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金門縣稅捐統計年報

YEARBOOK OF MUNICIPAL TAX STATISTICS
OF KINMEN COUNTY

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編 製 說 明

- 一、本刊之編製，旨在報導本局歷年稽徵業務執行情形與成果，以為公務計劃、執行、考核及財務管理之參考。
- 二、本刊資料內容包括提要分析、稅收、稅源及其他、行政組織等四大項。
- 三、本刊所稱「年度」係指政府會計年度，採曆年制（當年1月1日至同年12月31日）。
- 四、本刊數字因尾數四捨五入，故部分總數與細項之間，或有未能吻合情事，計算時仍以原始數據計算。
- 五、本刊表內符號「-」表示無數值，「....」表示數值不明，「0」表示數值不及半單位，數字前加(-)表示負數值。
- 六、自本期起，本刊依據財政部統計處110年12月14日財統發字第11011916310號函「地方稅統計年報一致化格式參考範本」，修訂各表格式，以前各期數字，如與本期有出入者，以本期修正數為準。
- 七、本刊荷蒙本局各單位協助提供資料始克編成，謹致謝忱。或有編排校印產生疏漏之處，尚祈各界不吝指正。

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壹、提要分析

I、Summary Analysis

一、稅收概況

110 年度本縣各項稅捐實徵淨額計 548.91 佰萬元，與預算數 419.7 佰萬元比較，超出 129.21 佰萬元，達成率 130.79%；與上（109）年度實徵淨額 472.65 佰萬元比較，增加 76.26 佰萬元，成長 16.13%。（詳表 1）

表 1 110 年度各項捐實徵淨額統計表

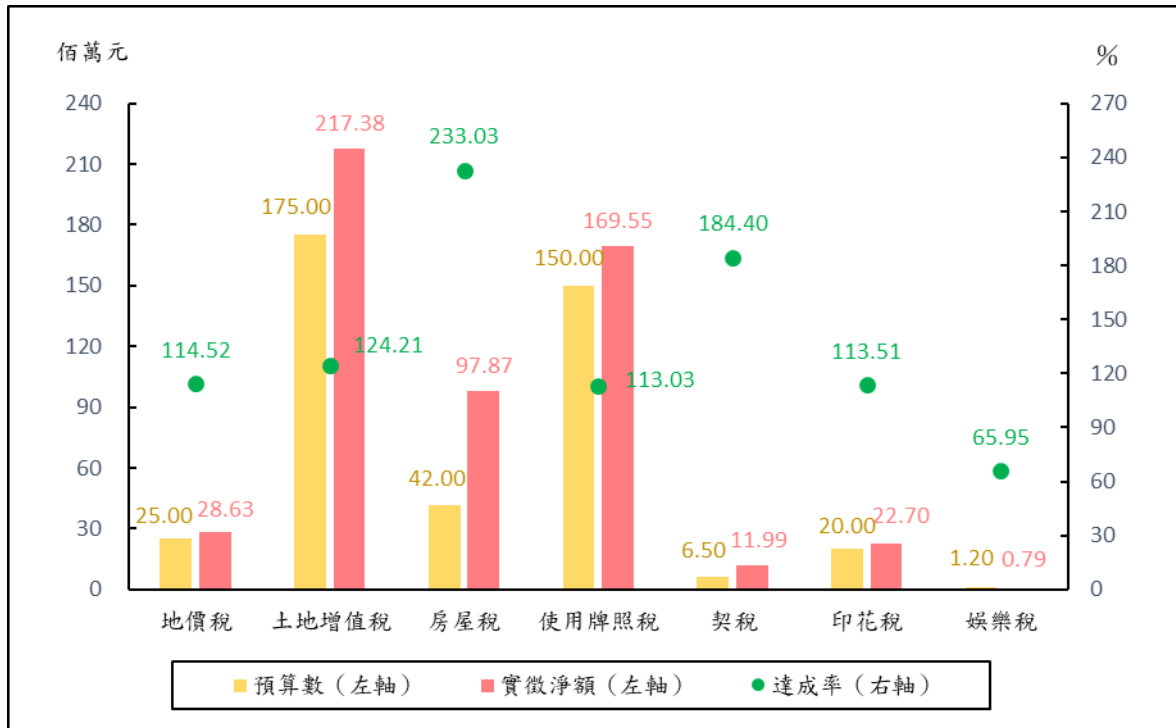
單位：新臺幣佰萬元；%

| 稅目別 | 預算數 | 實徵淨額 | 實徵淨額與預算數比較 | | 實徵淨額與上年度比較 | | |
|-----------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|
| | | | 超出(短少)數 | 達成率% | 上年度實徵淨額 | 增(減)數 | 成長率% |
| 總計 | 419.70 | 548.91 | 129.21 | 130.79 | 472.65 | 76.26 | 16.13 |
| 地價稅 | 25.00 | 28.63 | 3.63 | 114.52 | 29.13 | -0.50 | -1.73 |
| 土地增值稅 | 175.00 | 217.38 | 42.38 | 124.21 | 180.79 | 36.58 | 20.24 |
| 房屋稅 | 42.00 | 97.87 | 55.87 | 233.03 | 74.10 | 23.77 | 32.08 |
| 使用牌照稅 | 150.00 | 169.55 | 19.55 | 113.03 | 158.57 | 10.98 | 6.92 |
| 契稅 | 6.50 | 11.99 | 5.49 | 184.40 | 8.87 | 3.11 | 35.10 |
| 印花稅 | 20.00 | 22.70 | 2.70 | 113.51 | 19.95 | 2.76 | 13.82 |
| 娛樂稅 | 1.20 | 0.79 | -0.41 | 65.95 | 1.24 | -0.44 | -35.99 |

二、各項稅捐實徵淨額與預算數比較

110 年度本縣各項稅捐實徵淨額與預算數比較，除娛樂稅因嚴重特殊傳染性肺炎疫情影響，停徵減徵案件增加，實徵淨額比預算數短少 0.41 佰萬元外，其餘各項稅捐均達成預算目標，其中從超出金額觀之，除房屋稅因預算數較去年少編列 4 仟萬元外，超徵金額以土地增值稅 42.38 佰萬元為最多，其次為使用牌照稅 19.55 佰萬元；從達成率觀之，以契稅 184.4% 為最高，土地增值稅 124.21% 次之。（詳表 1 及圖 1）

圖 1 110 年度各項稅捐實徵淨額與預算數比較圖

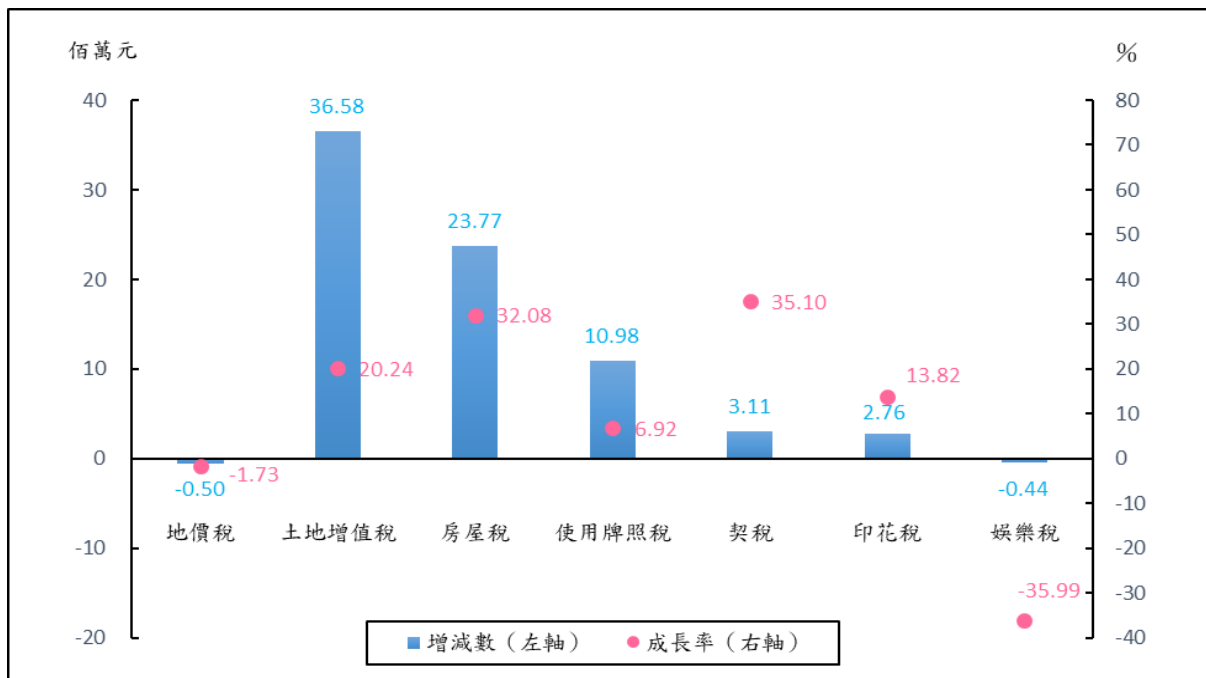


三、各項稅捐實徵淨額與上年度比較

- (一) 地價稅實徵淨額 28.63 佰萬元，較上年度 29.13 佰萬元，減少 0.5 佰萬元，負成長 1.73%，係因 110 年縣府提供公益出租人名單，本局主動按自用住宅優惠稅率課徵地價稅獎勵公益出租人，及專案寄發地價稅自用住宅用地節稅通知書輔導納稅義務人所致。
- (二) 土地增值稅實徵淨額 217.38 佰萬元，較上年度 180.79 佰萬元，增加 36.58 佰萬元，成長 20.24%，係因 110 年市場交易熱絡，申報案件數較 109 年增加 6.6%，應稅件數較 109 年增加 18.62% 所致。
- (三) 房屋稅實徵淨額 97.87 佰萬元，較上年度 74.10 佰萬元，增加 23.77 佰萬元，成長 32.08%，係因 109 年度個案 2 筆因疫情影響核准申請延期至 110 年繳納所致。

- (四) 使用牌照稅實徵淨額 169.55 佰萬元，較上年度 158.57 佰萬元，增加 10.98 佰萬元，成長 6.92%，係因 110 年清查免稅車輛改課案件增加，新購車輛車籍移入本轄，車輛仍在台使用較預期為多所致。
- (五) 契稅實徵淨額 11.99 佰萬元，較上年度 8.87 佰萬元，增加 3.11 佰萬元，成長 35.10%，係因 110 年市場交易熱絡，申報案件數較 109 年增加 27.4% 所致。
- (六) 印花稅實徵淨額 22.7 佰萬元，較上年度 19.95 佰萬元，增加 2.76 佰萬元，成長 13.82%，係因 110 年除持續加強查核各類案件外，並函請各機關（學校）協助檢視各採購合約是否完納印花稅，並主動發函輔導業者在本轄開立繳納印花稅。
- (七) 娛樂稅實徵淨額 0.79 佰萬元，較上年度 1.24 佰萬元，減少 0.44 佰萬元，負成長 35.99%，係因 110 年新冠肺炎疫情影響，5 月起業者配合政府防疫停業，本縣主動免徵及減徵娛樂稅計 61 萬餘元所致。（詳表 1 及圖 2）

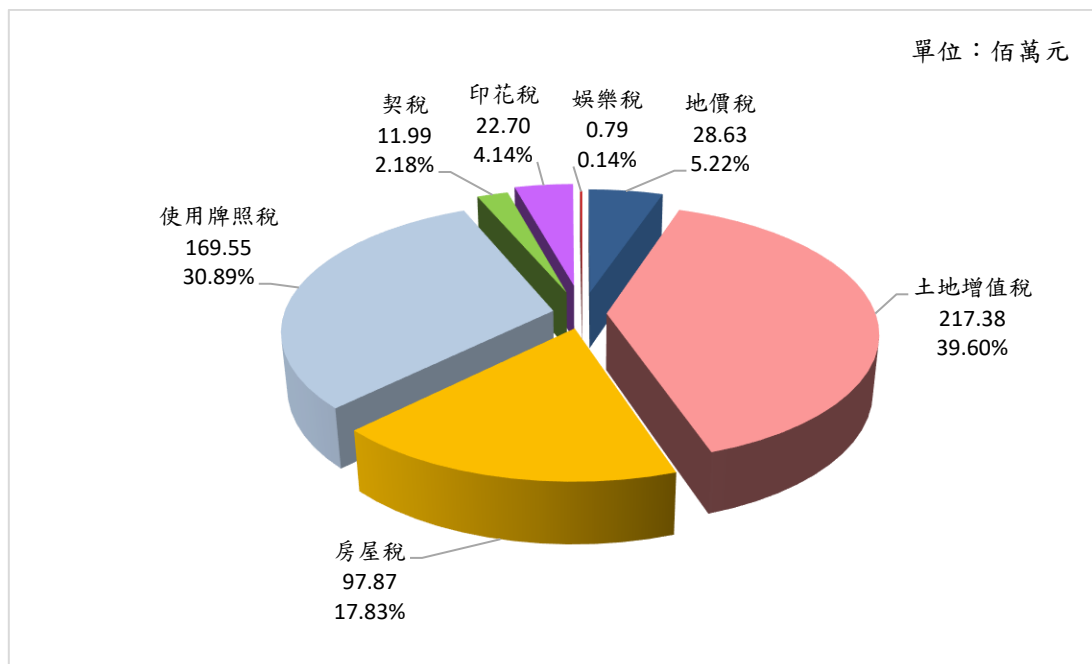
圖 2 110 年度各項稅捐實徵淨額成長圖



四、各項稅捐實徵淨額比重

110 年度各項稅捐實徵淨額佔稅捐收入之比重，以土地增值稅占 39.60 %居首，使用牌照稅占 30.89%次之，其餘依序為房屋稅占 17.83%、地價稅占 5.22%、印花稅占 4.14%、契稅占 2.18%、娛樂稅占 0.14%。(詳圖 3)

圖 3 110 年度各項稅捐實徵淨額比重圖



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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 241,800,000 | 350,219,792 | 300,423,489 | 49,796,303 |
| 民國102年度 | FY 2013 | 277,100,000 | 432,818,734 | 406,534,797 | 26,283,937 |
| 民國103年度 | FY 2014 | 329,000,000 | 562,777,727 | 534,693,722 | 28,084,005 |
| 民國104年度 | FY 2015 | 448,150,000 | 745,486,616 | 707,548,378 | 37,938,238 |
| 民國105年度 | FY 2016 | 513,900,000 | 712,442,211 | 677,142,239 | 35,299,972 |
| 民國106年度 | FY 2017 | 440,700,000 | 815,363,707 | 775,990,691 | 39,373,016 |
| 民國107年度 | FY 2018 | 529,300,000 | 532,233,646 | 531,963,179 | 270,467 |
| 民國108年度 | FY 2019 | 519,200,000 | 515,338,708 | 514,779,765 | 558,943 |
| 民國109年度 | FY 2020 | 509,950,000 | 496,344,238 | 496,291,435 | 52,803 |
| 民國110年度 | FY 2021 | 421,700,000 | 613,980,623 | 552,767,050 | 61,213,573 |
| 1月 | Jan. | 18,445,000 | 102,851,105 | 43,338,563 | 59,512,542 |
| 2月 | Feb. | 18,485,000 | 17,906,682 | 17,872,620 | 34,062 |
| 3月 | Mar. | 22,325,000 | 26,789,999 | 26,641,003 | 148,996 |
| 4月 | Apr. | 109,708,000 | 174,900,696 | 174,025,010 | 875,686 |
| 5月 | May | 84,990,000 | 97,161,307 | 97,001,853 | 159,454 |
| 6月 | June | 28,910,000 | 18,540,418 | 18,414,827 | 125,591 |
| 7月 | July | 19,885,000 | 25,441,949 | 25,267,876 | 174,073 |
| 8月 | Aug. | 18,360,000 | 25,323,340 | 25,227,330 | 96,010 |
| 9月 | Sep. | 20,272,000 | 20,262,015 | 20,267,273 | -5,258 |
| 10月 | Oct. | 19,880,000 | 21,890,356 | 21,826,347 | 64,009 |
| 11月 | Nov. | 36,275,000 | 54,810,868 | 54,777,516 | 33,352 |
| 12月 | Dec. | 24,165,000 | 28,101,888 | 28,106,832 | -4,944 |

資料來源：根據本局徵課會計報告表WAA416及WAA40CP1編製。

說明：1、1月份之前年度查定數含上年度結轉數。

2、總計 = 稅捐收入 + 罰鍰收入，稅捐收入 = 地價稅 + ... + 娛樂稅，罰鍰收入 = 財務罰鍰 + 罰金罰鍰。

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

| 實徵數 Actual Collection | | | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount |
|----------------------------|--------------------------|----------------------------|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | | | |
| 320,453,360 | 283,563,713 | 36,889,647 | 578,413 | 319,874,947 | 132.29 |
| 405,730,893 | 390,829,921 | 14,900,972 | 7,500,724 | 398,230,169 | 143.71 |
| 534,234,191 | 517,572,184 | 16,662,007 | 735,001 | 533,499,190 | 162.16 |
| 707,462,995 | 687,517,419 | 19,945,576 | 1,438,792 | 706,024,203 | 157.54 |
| 477,703,838 | 462,336,850 | 15,366,988 | 2,154,714 | 475,549,124 | 92.54 |
| 770,001,068 | 754,339,310 | 15,661,758 | 2,484,776 | 767,516,292 | 174.16 |
| 532,899,664 | 511,890,515 | 21,009,149 | 680,544 | 532,219,120 | 100.55 |
| 514,805,892 | 496,976,045 | 17,829,847 | 684,739 | 514,121,153 | 99.02 |
| 475,660,185 | 460,492,163 | 15,168,022 | 619,693 | 475,040,492 | 93.15 |
| 553,300,128 | 524,488,649 | 28,811,479 | 1,820,251 | 551,479,877 | 130.78 |
| 45,259,365 | 39,736,131 | 5,523,234 | 310,088 | 44,949,277 | 243.69 |
| 20,404,336 | 16,502,339 | 3,901,997 | 75,750 | 20,328,586 | 109.97 |
| 36,813,491 | 26,482,775 | 10,330,716 | 509,403 | 36,304,088 | 162.62 |
| 107,894,636 | 106,269,672 | 1,624,964 | 215,504 | 107,679,132 | 98.15 |
| 119,919,660 | 118,332,763 | 1,586,897 | 2,470 | 119,917,190 | 141.10 |
| 38,562,146 | 36,669,566 | 1,892,580 | 847 | 38,561,299 | 133.38 |
| 31,589,545 | 30,605,950 | 983,595 | 7,671 | 31,581,874 | 158.82 |
| 19,843,155 | 18,078,560 | 1,764,595 | 3,534 | 19,839,621 | 108.06 |
| 30,387,907 | 30,168,704 | 219,203 | 709 | 30,387,198 | 149.90 |
| 19,564,083 | 19,088,181 | 475,902 | 191,498 | 19,372,585 | 97.45 |
| 50,315,342 | 50,002,841 | 312,501 | - | 50,315,342 | 138.71 |
| 32,746,462 | 32,551,167 | 195,295 | 502,777 | 32,243,685 | 133.43 |

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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 241,000,000 | 348,150,420 | 299,779,740 | 48,370,680 |
| 民國102年度 | FY 2013 | 276,100,000 | 430,718,945 | 405,780,703 | 24,938,242 |
| 民國103年度 | FY 2014 | 328,000,000 | 560,929,542 | 534,239,314 | 26,690,228 |
| 民國104年度 | FY 2015 | 446,750,000 | 742,910,844 | 706,601,549 | 36,309,295 |
| 民國105年度 | FY 2016 | 512,500,000 | 709,570,290 | 675,785,498 | 33,784,792 |
| 民國106年度 | FY 2017 | 439,200,000 | 811,054,140 | 774,065,640 | 36,988,500 |
| 民國107年度 | FY 2018 | 527,700,000 | 529,262,019 | 529,783,867 | -521,848 |
| 民國108年度 | FY 2019 | 517,200,000 | 512,088,130 | 512,463,969 | -375,839 |
| 民國109年度 | FY 2020 | 507,950,000 | 493,611,732 | 494,065,689 | -453,957 |
| 民國110年度 | FY 2021 | 419,700,000 | 605,978,737 | 550,506,718 | 55,472,019 |
| 1月 | Jan. | 18,415,000 | 97,692,438 | 43,196,739 | 54,495,699 |
| 2月 | Feb. | 18,285,000 | 17,750,929 | 17,788,142 | -37,213 |
| 3月 | Mar. | 22,125,000 | 26,563,347 | 26,517,526 | 45,821 |
| 4月 | Apr. | 109,608,000 | 174,570,522 | 173,805,870 | 764,652 |
| 5月 | May | 84,810,000 | 96,702,676 | 96,705,891 | -3,215 |
| 6月 | June | 28,810,000 | 18,146,807 | 18,120,350 | 26,457 |
| 7月 | July | 19,685,000 | 25,245,100 | 25,127,562 | 117,538 |
| 8月 | Aug. | 18,160,000 | 25,169,204 | 25,111,891 | 57,313 |
| 9月 | Sep. | 20,072,000 | 20,040,957 | 20,053,478 | -12,521 |
| 10月 | Oct. | 19,730,000 | 21,734,048 | 21,710,769 | 23,279 |
| 11月 | Nov. | 36,125,000 | 54,649,430 | 54,636,135 | 13,295 |
| 12月 | Dec. | 23,875,000 | 27,713,279 | 27,732,365 | -19,086 |

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 + ... + 娛樂稅。

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

A. Collections of Taxes and Surtaxes

| 實徵數Actual Collection | | | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | Unit : N.T.\$ |
|----------------------------|--------------------------|----------------------------|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | | | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount |
| 319,215,621 | 283,040,859 | 36,174,762 | 567,870 | 318,647,751 | 132.22 |
| 404,322,297 | 390,077,014 | 14,245,283 | 7,352,175 | 396,970,122 | 143.78 |
| 533,095,843 | 517,210,122 | 15,885,721 | 673,535 | 532,422,308 | 162.32 |
| 705,916,754 | 686,991,624 | 18,925,130 | 1,359,639 | 704,557,115 | 157.71 |
| 476,507,382 | 461,822,705 | 14,684,677 | 2,108,620 | 474,398,762 | 92.57 |
| 768,100,702 | 753,473,547 | 14,627,155 | 2,452,569 | 765,648,133 | 174.33 |
| 530,815,385 | 510,932,834 | 19,882,551 | 676,663 | 530,138,722 | 100.46 |
| 512,565,881 | 496,112,867 | 16,453,014 | 668,256 | 511,897,625 | 98.97 |
| 473,264,146 | 459,495,044 | 13,769,102 | 616,030 | 472,648,116 | 93.05 |
| 550,661,021 | 523,485,104 | 27,175,917 | 1,754,532 | 548,906,489 | 130.79 |
| 44,824,547 | 39,717,013 | 5,107,534 | 306,052 | 44,518,495 | 241.75 |
| 20,292,986 | 16,477,906 | 3,815,080 | 75,750 | 20,217,236 | 110.57 |
| 36,572,108 | 26,435,328 | 10,136,780 | 447,802 | 36,124,306 | 163.27 |
| 107,655,134 | 106,172,314 | 1,482,820 | 215,504 | 107,439,630 | 98.02 |
| 119,554,691 | 118,222,028 | 1,332,663 | 2,470 | 119,552,221 | 140.96 |
| 38,241,036 | 36,530,595 | 1,710,441 | 847 | 38,240,189 | 132.73 |
| 31,376,847 | 30,497,520 | 879,327 | 7,589 | 31,369,258 | 159.36 |
| 19,711,273 | 18,012,951 | 1,698,322 | 3,534 | 19,707,739 | 108.52 |
| 30,273,748 | 30,091,225 | 182,523 | 709 | 30,273,039 | 150.82 |
| 19,403,637 | 19,020,444 | 383,193 | 191,498 | 19,212,139 | 97.38 |
| 50,170,837 | 49,898,695 | 272,142 | - | 50,170,837 | 138.88 |
| 32,584,177 | 32,409,085 | 175,092 | 502,777 | 32,081,400 | 134.37 |

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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 25,000,000 | 30,004,253 | 25,236,821 | 4,767,432 |
| 民國102年度 | FY 2013 | 25,000,000 | 29,910,947 | 24,605,923 | 5,305,024 |
| 民國103年度 | FY 2014 | 25,000,000 | 30,197,752 | 25,348,802 | 4,848,950 |
| 民國104年度 | FY 2015 | 25,000,000 | 31,266,366 | 25,532,001 | 5,734,365 |
| 民國105年度 | FY 2016 | 25,000,000 | 29,284,173 | 26,177,046 | 3,107,127 |
| 民國106年度 | FY 2017 | 25,000,000 | 29,573,059 | 26,179,626 | 3,393,433 |
| 民國107年度 | FY 2018 | 25,000,000 | 26,115,840 | 26,374,905 | -259,065 |
| 民國108年度 | FY 2019 | 25,000,000 | 27,771,983 | 27,158,291 | 613,692 |
| 民國109年度 | FY 2020 | 25,000,000 | 28,696,321 | 28,964,998 | -268,677 |
| 民國110年度 | FY 2021 | 25,000,000 | 33,344,319 | 29,109,571 | 4,234,748 |
| 1月 | Jan. | 240,000 | 3,436,749 | - | 3,436,749 |
| 2月 | Feb. | 120,000 | -2,526 | - | -2,526 |
| 3月 | Mar. | 100,000 | 13,043 | 485 | 12,558 |
| 4月 | Apr. | 10,000 | 762,067 | - | 762,067 |
| 5月 | May | 10,000 | -214 | - | -214 |
| 6月 | June | 10,000 | 483 | - | 483 |
| 7月 | July | 10,000 | 6,947 | - | 6,947 |
| 8月 | Aug. | 10,000 | 27,297 | - | 27,297 |
| 9月 | Sep. | 10,000 | 5,358 | - | 5,358 |
| 10月 | Oct. | 480,000 | 609,322 | 602,774 | 6,548 |
| 11月 | Nov. | 18,000,000 | 28,605,252 | 28,616,774 | -11,522 |
| 12月 | Dec. | 6,000,000 | -119,459 | -110,462 | -8,997 |

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

| 實徵數Actual Collection | | | Unit : N.T.\$ | | |
|----------------------------|--------------------------|----------------------------|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount |
| 24,797,190 | 22,661,250 | 2,135,940 | 85,038 | 24,712,152 | 98.85 |
| 24,666,989 | 22,454,453 | 2,212,536 | 472,742 | 24,194,247 | 96.78 |
| 24,513,518 | 22,667,372 | 1,846,146 | 503,434 | 24,010,084 | 96.04 |
| 27,669,410 | 24,193,248 | 3,476,162 | 515,826 | 27,153,584 | 108.61 |
| 25,769,060 | 24,660,043 | 1,109,017 | 214,308 | 25,554,752 | 102.22 |
| 26,178,789 | 24,737,803 | 1,440,986 | 10,435 | 26,168,354 | 104.67 |
| 25,947,489 | 24,898,264 | 1,049,225 | 60,613 | 25,886,876 | 103.55 |
| 27,318,301 | 25,137,631 | 2,180,670 | 75,323 | 27,242,978 | 108.97 |
| 29,163,157 | 27,388,462 | 1,774,695 | 28,872 | 29,134,285 | 116.54 |
| 29,069,531 | 27,051,948 | 2,017,583 | 438,505 | 28,631,026 | 114.52 |
| 425,431 | - | 425,431 | 6,858 | 418,573 | 174.41 |
| 152,657 | - | 152,657 | - | 152,657 | 127.21 |
| 96,471 | - | 96,471 | 431,647 | -335,176 | -- |
| 50,844 | - | 50,844 | - | 50,844 | 508.44 |
| 87,862 | - | 87,862 | - | 87,862 | 878.62 |
| 800,860 | - | 800,860 | - | 800,860 | 8,008.60 |
| 108,897 | 485 | 108,412 | - | 108,897 | 1,088.97 |
| 127,206 | - | 127,206 | - | 127,206 | 1,272.06 |
| 77,861 | - | 77,861 | - | 77,861 | 778.61 |
| 649,239 | 602,774 | 46,465 | - | 649,239 | 135.26 |
| 19,988,573 | 19,969,845 | 18,728 | - | 19,988,573 | 111.05 |
| 6,503,630 | 6,478,844 | 24,786 | - | 6,503,630 | 108.39 |

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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 112,500,000 | 177,731,281 | 147,321,580 | 30,409,701 |
| 民國102年度 | FY 2013 | 132,500,000 | 238,403,569 | 231,929,544 | 6,474,025 |
| 民國103年度 | FY 2014 | 160,000,000 | 348,960,845 | 340,833,026 | 8,127,819 |
| 民國104年度 | FY 2015 | 240,000,000 | 491,375,348 | 475,438,457 | 15,936,891 |
| 民國105年度 | FY 2016 | 285,500,000 | 440,827,479 | 426,165,002 | 14,662,477 |
| 民國106年度 | FY 2017 | 204,000,000 | 519,745,725 | 505,772,899 | 13,972,826 |
| 民國107年度 | FY 2018 | 270,000,000 | 250,872,007 | 251,341,925 | -469,918 |
| 民國108年度 | FY 2019 | 250,000,000 | 213,843,651 | 215,395,266 | -1,551,615 |
| 民國109年度 | FY 2020 | 231,250,000 | 188,496,576 | 188,735,656 | -239,080 |
| 民國110年度 | FY 2021 | 175,000,000 | 239,238,963 | 227,209,266 | 12,029,697 |
| 1月 | Jan. | 13,750,000 | 44,586,058 | 32,556,361 | 12,029,697 |
| 2月 | Feb. | 13,750,000 | 14,394,929 | 14,394,929 | - |
| 3月 | Mar. | 13,750,000 | 14,688,237 | 14,688,237 | - |
| 4月 | Apr. | 15,000,000 | 15,947,577 | 15,947,577 | - |
| 5月 | May | 15,000,000 | 6,243,313 | 6,243,313 | - |
| 6月 | June | 13,750,000 | 17,171,645 | 17,171,645 | - |
| 7月 | July | 13,750,000 | 21,097,284 | 21,097,284 | - |
| 8月 | Aug. | 13,750,000 | 22,876,929 | 22,876,929 | - |
| 9月 | Sep. | 16,250,000 | 16,538,999 | 16,538,999 | - |
| 10月 | Oct. | 16,250,000 | 18,681,245 | 18,681,245 | - |
| 11月 | Nov. | 15,000,000 | 22,028,172 | 22,028,172 | - |
| 12月 | Dec. | 15,000,000 | 24,984,575 | 24,984,575 | - |

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

| 實徵數 Actual Collection | | | Unit : N.T.\$ | | |
|----------------------------|--------------------------|----------------------------|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount |
| 166,616,349 | 136,529,055 | 30,087,294 | 297,224 | 166,319,125 | 147.84 |
| 229,600,877 | 222,396,929 | 7,203,948 | 6,812,127 | 222,788,750 | 168.14 |
| 342,649,161 | 333,521,745 | 9,127,416 | 100,705 | 342,548,456 | 214.09 |
| 473,869,446 | 464,076,533 | 9,792,913 | 648,072 | 473,221,374 | 197.18 |
| 231,525,511 | 223,120,966 | 8,404,545 | 1,672,147 | 229,853,364 | 80.51 |
| 501,508,019 | 495,311,647 | 6,196,372 | 1,748,813 | 499,759,206 | 244.98 |
| 255,517,859 | 244,008,003 | 11,509,856 | 395,229 | 255,122,630 | 94.49 |
| 216,315,515 | 211,248,799 | 5,066,716 | 396,880 | 215,918,635 | 86.37 |
| 180,988,935 | 177,482,684 | 3,506,251 | 197,626 | 180,791,309 | 78.18 |
| 218,496,172 | 214,415,753 | 4,080,419 | 1,120,045 | 217,376,127 | 124.21 |
| 32,928,667 | 30,751,609 | 2,177,058 | 236,709 | 32,691,958 | 237.76 |
| 12,515,539 | 12,510,569 | 4,970 | 51,797 | 12,463,742 | 90.65 |
| 15,005,678 | 14,752,061 | 253,617 | - | 15,005,678 | 109.13 |
| 11,733,345 | 11,177,966 | 555,379 | 173,150 | 11,560,195 | 77.07 |
| 10,470,251 | 10,470,251 | - | - | 10,470,251 | 69.80 |
| 12,970,260 | 12,970,260 | - | - | 12,970,260 | 94.33 |
| 21,717,572 | 21,717,572 | - | - | 21,717,572 | 157.95 |
| 13,607,021 | 12,541,456 | 1,065,565 | - | 13,607,021 | 98.96 |
| 24,841,546 | 24,841,546 | - | - | 24,841,546 | 152.87 |
| 14,537,378 | 14,537,378 | - | 173,636 | 14,363,742 | 88.39 |
| 25,613,503 | 25,589,673 | 23,830 | - | 25,613,503 | 170.76 |
| 22,555,412 | 22,555,412 | - | 484,753 | 22,070,659 | 147.14 |

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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 47,500,000 | 55,158,277 | 51,858,129 | 3,300,148 |
| 民國102年度 | FY 2013 | 50,000,000 | 58,986,474 | 56,343,930 | 2,642,544 |
| 民國103年度 | FY 2014 | 57,000,000 | 63,214,760 | 61,542,558 | 1,672,202 |
| 民國104年度 | FY 2015 | 69,250,000 | 74,027,608 | 71,698,608 | 2,329,000 |
| 民國105年度 | FY 2016 | 74,000,000 | 78,777,332 | 76,230,210 | 2,547,122 |
| 民國106年度 | FY 2017 | 75,000,000 | 81,582,242 | 79,086,333 | 2,495,909 |
| 民國107年度 | FY 2018 | 77,500,000 | 81,985,601 | 81,867,945 | 117,656 |
| 民國108年度 | FY 2019 | 80,000,000 | 85,131,957 | 84,870,731 | 261,226 |
| 民國109年度 | FY 2020 | 82,000,000 | 86,352,473 | 86,285,473 | 67,000 |
| 民國110年度 | FY 2021 | 42,000,000 | 102,225,257 | 88,133,498 | 14,091,759 |
| 1月 | Jan. | 25,000 | 14,063,624 | 59,472 | 14,004,152 |
| 2月 | Feb. | 15,000 | 45,193 | 44,586 | 607 |
| 3月 | Mar. | 75,000 | 184,844 | 176,991 | 7,853 |
| 4月 | Apr. | 398,000 | 651,061 | 665,640 | -14,579 |
| 5月 | May | 32,500,000 | 87,421,740 | 87,416,507 | 5,233 |
| 6月 | June | 8,250,000 | -490,725 | -516,593 | 25,868 |
| 7月 | July | 325,000 | 314,375 | 295,661 | 18,714 |
| 8月 | Aug. | 100,000 | -132,052 | -150,137 | 18,085 |
| 9月 | Sep. | 12,000 | 39,462 | 39,576 | -114 |
| 10月 | Oct. | 200,000 | 61,015 | 57,979 | 3,036 |
| 11月 | Nov. | 75,000 | 51,077 | 27,933 | 23,144 |
| 12月 | Dec. | 25,000 | 15,643 | 15,883 | -240 |

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

| 實徵數 Actual Collection | | | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount |
|----------------------------|--------------------------|----------------------------|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | | | |
| 52,604,655 | 51,772,032 | 832,623 | 88,698 | 52,515,957 | 110.56 |
| 57,336,122 | 56,314,757 | 1,021,365 | 17,273 | 57,318,849 | 114.64 |
| 61,787,157 | 60,903,985 | 883,172 | 17,867 | 61,769,290 | 108.37 |
| 71,619,680 | 70,907,994 | 711,686 | 7,312 | 71,612,368 | 103.41 |
| 76,344,476 | 75,500,514 | 843,962 | 65,900 | 76,278,576 | 103.08 |
| 79,009,420 | 78,267,095 | 742,325 | 520,744 | 78,488,676 | 104.65 |
| 81,913,419 | 81,052,695 | 860,724 | 8,897 | 81,904,522 | 105.68 |
| 85,981,698 | 83,808,555 | 2,173,143 | 24,878 | 85,956,820 | 107.45 |
| 74,125,293 | 73,240,103 | 885,190 | 22,563 | 74,102,730 | 90.37 |
| 97,878,081 | 84,693,557 | 13,184,524 | 4,829 | 97,873,252 | 233.03 |
| 522,827 | 46,327 | 476,500 | - | 522,827 | 2,091.31 |
| 3,178,275 | 45,068 | 3,133,207 | - | 3,178,275 | 21,188.50 |
| 9,160,104 | 152,234 | 9,007,870 | 423 | 9,159,681 | 12,212.91 |
| 730,132 | 684,700 | 45,432 | - | 730,132 | 183.45 |
| 60,914,216 | 60,809,119 | 105,097 | - | 60,914,216 | 187.43 |
| 17,929,301 | 17,866,102 | 63,199 | - | 17,929,301 | 217.32 |
| 3,086,808 | 2,994,071 | 92,737 | 872 | 3,085,936 | 949.52 |
| 870,751 | 785,044 | 85,707 | 3,534 | 867,217 | 867.22 |
| 911,460 | 874,536 | 36,924 | - | 911,460 | 7,595.50 |
| 277,285 | 228,367 | 48,918 | - | 277,285 | 138.64 |
| 171,244 | 99,516 | 71,728 | - | 171,244 | 228.33 |
| 125,678 | 108,473 | 17,205 | - | 125,678 | 502.71 |

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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 42,000,000 | 66,811,156 | 57,657,626 | 9,153,530 |
| 民國102年度 | FY 2013 | 53,100,000 | 77,931,934 | 68,140,274 | 9,791,660 |
| 民國103年度 | FY 2014 | 70,000,000 | 94,831,871 | 83,255,697 | 11,576,174 |
| 民國104年度 | FY 2015 | 90,000,000 | 113,055,498 | 101,266,782 | 11,788,716 |
| 民國105年度 | FY 2016 | 106,000,000 | 129,255,848 | 116,824,117 | 12,431,731 |
| 民國106年度 | FY 2017 | 110,000,000 | 145,376,360 | 129,158,856 | 16,217,504 |
| 民國107年度 | FY 2018 | 130,000,000 | 141,658,451 | 141,497,233 | 161,218 |
| 民國108年度 | FY 2019 | 135,000,000 | 151,714,080 | 151,284,884 | 429,196 |
| 民國109年度 | FY 2020 | 143,000,000 | 159,942,032 | 159,903,796 | 38,236 |
| 民國110年度 | FY 2021 | 150,000,000 | 194,925,706 | 170,414,609 | 24,511,097 |
| 1月 | Jan. | 2,200,000 | 28,336,151 | 3,930,326 | 24,405,825 |
| 2月 | Feb. | 2,200,000 | 1,742,908 | 1,757,790 | -14,882 |
| 3月 | Mar. | 6,000,000 | 9,047,345 | 9,021,935 | 25,410 |
| 4月 | Apr. | 92,000,000 | 154,658,874 | 154,641,710 | 17,164 |
| 5月 | May | 35,000,000 | 24,988 | 33,222 | -8,234 |
| 6月 | June | 4,500,000 | -349,147 | -349,253 | 106 |
| 7月 | July | 3,300,000 | 734,283 | 645,441 | 88,842 |
| 8月 | Aug. | 2,000,000 | 54,924 | 42,993 | 11,931 |
| 9月 | Sep. | 1,500,000 | 291,781 | 309,546 | -17,765 |
| 10月 | Oct. | 500,000 | -14,639 | -28,334 | 13,695 |
| 11月 | Nov. | 500,000 | 269,082 | 267,409 | 1,673 |
| 12月 | Dec. | 300,000 | 129,156 | 141,824 | -12,668 |

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 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount |
|----------------------------|--------------------------|----------------------------|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | | | |
| 57,600,012 | 55,014,695 | 2,585,317 | 88,261 | 57,511,751 | 136.93 |
| 67,796,177 | 64,505,296 | 3,290,881 | 50,033 | 67,746,144 | 127.58 |
| 80,439,019 | 76,679,962 | 3,759,057 | 48,359 | 80,390,660 | 114.84 |
| 100,843,120 | 96,131,515 | 4,711,605 | 170,369 | 100,672,751 | 111.86 |
| 113,183,397 | 109,482,506 | 3,700,891 | 143,431 | 113,039,966 | 106.64 |
| 127,449,530 | 121,701,291 | 5,748,239 | 104,189 | 127,345,341 | 115.77 |
| 138,639,034 | 132,570,125 | 6,068,909 | 176,158 | 138,462,876 | 106.51 |
| 149,455,507 | 142,573,184 | 6,882,323 | 161,353 | 149,294,154 | 110.59 |
| 158,705,039 | 151,501,595 | 7,203,444 | 139,294 | 158,565,745 | 110.89 |
| 169,677,427 | 162,090,514 | 7,586,913 | 131,669 | 169,545,758 | 113.03 |
| 5,288,932 | 3,476,150 | 1,812,782 | 62,485 | 5,226,447 | 237.57 |
| 2,212,770 | 1,711,037 | 501,733 | 23,725 | 2,189,045 | 99.50 |
| 9,615,166 | 8,841,082 | 774,084 | 15,732 | 9,599,434 | 159.99 |
| 92,655,173 | 91,832,798 | 822,375 | 18,984 | 92,636,189 | 100.69 |
| 44,919,524 | 43,779,995 | 1,139,529 | 2,470 | 44,917,054 | 128.33 |
| 4,371,184 | 3,545,074 | 826,110 | 847 | 4,370,337 | 97.12 |
| 3,683,361 | 3,008,218 | 675,143 | 6,717 | 3,676,644 | 111.41 |
| 2,690,609 | 2,270,765 | 419,844 | - | 2,690,609 | 134.53 |
| 1,681,141 | 1,613,403 | 67,738 | 709 | 1,680,432 | 112.03 |
| 1,295,680 | 1,032,172 | 263,508 | - | 1,295,680 | 259.14 |
| 810,626 | 652,770 | 157,856 | - | 810,626 | 162.13 |
| 453,261 | 327,050 | 126,211 | - | 453,261 | 151.09 |

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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 6,000,000 | 5,911,834 | 5,686,969 | 224,865 |
| 民國102年度 | FY 2013 | 6,000,000 | 8,483,873 | 8,462,393 | 21,480 |
| 民國103年度 | FY 2014 | 5,000,000 | 7,381,035 | 7,196,312 | 184,723 |
| 民國104年度 | FY 2015 | 8,000,000 | 12,119,190 | 12,020,788 | 98,402 |
| 民國105年度 | FY 2016 | 7,000,000 | 9,951,122 | 9,682,562 | 268,560 |
| 民國106年度 | FY 2017 | 6,000,000 | 10,611,090 | 10,261,203 | 349,887 |
| 民國107年度 | FY 2018 | 6,000,000 | 11,935,115 | 11,935,115 | - |
| 民國108年度 | FY 2019 | 6,000,000 | 9,375,102 | 9,390,019 | -14,917 |
| 民國109年度 | FY 2020 | 5,500,000 | 8,980,687 | 8,980,687 | - |
| 民國110年度 | FY 2021 | 6,500,000 | 12,221,618 | 12,124,514 | 97,104 |
| 1月 | Jan. | 500,000 | 1,161,499 | 1,043,983 | 117,516 |
| 2月 | Feb. | 500,000 | 470,805 | 491,217 | -20,412 |
| 3月 | Mar. | 500,000 | 966,577 | 966,577 | - |
| 4月 | Apr. | 500,000 | 1,044,589 | 1,044,589 | - |
| 5月 | May | 500,000 | 1,153,718 | 1,153,718 | - |
| 6月 | June | 500,000 | 1,004,191 | 1,004,191 | - |
| 7月 | July | 500,000 | 1,463,583 | 1,463,583 | - |
| 8月 | Aug. | 500,000 | 1,200,132 | 1,200,132 | - |
| 9月 | Sep. | 500,000 | 568,228 | 568,228 | - |
| 10月 | Oct. | 500,000 | 1,019,487 | 1,019,487 | - |
| 11月 | Nov. | 750,000 | 1,078,268 | 1,078,268 | - |
| 12月 | Dec. | 750,000 | 1,090,541 | 1,090,541 | - |

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

| 實徵數 Actual Collection | | | Unit : N.T.\$ | | | |
|----------------------------|--------------------------|----------------------------|--|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount | |
| 5,881,726 | 5,656,861 | 224,865 | - | 5,881,726 | 98.03 | |
| 8,253,568 | 8,221,984 | 31,584 | - | 8,253,568 | 137.56 | |
| 7,512,889 | 7,318,062 | 194,827 | - | 7,512,889 | 150.26 | |
| 11,830,584 | 11,732,182 | 98,402 | 15,204 | 11,815,380 | 147.69 | |
| 9,593,492 | 9,324,932 | 268,560 | 12,834 | 9,580,658 | 136.87 | |
| 10,410,452 | 10,060,565 | 349,887 | 64,158 | 10,346,294 | 172.44 | |
| 12,013,658 | 11,813,020 | 200,638 | 35,766 | 11,977,892 | 199.63 | |
| 9,432,319 | 9,325,141 | 107,178 | 6,348 | 9,425,971 | 157.10 | |
| 9,086,383 | 9,021,505 | 64,878 | 214,614 | 8,871,769 | 161.30 | |
| 12,045,548 | 11,948,444 | 97,104 | 59,484 | 11,986,064 | 184.40 | |
| 923,131 | 826,027 | 97,104 | - | 923,131 | 184.63 | |
| 650,637 | 650,637 | - | 228 | 650,409 | 130.08 | |
| 889,876 | 889,876 | - | - | 889,876 | 177.98 | |
| 895,641 | 895,641 | - | 23,370 | 872,271 | 174.45 | |
| 1,192,803 | 1,192,803 | - | - | 1,192,803 | 238.56 | |
| 1,221,043 | 1,221,043 | - | - | 1,221,043 | 244.21 | |
| 1,152,603 | 1,152,603 | - | - | 1,152,603 | 230.52 | |
| 1,350,276 | 1,350,276 | - | - | 1,350,276 | 270.06 | |
| 685,756 | 685,756 | - | - | 685,756 | 137.15 | |
| 749,058 | 749,058 | - | 17,862 | 731,196 | 146.24 | |
| 1,171,010 | 1,171,010 | - | - | 1,171,010 | 156.13 | |
| 1,163,714 | 1,163,714 | - | 18,024 | 1,145,690 | 152.76 | |

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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 7,000,000 | 10,998,724 | 10,752,678 | 246,046 |
| 民國102年度 | FY 2013 | 8,500,000 | 15,409,799 | 14,968,624 | 441,175 |
| 民國103年度 | FY 2014 | 10,000,000 | 14,349,373 | 14,364,835 | -15,462 |
| 民國104年度 | FY 2015 | 13,500,000 | 18,942,597 | 18,848,093 | 94,504 |
| 民國105年度 | FY 2016 | 14,000,000 | 19,311,041 | 19,043,531 | 267,510 |
| 民國106年度 | FY 2017 | 18,000,000 | 22,229,221 | 22,113,142 | 116,079 |
| 民國107年度 | FY 2018 | 18,000,000 | 15,499,988 | 15,493,463 | 6,525 |
| 民國108年度 | FY 2019 | 20,000,000 | 22,928,769 | 23,041,043 | -112,274 |
| 民國109年度 | FY 2020 | 20,000,000 | 19,982,144 | 20,075,759 | -93,615 |
| 民國110年度 | FY 2021 | 20,000,000 | 22,902,132 | 22,787,822 | 114,310 |
| 1月 | Jan. | 1,600,000 | 5,610,218 | 5,498,727 | 111,491 |
| 2月 | Feb. | 1,600,000 | 990,600 | 990,600 | - |
| 3月 | Mar. | 1,600,000 | 1,530,427 | 1,530,427 | - |
| 4月 | Apr. | 1,600,000 | 1,426,858 | 1,426,858 | - |
| 5月 | May | 1,700,000 | 1,743,937 | 1,743,937 | - |
| 6月 | June | 1,700,000 | 753,570 | 753,570 | - |
| 7月 | July | 1,700,000 | 1,623,816 | 1,623,816 | - |
| 8月 | Aug. | 1,700,000 | 1,137,487 | 1,137,487 | - |
| 9月 | Sep. | 1,700,000 | 2,575,582 | 2,575,582 | - |
| 10月 | Oct. | 1,700,000 | 1,354,798 | 1,354,798 | - |
| 11月 | Nov. | 1,700,000 | 2,584,781 | 2,584,781 | - |
| 12月 | Dec. | 1,700,000 | 1,570,058 | 1,567,239 | 2,819 |

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

| 實徵數 Actual Collection | | | Unit : N.T.\$ | | | |
|----------------------------|--------------------------|----------------------------|--|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount | |
| 10,441,990 | 10,262,781 | 179,209 | - | 10,441,990 | 149.17 | |
| 15,375,037 | 14,980,151 | 394,886 | - | 15,375,037 | 180.88 | |
| 14,529,410 | 14,494,965 | 34,445 | 3,170 | 14,526,240 | 145.26 | |
| 18,356,317 | 18,283,921 | 72,396 | 2,856 | 18,353,461 | 135.95 | |
| 18,371,013 | 18,103,503 | 267,510 | - | 18,371,013 | 131.22 | |
| 22,070,787 | 21,954,708 | 116,079 | 100 | 22,070,687 | 122.61 | |
| 15,526,030 | 15,361,035 | 164,995 | - | 15,526,030 | 86.26 | |
| 22,805,162 | 22,785,008 | 20,154 | 3,474 | 22,801,688 | 114.01 | |
| 19,959,041 | 19,796,621 | 162,420 | 13,061 | 19,945,980 | 99.73 | |
| 22,702,904 | 22,588,558 | 114,346 | - | 22,702,904 | 113.51 | |
| 4,635,370 | 4,523,843 | 111,527 | - | 4,635,370 | 289.71 | |
| 1,469,644 | 1,469,644 | - | - | 1,469,644 | 91.85 | |
| 1,683,962 | 1,683,962 | - | - | 1,683,962 | 105.25 | |
| 1,503,773 | 1,503,773 | - | - | 1,503,773 | 93.99 | |
| 1,877,089 | 1,877,089 | - | - | 1,877,089 | 110.42 | |
| 885,682 | 885,682 | - | - | 885,682 | 52.10 | |
| 1,602,696 | 1,602,696 | - | - | 1,602,696 | 94.28 | |
| 1,047,687 | 1,047,687 | - | - | 1,047,687 | 61.63 | |
| 2,055,866 | 2,055,866 | - | - | 2,055,866 | 120.93 | |
| 1,831,245 | 1,831,245 | - | - | 1,831,245 | 107.72 | |
| 2,388,605 | 2,388,605 | - | - | 2,388,605 | 140.51 | |
| 1,721,285 | 1,718,466 | 2,819 | - | 1,721,285 | 101.25 | |

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 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 1,000,000 | 1,534,895 | 1,265,937 | 268,958 |
| 民國102年度 | FY 2013 | 1,000,000 | 1,592,349 | 1,330,015 | 262,334 |
| 民國103年度 | FY 2014 | 1,000,000 | 1,993,906 | 1,698,084 | 295,822 |
| 民國104年度 | FY 2015 | 1,000,000 | 2,124,237 | 1,796,820 | 327,417 |
| 民國105年度 | FY 2016 | 1,000,000 | 2,163,295 | 1,663,030 | 500,265 |
| 民國106年度 | FY 2017 | 1,200,000 | 1,936,443 | 1,493,581 | 442,862 |
| 民國107年度 | FY 2018 | 1,200,000 | 1,195,017 | 1,273,281 | -78,264 |
| 民國108年度 | FY 2019 | 1,200,000 | 1,322,588 | 1,323,735 | -1,147 |
| 民國109年度 | FY 2020 | 1,200,000 | 1,161,499 | 1,119,320 | 42,179 |
| 民國110年度 | FY 2021 | 1,200,000 | 1,120,742 | 727,438 | 393,304 |
| 1月 | Jan. | 100,000 | 498,139 | 107,870 | 390,269 |
| 2月 | Feb. | 100,000 | 109,020 | 109,020 | - |
| 3月 | Mar. | 100,000 | 132,874 | 132,874 | - |
| 4月 | Apr. | 100,000 | 79,496 | 79,496 | - |
| 5月 | May | 100,000 | 115,194 | 115,194 | - |
| 6月 | June | 100,000 | 56,790 | 56,790 | - |
| 7月 | July | 100,000 | 4,812 | 1,777 | 3,035 |
| 8月 | Aug. | 100,000 | 4,487 | 4,487 | - |
| 9月 | Sep. | 100,000 | 21,547 | 21,547 | - |
| 10月 | Oct. | 100,000 | 22,820 | 22,820 | - |
| 11月 | Nov. | 100,000 | 32,798 | 32,798 | - |
| 12月 | Dec. | 100,000 | 42,765 | 42,765 | - |

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

| 實徵數 Actual Collection | | | Unit : N.T.\$ | | | |
|----------------------------|--------------------------|----------------------------|--|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount | |
| 1,273,699 | 1,144,185 | 129,514 | 8,649 | 1,265,050 | 126.51 | |
| 1,293,527 | 1,203,444 | 90,083 | - | 1,293,527 | 129.35 | |
| 1,664,689 | 1,624,031 | 40,658 | - | 1,664,689 | 166.47 | |
| 1,728,197 | 1,666,231 | 61,966 | - | 1,728,197 | 172.82 | |
| 1,720,433 | 1,630,241 | 90,192 | - | 1,720,433 | 172.04 | |
| 1,473,705 | 1,440,438 | 33,267 | 4,130 | 1,469,575 | 122.46 | |
| 1,257,896 | 1,229,692 | 28,204 | - | 1,257,896 | 104.82 | |
| 1,257,379 | 1,234,549 | 22,830 | - | 1,257,379 | 104.78 | |
| 1,236,298 | 1,064,074 | 172,224 | - | 1,236,298 | 103.02 | |
| 791,358 | 696,330 | 95,028 | - | 791,358 | 65.95 | |
| 100,189 | 93,057 | 7,132 | - | 100,189 | 100.19 | |
| 113,464 | 90,951 | 22,513 | - | 113,464 | 113.46 | |
| 120,851 | 116,113 | 4,738 | - | 120,851 | 120.85 | |
| 86,226 | 77,436 | 8,790 | - | 86,226 | 86.23 | |
| 92,946 | 92,771 | 175 | - | 92,946 | 92.95 | |
| 62,706 | 42,434 | 20,272 | - | 62,706 | 62.71 | |
| 24,910 | 21,875 | 3,035 | - | 24,910 | 24.91 | |
| 17,723 | 17,723 | - | - | 17,723 | 17.72 | |
| 20,118 | 20,118 | - | - | 20,118 | 20.12 | |
| 63,752 | 39,450 | 24,302 | - | 63,752 | 63.75 | |
| 27,276 | 27,276 | - | - | 27,276 | 27.28 | |
| 61,197 | 57,126 | 4,071 | - | 61,197 | 61.20 | |

表 2-1 各項稅捐預算數、查定數與實徵數 (續9)

二、罰鍰收入

單位：新臺幣元

| 會計年度(月)別 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 800,000 | 2,069,372 | 643,749 | 1,425,623 |
| 民國102年度 | FY 2013 | 1,000,000 | 2,099,789 | 754,094 | 1,345,695 |
| 民國103年度 | FY 2014 | 1,000,000 | 1,848,185 | 454,408 | 1,393,777 |
| 民國104年度 | FY 2015 | 1,400,000 | 2,575,772 | 946,829 | 1,628,943 |
| 民國105年度 | FY 2016 | 1,400,000 | 2,871,921 | 1,356,741 | 1,515,180 |
| 民國106年度 | FY 2017 | 1,500,000 | 4,309,567 | 1,925,051 | 2,384,516 |
| 民國107年度 | FY 2018 | 1,600,000 | 2,971,627 | 2,179,312 | 792,315 |
| 民國108年度 | FY 2019 | 2,000,000 | 3,250,578 | 2,315,796 | 934,782 |
| 民國109年度 | FY 2020 | 2,000,000 | 2,732,506 | 2,225,746 | 506,760 |
| 民國110年度 | FY 2021 | 2,000,000 | 8,001,886 | 2,260,332 | 5,741,554 |
| 1月 | Jan. | 30,000 | 5,158,667 | 141,824 | 5,016,843 |
| 2月 | Feb. | 200,000 | 155,753 | 84,478 | 71,275 |
| 3月 | Mar. | 200,000 | 226,652 | 123,477 | 103,175 |
| 4月 | Apr. | 100,000 | 330,174 | 219,140 | 111,034 |
| 5月 | May | 180,000 | 458,631 | 295,962 | 162,669 |
| 6月 | June | 100,000 | 393,611 | 294,477 | 99,134 |
| 7月 | July | 200,000 | 196,849 | 140,314 | 56,535 |
| 8月 | Aug. | 200,000 | 154,136 | 115,439 | 38,697 |
| 9月 | Sep. | 200,000 | 221,058 | 213,795 | 7,263 |
| 10月 | Oct. | 150,000 | 156,308 | 115,578 | 40,730 |
| 11月 | Nov. | 150,000 | 161,438 | 141,381 | 20,057 |
| 12月 | Dec. | 290,000 | 388,609 | 374,467 | 14,142 |

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.9)

B. Punitive Fine Revenue

| 實徵數 Actual Collection | | | Unit : N.T.\$ | | | |
|----------------------------|--------------------------|----------------------------|--|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount | |
| 1,237,739 | 522,854 | 714,885 | 10,543 | 1,227,196 | 153.40 | |
| 1,408,596 | 752,907 | 655,689 | 148,549 | 1,260,047 | 126.00 | |
| 1,138,348 | 362,062 | 776,286 | 61,466 | 1,076,882 | 107.69 | |
| 1,546,241 | 525,795 | 1,020,446 | 79,153 | 1,467,088 | 104.79 | |
| 1,196,456 | 514,145 | 682,311 | 46,094 | 1,150,362 | 82.17 | |
| 1,900,366 | 865,763 | 1,034,603 | 32,207 | 1,868,159 | 124.54 | |
| 2,084,279 | 957,681 | 1,126,598 | 3,881 | 2,080,398 | 130.02 | |
| 2,240,011 | 863,178 | 1,376,833 | 16,483 | 2,223,528 | 111.18 | |
| 2,396,039 | 997,119 | 1,398,920 | 3,663 | 2,392,376 | 119.62 | |
| 2,639,107 | 1,003,545 | 1,635,562 | 65,719 | 2,573,388 | 128.67 | |
| 434,818 | 19,118 | 415,700 | 4,036 | 430,782 | 1,435.94 | |
| 111,350 | 24,433 | 86,917 | - | 111,350 | 55.68 | |
| 241,383 | 47,447 | 193,936 | 61,601 | 179,782 | 89.89 | |
| 239,502 | 97,358 | 142,144 | - | 239,502 | 239.50 | |
| 364,969 | 110,735 | 254,234 | - | 364,969 | 202.76 | |
| 321,110 | 138,971 | 182,139 | - | 321,110 | 321.11 | |
| 212,698 | 108,430 | 104,268 | 82 | 212,616 | 106.31 | |
| 131,882 | 65,609 | 66,273 | - | 131,882 | 65.94 | |
| 114,159 | 77,479 | 36,680 | - | 114,159 | 57.08 | |
| 160,446 | 67,737 | 92,709 | - | 160,446 | 106.96 | |
| 144,505 | 104,146 | 40,359 | - | 144,505 | 96.34 | |
| 162,285 | 142,082 | 20,203 | - | 162,285 | 55.96 | |

表 2-1 各項稅捐預算數、查定數與實徵數 (續10)

(一) 財務罰鍰

單位：新臺幣元

| 會計年度(月)別 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | | 1,437,332 | 461,245 | 976,087 |
| 民國102年度 | FY 2013 | - | 1,352,431 | 491,435 | 860,996 |
| 民國103年度 | FY 2014 | - | 1,084,173 | 286,750 | 797,423 |
| 民國104年度 | FY 2015 | - | 1,326,132 | 621,873 | 704,259 |
| 民國105年度 | FY 2016 | 140,000 | 2,042,743 | 1,030,506 | 1,012,237 |
| 民國106年度 | FY 2017 | 500,000 | 3,300,806 | 1,607,168 | 1,693,638 |
| 民國107年度 | FY 2018 | 600,000 | 1,627,653 | 1,682,145 | -54,492 |
| 民國108年度 | FY 2019 | 800,000 | 2,072,294 | 2,079,199 | -6,905 |
| 民國109年度 | FY 2020 | 800,000 | 1,478,745 | 1,751,461 | -272,716 |
| 民國110年度 | FY 2021 | 800,000 | 6,511,278 | 1,876,179 | 4,635,099 |
| 1月 | Jan. | 12,000 | 4,780,908 | 141,824 | 4,639,084 |
| 2月 | Feb. | 80,000 | 80,172 | 84,157 | -3,985 |
| 3月 | Mar. | 80,000 | 122,122 | 122,122 | - |
| 4月 | Apr. | 40,000 | 212,304 | 212,304 | - |
| 5月 | May | 72,000 | 230,595 | 230,595 | - |
| 6月 | June | 40,000 | 211,844 | 211,844 | - |
| 7月 | July | 80,000 | 101,356 | 101,356 | - |
| 8月 | Aug. | 80,000 | 111,153 | 111,153 | - |
| 9月 | Sep. | 80,000 | 197,903 | 197,903 | - |
| 10月 | Oct. | 60,000 | 93,073 | 93,073 | - |
| 11月 | Nov. | 60,000 | 48,106 | 48,106 | - |
| 12月 | Dec. | 116,000 | 321,742 | 321,742 | - |

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.10)

1. Financial Penalty

| 實徵數 Actual Collection | | | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount |
|----------------------------|--------------------------|----------------------------|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | | | |
| 605,558 | 340,350 | 265,208 | | 605,558 | -- |
| 661,097 | 490,248 | 170,849 | | 661,097 | -- |
| 374,195 | 194,404 | 179,791 | | 374,195 | -- |
| 296,541 | 200,920 | 95,621 | | 296,541 | -- |
| 367,218 | 187,910 | 179,308 | | 367,218 | 262.30 |
| 891,545 | 547,880 | 343,665 | | 891,545 | 178.31 |
| 740,305 | 460,514 | 279,791 | | 740,305 | 123.38 |
| 1,061,727 | 626,581 | 435,146 | 7,401 | 1,054,326 | 131.79 |
| 1,142,278 | 522,834 | 619,444 | | 1,142,278 | 142.78 |
| 1,148,439 | 619,392 | 529,047 | - | 1,148,439 | 143.55 |
| 56,999 | 19,118 | 37,881 | - | 56,999 | 474.99 |
| 35,769 | 24,112 | 11,657 | - | 35,769 | 44.71 |
| 136,853 | 46,092 | 90,761 | - | 136,853 | 171.07 |
| 121,632 | 90,522 | 31,110 | - | 121,632 | 304.08 |
| 136,933 | 45,368 | 91,565 | - | 136,933 | 190.18 |
| 139,343 | 56,338 | 83,005 | - | 139,343 | 348.36 |
| 117,205 | 69,472 | 47,733 | - | 117,205 | 146.51 |
| 88,899 | 61,323 | 27,576 | - | 88,899 | 111.12 |
| 91,004 | 61,587 | 29,417 | - | 91,004 | 113.76 |
| 97,211 | 45,232 | 51,979 | - | 97,211 | 162.02 |
| 31,173 | 10,871 | 20,302 | - | 31,173 | 51.96 |
| 95,418 | 89,357 | 6,061 | - | 95,418 | 82.26 |

表 2-1 各項稅捐預算數、查定數與實徵數(續11完)

(二) 罰金罰鍰

單位：新臺幣元

| 會計年度(月)別 Fiscal Year (Month) | | 預算數 (1) Budget Amount | 查定數 Audited Amount | | |
|---------------------------------|----------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| | | | 合計 (2)=(3)+(4) Total | 本年度 (3) Current FY | 以前年度 (4) Previous FY |
| 民國101年度 | FY 2012 | 800,000 | 632,040 | 182,504 | 449,536 |
| 民國102年度 | FY 2013 | 1,000,000 | 747,358 | 262,659 | 484,699 |
| 民國103年度 | FY 2014 | 1,000,000 | 764,012 | 167,658 | 596,354 |
| 民國104年度 | FY 2015 | 1,400,000 | 1,249,640 | 324,956 | 924,684 |
| 民國105年度 | FY 2016 | 1,260,000 | 829,178 | 326,235 | 502,943 |
| 民國106年度 | FY 2017 | 1,000,000 | 1,008,761 | 317,883 | 690,878 |
| 民國107年度 | FY 2018 | 1,000,000 | 1,343,974 | 497,167 | 846,807 |
| 民國108年度 | FY 2019 | 1,200,000 | 1,178,284 | 236,597 | 941,687 |
| 民國109年度 | FY 2020 | 1,200,000 | 1,253,761 | 474,285 | 779,476 |
| 民國110年度 | FY 2021 | 1,200,000 | 1,490,608 | 384,153 | 1,106,455 |
| 1月 | Jan. | 18,000 | 377,759 | - | 377,759 |
| 2月 | Feb. | 120,000 | 75,581 | 321 | 75,260 |
| 3月 | Mar. | 120,000 | 104,530 | 1,355 | 103,175 |
| 4月 | Apr. | 60,000 | 117,870 | 6,836 | 111,034 |
| 5月 | May | 108,000 | 228,036 | 65,367 | 162,669 |
| 6月 | June | 60,000 | 181,767 | 82,633 | 99,134 |
| 7月 | July | 120,000 | 95,493 | 38,958 | 56,535 |
| 8月 | Aug. | 120,000 | 42,983 | 4,286 | 38,697 |
| 9月 | Sep. | 120,000 | 23,155 | 15,892 | 7,263 |
| 10月 | Oct. | 90,000 | 63,235 | 22,505 | 40,730 |
| 11月 | Nov. | 90,000 | 113,332 | 93,275 | 20,057 |
| 12月 | Dec. | 174,000 | 66,867 | 52,725 | 14,142 |

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 End)

2. Belated Surcharge

| 實徵數Actual Collection | | | Unit : N.T.\$ | | | |
|----------------------------|--------------------------|----------------------------|--|--|--|--|
| 合計 (5)=(6)+(7) Total | 本年度 (6) Current FY | 以前年度 (7) Previous FY | 退還以前 年度收入數 (8) Refund for Revenues of Prvious FY | 實徵淨額 (9)=(5)-(8) Net Actual Collection | 實徵淨額 占預算數% (10)=(9)/(1) Net Actual Collection/ Budget Amount | |
| 632,181 | 182,504 | 449,677 | 10,543 | 621,638 | 77.70 | |
| 747,499 | 262,659 | 484,840 | 148,549 | 598,950 | 59.90 | |
| 764,153 | 167,658 | 596,495 | 61,466 | 702,687 | 70.27 | |
| 1,249,700 | 324,875 | 924,825 | 79,153 | 1,170,547 | 83.61 | |
| 829,238 | 326,235 | 503,003 | 46,094 | 783,144 | 62.15 | |
| 1,008,821 | 317,883 | 690,938 | 32,207 | 976,614 | 97.66 | |
| 1,343,974 | 497,167 | 846,807 | 3,881 | 1,340,093 | 134.01 | |
| 1,178,284 | 236,597 | 941,687 | 9,082 | 1,169,202 | 97.43 | |
| 1,253,761 | 474,285 | 779,476 | 3,663 | 1,250,098 | 104.17 | |
| 1,490,668 | 384,153 | 1,106,515 | 65,719 | 1,424,949 | 118.75 | |
| 377,819 | - | 377,819 | 4,036 | 373,783 | 2,076.57 | |
| 75,581 | 321 | 75,260 | - | 75,581 | 62.98 | |
| 104,530 | 1,355 | 103,175 | 61,601 | 42,929 | 35.77 | |
| 117,870 | 6,836 | 111,034 | - | 117,870 | 196.45 | |
| 228,036 | 65,367 | 162,669 | - | 228,036 | 211.14 | |
| 181,767 | 82,633 | 99,134 | - | 181,767 | 302.95 | |
| 95,493 | 38,958 | 56,535 | 82 | 95,411 | 79.51 | |
| 42,983 | 4,286 | 38,697 | - | 42,983 | 35.82 | |
| 23,155 | 15,892 | 7,263 | - | 23,155 | 19.30 | |
| 63,235 | 22,505 | 40,730 | - | 63,235 | 70.26 | |
| 113,332 | 93,275 | 20,057 | - | 113,332 | 125.92 | |
| 66,867 | 52,725 | 14,142 | - | 66,867 | 38.43 | |

表 2-2 各項稅捐實徵淨額與結構比

單位：新臺幣元

| 稅目別 Item of Tax | 101年度 FY 2012 | | 102年度 FY 2013 | |
|---|-------------------------------|--------------------------|-------------------------------|--------------------------|
| | 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % | 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % |
| 總計 Grand Total | 319,874,947 | 100.00 | 398,230,169 | 100.00 |
| 稅捐收入 Collections of Taxes and Surtaxes | 318,647,751 | 99.62 | 396,970,122 | 99.68 |
| 地價稅 Land Vaule Tax | 24,712,152 | 7.73 | 24,194,247 | 6.08 |
| 土地增值稅 Land Value Increment Tax | 166,319,125 | 52.00 | 222,788,750 | 55.94 |
| 房屋稅 House Tax | 52,515,957 | 16.42 | 57,318,849 | 14.39 |
| 使用牌照稅 Vehicle License Tax | 57,511,751 | 17.98 | 67,746,144 | 17.01 |
| 契稅 Deed Tax | 5,881,726 | 1.84 | 8,253,568 | 2.07 |
| 印花稅 Stamp Tax | 10,441,990 | 3.26 | 15,375,037 | 3.86 |
| 娛樂稅 Amusement Tax | 1,265,050 | 0.40 | 1,293,527 | 0.32 |
| 特別稅 Special Tax Levies | - | - | - | - |
| 臨時稅 Provisional Tax Levies | - | - | - | - |
| 教育捐 Education Surtax | - | - | - | - |
| 工程受益費 Construction Benefit Fee | - | - | - | - |
| 罰鍰收入 Punitive Fine Revenue | 1,227,196 | 0.38 | 1,260,047 | 0.32 |
| 財務罰鍰 Financial Penalty | 605,558 | 0.19 | 661,097 | 0.17 |
| 罰金罰鍰 Belated Surcharge | 621,638 | 0.19 | 598,950 | 0.15 |

資料來源：根據本局徵課會計報告表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.\$

| 103年度 FY 2014 | | 104年度 FY 2015 | | 105年度 FY 2016 | |
|-------------------------------|--------------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|
| 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % | 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % | 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % |
| 533,499,190 | 100.00 | 706,024,203 | 100.00 | 475,549,124 | 100.00 |
| 532,422,308 | 99.80 | 704,557,115 | 99.79 | 474,398,762 | 99.76 |
| 24,010,084 | 4.50 | 27,153,584 | 3.85 | 25,554,752 | 5.37 |
| 342,548,456 | 64.21 | 473,221,374 | 67.03 | 229,853,364 | 48.33 |
| 61,769,290 | 11.58 | 71,612,368 | 10.14 | 76,278,576 | 16.04 |
| 80,390,660 | 15.07 | 100,672,751 | 14.26 | 113,039,966 | 23.77 |
| 7,512,889 | 1.41 | 11,815,380 | 1.67 | 9,580,658 | 2.01 |
| 14,526,240 | 2.72 | 18,353,461 | 2.60 | 18,371,013 | 3.86 |
| 1,664,689 | 0.31 | 1,728,197 | 0.24 | 1,720,433 | 0.36 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,076,882 | 0.20 | 1,467,088 | 0.21 | 1,150,362 | 0.24 |
| 374,195 | 0.07 | 296,541 | 0.04 | 367,218 | 0.08 |
| 702,687 | 0.13 | 1,170,547 | 0.17 | 783,144 | 0.16 |

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 Item of Tax | 106年度 FY 2017 | | 107年度 FY 2018 | |
|---|-------------------------------|--------------------------|-------------------------------|--------------------------|
| | 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % | 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % |
| 總計 Grand Total | 767,516,292 | 100.00 | 532,219,120 | 100.00 |
| 稅捐收入 Collections of Taxes and Surtaxes | 765,648,133 | 99.76 | 530,138,722 | 99.61 |
| 地價稅 Land Vaule Tax | 26,168,354 | 3.41 | 25,886,876 | 4.86 |
| 土地增值稅 Land Value Increment Tax | 499,759,206 | 65.11 | 255,122,630 | 47.94 |
| 房屋稅 House Tax | 78,488,676 | 10.23 | 81,904,522 | 15.39 |
| 使用牌照稅 Vehicle License Tax | 127,345,341 | 16.59 | 138,462,876 | 26.02 |
| 契稅 Deed Tax | 10,346,294 | 1.35 | 11,977,892 | 2.25 |
| 印花稅 Stamp Tax | 22,070,687 | 2.88 | 15,526,030 | 2.92 |
| 娛樂稅 Amusement Tax | 1,469,575 | 0.19 | 1,257,896 | 0.24 |
| 特別稅 Special Tax Levies | - | - | - | - |
| 臨時稅 Provisional Tax Levies | - | - | - | - |
| 教育捐 Education Surtax | - | - | - | - |
| 工程受益費 Construction Benefit Fee | - | - | - | - |
| 罰鍰收入 Punitive Fine Revenue | 1,868,159 | 0.24 | 2,080,398 | 0.39 |
| 財務罰鍰 Financial Penalty | 891,545 | 0.12 | 740,305 | 0.14 |
| 罰金罰鍰 Belated Surcharge | 976,614 | 0.13 | 1,340,093 | 0.25 |

資料來源：根據本局徵課會計報告表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.\$

| 108年度 FY 2019 | | 109年度 FY 2020 | | 110年度 FY 2021 | |
|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------------------|
| 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % | 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % | 實徵淨額 Net Actual Collection | 結構比 Structure Ratio % |
| 514,121,153 | 100.00 | 475,040,492 | 100.00 | 551,479,877 | 100.00 |
| 511,897,625 | 99.57 | 472,648,116 | 99.50 | 548,906,489 | 99.53 |
| 27,242,978 | 5.30 | 29,134,285 | 6.13 | 28,631,026 | 5.19 |
| 215,918,635 | 42.00 | 180,791,309 | 38.06 | 217,376,127 | 39.42 |
| 85,956,820 | 16.72 | 74,102,730 | 15.60 | 97,873,252 | 17.75 |
| 149,294,154 | 29.04 | 158,565,745 | 33.38 | 169,545,758 | 30.74 |
| 9,425,971 | 1.83 | 8,871,769 | 1.87 | 11,986,064 | 2.17 |
| 22,801,688 | 4.44 | 19,945,980 | 4.20 | 22,702,904 | 4.12 |
| 1,257,379 | 0.24 | 1,236,298 | 0.26 | 791,358 | 0.14 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 2,223,528 | 0.43 | 2,392,376 | 0.50 | 2,573,388 | 0.47 |
| 1,054,326 | 0.21 | 1,142,278 | 0.24 | 1,148,439 | 0.21 |
| 1,169,202 | 0.23 | 1,250,098 | 0.26 | 1,424,949 | 0.26 |

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 Fiscal Year & Item of Tax | | 實徵淨額 Net Actual Collection | 繳付公庫數 | | |
|---|----------------|-------------------------------|--------------------|-----------------------------|---|
| | | | 合計 Total | 國庫 The National Treasury | 中央統籌分配專戶 Distribution of Central Gov't |
| 民國101年度 | FY 2012 | 319,874,947 | 319,874,947 | - | 33,263,817 |
| 民國102年度 | FY 2013 | 398,230,169 | 398,230,169 | - | 44,557,743 |
| 民國103年度 | FY 2014 | 533,499,190 | 533,499,190 | - | 68,509,694 |
| 民國104年度 | FY 2015 | 706,024,203 | 706,024,203 | - | 94,644,274 |
| 民國105年度 | FY 2016 | 475,549,124 | 475,549,124 | - | 45,970,666 |
| 民國106年度 | FY 2017 | 767,516,292 | 767,516,292 | - | 99,951,840 |
| 民國107年度 | FY 2018 | 532,219,120 | 532,219,120 | - | 51,024,518 |
| 民國108年度 | FY 2019 | 514,121,153 | 514,121,153 | - | 43,183,721 |
| 民國109年度 | FY 2020 | 475,040,492 | 475,040,492 | - | 36,158,255 |
| 民國110年度 | FY 2021 | 551,479,877 | 551,479,877 | - | 43,475,219 |
| 稅捐收入 Collections of Taxes and Surtaxes | | 548,906,489 | 548,906,489 | - | 43,475,219 |
| 地價稅 Land Vaule Tax | | 28,631,026 | 28,631,026 | - | - |
| 土地增值稅 Land Value Increment Tax | | 217,376,127 | 217,376,127 | - | 43,475,219 |
| 房屋稅 House Tax | | 97,873,252 | 97,873,252 | - | - |
| 使用牌照稅 Vehicle License Tax | | 169,545,758 | 169,545,758 | - | - |
| 契稅 Deed Tax | | 11,986,064 | 11,986,064 | - | - |
| 印花稅 Stamp Tax | | 22,702,904 | 22,702,904 | - | - |
| 娛樂稅 Amusement Tax | | 791,358 | 791,358 | - | - |
| 特別稅 Special Tax Levies | | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - |
| 教育捐 Education Surtax | | - | - | - | - |
| 工程受益費 Construction Benefit Fee | | - | - | - | - |
| 罰鍰收入 Punitive Fine Revenue | | 2,573,388 | 2,573,388 | - | - |
| 財務罰鍰 Financial Penalty | | 1,148,439 | 1,148,439 | - | - |
| 罰金罰鍰 Belated Surcharge | | 1,424,949 | 1,424,949 | - | - |

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

說明：總計=本年度+以前年度-收回以前年度繳付數。

Table 2-3 Taxation Forwarded to Treasury
Grand Total

| Pay to Treasury | | | | | | | Unit : N.T.\$ |
|---------------------|-----------------------|---------------|--------------------|-------------------------------|---------------------|-------------------------|---------------|
| 重建基金庫 | 直轄市庫 | 市庫 | 縣庫 | 縣統籌分配專戶 | 鄉鎮庫 | 未繳付公庫數 | |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed by County | Township Treasuries | Unforwarded to Treasury | |
| - | - | - | 235,598,698 | 16,622,071 | 34,390,361 | - | |
| - | - | - | 297,636,878 | 17,953,363 | 38,082,185 | - | |
| - | - | - | 406,745,314 | 18,658,473 | 39,585,709 | - | |
| - | - | - | 541,292,142 | 22,116,283 | 47,971,504 | - | |
| - | - | - | 359,732,856 | 22,282,831 | 47,562,771 | - | |
| - | - | - | 595,571,212 | 23,000,673 | 48,992,567 | - | |
| - | - | - | 405,872,656 | 23,953,887 | 51,368,059 | - | |
| - | - | - | 395,058,494 | 24,525,165 | 51,353,773 | - | |
| - | - | - | 369,745,364 | 22,421,794 | 46,715,079 | - | |
| - | - | - | 422,187,767 | 27,698,113 | 58,118,778 | - | |
| - | - | - | 419,614,379 | 27,698,113 | 58,118,778 | - | |
| - | - | - | 14,315,562 | 5,726,224 | 8,589,240 | - | |
| - | - | - | 173,900,908 | - | - | - | |
| - | - | - | 39,149,247 | 19,574,682 | 39,149,323 | - | |
| - | - | - | 169,545,758 | - | - | - | |
| - | - | - | - | 2,397,207 | 9,588,857 | - | |
| - | - | - | 22,702,904 | - | - | - | |
| - | - | - | - | - | 791,358 | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | 2,573,388 | - | - | - | |
| - | - | - | 1,148,439 | - | - | - | |
| - | - | - | 1,424,949 | - | - | - | |

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 Fiscal Year & Item of Tax | | 實徵數 Actual Collection | 繳付公庫數 | | |
|---|----------------|--------------------------|--------------------|-----------------------------|--|
| | | | 合計 Total | 國庫 The National Treasury | 中央統籌分配專戶 Distribution of Central Gov't |
| 民國101年度 | FY 2012 | 284,271,400 | 284,271,400 | - | 27,305,806 |
| 民國102年度 | FY 2013 | 390,829,921 | 390,829,921 | - | 44,479,380 |
| 民國103年度 | FY 2014 | 517,572,184 | 517,572,184 | - | 66,704,351 |
| 民國104年度 | FY 2015 | 687,517,419 | 687,517,419 | - | 92,815,305 |
| 民國105年度 | FY 2016 | 462,336,850 | 462,336,850 | - | 44,624,190 |
| 民國106年度 | FY 2017 | 754,339,310 | 754,339,310 | - | 99,062,332 |
| 民國107年度 | FY 2018 | 511,890,515 | 511,890,515 | - | 48,801,593 |
| 民國108年度 | FY 2019 | 496,976,045 | 496,976,045 | - | 42,249,756 |
| 民國109年度 | FY 2020 | 460,492,163 | 460,492,163 | - | 35,496,532 |
| 民國110年度 | FY 2021 | 524,488,649 | 524,488,649 | - | 42,883,147 |
| 稅捐收入 Collections of Taxes and Surtaxes | | 523,485,104 | 523,485,104 | - | 42,883,147 |
| 地價稅 Land Vaule Tax | | 27,051,948 | 27,051,948 | - | - |
| 土地增值稅 Land Value Increment Tax | | 214,415,753 | 214,415,753 | - | 42,883,147 |
| 房屋稅 House Tax | | 84,693,557 | 84,693,557 | - | - |
| 使用牌照稅 Vehicle License Tax | | 162,090,514 | 162,090,514 | - | - |
| 契稅 Deed Tax | | 11,948,444 | 11,948,444 | - | - |
| 印花稅 Stamp Tax | | 22,588,558 | 22,588,558 | - | - |
| 娛樂稅 Amusement Tax | | 696,330 | 696,330 | - | - |
| 特別稅 Special Tax Levies | | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - |
| 教育捐 Education Surtax | | - | - | - | - |
| 工程受益費 Construction Benefit Fee | | - | - | - | - |
| 罰鍰收入 Punitive Fine Revenue | | 1,003,545 | 1,003,545 | - | - |
| 財務罰鍰 Financial Penalty | | 619,392 | 619,392 | - | - |
| 罰金罰鍰 Belated Surcharge | | 384,153 | 384,153 | - | - |

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

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

A. Current Fiscal Year

| Pay to Treasury | | | | | | | Unit : N.T.\$ |
|---------------------|-----------------------|---------------|--------------------|----------------------------------|---------------------|----------------------------|---------------|
| 重建基金庫 | 直轄市庫 | 市庫 | 縣庫 | 縣統籌分配專戶 | 鄉鎮庫 | 未繳付公庫數 | |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed by County | Township Treasuries | Unforwarded to Treasury | |
| - | - | - | 207,770,677 | 16,018,113 | 33,176,804 | - | |
| - | - | - | 291,909,020 | 17,398,249 | 37,043,272 | - | |
| - | - | - | 394,049,664 | 18,177,893 | 38,640,276 | - | |
| - | - | - | 526,662,263 | 21,366,689 | 46,673,162 | - | |
| - | - | - | 349,127,139 | 21,897,120 | 46,688,401 | - | |
| - | - | - | 584,446,802 | 22,613,094 | 48,217,082 | - | |
| - | - | - | 388,965,443 | 23,552,820 | 50,570,659 | - | |
| - | - | - | 381,312,628 | 23,654,264 | 49,759,397 | - | |
| - | - | - | 357,271,724 | 21,930,036 | 45,793,871 | - | |
| - | - | - | 404,618,591 | 24,738,814 | 52,248,097 | - | |
| - | - | - | 403,615,046 | 24,738,814 | 52,248,097 | - | |
| - | - | - | 13,525,986 | 5,410,393 | 8,115,569 | - | |
| - | - | - | 171,532,606 | - | - | - | |
| - | - | - | 33,877,382 | 16,938,738 | 33,877,437 | - | |
| - | - | - | 162,090,514 | - | - | - | |
| - | - | - | - | 2,389,683 | 9,558,761 | - | |
| - | - | - | 22,588,558 | - | - | - | |
| - | - | - | - | - | 696,330 | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | 1,003,545 | - | - | - | |
| - | - | - | 619,392 | - | - | - | |
| - | - | - | 384,153 | - | - | - | |

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 Fiscal Year & Item of Tax | | 實徵數 Actual Collection | 繳付公庫數 | | |
|---|----------------|--------------------------|-------------------|-----------------------------|--|
| | | | 合計 Total | 國庫 The National Treasury | 中央統籌分配專戶 Distribution of Central Gov't |
| 民國101年度 | FY 2012 | 36,185,992 | 36,185,992 | - | 6,017,458 |
| 民國102年度 | FY 2013 | 14,900,972 | 14,900,972 | - | 1,440,791 |
| 民國103年度 | FY 2014 | 16,662,007 | 16,662,007 | - | 1,825,484 |
| 民國104年度 | FY 2015 | 19,945,576 | 19,945,576 | - | 1,958,585 |
| 民國105年度 | FY 2016 | 15,366,988 | 15,366,988 | - | 1,680,909 |
| 民國106年度 | FY 2017 | 15,661,758 | 15,661,758 | - | 1,239,273 |
| 民國107年度 | FY 2018 | 21,009,149 | 21,009,149 | - | 2,301,972 |
| 民國108年度 | FY 2019 | 17,829,847 | 17,829,847 | - | 1,013,343 |
| 民國109年度 | FY 2020 | 15,168,022 | 15,168,022 | - | 701,249 |
| 民國110年度 | FY 2021 | 28,811,479 | 28,811,479 | - | 816,083 |
| 稅捐收入 Collections of Taxes and Surtaxes | | 27,175,917 | 27,175,917 | - | 816,083 |
| 地價稅 Land Vaule Tax | | 2,017,583 | 2,017,583 | - | - |
| 土地增值稅 Land Value Increment Tax | | 4,080,419 | 4,080,419 | - | 816,083 |
| 房屋稅 House Tax | | 13,184,524 | 13,184,524 | - | - |
| 使用牌照稅 Vehicle License Tax | | 7,586,913 | 7,586,913 | - | - |
| 契稅 Deed Tax | | 97,104 | 97,104 | - | - |
| 印花稅 Stamp Tax | | 114,346 | 114,346 | - | - |
| 娛樂稅 Amusement Tax | | 95,028 | 95,028 | - | - |
| 特別稅 Special Tax Levies | | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - |
| 教育捐 Education Surtax | | - | - | - | - |
| 工程受益費 Construction Benefit Fee | | - | - | - | - |
| 罰鍰收入 Punitive Fine Revenue | | 1,635,562 | 1,635,562 | - | - |
| 財務罰鍰 Financial Penalty | | 529,047 | 529,047 | - | - |
| 罰金罰鍰 Belated Surcharge | | 1,106,515 | 1,106,515 | - | - |

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

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

B. Previous Fiscal Year

| Pay to Treasury | | | | | | | Unit : N.T.\$ |
|---------------------|-----------------------|---------------|-------------------|-------------------------------|---------------------|-------------------------|---------------|
| 重建基金庫 | 直轄市庫 | 市庫 | 縣庫 | 縣統籌分配專戶 | 鄉鎮庫 | 未繳付公庫數 | |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed by County | Township Treasuries | Unforwarded to Treasury | |
| - | - | - | 28,246,667 | 638,688 | 1,283,179 | - | |
| - | - | - | 11,619,446 | 653,105 | 1,187,630 | - | |
| - | - | - | 13,148,091 | 584,832 | 1,103,600 | - | |
| - | - | - | 15,661,568 | 857,254 | 1,468,169 | - | |
| - | - | - | 12,266,480 | 444,315 | 975,284 | - | |
| - | - | - | 12,873,480 | 506,642 | 1,042,363 | - | |
| - | - | - | 17,437,311 | 422,118 | 847,748 | - | |
| - | - | - | 14,292,304 | 892,205 | 1,631,995 | - | |
| - | - | - | 12,811,237 | 544,962 | 1,110,574 | - | |
| - | - | - | 18,883,789 | 3,059,860 | 6,051,747 | - | |
| - | - | - | 17,248,227 | 3,059,860 | 6,051,747 | - | |
| - | - | - | 1,008,832 | 403,530 | 605,221 | - | |
| - | - | - | 3,264,336 | - | - | - | |
| - | - | - | 5,273,800 | 2,636,908 | 5,273,816 | - | |
| - | - | - | 7,586,913 | - | - | - | |
| - | - | - | - | 19,422 | 77,682 | - | |
| - | - | - | 114,346 | - | - | - | |
| - | - | - | - | - | 95,028 | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | 1,635,562 | - | - | - | |
| - | - | - | 529,047 | - | - | - | |
| - | - | - | 1,106,515 | - | - | - | |

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 Fiscal Year & Item of Tax | | 退還以前年度 收入數 Refund for Revenues of Previous FY | 繳付公庫數 | | |
|---|----------------|---|------------------|-----------------------------|--|
| | | | 合計 Total | 國庫 The National Treasury | 中央統籌分配專戶 Distribution of Central Gov't |
| 民國101年度 | FY 2012 | 582,445 | 582,445 | - | 59,447 |
| 民國102年度 | FY 2013 | 7,500,724 | 7,500,724 | - | 1,362,428 |
| 民國103年度 | FY 2014 | 735,001 | 735,001 | - | 20,141 |
| 民國104年度 | FY 2015 | 1,438,792 | 1,438,792 | - | 129,616 |
| 民國105年度 | FY 2016 | 2,154,714 | 2,154,714 | - | 334,433 |
| 民國106年度 | FY 2017 | 2,484,776 | 2,484,776 | - | 349,765 |
| 民國107年度 | FY 2018 | 680,544 | 680,544 | - | 79,047 |
| 民國108年度 | FY 2019 | 684,739 | 684,739 | - | 79,378 |
| 民國109年度 | FY 2020 | 619,693 | 619,693 | - | 39,526 |
| 民國110年度 | FY 2021 | 1,820,251 | 1,820,251 | - | 224,011 |
| 稅捐收入 Collections of Taxes and Surtaxes | | 1,754,532 | 1,754,532 | - | 224,011 |
| 地價稅 Land Vaule Tax | | 438,505 | 438,505 | - | - |
| 土地增值稅 Land Value Increment Tax | | 1,120,045 | 1,120,045 | - | 224,011 |
| 房屋稅 House Tax | | 4,829 | 4,829 | - | - |
| 使用牌照稅 Vehicle License Tax | | 131,669 | 131,669 | - | - |
| 契稅 Deed Tax | | 59,484 | 59,484 | - | - |
| 印花稅 Stamp Tax | | - | - | - | - |
| 娛樂稅 Amusement Tax | | - | - | - | - |
| 特別稅 Special Tax Levies | | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - |
| 教育捐 Education Surtax | | - | - | - | - |
| 工程受益費 Construction Benefit Fee | | - | - | - | - |
| 罰鍰收入 Punitive Fine Revenue | | 65,719 | 65,719 | - | - |
| 財務罰鍰 Financial Penalty | | - | - | - | - |
| 罰金罰鍰 Belated Surcharge | | 65,719 | 65,719 | - | - |

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

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

C. Tax Refund for Previous Years

Unit : N.T.\$

| Pay to Treasury | | | | | |
|---------------------|-----------------------|---------------|------------------|-------------------------------|---------------------|
| 重建基金庫 | 直轄市庫 | 市庫 | 縣庫 | 縣統籌分配專戶 | 鄉鎮庫 |
| Reconstruction Fund | Municipality Treasury | City Treasury | County Treasury | Account Distributed by County | Township Treasuries |
| - | - | - | 418,646 | 34,730 | 69,622 |
| - | - | - | 5,891,588 | 97,991 | 148,717 |
| - | - | - | 452,441 | 104,252 | 158,167 |
| - | - | - | 1,031,689 | 107,660 | 169,827 |
| - | - | - | 1,660,763 | 58,604 | 100,914 |
| - | - | - | 1,749,070 | 119,063 | 266,878 |
| - | - | - | 530,098 | 21,051 | 50,348 |
| - | - | - | 546,438 | 21,304 | 37,619 |
| - | - | - | 337,597 | 53,204 | 189,366 |
| - | - | - | 1,314,613 | 100,561 | 181,066 |
| - | - | - | 1,248,894 | 100,561 | 181,066 |
| - | - | - | 219,256 | 87,699 | 131,550 |
| - | - | - | 896,034 | - | - |
| - | - | - | 1,935 | 964 | 1,930 |
| - | - | - | 131,669 | - | - |
| - | - | - | - | 11,898 | 47,586 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 65,719 | - | - |
| - | - | - | - | - | - |
| - | - | - | 65,719 | - | - |

參、稅源及其他

III、Tax Sources
and Others

表 3-1 地價稅稅源

一、稅地種類分析

單位：戶、公頃、新臺幣千元

| 會計年度及地種別 Fiscal Year & Classification | 都市土地及非都市土地 | | | | |
|--|----------------------|--------------|---------------|-------------|--------------|
| | 戶數 No. of Landowners | | | 課稅面積 | |
| | 合計 Total | 公有 Public | 私有 Private | 合計 Total | 公有 Public |
| 民國 101年度 FY 2012 | 18,067 | 21 | 18,046 | 803 | 66 |
| 民國 102年度 FY 2013 | 18,362 | 19 | 18,343 | 799 | 57 |
| 民國 103年度 FY 2014 | 18,782 | 19 | 18,763 | 812 | 62 |
| 民國 104年度 FY 2015 | 19,179 | 20 | 19,159 | 821 | 64 |
| 民國 105年度 FY 2016 | 19,574 | 23 | 19,551 | 827 | 65 |
| 民國 106年度 FY 2017 | 19,868 | 24 | 19,844 | 829 | 62 |
| 民國 107年度 FY 2018 | 20,231 | 28 | 20,203 | 836 | 65 |
| 民國 108年度 FY 2019 | 20,760 | 29 | 20,731 | 864 | 67 |
| 民國 109年度 FY 2020 | 21,617 | 34 | 21,583 | 887 | 77 |
| 民國 110年度 FY 2021 | 21,836 | 37 | 21,799 | 873 | 79 |
| 一般土地 Regular Land | 21,657 | 35 | 21,622 | 805 | 66 |
| 第一級 Level 1 | 19,722 | 35 | 19,687 | 528 | 66 |
| 第二級 Level 2 | 1,832 | - | 1,832 | 152 | - |
| 第三級 Level 3 | 54 | - | 54 | 20 | - |
| 第四級 Level 4 | 18 | - | 18 | 12 | - |
| 第五級 Level 5 | 11 | - | 11 | 29 | - |
| 第六級 Level 6 | 20 | - | 20 | 64 | - |
| 自用住宅用地 Self-use Residence Land | 129 | - | 129 | 18 | - |
| 工礦業等用地 Specific Business Land | 24 | 2 | 22 | 44 | 12 |
| 公共設施保留地 Land Reserved for Public Facilities | 26 | - | 26 | 6 | 1 |
| 加徵空地稅用地 Vacant Site | - | - | - | - | - |
| 免稅用地 Exempt Land | 183 | - | - | 1,074 | - |
| 小額免稅 Small Amount Exempt Land | 22,879 | - | - | 47 | - |

資料來源：根據本局公務統計報表20903-02-01-2編製，104年度以前表號為2613-02-01-2。

說明：1. 本表各年度合計數字均為應稅地資料，不包括免稅用地資料。

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

3. 因尾數四捨五入關係，統計表細項合計與總數略有差異。

Table 3-1 Sources of Land Value Tax
A. Analysis for the Kinds of Land

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

| Urban Land and Non-Urban Land | | | | | | |
|-------------------------------|-----------------------|----------------|------------------|---------------------|--------------|---------------|
| Area | 課稅地價 Taxed Land Value | | | 地價稅額 Land Value Tax | | |
| 私有 Private | 合計 Total | 公有 Public | 私有 Private | 合計 Total | 公有 Public | 私有 Private |
| 737 | 1,906,595 | 70,771 | 1,835,824 | 24,879 | 709 | 24,170 |
| 741 | 1,923,612 | 73,572 | 1,850,040 | 24,611 | 724 | 23,886 |
| 750 | 1,992,650 | 116,162 | 1,876,488 | 25,361 | 1,150 | 24,210 |
| 757 | 2,011,493 | 123,719 | 1,887,774 | 25,538 | 1,228 | 24,310 |
| 763 | 2,047,477 | 127,783 | 1,919,694 | 26,222 | 1,259 | 24,963 |
| 767 | 2,048,226 | 120,955 | 1,927,272 | 26,177 | 1,191 | 24,986 |
| 771 | 2,064,914 | 126,351 | 1,938,563 | 26,318 | 1,241 | 25,076 |
| 796 | 2,135,667 | 154,238 | 1,981,428 | 27,110 | 1,520 | 25,589 |
| 810 | 2,277,881 | 208,461 | 2,069,420 | 28,886 | 2,060 | 26,826 |
| 794 | 2,288,434 | 217,643 | 2,070,792 | 29,092 | 2,154 | 26,938 |
| 739 | 1,875,419 | 152,789 | 1,722,629 | 26,367 | 1,528 | 24,839 |
| 462 | 1,013,110 | 152,789 | 860,321 | 10,121 | 1,528 | 8,594 |
| 152 | 578,213 | - | 578,213 | 7,159 | - | 7,159 |
| 20 | 68,349 | - | 68,349 | 1,120 | - | 1,120 |
| 12 | 36,761 | - | 36,761 | 782 | - | 782 |
| 29 | 34,102 | - | 34,102 | 904 | - | 904 |
| 64 | 144,883 | - | 144,883 | 6,280 | - | 6,280 |
| 18 | 148,760 | - | 148,760 | 297 | - | 297 |
| 32 | 210,681 | 59,179 | 151,502 | 2,107 | 592 | 1,515 |
| 6 | 53,575 | 5,675 | 47,901 | 321 | 34 | 287 |
| - | - | - | - | - | - | - |
| - | 1,436,205 | - | - | - | - | - |
| - | 61,101 | - | - | 507 | - | - |

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 Fiscal Year & Classification | 都市土地及非都市土地 | | | |
|--|---------------|---------------|---------------|--------------|
| | 筆數 Plots | | | 面積 |
| | 合計 Total | 公有 Public | 私有 Private | 合計 Total |
| 民國 101 年度 FY 2012 | 16,141 | 9,949 | 6,192 | 1,423 |
| 民國 102 年度 FY 2013 | 16,494 | 10,245 | 6,249 | 1,476 |
| 民國 103 年度 FY 2014 | 17,498 | 10,725 | 6,773 | 1,517 |
| 民國 104 年度 FY 2015 | 17,849 | 10,973 | 6,876 | 1,557 |
| 民國 105 年度 FY 2016 | 17,766 | 10,938 | 6,828 | 1,614 |
| 民國 106 年度 FY 2017 | 18,585 | 11,518 | 7,067 | 1,693 |
| 民國 107 年度 FY 2018 | 18,909 | 11,702 | 7,207 | 1,709 |
| 民國 108 年度 FY 2019 | 19,605 | 12,080 | 7,525 | 1,762 |
| 民國 109 年度 FY 2020 | 20,353 | 12,673 | 7,680 | 1,833 |
| 民國 110 年度 FY 2021 | 21,226 | 13,327 | 7,899 | 1,910 |
| 騎樓地全免 Exemption for Hallway Land | 1 | - | 1 | 0 |
| 騎樓地減免 Reduction for Hallway Land | 263 | - | 263 | 0 |
| 巷道用地全免 Exemption for Alley Land | 7,482 | 1,339 | 6,143 | 167 |
| 巷道用地減免 Reduction for Alley Land | 14 | 1 | 13 | 0 |
| 一般用地全免 Exemption for Regular Land | 13,070 | 11,900 | 1,170 | 1,726 |
| 一般用地減免 Reduction for Regular Land | 396 | 87 | 309 | 17 |

資料來源：根據本局公務統計報表20903-02-01-2編製，104年度以前表號為2613-02-01-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

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

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

| Urban Land and Non-Urban Land | | 地價 Land Value | | |
|-------------------------------|-----------|------------------|------------------|----------------|
| Area | | 合計 | 公有 | 私有 |
| 公有 | 私有 | Total | Public | Private |
| Public | Private | | | |
| 1,349 | 74 | 2,682,733 | 2,420,259 | 262,474 |
| 1,396 | 80 | 2,729,629 | 2,464,071 | 265,558 |
| 1,433 | 84 | 2,756,015 | 2,475,713 | 280,302 |
| 1,486 | 71 | 2,792,292 | 2,524,043 | 268,248 |
| 1,545 | 69 | 3,697,228 | 3,413,558 | 283,671 |
| 1,622 | 71 | 3,785,295 | 3,500,420 | 284,875 |
| 1,636 | 73 | 3,814,658 | 3,529,923 | 284,736 |
| 1,689 | 73 | 3,845,741 | 3,572,807 | 272,934 |
| 1,760 | 74 | 3,929,969 | 3,656,451 | 273,519 |
| 1,839 | 71 | 4,088,032 | 3,817,639 | 270,392 |
| - | 0 | 12 | - | 12 |
| - | 0 | 2,959 | - | 2,959 |
| 150 | 17 | 562,538 | 446,392 | 116,146 |
| 0 | 0 | 1,517 | 43 | 1,474 |
| 1,684 | 42 | 3,297,967 | 3,218,085 | 79,882 |
| 5 | 12 | 223,039 | 153,119 | 69,919 |

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 Fiscal Year & Tax Rate | | 筆數 Plots | 面積 Area | 移轉現值 總額 Present Value of Transfer | 按物價指數調整 後原地價總額 Original Declared Value After Adjustment | 改良土地 費用 Land Improvement Cost | 土地漲價 總數額 Gross Amount of Land Value Increment |
|------------------------------------|----------------|--------------|------------|--|---|---|---|
| 民國101年度 | FY 2012 | 5,460 | 189 | 3,851,337 | 866,547 | 288 | 3,035,295 |
| 民國102年度 | FY 2013 | 7,773 | 238 | 4,940,755 | 729,025 | 0 | 4,218,942 |
| 民國103年度 | FY 2014 | 6,016 | 181 | 5,723,736 | 792,163 | 3,167 | 4,934,148 |
| 民國104年度 | FY 2015 | 5,688 | 182 | 6,965,302 | 1,144,025 | 4,039 | 5,827,477 |
| 民國105年度 | FY 2016 | 4,625 | 159 | 5,640,915 | 978,796 | - | 4,669,731 |
| 民國106年度 | FY 2017 | 3,886 | 139 | 5,770,892 | 1,110,242 | 2,066 | 4,666,733 |
| 民國107年度 | FY 2018 | 4,455 | 102 | 4,640,497 | 1,046,205 | - | 3,608,975 |
| 民國108年度 | FY 2019 | 4,176 | 90 | 4,549,882 | 1,226,205 | 1,859 | 3,346,061 |
| 民國109年度 | FY 2020 | 4,427 | 90 | 4,108,965 | 982,080 | 4,872 | 3,132,379 |
| 民國110年度 | FY 2021 | 4,719 | 106 | 4,922,015 | 1,289,594 | 11,973 | 3,643,478 |
| 應稅地 Total of Taxable Land | | 1,446 | 12 | 1,215,702 | 409,248 | 11,973 | 794,480 |
| 自用住宅用地 Self-use Residence Land | | 58 | 0 | 81,316 | 8,404 | - | 72,912 |
| 一般用地 Regular Land | | 1,388 | 12 | 1,134,386 | 400,844 | 11,973 | 721,569 |
| 稅率20% 20% Tax Rate | | 433 | 3 | 364,240 | 295,811 | 2,353 | 66,076 |
| 稅率30% 30% Tax Rate | | 130 | 1 | 108,818 | 43,689 | - | 65,129 |
| 稅率40% 40% Tax Rate | | 821 | 8 | 661,328 | 61,344 | 9,621 | 590,363 |
| 其他 Other | | 4 | - | - | - | - | - |
| 免稅地 Total of Exempt Land | | 3,273 | 94 | 3,706,313 | 880,346 | - | 2,848,998 |
| 公有土地 Public Land | | 372 | 5 | 53,055 | 4,520 | - | 48,625 |
| 私有土地 Private Land | | 2,901 | 89 | 3,653,259 | 875,826 | - | 2,800,372 |
| 無漲價數 No Increment of Land Value | | 879 | 6 | 546,944 | 566,462 | - | 7 |
| 依法免徵 Tax-Exempt by Land Tax Act | | 2,022 | 83 | 3,106,315 | 309,364 | - | 2,800,365 |

資料來源：根據本局公務統計報表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 減徵 Reduction for Land Held in Longterm | 查定稅額 Assessment Tax | 減徵或抵繳 Reduction or Pay Off | | | | 應納稅額 Tax Payable |
|--|------------------------|---|--|------------------------------------|-------------------------|---------------------|
| | | 增繳地價稅 Supplemental Payment of Land Value Tax | 重劃減徵 Reduction for Consolidation | 都更減徵 Urban Renewal Reduction | 其他減徵 Other Reduction | |
| 112,305 | 980,487 | 210 | 2,022 | - | - | 145,727 |
| 170,351 | 1,342,200 | 724 | 4,264 | - | 92 | 231,839 |
| 180,914 | 1,646,683 | 593 | 6,840 | - | 31 | 350,479 |
| 174,557 | 1,947,165 | 5,530 | 5,703 | - | - | 473,606 |
| 150,195 | 1,557,854 | 1,450 | 8,132 | - | - | 426,288 |
| 157,931 | 1,539,318 | 1,805 | 5,310 | - | - | 505,746 |
| 153,459 | 1,187,319 | 1,860 | 6,518 | - | - | 251,366 |
| 112,562 | 1,113,910 | 1,375 | 3,034 | - | 388 | 212,864 |
| 138,426 | 1,014,330 | 761 | 2,522 | - | 1,017 | 192,041 |
| 156,511 | 1,187,387 | 1,747 | 3,166 | - | 2,309 | 227,247 |
| 19,526 | 234,468 | 1,747 | 3,166 | - | 2,309 | 227,247 |
| - | 7,291 | 125 | - | - | - | 7,166 |
| 19,526 | 227,177 | 1,622 | 3,166 | - | 2,309 | 220,081 |
| - | 13,215 | 68 | 29 | - | 1,545 | 11,574 |
| 5 | 15,165 | 54 | - | - | 153 | 14,957 |
| 19,521 | 198,222 | 1,500 | 3,137 | - | 611 | 192,974 |
| - | 576 | - | - | - | - | 576 |
| 136,986 | 952,918 | - | - | - | - | - |
| 3,080 | 15,243 | - | - | - | - | - |
| 133,905 | 937,676 | - | - | - | - | - |
| - | 2 | - | - | - | - | - |
| 133,905 | 937,674 | - | - | - | - | - |

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 Transfer Reason | 筆數 Plots | 面積 Area | 移轉現值 總額 Present Value of Transfer | 按物價指數調整 後原地價總額 Original Declared Value After Adjustment | 改良土地 費用 Land Improvement Cost | 土地漲價 總數額 Gross Amount of Land Value Increment |
|--|--------------|------------|--|---|---|---|
| 合計 Total | 4,719 | 106 | 4,922,015 | 1,289,594 | 11,973 | 3,643,478 |
| 合併 Merger | - | - | - | - | - | - |
| 買賣 Sale | 1,484 | 11 | 1,272,320 | 724,781 | 5,064 | 555,645 |
| 贈與 Gift | 606 | 5 | 341,578 | 195,900 | 6,909 | 142,239 |
| 交換 Exchange | 30 | 1 | 30,904 | 12,680 | - | 18,314 |
| 典權 Pledge | - | - | - | - | - | - |
| 分割 Partition | 30 | - | 1,162 | 56 | - | 1,108 |
| 法院拍賣 Court Auction | 83 | 1 | 70,023 | 27,969 | - | 44,736 |
| 照價收買 Purchase on the Assesed Present Value | - | - | - | - | - | - |
| 公有移轉 Transfer of Public Land | 372 | 5 | 53,055 | 4,520 | - | 48,625 |
| 政府受贈 Donation for Government | 14 | 0 | 7,936 | 1,490 | - | 6,448 |
| 政府贈與 Donation by Government | - | - | - | - | - | - |
| 配偶贈與 Matrimonial Donation | 126 | 4 | 277,249 | 46,258 | - | 231,303 |
| 社福受贈 Donation for Social Welfare Groups | - | - | - | - | - | - |
| 領抵價地 Compensated Land | - | - | - | - | - | - |
| 農地買賣 Sale of Agriculture Land | 759 | 31 | 1,141,550 | 130,901 | - | 1,011,671 |
| 農地贈與 Agriculture Land Donation | 639 | 31 | 919,627 | 61,317 | - | 859,331 |
| 農地交換 Exchange of Agriculture Land | 3 | 0 | 14,677 | 356 | - | 14,321 |
| 農地分割 Agriculture Land by Separate | 9 | - | 1,210 | 140 | - | 1,070 |
| 農地法拍 Agriculture Land by Court Auction | 6 | 0 | 22,395 | 237 | - | 22,159 |
| 最低稅率 Min. Tax Rate | - | - | - | - | - | - |
| 追繳稅款 Retrieves for Tax Payment | - | - | - | - | - | - |
| 一般重購 General Reacquisition | - | - | - | - | - | - |
| 遺贈 Bequest | 1 | 0 | 1,702 | 1,702 | - | - |
| 分期繳納 Payment by Installments | - | - | - | - | - | - |
| 記存 Reserved | - | - | - | - | - | - |

資料來源：根據本局公務統計報表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。

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 Transfer Reason | 筆數 Plots | 面積 Area | 移轉現值 總額 Present Value of Transfer | 按物價指數調整 後原地價總額 Original Declared Value After Adjustment | 改良土地 費用 Land Improvement Cost | 土地漲價 總數額 Gross Amount of Land Value Increment |
|--|-------------|------------|--|---|---|---|
| 抵繳稅款 Deduction for Tax Collections | - | - | - | - | - | - |
| 水源減徵 20% 20% Reduction for Water Source | - | - | - | - | - | - |
| 水源減徵 30% 30% Reduction for Water Source | - | - | - | - | - | - |
| 水源減徵 50% 50% Reduction for Water Source | - | - | - | - | - | - |
| 水源免稅 Tax-Exempt for Water Source | - | - | - | - | - | - |
| 信託取得 Trust Acquisition | - | - | - | - | - | - |
| 判決移轉 Transfer by Adjudication | 91 | 0 | 44,957 | 12,622 | - | 32,445 |
| 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 | 3 | 0 | 2,135 | 1,814 | - | 325 |
| 農地合併 Farmland Amalgamation | 1 | - | - | - | - | - |
| 都市公保 Urban Land Reserved for Public Facilities | 363 | 5 | 389,945 | 34,959 | - | 355,479 |
| 非都公設 Non-Urban Land Reserved for Public Facilities | - | - | - | - | - | - |
| 信託移轉 Trust Transfer | - | - | - | - | - | - |
| 金融合併 Financial Merger | - | - | - | - | - | - |
| 贖財不課 No Leving Tax for Surplus Property | 24 | 0 | 37,380 | 1,968 | - | 35,412 |
| 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 | 73 | 11 | 288,212 | 25,370 | - | 262,847 |
| 原有不課 Original Non-taxable | 2 | 0 | 3,999 | 4,555 | - | - |
| 水利不課 Water Conservancy Non-taxable | - | - | - | - | - | - |
| 其他 Others | - | - | - | - | - | - |

資料來源：根據本局公務統計報表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 減徵 Reduction for Land Held in Longterm | 查定稅額 Assessment Tax | 減徵或抵繳 Reduction or Pay Off | | | | 應納稅額 Tax Payable |
|--|------------------------|---|--|------------------------------------|-------------------------|---------------------|
| | | 增繳地價稅 Supplemental Payment of Land Value Tax | 重劃減徵 Reduction for Consolidation | 都更減徵 Urban Renewal Reduction | 其他減徵 Other Reduction | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 963 | 10,011 | 148 | - | - | - | 9,863 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 65 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 18,803 | 117,390 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 2,183 | 11,585 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 10,540 | 89,757 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |

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 End of June & Usage | | 合計 Grand Total | | |
|---|-------------|--------------------|------------------|------------------|
| | | 件數 No. of Cases | 面積 Area | 現值 Value |
| 民國101年6月底 | 2012 | 18,018 | 4,161,036 | 5,098,250,900 |
| 民國102年6月底 | 2013 | 19,199 | 4,396,647 | 5,425,119,000 |
| 民國103年6月底 | 2014 | 20,106 | 4,656,547 | 5,985,990,800 |
| 民國104年6月底 | 2015 | 21,120 | 4,903,056 | 6,434,452,500 |
| 民國105年6月底 | 2016 | 22,329 | 5,026,499 | 6,628,248,000 |
| 民國106年6月底 | 2017 | 23,419 | 5,225,488 | 6,909,122,300 |
| 民國107年6月底 | 2018 | 24,473 | 5,400,138 | 7,110,913,259 |
| 民國108年6月底 | 2019 | 25,945 | 5,756,244 | 7,564,529,700 |
| 民國109年6月底 | 2020 | 25,995 | 5,762,083 | 7,526,127,300 |
| 民國110年6月底 | 2021 | 27,050 | 5,943,013 | 7,750,986 |
| 應稅房屋 Taxable House | | 22,419 | 4,290,547 | 5,790,043 |
| 住家用 Residential Purposes | | 17,628 | 3,209,187 | 4,100,541 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | | 14,712 | 2,765,866 | 3,452,754 |
| 非住家用 Residential Purposes Not by Owner | | 2,916 | 443,321 | 647,787 |
| 非住家用 Non-Residential Purposes | | 4,791 | 1,081,360 | 1,689,502 |
| 營業用 Business | | 3,929 | 769,899 | 1,182,625 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | | 25 | 6,385 | 10,132 |
| 非住家非營業用 Non-Residential & Non-Business | | 837 | 305,075 | 496,746 |
| 免稅房屋 Exempt House | | 4,631 | 1,652,466 | 1,960,943 |

資料來源：根據本局公務統計報表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 Public | | | 私有 Private | | |
|--------------------|----------------|----------------|--------------------|------------------|------------------|
| 件數 No. of Cases | 面積 Area | 現值 Value | 件數 No. of Cases | 面積 Area | 現值 Value |
| 248 | 392,663 | 579,933,600 | 17,770 | 3,768,373 | 4,518,317,300 |
| 257 | 396,363 | 579,785,300 | 18,942 | 4,000,283 | 4,845,333,700 |
| 265 | 404,632 | 590,151,100 | 19,841 | 4,251,916 | 5,395,839,700 |
| 267 | 405,192 | 583,275,800 | 20,853 | 4,497,864 | 5,851,176,700 |
| 271 | 408,093 | 582,552,800 | 22,058 | 4,618,406 | 6,045,695,200 |
| 273 | 409,100 | 576,292,400 | 23,146 | 4,816,388 | 6,332,829,900 |
| 287 | 415,691 | 579,028,000 | 24,186 | 4,984,447 | 6,531,885,259 |
| 295 | 422,522 | 573,887,100 | 25,650 | 5,333,722 | 6,990,642,600 |
| 293 | 421,788 | 571,947,500 | 25,702 | 5,340,295 | 6,954,179,800 |
| 299 | 421,465 | 566,500 | 26,751 | 5,521,548 | 7,184,486 |
| 58 | 63,824 | 75,630 | 22,361 | 4,226,723 | 5,714,413 |
| 3 | 1,383 | 943 | 17,625 | 3,207,804 | 4,099,598 |
| 1 | 326 | 384 | 14,711 | 2,765,539 | 3,452,371 |
| 2 | 1,057 | 560 | 2,914 | 442,265 | 647,227 |
| 55 | 62,441 | 74,687 | 4,736 | 1,018,919 | 1,614,815 |
| 46 | 54,962 | 65,993 | 3,883 | 714,937 | 1,116,632 |
| 1 | 557 | 1,245 | 24 | 5,828 | 8,887 |
| 8 | 6,923 | 7,449 | 829 | 298,153 | 489,296 |
| 241 | 357,641 | 490,870 | 4,390 | 1,294,825 | 1,470,073 |

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 House Structure & Usage | 合計 Total | | |
|---|-----------------------------|----------------|----------------|
| | 件數 No. of Cases | 面積 Area | 現值 Value |
| | 鋼骨混凝土造 Ferroconcrete | 13 | 73,728 | 242,443 |
| 應稅房屋 Taxable House | 11 | 67,222 | 228,302 |
| 住家用 Residential Purposes | 5 | 926 | 1,751 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | 5 | 926 | 1,751 |
| 非自住用 Residential Purposes Not by Owner | - | - | - |
| 非住家用 Non-Residential Purposes | 6 | 66,296 | 226,551 |
| 營業用 Business | 4 | 38,420 | 141,047 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | 2 | 27,876 | 85,504 |
| 免稅房屋 Exempt House | 2 | 6,506 | 14,141 |
| 鋼骨造 Steel-Backbone | 152 | 121,261 | 280,057 |
| 應稅房屋 Taxable House | 113 | 94,752 | 227,817 |
| 住家用 Residential Purposes | 19 | 6,249 | 10,742 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | 11 | 3,174 | 5,816 |
| 非自住用 Residential Purposes Not by Owner | 8 | 3,074 | 4,926 |
| 非住家用 Non-Residential Purposes | 94 | 88,503 | 217,075 |
| 營業用 Business | 55 | 43,979 | 104,144 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | 1 | 339 | 540 |
| 非住家非營業用 Non-Residential & Non-Business | 38 | 44,185 | 112,391 |
| 免稅房屋 Exempt House | 39 | 26,509 | 52,241 |
| 鋼骨鋼筋混凝土造 Steel Bar & Ferroconcrete | 47 | 96,518 | 248,860 |
| 應稅房屋 Taxable House | 37 | 48,172 | 153,251 |
| 住家用 Residential Purposes | 10 | 3,177 | 5,021 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | 4 | 1,090 | 1,953 |
| 非自住用 Residential Purposes Not by Owner | 6 | 2,087 | 3,069 |
| 非住家用 Non-Residential Purposes | 27 | 44,994 | 148,230 |
| 營業用 Business | 20 | 42,782 | 144,423 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | 7 | 2,212 | 3,807 |
| 免稅房屋 Exempt House | 10 | 48,346 | 95,608 |

資料來源：根據本局公務統計報表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 Public | | | 私有 Private | | |
|--------------------|---------------|---------------|--------------------|----------------|----------------|
| 件數 No. of Cases | 面積 Area | 現值 Value | 件數 No. of Cases | 面積 Area | 現值 Value |
| - | - | - | 13 | 73,728 | 242,443 |
| - | - | - | 11 | 67,222 | 228,302 |
| - | - | - | 5 | 926 | 1,751 |
| - | - | - | 5 | 926 | 1,751 |
| - | - | - | - | - | - |
| - | - | - | 6 | 66,296 | 226,551 |
| - | - | - | 4 | 38,420 | 141,047 |
| - | - | - | - | - | - |
| - | - | - | 2 | 27,876 | 85,504 |
| - | - | - | 2 | 6,506 | 14,141 |
| 12 | 20,789 | 32,508 | 140 | 100,472 | 247,550 |
| 4 | 14,011 | 21,794 | 109 | 80,741 | 206,023 |
| - | - | - | 19 | 6,249 | 10,742 |
| - | - | - | 11 | 3,174 | 5,816 |
| - | - | - | 8 | 3,074 | 4,926 |
| 4 | 14,011 | 21,794 | 90 | 74,492 | 195,281 |
| 4 | 12,928 | 19,678 | 51 | 31,051 | 84,466 |
| - | - | - | 1 | 339 | 540 |
| - | 1,083 | 2,116 | 38 | 43,102 | 110,276 |
| 8 | 6,778 | 10,714 | 31 | 19,731 | 41,527 |
| 2 | 860 | 1,486 | 45 | 95,658 | 247,374 |
| - | - | - | 37 | 48,172 | 153,251 |
| - | - | - | 10 | 3,177 | 5,021 |
| - | - | - | 4 | 1,090 | 1,953 |
| - | - | - | 6 | 2,087 | 3,069 |
| - | - | - | 27 | 44,994 | 148,230 |
| - | - | - | 20 | 42,782 | 144,423 |
| - | - | - | - | - | - |
| - | - | - | 7 | 2,212 | 3,807 |
| 2 | 860 | 1,486 | 8 | 47,486 | 94,122 |

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 House Structure & Usage | 合計 Total | | |
|---|----------------------------------|------------------|------------------|
| | 件數 No. of Cases | 面積 Area | 現值 Value |
| | 鋼筋混凝土造 Steel Bar Concrete | 13,091 | 2,928,037 | 4,873,604 |
| 應稅房屋 Taxable House | 11,701 | 2,107,103 | 3,471,665 |
| 住家用 Residential Purposes | 10,368 | 1,635,360 | 2,687,350 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | 8,273 | 1,355,868 | 2,192,678 |
| 非自住用 Residential Purposes Not by Owner | 2,095 | 279,492 | 494,672 |
| 非住家用 Non-Residential Purposes | 1,333 | 471,743 | 784,315 |
| 營業用 Business | 883 | 347,468 | 572,113 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | 17 | 3,723 | 7,324 |
| 非住家非營業用 Non-Residential & Non-Business | 433 | 120,552 | 204,879 |
| 免稅房屋 Exempt House | 1,390 | 820,934 | 1,401,939 |
| 加強磚造 Strengthened Brick | 10,626 | 2,264,394 | 1,879,314 |
| 應稅房屋 Taxable House | 9,347 | 1,784,063 | 1,569,377 |
| 住家用 Residential Purposes | 7,009 | 1,505,285 | 1,349,227 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | 6,258 | 1,362,262 | 1,216,924 |
| 非自住用 Residential Purposes Not by Owner | 751 | 143,022 | 132,304 |
| 非住家用 Non-Residential Purposes | 2,338 | 278,778 | 220,149 |
| 營業用 Business | 2,156 | 226,287 | 174,006 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | 4 | 1,209 | 1,073 |
| 非住家非營業用 Non-Residential & Non-Business | 178 | 51,282 | 45,071 |
| 免稅房屋 Exempt House | 1,279 | 480,331 | 309,938 |
| 預鑄混凝土造 Prefabricated Concrete | 2 | 1,288 | 1,086 |
| 應稅房屋 Taxable House | 1 | 80 | 75 |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 | 1 | 80 | 75 |
| 營業用 Business | 1 | 80 | 75 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | - | - | - |
| 免稅房屋 Exempt House | 1 | 1,208 | 1,011 |

資料來源：根據本局公務統計報表20903-02-07-2編製，104年度以前表號為2613-02-07-2。

說明：因尾數四捨五入關係，統計表細項合計與總數略有差異。

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

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

| 公有 Public | | | 私有 Private | | |
|--------------------|----------------|----------------|--------------------|------------------|------------------|
| 件數 No. of Cases | 面積 Area | 現值 Value | 件數 No. of Cases | 面積 Area | 現值 Value |
| 159 | 287,822 | 446,419 | 12,932 | 2,640,215 | 4,427,185 |
| 34 | 35,459 | 44,612 | 11,667 | 2,071,643 | 3,427,053 |
| - | 806 | 511 | 10,368 | 1,634,554 | 2,686,839 |
| - | - | - | 8,273 | 1,355,868 | 2,192,678 |
| - | 806 | 511 | 2,095 | 278,687 | 494,161 |
| 34 | 34,654 | 44,101 | 1,299 | 437,089 | 740,214 |
| 30 | 31,692 | 39,725 | 853 | 315,776 | 532,388 |
| 1 | 557 | 1,245 | 16 | 3,166 | 6,079 |
| 3 | 2,405 | 3,131 | 430 | 118,147 | 201,748 |
| 125 | 252,363 | 401,807 | 1,265 | 568,571 | 1,000,132 |
| 107 | 106,265 | 82,126 | 10,519 | 2,158,129 | 1,797,188 |
| 18 | 13,688 | 8,732 | 9,329 | 1,770,375 | 1,560,645 |
| 3 | 577 | 432 | 7,006 | 1,504,708 | 1,348,795 |
| 1 | 326 | 384 | 6,257 | 1,361,936 | 1,216,540 |
| 2 | 251 | 49 | 749 | 142,771 | 132,255 |
| 15 | 13,111 | 8,300 | 2,323 | 265,667 | 211,849 |
| 11 | 10,309 | 6,571 | 2,145 | 215,978 | 167,435 |
| - | - | - | 4 | 1,209 | 1,073 |
| 4 | 2,802 | 1,729 | 174 | 48,480 | 43,342 |
| 89 | 92,577 | 73,394 | 1,190 | 387,754 | 236,544 |
| - | - | - | 2 | 1,288 | 1,086 |
| - | - | - | 1 | 80 | 75 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 1 | 80 | 75 |
| - | - | - | 1 | 80 | 75 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 1 | 1,208 | 1,011 |

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 House Structure & Usage | 合計 Total | | |
|---|-------------------------|----------------|----------------|
| | 件數 No. of Cases | 面積 Area | 現值 Value |
| | 礎砧石造 Lo-Ko Stone | - | - |
| 應稅房屋 Taxable House | - | - | - |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | - | - | - |
| 免稅房屋 Exempt House | - | - | - |
| 鋼鐵造(未達200平方公尺) Metal(below 200m²) | 627 | 159,652 | 128,641 |
| 應稅房屋 Taxable House | 474 | 134,803 | 111,804 |
| 住家用 Residential Purposes | 164 | 44,869 | 38,650 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | 132 | 35,132 | 29,262 |
| 非自住用 Residential Purposes Not by Owner | 32 | 9,737 | 9,388 |
| 非住家用 Non-Residential Purposes | 310 | 89,934 | 73,154 |
| 營業用 Business | 186 | 46,708 | 37,949 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | 2 | 1,085 | 1,170 |
| 非住家非營業用 Non-Residential & Non-Business | 122 | 42,141 | 34,035 |
| 免稅房屋 Exempt House | 153 | 24,848 | 16,837 |
| 鋼鐵造(200平方公尺以上) Metal(above 200m²) | 48 | 34,263 | 28,485 |
| 應稅房屋 Taxable House | 38 | 18,480 | 12,973 |
| 住家用 Residential Purposes | 6 | 2,905 | 1,755 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | 4 | 2,038 | 1,086 |
| 非自住用 Residential Purposes Not by Owner | 2 | 867 | 669 |
| 非住家用 Non-Residential Purposes | 32 | 15,576 | 11,218 |
| 營業用 Business | 11 | 4,722 | 2,831 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | 21 | 10,853 | 8,387 |
| 免稅房屋 Exempt House | 10 | 15,783 | 15,512 |

資料來源：根據本局公務統計報表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 Public | | | 私有 Private | | |
|--------------------|------------|-------------|--------------------|----------------|----------------|
| 件數 No. of Cases | 面積 Area | 現值 Value | 件數 No. of Cases | 面積 Area | 現值 Value |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 4 | 961 | 951 | 623 | 158,691 | 127,689 |
| - | - | - | 474 | 134,803 | 111,804 |
| - | - | - | 164 | 44,869 | 38,650 |
| - | - | - | 132 | 35,132 | 29,262 |
| - | - | - | 32 | 9,737 | 9,388 |
| - | - | - | 310 | 89,934 | 73,154 |
| - | - | - | 186 | 46,708 | 37,949 |
| - | - | - | 2 | 1,085 | 1,170 |
| - | - | - | 122 | 42,141 | 34,035 |
| 4 | 961 | 951 | 149 | 23,888 | 15,885 |
| 2 | 920 | 940 | 46 | 33,343 | 27,545 |
| 1 | 601 | 454 | 37 | 17,880 | 12,519 |
| - | - | - | 6 | 2,905 | 1,755 |
| - | - | - | 4 | 2,038 | 1,086 |
| - | - | - | 2 | 867 | 669 |
| 1 | 601 | 454 | 31 | 14,975 | 10,763 |
| - | - | - | 11 | 4,722 | 2,831 |
| - | - | - | - | - | - |
| 1 | 601 | 454 | 20 | 10,252 | 7,933 |
| 1 | 319 | 486 | 9 | 15,464 | 15,027 |

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 House Structure & Usage | 合計 Total | | |
|---|------------------------|--------------|--------------|
| | 件數 No. of Cases | 面積 Area | 現值 Value |
| | 雜木以外 Mixed Wood | 1 | 77 | 10 |
| 應稅房屋 Taxable House | - | - | - |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | - | - | - |
| 免稅房屋 Exempt House | 1 | 77 | 10 |
| 雜木 Wood | 6 | 5,423 | 1,749 |
| 應稅房屋 Taxable House | 3 | 1,721 | 575 |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 | 1,721 | 575 |
| 營業用 Business | 1 | 880 | 270 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | 2 | 841 | 305 |
| 免稅房屋 Exempt House | 3 | 3,702 | 1,174 |
| 卵石混凝土造 Concrete & Pebble | 8 | 1,369 | 589 |
| 應稅房屋 Taxable House | 4 | 692 | 401 |
| 住家用 Residential Purposes | 2 | 483 | 285 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | - | - | - |
| 非自住用 Residential Purposes Not by Owner | 2 | 483 | 285 |
| 非住家用 Non-Residential Purposes | 2 | 209 | 116 |
| 營業用 Business | 2 | 209 | 116 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | - | - | - |
| 免稅房屋 Exempt House | 4 | 677 | 189 |

資料來源：根據本局公務統計報表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 Public | | | 私有 Private | | |
|--------------------|------------|-------------|--------------------|--------------|--------------|
| 件數 No. of Cases | 面積 Area | 現值 Value | 件數 No. of Cases | 面積 Area | 現值 Value |
| - | - | - | 1 | 77 | 10 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 1 | 77 | 10 |
| 1 | 198 | 67 | 5 | 5,225 | 1,682 |
| - | - | - | 3 | 1,721 | 575 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 3 | 1,721 | 575 |
| - | - | - | 1 | 880 | 270 |
| - | - | - | - | - | - |
| - | - | - | 2 | 841 | 305 |
| 1 | 198 | 67 | 2 | 3,504 | 1,107 |
| - | - | - | 8 | 1,369 | 589 |
| - | - | - | 4 | 692 | 401 |
| - | - | - | 2 | 483 | 285 |
| - | - | - | - | - | - |
| - | - | - | 2 | 483 | 285 |
| - | - | - | 2 | 209 | 116 |
| - | - | - | 2 | 209 | 116 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 4 | 677 | 189 |

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 House Structure & Usage | 合計 Total | | |
|---|--------------------|--------------|----------------|
| | 件數 No. of Cases | 面積 Area | 現值 Value |
| | 磚石造 Brick | 2,428 | 256,914 | 66,143 |
| 應稅房屋 Taxable House | 690 | 33,460 | 13,804 |
| 住家用 Residential Purposes | 45 | 9,933 | 5,759 |
| 自住或公益出租用 Residential Purposes by Owner or Leased for Public Welfare Purposes | 25 | 5,375 | 3,284 |
| 非自住用 Residential Purposes Not by Owner | 20 | 4,557 | 2,475 |
| 非住家用 Non-Residential Purposes | 645 | 23,527 | 8,044 |
| 營業用 Business | 610 | 18,365 | 5,652 |
| 私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office | 1 | 29 | 26 |
| 非住家非營業用 Non-Residential & Non-Business | 34 | 5,133 | 2,366 |
| 免稅房屋 Exempt House | 1,738 | 223,453 | 52,340 |
| 土磚混合造 Earth & Brick | 1 | 90 | 5 |
| 應稅房屋 Taxable House | - | - | - |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | - | - | - |
| 免稅房屋 Exempt House | 1 | 90 | 5 |
| 竹造 Bamboo | - | - | - |
| 應稅房屋 Taxable House | - | - | - |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 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：根據本局公務統計報表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6)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別 House Structure & Usage | 合計 Total | | |
|---|----------------------------|------------|-------------|
| | 件數 No. of Cases | 面積 Area | 現值 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 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 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 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 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | - | - | - |
| 免稅房屋 Exempt House | - | - | - |
| 純土造 Earth | - | - | - |
| 應稅房屋 Taxable House | - | - | - |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 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：根據本局公務統計報表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7完)

單位：件、平方公尺、新臺幣千元

| 房屋構造及使用別 House Structure & Usage | 合計 Total | | |
|---|--------------------|------------|-------------|
| | 件數 No. of Cases | 面積 Area | 現值 Value |
| | 充氣屋 Balloon | - | - |
| 應稅房屋 Taxable House | - | - | - |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 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 | - | - | - |
| 應稅房屋 Taxable House | - | - | - |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 Private Hospital, Clinic, or Professional Office | - | - | - |
| 非住家非營業用 Non-Residential & Non-Business | - | - | - |
| 免稅房屋 Exempt House | - | - | - |
| 其他 Others | - | - | - |
| 應稅房屋 Taxable House | - | - | - |
| 住家用 Residential Purposes | - | - | - |
| 自住或公益出租用 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 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：根據本局公務統計報表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 3-4 使用牌照稅稅源及稽徵

一、稅源

單位：輛

| 會計年度別 Fiscal Year | | 合計 | | 小客車 | | 大客車 | |
|----------------------|---------|---------|--------|--------------------------|--------|--------------------------|--------|
| | | Total | | Small Passenger Vehicles | | Large Passenger Vehicles | |
| | | 應稅 | 免稅 | 應稅 | 免稅 | 應稅 | 免稅 |
| | | Taxable | Exempt | Taxable | Exempt | Taxable | Exempt |
| 民國101年度 | FY 2012 | 9,235 | 20,859 | 8,411 | 17,136 | - | 267 |
| 民國102年度 | FY 2013 | 10,197 | 21,642 | 9,241 | 17,773 | - | 271 |
| 民國103年度 | FY 2014 | 11,319 | 22,527 | 10,209 | 18,534 | - | 289 |
| 民國104年度 | FY 2015 | 12,480 | 23,455 | 11,186 | 19,326 | - | 317 |
| 民國105年度 | FY 2016 | 13,690 | 24,450 | 12,207 | 20,180 | - | 318 |
| 民國106年度 | FY 2017 | 14,971 | 25,480 | 13,254 | 21,062 | - | 322 |
| 民國107年度 | FY 2018 | 16,148 | 26,363 | 14,221 | 21,810 | - | 333 |
| 民國108年度 | FY 2019 | 17,397 | 27,120 | 15,221 | 22,432 | - | 317 |
| 民國109年度 | FY 2020 | 18,800 | 27,664 | 16,216 | 22,814 | 2 | 339 |
| 民國110年度 | FY 2021 | 20,209 | 28,423 | 17,234 | 23,370 | - | 330 |

資料來源：根據本局公務統計報表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 Trucks | | 農村拼裝車 Flat-bodied Trucks | | 曳引車 Tractors | | 機車 Motorcycles | |
|---------------|--------------|-----------------------------|--------------|-----------------|--------------|-------------------|--------------|
| 應稅 Taxable | 免稅 Exempt | 應稅 Taxable | 免稅 Exempt | 應稅 Taxable | 免稅 Exempt | 應稅 Taxable | 免稅 Exempt |
| 596 | 3,278 | - | - | 2 | 69 | 226 | 109 |
| 612 | 3,388 | - | - | 2 | 73 | 342 | 137 |
| 634 | 3,464 | - | - | 2 | 73 | 474 | 167 |
| 663 | 3,540 | - | - | 2 | 73 | 629 | 199 |
| 691 | 3,653 | - | - | 2 | 73 | 790 | 226 |
| 719 | 3,765 | - | - | 2 | 73 | 996 | 258 |
| 752 | 3,853 | - | - | 2 | 73 | 1,173 | 294 |
| 831 | 3,962 | - | - | 2 | 77 | 1,343 | 332 |
| 930 | 4,025 | - | - | 6 | 75 | 1,646 | 411 |
| 959 | 4,147 | - | - | 7 | 71 | 2,009 | 505 |

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 Fiscal Year (Month) | | 合計 Total | | 小客車 Small Passenger Vehicles | | 大客車 Large Passenger Vehicles | |
|---------------------------------|----------------|---------------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|
| | | 件數 Cases | 實徵淨額 Net Actual Collection | 件數 Cases | 實徵淨額 Net Actual Collection | 件數 Cases | 實徵淨額 Net Actual Collection |
| | | 民國101年度 | FY 2012 | 7,260 | 57,548 | 6,781 | 56,229 | 8 | 18 |
| 民國102年度 | FY 2013 | 8,607 | 67,796 | 7,935 | 66,134 | 3 | 2 |
| 民國103年度 | FY 2014 | 10,235 | 80,439 | 9,365 | 78,336 | - | 1 |
| 民國104年度 | FY 2015 | 12,507 | 100,843 | 11,432 | 98,316 | 6 | 17 |
| 民國105年度 | FY 2016 | 13,970 | 113,183 | 12,642 | 110,121 | 7 | 21 |
| 民國106年度 | FY 2017 | 15,757 | 127,450 | 14,117 | 123,835 | 11 | 25 |
| 民國107年度 | FY 2018 | 17,162 | 138,639 | 15,265 | 134,567 | 6 | 16 |
| 民國108年度 | FY 2019 | 18,751 | 149,456 | 16,519 | 144,784 | 6 | 7 |
| 民國109年度 | FY 2020 | 20,258 | 158,705 | 17,624 | 153,340 | 11 | 18 |
| 民國110年度 | FY 2021 | 21,649 | 169,677 | 18,578 | 163,493 | 6 | 14 |
| 1 月 | Jan. | 851 | 5,289 | 737 | 4,995 | 9 | 22 |
| 2 月 | Feb. | 421 | 2,213 | 340 | 2,114 | 2 | 9 |
| 3 月 | Mar. | 1,421 | 9,615 | 1,150 | 9,123 | -5 | -23 |
| 4 月 | Apr. | 10,927 | 92,655 | 9,541 | 89,696 | - | 2 |
| 5 月 | May | 5,149 | 44,920 | 4,510 | 43,415 | -1 | -0 |
| 6 月 | June | 647 | 4,371 | 508 | 4,141 | 2 | 1 |
| 7 月 | July | 628 | 3,683 | 515 | 3,443 | -3 | -1 |
| 8 月 | Aug. | 437 | 2,691 | 341 | 2,538 | 1 | 2 |
| 9 月 | Sept. | 328 | 1,681 | 257 | 1,596 | - | - |
| 10 月 | Oct. | 255 | 1,296 | 209 | 1,212 | 2 | 4 |
| 11 月 | Nov. | 266 | 811 | 211 | 782 | 1 | 0 |
| 12 月 | Dec. | 319 | 453 | 259 | 437 | -2 | -3 |

資料來源：根據本局公務統計報表20903-02-08-2編製，104年度以前表號為2613-02-08-2。

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 Trucks | | 農村拼裝車 Flat-bodied Trucks | | 曳引車 Tractors | | 機車 Motorcycles | |
|--------------|----------------------------------|-----------------------------|----------------------------------|-----------------|----------------------------------|-------------------|----------------------------------|
| 件數 Cases | 實徵淨額 Net Actual Collection | 件數 Cases | 實徵淨額 Net Actual Collection | 件數 Cases | 實徵淨額 Net Actual Collection | 件數 Cases | 實徵淨額 Net Actual Collection |
| 331 | 1,030 | - | - | 5 | 24 | 135 | 246 |
| 426 | 1,316 | - | - | 1 | 6 | 242 | 339 |
| 491 | 1,504 | - | - | 1 | 4 | 378 | 594 |
| 555 | 1,691 | - | - | 2 | 13 | 512 | 806 |
| 640 | 1,943 | - | - | 1 | 6 | 680 | 1,093 |
| 712 | 2,184 | - | - | - | - | 917 | 1,405 |
| 780 | 2,282 | - | - | 1 | 12 | 1,110 | 1,762 |
| 896 | 2,582 | - | - | 6 | 41 | 1,324 | 2,042 |
| 969 | 2,922 | - | - | 7 | 72 | 1,647 | 2,354 |
| 1,068 | 3,278 | - | - | 10 | 119 | 1,987 | 2,775 |
| 67 | 212 | - | - | - | - | 38 | 60 |
| 33 | 34 | - | - | - | - | 46 | 56 |
| 101 | 252 | - | - | - | - | 175 | 263 |
| 452 | 1,505 | - | - | 3 | 37 | 931 | 1,415 |
| 242 | 812 | - | - | 1 | 21 | 397 | 672 |
| 53 | 141 | - | - | - | - | 84 | 89 |
| 31 | 113 | - | - | 2 | 11 | 83 | 116 |
| 26 | 68 | - | - | 2 | 32 | 67 | 50 |
| 35 | 68 | - | - | 1 | 6 | 35 | 11 |
| 17 | 53 | - | - | 1 | 11 | 26 | 16 |
| 2 | 7 | - | - | - | - | 52 | 22 |
| 9 | 14 | - | - | - | - | 53 | 5 |

表 3-5 契稅稅源

單位：件；新臺幣千元

| 會計年度別 Fiscal Year | | 總計 Grand Total | | | | 件數 Taxable |
|----------------------|---------|----------------|--------------|---------------------|--------------|---------------|
| | | 件數 Cases | | 查定稅額 Assessment Tax | | |
| | | 應稅 Taxable | 免稅 Exempt | 應稅 Taxable | 免稅 Exempt | |
| 民國101年度 | FY 2012 | 462 | - | 93,494 | - | 316 |
| 民國102年度 | FY 2013 | 554 | - | 136,354 | - | 396 |
| 民國103年度 | FY 2014 | 534 | - | 106,322 | - | 357 |
| 民國104年度 | FY 2015 | 918 | - | 196,269 | - | 736 |
| 民國105年度 | FY 2016 | 808 | - | 162,356 | - | 626 |
| 民國106年度 | FY 2017 | 849 | - | 171,715 | - | 678 |
| 民國107年度 | FY 2018 | 842 | - | 204,695 | - | 698 |
| 民國108年度 | FY 2019 | 781 | - | 158,366 | - | 649 |
| 民國109年度 | FY 2020 | 770 | - | 151,614 | - | 625 |
| 民國110年度 | FY 2021 | 1,017 | - | 12,112 | - | 861 |

資料來源：根據本局公務統計報表20903-02-11-2編製，104年度以前表號為2613-02-11-2。

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 3-5 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 Exempt | 應稅 Taxable | 免稅 Exempt | 應稅 Taxable | 免稅 Exempt | 應稅 Taxable | 免稅 Exempt |
| - | 68,919 | - | - | - | - | - |
| - | 101,847 | - | - | - | - | - |
| - | 72,046 | - | - | - | - | - |
| - | 159,265 | - | - | - | - | - |
| - | 121,897 | - | - | - | - | - |
| - | 141,745 | - | - | - | - | - |
| - | 172,616 | - | - | - | - | - |
| - | 132,634 | - | - | - | - | - |
| - | 126,816 | - | - | - | - | - |
| - | 10,209 | - | - | - | - | - |

表 3-5 契稅稅源(續1完)

單位：件；新臺幣千元

| 會計年度別 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 Assessment Tax |
| | | 應稅 Taxable | 免稅 Exempt | 應稅 Taxable | 免稅 Exempt | 應稅 Taxable | 免稅 Exempt | 應稅 Taxable |
| 民國101年度 | FY 2012 | 2 | - | 155 | - | 144 | - | 24,420 |
| 民國102年度 | FY 2013 | 9 | - | 1,116 | - | 149 | - | 33,390 |
| 民國103年度 | FY 2014 | 6 | - | 2,257 | - | 167 | - | 31,629 |
| 民國104年度 | FY 2015 | 11 | - | 1,154 | - | 171 | - | 35,849 |
| 民國105年度 | FY 2016 | 32 | - | 10,410 | - | 150 | - | 30,049 |
| 民國106年度 | FY 2017 | 13 | - | 1,057 | - | 158 | - | 28,913 |
| 民國107年度 | FY 2018 | 8 | - | 4,013 | - | 136 | - | 28,066 |
| 民國108年度 | FY 2019 | - | - | - | - | 132 | - | 25,732 |
| 民國109年度 | FY 2020 | 2 | - | 306 | - | 143 | - | 24,492 |
| 民國110年度 | FY 2021 | 1 | - | 5 | - | 155 | - | 1,899 |

資料來源：根據本局公務統計報表20903-02-11-2編製，104年度以前表號為2613-02-11-2。

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 3-6 印花稅稅源

單位：新臺幣千元

| 會計年度別 Fiscal Year | 合計 Total | 出售印花稅票 Taxes Stamps | 彙總自繳稅額 | | |
|----------------------|-------------|---------------------------|----------------|------------------|------------------|
| | | | 金融業 Finance | 保險業 Insurance | 教育業 Education |
| 民國101年度 FY 2012 | 8,999 | 5,271 | 1,084 | 0 | 11 |
| 民國102年度 FY 2013 | 13,255 | 5,946 | 1,236 | 0 | 11 |
| 民國103年度 FY 2014 | 14,545 | 5,801 | 1,425 | 0 | 8 |
| 民國104年度 FY 2015 | 18,369 | 6,499 | 1,769 | - | 10 |
| 民國105年度 FY 2016 | 18,372 | 6,115 | 1,722 | - | 9 |
| 民國106年度 FY 2017 | 22,073 | 6,330 | 1,879 | - | 10 |
| 民國107年度 FY 2018 | 15,577 | 5,765 | 1,918 | - | 11 |
| 民國108年度 FY 2019 | 22,816 | 5,434 | 1,961 | - | 11 |
| 民國109年度 FY 2020 | 19,986 | 4,452 | 1,850 | - | 26 |
| 民國110年度 FY 2021 | 22,715 | 4,664 | 1,922 | - | 14 |

資料來源：根據本局公務統計報表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 | 傳播業 | 營建業 | 公用事業 | 服務業 | 其他 |
| Medical Industry | Broadcasting | Construction | Utilities | Service Industry | Others |
| 157 | 171 | - | 5 | - | 1 |
| 180 | 169 | - | 2 | - | 0 |
| 195 | 172 | - | 2 | - | 0 |
| 253 | 183 | - | 2 | - | 0 |
| 369 | 194 | - | 2 | - | 0 |
| 512 | 188 | - | 2 | - | 65 |
| 579 | 202 | - | 2 | - | 182 |
| 654 | 191 | - | 2 | - | 160 |
| 475 | 182 | - | 2 | - | 99 |
| 492 | 173 | - | 1 | - | 154 |

表 3-6 印花稅稅源(續1完)

單位：新臺幣千元

| 會計年度別 Fiscal Year | | 大額繳納 | | | | |
|----------------------|---------|--|--------------------------------------|-----------------------------------|----------------------------|---|
| | | 遺產分割 協議書 Partition of Estate Agreements | 不動產買賣 Real Estate Transactions | 不動產交換 Real Estate Exchanges | 不動產贈與 Real Estate Gifts | 不動產 分割合併 Partition/Merger of Real Estate |
| 民國101年度 | FY 2012 | 426 | 773 | 14 | 302 | 133 |
| 民國102年度 | FY 2013 | 691 | 934 | 8 | 951 | 268 |
| 民國103年度 | FY 2014 | 644 | 1,750 | 25 | 1,369 | 481 |
| 民國104年度 | FY 2015 | 1,334 | 2,070 | 13 | 1,691 | 468 |
| 民國105年度 | FY 2016 | 1,105 | 1,251 | 77 | 1,420 | 598 |
| 民國106年度 | FY 2017 | 1,453 | 2,284 | - | 1,256 | 495 |
| 民國107年度 | FY 2018 | 1,700 | 1,062 | 5 | 1,234 | 618 |
| 民國108年度 | FY 2019 | 2,315 | 1,083 | - | 784 | 400 |
| 民國109年度 | FY 2020 | 2,722 | 1,266 | 18 | 1,014 | 373 |
| 民國110年度 | FY 2021 | 2,978 | 1,533 | 31 | 974 | 500 |

資料來源：根據本局公務統計報表20903-02-12-2編製，104年度以前表號為2613-02-12-2。

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 Contracting Agreements | 銀錢收據 Receipts for Monetary Payments | 押標金收據 Tender Bond for Monetary Payments | 不動產信託 Real Estate Trust | 買賣動產 Sale and Purchase of Movable Property | 其他 Others |
| 587 | 64 | - | - | - | - |
| 2,354 | 479 | - | - | - | 25 |
| 2,414 | 206 | - | - | 0 | 52 |
| 3,763 | 258 | - | - | 0 | 56 |
| 5,115 | 370 | - | - | 0 | 25 |
| 7,365 | 235 | - | - | 0 | 1 |
| 2,044 | 233 | - | - | 0 | 19 |
| 9,560 | 236 | - | - | 0 | 26 |
| 7,282 | 208 | - | - | 0 | 19 |
| 8,959 | 247 | - | - | 0 | 74 |

表 3-7 娛樂稅稅源

單位：家(件)；新臺幣千元

| 年底 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 No. of Amusement Place | 實徵稅額 Actual Collection | 家數 No. of Amusement Place | 實徵稅額 Actual Collection | 家數 No. of Amusement Place | 實徵稅額 Actual Collection | 家數 No. of Amusement Place | 實徵稅額 Actual Collection | 家數 No. of Amusement Place |
| 民國101年底 | End of 2012 | 61 | 1,264 | - | - | - | - | - | 3 | - |
| 民國102年底 | End of 2013 | 65 | 1,293 | - | - | - | - | - | - | - |
| 民國103年底 | End of 2014 | 58 | 1,665 | 2 | 411 | - | - | - | - | - |
| 民國104年底 | End of 2015 | 60 | 1,728 | 2 | 449 | - | - | - | 0 | - |
| 民國105年底 | End of 2016 | 53 | 1,720 | 2 | 345 | - | - | - | - | - |
| 民國106年底 | End of 2017 | 48 | 1,470 | 2 | 315 | - | - | - | - | - |
| 民國107年底 | End of 2018 | 50 | 1,258 | 2 | 288 | - | - | - | - | - |
| 民國108年底 | End of 2019 | 56 | 1,257 | 2 | 261 | - | - | - | - | - |
| 民國109年底 | End of 2020 | 69 | 1,236 | 2 | 130 | - | - | - | - | - |
| 民國110年底 | End of 2021 | 58 | 791 | 2 | 98 | - | - | - | - | - |

資料來源：根據本局公務統計報表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 | |
| 2 | - | - | - | - | 25 | 492 | - | - | 33 | 684 | |
| - | - | - | - | - | 28 | 502 | - | - | 33 | 737 | |
| 1 | - | - | - | - | 22 | 456 | - | - | 33 | 766 | |
| - | - | - | - | - | 22 | 418 | - | - | 34 | 828 | |
| - | - | - | - | - | 19 | 410 | - | - | 31 | 845 | |
| - | - | - | - | - | 19 | 375 | - | - | 25 | 771 | |
| - | - | - | - | - | 23 | 387 | - | - | 25 | 575 | |
| - | - | - | - | - | 16 | 232 | - | - | 26 | 630 | |
| - | - | - | - | - | 13 | 192 | - | - | 23 | 636 | |
| - | - | - | - | - | 12 | 105 | - | - | 15 | 377 | |

表 3-7 娛樂稅稅源(續1完)

單位：家(件)；新臺幣千元

| 年底 End of Year | | 合計 Total | | 其他 | | | | | | |
|-------------------|-------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|
| | | | | 資訊休閒業(網咖) Internet Cafe | | 電動搖搖馬 Kiddie Ride | | 具娛樂性之選物販賣機 Claw Machines | | 機動遊 Amusement |
| | | 家數 No. of Amusement Place | 實徵稅額 Actual Collection | 家數 No. of Amusement Place | 實徵稅額 Actual Collection | 家數 No. of Amusement Place | 實徵稅額 Actual Collection | 家數 No. of Amusement Place | 實徵稅額 Actual Collection | 家數 No. of Amusement Place |
| 民國101年底 | End of 2012 | 3 | 83 | - | - | - | - | 3 | 83 | - |
| 民國102年底 | End of 2013 | 4 | 54 | 1 | 13 | - | - | 3 | 41 | - |
| 民國103年底 | End of 2014 | 1 | 31 | - | 11 | - | - | 1 | 20 | - |
| 民國104年底 | End of 2015 | 2 | 31 | - | - | - | - | - | - | - |
| 民國105年底 | End of 2016 | 1 | 9 | - | - | - | - | - | - | - |
| 民國106年底 | End of 2017 | 1 | 9 | - | - | - | - | 1 | 9 | - |
| 民國107年底 | End of 2018 | - | - | - | - | - | - | - | - | - |
| 民國108年底 | End of 2019 | 12 | 130 | 4 | 94 | - | - | 7 | 32 | 1 |
| 民國109年底 | End of 2020 | 30 | 275 | 3 | 66 | - | - | 26 | 207 | 1 |
| 民國110年底 | End of 2021 | 28 | 211 | 3 | 42 | - | - | 22 | 161 | - |

資料來源：根據本局公務統計報表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 | | 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 | - | - |
| - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 2 | 31 | - | 3 | - | - |
| - | - | - | - | - | 1 | 9 | - | 112 | - | - |
| - | - | - | - | - | - | - | 1 | - | - | - |
| - | - | - | - | - | - | - | - | 8 | - | - |
| 3 | - | - | - | - | - | - | - | 4 | - | - |
| 2 | - | - | - | - | - | - | 1 | 2 | - | - |
| 2 | - | - | - | - | 3 | 6 | 1 | 1 | - | - |

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 Item of Tax | 國庫 National Treasury | 中央統籌 分配專戶 Distribution Tax of Central Gov't | 直轄市庫 Municipality Treasury | 市庫 City Treasury | 縣庫 County Treasury | 縣統籌分 配專戶 Account Distributed by County | 鄉鎮庫 Township Treasuries |
| 地價稅 Land Value Tax | | | | | 50 | 20 | 30 |
| 田賦 Farming Land Tax | | | | | | | 100 |
| 土地增值稅 Land Value Increment Tax | | 20 | | | 80 | | |
| 房屋稅 House Tax | | | | | 40 | 20 | 40 |
| 使用牌照稅 Vehicle License Tax | | | | | 100 | | |
| 契稅 Deed Tax | | | | | | 20 | 80 |
| 印花稅 Stamp Tax | | | | | 100 | | |
| 娛樂稅 Amusement Tax | | | | | | | 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 | | |

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

表 3-9 各項稅捐現行稅率表 (續1)

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

二、土地增值稅 Land Value Increment Tax

課 稅 類 別 及 計 算 公 式

(一)一般用地累進稅率

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

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

註：持有土地年限未超過20年者，無減徵，A為0.10

持有土地年限超過20年以上者，減徵率為20%，A為0.08

持有土地年限超過30年以上者，減徵率為30%，A為0.07

持有土地年限超過40年以上者，減徵率為40%，A為0.06

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

註：持有土地年限未超過20年者，無減徵，B為0.30

持有土地年限超過20年以上者，減徵率為20%，B為0.24

持有土地年限超過30年以上者，減徵率為30%，B為0.21

持有土地年限超過40年以上者，減徵率為40%，B為0.18

(二)自用住宅用地單一稅率10%

表 3-9 各項稅捐現行稅率表 (續2)

Table 3-9 Current Tax Rates for Taxation (Cont.2)

| 三、房屋稅 House Tax | |
|-----------------------|-------|
| 課 徵 標 的 | 稅 率 % |
| 住家用 | |
| 自住或公益出租人出租使用者按現值 | 1.2 |
| 其他供住家用者按現值 | 1.5 |
| 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 | 1.5 |
| 工廠自有供直接生產者按營業用稅率減半 | 1.5 |

資料來源：根據本局財產稅科提供資料編製。

說明：依103年6月4日總統公布修正房屋稅條例第5條條文，部分房屋之稅率自同年7月1日起調整。

1、其他供住家用者，適用稅率由1.2%調整為1.5%。

2、私人醫院、診所或自由職業事務所用者，適用稅率由1.5%調整為3%。

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 (立方公分) Exhaust (CC) | 小客車(每車乘人座位9人以下者) Small Passenger Vehicles (Seating 9 or Fewer) | | | 大客車(每車乘人 Large Passenger Vehicles | |
| | 自用 Private | 營業用 Commercial | | 全年 Year | |
| | 全年 Year | 全年 Year | 每期 Period | | |
| 500以下 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 Above 10,201 | 151,200 | 56,700 | 28,350 | 16,200 | |

資料來源：根據本局財產稅科提供資料編製。

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。

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

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

表 3-9 各項稅捐現行稅率表 (續4)

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

| 單位：新臺幣元 | | 四、使用牌照稅 (續1完) Vehicle License Tax (Cont.1 End) | | | Unit : N.T.\$ |
|------------------------------|-----------------------|---|----------------|---|---------------|
| 馬達最大馬力 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) 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 (每車乘人座位10人以上者) Large Passenger Vehicles Fully Powered by Electricity (Seating 10 or more) | | 完全以電能為動力 之電動貨車 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 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：根據本局財產稅科提供資料編製。

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

表 3-9 各項稅捐現行稅率表 (續5)

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

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

資料來源：根據本局電子作業科提供資料編製。

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 (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 (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：根據本局電子作業科提供資料編製。

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 | 1.5 |
| 電影，本國語言片 | 1 |
| 2、職業性歌唱、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演 | 5 |
| 3、戲劇、音樂演奏、說書及非職業性歌唱、舞蹈等表演 | 1 |
| 4、各種競技比賽 | 1 |
| 5、舞廳或舞場 | 25 |
| 6、高爾夫球場及高爾夫球練習場 | 5 |
| 7、機動遊藝樂園、機動遊艇及動力飛行器 | 5 |
| 8、KTV視唱MTV視聽 | 2.5 |
| 9、電動玩具及資訊休閒業 | 5 |
| 10、其他提供娛樂設施供人娛樂者 | 5 |

資料來源：根據本局電子作業科提供資料編製。

說明：1、第2、3項娛樂項目於本縣公有場館演出者，其徵收率減半課徵。

2、「金門縣娛樂稅徵收率自治條例」於中華民國110年9月30日府行法字第1100083064號令制定公布。

3、「金門縣娛樂稅徵收率表」於中華民國110年9月30日府行法字第1100083139號令公布廢止。

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 Fiscal Year & Item of Tax | | 查(核)定開徵數 | | 實徵數 | | 減免註銷數 | |
|---------------------------------------|--------------------------|--|----------------|----------------------|----------------|------------------|---------------|
| | | Opening Collection for Assessed (Verified) (1)=(2)+(3)+(4)+(5)+(6)+(7) | | Tax Collected (2) | | Cancelled (3) | |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 民國101年度 | FY 2012 | 54,908 | 359,681 | 44,227 | 314,451 | 1,266 | 13,502 |
| 民國102年度 | FY 2013 | 58,500 | 459,020 | 47,555 | 399,026 | 1,374 | 30,065 |
| 民國103年度 | FY 2014 | 63,625 | 624,641 | 50,324 | 527,678 | 2,491 | 55,600 |
| 民國104年度 | FY 2015 | 67,996 | 918,663 | 55,333 | 699,714 | 2,578 | 180,023 |
| 民國105年度 | FY 2016 | 71,369 | 1,754,266 | 57,667 | 470,761 | 2,159 | 1,047,356 |
| 民國106年度 | FY 2017 | 74,346 | 1,065,574 | 60,838 | 762,665 | 2,213 | 256,464 |
| 民國107年度 | FY 2018 | 77,627 | 612,119 | 63,564 | 525,803 | 2,123 | 40,026 |
| 民國108年度 | FY 2019 | 81,716 | 594,636 | 67,155 | 508,200 | 2,112 | 40,116 |
| 民國109年度 | FY 2020 | 85,682 | 570,632 | 70,891 | 469,973 | 1,976 | 30,707 |
| 民國110年度 | FY 2021 | 88,856 | 652,916 | 73,859 | 547,149 | 2,246 | 44,275 |
| 地價稅 | Land Value Tax | 28,977 | 32,666 | 21,287 | 29,070 | 16 | -679 |
| 土地增值稅 | Land Value Increment Tax | 1,637 | 268,394 | 1,434 | 218,496 | 144 | 29,155 |
| 房屋稅 | House Tax | 25,252 | 102,214 | 24,667 | 97,878 | 11 | -12 |
| 使用牌照稅 | Vehicle License Tax | 28,451 | 210,130 | 22,985 | 169,677 | 2,005 | 15,191 |
| 契稅 | Deed Tax | 1,038 | 12,328 | 1,016 | 12,046 | 9 | 106 |
| 印花稅 | Stamp Tax | 1,653 | 18,603 | 1,576 | 18,043 | 47 | 361 |
| 娛樂稅 | Amusement Tax | 836 | 1,184 | 629 | 791 | 8 | 63 |
| 特別稅 | Special Tax Levies | - | - | - | - | - | - |
| 臨時稅 | Provisional Tax Levies | - | - | - | - | - | - |
| 罰鍰 | Fines | 1,012 | 7,399 | 265 | 1,148 | 6 | 89 |

資料來源：根據本局公務統計報表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。

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 (4) | | Exceeded Compulsory Execution Period (5) | | Excess Assessment (6) | | Balance of Tax Not Collected (7)=(8)+(9)+(10)+(11)+(12)+(13) | |
| 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 99 | 335 | - | - | 560 | 557 | 8,756 | 30,835 |
| - | - | - | - | - | - | 9,571 | 29,929 |
| - | - | - | - | 1,328 | 602 | 9,482 | 40,761 |
| - | - | - | - | - | - | 10,085 | 38,926 |
| - | - | - | - | 1,336 | 601 | 10,207 | 235,549 |
| - | - | - | - | 679 | 272 | 10,616 | 46,173 |
| 68 | 541 | - | - | 706 | 281 | 11,166 | 45,468 |
| 1 | 12 | - | - | 731 | 269 | 11,717 | 46,039 |
| 75 | 582 | - | - | 711 | 259 | 12,029 | 69,112 |
| - | - | - | - | - | - | 12,751 | 61,492 |
| - | - | - | - | - | - | 7,674 | 4,275 |
| - | - | - | - | - | - | 59 | 20,743 |
| - | - | - | - | - | - | 574 | 4,347 |
| - | - | - | - | - | - | 3,461 | 25,261 |
| - | - | - | - | - | - | 13 | 176 |
| - | - | - | - | - | - | 30 | 199 |
| - | - | - | - | - | - | 199 | 329 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 741 | 6,161 |

表 3-10 查(核)定開徵數、未徵數情形 (續1)
總計 (續1)

單位：件；新臺幣千元

| 會計年度及稅目別 Fiscal Year & Item of Tax | | 未 徵 數 餘 額 | | | | | |
|---------------------------------------|----------------|---|---------------|--|--------------|---|--------------|
| | | 繳款書未送達未徵數 Have not Been Served the Payment Notice (8) | | 未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment (9) | | 行政救濟未徵數 Aministrative Remedies (10) | |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 民國101年度 | FY 2012 | 6,409 | 6,833 | 322 | 10,311 | - | - |
| 民國102年度 | FY 2013 | 7,223 | 7,610 | 407 | 9,024 | - | - |
| 民國103年度 | FY 2014 | 6,968 | 14,640 | 318 | 10,668 | - | - |
| 民國104年度 | FY 2015 | 7,523 | 14,197 | 429 | 10,273 | - | - |
| 民國105年度 | FY 2016 | 6,986 | 14,697 | 473 | 201,952 | - | - |
| 民國106年度 | FY 2017 | 7,040 | 17,579 | 330 | 6,194 | - | - |
| 民國107年度 | FY 2018 | 7,220 | 14,191 | 477 | 6,721 | - | - |
| 民國108年度 | FY 2019 | 7,366 | 18,305 | 572 | 2,208 | - | - |
| 民國109年度 | FY 2020 | 6,867 | 13,093 | 552 | 25,727 | - | - |
| 民國110年度 | FY 2021 | 7,566 | 19,671 | 519 | 7,644 | - | - |
| 地價稅 Land Value Tax | | 7,130 | 3,441 | 261 | 502 | - | - |
| 土地增值稅 Land Value Increment Tax | | 19 | 14,714 | 40 | 6,028 | - | - |
| 房屋稅 House Tax | | 184 | 289 | 16 | 22 | - | - |
| 使用牌照稅 Vehicle License Tax | | 174 | 905 | 117 | 442 | - | - |
| 契稅 Deed Tax | | - | - | 13 | 176 | - | - |
| 印花稅 Stamp Tax | | - | - | 30 | 199 | - | - |
| 娛樂稅 Amusement Tax | | - | - | 12 | 7 | - | - |
| 特別稅 Special Tax Levies | | - | - | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - | - | - |
| 罰鍰 Fines | | 59 | 321 | 30 | 267 | - | - |

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

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

Grand Total (Cont.1)

Unit : Case ; NT\$1,000

| Balance of Tax Not Collected | | | | | | | |
|------------------------------|--------------|------------------------|--------------|--------------------------------------|---------------|---|--------------|
| 分期繳納 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 (11) | | Special Reason (12) | | Tax in Arrears (13)=(14)+...+(20) | | Delivery of Notice not yet Exceeded Delinquency Period (14) | |
| 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| - | - | - | - | 2,025 | 13,692 | 16 | 71 |
| - | - | - | - | 1,941 | 13,294 | - | - |
| - | - | - | - | 2,196 | 15,454 | 1 | - |
| - | - | - | - | 2,133 | 14,455 | 3 | 8 |
| - | - | 3 | 12 | 2,745 | 18,887 | 1 | 4 |
| - | - | 2 | 8 | 3,244 | 22,392 | 1 | 0 |
| - | - | 5 | 30 | 3,464 | 24,526 | 2 | 5 |
| - | - | 15 | 84 | 3,764 | 25,441 | 23 | 157 |
| - | - | 20 | 77 | 4,590 | 30,215 | 1 | 0 |
| - | - | 19 | 77 | 4,647 | 34,100 | - | - |
| - | - | - | - | 283 | 332 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 374 | 4,035 | - | - |
| - | - | 14 | 76 | 3,156 | 23,839 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 187 | 323 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 5 | 1 | 647 | 5,572 | - | - |

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 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 (15) | | Pending Case Under Compulsory Execution (16) | | 未逾徵 (17) |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases |
| 民國101年度 | FY 2012 | 189 | 670 | 883 | 5,662 | 937 |
| 民國102年度 | FY 2013 | 160 | 731 | 822 | 5,414 | 953 |
| 民國103年度 | FY 2014 | 109 | 545 | 1,122 | 7,588 | 957 |
| 民國104年度 | FY 2015 | 131 | 673 | 980 | 5,967 | 1,008 |
| 民國105年度 | FY 2016 | 194 | 1,056 | 1,422 | 9,193 | 1,116 |
| 民國106年度 | FY 2017 | 118 | 780 | 1,753 | 11,458 | 1,360 |
| 民國107年度 | FY 2018 | 188 | 891 | 1,581 | 11,218 | 1,684 |
| 民國108年度 | FY 2019 | 409 | 2,020 | 1,401 | 9,605 | 1,921 |
| 民國109年度 | FY 2020 | 169 | 234 | 2,136 | 13,755 | 2,277 |
| 民國110年度 | FY 2021 | 133 | 221 | 1,830 | 14,600 | 1,523 |
| 地價稅 Land Value Tax | | 74 | 78 | 151 | 179 | 25 |
| 土地增值稅 Land Value Increment Tax | | - | - | - | - | - |
| 房屋稅 House Tax | | 25 | 45 | 279 | 3,508 | 37 |
| 使用牌照稅 Vehicle License Tax | | 31 | 96 | 1,232 | 9,767 | 1,064 |
| 契稅 Deed Tax | | - | - | - | - | - |
| 印花稅 Stamp Tax | | - | - | - | - | - |
| 娛樂稅 Amusement Tax | | - | - | 20 | 36 | 18 |
| 特別稅 Special Tax Levies | | - | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - | - |
| 罰鍰 Fines | | 3 | 3 | 148 | 1,109 | 379 |

資料來源：根據本局公務統計報表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。

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 | | Cases Closed Under Compulsory Execution | | Unable to Carry out Compulsory Execution | |
| Collection Period | Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period | | (19) | | (20) | |
| | (18) | | | | | |
| 金額 | 件數 | 金額 | 件數 | 金額 | 件數 | 金額 |
| Amount | Cases | Amount | Cases | Amount | Cases | Amount |
| 7,289 | - | - | - | - | - | - |
| 7,149 | - | - | 6 | 1 | - | - |
| 7,320 | - | - | - | - | 7 | 1 |
| 7,767 | - | - | 7 | 1 | 4 | 39 |
| 8,595 | - | - | 8 | 1 | 4 | 39 |
| 10,114 | - | - | 8 | 1 | 4 | 39 |
| 12,412 | - | - | 5 | 0 | 4 | 0 |
| 13,609 | - | - | 6 | 12 | 4 | 38 |
| 16,224 | - | - | 7 | 1 | - | - |
| 11,104 | 1,153 | 8,175 | 8 | 1 | - | - |
| 49 | 31 | 26 | 2 | 0 | - | - |
| - | - | - | - | - | - | - |
| 182 | 31 | 301 | 2 | 0 | - | - |
| 7,743 | 826 | 6,232 | 3 | 0 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 33 | 149 | 254 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 3,097 | 116 | 1,363 | 1 | 0 | - | - |

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 Fiscal Year & Item of Tax | | 查(核)定開徵數 | | 實徵數 | | 減免註銷數 | |
|---------------------------------------|----------------|--|----------------|----------------------|----------------|------------------|---------------|
| | | Opening Collection for Assessed (Verified) (1)=(2)+(3)+(4)+(5)+(6)+(7) | | Tax Collected (2) | | Cancelled (3) | |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 民國101年度 | FY 2012 | 45,476 | 308,965 | 41,451 | 277,184 | 1,156 | 14,077 |
| 民國102年度 | FY 2013 | 49,335 | 428,075 | 44,811 | 384,610 | 1,463 | 26,708 |
| 民國103年度 | FY 2014 | 53,462 | 594,267 | 47,613 | 511,613 | 2,499 | 56,616 |
| 民國104年度 | FY 2015 | 58,422 | 878,787 | 52,597 | 680,694 | 2,501 | 178,348 |
| 民國105年度 | FY 2016 | 61,054 | 719,582 | 55,080 | 455,897 | 2,224 | 48,878 |
| 民國106年度 | FY 2017 | 63,804 | 830,067 | 57,631 | 747,694 | 2,276 | 60,721 |
| 民國107年度 | FY 2018 | 66,637 | 565,855 | 60,204 | 505,641 | 2,247 | 40,141 |
| 民國108年度 | FY 2019 | 70,191 | 549,236 | 63,530 | 491,312 | 2,299 | 40,121 |
| 民國109年度 | FY 2020 | 73,554 | 524,746 | 66,952 | 455,584 | 2,168 | 30,978 |
| 民國110年度 | FY 2021 | 76,408 | 584,590 | 69,772 | 519,444 | 2,316 | 36,867 |
| 地價稅 Land Value Tax | | 21,955 | 29,155 | 19,377 | 27,052 | 22 | 45 |
| 土地增值稅 Land Value Increment Tax | | 1,593 | 248,055 | 1,404 | 214,416 | 139 | 20,846 |
| 房屋稅 House Tax | | 24,558 | 88,202 | 24,177 | 84,694 | 30 | 69 |
| 使用牌照稅 Vehicle License Tax | | 24,716 | 185,732 | 21,548 | 162,091 | 2,060 | 15,317 |
| 契稅 Deed Tax | | 1,029 | 12,210 | 1,008 | 11,948 | 8 | 86 |
| 印花稅 Stamp Tax | | 1,631 | 18,489 | 1,557 | 17,928 | 44 | 362 |
| 娛樂稅 Amusement Tax | | 595 | 791 | 562 | 696 | 8 | 63 |
| 特別稅 Special Tax Levies | | - | - | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - | - | - |
| 罰鍰 Fines | | 331 | 1,956 | 139 | 619 | 5 | 80 |

資料來源：根據本局公務統計報表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。

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 (4) | | Exceeded Compulsory Execution Period (5) | | Excess Assessment (6) | | Balance of Tax Not Collected (7)=(8)+(9)+(10)+(11)+(12)+(13) | |
| 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| - | - | - | - | - | - | 2,869 | 17,703 |
| - | - | - | - | - | - | 3,061 | 16,756 |
| - | - | - | - | - | - | 3,350 | 26,039 |
| - | - | - | - | - | - | 3,324 | 19,746 |
| - | - | - | - | 1 | 2 | 3,749 | 214,805 |
| - | - | - | - | - | - | 3,897 | 21,651 |
| - | - | - | - | - | - | 4,186 | 20,073 |
| - | - | - | - | - | - | 4,362 | 17,803 |
| - | - | - | - | - | - | 4,434 | 38,185 |
| - | - | - | - | - | - | 4,320 | 28,278 |
| - | - | - | - | - | - | 2,556 | 2,058 |
| - | - | - | - | - | - | 50 | 12,794 |
| - | - | - | - | - | - | 351 | 3,440 |
| - | - | - | - | - | - | 1,108 | 8,324 |
| - | - | - | - | - | - | 13 | 176 |
| - | - | - | - | - | - | 30 | 199 |
| - | - | - | - | - | - | 25 | 31 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 187 | 1,257 |

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 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 (8) | | Have Not Exceeded the Deadline of Payment (9) | | Administrative Remedies (10) | |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 民國101年度 | FY 2012 | 2,155 | 4,777 | 302 | 10,279 | - | - |
| 民國102年度 | FY 2013 | 2,310 | 5,204 | 364 | 8,864 | - | - |
| 民國103年度 | FY 2014 | 2,419 | 10,989 | 310 | 10,619 | - | - |
| 民國104年度 | FY 2015 | 2,378 | 5,416 | 377 | 10,067 | - | - |
| 民國105年度 | FY 2016 | 2,443 | 6,337 | 428 | 201,720 | - | - |
| 民國106年度 | FY 2017 | 2,560 | 7,806 | 316 | 6,190 | - | - |
| 民國107年度 | FY 2018 | 2,736 | 5,473 | 440 | 6,671 | - | - |
| 民國108年度 | FY 2019 | 2,954 | 8,939 | 454 | 2,067 | - | - |
| 民國109年度 | FY 2020 | 2,646 | 3,790 | 510 | 25,578 | - | - |
| 民國110年度 | FY 2021 | 2,625 | 9,546 | 489 | 7,634 | - | - |
| 地價稅 Land Value Tax | | 2,324 | 1,563 | 232 | 495 | - | - |
| 土地增值稅 Land Value Increment Tax | | 10 | 6,765 | 40 | 6,028 | - | - |
| 房屋稅 House Tax | | 104 | 163 | 15 | 20 | - | - |
| 使用牌照稅 Vehicle License Tax | | 128 | 734 | 117 | 442 | - | - |
| 契稅 Deed Tax | | - | - | 13 | 176 | - | - |
| 印花稅 Stamp Tax | | - | - | 30 | 199 | - | - |
| 娛樂稅 Amusement Tax | | - | - | 12 | 7 | - | - |
| 特別稅 Special Tax Levies | | - | - | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - | - | - |
| 罰鍰 Fines | | 59 | 321 | 30 | 267 | - | - |

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

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

A. Current Fiscal Year (Cont.1)

Unit : Case ; NT\$1,000

| Balance of Tax Not Collected | | | | | | | |
|------------------------------|--------------|------------------------|--------------|--------------------------------------|---------------|---|--------------|
| 分期繳納 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 (11) | | Special Reason (12) | | Tax in Arrears (13)=(14)+...+(20) | | Delivery of Notice not yet Exceeded Delinquency Period (14) | |
| 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| - | - | - | - | 412 | 2,647 | 10 | 18 |
| - | - | - | - | 387 | 2,688 | - | - |
| - | - | - | - | 621 | 4,431 | 1 | - |
| - | - | - | - | 569 | 4,263 | 3 | 8 |
| - | - | - | - | 878 | 6,749 | 1 | 4 |
| - | - | - | - | 1,021 | 7,656 | 1 | 0 |
| - | - | - | - | 1,010 | 7,929 | 2 | 5 |
| - | - | - | - | 954 | 6,798 | 20 | 125 |
| - | - | 3 | 1 | 1,275 | 8,815 | - | - |
| - | - | - | - | 1,206 | 11,098 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 232 | 3,257 | - | - |
| - | - | - | - | 863 | 7,149 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 13 | 24 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 98 | 668 | - | - |

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 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 (15) | | Pending Case Under Compulsory Execution (16) | | 未逾徵 (17) |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases |
| 民國101年度 | FY 2012 | 42 | 73 | 348 | 2,535 | 12 |
| 民國102年度 | FY 2013 | 20 | 123 | 367 | 2,565 | - |
| 民國103年度 | FY 2014 | 21 | 36 | 597 | 4,391 | 2 |
| 民國104年度 | FY 2015 | 43 | 151 | 523 | 4,104 | - |
| 民國105年度 | FY 2016 | 70 | 383 | 806 | 6,333 | 1 |
| 民國106年度 | FY 2017 | 23 | 259 | 995 | 7,366 | 2 |
| 民國107年度 | FY 2018 | 87 | 594 | 921 | 7,330 | - |
| 民國108年度 | FY 2019 | 215 | 1,276 | 719 | 5,397 | - |
| 民國109年度 | FY 2020 | 44 | 78 | 1,201 | 8,547 | 29 |
| 民國110年度 | FY 2021 | 12 | 24 | 1,170 | 10,989 | 24 |
| 地價稅 | Land Value Tax | - | - | - | - | - |
| 土地增值稅 | Land Value Increment Tax | - | - | - | - | - |
| 房屋稅 | House Tax | 8 | 12 | 224 | 3,244 | - |
| 使用牌照稅 | Vehicle License Tax | 3 | 11 | 858 | 7,135 | 2 |
| 契稅 | Deed Tax | - | - | - | - | - |
| 印花稅 | Stamp Tax | - | - | - | - | - |
| 娛樂稅 | Amusement Tax | - | - | 7 | 19 | 6 |
| 特別稅 | Special Tax Levies | - | - | - | - | - |
| 臨時稅 | Provisional Tax Levies | - | - | - | - | - |
| 罰鍰 | Fines | 1 | 1 | 81 | 591 | 16 |

資料來源：根據本局公務統計報表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。

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 Collection Period | 已逾徵收期間惟未逾執行期間 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 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 22 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 5 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 28 | - | - | - | - | - | - |
| 31 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 191 | - | - | 1 | 0 | - | - |
| 84 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 3 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 5 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 76 | - | - | - | - | - | - |

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 Fiscal Year & Item of Tax | | 查(核)定開徵數 | | 實徵數 | | 減免註銷數 | |
|---------------------------------------|----------------|--|---------------|----------------------|---------------|------------------|--------------|
| | | Opening Collection for Assessed (Verified) (1)=(2)+(3)+(4)+(5)+(6)+(7) | | Tax Collected (2) | | Cancelled (3) | |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 民國101年度 | FY 2012 | 9,432 | 50,716 | 2,776 | 37,267 | 110 | -575 |
| 民國102年度 | FY 2013 | 9,165 | 30,946 | 2,744 | 14,416 | -89 | 3,356 |
| 民國103年度 | FY 2014 | 10,163 | 30,373 | 2,711 | 16,066 | -8 | -1,016 |
| 民國104年度 | FY 2015 | 9,574 | 39,875 | 2,736 | 19,021 | 77 | 1,675 |
| 民國105年度 | FY 2016 | 10,315 | 1,034,684 | 2,587 | 14,864 | -65 | 998,477 |
| 民國106年度 | FY 2017 | 10,542 | 235,508 | 3,207 | 14,971 | -63 | 195,743 |
| 民國107年度 | FY 2018 | 10,990 | 46,265 | 3,360 | 20,162 | -124 | -116 |
| 民國108年度 | FY 2019 | 11,525 | 45,400 | 3,625 | 16,888 | -187 | -5 |
| 民國109年度 | FY 2020 | 12,128 | 45,886 | 3,939 | 14,389 | -192 | -271 |
| 民國110年度 | FY 2021 | 12,448 | 68,326 | 4,087 | 27,705 | -70 | 7,407 |
| 地價稅 Land Value Tax | | 7,022 | 3,511 | 1,910 | 2,018 | -6 | -724 |
| 土地增值稅 Land Value Increment Tax | | 44 | 20,339 | 30 | 4,080 | 5 | 8,309 |
| 房屋稅 House Tax | | 694 | 14,012 | 490 | 13,185 | -19 | -80 |
| 使用牌照稅 Vehicle License Tax | | 3,735 | 24,398 | 1,437 | 7,587 | -55 | -126 |
| 契稅 Deed Tax | | 9 | 118 | 8 | 97 | 1 | 20 |
| 印花稅 Stamp Tax | | 22 | 113 | 19 | 114 | 3 | -1 |
| 娛樂稅 Amusement Tax | | 241 | 393 | 67 | 95 | - | - |
| 特別稅 Special Tax Levies | | - | - | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - | - | - |
| 罰鍰 Fines | | 681 | 5,442 | 126 | 529 | 1 | 9 |

資料來源：根據本局公務統計報表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。

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 (4) | | Exceeded Compulsory Execution Period (5) | | Excess Assessment (6) | | Balance of Tax Not Collected (7)=(8)+(9)+(10)+(11)+(12)+(13) | |
| 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 99 | 335 | - | - | 560 | 557 | 5,887 | 13,132 |
| - | - | - | - | - | - | 6,510 | 13,173 |
| - | - | - | - | 1,328 | 602 | 6,132 | 14,722 |
| - | - | - | - | - | - | 6,761 | 19,180 |
| - | - | - | - | 1,335 | 599 | 6,458 | 20,743 |
| - | - | - | - | 679 | 272 | 6,719 | 24,522 |
| 68 | 541 | - | - | 706 | 281 | 6,980 | 25,396 |
| 1 | 12 | - | - | 731 | 269 | 7,355 | 28,236 |
| 75 | 582 | - | - | 711 | 259 | 7,595 | 30,928 |
| - | - | - | - | - | - | 8,431 | 33,214 |
| - | - | - | - | - | - | 5,118 | 2,217 |
| - | - | - | - | - | - | 9 | 7,949 |
| - | - | - | - | - | - | 223 | 907 |
| - | - | - | - | - | - | 2,353 | 16,937 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 174 | 298 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 554 | 4,905 |

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 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 (8) | | Have Not Exceeded the Deadline of Payment (9) | | Aministrative Remedies (10) | |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| 民國101年度 | FY 2012 | 4,254 | 2,056 | 20 | 32 | - | - |
| 民國102年度 | FY 2013 | 4,913 | 2,406 | 43 | 161 | - | - |
| 民國103年度 | FY 2014 | 4,549 | 3,651 | 8 | 49 | - | - |
| 民國104年度 | FY 2015 | 5,145 | 8,781 | 52 | 207 | - | - |
| 民國105年度 | FY 2016 | 4,543 | 8,361 | 45 | 232 | - | - |
| 民國106年度 | FY 2017 | 4,480 | 9,773 | 14 | 5 | - | - |
| 民國107年度 | FY 2018 | 4,484 | 8,718 | 37 | 50 | - | - |
| 民國108年度 | FY 2019 | 4,412 | 9,366 | 118 | 142 | - | - |
| 民國109年度 | FY 2020 | 4,221 | 9,302 | 42 | 149 | - | - |
| 民國110年度 | FY 2021 | 4,941 | 10,125 | 30 | 10 | - | - |
| 地價稅 Land Value Tax | | 4,806 | 1,878 | 29 | 7 | - | - |
| 土地增值稅 Land Value Increment Tax | | 9 | 7,949 | - | - | - | - |
| 房屋稅 House Tax | | 80 | 126 | 1 | 3 | - | - |
| 使用牌照稅 Vehicle License Tax | | 46 | 171 | - | - | - | - |
| 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 | | - | - | - | - | - | - |
| 罰鍰 Fines | | - | - | - | - | - | - |

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

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

B. Previous Fiscal Years (Cont.1)

Unit : Case ; NT\$1,000

| Balance of Tax Not Collected | | | | | | | |
|------------------------------|--------------|------------------------|--------------|--------------------------------------|---------------|---|--------------|
| 分期繳納 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 (11) | | Special Reason (12) | | Tax in Arrears (13)=(14)+...+(20) | | Delivery of Notice not yet Exceeded Delinquency Period (14) | |
| 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount |
| - | - | - | - | 1,613 | 11,044 | 6 | 54 |
| - | - | - | - | 1,554 | 10,606 | - | - |
| - | - | - | - | 1,575 | 11,022 | - | - |
| - | - | - | - | 1,564 | 10,193 | - | - |
| - | - | 3 | 12 | 1,867 | 12,139 | - | - |
| - | - | 2 | 8 | 2,223 | 14,736 | - | - |
| - | - | 5 | 30 | 2,454 | 16,597 | - | - |
| - | - | 15 | 84 | 2,810 | 18,643 | 3 | 33 |
| - | - | 17 | 77 | 3,315 | 21,400 | 1 | 0 |
| - | - | 19 | 77 | 3,441 | 23,002 | - | - |
| - | - | - | - | 283 | 332 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 142 | 779 | - | - |
| - | - | 14 | 76 | 2,293 | 16,690 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 174 | 298 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 5 | 1 | 549 | 4,904 | - | - |

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 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 (15) | | Pending Case Under Compulsory Execution (16) | | 未逾徵 (17) |
| | | 件數 Cases | 金額 Amount | 件數 Cases | 金額 Amount | 件數 Cases |
| 民國101年度 | FY 2012 | 147 | 597 | 535 | 3,127 | 925 |
| 民國102年度 | FY 2013 | 140 | 607 | 455 | 2,848 | 953 |
| 民國103年度 | FY 2014 | 88 | 509 | 525 | 3,197 | 955 |
| 民國104年度 | FY 2015 | 88 | 523 | 457 | 1,864 | 1,008 |
| 民國105年度 | FY 2016 | 124 | 673 | 616 | 2,859 | 1,115 |
| 民國106年度 | FY 2017 | 95 | 522 | 758 | 4,092 | 1,358 |
| 民國107年度 | FY 2018 | 101 | 296 | 660 | 3,888 | 1,684 |
| 民國108年度 | FY 2019 | 194 | 745 | 682 | 4,207 | 1,921 |
| 民國109年度 | FY 2020 | 125 | 156 | 935 | 5,209 | 2,248 |
| 民國110年度 | FY 2021 | 121 | 197 | 660 | 3,611 | 1,499 |
| 地價稅 Land Value Tax | | 74 | 78 | 151 | 179 | 25 |
| 土地增值稅 Land Value Increment Tax | | - | - | - | - | - |
| 房屋稅 House Tax | | 17 | 33 | 55 | 264 | 37 |
| 使用牌照稅 Vehicle License Tax | | 28 | 85 | 374 | 2,633 | 1,062 |
| 契稅 Deed Tax | | - | - | - | - | - |
| 印花稅 Stamp Tax | | - | - | - | - | - |
| 娛樂稅 Amusement Tax | | - | - | 13 | 18 | 12 |
| 特別稅 Special Tax Levies | | - | - | - | - | - |
| 臨時稅 Provisional Tax Levies | | - | - | - | - | - |
| 罰鍰 Fines | | 2 | 2 | 67 | 518 | 363 |

資料來源：根據本局公務統計報表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。

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 | | Cases Closed Under Compulsory Execution | | Unable to Carry out Compulsory Execution | |
| Collection Period | Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period | | (19) | | (20) | |
| | (18) | | | | | |
| 金額 | 件數 | 金額 | 件數 | 金額 | 件數 | 金額 |
| Amount | Cases | Amount | Cases | Amount | Cases | Amount |
| 7,267 | - | - | - | - | - | - |
| 7,149 | - | - | 6 | 1 | - | - |
| 7,316 | - | - | - | - | 7 | 1 |
| 7,767 | - | - | 7 | 1 | 4 | 39 |
| 8,567 | - | - | 8 | 1 | 4 | 39 |
| 10,083 | - | - | 8 | 1 | 4 | 39 |
| 12,412 | - | - | 5 | 0 | 4 | 0 |
| 13,609 | - | - | 6 | 12 | 4 | 38 |
| 16,033 | - | - | 6 | 1 | - | - |
| 11,019 | 1,153 | 8,175 | 8 | 1 | - | - |
| 49 | 31 | 26 | 2 | 0 | - | - |
| - | - | - | - | - | - | - |
| 182 | 31 | 301 | 2 | 0 | - | - |
| 7,740 | 826 | 6,232 | 3 | 0 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 27 | 149 | 254 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 3,021 | 116 | 1,363 | 1 | 0 | - | - |

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 Fiscal Year & Item of Tax | | 受理情形 Cases Accepted | | | 本期審理情形 Interrogated in This Term | | | | | |
|---------------------------------------|----------------|------------------------|--|---|---|--|---|--|------------------|---------------------|
| | | 合計 Total (1) | 上期未 結件數 No. of Pending of Last Term (2) | 本期受 理件數 No. of Accepted in This Term (3) | 依法免 議件數 No. of Not Indictable by Law (4) | 依法免 罰件數 No. of Fine Free (5) | 依法併 案件數 No. of Consolidated (6) | 依法註 銷件數 No. of Cancelled (7) | 處罰 Fined | |
| | | | | | | | | | 件數 No. (8) | 金額 Amount (9) |
| | | | | | | | | | | |
| 民國101年度 | FY 2012 | .... | .... | .... | .... | .... | .... | .... | .... |  |
| 民國102年度 | FY 2013 | .... | .... | .... | .... | .... | .... | .... | .... |  |
| 民國103年度 | FY 2014 | 46 | 28 | 18 | - | - | - | - | 19 385 | |
| 民國104年度 | FY 2015 | 159 | 27 | 131 | 4 | 2 | - | - | 126 711 | |
| 民國105年度 | FY 2016 | 186 | 27 | 159 | 4 | - | - | - | 155 1,144 | |
| 民國106年度 | FY 2017 | 241 | 27 | 214 | 2 | - | - | - | 213 1,411 | |
| 民國107年度 | FY 2018 | 287 | 26 | 261 | 4 | 1 | - | - | 255 1,784 | |
| 民國108年度 | FY 2019 | 336 | 27 | 309 | 1 | 1 | - | - | 306 2,175 | |
| 民國109年度 | FY 2020 | 340 | 28 | 312 | 9 | 1 | - | - | 296 1,873 | |
| 民國110年度 | FY 2021 | 375 | 34 | 341 | 1 | 1 | - | - | 345 2,350 | |
| 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 | | 375 | 34 | 341 | 1 | 1 | - | - | 345 2,350 | |
| 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：根據本局公務統計報表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。

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

Unit : Case ; NT\$1,000

| 未結件數 No. of Pending (10) | 本期繳納及移送強制執行情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term | | | | | | 更正註銷案件 Revised or Cancelled | |
|--------------------------------|--|----------------------|--------------------------|----------------------|--------------------------------|----------------------|--------------------------------|----------------------|
| | 合計 Total | | 自行繳納 Paid Voluntarily | | 移送執行 Transferred to Execute | | 更正註銷案件 Revised or Cancelled | |
| | 件數 No. (11) | 金額 Amount (12) | 件數 No. (13) | 金額 Amount (14) | 件數 No. (15) | 金額 Amount (16) | 件數 No. (17) | 金額 Amount (18) |
| | | | | | | | | |
| | | | | | | | | |
| 27 | 38 | 732 | 10 | 131 | 28 | 601 | - | - |
| 27 | 42 | 274 | 34 | 101 | 8 | 173 | - | - |
| 27 | 163 | 1,634 | 42 | 135 | 121 | 1,499 | | |
| 26 | 279 | 1,790 | 99 | 284 | 180 | 1,506 | - | - |
| 27 | 226 | 1,760 | 49 | 180 | 177 | 1,580 | 1 | 59 |
| 28 | 405 | 3,211 | 142 | 803 | 263 | 2,408 | 5 | 18 |
| 34 | 641 | 4,737 | 88 | 456 | 553 | 4,281 | 20 | 268 |
| 28 | 637 | 4,691 | 119 | 656 | 518 | 4,035 | 6 | 89 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 28 | 637 | 4,691 | 119 | 656 | 518 | 4,035 | 6 | 89 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |

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 Fiscal Year & Item of Tax | | 本期執行情形 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 No. (19) | 金額 Amount (20) | 件數 No. (21) | 金額 Amount (22) | 件數 No. (23) | 金額 Amount (24) | 件數 No. (25) |
| 民國101年度 | FY 2012 | .... | .... | .... | .... | .... | .... | .... |
| 民國102年度 | FY 2013 | .... | .... | .... | .... | .... | .... | .... |
| 民國103年度 | FY 2014 | 41 | 931 | 11 | 162 | 30 | 769 | - |
| 民國104年度 | FY 2015 | 25 | 429 | 6 | 54 | 19 | 375 | - |
| 民國105年度 | FY 2016 | 39 | 387 | 15 | 171 | 24 | 216 | - |
| 民國106年度 | FY 2017 | 106 | 1,303 | 30 | 271 | 76 | 1,032 | - |
| 民國107年度 | FY 2018 | 183 | 1,495 | 44 | 210 | 138 | 1,279 | 1 |
| 民國108年度 | FY 2019 | 146 | 1,319 | 31 | 260 | 115 | 1,059 | - |
| 民國109年度 | FY 2020 | 437 | 3,618 | 89 | 686 | 346 | 2,917 | 1 |
| 民國110年度 | FY 2021 | 427 | 3,070 | 99 | 489 | 328 | 2,581 | - |
| 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 | 427 | 3,070 | 99 | 489 | 328 | 2,581 | - |
| 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：根據本局公務統計報表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。

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 執行未結案件 | |
|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|------------------------|----------------------|
| 案 | 退案 | | 結案 | | | | | |
| drawn | Rejected | | Closed | | Adjustment | | Unexecuted, Up to Date | |
| 金額 Amount (26) | 件數 No. (27) | 金額 Amount (28) | 件數 No. (29) | 金額 Amount (30) | 件數 No. (31) | 金額 Amount (32) | 件數 No. (33) | 金額 Amount (34) |
| | | | | | | | | |
| | | | | | | | | |
| - | - | - | - | - | - | - | 32 | 509 |
| - | - | - | - | - | - | - | 15 | 253 |
| - | - | - | - | - | - | - | 97 | 1,365 |
| - | - | - | - | - | - | - | 171 | 1,568 |
| 6 | - | - | - | - | - | - | 165 | 1,653 |
| - | - | - | - | - | - | 1 | 282 | 2,744 |
| 14 | - | - | 1 | 0 | - | - | 398 | 3,407 |
| - | - | - | - | - | 4 | 10 | 493 | 4,382 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 4 | 10 | 493 | 4,382 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |

-(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)。

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 Fiscal Year & Item of Tax | 實徵淨額 (千元) Net Actual Collection (NT\$1,000) (1) | 成本總計 Grand Total Cost (2)=(3)+(4) | 合計 Total (3) | 直接成本 Direct Cost | |
|---------------------------------------|---|---|--------------------|---------------------------|---|
| | | | | 人事費 Personnel Expenses | 業務費(『稅捐稽徵業務』業務計畫) Affair Expenses (Sales Plan for Taxation Business) |
| 民國101年度 FY 2012 | 318,648 | 31,577,632 | 19,640,564 | 15,154,535 | 4,486,029 |
| 民國102年度 FY 2013 | 396,970 | 33,528,918 | 18,475,366 | 14,427,386 | 4,047,980 |
| 民國103年度 FY 2014 | 532,422 | 32,960,856 | 18,961,753 | 15,037,030 | 3,924,723 |
| 民國104年度 FY 2015 | 704,558 | 35,927,494 | 23,570,394 | 17,144,411 | 6,425,983 |
| 民國105年度 FY 2016 | 474,399 | 38,220,909 | 26,265,286 | 17,395,345 | 8,869,941 |
| 民國106年度 FY 2017 | 765,648 | 38,768,658 | 28,188,790 | 18,238,277 | 9,950,513 |
| 民國107年度 FY 2018 | 530,139 | 41,783,240 | 29,251,052 | 19,278,563 | 9,972,489 |
| 民國108年度 FY 2019 | 511,898 | 43,821,276 | 28,752,771 | 18,217,427 | 10,535,344 |
| 民國109年度 FY 2020 | 472,648 | 47,334,505 | 33,856,871 | 21,162,264 | 12,694,607 |
| 民國110年度 FY 2021 | 548,906 | 45,169,177 | 31,606,741 | 21,019,567 | 10,587,174 |
| 地價稅 Land Value Tax | 28,631 | 8,262,908 | 6,140,092 | 4,083,372 | 2,056,720 |
| 土地增值稅 Land Value Increment Tax | 217,376 | 6,087,633 | 4,200,684 | 2,793,599 | 1,407,085 |
| 房屋稅 House Tax | 97,873 | 11,985,026 | 8,270,097 | 5,499,898 | 2,770,199 |
| 使用牌照稅 Vehicle License Tax | 169,546 | 9,892,401 | 6,826,112 | 4,539,599 | 2,286,513 |
| 契稅 Deed Tax | 11,986 | 3,234,055 | 2,231,614 | 1,484,100 | 747,514 |
| 印花稅 Stamp Tax | 22,703 | 3,614,531 | 2,494,156 | 1,658,699 | 835,457 |
| 娛樂稅 Amusement Tax | 791 | 2,092,623 | 1,443,986 | 960,300 | 483,686 |
| 特別稅 Special Tax Levies | - | - | - | - | - |
| 臨時稅 Provisional Tax Levies | - | - | - | - | - |

資料來源：根據本局公務統計報表20903-90-05-2編製，104年度以前表號為2613-90-05-2。

Table 3-12 Cost of Tax Levying

Unit : N.T.\$

| 獎補助 及損失 | 間接成本 Indirect Cost | | | | | 每千元成本 Cost Per NT\$1,000 (5)=(2)/(1) |
|------------|------------------------|-------------------------------|---|---|------------------|--|
| | 合計 Total (4) | 人事費 Personnel Expenses | 業務費(『一般 行政』業務計 畫) Affair Expenses (General Administrative Business Plan) | 設備 及投資費 Equipment and Investment Costs | 其他 Others | |
| - | 11,937,068 | 8,840,145 | 2,616,850 | 364,073 | 116,000 | 99.10 |
| - | 15,053,552 | 9,988,191 | 2,802,448 | 2,144,913 | 118,000 | 84.46 |
| - | 13,999,103 | 10,410,252 | 2,717,116 | 757,735 | 114,000 | 61.91 |
| - | 12,357,100 | 8,572,206 | 3,212,991 | 455,903 | 116,000 | 50.99 |
| - | 11,955,623 | 7,116,278 | 3,628,612 | 1,086,733 | 124,000 | 80.57 |
| - | 10,579,868 | 6,080,094 | 3,316,837 | 1,164,937 | 18,000 | 50.64 |
| - | 12,532,188 | 7,229,461 | 3,739,682 | 1,545,045 | 18,000 | 78.82 |
| - | 15,068,505 | 8,015,670 | 4,635,550 | 2,399,285 | 18,000 | 85.61 |
| - | 13,477,634 | 7,054,089 | 4,231,536 | 2,174,009 | 18,000 | 100.15 |
| - | 13,562,436 | 7,722,691 | 3,889,779 | 1,933,966 | 16,000 | 82.29 |
| - | 2,122,816 | 1,208,769 | 608,835 | 302,708 | 2,504 | 288.60 |
| - | 1,886,949 | 1,074,462 | 541,187 | 269,074 | 2,226 | 28.01 |
| - | 3,714,929 | 2,115,346 | 1,065,461 | 529,739 | 4,383 | 122.45 |
| - | 3,066,289 | 1,745,999 | 879,428 | 437,245 | 3,617 | 58.35 |
| - | 1,002,441 | 570,808 | 287,505 | 142,945 | 1,183 | 269.82 |
| - | 1,120,375 | 637,961 | 321,330 | 159,762 | 1,322 | 159.21 |
| - | 648,637 | 369,346 | 186,033 | 92,493 | 765 | 2,644.34 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |

肆、行政組織

IV、Administrative Organization

表 4-1 稽徵區域劃分

| 年底及區別 End of Year & District | | 面積 (平方公里) Area (Square Kilometer) | 里數 Number of Villages |
|---------------------------------|--------------------|--------------------------------------|--------------------------|
| 民國101年底 | End of 2012 | 151.6560 | 37 |
| 民國102年底 | End of 2013 | 151.6560 | 37 |
| 民國103年底 | End of 2014 | 151.6560 | 37 |
| 民國104年底 | End of 2015 | 151.6560 | 37 |
| 民國105年底 | End of 2016 | 151.6560 | 37 |
| 民國106年底 | End of 2017 | 151.6560 | 37 |
| 民國107年底 | End of 2018 | 151.6560 | 37 |
| 民國108年底 | End of 2019 | 151.6560 | 37 |
| 民國109年底 | End of 2020 | 151.6560 | 37 |
| 民國110年底 | End of 2021 | 151.6560 | 37 |
| 金城鎮 | Kincheng Township | 21.7130 | 8 |
| 金沙鎮 | Kinsha Township | 41.1900 | 8 |
| 金湖鎮 | Kinhu Township | 41.6960 | 8 |
| 金寧鄉 | Kinning Township | 29.8540 | 6 |
| 烈嶼鄉 | Liehyu Township | 16.0030 | 5 |
| 烏坵鄉 | Wucho Township | 1.2000 | 2 |

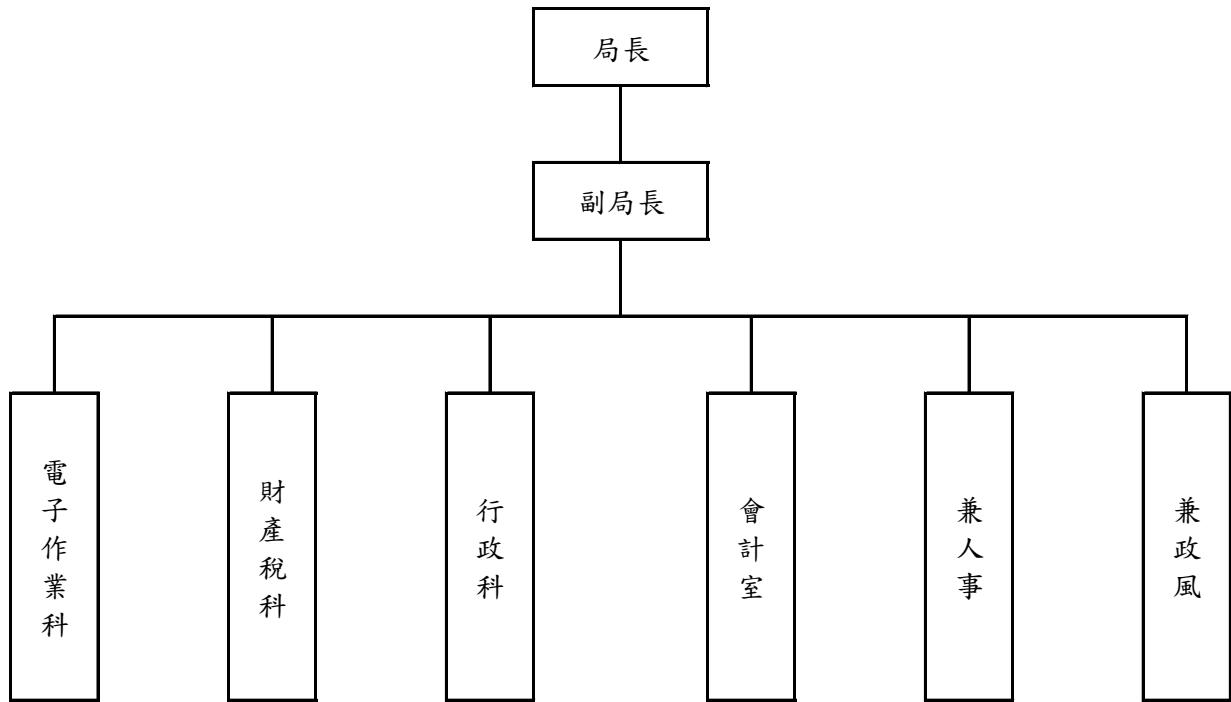
資料來源：根據金門縣政府民政處統計資料編製。

Table 4-1 Service Districts of Headquarter and Branches

| 戶數(戶) | 人口數(人) | 每戶平均人口數 |
|----------------------------------|-------------------------------|------------------|
| Number of Households (Household) | Number of Population (Person) | Person/Household |
| 35,374 | 113,111 | 3.20 |
| 36,558 | 120,713 | 3.30 |
| 37,584 | 127,723 | 3.40 |
| 38,588 | 132,799 | 3.44 |
| 39,276 | 135,114 | 3.44 |
| 39,923 | 137,456 | 3.44 |
| 40,616 | 139,273 | 3.43 |
| 41,217 | 140,185 | 3.40 |
| 41,789 | 140,597 | 3.36 |
| 42,636 | 141,539 | 3.32 |
| 13,297 | 42,845 | 3.22 |
| 6,538 | 20,785 | 3.18 |
| 9,558 | 30,593 | 3.20 |
| 9,843 | 33,901 | 3.44 |
| 3,268 | 12,743 | 3.90 |
| 132 | 672 | 5.09 |

表 4-2 組織概況

中華民國110年12月底



掌理電子作業管制、資訊管理、土地增值稅、契稅、印花稅、娛樂稅之稽徵，租稅教育宣導、違章處理及行政等事項。

掌理地價稅、房屋稅、使用牌照稅之稽徵、違章處理，各項欠稅及財務罰鍰之處理事項。

掌理文書處理、公文檢查、出納、管考、庶務、檔案、施政計畫、稅務行政救濟案件、業務列管考核等事項及其他不屬各科室之事項。

辦理歲計、會計及統計事項。

辦理人事管理事項。

辦理政風業務。

資料來源：根據本局人事資料分析。

Table 4-2 Organization of Headquarter and Branches

End of 2021

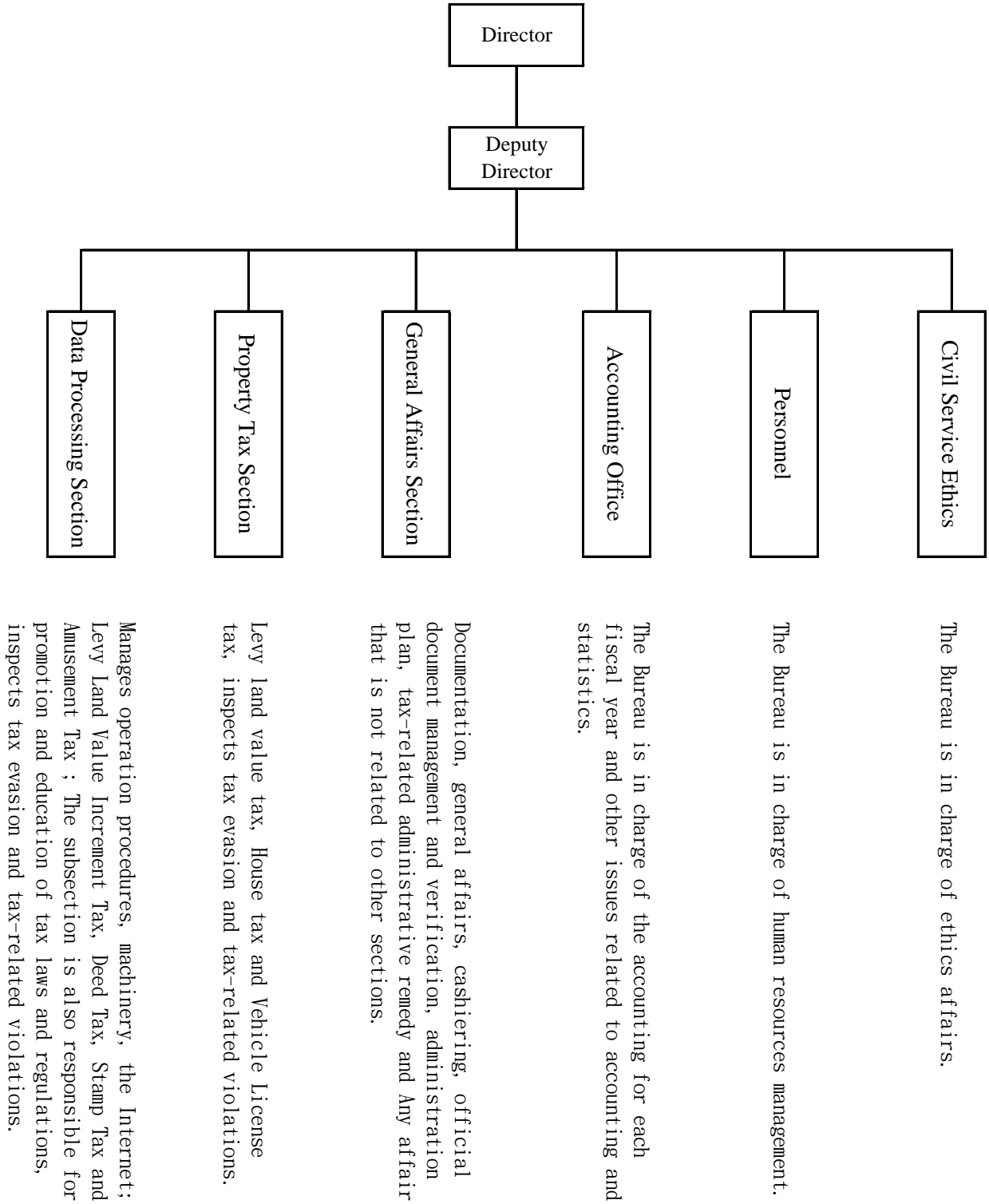


表 4-3 現有員額配置

單位：人

| 年底 End of Year | | 合計 Total | 局長 Director | 副局長 Deputy Director | 主任秘書 Chief Secretary |
|-------------------|-------------------------|-------------|----------------|------------------------|-------------------------|
| 一、預算員額 | | | | | |
| 民國101年底 | End of 2012 | 17 | 1 | - | - |
| 民國102年底 | End of 2013 | 18 | 1 | - | - |
| 民國103年底 | End of 2014 | 18 | 1 | - | - |
| 民國104年底 | End of 2015 | 18 | 1 | - | - |
| 民國105年底 | End of 2016 | 18 | 1 | - | - |
| 民國106年底 | End of 2017 | 18 | 1 | - | - |
| 民國107年底 | End of 2018 | 18 | 1 | - | - |
| 民國108年底 | End of 2019 | 18 | 1 | 1 | - |
| 民國109年底 | End of 2020 | 18 | 1 | 1 | - |
| 民國110年底 | End of 2021 | 18 | 1 | 1 | - |
| 二、現有員額 | | | | | |
| 民國101年底 | End of 2012 | 15 | 1 | - | - |
| 民國102年底 | End of 2013 | 17 | 1 | - | - |
| 民國103年底 | End of 2014 | 16 | 1 | - | - |
| 民國104年底 | End of 2015 | 17 | 1 | - | - |
| 民國105年底 | End of 2016 | 15 | 1 | - | - |
| 民國106年底 | End of 2017 | 16 | 1 | - | - |
| 民國107年底 | End of 2018 | 17 | 1 | 1 | - |
| 民國108年底 | End of 2019 | 18 | 1 | 1 | - |
| 民國109年底 | End of 2020 | 18 | 1 | 1 | - |
| 民國110年底 | End of 2021 | 17 | 1 | 1 | - |
| 局長室 | Director Office | 1 | 1 | - | - |
| 副局長室 | Deputy Director-general | 1 | - | 1 | - |
| 行政科 | General Affairs Section | 3 | - | - | - |
| 財產稅科 | Property Tax Section | 5 | - | - | - |
| 電子作業科 | Data Processing Section | 6 | - | - | - |
| 會計室 | Accounting Office | 1 | - | - | - |

資料來源：根據本局人事資料編製。

- 說明：1. 102年金門縣稅捐稽徵處改制為金門縣稅務局。
 2. 105年7月1日人事管理員裁併，由現職人員兼辦。
 3. 107年12月7日本局秘書改制為副局長。

Table 4-3 Allocation of the Personnel

| | | | | | | | Unit : Person |
|---------------------|---------------|--------------|-----------|-------|------------------|------------|---------------|
| 專門委員 | 科長 | 主任 | 秘書 | 稽核 | 審核員 | 專員 | |
| Senior Specialist | Section Chief | Office Chief | Secretary | Audit | Revenue Assessor | Specialist | |
| 1. Estimated Amount | | | | | | | |
| - | 3 | 1 | 1 | - | 1 | - | |
| - | 3 | 1 | 1 | 1 | - | - | |
| - | 3 | 1 | 1 | 1 | - | - | |
| - | 3 | 1 | 1 | 1 | - | - | |
| - | 3 | 1 | 1 | 1 | - | - | |
| - | 3 | 1 | 1 | 1 | - | - | |
| - | 3 | 1 | - | 1 | - | - | |
| - | 3 | 1 | - | 1 | - | - | |
| - | 3 | 1 | - | 1 | - | - | |
| 2. Actual Amount | | | | | | | |
| - | 3 | 1 | - | - | 1 | - | |
| - | 3 | 1 | 1 | - | 1 | - | |
| - | 3 | 1 | 1 | - | 1 | - | |
| - | 3 | 1 | 1 | - | 1 | - | |
| - | 3 | 1 | 1 | - | 1 | - | |
| - | 3 | 1 | 1 | - | 1 | - | |
| - | 3 | 1 | - | - | 1 | - | |
| - | 3 | 1 | - | - | 1 | - | |
| - | 3 | 1 | - | - | 1 | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | 1 | - | - | - | - | - | |
| - | 1 | - | - | - | 1 | - | |
| - | 1 | - | - | - | - | - | |
| - | - | 1 | - | - | - | - | |

表 4-3 現有員額配置 (續1完)

單位：人

| 年底 End of Year | | 股長 Subsection Chief | 分析師 System Analyst | 人事管理員 Personnel manager | 稅務員 Revenue Officer |
|-------------------|-------------------------|------------------------|-----------------------|----------------------------|------------------------|
| 一、預算員額 | | | | | |
| 民國101年底 | End of 2012 | - | - | 1 | 3 |
| 民國102年底 | End of 2013 | - | - | 1 | 3 |
| 民國103年底 | End of 2014 | - | - | 1 | 3 |
| 民國104年底 | End of 2015 | - | - | 1 | 3 |
| 民國105年底 | End of 2016 | - | - | 1 | 3 |
| 民國106年底 | End of 2017 | - | - | - | 4 |
| 民國107年底 | End of 2018 | - | - | - | 4 |
| 民國108年底 | End of 2019 | - | - | - | 4 |
| 民國109年底 | End of 2020 | - | - | - | 4 |
| 民國110年底 | End of 2021 | - | - | - | 4 |
| 二、現有員額 | | | | | |
| 民國101年底 | End of 2012 | - | - | 1 | 3 |
| 民國102年底 | End of 2013 | - | - | 1 | 3 |
| 民國103年底 | End of 2014 | - | - | 1 | 3 |
| 民國104年底 | End of 2015 | - | - | 1 | 2 |
| 民國105年底 | End of 2016 | - | - | - | 2 |
| 民國106年底 | End of 2017 | - | - | - | 3 |
| 民國107年底 | End of 2018 | - | - | - | 3 |
| 民國108年底 | End of 2019 | - | - | - | 4 |
| 民國109年底 | End of 2020 | - | - | - | 4 |
| 民國110年底 | End of 2021 | - | - | - | 4 |
| 局長室 | Director Office | - | - | - | - |
| 副局長室 | Deputy Director-general | - | - | - | - |
| 行政科 | General Affairs Section | - | - | - | - |
| 財產稅科 | Property Tax Section | - | - | - | 1 |
| 電子作業科 | Data Processing Section | - | - | - | 3 |
| 會計室 | Accounting Office | - | - | - | - |

資料來源：根據本局人事資料編製。

說明：1. 102年金門縣稅捐稽徵處改制為金門縣稅務局。

2. 105年7月1日人事管理員裁併，由現職人員兼辦。

3. 107年12月7日本局秘書改制為副局長。

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

| | | | | | | | Unit : Person |
|---------------------|-----------------|----------------|---------------------------|----------|-----------------|-------------------|---------------|
| 科員 | 佐理員 | 助理員 | 助理稅務員 | 辦事員 | 書記 | 雇員 | |
| Officer | Assistant Clerk | Junior Officer | Assistant Revenue Officer | Clerk | Associate Clerk | Contract Employee | |
| 1. Estimated Amount | | | | | | | |
| 1 | - | - | 4 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 2. Actual Amount | | | | | | | |
| - | - | - | 4 | 1 | - | - | |
| 1 | - | - | 4 | 1 | - | - | |
| 1 | - | - | 4 | - | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | - | - | - | |
| 1 | - | - | 5 | - | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 5 | 1 | - | - | |
| 1 | - | - | 4 | 1 | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| 1 | - | - | - | 1 | - | - | |
| - | - | - | 2 | - | - | - | |
| - | - | - | 2 | - | - | - | |
| - | - | - | - | - | - | - | |

表 4-4 現有人員人事資料統計

單位：人

| 年底及人事種類別 End of Year & Classification | | 合計 Total | 官等 Official Rank | | |
|--|--------------------|-------------|--|---|--|
| | | | 簡任 第10-14職等 Highest Appointee (10-14 Grade) | 薦任 第6-9職等 Higher Appointee (6-9 Grade) | 委任 第1-5職等 Appointee (1-5 Grade) | 雇員 Contract Employee |
| 民國101年底 | End of 2012 | 15 | 1 | 7 | 7 |
| 民國102年底 | End of 2013 | 17 | 1 | 7 | 9 |
| 民國103年底 | End of 2014 | 16 | 1 | 8 | 7 |
| 民國104年底 | End of 2015 | 17 | 1 | 9 | 7 |
| 民國105年底 | End of 2016 | 15 | 1 | 7 | 7 |
| 民國106年底 | End of 2017 | 16 | 1 | 7 | 8 |
| 民國107年底 | End of 2018 | 17 | 2 | 6 | 9 |
| 民國108年底 | End of 2019 | 18 | 2 | 8 | 8 |
| 民國109年底 | End of 2020 | 18 | 2 | 8 | 8 |
| 民國110年底 | End of 2021 | 17 | 2 | 8 | 7 |
| | | 一、性 別 Sex | | | |
| 男 | Male | 5 | 1 | 3 | 1 |
| 女 | Female | 12 | 1 | 5 | 6 |
| | | 二、年 齡 Age | | | |
| 19歲以下 | Under 19 Years Old | - | | | |
| 20-24歲 | 20-24 Years Old | - | | | |
| 25-29歲 | 25-29 Years Old | 1 | | | 1 |
| 30-34歲 | 30-34 Years Old | 1 | | | 1 |
| 35-39歲 | 35-39 Years Old | 2 | | | 2 |
| 40-44歲 | 40-44 Years Old | 3 | | 1 | 2 |
| 45-49歲 | 45-49 Years Old | 4 | 1 | 3 | |
| 50-54歲 | 50-54 Years Old | 3 | | 3 | |
| 55-59歲 | 55-59 Years Old | 1 | | | 1 |
| 60-64歲 | 60-64 Years Old | 2 | 1 | 1 | |
| 65歲以上 | Above 65 Years Old | - | | | |

資料來源：根據本局人事(WEBHR系統)資料編製。

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

Table 4-4 Personnel Statistics

| | | Unit : Person | | | | |
|-------------------------------------|------------------------------|---------------|--|---|--|-------------------------|
| 人事種類別 Classification | | 合計 Total | 官等 Official Rank | | | 雇員 Contract Employee |
| | | | 簡任 第10-14職等 Highest Appointee (10-14 Grade) | 薦任 第6-9職等 Higher Appointee (6-9 Grade) | 委任 第1-5職等 Appointee (1-5 Grade) | |
| 三、人員區分 Division of Responsibilities | | | | | | |
| 稅務人員 | Revenue Officer | 13 | 2 | 5 | 6 | - |
| 行政人員 | General Officer | 3 | - | 2 | 1 | - |
| 資訊人員 | Information Officer | - | - | - | - | - |
| 主計人員 | Accounting Officer | 1 | - | 1 | - | - |
| 人事人員 | Personnel Officer | - | - | - | - | - |
| 政風人員 | Civil Service Ethics Officer | - | - | - | - | - |
| 四、學歷 Education | | | | | | |
| 研究所以上 | Master | 5 | 1 | 3 | 1 | - |
| 大學 | Colleger | 12 | 1 | 5 | 6 | - |
| 專科 | Junior Colleger | - | - | - | - | - |
| 中等學校 | High School | - | - | - | - | - |
| 其他 | Others | - | - | - | - | - |
| 五、考試 Examination | | | | | | |
| 高等考試 | Advanced Exam | 2 | - | 2 | - | - |
| 普通考試 | Ordinary Exam | - | - | - | - | - |
| 特種考試 | Special Exam | 9 | - | 4 | 5 | - |
| 其他考試 | Other Civil Service Exam | 6 | 2 | 4 | - | - |
| 依其他法令進用 | By other Laws | - | - | - | - | - |
| 六、年資 Seniority | | | | | | |
| 5年以下 | Less than 5 Years | 1 | | | 1 | |
| 6-9年 | 6-9 Years | 3 | | | 3 | |
| 10-14年 | 10-14 Years | 3 | | 2 | 1 | |
| 15-19年 | 15-19 Years | 1 | | 1 | | |
| 20-24年 | 20-24 Years | 4 | 1 | 3 | | |
| 25-29年 | 25-29 Years | 3 | | 3 | | |
| 30年以上 | More than 30 Years | 2 | 1 | 1 | | |

表 4-5 歲出預決算數

單位：新臺幣元

| 會計年度及科目別 Fiscal Year & Classification | | 合計 Total | | | | | 預算 金額 Amount |
|--|----------------|-------------------|---------------|-------------------|---------------|-------------------------|--------------------|
| | | 預算 Budget | | 決算 Final Account | | 決算 占預算% FA/B Rate | |
| | | 金額 Amount | % | 金額 Amount | % | | |
| 民國101年度 | FY 2012 | 33,913,000 | 100.00 | 31,577,632 | 100.00 | 93.11 | - |
| 民國102年度 | FY 2013 | 35,709,000 | 100.00 | 33,528,918 | 100.00 | 93.89 | - |
| 民國103年度 | FY 2014 | 36,145,000 | 100.00 | 33,070,023 | 100.00 | 91.49 | - |
| 民國104年度 | FY 2015 | 46,256,000 | 100.00 | 40,247,912 | 100.00 | 87.01 | - |
| 民國105年度 | FY 2016 | 45,293,000 | 100.00 | 39,079,164 | 100.00 | 86.28 | - |
| 民國106年度 | FY 2017 | 45,518,000 | 100.00 | 39,618,940 | 100.00 | 87.04 | - |
| 民國107年度 | FY 2018 | 43,824,000 | 100.00 | 41,354,637 | 100.00 | 94.37 | - |
| 民國108年度 | FY 2019 | 48,604,000 | 100.00 | 43,523,439 | 100.00 | 89.55 | - |
| 民國109年度 | FY 2020 | 60,320,000 | 100.00 | 55,033,265 | 100.00 | 91.24 | - |
| 民國110年度 | FY 2021 | 48,963,000 | 100.00 | 45,821,578 | 100.00 | 93.58 | - |
| 行政管理 | | 33,083,000 | 67.57 | 31,446,315 | 68.63 | 95.05 | - |
| 行政業務 | | 33,083,000 | 67.57 | 31,446,315 | 68.63 | 95.05 | - |
| 稽徵管理 | | 13,291,000 | 27.14 | 11,788,895 | 25.73 | 88.70 | - |
| 工商稽徵業務 | | 2,484,000 | 5.07 | 2,308,374 | 5.04 | 92.93 | - |
| 財產稽徵業務 | | 5,314,000 | 10.85 | 4,842,996 | 10.57 | 91.14 | - |
| 行政稽徵業務 | | 5,493,000 | 11.22 | 4,637,525 | 10.93 | 84.43 | - |
| 設備及工程 | | 2,589,000 | 5.29 | 2,586,368 | 5.64 | 99.90 | - |
| 資訊設備 | | 2,424,000 | 4.95 | 2,423,070 | 5.29 | 99.96 | - |
| 其他設備 | | 165,000 | 3.00 | 163,298 | 0.36 | 98.97 | - |

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。

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

Unit : N.T.\$

| 中央負擔 Central Government Subsidy | | | | 縣負擔 Municipality/City/County Government Burden | | | | | |
|---------------------------------|------------------|---|-------------------------|--|---------------|-------------------|---------------|-------------------------|--|
| Budget | 決算 Final Account | | 決算 占預算% FA/B Rate | 預算 Budget | | 決算 Final Account | | 決算 占預算% FA/B Rate | |
| % | 金額 Amount | % | | 金額 Amount | % | 金額 Amount | % | | |
| - | - | - | - | 33,913,000 | 100.00 | 31,577,632 | 100.00 | 93.11 | |
| - | - | - | - | 35,709,000 | 100.00 | 33,528,918 | 100.00 | 93.89 | |
| - | - | - | - | 36,145,000 | 100.00 | 33,070,023 | 100.00 | 91.49 | |
| - | - | - | - | 46,256,000 | 100.00 | 40,247,912 | 100.00 | 87.01 | |
| - | - | - | - | 45,293,000 | 100.00 | 39,079,164 | 100.00 | 86.28 | |
| - | - | - | - | 45,518,000 | 100.00 | 39,618,940 | 100.00 | 87.04 | |
| - | - | - | - | 43,824,000 | 100.00 | 41,354,637 | 100.00 | 94.37 | |
| - | - | - | - | 48,604,000 | 100.00 | 43,523,439 | 100.00 | 89.55 | |
| - | - | - | - | 60,320,000 | 100.00 | 55,033,265 | 100.00 | 91.24 | |
| - | - | - | - | 48,963,000 | 100.00 | 45,821,578 | 100.00 | 93.58 | |
| - | - | - | - | 33,083,000 | 67.57 | 31,446,315 | 68.63 | 95.05 | |
| - | - | - | - | 33,083,000 | 67.57 | 31,446,315 | 68.63 | 95.05 | |
| - | - | - | - | 13,291,000 | 27.14 | 11,788,895 | 25.73 | 95.05 | |
| - | - | - | - | 2,484,000 | 5.07 | 2,308,374 | 5.04 | 92.93 | |
| - | - | - | - | 5,314,000 | 10.85 | 4,842,996 | 10.57 | 91.14 | |
| - | - | - | - | 5,493,000 | 11.22 | 4,637,525 | 10.12 | 84.43 | |
| - | - | - | - | 2,589,000 | 5.29 | 2,586,368 | 5.64 | 95.05 | |
| - | - | - | - | 2,424,000 | 4.95 | 2,423,070 | 5.29 | 99.90 | |
| - | - | - | - | 165,000 | 0.34 | 163,298 | 0.36 | 95.05 | |

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