | 124         |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| 1                                       | 888        | 1,888       | -                  | -          | -           |
| 31                                      | 17,159     | 45,402      | 265                | 130,773    | 521,991     |
| 6                                       | 6,496      | 17,372      | 248                | 104,424    | 362,809     |
| -                                       | -          | -           | 65                 | 18,047     | 45,838      |
| -                                       | -          | -           | 57                 | 14,357     | 34,610      |
| -                                       | -          | -           | 8                  | 3,690      | 11,229      |
| 6                                       | 6,496      | 17,372      | 183                | 86,377     | 316,971     |
| 5                                       | 5,835      | 16,421      | 136                | 70,398     | 271,680     |
| -                                       | -          | -           | -                  | -          | -           |
| 1                                       | 661        | 951         | 47                 | 15,979     | 45,292      |
| 25                                      | 10,663     | 28,030      | 17                 | 26,350     | 159,181     |
| 6                                       | 60,328     | 101,311     | 17                 | 6,838      | 23,420      |
| 2                                       | 10,181     | 17,110      | 14                 | 5,353      | 15,719      |
| -                                       | -          | -           | 1                  | 413        | 1,120       |
| -                                       | -          | -           | 1                  | 186        | 466         |
| -                                       | -          | -           | -                  | 227        | 655         |
| 2                                       | 10,181     | 17,110      | 13                 | 4,940      | 14,598      |
| 2                                       | 10,155     | 17,084      | 10                 | 3,592      | 9,273       |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | 25         | 27          | 3                  | 1,348      | 5,326       |
| 4                                       | 50,147     | 84,201      | 3                  | 1,485      | 7,701       |

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            | 面積               | 現值                |
|                                                                                 | No. of Cases  | Area             | Value             |
| <b>鋼筋混凝土造 Steel Bar Concrete</b>                                                | <b>14,501</b> | <b>4,248,511</b> | <b>10,262,687</b> |
| 應稅房屋Taxable House                                                               | 13,623        | 3,120,033        | 7,935,299         |
| 住家用 Residential Purposes                                                        | 11,950        | 2,288,518        | 5,537,159         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 11,206        | 2,153,064        | 5,190,095         |
| 非自住用Residential Purposes Not by Owner                                           | 744           | 135,454          | 347,064           |
| 非住家用 Non-Residential Purposes                                                   | 1,673         | 831,514          | 2,398,139         |
| 營業用Business                                                                     | 1,428         | 692,309          | 2,046,617         |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 5             | 5,442            | 12,859            |
| 非住家非營業用Non-Residential & Non-Business                                           | 240           | 133,764          | 338,664           |
| 免稅房屋Exempt House                                                                | 878           | 1,128,478        | 2,327,388         |
| <b>加強磚造 Strengthened Brick</b>                                                  | <b>15,143</b> | <b>2,293,433</b> | <b>1,307,734</b>  |
| 應稅房屋Taxable House                                                               | 5,287         | 855,426          | 734,886           |
| 住家用 Residential Purposes                                                        | 3,537         | 668,901          | 616,011           |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 3,339         | 624,389          | 578,464           |
| 非自住用Residential Purposes Not by Owner                                           | 198           | 44,512           | 37,547            |
| 非住家用 Non-Residential Purposes                                                   | 1,750         | 186,525          | 118,876           |
| 營業用Business                                                                     | 1,594         | 153,359          | 95,158            |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 10            | 696              | 354               |
| 非住家非營業用Non-Residential & Non-Business                                           | 146           | 32,469           | 23,364            |
| 免稅房屋Exempt House                                                                | 9,856         | 1,438,007        | 572,848           |
| 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。                          | -             | -                | -                 |
| 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：根據本局財產稅科報表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。



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           | 面積      | 現值     |
|                                                                                 | No. of Cases | Area    | Value  |
| 硃砧石造 Lo-Ko Stone                                                                | 8,461        | 842,087 | 75,028 |
| 應稅房屋Taxable House                                                               | 156          | 14,989  | 4,133  |
| 住家用 Residential Purposes                                                        | 12           | 2,107   | 1,784  |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 11           | 1,996   | 1,647  |
| 非自住用Residential Purposes Not by Owner                                           | 1            | 111     | 137    |
| 非住家用 Non-Residential Purposes                                                   | 144          | 12,881  | 2,349  |
| 營業用Business                                                                     | 130          | 10,909  | 2,066  |
| 私人醫院、診所或自由職業事務所用<br>Private Hospital, Clinic, or Professional Office            | 2            | 138     | 14     |
| 非住家非營業用Non-Residential & Non-Business                                           | 12           | 1,834   | 270    |
| 免稅房屋Exempt House                                                                | 8,305        | 827,099 | 70,895 |
| 鋼鐵造(未達200平方公尺) Metal(below 200m <sup>2</sup> )                                  | 462          | 70,742  | 50,689 |
| 應稅房屋Taxable House                                                               | 272          | 46,710  | 36,069 |
| 住家用 Residential Purposes                                                        | 47           | 11,663  | 9,773  |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 43           | 10,169  | 8,355  |
| 非自住用Residential Purposes Not by Owner                                           | 4            | 1,495   | 1,418  |
| 非住家用 Non-Residential Purposes                                                   | 225          | 35,047  | 26,296 |
| 營業用Business                                                                     | 159          | 24,916  | 17,414 |
| 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                                           | 66           | 10,131  | 8,883  |
| 免稅房屋Exempt House                                                                | 190          | 24,032  | 14,620 |
| 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。                          | 83           | 41,364  | 51,917 |
| 應稅房屋Taxable House                                                               | 69           | 31,155  | 38,768 |
| 住家用 Residential Purposes                                                        | 5            | 4,181   | 5,036  |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 4            | 3,360   | 4,134  |
| 非自住用Residential Purposes Not by Owner                                           | 1            | 821     | 902    |
| 非住家用 Non-Residential Purposes                                                   | 64           | 26,974  | 33,731 |
| 營業用Business                                                                     | 53           | 22,494  | 27,975 |
| 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                                           | 11           | 4,480   | 5,757  |
| 免稅房屋Exempt House                                                                | 14           | 10,209  | 13,149 |

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 |
| 132                | 40,551     | 5,617       | 8,329              | 801,536    | 69,411      |
| 3                  | 658        | 116         | 153                | 14,330     | 4,017       |
| -                  | -          | -           | 12                 | 2,107      | 1,784       |
| -                  | -          | -           | 11                 | 1,996      | 1,647       |
| -                  | -          | -           | 1                  | 111        | 137         |
| 3                  | 658        | 116         | 141                | 12,223     | 2,233       |
| 3                  | 658        | 116         | 127                | 10,251     | 1,950       |
| -                  | -          | -           | 2                  | 138        | 14          |
| -                  | -          | -           | 12                 | 1,834      | 270         |
| 129                | 39,893     | 5,501       | 8,176              | 787,206    | 65,394      |
| 13                 | 2,234      | 1,733       | 449                | 68,508     | 48,956      |
| 2                  | 243        | 92          | 270                | 46,467     | 35,977      |
| -                  | -          | -           | 47                 | 11,663     | 9,773       |
| -                  | -          | -           | 43                 | 10,169     | 8,355       |
| -                  | -          | -           | 4                  | 1,495      | 1,418       |
| 2                  | 243        | 92          | 223                | 34,804     | 26,205      |
| 2                  | 243        | 92          | 157                | 24,673     | 17,322      |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | 66                 | 10,131     | 8,883       |
| 11                 | 1,991      | 1,642       | 179                | 22,041     | 12,979      |
| 6                  | 4,627      | 8,818       | 77                 | 36,737     | 43,099      |
| -                  | -          | -           | 69                 | 31,155     | 38,768      |
| -                  | -          | -           | 5                  | 4,181      | 5,036       |
| -                  | -          | -           | 4                  | 3,360      | 4,134       |
| -                  | -          | -           | 1                  | 821        | 902         |
| -                  | -          | -           | 64                 | 26,974     | 33,731      |
| -                  | -          | -           | 53                 | 22,494     | 27,975      |
| -                  | -          | -           | -                  | -          | -           |
| -                  | -          | -           | 11                 | 4,480      | 5,757       |
| 6                  | 4,627      | 8,818       | 8                  | 5,583      | 4,332       |

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           | 面積           | 現值           |
|                                                                                 | No. of Cases | Area         | Value        |
| <b>雜木以外 Mixed Wood</b>                                                          | <b>30</b>    | <b>1,581</b> | <b>345</b>   |
| 應稅房屋Taxable House                                                               | 3            | 107          | 21           |
| 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                                                   | 3            | 107          | 21           |
| 營業用 Business                                                                    | 1            | 25           | 7            |
| 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                                          | 2            | 82           | 14           |
| 免稅房屋 Exempt House                                                               | 27           | 1,474        | 325          |
| <b>雜木 Wood</b>                                                                  | <b>40</b>    | <b>5,682</b> | <b>3,625</b> |
| 應稅房屋Taxable House                                                               | 10           | 2,613        | 1,927        |
| 住家用 Residential Purposes                                                        | -            | 157          | 35           |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | -            | 157          | 35           |
| 非自住用 Residential Purposes Not by Owner                                          | -            | -            | -            |
| 非住家用 Non-Residential Purposes                                                   | 10           | 2,456        | 1,892        |
| 營業用 Business                                                                    | 10           | 2,423        | 1,887        |
| 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                                          | -            | 32           | 5            |
| 免稅房屋 Exempt House                                                               | 30           | 3,070        | 1,699        |
| 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。                          | <b>6</b>     | <b>607</b>   | <b>186</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                                                               | 6            | 607          | 186          |

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 |
| 9                                       | 772        | 217         | 21                 | 809        | 128         |
| -                                       | -          | -           | 3                  | 107        | 21          |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | 3                  | 107        | 21          |
| -                                       | -          | -           | 1                  | 25         | 7           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | 2                  | 82         | 14          |
| 9                                       | 772        | 217         | 18                 | 702        | 107         |
| 3                                       | 267        | 163         | 37                 | 5,415      | 3,462       |
| -                                       | -          | -           | 10                 | 2,613      | 1,927       |
| -                                       | -          | -           | -                  | 157        | 35          |
| -                                       | -          | -           | -                  | 157        | 35          |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | 10                 | 2,456      | 1,892       |
| -                                       | -          | -           | 10                 | 2,423      | 1,887       |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | 32         | 5           |
| 3                                       | 267        | 163         | 27                 | 2,803      | 1,536       |
| -                                       | -          | -           | 6                  | 607        | 186         |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | -                  | -          | -           |
| -                                       | -          | -           | 6                  | 607        | 186         |

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>1,389</b>       | <b>140,757</b> | <b>28,314</b> |
| 應稅房屋Taxable House                                                               | 138                | 23,395         | 9,935         |
| 住家用 Residential Purposes                                                        | 18                 | 5,059          | 2,661         |
| 自住或公益出租用<br>Residential Purposes by Owner or Leased for Public Welfare Purposes | 16                 | 4,294          | 2,357         |
| 非自住用 Residential Purposes Not by Owner                                          | 2                  | 764            | 304           |
| 非住家用 Non-Residential Purposes                                                   | 120                | 18,337         | 7,275         |
| 營業用 Business                                                                    | 92                 | 11,864         | 5,136         |
| 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                                          | 28                 | 6,472          | 2,138         |
| 免稅房屋 Exempt House                                                               | 1,251              | 117,362        | 18,379        |
| <b>土磚混合造 Earth &amp; Brick</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。                          | -                  | -              | -             |
| 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：根據本局財產稅科報表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)

[illegible]

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           | 面積   | 現值    |
|                                                                                 | No. of Cases | Area | Value |
| 冷氣機 Air Conditioner                                                             | -            | -    | -     |
| 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                                                               | -            | -    | -     |
| 升降機 Elevator                                                                    | -            | -    | -     |
| 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。                          | -            | -    | -     |
| 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：根據本局財產稅科報表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

[illegible]

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           | 面積   | 現值    |
|                                                                                 | No. of Cases | Area | Value |
| 充氣屋 Balloon                                                                     | -            | -    | -     |
| 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                                                               | -            | -    | -     |
| 油槽 Oil Trough                                                                   | 8            | -    | 2,244 |
| 應稅房屋 Taxable House                                                              | 8            | -    | 2,244 |
| 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                                                   | 8            | -    | 2,244 |
| 營業用 Business                                                                    | 8            | -    | 2,244 |
| 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。                          | -            | -    | -     |
| 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：根據本局財產稅科報表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103年度 FY 2014      | 5,343         | 20,652       | 4,808                           | 16,798       | 2                               | 177          |
| 民國104年度 FY 2015      | 6,510         | 22,429       | 5,824                           | 18,266       | 3                               | 226          |
| 民國105年度 FY 2016      | 7,032         | 22,994       | 6,214                           | 18,782       | 5                               | 230          |
| 民國106年度 FY 2017      | 7,517         | 23,734       | 6,549                           | 19,366       | 8                               | 246          |
| 民國107年度 FY 2018      | 7,861         | 24,506       | 6,816                           | 19,982       | 7                               | 226          |
| 民國108年度 FY 2019      | 8,417         | 25,073       | 7,232                           | 20,385       | 13                              | 246          |
| 民國109年度 FY 2020      | 8,987         | 25,519       | 7,626                           | 20,658       | 9                               | 260          |
| 民國110年度 FY 2021      | 9,492         | 26,054       | 7,899                           | 21,007       | 6                               | 268          |
| 民國111年度 FY 2022      | 10,104        | 26,832       | 8,260                           | 21,579       | 7                               | 262          |
| 民國112年度 FY 2023      | 10,816        | 27,674       | 8,660                           | 22,226       | 8                               | 264          |

資料來源：根據本局房屋稅科報表20903-02-10-2編製。

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 |
| 370           | 3,511        | -                           | -            | -               | -            | 163               | 166          |
| 423           | 3,745        | -                           | -            | -               | -            | 260               | 192          |
| 474           | 3,759        | -                           | -            | -               | -            | 339               | 223          |
| 506           | 3,835        | -                           | -            | -               | 28           | 454               | 259          |
| 505           | 3,950        | -                           | -            | 2               | 29           | 531               | 319          |
| 530           | 4,013        | -                           | -            | -               | 28           | 642               | 401          |
| 515           | 4,028        | -                           | -            | -               | 28           | 837               | 545          |
| 537           | 4,078        | -                           | -            | -               | 28           | 1,050             | 673          |
| 598           | 4,184        | -                           | -            | -               | 29           | 1,239             | 778          |
| 661           | 4,216        | -                           | -            | -               | 30           | 1,487             | 938          |

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103年度                         | FY 2014 | 7,180       | 49,535                           | 6,438                           | 47,640                           | 16                              | 39                               |
| 民國104年度                         | FY 2015 | 7,870       | 56,551                           | 7,075                           | 54,669                           | 12                              | 27                               |
| 民國105年度                         | FY 2016 | 8,554       | 62,141                           | 7,669                           | 60,102                           | 16                              | 30                               |
| 民國106年度                         | FY 2017 | 9,234       | 66,254                           | 8,153                           | 63,896                           | 17                              | 46                               |
| 民國107年度                         | FY 2018 | 9,506       | 68,291                           | 8,292                           | 65,691                           | 48                              | 72                               |
| 民國108年度                         | FY 2019 | 10,058      | 71,512                           | 8,696                           | 68,722                           | 42                              | 63                               |
| 民國109年度                         | FY 2020 | 11,094      | 75,645                           | 9,507                           | 72,608                           | 65                              | 93                               |
| 民國110年度                         | FY 2021 | 11,203      | 80,042                           | 9,455                           | 76,680                           | 37                              | 134                              |
| 民國111年度                         | FY 2022 | 12,116      | 83,918                           | 10,084                          | 80,178                           | 19                              | 84                               |
| 民國112年度                         | FY 2023 | 14,874      | 87,611                           | 12,196                          | 83,363                           | 31                              | 89                               |
| 1 月                             | Jan.    | 477         | 1,631                            | 391                             | 1,507                            | -                               | -                                |
| 2 月                             | Feb.    | 555         | 1,639                            | 473                             | 1,543                            | 2                               | 0                                |
| 3 月                             | Mar.    | 1,700       | 9,164                            | 1,349                           | 8,524                            | 3                               | 9                                |
| 4 月                             | Apr.    | 4,868       | 36,833                           | 3,987                           | 35,080                           | 5                               | 29                               |
| 5 月                             | May     | 3,259       | 25,044                           | 2,748                           | 24,037                           | 3                               | 11                               |
| 6 月                             | June    | 1,137       | 7,145                            | 960                             | 6,949                            | 1                               | -5                               |
| 7 月                             | July    | 489         | 1,435                            | 371                             | 1,299                            | 6                               | 14                               |
| 8 月                             | Aug.    | 547         | 1,522                            | 419                             | 1,422                            | 2                               | -4                               |
| 9 月                             | Sept.   | 415         | 713                              | 332                             | 664                              | 1                               | 7                                |
| 10 月                            | Oct.    | 532         | 1,249                            | 451                             | 1,162                            | 4                               | 28                               |
| 11 月                            | Nov.    | 447         | 665                              | 361                             | 627                              | 1                               | 8                                |
| 12 月                            | Dec.    | 448         | 571                              | 354                             | 549                              | 3                               | -6                               |

資料來源：根據本局房屋稅科報表20903-02-08-2編製，104年度以前表號為2613-02-04-2。

說明：本表不包括免稅資料。

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 |
| 523          | 1,551                            | -                           | -                                | 2               | 19                               | 201               | 286                              |
| 514          | 1,481                            | -                           | -                                | 3               | 14                               | 266               | 360                              |
| 530          | 1,512                            | -                           | -                                | 2               | 2                                | 337               | 495                              |
| 609          | 1,629                            | -                           | -                                | -               | 1                                | 455               | 682                              |
| 622          | 1,756                            | -                           | -                                | 5               | 13                               | 539               | 759                              |
| 644          | 1,821                            | -                           | -                                | 7               | 13                               | 669               | 893                              |
| 659          | 1,870                            | -                           | -                                | 1               | 0                                | 862               | 1,074                            |
| 647          | 1,914                            | -                           | -                                | 2               | 0                                | 1,062             | 1,315                            |
| 675          | 1,959                            | -                           | -                                | 1               | 0                                | 1,337             | 1,697                            |
| <b>1,022</b> | <b>2,233</b>                     | <b>-</b>                    | <b>-</b>                         | <b>2</b>        | <b>3</b>                         | <b>1,623</b>      | <b>1,924</b>                     |
| 48           | 84                               | -                           | -                                | -               | -                                | 38                | 40                               |
| 37           | 44                               | -                           | -                                | -               | -                                | 43                | 51                               |
| 121          | 334                              | -                           | -                                | -               | -                                | 227               | 297                              |
| 306          | 939                              | -                           | -                                | -               | -                                | 570               | 786                              |
| 197          | 557                              | -                           | -                                | -               | -                                | 311               | 439                              |
| 65           | 92                               | -                           | -                                | -               | -                                | 111               | 109                              |
| 52           | 68                               | -                           | -                                | -               | -                                | 60                | 54                               |
| 48           | 37                               | -                           | -                                | -               | -                                | 78                | 67                               |
| 30           | 13                               | -                           | -                                | -               | -                                | 52                | 29                               |
| 38           | 34                               | -                           | -                                | -               | -                                | 39                | 26                               |
| 35           | 15                               | -                           | -                                | 2               | 3                                | 48                | 13                               |
| 45           | 16                               | -                           | -                                | -               | -                                | 46                | 13                               |

表 3-5 契稅稅源

單位：件；新臺幣千元

| 會計年度別<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103年度 FY 2014      | 831            | -            | 16,708              | -            | 535           |
| 民國104年度 FY 2015      | 753            | 22           | 14,021              | -            | 482           |
| 民國105年度 FY 2016      | 686            | -            | 13,245              | -            | 472           |
| 民國106年度 FY 2017      | 771            | -            | 15,432              | -            | 539           |
| 民國107年度 FY 2018      | 885            | -            | 22,272              | -            | 643           |
| 民國108年度 FY 2019      | 854            | -            | 25,606              | -            | 617           |
| 民國109年度 FY 2020      | 855            | 2            | 22,992              | 1            | 642           |
| 民國110年度 FY 2021      | 857            | -            | 20,719              | -            | 615           |
| 民國111年度 FY 2022      | 972            | -            | 27,076              | -            | 747           |
| 民國112年度 FY 2023      | 986            | -            | 24,023              | -            | 710           |

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。

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 |

|    |        |   |   |   |   |   |
|----|--------|---|---|---|---|---|
| -  | 13,743 | - | - | - | - | - |
| 22 | 12,023 | - | - | - | - | - |
| -  | 11,445 | - | - | - | - | - |
| -  | 13,507 | - | - | - | - | - |
| -  | 19,844 | - | - | - | - | - |
| -  | 22,551 | - | - | - | - | - |
| -  | 21,547 | - | - | - | - | - |
| -  | 18,868 | - | - | - | - | - |
| -  | 25,345 | - | - | - | - | - |
| -  | 21,843 | - | - | - | - | - |

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 As       |
|                      | 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103年度 FY 2014      | 2             | -            | 43                  | -            | 291           |              | 2,909         |
| 民國104年度 FY 2015      | -             | -            | -                   | -            | 268           |              | 1,985         |
| 民國105年度 FY 2016      | -             | -            | -                   | -            | 214           |              | 1,800         |
| 民國106年度 FY 2017      | 4             | -            | 20                  | -            | 227           |              | 1,905         |
| 民國107年度 FY 2018      | -             | -            | -                   | -            | 241           |              | 2,427         |
| 民國108年度 FY 2019      | 2             | -            | 46                  | -            | 234           |              | 3,009         |
| 民國109年度 FY 2020      | -             | -            | -                   | -            | 213           | 2            | 1,445         |
| 民國110年度 FY 2021      | -             | -            | -                   | -            | 239           | -            | 1,850         |
| 民國111年度 FY 2022      | -             | -            | -                   | -            | 224           | -            | 1,731         |
| 民國112年度 FY 2023      | -             | -            | -                   | -            | 276           | -            | 2,180         |

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。

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 |

|   |   |   |    |   |   |   |   |   |
|---|---|---|----|---|---|---|---|---|
| - | 3 | - | 13 | - | - | - | - | - |
|---|---|---|----|---|---|---|---|---|

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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103年度 FY 2014      | 10,654      | 4,162                     | 1,883          | 635              | 166              |
| 民國104年度 FY 2015      | 16,487      | 4,233                     | 1,976          | 662              | 151              |
| 民國105年度 FY 2016      | 10,781      | 2,864                     | 1,968          | 675              | 144              |
| 民國106年度 FY 2017      | 12,668      | 2,940                     | 1,910          | 728              | 145              |
| 民國107年度 FY 2018      | 13,596      | 2,598                     | 1,975          | 795              | 147              |
| 民國108年度 FY 2019      | 15,132      | 2,431                     | 2,079          | 852              | 147              |
| 民國109年度 FY 2020      | 15,962      | 2,128                     | 1,990          | 899              | 140              |
| 民國110年度 FY 2021      | 16,408      | 1,781                     | 1,994          | 931              | 119              |
| 民國111年度 FY 2022      | 17,592      | 1,728                     | 2,263          | 953              | 126              |
| 民國112年度 FY 2023      | 20,475      | 1,735                     | 2,921          | 989              | 146              |

資料來源：根據本局土地稅報表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 |
| 597                                    | -                   | -                   | 6                 | 56                      | -            |
| 717                                    | -                   | -                   | 6                 | 50                      | 10           |
| 737                                    | -                   | -                   | 37                | 87                      | -            |
| 874                                    | -                   | -                   | 43                | 82                      | -            |
| 849                                    | -                   | -                   | 85                | 99                      | -            |
| 1,053                                  | -                   | -                   | 130               | 112                     | -            |
| 1,133                                  | -                   | -                   | 170               | 106                     | -            |
| 1,362                                  | -                   | -                   | 216               | 114                     | -            |
| 1,560                                  | -                   | -                   | 174               | 156                     | -            |
| 1,609                                  | -                   | -                   | 171               | 148                     | -            |

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103年度 FY 2014      | 525                                              | 901                                  | 10                                | 188                        | 84                                                |
| 民國104年度 FY 2015      | 635                                              | 1,483                                | 0                                 | 341                        | 216                                               |
| 民國105年度 FY 2016      | 998                                              | 978                                  | 5                                 | 321                        | 245                                               |
| 民國106年度 FY 2017      | 1,061                                            | 1,855                                | 11                                | 361                        | 251                                               |
| 民國107年度 FY 2018      | 1,455                                            | 1,847                                | 1                                 | 501                        | 513                                               |
| 民國108年度 FY 2019      | 1,654                                            | 1,597                                | 13                                | 572                        | 405                                               |
| 民國109年度 FY 2020      | 1,503                                            | 1,949                                | 8                                 | 407                        | 425                                               |
| 民國110年度 FY 2021      | 1,662                                            | 1,885                                | 10                                | 480                        | 480                                               |
| 民國111年度 FY 2022      | 1,843                                            | 2,131                                | 1                                 | 479                        | 344                                               |
| 民國112年度 FY 2023      | 2,160                                            | 2,179                                | 7                                 | 629                        | 430                                               |

資料來源：根據本局土地稅報表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 Filing a Collective Tax Return |                                           |                                               |                            |                                                  |              |
|---------------------------------------------|-------------------------------------------|-----------------------------------------------|----------------------------|--------------------------------------------------|--------------|
| 承攬契據<br>Contracting 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 |
| 1,440                                       | 1                                         | -                                             | -                          | -                                                |              |
| 5,940                                       | 1                                         | -                                             | 2                          | -                                                | 64           |
| 1,468                                       | 242                                       | -                                             | 6                          | 0                                                | 6            |
| 2,394                                       | 10                                        | -                                             | -                          | -                                                | 3            |
| 2,696                                       | 6                                         | -                                             | -                          | 0                                                | 29           |
| 4,051                                       | 7                                         | -                                             | -                          | 0                                                | 29           |
| 5,065                                       | 17                                        | -                                             | -                          | 0                                                | 22           |
| 5,300                                       | 26                                        | -                                             | 4                          | 0                                                | 44           |
| 5,763                                       | 56                                        | -                                             | 4                          | 0                                                | 14           |
| 7,194                                       | 131                                       | -                                             | 3                          | 1                                                | 23           |

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 |
| 民國103年底 End of 2014 | 75                                 | 2,133                        | 1                                  | 121                          | -                                  | -                            | -                                  | -                            | -                                  |
| 民國104年底 End of 2015 | 70                                 | 1,907                        | 1                                  | 138                          | -                                  | -                            | -                                  | -                            | -                                  |
| 民國105年底 End of 2016 | 64                                 | 1,866                        | 1                                  | 123                          | -                                  | -                            | -                                  | -                            | -                                  |
| 民國106年底 End of 2017 | 63                                 | 1,783                        | 1                                  | 108                          | -                                  | -                            | -                                  | -                            | -                                  |
| 民國107年底 End of 2018 | 71                                 | 2,048                        | 2                                  | 179                          | -                                  | -                            | -                                  | -                            | -                                  |
| 民國108年底 End of 2019 | 76                                 | 2,309                        | 1                                  | 141                          | -                                  | -                            | -                                  | -                            | -                                  |
| 民國109年底 End of 2020 | 79                                 | 2,478                        | 1                                  | 65                           | -                                  | -                            | -                                  | -                            | -                                  |
| 民國110年底 End of 2021 | 78                                 | 1,701                        | 1                                  | 68                           | -                                  | -                            | -                                  | -                            | -                                  |
| 民國111年底 End of 2022 | 86                                 | 2,944                        | 1                                  | 90                           | -                                  | -                            | -                                  | -                            | -                                  |
| 民國112年底 End of 2023 | 95                                 | 2,903                        | 1                                  | 92                           | -                                  | -                            | -                                  | -                            | -                                  |

資料來源：根據本局土地稅科報表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 Collection | No. of Amusement Place | Actual Collection | No. of Amusement Place | Actual Collection | No. of Amusement Place | Actual Collection | No. of Amusement Place    | Actual Collection | No. of Amusement Place | Actual Collection |
| -                 | -                      | -                 | -                      | -                 | 10                     | 353               | -                         | -                 | 46                     | 1,048             |
| -                 | -                      | -                 | -                      | -                 | 8                      | 326               | -                         | -                 | 44                     | 978               |
| -                 | -                      | -                 | -                      | -                 | 8                      | 272               | -                         | -                 | 40                     | 998               |
| -                 | -                      | -                 | -                      | -                 | 7                      | 287               | -                         | -                 | 38                     | 951               |
| -                 | -                      | -                 | -                      | -                 | 7                      | 351               | -                         | -                 | 40                     | 986               |
| -                 | -                      | -                 | -                      | -                 | 7                      | 432               | -                         | -                 | 38                     | 1,097             |
| -                 | -                      | -                 | -                      | -                 | 10                     | 518               | -                         | -                 | 35                     | 1,095             |
| -                 | -                      | -                 | -                      | -                 | 9                      | 328               | -                         | -                 | 34                     | 768               |
| -                 | -                      | -                 | -                      | -                 | 9                      | 527               | -                         | -                 | 40                     | 1,405             |
| -                 | -                      | -                 | -                      | -                 | 9                      | 490               | -                         | -                 | 42                     | 1,517             |

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103年底    End of 2014 | 18                                 | 607                          | 7                                  | 348                          | 6                                  | 22                           | 4                                  | 120                          |                                    |
| 民國104年底    End of 2015 | 16                                 | 457                          | 5                                  | 228                          | 5                                  | 18                           | 4                                  | 117                          |                                    |
| 民國105年底    End of 2016 | 15                                 | 462                          | 4                                  | 186                          | 5                                  | 15                           | 3                                  | 112                          |                                    |
| 民國106年底    End of 2017 | 16                                 | 422                          | 3                                  | 153                          | 5                                  | 19                           | 2                                  | 88                           |                                    |
| 民國107年底    End of 2018 | 22                                 | 531                          | 2                                  | 92                           | 5                                  | 18                           | 10                                 | 172                          | 1                                  |
| 民國108年底    End of 2019 | 29                                 | 635                          | 2                                  | 77                           | 5                                  | 18                           | 18                                 | 333                          | 1                                  |
| 民國109年底    End of 2020 | 33                                 | 749                          | 3                                  | 106                          | 5                                  | 20                           | 22                                 | 466                          | 1                                  |
| 民國110年底    End of 2021 | 32                                 | 534                          | 2                                  | 56                           | 4                                  | 12                           | 22                                 | 388                          | 1                                  |
| 民國111年底    End of 2022 | 35                                 | 718                          | 1                                  | 39                           | 5                                  | 15                           | 23                                 | 521                          | 1                                  |
| 民國112年底    End of 2023 | 43                                 | 798                          | 2                                  | 43                           | 5                                  | 15                           | 24                                 | 558                          | -                                  |

資料來源：根據本局土地稅科報表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 |

|   |   |   |   |   |   |     |   |   |   |   |
|---|---|---|---|---|---|-----|---|---|---|---|
| - | - | - | - | - | 1 | 117 | - | 4 | - | - |
|---|---|---|---|---|---|-----|---|---|---|---|

|   |   |   |   |   |   |    |   |   |   |   |
|---|---|---|---|---|---|----|---|---|---|---|
| - | - | - | - | - | 2 | 94 | 1 | 8 | - | - |
|---|---|---|---|---|---|----|---|---|---|---|

|   |   |   |   |   |   |     |   |    |   |   |
|---|---|---|---|---|---|-----|---|----|---|---|
| - | - | - | - | - | 3 | 149 | - | 11 | - | - |
|---|---|---|---|---|---|-----|---|----|---|---|

|   |   |   |   |   |   |     |   |    |   |   |
|---|---|---|---|---|---|-----|---|----|---|---|
| - | - | - | - | - | 6 | 162 | 1 | 15 | - | - |
|---|---|---|---|---|---|-----|---|----|---|---|

|    |   |   |   |   |   |     |   |   |   |   |
|----|---|---|---|---|---|-----|---|---|---|---|
| 20 | - | 7 | - | - | 4 | 222 | - | 1 | - | - |
|----|---|---|---|---|---|-----|---|---|---|---|

|   |   |    |   |   |   |     |   |   |   |   |
|---|---|----|---|---|---|-----|---|---|---|---|
| 7 | 1 | 17 | - | - | 2 | 183 | 1 | 4 | - | - |
|---|---|----|---|---|---|-----|---|---|---|---|

|    |   |   |   |   |   |     |   |    |   |   |
|----|---|---|---|---|---|-----|---|----|---|---|
| 19 | 1 | 8 | - | - | 1 | 130 | - | 51 | - | - |
|----|---|---|---|---|---|-----|---|----|---|---|

|    |   |   |   |   |   |    |   |   |   |   |
|----|---|---|---|---|---|----|---|---|---|---|
| 13 | - | 8 | 1 | 2 | 2 | 55 | 2 | 3 | - | - |
|----|---|---|---|---|---|----|---|---|---|---|

|    |   |   |   |   |   |     |   |     |   |   |
|----|---|---|---|---|---|-----|---|-----|---|---|
| 28 | 1 | 2 | 1 | 4 | 3 | 109 | 1 | 204 | - | - |
|----|---|---|---|---|---|-----|---|-----|---|---|

|    |   |   |   |   |    |     |   |   |   |   |
|----|---|---|---|---|----|-----|---|---|---|---|
| 17 | 1 | 4 | 1 | 4 | 10 | 157 | - | 7 | - | - |
|----|---|---|---|---|----|-----|---|---|---|---|

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<br>Treasury | 中央統<br>籌<br>Distributio<br>n Tax of<br>Central | 直轄市<br>庫<br>Municipal<br>ity<br>Treasury | 合計<br>Total | 縣庫<br>County<br>Treasury | 縣統籌分<br>配專戶<br>Account<br>Distributed<br>by County | 鄉鎮庫<br>Township<br>Treasuries |
| 地價稅               | Land Value Tax           |                            |                                                |                                          | 100         | 50                       | 20                                                 | 30                            |
| 田賦                | Farming Land Tax         |                            |                                                |                                          | 100         |                          |                                                    | 100                           |
| 土地增值稅             | Land Value Increment Tax |                            | 20                                             |                                          | 80          | 80                       |                                                    |                               |
| 房屋稅               | House Tax                |                            |                                                |                                          | 100         | 40                       | 20                                                 | 40                            |
| 使用牌照稅             | Vehicle License Tax      |                            |                                                |                                          | 100         | 100                      |                                                    |                               |
| 契稅                | Deed Tax                 |                            |                                                |                                          | 100         |                          | 20                                                 | 80                            |
| 印花稅               | Stamp Tax                |                            |                                                |                                          | 100         | 100                      |                                                    |                               |
| 娛樂稅               | Amusement Tax            |                            |                                                |                                          | 100         |                          |                                                    | 100                           |
| 特別稅               | Special Tax Levies       |                            |                                                |                                          |             |                          |                                                    |                               |
| 臨時稅               | Provisional Tax Levies   |                            |                                                |                                          |             |                          |                                                    |                               |
| 工程受益費             | Construction Benefit Fee |                            |                                                |                                          |             |                          |                                                    |                               |
| 罰鍰收入              | Punitive Fine Revenue    |                            |                                                |                                          | 100         | 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]】

一累進差額(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]】一累進差額(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            | 1.5   |
| 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：根據本局房屋稅科提供資料編製。

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。

3. 111年11月30日財政部台財稅字第11104691030號令新增第二類試車牌。

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 |  |
| 每期<br>Period                      | 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        | 臨時牌照 Vehicles with Temporary Licence Plate   |                   |  |
| 3,600                             | 7,200        | 3,600        | 車 別 Vehicle Type                             | 每 日 稅 額 Day       |  |
| 4,050                             | 8,100        | 4,050        | 小客車<br>Small Passenger Vehicles              | 41                |  |
| 4,500                             | 9,000        | 4,500        | 大客車<br>Large Passenger Vehicles              | 23                |  |
| 4,950                             | 9,900        | 4,950        | 貨車<br>Trucks                                 | 22                |  |
| 5,400                             | 10,800       | 5,400        | 曳引車<br>Tractors                              | 28                |  |
| 5,850                             | 11,700       | 5,850        | 機車<br>Motorcycles                            | 5                 |  |
| 6,300                             | 12,600       | 6,300        | 試車牌照 Vehicles with Trial Run Licence Plate   |                   |  |
| 6,750                             | 13,500       | 6,750        | 車 別 Vehicle Type                             | 每 日 稅 額 Day       |  |
| 7,200                             | 14,400       | 7,200        | 第一類汽車<br>Small Passenger Vehicles            | 414               |  |
| 7,650                             | 15,300       | 7,650        | 第一類機車<br>Motorcycles                         | 30                |  |
| 8,100                             | 16,200       | 8,100        | 第二類汽車(4,200立方以下)<br>Small Passenger Vehicles | 77                |  |
|                                   |              |              | 第二類汽車(不限排氣量)<br>Small Passenger Vehicles     | 414               |  |

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) |                | 完全以電能為動力之電動貨車<br>Trucks Fully Powered 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：根據本局房屋稅科提供資料編製。

說明：本市於下列期間，對完全以電能為動力之機動車輛免徵使用牌照稅，並報財政部備查：

1. 電動汽車：自中華民國101年1月6日起至114年12月31日止。
2. 電動機車：自中華民國107年1月1日起至114年12月31日止。

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                     | 1     |
| 電影，本國語言片                       | 0.5   |
| 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 | 10    |
| 3、說書、戲劇、音樂演奏及非職業性歌唱、舞蹈等        | 1     |
| 4、各種競技比賽                       | 2.5   |
| 5、舞廳或舞場                        | 25    |
| 6、高爾夫球場                        | 10    |
| 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                |       |
| (1)視唱業自動報繳                     | 5     |
| (2)其他                          | 10    |

資料來源：根據本局土地稅科提供資料編製。

說明：1. 上開2、3所列娛樂項目於本市公立藝文單位演出者，其徵收率減半課徵。

2. 奉總統96年5月23日華總一義字第09600064141號令公佈，將娛樂稅法第二條條文刪除，  
撞球場、保齡球館兩項娛樂稅課徵項目。

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103年度                               | FY 2014 | 79,740                                                                       | 611,486      | 67,411               | 552,068      | 3,214            | 35,318       |
| 民國104年度                               | FY 2015 | 80,240                                                                       | 689,347      | 69,080               | 629,654      | 2,076            | 40,087       |
| 民國105年度                               | FY 2016 | 79,786                                                                       | 535,409      | 68,739               | 490,863      | 1,620            | 26,281       |
| 民國106年度                               | FY 2017 | 82,807                                                                       | 586,619      | 70,316               | 528,422      | 1,686            | 33,039       |
| 民國107年度                               | FY 2018 | 85,715                                                                       | 620,389      | 72,468               | 551,982      | 2,010            | 47,196       |
| 民國108年度                               | FY 2019 | 87,004                                                                       | 589,663      | 73,848               | 534,833      | 2,045            | 32,685       |
| 民國109年度                               | FY 2020 | 90,118                                                                       | 645,676      | 77,821               | 581,794      | 2,256            | 33,043       |
| 民國110年度                               | FY 2021 | 91,687                                                                       | 724,481      | 77,946               | 590,298      | 2,050            | 96,391       |
| 民國111年度                               | FY 2022 | 93,800                                                                       | 682,901      | 79,885               | 617,195      | 2,180            | 38,310       |
| 民國112年度                               | FY 2023 | 97,228                                                                       | 693,553      | 83,054               | 625,015      | 2,066            | 41,113       |
| 地價稅<br>Land Value Tax                 |         | 45,185                                                                       | 90,715       | 37,094               | 85,129       | 28               | 2,084        |
| 土地增值稅<br>Land Value Increment Tax     |         | 2,997                                                                        | 284,071      | 2,765                | 256,277      | 184              | 25,009       |
| 房屋稅<br>House Tax                      |         | 21,884                                                                       | 151,922      | 21,579               | 150,259      | 48               | 100          |
| 使用牌照稅<br>Vehicle License Tax          |         | 18,844                                                                       | 112,596      | 14,874               | 87,658       | 1,484            | 12,770       |
| 契稅<br>Deed Tax                        |         | 1,024                                                                        | 23,875       | 1,002                | 23,462       | 19               | 310          |
| 印花稅<br>Stamp Tax                      |         | 4,701                                                                        | 19,599       | 4,396                | 18,737       | 293              | 821          |
| 娛樂稅<br>Amusement Tax                  |         | 1,216                                                                        | 3,041        | 1,143                | 2,903        | 10               | 19           |
| 特別稅<br>Special Tax Levies             |         | -                                                                            | -            | -                    | -            | -                | -            |
| 臨時稅<br>Provisional Tax Levies         |         | -                                                                            | -            | -                    | -            | -                | -            |
| 罰鍰<br>Fines                           |         | 1,377                                                                        | 7,733        | 201                  | 590          | -                | -            |

資料來源：根據本局服務科報表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、印花稅實徵數未含出售印花稅票收入。

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。因尾數四捨五入關係，統計表細項合計與總數略

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  |
| 327            | 2,185        | -                                              | -            | 718                      | 462          | 8,070                                                              | 21,453        |
| 248            | 1,723        | -                                              | -            | 436                      | 225          | 8,400                                                              | 17,658        |
| 1              | 0            | -                                              | -            | 103                      | 99           | 9,323                                                              | 18,166        |
| 5              | 0            | -                                              | -            | 519                      | 177          | 10,281                                                             | 24,980        |
| 10             | 4            | -                                              | -            | 1,223                    | 418          | 10,004                                                             | 20,789        |
| 20             | 3            | -                                              | -            | 688                      | 251          | 10,403                                                             | 21,891        |
| 2              | 0            | -                                              | -            | 13                       | 43           | 10,026                                                             | 30,796        |
| 24             | 3            | -                                              | -            | 1,418                    | 448          | 10,249                                                             | 37,341        |
| 16             | 2            | -                                              | -            | 730                      | 249          | 10,989                                                             | 27,145        |
| <b>21</b>      | <b>3</b>     | <b>2</b>                                       | <b>20</b>    | <b>9</b>                 | <b>2</b>     | <b>12,076</b>                                                      | <b>27,400</b> |
| 20             | 3            | -                                              | -            | 8                        | 2            | 8,035                                                              | 3,497         |
| -              | -            | -                                              | -            | -                        | -            | 48                                                                 | 2,786         |
| -              | -            | -                                              | -            | 1                        | 1            | 256                                                                | 1,563         |
| 1              | 0            | 2                                              | 20           | -                        | -            | 2,483                                                              | 12,148        |
| -              | -            | -                                              | -            | -                        | -            | 3                                                                  | 104           |
| -              | -            | -                                              | -            | -                        | -            | 12                                                                 | 40            |
| -              | -            | -                                              | -            | -                        | -            | 63                                                                 | 118           |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -             |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -             |
| -              | -            | -                                              | -            | -                        | -            | 1,176                                                              | 7,144         |

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103年度                               | FY 2014                  | 3,608                                          | 2,996        | 281                                              | 6,646        | -                              | -            |
| 民國104年度                               | FY 2015                  | 2,985                                          | 2,687        | 380                                              | 4,221        | -                              | -            |
| 民國105年度                               | FY 2016                  | 3,086                                          | 2,722        | 330                                              | 3,183        | -                              | -            |
| 民國106年度                               | FY 2017                  | 3,109                                          | 1,733        | 496                                              | 9,033        | -                              | -            |
| 民國107年度                               | FY 2018                  | 3,296                                          | 2,784        | 324                                              | 3,098        | -                              | -            |
| 民國108年度                               | FY 2019                  | 3,220                                          | 1,936        | 316                                              | 3,445        | -                              | -            |
| 民國109年度                               | FY 2020                  | 2,684                                          | 1,399        | 394                                              | 6,593        | -                              | -            |
| 民國110年度                               | FY 2021                  | 2,748                                          | 2,203        | 377                                              | 13,407       | -                              | -            |
| 民國111年度                               | FY 2022                  | 3,276                                          | 1,901        | 527                                              | 5,265        | -                              | -            |
| 民國112年度                               | FY 2023                  | 4,088                                          | 2,869        | 316                                              | 3,691        | -                              | -            |
| 地價稅                                   | Land Value Tax           | 3,937                                          | 2,030        | 50                                               | 37           | -                              | -            |
| 土地增值稅                                 | Land Value Increment Tax | -                                              | -            | 48                                               | 2,786        | -                              | -            |
| 房屋稅                                   | House Tax                | -                                              | -            | 21                                               | 38           | -                              | -            |
| 使用牌照稅                                 | Vehicle License Tax      | 135                                            | 772          | 138                                              | 458          | -                              | -            |
| 契稅                                    | Deed Tax                 | -                                              | -            | 2                                                | 103          | -                              | -            |
| 印花稅                                   | Stamp Tax                | 3                                              | 17           | 9                                                | 23           | -                              | -            |
| 娛樂稅                                   | Amusement Tax            | 4                                              | 8            | 1                                                | 3            | -                              | -            |
| 特別稅                                   | Special Tax Levies       | -                                              | -            | -                                                | -            | -                              | -            |
| 臨時稅                                   | Provisional Tax Levies   | -                                              | -            | -                                                | -            | -                              | -            |
| 罰鍰                                    | Fines                    | 9                                              | 42           | 47                                               | 243          | -                              | -            |

資料來源：根據本局服務科報表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。因尾數四捨五入關係，統計表細項合計與總數略

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 |
| -                            | -            | 1,604                  | 351          | 2,577                                | 11,460       | 68                                                                | 378          |
| -                            | -            | 2,422                  | 859          | 2,613                                | 9,891        | 70                                                                | 44           |
| -                            | -            | 3,043                  | 1,032        | 2,864                                | 11,229       | 33                                                                | 165          |
| -                            | -            | 3,234                  | 1,040        | 3,442                                | 13,174       | 43                                                                | 280          |
| -                            | -            | 2,747                  | 880          | 3,637                                | 14,027       | 60                                                                | 219          |
| -                            | -            | 2,851                  | 929          | 4,016                                | 15,581       | 9                                                                 | 16           |
| 6                            | 5,897        | 2,803                  | 914          | 4,139                                | 15,993       | 49                                                                | 283          |
| 6                            | 3,900        | 2,754                  | 892          | 4,364                                | 16,938       | 18                                                                | 71           |
| 6                            | 1,409        | 2,630                  | 855          | 4,550                                | 17,715       | 32                                                                | 205          |
| 5                            | 645          | 2,761                  | 903          | 4,906                                | 19,292       | 32                                                                | 116          |
| -                            | -            | 2,761                  | 903          | 1,287                                | 527          | -                                                                 | -            |
| -                            | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| 5                            | 645          | -                      | -            | 230                                  | 880          | 2                                                                 | 4            |
| -                            | -            | -                      | -            | 2,210                                | 10,918       | 16                                                                | 73           |
| -                            | -            | -                      | -            | 1                                    | 1            | -                                                                 | -            |
| -                            | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| -                            | -            | -                      | -            | 58                                   | 108          | -                                                                 | -            |
| -                            | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| -                            | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| -                            | -            | -                      | -            | 1,120                                | 6,859        | 14                                                                | 39           |

2。

有差異。

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<br>Not Yet Exceeded<br>(17) |
|                                       | 件數<br>Cases                              | 金額<br>Amount | 件數<br>Cases                                     | 金額<br>Amount | 件數<br>Cases                     |
| 民國103年度 FY 2014                       | 310                                      | 335          | 434                                             | 1,861        | 1,765                           |
| 民國104年度 FY 2015                       | 260                                      | 326          | 641                                             | 2,235        | 1,640                           |
| 民國105年度 FY 2016                       | 199                                      | 253          | 843                                             | 3,057        | 1,786                           |
| 民國106年度 FY 2017                       | 313                                      | 298          | 1,011                                           | 3,568        | 1,403                           |
| 民國107年度 FY 2018                       | 335                                      | 229          | 799                                             | 3,439        | 1,560                           |
| 民國108年度 FY 2019                       | 462                                      | 533          | 912                                             | 4,127        | 1,557                           |
| 民國109年度 FY 2020                       | 373                                      | 269          | 730                                             | 3,268        | 1,757                           |
| 民國110年度 FY 2021                       | 466                                      | 384          | 668                                             | 3,187        | 1,442                           |
| 民國111年度 FY 2022                       | 423                                      | 347          | 613                                             | 2,432        | 1,380                           |
| 民國112年度 FY 2023                       | 504                                      | 162          | 712                                             | 3,176        | 1,356                           |
| 地價稅<br>Land Value Tax                 | 432                                      | 88           | 124                                             | 55           | 349                             |
| 土地增值稅<br>Land Value Increment Tax     | -                                        | -            | -                                               | -            | -                               |
| 房屋稅<br>House Tax                      | 37                                       | 6            | 99                                              | 491          | 48                              |
| 使用牌照稅<br>Vehicle License Tax          | 26                                       | 46           | 338                                             | 2,043        | 598                             |
| 契稅<br>Deed Tax                        | -                                        | -            | -                                               | -            | 1                               |
| 印花稅<br>Stamp Tax                      | -                                        | -            | -                                               | -            | -                               |
| 娛樂稅<br>Amusement Tax                  | -                                        | -            | 12                                              | 20           | 31                              |
| 特別稅<br>Special Tax Levies             | -                                        | -            | -                                               | -            | -                               |
| 臨時稅<br>Provisional Tax Levies         | -                                        | -            | -                                               | -            | -                               |
| 罰鍰<br>Fines                           | 9                                        | 22           | 139                                             | 566          | 329                             |

資料來源：根據本局服務科報表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、100年度至105年度之取得執行憑證數欄位未統計其細項。

2、印花稅實徵數未含出售印花稅票收入。

3、因尾數四捨五入關係，統計表細項合計與總數略有差異。因尾數四捨五入關係，統計表細項合計與總數略

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<br>(18) |              | Cases Closed Under Compulsory Execution<br>(19) |              | Unable to Carry out Compulsory Execution<br>(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 |
| 8,886                        | -                                                                               | -            | -                                               | -            | -                                                | -            |
| 7,286                        | -                                                                               | -            | 2                                               | 0            | -                                                | -            |
| 7,754                        | -                                                                               | -            | 3                                               | 0            | -                                                | -            |
| 6,002                        | 669                                                                             | 3,026        | 3                                               | 0            | -                                                | -            |
| 6,394                        | 881                                                                             | 3,746        | 2                                               | 0            | -                                                | -            |
| 6,461                        | 1,069                                                                           | 4,443        | 7                                               | 1            | -                                                | -            |
| 7,304                        | 1,224                                                                           | 4,868        | 6                                               | 1            | -                                                | -            |
| 5,427                        | 1,763                                                                           | 7,868        | 7                                               | 1            | -                                                | -            |
| 5,507                        | 2,095                                                                           | 9,223        | 7                                               | 1            | -                                                | -            |
| 5,756                        | 2,296                                                                           | 10,082       | 6                                               | 1            | -                                                | -            |
| 248                          | 376                                                                             | 135          | 6                                               | 1            | -                                                | -            |
| -                            | -                                                                               | -            | -                                               | -            | -                                                | -            |
| 184                          | 44                                                                              | 194          | -                                               | -            | -                                                | -            |
| 3,693                        | 1,232                                                                           | 5,063        | -                                               | -            | -                                                | -            |
| 1                            | -                                                                               | -            | -                                               | -            | -                                                | -            |
| -                            | -                                                                               | -            | -                                               | -            | -                                                | -            |
| 64                           | 15                                                                              | 23           | -                                               | -            | -                                                | -            |
| -                            | -                                                                               | -            | -                                               | -            | -                                                | -            |
| -                            | -                                                                               | -            | -                                               | -            | -                                                | -            |
| 1,565                        | 629                                                                             | 4,667        | -                                               | -            | -                                                | -            |

2。

有差異。

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103年度                               | FY 2014 | 70,319                                                                       | 591,623      | 64,427               | 545,848      | 2,661            | 35,216       |
| 民國104年度                               | FY 2015 | 71,963                                                                       | 667,839      | 66,428               | 619,917      | 2,158            | 39,637       |
| 民國105年度                               | FY 2016 | 71,227                                                                       | 517,740      | 66,142               | 483,471      | 1,792            | 26,631       |
| 民國106年度                               | FY 2017 | 73,213                                                                       | 567,452      | 67,742               | 521,383      | 1,905            | 32,993       |
| 民國107年度                               | FY 2018 | 75,056                                                                       | 592,475      | 69,292               | 539,739      | 2,218            | 44,773       |
| 民國108年度                               | FY 2019 | 76,690                                                                       | 567,573      | 70,843               | 526,992      | 2,298            | 32,513       |
| 民國109年度                               | FY 2020 | 79,947                                                                       | 620,159      | 74,107               | 570,583      | 2,522            | 33,003       |
| 民國110年度                               | FY 2021 | 80,312                                                                       | 689,616      | 74,789               | 574,324      | 2,318            | 96,573       |
| 民國111年度                               | FY 2022 | 82,974                                                                       | 641,510      | 76,925               | 593,121      | 2,460            | 38,829       |
| 民國112年度                               | FY 2023 | 85,828                                                                       | 664,579      | 79,784               | 613,460      | 2,446            | 41,909       |
| 地價稅<br>Land Value Tax                 |         | 37,852                                                                       | 87,404       | 35,189               | 83,692       | 28               | 2,084        |
| 土地增值稅<br>Land Value Increment Tax     |         | 2,801                                                                        | 278,717      | 2,554                | 250,559      | 199              | 25,372       |
| 房屋稅<br>House Tax                      |         | 21,556                                                                       | 149,414      | 21,377               | 148,457      | 48               | 100          |
| 使用牌照稅<br>Vehicle License Tax          |         | 16,481                                                                       | 101,726      | 14,182               | 85,755       | 1,754            | 13,052       |
| 契稅<br>Deed Tax                        |         | 1,018                                                                        | 23,776       | 998                  | 23,364       | 18               | 309          |
| 印花稅<br>Stamp Tax                      |         | 4,640                                                                        | 19,381       | 4,240                | 18,377       | 389              | 972          |
| 娛樂稅<br>Amusement Tax                  |         | 1,167                                                                        | 2,942        | 1,134                | 2,885        | 10               | 19           |
| 特別稅<br>Special Tax Levies             |         | -                                                                            | -            | -                    | -            | -                | -            |
| 臨時稅<br>Provisional Tax Levies         |         | -                                                                            | -            | -                    | -            | -                | -            |
| 罰鍰<br>Fines                           |         | 313                                                                          | 1,219        | 110                  | 372          | -                | -            |

資料來源：根據本局服務科報表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出售印花稅票收入。

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。因尾數四捨五入關係，統計表細項合計與總數略

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 |
| -              | -            | -                                              | -            | -                        | -            | 3,231                                                              | 10,559       |
| -              | -            | -                                              | -            | -                        | -            | 3,377                                                              | 8,285        |
| -              | -            | -                                              | -            | 1                        | 4            | 3,292                                                              | 7,634        |
| -              | -            | -                                              | -            | -                        | -            | 3,566                                                              | 13,076       |
| -              | -            | -                                              | -            | -                        | -            | 3,546                                                              | 7,963        |
| -              | -            | -                                              | -            | -                        | -            | 3,549                                                              | 8,068        |
| -              | -            | -                                              | -            | -                        | -            | 3,318                                                              | 16,573       |
| -              | -            | -                                              | -            | -                        | -            | 3,205                                                              | 18,719       |
| -              | -            | -                                              | -            | -                        | -            | 3,589                                                              | 9,560        |
| -              | -            | -                                              | -            | -                        | -            | 3,598                                                              | 9,211        |
| -              | -            | -                                              | -            | -                        | -            | 2,635                                                              | 1,628        |
| -              | -            | -                                              | -            | -                        | -            | 48                                                                 | 2,786        |
| -              | -            | -                                              | -            | -                        | -            | 131                                                                | 857          |
| -              | -            | -                                              | -            | -                        | -            | 545                                                                | 2,919        |
| -              | -            | -                                              | -            | -                        | -            | 2                                                                  | 103          |
| -              | -            | -                                              | -            | -                        | -            | 11                                                                 | 32           |
| -              | -            | -                                              | -            | -                        | -            | 23                                                                 | 38           |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -            |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -            |
| -              | -            | -                                              | -            | -                        | -            | 203                                                                | 848          |

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103年度                               | FY 2014 | 2,584                                          | 2,118        | 274                                              | 6,644        | -                              | -            |
| 民國104年度                               | FY 2015 | 2,581                                          | 2,346        | 370                                              | 4,179        | -                              | -            |
| 民國105年度                               | FY 2016 | 2,541                                          | 2,387        | 321                                              | 3,125        | -                              | -            |
| 民國106年度                               | FY 2017 | 2,539                                          | 1,386        | 457                                              | 8,901        | -                              | -            |
| 民國107年度                               | FY 2018 | 2,831                                          | 2,508        | 272                                              | 3,057        | -                              | -            |
| 民國108年度                               | FY 2019 | 2,760                                          | 1,726        | 276                                              | 3,411        | -                              | -            |
| 民國109年度                               | FY 2020 | 2,433                                          | 1,276        | 363                                              | 6,567        | -                              | -            |
| 民國110年度                               | FY 2021 | 2,415                                          | 2,024        | 351                                              | 13,380       | -                              | -            |
| 民國111年度                               | FY 2022 | 2,655                                          | 1,662        | 486                                              | 5,227        | -                              | -            |
| 民國112年度                               | FY 2023 | 2,742                                          | 2,407        | 294                                              | 3,651        | -                              | -            |
| 地價稅<br>Land Value Tax                 |         | 2,593                                          | 1,577        | 41                                               | 32           | -                              | -            |
| 土地增值稅<br>Land Value Increment Tax     |         | -                                              | -            | 48                                               | 2,786        | -                              | -            |
| 房屋稅<br>House Tax                      |         | -                                              | -            | 17                                               | 28           | -                              | -            |
| 使用牌照稅<br>Vehicle License Tax          |         | 134                                            | 772          | 129                                              | 433          | -                              | -            |
| 契稅<br>Deed Tax                        |         | -                                              | -            | 2                                                | 103          | -                              | -            |
| 印花稅<br>Stamp Tax                      |         | 2                                              | 8            | 9                                                | 23           | -                              | -            |
| 娛樂稅<br>Amusement Tax                  |         | 4                                              | 8            | 1                                                | 3            | -                              | -            |
| 特別稅<br>Special Tax Levies             |         | -                                              | -            | -                                                | -            | -                              | -            |
| 臨時稅<br>Provisional Tax Levies         |         | -                                              | -            | -                                                | -            | -                              | -            |
| 罰鍰<br>Fines                           |         | 9                                              | 42           | 47                                               | 243          | -                              | -            |

資料來源：根據本局服務科報表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。因尾數四捨五入關係，統計表細項合計與總數略

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 |
| -                     | -            | -                      | -            | 373                                  | 1,797        | 64                                                                | 368          |
| -                     | -            | 4                      | 3            | 422                                  | 1,757        | 35                                                                | 25           |
| -                     | -            | -                      | -            | 430                                  | 2,122        | 31                                                                | 153          |
| -                     | -            | 4                      | 2            | 566                                  | 2,787        | 43                                                                | 280          |
| -                     | -            | -                      | -            | 443                                  | 2,398        | 50                                                                | 217          |
| -                     | -            | -                      | -            | 513                                  | 2,931        | 7                                                                 | 16           |
| 6                     | 5,897        | -                      | -            | 516                                  | 2,833        | 45                                                                | 282          |
| 4                     | 821          | -                      | -            | 435                                  | 2,495        | 18                                                                | 71           |
| 2                     | 367          | -                      | -            | 446                                  | 2,304        | 31                                                                | 203          |
| 1                     | 358          | -                      | -            | 561                                  | 2,795        | 32                                                                | 116          |
| -                     | -            | -                      | -            | 1                                    | 19           | -                                                                 | -            |
| -                     | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| 1                     | 358          | -                      | -            | 113                                  | 471          | 2                                                                 | 4            |
| -                     | -            | -                      | -            | 282                                  | 1,714        | 16                                                                | 73           |
| -                     | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| -                     | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| -                     | -            | -                      | -            | 18                                   | 28           | -                                                                 | -            |
| -                     | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| -                     | -            | -                      | -            | -                                    | -            | -                                                                 | -            |
| -                     | -            | -                      | -            | 147                                  | 563          | 14                                                                | 39           |

2。

有差異。

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<br>Not Yet Exceeded<br>(17) |
|                                       |         | 件數<br>Cases                              | 金額<br>Amount | 件數<br>Cases                                     | 金額<br>Amount | 件數<br>Cases                     |
| 民國103年度                               | FY 2014 | 93                                       | 273          | 199                                             | 1,064        | 17                              |
| 民國104年度                               | FY 2015 | 77                                       | 297          | 308                                             | 1,431        | 2                               |
| 民國105年度                               | FY 2016 | 74                                       | 235          | 318                                             | 1,686        | 7                               |
| 民國106年度                               | FY 2017 | 89                                       | 254          | 414                                             | 2,149        | 20                              |
| 民國107年度                               | FY 2018 | 44                                       | 184          | 329                                             | 1,885        | 20                              |
| 民國108年度                               | FY 2019 | 69                                       | 465          | 423                                             | 2,379        | 14                              |
| 民國109年度                               | FY 2020 | 31                                       | 196          | 390                                             | 2,162        | 50                              |
| 民國110年度                               | FY 2021 | 36                                       | 300          | 346                                             | 1,936        | 35                              |
| 民國111年度                               | FY 2022 | 49                                       | 267          | 323                                             | 1,627        | 43                              |
| 民國112年度                               | FY 2023 | 39                                       | 73           | 421                                             | 2,255        | 69                              |
| 地價稅<br>Land Value Tax                 |         | 1                                        | 19           | -                                               | -            | -                               |
| 土地增值稅<br>Land Value Increment Tax     |         | -                                        | -            | -                                               | -            | -                               |
| 房屋稅<br>House Tax                      |         | 20                                       | 3            | 89                                              | 449          | 2                               |
| 使用牌照稅<br>Vehicle License Tax          |         | 10                                       | 36           | 228                                             | 1,423        | 28                              |
| 契稅<br>Deed Tax                        |         | -                                        | -            | -                                               | -            | -                               |
| 印花稅<br>Stamp Tax                      |         | -                                        | -            | -                                               | -            | -                               |
| 娛樂稅<br>Amusement Tax                  |         | -                                        | -            | 12                                              | 20           | 6                               |
| 特別稅<br>Special Tax Levies             |         | -                                        | -            | -                                               | -            | -                               |
| 臨時稅<br>Provisional Tax Levies         |         | -                                        | -            | -                                               | -            | -                               |
| 罰鍰<br>Fines                           |         | 8                                        | 15           | 92                                              | 363          | 33                              |

資料來源：根據本局服務科報表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、100年度至105年度之取得執行憑證數欄位未統計其細項。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。因尾數四捨五入關係，統計表細項合計與總數略

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 |
| 92                           | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 4                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 48                           | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 104                          | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 112                          | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 71                           | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 193                          | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 188                          | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 207                          | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 351                          | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 15                           | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 182                          | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 7                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 147                          | -                                                                            | -            | -                                            | -            | -                                             | -            |

2。

有差異。

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103年度                               | FY 2014 | 9,421                                                                        | 19,863       | 2,984                | 6,220        | 553              | 102          |
| 民國104年度                               | FY 2015 | 8,277                                                                        | 21,508       | 2,652                | 9,737        | -82              | 450          |
| 民國105年度                               | FY 2016 | 8,559                                                                        | 17,669       | 2,597                | 7,392        | -172             | -350         |
| 民國106年度                               | FY 2017 | 9,594                                                                        | 19,167       | 2,574                | 7,039        | -219             | 46           |
| 民國107年度                               | FY 2018 | 10,659                                                                       | 27,914       | 3,176                | 12,243       | -208             | 2,423        |
| 民國108年度                               | FY 2019 | 10,314                                                                       | 22,090       | 3,005                | 7,841        | -253             | 172          |
| 民國109年度                               | FY 2020 | 10,171                                                                       | 25,517       | 3,714                | 11,211       | -266             | 40           |
| 民國110年度                               | FY 2021 | 11,375                                                                       | 34,864       | 3,157                | 15,974       | -268             | -182         |
| 民國111年度                               | FY 2022 | 10,826                                                                       | 41,391       | 2,960                | 24,073       | -280             | -519         |
| 民國112年度                               | FY 2023 | 11,400                                                                       | 28,974       | 3,270                | 11,555       | -380             | -795         |
| 地價稅<br>Land Value Tax                 |         | 7,333                                                                        | 3,311        | 1,905                | 1,438        | -                | 0            |
| 土地增值稅<br>Land Value Increment Tax     |         | 196                                                                          | 5,354        | 211                  | 5,718        | -15              | -363         |
| 房屋稅<br>House Tax                      |         | 328                                                                          | 2,508        | 202                  | 1,803        | -                | -0           |
| 使用牌照稅<br>Vehicle License Tax          |         | 2,363                                                                        | 10,871       | 692                  | 1,903        | -270             | -281         |
| 契稅<br>Deed Tax                        |         | 6                                                                            | 99           | 4                    | 98           | 1                | 0            |
| 印花稅<br>Stamp Tax                      |         | 61                                                                           | 218          | 156                  | 360          | -96              | -151         |
| 娛樂稅<br>Amusement Tax                  |         | 49                                                                           | 99           | 9                    | 19           | -                | -            |
| 特別稅<br>Special Tax Levies             |         | -                                                                            | -            | -                    | -            | -                | -            |
| 臨時稅<br>Provisional Tax Levies         |         | -                                                                            | -            | -                    | -            | -                | -            |
| 罰鍰<br>Fines                           |         | 1,064                                                                        | 6,514        | 91                   | 218          | -                | -            |

資料來源：根據本局服務科報表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出售印花稅票收入。

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。因尾數四捨五入關係，統計表細項合計與總數略

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  |
| 327            | 2,185        | -                                              | -            | 718                      | 462          | 4,839                                                              | 10,894        |
| 248            | 1,723        | -                                              | -            | 436                      | 225          | 5,023                                                              | 9,373         |
| 1              | 0            | -                                              | -            | 102                      | 95           | 6,031                                                              | 10,532        |
| 5              | 0            | -                                              | -            | 519                      | 177          | 6,715                                                              | 11,904        |
| 10             | 4            | -                                              | -            | 1,223                    | 418          | 6,458                                                              | 12,826        |
| 20             | 3            | -                                              | -            | 688                      | 251          | 6,854                                                              | 13,823        |
| 2              | 0            | -                                              | -            | 13                       | 43           | 6,708                                                              | 14,223        |
| 24             | 3            | -                                              | -            | 1,418                    | 448          | 7,044                                                              | 18,621        |
| 16             | 2            | -                                              | -            | 730                      | 249          | 7,400                                                              | 17,585        |
| <b>21</b>      | <b>3</b>     | <b>2</b>                                       | <b>20</b>    | <b>9</b>                 | <b>2</b>     | <b>8,478</b>                                                       | <b>18,189</b> |
| 20             | 3            | -                                              | -            | 8                        | 2            | 5,400                                                              | 1,869         |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -             |
| -              | -            | -                                              | -            | 1                        | 1            | 125                                                                | 705           |
| 1              | 0            | 2                                              | 20           | -                        | -            | 1,938                                                              | 9,229         |
| -              | -            | -                                              | -            | -                        | -            | 1                                                                  | 1             |
| -              | -            | -                                              | -            | -                        | -            | 1                                                                  | 9             |
| -              | -            | -                                              | -            | -                        | -            | 40                                                                 | 80            |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -             |
| -              | -            | -                                              | -            | -                        | -            | -                                                                  | -             |
| -              | -            | -                                              | -            | -                        | -            | 973                                                                | 6,296         |

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103年度                               | FY 2014 | 1,024                                          | 878          | 7                                                | 2            | -                              | -            |
| 民國104年度                               | FY 2015 | 404                                            | 341          | 10                                               | 42           | -                              | -            |
| 民國105年度                               | FY 2016 | 545                                            | 335          | 9                                                | 58           | -                              | -            |
| 民國106年度                               | FY 2017 | 570                                            | 347          | 39                                               | 132          | -                              | -            |
| 民國107年度                               | FY 2018 | 465                                            | 276          | 52                                               | 41           | -                              | -            |
| 民國108年度                               | FY 2019 | 460                                            | 210          | 40                                               | 34           | -                              | -            |
| 民國109年度                               | FY 2020 | 251                                            | 123          | 31                                               | 26           | -                              | -            |
| 民國110年度                               | FY 2021 | 333                                            | 179          | 26                                               | 28           | -                              | -            |
| 民國111年度                               | FY 2022 | 621                                            | 239          | 41                                               | 38           | -                              | -            |
| 民國112年度                               | FY 2023 | 1,346                                          | 462          | 22                                               | 40           | -                              | -            |
| 地價稅<br>Land Value Tax                 |         | 1,344                                          | 453          | 9                                                | 5            | -                              | -            |
| 土地增值稅<br>Land Value Increment Tax     |         | -                                              | -            | -                                                | -            | -                              | -            |
| 房屋稅<br>House Tax                      |         | -                                              | -            | 4                                                | 10           | -                              | -            |
| 使用牌照稅<br>Vehicle License Tax          |         | 1                                              | 0            | 9                                                | 25           | -                              | -            |
| 契稅<br>Deed Tax                        |         | -                                              | -            | -                                                | -            | -                              | -            |
| 印花稅<br>Stamp Tax                      |         | 1                                              | 9            | -                                                | -            | -                              | -            |
| 娛樂稅<br>Amusement Tax                  |         | -                                              | -            | -                                                | -            | -                              | -            |
| 特別稅<br>Special Tax Levies             |         | -                                              | -            | -                                                | -            | -                              | -            |
| 臨時稅<br>Provisional Tax Levies         |         | -                                              | -            | -                                                | -            | -                              | -            |
| 罰鍰<br>Fines                           |         | -                                              | -            | -                                                | -            | -                              | -            |

資料來源：根據本局服務科報表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。因尾數四捨五入關係，統計表細項合計與總數略

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 |
| -                     | -            | 1,604                  | 351          | 2,204                                | 9,663         | 4                                                                 | 10           |
| -                     | -            | 2,418                  | 856          | 2,191                                | 8,134         | 35                                                                | 19           |
| -                     | -            | 3,043                  | 1,032        | 2,434                                | 9,107         | 2                                                                 | 12           |
| -                     | -            | 3,230                  | 1,038        | 2,876                                | 10,387        | -                                                                 | -            |
| -                     | -            | 2,747                  | 880          | 3,194                                | 11,629        | 10                                                                | 2            |
| -                     | -            | 2,851                  | 929          | 3,503                                | 12,650        | 2                                                                 | -            |
| -                     | -            | 2,803                  | 914          | 3,623                                | 13,160        | 4                                                                 | 1            |
| 2                     | 3,080        | 2,754                  | 892          | 3,929                                | 14,443        | -                                                                 | -            |
| 4                     | 1,042        | 2,630                  | 855          | 4,104                                | 15,411        | 1                                                                 | 3            |
| <b>4</b>              | <b>288</b>   | <b>2,761</b>           | <b>903</b>   | <b>4,345</b>                         | <b>16,498</b> | -                                                                 | -            |
| -                     | -            | 2,761                  | 903          | 1,286                                | 508           | -                                                                 | -            |
| -                     | -            | -                      | -            | -                                    | -             | -                                                                 | -            |
| 4                     | 288          | -                      | -            | 117                                  | 408           | -                                                                 | -            |
| -                     | -            | -                      | -            | 1,928                                | 9,205         | -                                                                 | -            |
| -                     | -            | -                      | -            | 1                                    | 1             | -                                                                 | -            |
| -                     | -            | -                      | -            | -                                    | -             | -                                                                 | -            |
| -                     | -            | -                      | -            | 40                                   | 80            | -                                                                 | -            |
| -                     | -            | -                      | -            | -                                    | -             | -                                                                 | -            |
| -                     | -            | -                      | -            | -                                    | -             | -                                                                 | -            |
| -                     | -            | -                      | -            | 973                                  | 6,296         | -                                                                 | -            |

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<br>(17) |
|                                       | 件數<br>Cases                              | 金額<br>Amount | 件數<br>Cases                                     | 金額<br>Amount | 件數<br>Cases |
| 民國103年度 FY 2014                       | 217                                      | 62           | 235                                             | 797          | 1,748       |
| 民國104年度 FY 2015                       | 183                                      | 29           | 333                                             | 804          | 1,638       |
| 民國105年度 FY 2016                       | 125                                      | 18           | 525                                             | 1,371        | 1,779       |
| 民國106年度 FY 2017                       | 224                                      | 44           | 597                                             | 1,419        | 1,383       |
| 民國107年度 FY 2018                       | 291                                      | 45           | 470                                             | 1,554        | 1,540       |
| 民國108年度 FY 2019                       | 393                                      | 68           | 489                                             | 1,748        | 1,543       |
| 民國109年度 FY 2020                       | 342                                      | 73           | 340                                             | 1,106        | 1,707       |
| 民國110年度 FY 2021                       | 430                                      | 83           | 322                                             | 1,251        | 1,407       |
| 民國111年度 FY 2022                       | 374                                      | 79           | 290                                             | 805          | 1,337       |
| 民國112年度 FY 2023                       | 465                                      | 89           | 291                                             | 921          | 1,287       |
| 地價稅<br>Land Value Tax                 | 431                                      | 69           | 124                                             | 55           | 349         |
| 土地增值稅<br>Land Value Increment Tax     | -                                        | -            | -                                               | -            | -           |
| 房屋稅<br>House Tax                      | 17                                       | 3            | 10                                              | 42           | 46          |
| 使用牌照稅<br>Vehicle License Tax          | 16                                       | 10           | 110                                             | 620          | 570         |
| 契稅<br>Deed Tax                        | -                                        | -            | -                                               | -            | 1           |
| 印花稅<br>Stamp Tax                      | -                                        | -            | -                                               | -            | -           |
| 娛樂稅<br>Amusement Tax                  | -                                        | -            | -                                               | -            | 25          |
| 特別稅<br>Special Tax Levies             | -                                        | -            | -                                               | -            | -           |
| 臨時稅<br>Provisional Tax Levies         | -                                        | -            | -                                               | -            | -           |
| 罰鍰<br>Fines                           | 1                                        | 7            | 47                                              | 203          | 296         |

資料來源：根據本局服務科報表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、100年度至105年度之取得執行憑證數欄位未統計其細項。

2、因尾數四捨五入關係，統計表細項合計與總數略有差異。因尾數四捨五入關係，統計表細項合計與總數略

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 |
| 8,794                        | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 7,282                        | -                                                                            | -            | 2                                            | 0            | -                                             | -            |
| 7,706                        | -                                                                            | -            | 3                                            | 0            | -                                             | -            |
| 5,898                        | 669                                                                          | 3,026        | 3                                            | 0            | -                                             | -            |
| 6,282                        | 881                                                                          | 3,746        | 2                                            | 0            | -                                             | -            |
| 6,390                        | 1,069                                                                        | 4,443        | 7                                            | 1            | -                                             | -            |
| 7,111                        | 1,224                                                                        | 4,868        | 6                                            | 1            | -                                             | -            |
| 5,240                        | 1,763                                                                        | 7,868        | 7                                            | 1            | -                                             | -            |
| 5,300                        | 2,095                                                                        | 9,223        | 7                                            | 1            | -                                             | -            |
| 5,405                        | 2,296                                                                        | 10,082       | 6                                            | 1            | -                                             | -            |
| 248                          | 376                                                                          | 135          | 6                                            | 1            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 170                          | 44                                                                           | 194          | -                                            | -            | -                                             | -            |
| 3,511                        | 1,232                                                                        | 5,063        | -                                            | -            | -                                             | -            |
| 1                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 57                           | 15                                                                           | 23           | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| -                            | -                                                                            | -            | -                                            | -            | -                                             | -            |
| 1,418                        | 629                                                                          | 4,667        | -                                            | -            | -                                             | -            |

2。

有差異。

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103年度                               | FY 2014 | 66                     | 2                                                      | 64                                                      | 1                                                       | -                                        | -                                           | -                                        | 65               | 1,088               |
| 民國104年度                               | FY 2015 | 161                    | 18                                                     | 143                                                     | 4                                                       | 29                                       | -                                           | -                                        | 128              | 479                 |
| 民國105年度                               | FY 2016 | 1,413                  | -                                                      | 1,413                                                   | 279                                                     | 789                                      | -                                           | -                                        | 344              | 1,559               |
| 民國106年度                               | FY 2017 | 482                    | -                                                      | 482                                                     | 8                                                       | 142                                      | -                                           | -                                        | 332              | 1,490               |
| 民國107年度                               | FY 2018 | 221                    | -                                                      | 221                                                     | 28                                                      | 39                                       | -                                           | -                                        | 154              | 658                 |
| 民國108年度                               | FY 2019 | 201                    | -                                                      | 201                                                     | 1                                                       | 14                                       | 1                                           | -                                        | 185              | 752                 |
| 民國109年度                               | FY 2020 | 274                    | -                                                      | 274                                                     | 3                                                       | 27                                       | 4                                           | -                                        | 237              | 978                 |
| 民國110年度                               | FY 2021 | 215                    | -                                                      | 215                                                     | -                                                       | 16                                       | 4                                           | -                                        | 195              | 813                 |
| 民國111年度                               | FY 2022 | 314                    | -                                                      | 314                                                     | -                                                       | 55                                       | 8                                           | -                                        | 251              | 949                 |
| 民國112年度                               | FY 2023 | 363                    | -                                                      | 363                                                     | -                                                       | 30                                       | 8                                           | -                                        | 325              | 1,315               |
| 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          |         | 363                    | -                                                      | 363                                                     | -                                                       | 30                                       | 8                                           | -                                        | 325              | 1,315               |
| 契稅<br>Deed Tax                        |         | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |
| 印花稅<br>Stamp Tax                      |         | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |
| 娛樂稅<br>Amusement Tax                  |         | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |
| 特別稅<br>Special Tax Levies             |         | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |
| 臨時稅<br>Provisional Tax Levies         |         | -                      | -                                                      | -                                                       | -                                                       | -                                        | -                                           | -                                        | -                | -                   |

資料來源：根據本局服務科報表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)+(1

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。因尾數四捨五入關係，統計表細項合計與總數略

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<br>Revised or Cancelled |                      |
|------------------------|----------------------------------------------------------------------------------------------|----------------------|-------------------|----------------------|------------------------|----------------------|--------------------------------|----------------------|
| 未結件數                   | 合計                                                                                           |                      | 自行繳納              |                      | 移送執行                   |                      |                                |                      |
| No. of Pending<br>(10) | Total                                                                                        |                      | Paid Voluntarily  |                      | Transferred to Execute |                      | Revised or Cancelled           |                      |
|                        | 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) |
| -                      | 121                                                                                          | 1,654                | 16                | 713                  | 105                    | 941                  | 49                             | 616                  |
| -                      | 81                                                                                           | 338                  | 50                | 127                  | 31                     | 211                  | 49                             | 840                  |
| -                      | 340                                                                                          | 2,013                | 106               | 268                  | 234                    | 1,745                | -                              | -                    |
| -                      | 402                                                                                          | 1,798                | 102               | 156                  | 300                    | 1,642                | -                              | -                    |
| -                      | 274                                                                                          | 1,432                | 78                | 206                  | 196                    | 1,226                | -                              | -                    |
| -                      | 275                                                                                          | 1,440                | 65                | 300                  | 210                    | 1,140                | -1                             | -12                  |
| -                      | 313                                                                                          | 1,355                | 62                | 275                  | 251                    | 1,080                | 3                              | 6                    |
| -                      | 267                                                                                          | 1,421                | 59                | 253                  | 208                    | 1,169                | 3                              | 7                    |
| -                      | 298                                                                                          | 1,361                | 80                | 326                  | 218                    | 1,034                | 39                             | 148                  |
| -                      | 428                                                                                          | 2,097                | 91                | 325                  | 337                    | 1,772                | -                              | -                    |
| -                      | -                                                                                            | -                    | -                 | -                    | -                      | -                    | -                              | -                    |
| -                      | -                                                                                            | -                    | -                 | -                    | -                      | -                    | -                              | -                    |
| -                      | -                                                                                            | -                    | -                 | -                    | -                      | -                    | -                              | -                    |
| -                      | 428                                                                                          | 2,097                | 91                | 325                  | 337                    | 1,772                | -                              | -                    |
| -                      | -                                                                                            | -                    | -                 | -                    | -                      | -                    | -                              | -                    |
| -                      | -                                                                                            | -                    | -                 | -                    | -                      | -                    | -                              | -                    |
| -                      | -                                                                                            | -                    | -                 | -                    | -                      | -                    | -                              | -                    |
| -                      | -                                                                                            | -                    | -                 | -                    | -                      | -                    | -                              | -                    |
| -                      | -                                                                                            | -                    | -                 | -                    | -                      | -                    | -                              | -                    |

6)。

有差異。

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 |                      | With              |
|                                       |                          | 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103年度                               | FY 2014                  | 110                             | 1,238                | 33                | 414                  | 77                        | 824                  | -                 |
| 民國104年度                               | FY 2015                  | 63                              | 566                  | 31                | 313                  | 31                        | 191                  | 1                 |
| 民國105年度                               | FY 2016                  | 84                              | 587                  | 31                | 135                  | 53                        | 452                  | -                 |
| 民國106年度                               | FY 2017                  | 231                             | 1,638                | 82                | 334                  | 146                       | 1,262                | 3                 |
| 民國107年度                               | FY 2018                  | 242                             | 1,226                | 84                | 415                  | 158                       | 811                  | -                 |
| 民國108年度                               | FY 2019                  | 200                             | 1,205                | 41                | 163                  | 159                       | 1,042                | -                 |
| 民國109年度                               | FY 2020                  | 206                             | 1,058                | 74                | 293                  | 132                       | 765                  | -                 |
| 民國110年度                               | FY 2021                  | 218                             | 1,170                | 71                | 234                  | 147                       | 936                  | -                 |
| 民國111年度                               | FY 2022                  | 239                             | 1,342                | 64                | 317                  | 175                       | 1,025                | -                 |
| 民國112年度                               | FY 2023                  | 273                             | 1,271                | 80                | 276                  | 193                       | 995                  | -                 |
| 地價稅                                   | Land Value Tax           | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 土地增值稅                                 | Land Value Increment Tax | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 房屋稅                                   | House Tax                | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 使用牌照稅                                 | Vehicle License Tax      | 273                             | 1,271                | 80                | 276                  | 193                       | 995                  | -                 |
| 契稅                                    | Deed Tax                 | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 印花稅                                   | Stamp Tax                | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 娛樂稅                                   | Amusement Tax            | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 特別稅                                   | Special Tax Levies       | -                               | -                    | -                 | -                    | -                         | -                    | -                 |
| 臨時稅                                   | Provisional Tax Levies   | -                               | -                    | -                 | -                    | -                         | -                    | -                 |

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

說明：1、本表99年度至104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105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 $(33)+(15)$ 3、本表108年度各欄數字之關係如下： $(19)=(21)+(23)+(25)+(27)+(29)$ ， $(20)=(22)+(24)+(26)+(28)+(30)$ ， $(33)=$ 上

4、108年度起轉換資料產出平台，或未能符合本表公式。

5、因尾數四捨五入關係，統計表細項合計與總數略有差異。因尾數四捨五入關係，統計表細項合計與總數略

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

Unit : Case ; NT\$1,000

|                      |                   |                      |                   |                      | 更正調整案件            |                      | 截至本期移送<br>執行未結案件       |                      |
|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|------------------------|----------------------|
| 案                    | 退案                |                      | 結案                |                      |                   |                      |                        |                      |
| drawn                | Rejected          |                      | Closed            |                      | Adjustment        |                      | Unexecuted, Up to Date |                      |
| 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) |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | 55                     | 511                  |
| 62                   | -                 | -                    | -                 | -                    | -                 | -                    | 43                     | 333                  |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | 173                    | 1,314                |
| 42                   | -                 | -                    | -                 | -                    | -                 | -                    | 242                    | 1,318                |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | 196                    | 1,318                |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | 199                    | 1,216                |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | 236                    | 1,232                |
| -                    | -                 | -                    | -                 | -                    | -4                | -52                  | 222                    | 1,179                |
| -                    | -                 | -                    | -                 | -                    | 2                 | 15                   | 203                    | 887                  |
| -                    | -                 | -                    | -                 | -                    | -5                | -49                  | 262                    | 1,339                |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -5                | -49                  | 262                    | 1,339                |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |
| -                    | -                 | -                    | -                 | -                    | -                 | -                    | -                      | -                    |

-(19) , (34)=上期(34)+(16)-(20)。

)-(19) , (34)=上期(34)+(16)-(20)。

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

有差異。

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<br>Taxation Business) |
| 民國103年度 FY 2014                       | 554,859                                                     | 79,143,468                              | 45,142,566         | 33,830,425                | 8,488,826                                                                     |
| 民國104年度 FY 2015                       | 630,552                                                     | 78,718,322                              | 44,304,117         | 32,904,153                | 8,361,385                                                                     |
| 民國105年度 FY 2016                       | 491,371                                                     | 77,262,075                              | 44,614,017         | 31,693,527                | 8,695,594                                                                     |
| 民國106年度 FY 2017                       | 530,387                                                     | 75,385,114                              | 43,839,815         | 29,700,170                | 9,697,424                                                                     |
| 民國107年度 FY 2018                       | 552,968                                                     | 80,769,534                              | 47,616,465         | 33,002,860                | 10,003,763                                                                    |
| 民國108年度 FY 2019                       | 535,521                                                     | 77,742,875                              | 46,793,942         | 32,462,039                | 10,837,204                                                                    |
| 民國109年度 FY 2020                       | 583,023                                                     | 79,813,837                              | 47,317,565         | 33,949,909                | 11,387,766                                                                    |
| 民國110年度 FY 2021                       | 591,150                                                     | 77,319,978                              | 46,850,902         | 34,808,612                | 10,292,534                                                                    |
| 民國111年度 FY 2022                       | 616,886                                                     | 79,927,626                              | 48,110,457         | 35,968,292                | 10,912,883                                                                    |
| <b>民國112年度 FY 2023</b>                | <b>622,828</b>                                              | <b>83,684,527</b>                       | <b>49,072,295</b>  | <b>36,728,354</b>         | <b>11,339,950</b>                                                             |
| 地價稅<br>Land Value Tax                 | 83,023                                                      | 11,958,520                              | 7,012,432          | 5,248,482                 | 1,620,479                                                                     |
| 土地增值稅<br>Land Value Increment Tax     | 255,305                                                     | 19,925,285                              | 11,684,113         | 8,745,021                 | 2,700,042                                                                     |
| 房屋稅<br>House Tax                      | 150,069                                                     | 15,941,900                              | 9,348,271          | 6,996,751                 | 2,160,260                                                                     |
| 使用牌照稅<br>Vehicle License Tax          | 87,612                                                      | 19,925,285                              | 11,684,113         | 8,745,021                 | 2,700,042                                                                     |
| 契稅<br>Deed Tax                        | 23,461                                                      | 7,966,767                               | 4,671,682          | 3,496,539                 | 1,079,563                                                                     |
| 印花稅<br>Stamp Tax                      | 20,455                                                      | 3,983,385                               | 2,335,842          | 1,748,270                 | 539,782                                                                       |
| 娛樂稅<br>Amusement Tax                  | 2,903                                                       | 3,983,385                               | 2,335,842          | 1,748,270                 | 539,782                                                                       |
| 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 |                                                |
| 2,823,315                                             | 34,000,902             | 26,191,157                    | 5,969,787                                                                               | 1,839,958                                           | -                | 142.64                                         |
| 3,038,579                                             | 34,414,205             | 26,191,157                    | 6,047,032                                                                               | 2,176,016                                           | -                | 124.84                                         |
| 4,224,896                                             | 32,648,058             | 24,902,057                    | 5,749,423                                                                               | 1,996,578                                           | -                | 157.24                                         |
| 4,442,221                                             | 31,545,299             | 23,335,848                    | 5,959,620                                                                               | 2,249,831                                           | -                | 142.13                                         |
| 4,609,842                                             | 33,153,069             | 22,001,906                    | 5,762,568                                                                               | 5,388,595                                           | -                | 146.07                                         |
| 3,494,699                                             | 30,948,933             | 22,387,613                    | 7,042,277                                                                               | 1,519,043                                           | -                | 145.17                                         |
| 1,979,890                                             | 32,496,272             | 23,413,730                    | 7,257,177                                                                               | 1,825,365                                           | -                | 136.90                                         |
| 1,749,756                                             | 30,469,076             | 22,805,643                    | 6,823,418                                                                               | 840,015                                             | -                | 130.80                                         |
| 1,229,282                                             | 31,817,169             | 23,565,432                    | 7,249,674                                                                               | 1,002,063                                           | -                | 129.56                                         |
| <b>1,003,991</b>                                      | <b>34,612,232</b>      | <b>24,922,811</b>             | <b>7,449,639</b>                                                                        | <b>2,239,782</b>                                    | -                | <b>134.36</b>                                  |
| 143,471                                               | 4,946,088              | 3,561,470                     | 1,064,553                                                                               | 320,065                                             | -                | 144.03                                         |
| 239,050                                               | 8,241,172              | 5,934,121                     | 1,773,759                                                                               | 533,292                                             | -                | 78.04                                          |
| 191,260                                               | 6,593,629              | 4,747,795                     | 1,419,156                                                                               | 426,678                                             | -                | 106.23                                         |
| 239,050                                               | 8,241,172              | 5,934,121                     | 1,773,759                                                                               | 533,292                                             | -                | 227.42                                         |
| 95,580                                                | 3,295,085              | 2,372,652                     | 709,206                                                                                 | 213,227                                             | -                | 339.57                                         |
| 47,790                                                | 1,647,543              | 1,186,326                     | 354,603                                                                                 | 106,614                                             | -                | 194.74                                         |
| 47,790                                                | 1,647,543              | 1,186,326                     | 354,603                                                                                 | 106,614                                             | -                | 1,372.16                                       |
| -                                                     | -                      | -                             | -                                                                                       | -                                                   | -                | -                                              |
| -                                                     | -                      | -                             | -                                                                                       | -                                                   | -                | -                                              |

# 肆、行政組織

## IV. Administration Organization

# 肆、行政組織

## IV. Administration Organization

表 4-1 本 局 稽 徵 區 域 劃 分

| 年 底 別 及 稽 徵 區 域 別<br>Classified Tax Collection<br>Districts at the End of a Year | 面 積 (平 方 公 里)<br>Area (Km <sup>2</sup> ) | 村 里 數<br>Villages |
|----------------------------------------------------------------------------------|------------------------------------------|-------------------|
| 民 國 103 年 底 End of 2014                                                          | 126.8641                                 | 96                |
| 民 國 104 年 底 End of 2015                                                          | 126.8641                                 | 96                |
| 民 國 105 年 底 End of 2016                                                          | 126.8641                                 | 96                |
| 民 國 106 年 底 End of 2017                                                          | 126.8641                                 | 96                |
| 民 國 107 年 底 End of 2018                                                          | 126.8641                                 | 96                |
| 民 國 108 年 底 End of 2019                                                          | 126.8641                                 | 96                |
| 民 國 109 年 底 End of 2020                                                          | 126.8641                                 | 96                |
| 民 國 110 年 底 End of 2021                                                          | 126.8641                                 | 96                |
| 民 國 111 年 底 End of 2022                                                          | 126.8641                                 | 96                |
| 民 國 112 年 底 End of 2023                                                          | 126.8641                                 | 96                |
| 總 局 Headquarter                                                                  | 126.8641                                 | 96                |
| 馬 公 市 Magong City                                                                | 33.9918                                  | 33                |
| 湖 西 鄉 Huxi Township                                                              | 33.3008                                  | 22                |
| 白 沙 鄉 Baisha Township                                                            | 20.0875                                  | 15                |
| 西 嶼 鄉 Xiyu Township                                                              | 18.7148                                  | 11                |
| 望 安 鄉 Wang'an Township                                                           | 13.7824                                  | 9                 |
| 七 美 鄉 Qimei Township                                                             | 6.9868                                   | 6                 |

資料來源：根據澎湖縣政府民政處統計資料編製。

Table 4-1 Service District of Headquarters and Branchs

| 戶 數<br>Households | 人 口 數<br>Persons | 每 戶 平 均 人 口 數<br>Average Person of Households |
|-------------------|------------------|-----------------------------------------------|
| 37,917            | 101,758          | 2.68                                          |
| 38,612            | 102,304          | 2.65                                          |
| 39,244            | 103,263          | 2.63                                          |
| 39,938            | 104,073          | 2.61                                          |
| 40,574            | 104,440          | 2.57                                          |
| 41,526            | 105,207          | 2.53                                          |
| 42,002            | 105,952          | 2.52                                          |
| 42,427            | 106,340          | 2.51                                          |
| 42,840            | 107,223          | 2.49                                          |
| 43,235            | 107,739          | 2.42                                          |
| 43,235            | 107,739          | 2.49                                          |
| 26,398            | 63,957           | 2.42                                          |
| 6,490             | 16,059           | 2.47                                          |
| 3,649             | 10,087           | 2.76                                          |
| 3,138             | 8,290            | 2.64                                          |
| 2,039             | 5,409            | 2.65                                          |
| 1,521             | 3,937            | 2.59                                          |

表4-2 組織概況

中華民國12月底

局 長

副局長

秘 書

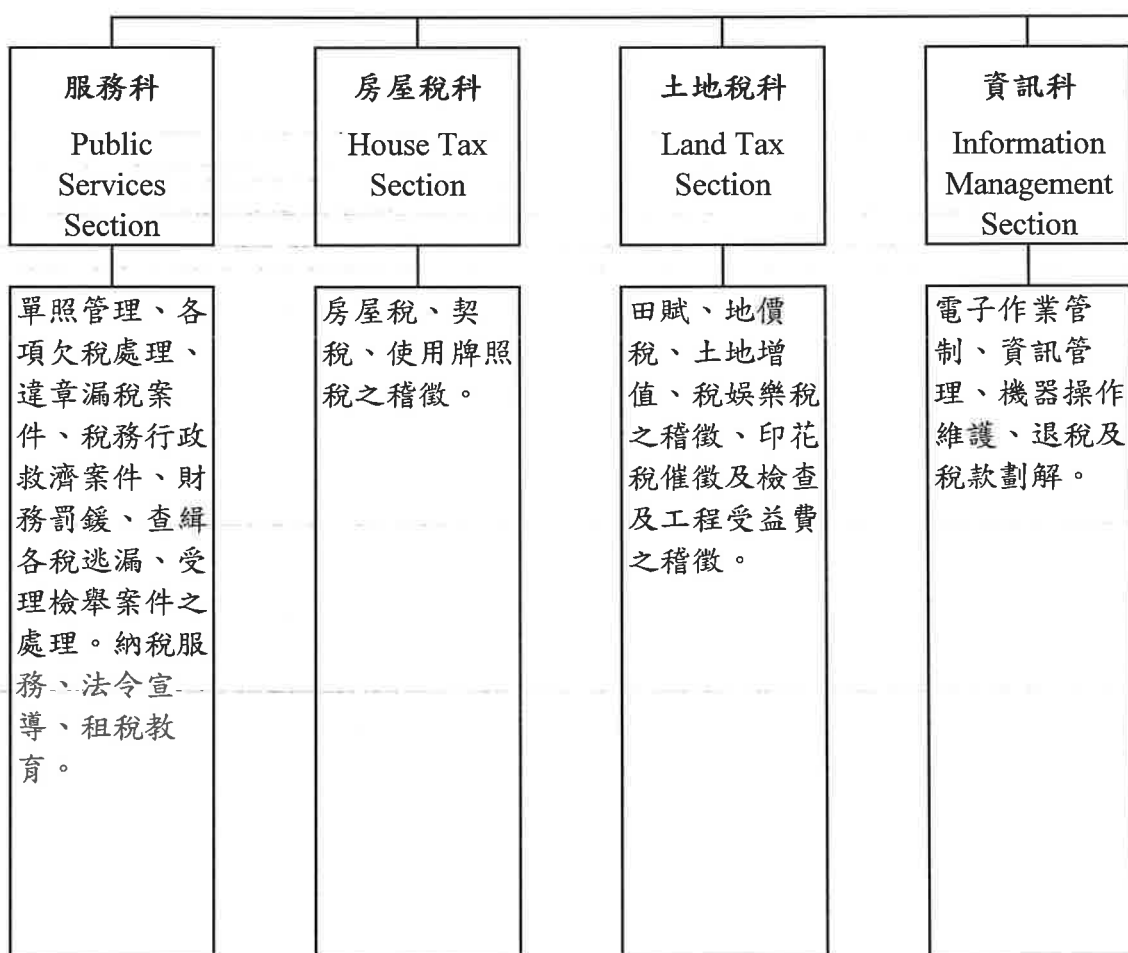


Table 4-2 Organization of Headquarter and Branches

End of 2023

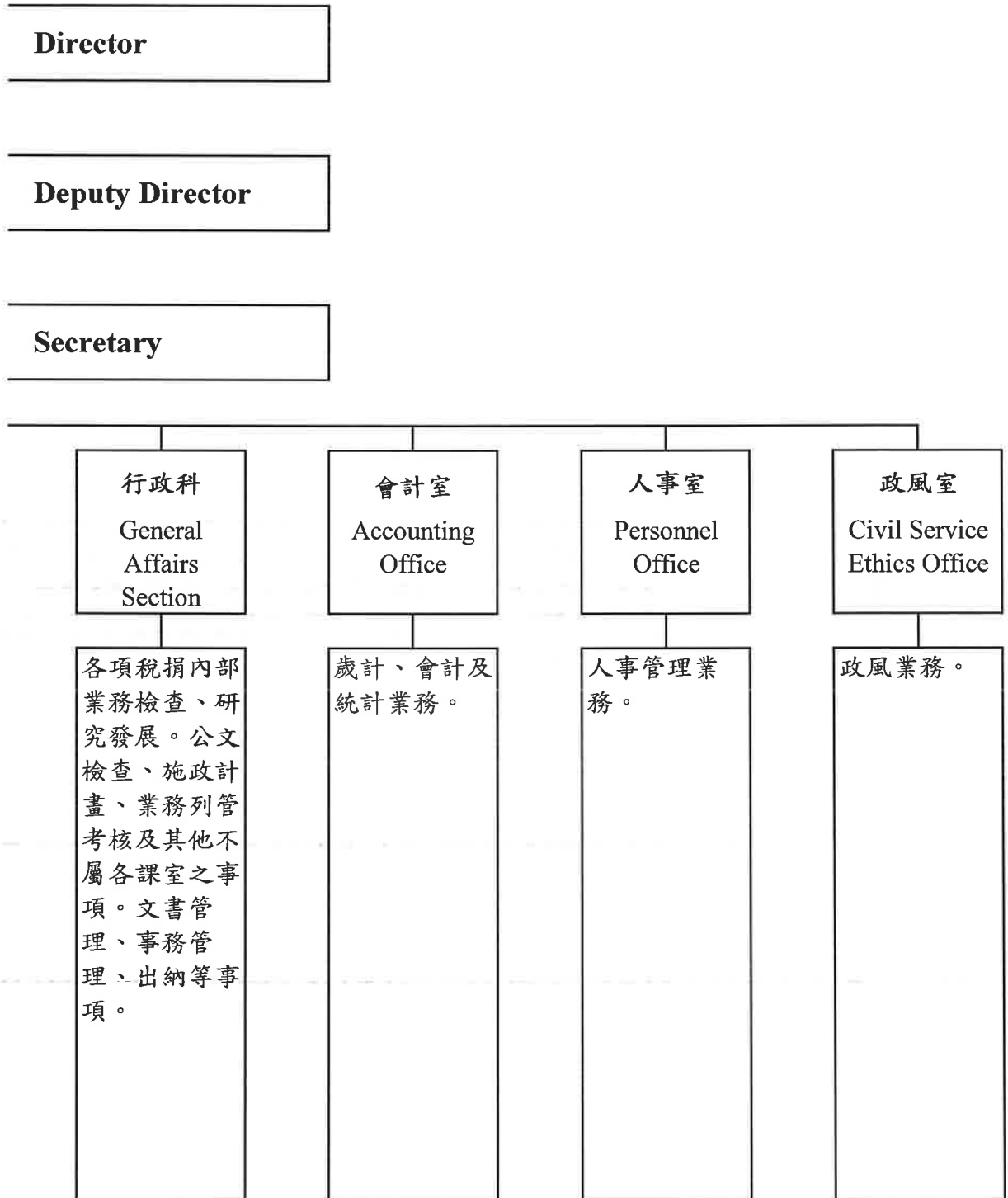


表4-3 現有員額配置

| 年 底<br>The End of a Year           | 合計<br>Total | 局長<br>Director | 副局長<br>Deputy<br>Director | 秘書<br>Secretary | 審核員<br>Revenue<br>Assessor | 科長<br>Section<br>Chief | 股長<br>Subsection<br>Chief | 稅務員<br>Revenue<br>Officer |
|------------------------------------|-------------|----------------|---------------------------|-----------------|----------------------------|------------------------|---------------------------|---------------------------|
| 1. 預 算 額                           |             |                |                           |                 |                            |                        |                           |                           |
| 民國103年底 End of 2014                | 39          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國104年底 End of 2015                | 38          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國105年底 End of 2016                | 37          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國106年底 End of 2017                | 37          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國107年底 End of 2018                | 37          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國108年底 End of 2019                | 37          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國109年底 End of 2020                | 37          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國110年底 End of 2021                | 37          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國111年底 End of 2022                | 37          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 民國112年底 End of 2023                | 37          | 1              | 1                         | 1               | -                          | 4                      | 0                         | 11                        |
| 2. 實 有 額                           |             |                |                           |                 |                            |                        |                           |                           |
| 民國103年底 End of 2014                | 39          | 1              | 1                         | -               | -                          | 4                      | 3                         | 10                        |
| 民國104年底 End of 2015                | 38          | 1              | 1                         | 1               | -                          | 4                      | 2                         | 9                         |
| 民國105年底 End of 2016                | 38          | 1              | 1                         | 1               | -                          | 4                      | 1                         | 10                        |
| 民國106年底 End of 2017                | 37          | 1              | 1                         | 1               | -                          | 4                      | 1                         | 10                        |
| 民國107年底 End of 2018                | 38          | 1              | 1                         | 1               | -                          | 4                      | 1                         | 11                        |
| 民國108年底 End of 2019                | 38          | 1              | 1                         | 1               | -                          | 4                      | 1                         | 11                        |
| 民國109年底 End of 2020                | 38          | 1              | 1                         | 1               | -                          | 4                      | 1                         | 11                        |
| 民國110年底 End of 2021                | 37          | 1              | 1                         | 1               | -                          | 4                      | 1                         | 11                        |
| 民國111年底 End of 2022                | 37          | 1              | 1                         | 1               | -                          | 4                      | 1                         | 11                        |
| 民國112年底 End of 2023                | 36          | 1              | 1                         | 1               | -                          | 4                      | 1                         | 11                        |
| 局 長 Director                       | 1           | 1              | -                         | -               | -                          | -                      | -                         | -                         |
| 副 局 長 Deputy Director              | 1           | -              | 1                         | -               | -                          | -                      | -                         | -                         |
| 資訊科 Information Management Section | 4           | -              | -                         | -               | -                          | 1                      | -                         | 2                         |
| 土地稅科 Land Tax Section              | 5           | -              | -                         | -               | -                          | 1                      | -                         | 3                         |
| 服務科 Public Service Section         | 7           | -              | -                         | -               | -                          | 1                      | -                         | 2                         |
| 房屋稅科 House Tax Section             | 8           | -              | -                         | -               | -                          | 1                      | 1                         | 4                         |
| 行政科 General Affairs Office         | 5           | -              | -                         | 1               | -                          | -                      | -                         | -                         |
| 會計室 Accounting Office              | 3           | -              | -                         | -               | -                          | -                      | -                         | -                         |
| 人事室 Personnel Office               | 1           | -              | -                         | -               | -                          | -                      | -                         | -                         |
| 政風室 Civil Service Ethics Office    | 1           | -              | -                         | -               | -                          | -                      | -                         | -                         |

資料來源：本局人事室提供。

附 註：

Table 4-3 Allocation of the Personnel

| Unit : Person                            |                       |                |               |              |                  |                          |                          |                            |
|------------------------------------------|-----------------------|----------------|---------------|--------------|------------------|--------------------------|--------------------------|----------------------------|
| 助理稅務員<br>Assistant<br>Revenue<br>Officer | 主任<br>Office<br>Chief | 檢核員<br>Checker | 科員<br>Officer | 辦事員<br>Clerk | 佐理員<br>Assistant | 助理員<br>Junior<br>Officer | 書記<br>Associate<br>Clerk | 雇員<br>Contract<br>Employee |
| 1. Budgeted Staff                        |                       |                |               |              |                  |                          |                          |                            |
| 9                                        | 3                     | 1              | 4             | 2            | -                | -                        | 2                        | -                          |
| 9                                        | 3                     | 1              | 4             | 2            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 2. Actual Staff                          |                       |                |               |              |                  |                          |                          |                            |
| 8                                        | 3                     | 1              | 5             | 2            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 5             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 5             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 5             | 1            | -                | -                        | -                        | -                          |
| 9                                        | 3                     | 1              | 5             | 1            | -                | -                        | -                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | 1                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | -                        | -                          |
| 9                                        | 3                     | 1              | 4             | 1            | -                | -                        | -                        | -                          |
| 8                                        | 3                     | 1              | 4             | 1            | -                | -                        | -                        | -                          |
| -                                        | -                     | -              | -             | -            | -                | -                        | -                        | -                          |
| -                                        | -                     | -              | -             | -            | -                | -                        | -                        | -                          |
| 1                                        | -                     | -              | -             | -            | -                | -                        | -                        | -                          |
| 1                                        | -                     | -              | -             | -            | -                | -                        | -                        | -                          |
| 4                                        | -                     | -              | -             | -            | -                | -                        | -                        | -                          |
| 2                                        | -                     | -              | -             | -            | -                | -                        | -                        | -                          |
| -                                        | -                     | 1              | 3             | -            | -                | -                        | -                        | -                          |
| -                                        | 1                     | -              | 1             | 1            | -                | -                        | -                        | -                          |
| -                                        | 1                     | -              | -             | -            | -                | -                        | -                        | -                          |
| -                                        | 1                     | -              | -             | -            | -                | -                        | -                        | -                          |

表4-4 現有人員人事資料統計

單位：人

| 年 底<br>The End of a Year | 總 計<br>Grand Total | 官 等 Official Classes                                   |                                                     |                                                     |                 |
|--------------------------|--------------------|--------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------|
|                          |                    | 簡 任 (派)<br>第10-14職等<br>Selected<br>Appointment<br>Rank | 薦任(派)<br>第6-9職等<br>Recommend<br>Appointment<br>Rank | 委任(派)<br>第1-5職等<br>Delegated<br>Appointment<br>Rank | 雇 員<br>Employee |
| 民國103年底 End of 2014      | 39                 | 1                                                      | 23                                                  | 15                                                  | -               |
| 民國104年底 End of 2015      | 38                 | 1                                                      | 21                                                  | 16                                                  | -               |
| 民國105年底 End of 2016      | 38                 | 1                                                      | 21                                                  | 16                                                  | -               |
| 民國106年底 End of 2017      | 37                 | 1                                                      | 21                                                  | 15                                                  | -               |
| 民國107年底 End of 2018      | 38                 | 1                                                      | 22                                                  | 15                                                  | -               |
| 民國108年底 End of 2019      | 38                 | 2                                                      | 21                                                  | 15                                                  | -               |
| 民國109年底 End of 2020      | 38                 | 2                                                      | 21                                                  | 15                                                  | -               |
| 民國110年底 End of 2021      | 37                 | 1                                                      | 21                                                  | 15                                                  | -               |
| 民國111年底 End of 2022      | 37                 | 2                                                      | 21                                                  | 14                                                  | -               |
| 民國112年底 End of 2023      | 36                 | 2                                                      | 21                                                  | 13                                                  | -               |
| (1) 性 別 Sex              |                    |                                                        |                                                     |                                                     |                 |
| 男 Male                   | 9                  | 1                                                      | 4                                                   | 4                                                   | -               |
| 女 Female                 | 27                 | 1                                                      | 17                                                  | 9                                                   | -               |
| (2) 年 齡 Age              |                    |                                                        |                                                     |                                                     |                 |
| 19 歲 以下 Under 19 Years   | -                  | -                                                      | -                                                   | -                                                   | -               |
| 20歲~29歲 20~29 Years      | -                  | -                                                      | -                                                   | -                                                   | -               |
| 30歲~39歲 30~39 Years      | 5                  | -                                                      | 1                                                   | 4                                                   | -               |
| 40歲~49歲 40~49 Years      | 8                  | -                                                      | 3                                                   | 5                                                   | -               |
| 50歲~59歲 50~59 Years      | 14                 | 1                                                      | 10                                                  | 3                                                   | -               |
| 60歲~65歲 60~65 Years      | 9                  | 1                                                      | 7                                                   | 1                                                   | -               |
| 66歲以上 Above 66 Years Old | -                  | -                                                      | -                                                   | -                                                   | -               |

資料來源：本局人事室提供。

Table 4-4 Personnel Statistics

Unit : Person

| 年 底<br>The End of a Year                 | 總 計<br>Grand Total | 官 等 Official Classes                                |                                                     |                                                     |                 |
|------------------------------------------|--------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------|
|                                          |                    | 簡 任 (派)<br>第10-14職等<br>Selected<br>Appointment Rank | 薦任(派)<br>第6-9職等<br>Recommend<br>Appointment<br>Rank | 委任(派)<br>第1-5職等<br>Delegated<br>Appointment<br>Rank | 雇 員<br>Employee |
| (3) 職 務 Affair                           |                    |                                                     |                                                     |                                                     |                 |
| 普通行政人員 Administrations                   | 3                  | -                                                   | 2                                                   | 1                                                   | -               |
| 財政人員 Financial Officials                 | 28                 | 2                                                   | 16                                                  | 10                                                  | -               |
| 政風人員 Civil Service Ethics Officials      | 1                  | -                                                   | 1                                                   | -                                                   | -               |
| 人事人員 Personnel Officials                 | 1                  | -                                                   | 1                                                   | -                                                   | -               |
| 統計人員 Statistics Officials                | 1                  | -                                                   | -                                                   | 1                                                   | -               |
| 會計人員 Accounting Officials                | 2                  | -                                                   | 1                                                   | 1                                                   | -               |
| (4) 學 歷 Educational Background           |                    |                                                     |                                                     |                                                     |                 |
| 研究所以上 Master                             | 5                  | 2                                                   | 1                                                   | 2                                                   | -               |
| 大學 Colleger                              | 17                 | -                                                   | 6                                                   | 11                                                  | -               |
| 專科 Junior Colleger                       | 13                 | -                                                   | 12                                                  | 1                                                   | -               |
| 中等學校 High School                         | 1                  | -                                                   | -                                                   | 1                                                   | -               |
| 其他 Others                                | -                  | -                                                   | -                                                   | -                                                   | -               |
| (5) 考 試 Examination                      |                    |                                                     |                                                     |                                                     |                 |
| 高等考試 Civil Service Senior Examination    | 1                  | 1                                                   | -                                                   | -                                                   | -               |
| 普通考試 Civil Service Junior Examination    | 2                  | -                                                   | 2                                                   | -                                                   | -               |
| 特種考試 Civil Service Special Examination   | 25                 | -                                                   | 14                                                  | 11                                                  | -               |
| 升等考試 Civil Service Promotion Examination | 6                  | 1                                                   | 4                                                   | 1                                                   | -               |
| 其他考試 Civil Service Other Examinations    | 2                  | -                                                   | 1                                                   | 1                                                   | -               |
| 未考試及格 Non-Examination                    | -                  | -                                                   | -                                                   | -                                                   | -               |
| (6) 年 資 Seniority                        |                    |                                                     |                                                     |                                                     |                 |
| 5年以下 Under 5 Years                       | 1                  | -                                                   | -                                                   | 1                                                   | -               |
| 6 年~9年 6~9 Years                         | 1                  | -                                                   | -                                                   | 1                                                   | -               |
| 10年~14年 10~14 Years                      | 6                  | -                                                   | 2                                                   | 4                                                   | -               |
| 15年~19年 15~19 Years                      | 5                  | -                                                   | 1                                                   | 4                                                   | -               |
| 20年~24年 20~24 Years                      | 2                  | -                                                   | 1                                                   | 1                                                   | -               |
| 25年~29年 25~29 Years                      | 2                  | -                                                   | 2                                                   | -                                                   | -               |
| 30年以上 Above 30 Years                     | 19                 | 2                                                   | 15                                                  | 2                                                   | -               |

表 4-5 歲出預決算數

單位：新臺幣元

| 會計年度及科目別<br><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103年度                                      | FY 2014 | 80,496,000   | 100.00 | 72,097,552       | 100.00 | 89.57                   | -            |
| 民國104年度                                      | FY 2015 | 81,703,000   | 100.00 | 72,889,893       | 100.00 | 89.21                   | -            |
| 民國105年度                                      | FY 2016 | 75,475,000   | 100.00 | 67,209,226       | 100.00 | 89.05                   | -            |
| 民國106年度                                      | FY 2017 | 72,277,000   | 100.00 | 66,630,607       | 100.00 | 92.19                   | -            |
| 民國107年度                                      | FY 2018 | 79,532,000   | 100.00 | 73,335,940       | 100.00 | 92.21                   | 1,502,000    |
| 民國108年度                                      | FY 2019 | 77,515,000   | 100.00 | 70,080,141       | 100.00 | 90.41                   | -            |
| 民國109年度                                      | FY 2020 | 77,978,000   | 100.00 | 74,185,689       | 100.00 | 95.14                   | 725,000      |
| 民國110年度                                      | FY 2021 | 75,732,000   | 100.00 | 71,595,104       | 100.00 | 94.54                   | -            |
| 民國111年度                                      | FY 2022 | 78,048,000   | 100.00 | 75,642,644       | 100.00 | 96.92                   | -            |
| 民國112年度                                      | FY 2023 | 85,609,000   | 100.00 | 81,632,675       | 100.00 | 95.36                   | 3,576,110    |
| 行政管理                                         |         | 66,381,000   | 77.54  | 62,617,574       | 76.70  | 94.33                   | -            |
| 稅捐稽徵業務                                       |         | 14,010,000   | 16.37  | 13,797,165       | 16.90  | 98.48                   | -            |
| 一般建築及設備                                      |         | 5,218,000    | 6.09   | 5,217,936        | 6.40   | 100.00                  | 3,576,110    |
| 第一預備金                                        |         | -            | -      | -                | -      | -                       | -            |

資料來源：根據本局會計室決算書編製。

說明：本表不包括統籌科目。



## 澎湖縣稅捐統計年報

出版機關：澎湖縣政府稅務局

地址 / 澎湖縣馬公市治平路17號

網址 / [www.phtax.gov.tw](http://www.phtax.gov.tw)

電話 / (06)9279151~8 ( 八線 )

編 者：澎湖縣政府稅務局會計室

出版年月：中華民國113年8月

創刊年月：中華民國58年12月

刊期頻率：年刊

GPN：2005800018

ISSN：1683-593X