二、稅　　源

Ⅱ. Tax Sources

二、稅　　源
Ⅱ. Tax Sources

表10 地價稅稅源

（一）稅地種類分析

單位｛面積：公　　頃
金額：新台幣千元

年期別 By Year Term	都市及非都市土地					
	戶數 No. of House			筆數 Plots		
	合計 Total	公有 Public	私有 Private	合計 Total	公有 Public	私有 Private
96年 2007	185,180	72	185,108	430,776	4,591	426,185
97年 2008	186,559	73	186,486	438,267	5,280	432,987
98年 2009	191,442	82	191,360	456,400	6,640	449,760
99年 2010	195,032	80	194,952	470,609	7,905	462,704
100年 2011	197,900	90	197,810	498,707	14,255	484,452
101年 2012	201,764	93	201,671	525,641	15,853	509,788
102年 2013	206,347	92	206,255	569,016	16,719	552,297
103年 2014	210,592	99	210,493	601,878	30,938	570,940
104年 2015	215,918	114	215,804	632,914	46,458	586,456
105年 2016	222,287	105	222,182	660,848	51,605	609,243
一般土地 Land Used for General Purpose	173,053	104	172,949	522,645	51,019	471,626
自用住宅用地 Land Used for Self-Use Residences	48,561	-	48,561	118,361	-	118,361
工礦業等用地 Land Used for Industry,Mine,etc.	234	-	234	2,820	87	2,733
公共設施保留地 Land Reserved for Public Facilities	439	1	438	17,022	499	16,523
加徵空地稅用地 Land Used for Added Vacant Land Tax	-	-	-	-	-	-
免稅土地 Tax-exempt Land	19,559	…	…	38,758	…	…
小額免稅 Free of Tax for Small Amount of Land Value Tax	194,582	…	…	27,581	…	…

資料來源：根據本局土地稅科公務統計報表 20903-02-01-2 表編製。

Table 10. Sources of Land Value Tax

(Ⅰ) Analysis for the Kinds of Land

Unit： Area：Hectare
Amount：NT$1,000

Urban Land and Non Urban Land					
面積 Area			課稅地價 Taxed Land Value		
合計 Total	公有 Public	私有 Private	合計 Total	公有 Public	私有 Private
6,757.3648	155.8383	6,601.5265	100,012,161	2,812,201	97,199,960
7,004.6505	441.8607	6,562.7898	101,738,524	5,696,837	96,041,687
7,243.6911	254.9530	6,988.7381	104,246,442	3,561,283	100,685,159
7,296.2398	228.8174	7,067.4224	102,995,731	3,324,702	99,671,029
7,566.4132	251.6472	7,314.7660	104,635,201	3,382,302	101,252,899
7,865.0784	709.4603	7,155.6181	107,350,799	7,753,007	99,597,792
8,051.2547	696.9752	7,354.2795	113,838,108	8,386,838	105,451,270
8,324.6403	731.9041	7,592.7362	115,531,353	8,504,672	107,026,681
8,646.1668	792.1753	7,853.9915	117,879,658	8,670,951	109,208,707
8,834.6368	725.3687	8,109.2681	131,983,897	9,241,304	122,742,593
5,096.7810	542.3848	4,554.3962	70,838,880	6,656,914	64,181,966
999.8119	-	999.8119	26,666,945	-	26,666,945
2,698.0046	179.8931	2,518.1115	33,332,239	2,435,511	30,896,728
40.0393	3.0908	36.9485	1,145,833	148,879	996,954
-	-	-	-	-	-
3,669.2133	…	…	14,082,329	…	…
18.8020	…	…	140,278	…	…

表10 地價稅稅源（續1完）

(二)減免稅地概況

單位｛ 面積：公 頃
金額：新台幣千元

年 期 別 By Year Term	都市及非都市土地					
	戶數 No. of House			筆數 Plots		
	合計 Total	公有 Public	私有 Private	合計 Total	公有 Public	私有 Private
96年 2007	…	…	…	26,752	2,273	24,479
97年 2008	…	…	…	35,072	4,420	30,652
98年 2009	…	…	…	45,072	5,600	39,472
99年 2010	…	…	…	58,200	8,421	49,779
100年 2011	…	…	…	100,994	16,987	84,007
101年 2012	…	…	…	148,460	19,904	128,556
102年 2013	…	…	…	213,473	21,517	191,956
103年 2014	…	…	…	240,863	36,954	203,909
104年 2015	…	…	…	265,542	55,196	210,346
105年 2016	…	…	…	282,755	62,752	220,003
騎樓地全免 Exemption for Hallway Land	…	…	…	381	2	379
騎樓地減免 Reduction for Hallway Land	…	…	…	1,335	19	1,316
巷道用地全免 Exemption for Alley Land	…	…	…	250,544	43,728	206,816
巷道用地減免 Reduction for Alley Land	…	…	…	232	19	213
一般用地全免 Exemption for Reqular Land	…	…	…	28,665	18,838	9,827
一般用地減免 Reduction for Reqular Land	…	…	…	1,598	146	1,452

Table 10. Sources of Land Value Tax (Cont.1 End)

(Ⅱ) Broadview for the Reduction or Exemption of Land

Unit：{ Area：Hectare
Amount：NT$1,000

Urban Land and Non Urban Land					
面積 Area			課稅地價 Taxed Land Value		
合計 Total	公有 Public	私有 Private	合計 Total	公有 Public	私有 Private
688.1308	462.7901	225.3407	5,236,257	2,494,428	2,741,829
776.8275	568.4870	208.3405	5,956,937	3,146,211	2,810,726
1,018.9709	749.7390	269.2319	8,732,391	5,286,839	3,445,552
1,352.4745	1,039.6352	312.8393	12,607,431	8,356,325	4,251,106
2,485.8000	1,885.8325	599.9675	19,514,774	14,201,856	5,312,918
3,003.0665	2,129.4777	873.5888	23,435,297	16,000,266	7,435,031
3,565.6216	2,448.8587	1,116.7629	28,744,199	19,946,844	8,797,355
5,105.5098	3,859.0103	1,246.4995	47,163,335	37,456,545	9,706,790
7,687.7886	6,317.6093	1,370.1793	67,435,814	56,488,871	10,946,943
8,932.4396	7,482.0019	1,450.4377	84,405,714	71,339,149	13,066,565
0.3840	0.0560	0.3280	36,952	142	36,810
1.2237	0.3927	0.8310	111,161	12,878	98,283
3,846.4576	2,806.7541	1,039.7035	43,343,349	34,895,397	8,447,952
3.7126	1.8115	1.9011	47,549	8,514	39,035
5,013.9073	4,651.5110	362.3963	39,924,943	36,101,041	3,823,902
66.7544	21.4766	45.2778	941,760	321,177	620,583

表11 土地增值稅稅源

(一)按稅率別

單位｛面積：公　　頃
金額：新台幣千元

會計年度別 Fiscal Year		筆數 Plots	面積 Area	移轉現值 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
96年度	FY2007	33,530	2,348.5361	35,624,243	31,078,533	133,963
97年度	FY2008	32,855	2,386.1667	37,027,949	33,710,075	150,964
98年度	FY2009	29,575	1,985.8131	30,229,393	27,945,654	34,096
99年度	FY2010	30,522	2,148.4397	32,407,740	29,050,364	96,043
100年度	FY2011	32,216	2,118.9079	33,128,010	29,686,568	105,681
101年度	FY2012	31,721	1,975.9489	31,391,356	28,363,094	147,209
102年度	FY2013	33,792	2,021.8883	33,261,289	29,015,426	165,957
103年度	FY2014	34,570	2,036.2864	37,351,521	31,484,795	306,528
104年度	FY2015	37,324	1,955.0110	37,142,165	29,381,692	154,334
105年度	FY2016	33,773	1,803.0513	33,715,479	26,200,169	146,241
應稅地小計 Subtotal of Taxable Land		14,328	212.5975	10,912,467	5,983,419	125,747
自用住宅用地 Self-use Residence Land		899	8.7393	886,927	293,732	1,430
一般用地20% Land Rate 20%		8,642	127.0168	6,609,647	5,125,076	22,075
一般用地30% Regular Land Rate 30%		832	14.5422	611,364	258,868	4,774
一般用地40% Regular Land Rate 40%		3,825	62.2992	2,804,529	305,743	97,468
其　　他 Others		130	-	-	-	-
免稅地小計 Subtotal of Exempt Land		19,445	1,590.4538	22,803,012	20,216,750	20,494
公有土地 Public Land		202	48.0730	3,243,358	603,512	-
私有土地無漲價數 Private Land without Prices		11,619	601.0897	8,561,370	9,648,043	20,494
私有土地依法免徵 Private Land Exempt Form The Law		7,624	941.2911	10,998,284	9,965,195	-

資料來源：根據本局土地稅科公務統計報表 20903-02-04-2 表編製。

附　　註：(1)本表自93年度起含免稅地資料。(2)本表自104年起新增長期持有減徵欄位。

Table 11. Sources of Land Value Increment Tax

(Ⅰ) By Tax Rate

Unit： Area：Hectare
Amount：NT$1,000

土地漲價總數額 The Total Amount of Land Value Incremental	查定稅額 Assessment Tax	抵繳增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	長期持有減徵 Reduction for Land Held in Longtern	應納稅額 Tax Payable
8,206,206	2,406,186	30,368	31,629	-	12		1,275,650
7,600,310	2,328,990	20,013	32,788	-	83		689,570
5,677,425	1,561,322	18,582	22,817	-	10		624,296
6,716,986	1,888,586	27,243	40,061	-	-		1,015,061
7,019,694	2,003,914	26,280	32,281	-	-		826,940
6,373,856	1,736,592	26,583	52,848	-	-		807,539
7,655,721	2,073,699	30,877	51,480	-	31		988,160
9,176,420	2,400,082	38,081	68,380	-	11		1,114,020
10,500,178	2,916,037	38,446	70,215	4	4	169,354	1,112,304
9,970,930	2,796,864	37,523	78,368	-	-	194,769	1,104,156
4,803,302	1,191,582	30,947	56,477	-	-	112,184	1,104,156
591,765	59,176	2,173	908	-	-	585	56,095
1,462,497	292,496	3,895	8,641	-	-	-	279,958
347,722	77,690	2,456	3,441	-	-	728	71,793
2,401,318	759,281	22,423	43,487	-	-	110,871	693,371
-	2,939	-	-	-	-	-	2,939
5,167,628	1,605,282	6,576	21,891	-	-	82,585	-
2,640,430	908,805	4,049	110	-	-	15,460	-
180	37	0	0	-	-	0	-
2,527,018	696,440	2,527	21,781	-	-	67,125	-

表11 土地增值稅稅源（續1完）

(二)按移轉原因別

單位｛面積：公　　頃
金額：新台幣千元

會計年度別 Fiscal Year	筆數 Plots	面積 Area	移轉現值 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
105年度 FY2016	33,773	1,803.0513	33,715,479	26,200,169	146,241
合併 Consolidation	15	-	213	254	-
買賣 Sale	17,430	451.3094	14,252,780	10,704,827	106,143
贈與 Gift	6,276	255.7865	3,978,885	3,763,278	11,231
交換 Exchange	90	5.8436	121,624	115,172	-
分割 Land to Separate	320	-	29,828	17,167	-
法院拍賣 Court Auctioned	1,406	93.2110	866,691	892,489	-
公有移轉 Transfer of Public Land	202	48.0730	3,243,357	603,512	-
政府受贈 Donations for Social Government	8	0.6515	19,875	4,935	-
配偶贈與 Couples Donation	963	59.3612	1,552,771	887,447	-
農地買賣 Sale of Agriculture Land	2,592	349.2879	3,818,725	3,699,506	-
農地贈與 Agriculture Land Donation	2,643	473.1931	4,953,359	4,944,078	-
農地交換 Exchange of Agriculture Land	35	4.2713	48,207	45,927	-
農地分割 Agriculture Land by Separate	38	-	14,643	12,837	-
農地法拍 Agriculture Land Sale by Law Court	60	9.9989	71,870	74,711	-
追繳稅款 Chase Tax	2	0.0058	1,392	303	-
遺贈 Bequest	42	2.4687	61,626	61,770	-
記存 Jih-Tswen	16	0.8544	45,107	14,055	-
抵繳稅款 Deductions for Tax Collections	4	0.0240	2,637	2,637	-
判決移轉 Transfer by Adjudication	118	4.1838	99,770	49,289	28,867
判決分割 Land to Separate by Adjudication	228	-	13,286	10,220	-
協議價購 Purchase of Agreement	518	38.6755	259,798	170,086	-
農地合併 Agriculture Land Consolidation	-	-	-	-	-
公設移轉 Transfer of Public Facilities	727	2.6435	203,405	107,529	-
賸財不課 No Leving tax for Surplus Property	12	0.3758	11,068	6,171	-
信託歸屬 Trust ownership	-	-	-	-	-
視為農地 Regarded as Agricultural Land	19	2.7946	41,940	9,914	-
原有不課(公同共有) No Leving tax for Original Land	9	0.0378	2,622	2,055	-
水利不課 Water Conservancy Non-taxable	-	-	-	-	-
其他 Others	-	-	-	-	-

資料來源：根據本局土地稅科公務統計報表 20903-02-04-2 表編製。

Table 11. Sources of Land Value Increment Tax (Cont.1 End)

(Ⅱ) By Transfering Causes Unit：{ Area：Hectare Amount：NT$1,000

土地漲價總數額 The Total Amount of Land Value Incremental	查定稅額 Assessment Tax	抵繳增繳地價 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	長期持有減徵 Reduction for Land Held in Longtern	應納稅額 Tax Payable
9,970,930	2,796,864	37,523	78,368	-	-	194,769	1,104,156
-	23	-	-	-	-	-	23
3,925,895	945,472	25,390	44,028	-	-	85,366	876,025
509,583	138,943	3,041	7,632	-	-	14,759	128,264
14,773	2,015	69	103	-	-	51	1,843
14,134	5,970	48	10	-	-	546	5,912
276,317	77,341	1,495	4,009	-	-	10,177	71,837
2,640,430	908,805	4,049	110	-	-	15,460	-
14,940	5,169	-	-	-	-	-	-
730,752	211,905	2,251	2,661	-	-	26,761	-
624,115	153,035	6	2,241	-	-	6,938	-
875,477	240,287	-	16,456	-	-	22,857	-
10,984	2,956	-	42	-	-	372	-
3,402	950	-	-	-	-	89	-
15,202	3,376	-	-	-	-	94	-
1,089	109	5	-	-	-	-	103
-	-	-	-	-	-	-	-
31,052	11,290	565	-	-	-	-	10,725
-	-	-	-	-	-	-	-
27,129	8,540	319	696	-	-	1,145	7,525
3,510	1,915	16	-	-	-	141	1,899
114,359	35,681	23	380	-	-	4,917	-
-	-	-	-	-		-	-
100,069	30,679	246	-	-	-	4,273	-
5,125	1,630	-	-	-		77	-
-	-	-	-	-	-	-	-
32,026	10,660	-	-	-	-	746	-
567	113	-	-	-	-	-	-
-	-	-	-	-		-	-
-	-	-	-	-		-	-

表12 房屋稅稅源

單位｛面積：平方公尺 金額：新台幣千元

(一)按房屋構造及應稅免稅別分

年期別 By Year Term		合計 Total 棟數 Number of Houses	面積 Area	現值 Current Value
96年6月底 End of June 2007	小計 Subtotal	286,427	55,896,837	108,378,761
	應稅房屋Taxable	157,761	35,788,475	85,308,402
	免稅房屋 exempt	128,666	20,108,362	23,070,359

年期別 By Year Term		合計 Total 棟數 Number of Houses	面積 Area	現值 Current Value
97年6月底 End of June 2008	小計 Subtotal	289,741	58,060,281	115,883,701
	應稅房屋Taxable	160,513	37,541,237	92,495,325
	免稅房屋 exempt	129,228	20,519,044	23,388,376
98年6月底 End of June 2009	小計 Subtotal	291,771	58,803,492	120,112,446
	應稅房屋Taxable	161,958	37,998,122	95,926,190
	免稅房屋 exempt	129,813	20,805,370	24,186,256
99年6月底 End of June 2010	小計 Subtotal	293,225	59,690,313	121,058,515
	應稅房屋Taxable	162,950	38,607,708	95,890,594
	免稅房屋 exempt	130,275	21,082,605	25,167,921
100年6月底 End of June 2011	小計 Subtotal	295,285	57,508,148	121,614,024
	應稅房屋Taxable	164,319	37,119,007	97,525,414
	免稅房屋 exempt	130,966	20,389,141	24,088,610
101年6月底 End of June 2012	小計 Subtotal	297,574	58,641,706	121,890,241
	應稅房屋Taxable	165,991	37,918,920	97,890,485
	免稅房屋 exempt	131,583	20,722,786	23,999,756
102年6月底 End of June 2013	小計 Subtotal	299,579	60,039,663	122,810,522
	應稅房屋Taxable	167,349	38,729,423	98,561,833
	免稅房屋 exempt	132,230	21,310,240	24,248,689
103年6月底 End of June 2014	小計 Subtotal	301,939	61,744,965	124,623,019
	應稅房屋Taxable	168,826	39,620,219	99,792,136
	免稅房屋 exempt	133,113	22,124,746	24,830,883
104年6月底 End of June 2015	小計 Subtotal	306,365	63,397,229	126,755,844
	應稅房屋Taxable	171,866	40,488,618	102,096,548
	免稅房屋 exempt	134,499	22,908,611	24,659,296
105年6月底 End of June 2016	小計 Subtotal	306,679	64,510,502	126,995,920
	應稅房屋Taxable	171,724	41,080,685	102,215,683
	免稅房屋 exempt	134,955	23,429,817	24,780,237

資料來源：根據本局房屋稅科公務統計報表 20903-02-07-2 表編製。

Table 12 Sources of House Tax

(Ⅰ) Classified by Taxable or Exempt House Structures

Unit：Area：M^2 Amount：NT$1,000

鋼骨混凝土造 Steeled Concrete								
棟數 Number of Houses			面積 Area			現值 Current Value		
2,268			5,783,512			21,087,388		
1,974			4,464,634			15,911,581		
294			1,318,878			5,175,807		
鋼骨混凝土造 Steeled Concrete			鋼骨造 Steel-Backbone			鋼骨鋼筋混凝土造 SteelBar & Ferroconcrete		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
209	1,618,005	5,946,490	2,345	4,839,901	17,720,797	58	314,583	1,024,736
176	1,117,262	4,199,652	2,038	3,940,932	14,103,858	56	303,612	992,077
33	500,743	1,746,838	307	898,969	3,616,939	2	10,971	32,659
208	1,436,426	5,096,463	2,536	5,013,011	18,322,054	74	334,218	1,070,737
173	935,482	3,368,692	2,210	4,021,111	14,254,428	71	322,689	1,037,196
35	500,944	1,727,771	326	991,900	4,067,626	3	11,529	33,541
207	1,437,759	5,037,858	2,701	5,203,711	18,647,410	76	339,039	1,068,532
172	935,797	3,326,699	2,364	4,236,090	14,725,382	72	324,886	1,028,710
35	501,962	1,711,159	337	967,621	3,922,028	4	14,153	39,822
157	386,282	1,192,150	2,705	3,824,385	12,441,011	82	362,937	1,156,339
142	368,601	1,090,091	2,379	3,204,737	10,014,947	77	348,345	1,115,218
15	17,681	102,059	326	619,648	2,426,064	5	14,592	41,121
152	382,863	1,169,923	2,862	4,058,942	13,003,333	92	410,555	1,357,675
140	366,491	1,072,336	2,521	3,409,152	10,516,173	86	393,162	1,308,763
12	16,372	97,587	341	649,790	2,487,160	6	17,393	48,912
154	397,203	1,192,291	3,070	4,427,913	13,838,553	99	434,418	1,411,862
142	380,831	1,095,872	2,688	3,709,574	11,273,915	92	416,812	1,362,569
12	16,372	96,419	382	718,339	2,564,638	7	17,606	49,293
153	403,497	1,169,615	3,409	4,932,055	14,629,341	133	477,890	1,512,637
141	386,804	1,073,473	2,941	4,044,801	11,951,413	120	454,146	1,442,780
12	16,693	96,142	468	887,254	2,677,928	13	23,744	69,857
153	403,532	1,156,092	3,644	5,178,229	15,092,235	165	504,478	1,573,619
140	386,947	1,061,236	3,129	4,209,795	12,322,054	150	479,132	1,495,995
13	16,585	94,856	515	968,434	2,770,181	15	25,346	77,624
156	404,803	1,145,509	3,838	5,395,027	15,377,025	199	563,981	1,738,911
144	388,524	1,052,636	3,286	4,353,746	12,524,489	184	538,611	1,661,999
12	16,279	92,873	552	1,041,281	2,852,536	15	25,370	76,912

表12 房屋稅稅源(續1)

單位｛面積：平方公尺 金額：新台幣千元

(一)按房屋構造及應稅免稅別分

年期別 By Year Term		鋼筋混凝土及預鑄造 Concrete & Reinforced Prefabricated		
		棟數 Number of Houses	面積 Area	現值 Current Value
96年6月底 End of June 2007	小計 Subtotal	69,481	18,542,308	47,414,762
	應稅房屋Taxable	65,611	14,455,990	37,205,648
	免稅房屋 exempt	3,870	4,086,318	10,209,114

年期別 By Year Term		鋼筋混凝土造 SteelBar Concrete			預鑄混凝土造 Prefabricated Concrete		
		棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
97年6月底 End of June 2008	小計 Subtotal	71,924	19,441,342	49,361,848	2	1,294	1,574
	應稅房屋Taxable	68,037	15,199,487	38,814,714	1	459	817
	免稅房屋 exempt	3,887	4,241,855	10,547,134	1	835	757
98年6月底 End of June 2009	小計 Subtotal	73,376	19,956,475	50,135,687	2	1,294	1,551
	應稅房屋Taxable	69,453	15,674,018	39,647,461	1	459	806
	免稅房屋 exempt	3,923	4,282,457	10,488,226	1	835	745
99年6月底 End of June 2010	小計 Subtotal	74,484	20,363,600	50,589,454	2	1,294	1,528
	應稅房屋Taxable	70,498	15,976,290	39,811,679	1	459	796
	免稅房屋 exempt	3,986	4,387,310	10,777,775	1	835	732
100年6月底 End of June 2011	小計 Subtotal	75,837	20,303,725	49,201,487	2	1,294	1,504
	應稅房屋Taxable	71,786	15,965,601	38,630,469	1	459	785
	免稅房屋 exempt	4,051	4,338,124	10,571,018	1	835	719
101年6月底 End of June 2012	小計 Subtotal	77,570	20,840,615	50,040,128	4	5,388	3,881
	應稅房屋Taxable	73,468	16,425,460	39,349,506	1	459	775
	免稅房屋 exempt	4,102	4,415,155	10,690,622	3	4,929	3,106
102年6月底 End of June 2013	小計 Subtotal	78,907	21,281,885	50,614,970	4	5,388	3,834
	應稅房屋Taxable	74,826	16,793,278	39,843,314	1	459	765
	免稅房屋 exempt	4,081	4,488,607	10,771,656	3	4,929	3,069
103年6月底 End of June 2014	小計 Subtotal	80,412	21,757,758	51,156,440	3	4,929	3,033
	應稅房屋Taxable	76,266	17,197,379	40,319,908	0	0	0
	免稅房屋 exempt	4,146	4,560,379	10,836,532	3	4,929	3,033
104年6月底 End of June 2015	小計 Subtotal	82,983	22,361,487	52,172,189	3	4,929	2,996
	應稅房屋Taxable	78,746	17,733,912	41,281,535	0	0	0
	免稅房屋 exempt	4,237	4,627,575	10,890,654	3	4,929	2,996
105年6月底 End of June 2016	小計 Subtotal	84,084	22,722,405	52,494,046	3	4,929	2,960
	應稅房屋Taxable	79,769	18,082,928	41,698,842	0	0	0
	免稅房屋 exempt	4,315	4,639,477	10,795,204	3	4,929	2,960

Table 12 Sources of House Tax (Cont.1)

(Ⅰ) Classified by Taxable or Exempt House Structures

Unit：Area：M^2 Amount：NT$1,000

鋼筋混凝土加強磚造 Ferroconcrete Brick			鋼鐵造 Metal			加強磚造 Strengthended Brick			鋼鐵造（未達200平方公尺）Metal（below 200 M^2）			鋼鐵造（200平方公尺以上）Metal（above 200 M^2）		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
86,237	14,392,369	19,468,405	11,194	4,632,160	5,522,541	86,613	14,490,303	19,311,182	7,372	2,300,989	1,430,085	4,109	2,448,531	4,182,364
75,664	12,824,986	17,649,344	8,052	3,172,603	4,363,116	75,670	12,880,093	17,472,560	4,648	1,407,692	1,024,357	3,550	1,837,626	3,402,490
10,573	1,567,383	1,819,061	3,142	1,459,557	1,159,425	10,943	1,610,210	1,838,622	2,724	893,297	405,728	559	610,905	779,874
						86,797	14,548,973	19,083,921	7,534	2,337,657	1,428,063	4,164	2,515,961	4,255,533
						75,419	12,894,118	17,227,683	4,733	1,413,103	1,014,418	3,588	1,878,724	3,455,108
						11,378	1,654,855	1,856,238	2,801	924,554	413,645	576	637,237	800,425
						86,942	14,601,835	19,642,164	7,679	2,367,118	1,416,472	4,235	2,627,480	4,298,185
						75,205	12,914,506	16,995,472	4,786	1,410,929	997,797	3,625	1,912,093	3,455,505
						11,737	1,687,329	2,646,692	2,893	956,189	418,675	610	715,387	842,680
						87,389	14,699,105	18,655,275	7,848	2,480,294	1,436,960	4,329	2,733,412	4,351,947
						75,151	12,976,173	16,791,680	4,876	1,424,769	989,756	3,697	1,990,813	3,542,385
						12,238	1,722,932	1,863,595	2,972	1,055,525	447,204	632	742,599	809,562
						87,570	14,753,898	18,394,483	8,001	2,575,849	1,450,735	4,449	2,835,348	4,411,433
						74,899	12,990,795	16,538,146	4,937	1,435,236	981,663	3,799	2,058,386	3,591,604
						12,671	1,763,103	1,856,337	3,064	1,140,613	469,072	650	776,962	819,829
						87,804	14,847,370	18,203,100	8,196	2,771,974	1,487,696	4,592	3,004,024	4,538,745
						74,664	13,005,256	16,299,003	4,982	1,443,176	976,182	3,898	2,131,122	3,662,676
						13,140	1,842,114	1,904,097	3,214	1,328,798	511,514	694	872,902	876,069
						87,924	14,891,275	17,948,570	8,519	3,185,766	1,565,612	4,689	3,151,984	4,679,698
						74,245	12,980,904	16,007,075	5,084	1,463,047	975,397	3,957	2,243,105	3,772,211
						13,679	1,910,371	1,941,495	3,435	1,722,719	590,215	732	908,879	907,487
						88,700	14,979,637	17,750,529	8,907	3,638,096	1,655,982	4,839	3,298,495	4,837,610
						74,350	12,993,081	15,769,506	5,206	1,480,753	971,719	4,084	2,346,679	3,891,880
						14,350	1,986,556	1,981,023	3,701	2,157,343	684,263	755	951,816	945,730
						87,839	14,843,521	17,277,184	9,122	4,059,618	1,741,999	4,956	3,443,867	5,016,836
						72,895	12,782,964	15,257,288	5,300	1,631,088	1,001,993	4,174	2,435,713	4,007,469
						14,944	2,060,557	2,019,896	3,822	2,428,530	740,006	782	1,008,154	1,009,367

表12 房屋稅稅源(續2)

單位｛面積：平方公尺 金額：新台幣千元

(一)按房屋構造及應稅免稅別分

年期別 By Year Term		磚石造 Brick			卵石混凝土造 Concrete & Pebble			咾咕石造 Lao-Gu stone		
		棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
96年6月底 End of June 2007	小計 Subtotal	77,207	9,660,493	4,315,928	6	887	438	-	-	-
	應稅房屋Taxable	5,695	790,328	534,556	4	468	285	-	-	-
	免稅房屋 exempt	71,512	8,870,165	3,781,372	2	419	153	-	-	-

年期別 By Year Term		磚石造 Brick			卵石混凝土造 Concrete & Pebble			硞石古石造 Lao-Gu stone		
		棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
97年6月底 End of June 2008	小計 Subtotal	77,210	9,724,510	4,284,140	6	887	431	-	-	-
	應稅房屋Taxable	5,596	775,991	523,715	4	468	281	-	-	-
	免稅房屋 exempt	71,614	8,948,519	3,760,425	2	419	150	-	-	-
98年6月底 End of June 2009	小計 Subtotal	77,246	9,785,036	4,247,331	6	887	423	-	-	-
	應稅房屋Taxable	5,532	781,100	521,772	4	468	276	-	-	-
	免稅房屋 exempt	71,714	9,003,936	3,725,559	2	419	147	-	-	-
99年6月底 End of June 2010	小計 Subtotal	77,209	9,808,821	4,193,226	6	887	416	-	-	-
	應稅房屋Taxable	5,462	777,927	516,437	4	468	272	-	-	-
	免稅房屋 exempt	71,747	9,030,894	3,676,789	2	419	144	-	-	-
100年6月底 End of June 2011	小計 Subtotal	77,200	9,855,006	4,022,739	6	887	371	-	-	-
	應稅房屋Taxable	5,330	765,684	504,652	4	468	253	-	-	-
	免稅房屋 exempt	71,870	9,089,322	3,518,087	2	419	118	-	-	-
101年6月底 End of June 2012	小計 Subtotal	77,239	9,914,121	3,954,258	6	887	364	-	-	-
	應稅房屋Taxable	5,256	765,608	499,206	4	468	249	-	-	-
	免稅房屋 exempt	71,983	9,148,513	3,455,052	2	419	115	-	-	-
102年6月底 End of June 2013	小計 Subtotal	77,216	10,008,356	3,933,906	6	887	357	-	-	-
	應稅房屋Taxable	5,179	775,845	498,355	4	319	211	-	-	-
	免稅房屋 exempt	72,037	9,232,511	3,435,551	2	568	146	-	-	-
103年6月底 End of June 2014	小計 Subtotal	77,210	10,081,654	3,880,948	6	886	350	-	-	-
	應稅房屋Taxable	5,159	776,812	490,375	3	319	208	-	-	-
	免稅房屋 exempt	72,051	9,304,842	3,390,573	3	567	142	-	-	-
104年6月底 End of June 2015	小計 Subtotal	77,532	10,175,884	3,865,345	6	887	343	-	-	-
	應稅房屋Taxable	5,106	785,910	491,228	3	319	204	-	-	-
	免稅房屋 exempt	72,426	9,389,974	3,374,117	3	568	139	-	-	-
105年6月底 End of June 2016	小計 Subtotal	77,233	10,232,432	3,835,693	6	887	336	-	-	-
	應稅房屋Taxable	4,996	793,559	488,475	3	319	201	-	-	-
	免稅房屋 exempt	72,237	9,438,873	3,347,218	3	568	135	-	-	-

Table 12 Sources of House Tax (Cont.2)

(Ⅰ) Classified by Taxable or Exempt House Structures

Unit：Area：M^2 Amount：NT$1,000

木造 Wood			土磚造 Earthen Brick		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
7,960	859,339	264,207	3,460	284,215	12,512
609	67,042	34,240	10	1,338	235
7,351	792,297	229,967	3,450	282,877	12,277

雜木 Wood			雜木以外 Maixed Wood			土磚混合造 Earth & Brick			純土造 Earth		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
6,134	638,144	180,475	1,783	222,652	84,234	3,452	283,592	12,426	316	25,623	1,680
415	42,422	19,226	157	22,953	15,122	11	1,386	238	2	109	38
5,719	595,722	161,249	1,626	199,699	69,112	3,441	282,206	12,188	314	25,514	1,642
6,119	641,424	179,341	1,766	219,536	81,994	3,439	282,567	12,329	315	25,415	1,631
409	42,774	19,060	148	21,527	13,978	11	1,386	233	3	135	43
5,710	598,650	160,281	1,618	198,009	68,016	3,428	281,181	12,096	312	25,280	1,588
6,104	643,310	178,499	1,759	219,318	81,464	3,425	281,361	12,211	313	25,139	1,603
401	43,522	19,682	143	20,781	13,321	11	1,386	227	3	135	42
5,703	599,788	158,817	1,616	198,537	68,143	3,414	279,975	11,984	310	25,004	1,561
6,087	642,551	175,265	1,754	222,138	81,477	3,415	280,699	12,284	313	25,139	1,598
402	42,731	18,848	137	19,701	12,178	10	1,248	217	3	135	42
5,685	599,820	156,417	1,617	202,437	69,299	3,405	279,451	12,067	310	25,004	1,556
6,087	650,972	177,294	1,751	222,748	82,098	3,401	279,439	12,158	313	25,139	1,594
405	42,773	18,796	136	20,329	12,581	11	1,286	215	3	135	42
5,682	608,199	158,498	1,615	202,419	69,517	3,390	278,153	11,943	310	25,004	1,552
6,080	654,782	179,058	1,746	222,682	83,016	3,387	278,262	12,045	313	25,139	1,588
391	42,152	18,217	136	20,436	12,505	11	1,313	210	3	135	41
5,689	612,630	160,841	1,610	202,246	70,511	3,376	276,949	11,835	310	25,004	1,547
6,070	658,826	180,315	1,748	222,593	82,351	3,374	277,221	11,945	312	24,987	1,579
377	42,704	18,324	134	20,080	11,850	9	1,228	196	3	135	40
5,693	616,122	161,991	1,614	202,513	70,501	3,365	275,993	11,749	309	24,852	1,539
6,098	666,174	182,580	1,737	218,119	79,787	3,351	274,853	11,823	317	25,168	1,586
387	43,709	19,157	122	17,381	9,930	7	960	135	3	135	40
5,711	622,465	163,423	1,615	200,738	69,857	3,344	273,893	11,688	314	25,033	1,546
6,055	667,663	181,557	1,719	215,177	77,469	3,333	273,090	11,675	316	25,086	1,575
380	46,312	19,908	114	15,869	8,823	6	795	114	2	109	34
5,675	621,351	161,649	1,605	199,308	68,646	3,327	272,295	11,561	314	24,977	1,541

表12 房屋稅稅源(續3)

單位｛面積：平方公尺 金額：新台幣千元

(一)按房屋構造及應稅免稅別分

年期別 By Year Term		竹造 Bamboo 棟數 Number of Houses	竹造 Bamboo 面積 Area	竹造 Bamboo 現值 Current Value	棟數 Number of Houses
96年6月底 End of June 2007	小計 Subtotal	28,231	1,715,704	69,838	
	應稅房屋Taxable	87	10,977	1,809	
	免稅房屋 exempt	28,144	1,704,727	68,029	

年期別 By Year Term		竹造 Bamboo 棟數 Number of Houses	竹造 Bamboo 面積 Area	竹造 Bamboo 現值 Current Value	冷氣機 Air Conditioner 棟數 Number of Houses	冷氣機 Air Conditioner 面積 Area	冷氣機 Air Conditioner 現值 Current Value
97年6月底 End of June 2008	小計 Subtotal	28,132	1,709,925	69,262	-	-	-
	應稅房屋Taxable	86	10,745	1,733	-	-	-
	免稅房屋 exempt	28,046	1,699,180	67,529	-	-	-
98年6月底 End of June 2009	小計 Subtotal	28,049	1,704,612	68,702	-	-	-
	應稅房屋Taxable	83	11,028	1,605	-	-	-
	免稅房屋 exempt	27,966	1,693,584	67,097	-	-	-
99年6月底 End of June 2010	小計 Subtotal	27,938	1,698,140	68,057	-	-	-
	應稅房屋Taxable	81	10,224	1,529	-	-	-
	免稅房屋 exempt	27,857	1,687,916	66,528	-	-	-
100年6月底 End of June 2011	小計 Subtotal	27,842	1,690,294	66,399	-	-	-
	應稅房屋Taxable	81	9,542	1,006	-	-	-
	免稅房屋 exempt	27,761	1,680,752	65,393	-	-	-
101年6月底 End of June 2012	小計 Subtotal	27,749	1,684,942	66,047	-	-	-
	應稅房屋Taxable	72	9,180	1,037	-	-	-
	免稅房屋 exempt	27,677	1,675,762	65,010	-	-	-
102年6月底 End of June 2013	小計 Subtotal	27,669	1,679,380	65,685	-	-	-
	應稅房屋Taxable	70	8,715	1,015	-	-	-
	免稅房屋 exempt	27,599	1,670,665	64,670	-	-	-
103年6月底 End of June 2014	小計 Subtotal	27,575	1,673,644	65,297	-	-	-
	應稅房屋Taxable	68	8,755	1,034	-	-	-
	免稅房屋 exempt	27,507	1,664,889	64,263	-	-	-
104年6月底 End of June 2015	小計 Subtotal	27,486	1,667,261	65,295	-	-	-
	應稅房屋Taxable	73	9,905	1,447	-	-	-
	免稅房屋 exempt	27,413	1,657,356	63,848	-	-	-
105年6月底 End of June 2016	小計 Subtotal	27,325	1,658,016	65,096	-	-	-
	應稅房屋Taxable	69	10,148	1,597	-	-	-
	免稅房屋 exempt	27,256	1,647,868	63,499	-	-	-

Table 12 Sources of House Tax (Cont.3)

(Ⅰ) Classified by Taxable or Exempt House Structures

Unit：Area：M2
Amount：NT$1,000

其他 Others											
	面積 Area					現值 Current Value					
383						25,850					10,222,742
55						109					9,607,588
328						25,741					615,154
昇降機 Elevator			充氣屋 Balloon House			油槽 Oil Trough			其他 Others		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
6	-	3,090	-	-	-	70	-	12,268,887	-	-	-
-	-	-	-	-	-	66	-	11,924,447	-	-	-
6	-	3,090	-	-	-	4	-	344,440	-	-	-
6	-	2,906	-	-	-	134	-	16,123,780	-	-	-
-	-	-	-	-	-	120	-	15,363,431	-	-	-
6	-	2,906	-	-	-	14	-	760,349	-	-	-
7	-	3,591	-	-	-	138	71,501	15,817,845	-	-	-
-	-	-	-	-	-	122	42,215	14,997,044	-	-	-
7	-	3,591	-	-	-	16	29,286	820,801	-	-	-
9	-	4,469	-	-	-	310	-	28,812,749	-	-	-
-	-	-	-	-	-	243	-	24,812,887	-	-	-
9	-	4,469	-	-	-	67	-	3,999,862	-	-	-
9	-	4,121	-	-	-	319	-	27,760,716	-	-	-
-	-	-	-	-	-	253	-	23,999,393	-	-	-
9	-	4,121	-	-	-	66	-	3,761,323	-	-	-
8	-	3,832	-	-	-	328	-	27,239,984	-	-	-
-	-	-	-	-	-	262	-	23,516,983	-	-	-
8	-	3,832	-	-	-	66	-	3,723,001	-	-	-
8	-	3,544	-	-	-	394	-	27,731,744	-	-	-
-	-	-	-	-	-	319	-	23,727,852	-	-	-
8	-	3,544	-	-	-	75	-	4,003,892	-	-	-
8	-	3,255	-	-	-	436	-	28,304,578	-	-	-
-	-	-	-	-	-	360	-	24,780,482	-	-	-
8	-	3,255	-	-	-	76	-	3,524,096	-	-	-
10	-	4,252	-	-	-	485	-	28,023,797	-	-	-
-	-	-	-	-	-	402	-	24,491,815	-	-	-
10	-	4,252	-	-	-	83	-	3,531,982	-	-	-

表12 房屋稅稅源(續4)

單位｛面積：平方公尺 金額：新台幣千元

(二)按房屋構造公有私有別分

年期別 By Year Term		合計 Total 棟數 Number of Houses	面積 Area	現值 Current Value
96年6月底 End of June 2007	小計 Subtotal	286,427	55,896,837	108,378,761
	公有 Public	1,191	723,633	1,272,739
	私有 Private	285,236	55,173,204	107,106,022

年期別 By Year Term		合計 Total 棟數 Number of Houses	面積 Area	現值 Current Value
97年6月底 End of June 2008	小計 Subtotal	289,741	58,060,281	115,883,701
	公有 Public	1,191	727,942	1,271,560
	私有 Private	288,550	57,332,339	114,612,141
98年6月底 End of June 2009	小計 Subtotal	291,771	58,803,492	120,112,446
	公有 Public	1,172	727,418	1,263,662
	私有 Private	290,599	58,076,074	118,848,784
99年6月底 End of June 2010	小計 Subtotal	293,225	59,690,313	121,058,515
	公有 Public	1,166	725,477	1,253,099
	私有 Private	292,059	58,964,836	119,805,416
100年6月底 End of June 2011	小計 Subtotal	295,285	57,508,148	121,614,024
	公有 Public	1,170	743,772	1,287,150
	私有 Private	294,115	56,764,376	120,326,874
101年6月底 End of June 2012	小計 Subtotal	297,574	58,641,706	121,890,241
	公有 Public	2,156	2,310,759	4,829,462
	私有 Private	295,418	56,330,947	117,060,779
102年6月底 End of June 2013	小計 Subtotal	299,579	60,039,663	122,810,522
	公有 Public	2,209	2,322,440	4,816,950
	私有 Private	297,370	57,717,223	117,993,572
103年6月底 End of June 2014	小計 Subtotal	301,939	61,744,965	124,623,019
	公有 Public	2,048	2,245,117	4,671,510
	私有 Private	299,891	59,499,848	119,951,509
104年6月底 End of June 2015	小計 Subtotal	306,365	63,397,229	126,755,844
	公有 Public	2,059	2,260,811	4,647,409
	私有 Private	304,306	61,136,418	122,108,435
105年6月底 End of June 2016	小計 Subtotal	306,679	64,510,502	126,995,920
	公有 Public	2,081	2,267,603	4,600,850
	私有 Private	304,598	62,242,899	122,395,070

資料來源：根據本局房屋稅科公務統計報表 20903-02-07-2 表編製。

Table 12 Sources of House Tax (Cont.4)

(Ⅱ) Classified by House Structures and Public Private Use

Unit { Area：M^2 / Amount：NT$1,000

鋼骨混凝土造 Steeled Concrete								
棟數 Number of Houses			面積 Area			現值 Current Value		
2,268			5,783,512			21,087,388		
10			7,064			20,542		
2,258			5,776,448			21,066,846		
鋼骨混凝土造 Steeled Concrete			鋼骨造 Steel-Backbone			鋼骨鋼筋混凝土造 SteelBar & Ferroconcrete		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
209	1,618,005	5,946,490	2,345	4,839,901	17,720,797	58	314,583	1,024,736
3	4,398	13,118	8	2,665	7,170	-	-	-
206	1,613,607	5,933,372	2,337	4,837,236	17,713,627	58	314,583	1,024,736
208	1,436,426	5,096,463	2,536	5,013,011	18,322,054	74	334,218	1,070,737
3	4,399	12,940	8	2,665	7,096	-	-	-
205	1,432,027	5,083,523	2,528	5,010,346	18,314,958	74	334,218	1,070,737
207	1,437,759	5,037,858	2,701	5,203,711	18,647,410	76	339,039	1,068,532
2	4,398	12,761	8	2,665	7,022	-	-	-
205	1,433,361	5,025,097	2,693	5,201,046	18,640,388	76	339,039	1,068,532
157	386,282	1,192,150	2,705	3,824,385	12,441,011	82	362,937	1,156,339
2	4,398	12,583	9	2,956	7,796	-	-	-
155	381,884	1,179,567	2,696	3,821,429	12,433,215	82	362,937	1,156,339
152	382,863	1,169,923	2,862	4,058,942	13,003,333	92	410,555	1,357,675
5	7,151	21,680	43	18,155	54,004	2	1,225	5,309
147	375,712	1,148,243	2,819	4,040,787	12,949,329	90	409,330	1,352,366
154	397,203	1,192,291	3,070	4,427,913	13,838,553	99	434,418	1,411,862
5	7,150	21,396	47	21,374	60,436	2	1,225	5,254
149	390,053	1,170,895	3,023	4,406,539	13,778,116	97	433,193	1,406,608
153	403,497	1,169,615	3,409	4,932,055	14,629,341	133	477,890	1,512,637
5	7,150	21,113	48	22,021	62,104	4	4,633	14,645
148	396,347	1,148,502	3,361	4,910,034	14,567,237	129	473,257	1,497,992
153	403,532	1,156,092	3,644	5,178,229	15,092,235	165	504,478	1,573,619
5	7,150	20,828	48	21,955	61,371	4	4,632	14,496
148	396,382	1,135,264	3,596	5,156,274	15,030,864	161	499,846	1,559,123
156	404,803	1,145,509	3,838	5,395,027	15,377,025	199	563,981	1,738,911
5	7,150	20,544	48	21,955	60,689	4	4,633	14,345
151	397,653	1,124,965	3,790	5,373,072	15,316,336	195	559,348	1,724,566

表12 房屋稅稅源(續5)

單位｛面積：平方公尺 金額：新台幣千元

(二)按房屋構造公有私有別分

年期別 By Year Term		鋼筋混凝土及預鑄造 Concrete & Reinforced Prefabricated		
		棟數 Number of Houses	面積 Area	現值 Current Value
96年6月底 End of June 2007	小計 Subtotal	69,481	18,542,308	47,414,762
	公有 Public	464	425,317	967,032
	私有 Private	69,017	18,116,991	46,447,730

年期別 By Year Term		鋼筋混凝土造 SteelBar Concrete			預鑄混凝土造 Prefabricated Concrete		
		棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
97年6月底 End of June 2008	小計 Subtotal	71,924	19,441,342	49,361,848	2	1,294	1,574
	公有 Public	465	431,527	971,143	-	-	-
	私有 Private	71,459	19,009,815	48,390,705	2	1,294	1,574
98年6月底 End of June 2009	小計 Subtotal	73,376	19,956,475	50,135,687	2	1,294	1,551
	公有 Public	466	435,318	970,067	-	-	-
	私有 Private	72,910	19,521,157	49,165,620	2	1,294	1,551
99年6月底 End of June 2010	小計 Subtotal	74,484	20,363,600	50,589,454	2	1,294	1,528
	公有 Public	466	437,881	965,650	-	-	-
	私有 Private	74,018	19,925,719	49,623,804	2	1,294	1,528
100年6月底 End of June 2011	小計 Subtotal	75,837	20,303,725	49,201,487	2	1,294	1,504
	公有 Public	469	457,579	1,003,271	-	-	-
	私有 Private	75,368	19,846,146	48,198,216	2	1,294	1,504
101年6月底 End of June 2012	小計 Subtotal	77,570	20,840,615	50,040,128	4	5,388	3,881
	公有 Public	1,149	1,781,147	4,266,592	-	-	-
	私有 Private	76,421	19,059,468	45,773,536	4	5,388	3,881
102年6月底 End of June 2013	小計 Subtotal	78,907	21,281,885	50,614,970	4	5,388	3,834
	公有 Public	1,159	1,788,089	4,247,482	-	-	-
	私有 Private	77,748	19,493,796	46,367,488	4	5,388	3,834
103年6月底 End of June 2014	小計 Subtotal	80,412	21,757,758	51,156,440	3	4,929	3,033
	公有 Public	1,102	1,771,829	4,158,639	-	-	-
	私有 Private	79,310	19,985,929	46,997,801	3	4,929	3,033
104年6月底 End of June 2015	小計 Subtotal	82,983	22,361,487	52,172,189	3	4,929	2,996
	公有 Public	1,110	1,785,245	4,140,910	-	-	-
	私有 Private	81,873	20,576,242	48,031,279	3	4,929	2,996
105年6月底 End of June 2016	小計 Subtotal	84,084	22,722,405	52,494,046	3	4,929	2,960
	公有 Public	1,116	1,788,235	4,097,110	-	-	-
	私有 Private	82,968	20,934,170	48,396,936	3	4,929	2,960

Table 12 Sources of House Tax (Cont.5)

(Ⅱ) Classified by House Structures and Public Private Use

Unit：Area：M^2 Amount：NT$1,000

鋼筋混凝土加強磚造 Ferroconcrete Brick			鋼鐵造 Metal		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
86,237	14,392,369	19,468,405	11,194	4,632,160	5,522,541
236	104,104	147,950	38	22,515	27,923
86,001	14,288,265	19,320,455	11,156	4,609,645	5,494,618

加強磚造 Strengthended Brick			鋼鐵造（未達200平方公尺） Metal （below 200 M^2）			鋼鐵造（200平方公尺以上） Metal （above 200 M^2）		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
86,613	14,490,303	19,311,182	7,372	2,300,989	1,430,085	4,109	2,448,531	4,182,364
237	104,047	145,420	35	17,164	12,226	5	5,350	15,215
86,376	14,386,256	19,165,762	7,337	2,283,825	1,417,859	4,104	2,443,181	4,167,149
86,797	14,548,973	19,083,921	7,534	2,337,657	1,428,063	4,164	2,515,961	4,255,533
233	103,470	141,917	36	17,409	12,331	5	5,350	14,979
86,564	14,445,503	18,942,004	7,498	2,320,248	1,415,732	4,159	2,510,611	4,240,554
86,942	14,601,835	19,642,164	7,679	2,367,118	1,416,472	4,235	2,627,480	4,298,185
233	103,562	139,511	35	17,410	12,102	4	5,350	14,742
86,709	14,498,273	19,502,653	7,644	2,349,708	1,404,370	4,231	2,622,130	4,283,443
87,389	14,699,105	18,655,275	7,848	2,480,294	1,436,960	4,329	2,733,412	4,351,947
230	101,994	135,957	36	17,490	11,989	4	5,350	14,504
87,159	14,597,111	18,519,318	7,812	2,462,804	1,424,971	4,325	2,728,062	4,337,443
87,570	14,753,898	18,394,483	8,001	2,575,849	1,450,735	4,449	2,835,348	4,411,433
371	183,024	245,876	48	19,599	13,663	17	55,101	76,894
87,199	14,570,874	18,148,607	7,953	2,556,250	1,437,072	4,432	2,780,247	4,334,539
87,804	14,847,370	18,203,100	8,196	2,771,974	1,487,696	4,592	3,004,024	4,538,745
376	184,455	243,566	51	20,113	13,735	18	56,782	77,142
87,428	14,662,915	17,959,534	8,145	2,751,861	1,473,961	4,574	2,947,242	4,461,603
87,924	14,891,275	17,948,570	8,519	3,185,766	1,565,612	4,689	3,151,984	4,679,698
359	179,911	234,046	42	14,950	8,419	17	52,800	63,976
87,565	14,711,364	17,714,524	8,477	3,170,816	1,557,193	4,672	3,099,184	4,615,722
88,700	14,979,637	17,750,529	8,907	3,638,096	1,655,982	4,839	3,298,495	4,837,610
360	180,286	230,504	44	16,901	8,853	17	52,800	63,035
88,340	14,799,351	17,520,025	8,863	3,621,195	1,647,129	4,822	3,245,695	4,774,575
87,839	14,843,521	17,277,184	9,122	4,059,618	1,741,999	4,956	3,443,867	5,016,836
387	184,775	230,275	44	17,454	8,857	18	53,031	62,653
87,452	14,658,746	17,046,909	9,078	4,042,164	1,733,142	4,938	3,390,836	4,954,183

表12 房屋稅稅源(續6)

單位｛面積：平方公尺 金額：新台幣千元

(二)按房屋構造公有私有別分

年期別 By Year Term		磚石造 Brick			卵石混凝土造 Concrete & Pebble			咾咕石造 Lao-Gu stone		
		棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
96年6月底 End of June 2007	小計 Subtotal	77,207	9,660,493	4,315,928	6	887	438	-	-	-
	公有 Public	231	111,030	81,315	-	-	-	-	-	-
	私有 Private	76,976	9,549,463	4,234,613	6	887	438	-	-	-

年期別 By Year Term		磚石造 Brick			卵石混凝土造 Concrete & Pebble			硞 石古石造 Lao-Gu stone		
		棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
97年6月底 End of June 2008	小計 Subtotal	77,210	9,724,510	4,284,140	6	887	431	-	-	-
	公有 Public	230	110,824	80,289	-	-	-	-	-	-
	私有 Private	76,980	9,613,686	4,203,851	6	887	431	-	-	-
98年6月底 End of June 2009	小計 Subtotal	77,246	9,785,036	4,247,331	6	887	423	-	-	-
	公有 Public	225	109,634	78,944	-	-	-	-	-	-
	私有 Private	77,021	9,675,402	4,168,387	6	887	423	-	-	-
99年6月底 End of June 2010	小計 Subtotal	77,209	9,808,821	4,193,226	6	887	416	-	-	-
	公有 Public	223	105,287	76,150	-	-	-	-	-	-
	私有 Private	76,986	9,703,534	4,117,076	6	887	416	-	-	-
100年6月底 End of June 2011	小計 Subtotal	77,200	9,855,006	4,022,739	6	887	371	-	-	-
	公有 Public	225	105,258	75,512	-	-	-	-	-	-
	私有 Private	76,975	9,749,748	3,947,227	6	887	371	-	-	-
101年6月底 End of June 2012	小計 Subtotal	77,239	9,914,121	3,954,258	6	887	364	-	-	-
	公有 Public	299	153,268	97,517	-	-	-	-	-	-
	私有 Private	76,940	9,760,853	3,856,741	6	887	364	-	-	-
102年6月底 End of June 2013	小計 Subtotal	77,216	10,008,356	3,933,906	6	887	357	-	-	-
	公有 Public	325	150,295	98,355	0	-	-	-	-	-
	私有 Private	76,891	9,858,061	3,835,551	6	887	357	-	-	-
103年6月底 End of June 2014	小計 Subtotal	77,210	10,081,654	3,880,948	6	886	350	-	-	-
	公有 Public	254	102,784	61,897	0	-	-	-	-	-
	私有 Private	76,956	9,978,870	3,819,051	6	886	350	-	-	-
104年6月底 End of June 2015	小計 Subtotal	77,532	10,175,884	3,865,345	6	887	343	-	-	-
	公有 Public	254	102,803	61,148	-	-	-	-	-	-
	私有 Private	77,278	10,073,081	3,804,197	6	887	343	-	-	-
105年6月底 End of June 2016	小計 Subtotal	77,233	10,232,432	3,835,693	6	887	336	-	-	-
	公有 Public	250	102,165	60,312	-	-	-	-	-	-
	私有 Private	76,983	10,130,267	3,775,381	6	887	336	-	-	-

Table 12 Sources of House Tax (Cont.6)

(Ⅱ) Classified by House Structures and Public Private Use

Unit：Area：M^2 Amount：NT$1,000

木造 Wood			土磚造 Earthen Brick		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
7,960	859,339	264,207	3,460	284,215	12,512
204	51,791	27,894	-	-	-
7,756	807,548	236,313	3,460	284,215	12,512

雜木 Wood			雜木以外 Maixed Wood			土磚混合造 Earth & Brick			純土造 Earth		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
6,134	638,144	180,475	1,783	222,652	84,234	3,452	283,592	12,426	316	25,623	1,680
42	13,393	6,547	158	36,762	20,350	-	-	-	-	-	-
6,092	624,751	173,928	1,625	185,890	63,884	3,452	283,592	12,426	316	25,623	1,680
6,119	641,424	179,341	1,766	219,536	81,994	3,439	282,567	12,329	315	25,415	1,631
42	13,393	6,519	146	33,968	18,788	-	-	-	-	-	-
6,077	628,031	172,822	1,620	185,568	63,206	3,439	282,567	12,329	315	25,415	1,631
6,104	643,310	178,499	1,759	219,318	81,464	3,425	281,361	12,211	313	25,139	1,603
42	13,393	6,494	145	33,719	18,586	-	-	-	-	-	-
6,062	629,917	172,005	1,614	185,599	62,878	3,425	281,361	12,211	313	25,139	1,603
6,087	642,551	175,265	1,754	222,138	81,477	3,415	280,699	12,284	313	25,139	1,598
42	13,394	6,452	144	33,540	18,430	-	-	-	-	-	-
6,045	629,157	168,813	1,610	188,598	63,047	3,415	280,699	12,284	313	25,139	1,598
6,087	650,972	177,294	1,751	222,748	82,098	3,401	279,439	12,158	313	25,139	1,594
52	17,754	8,061	159	72,523	38,140	-	-	-	-	-	-
6,035	633,218	169,233	1,592	150,225	43,958	3,401	279,439	12,158	313	25,139	1,594
6,080	654,782	179,058	1,746	222,682	83,016	3,387	278,262	12,045	313	25,139	1,588
56	18,479	8,446	159	72,667	39,535	-	-	-	-	-	-
6,024	636,303	170,612	1,587	150,015	43,481	3,387	278,262	12,045	313	25,139	1,588
6,070	658,826	180,315	1,748	222,593	82,351	3,374	277,221	11,945	312	24,987	1,579
60	18,664	8,659	146	68,563	36,534	-	-	-	-	-	-
6,010	640,162	171,656	1,602	154,030	45,817	3,374	277,221	11,945	312	24,987	1,579
6,098	666,174	182,580	1,737	218,119	79,787	3,351	274,853	11,823	317	25,168	1,586
60	18,664	8,614	146	68,563	36,297	-	-	-	-	-	-
6,038	647,510	173,966	1,591	149,556	43,490	3,351	274,853	11,823	317	25,168	1,586
6,055	667,663	181,557	1,719	215,177	77,469	3,333	273,090	11,675	316	25,086	1,575
60	18,663	8,576	137	67,730	35,509	-	-	-	-	-	-
5,995	649,000	172,981	1,582	147,447	41,960	3,333	273,090	11,675	316	25,086	1,575

表12 房屋稅稅源(續7)

單位｛面積：平方公尺 金額：新台幣千元

(二)按房屋構造公有私有別分

年期別 By Year Term		竹造 Bamboo 棟數 Number of Houses	竹造 Bamboo 面積 Area	竹造 Bamboo 現值 Current Value	棟數 Number of Houses
96年6月底 End of June 2007	小計 Subtotal	28,231	1,715,704	69,838	
	公有 Public	8	1,812	83	
	私有 Private	28,223	1,713,892	69,755	

年期別 By Year Term		竹造 Bamboo 棟數 Number of Houses	竹造 Bamboo 面積 Area	竹造 Bamboo 現值 Current Value	冷氣機 Air Conditioner 棟數 Number of Houses	冷氣機 Air Conditioner 面積 Area	冷氣機 Air Conditioner 現值 Current Value
97年6月底 End of June 2008	小計 Subtotal	28,132	1,709,925	69,262	-	-	-
	公有 Public	8	1,812	82	-	-	-
	私有 Private	28,124	1,708,113	69,180	-	-	-
98年6月底 End of June 2009	小計 Subtotal	28,049	1,704,612	68,702	-	-	-
	公有 Public	8	1,812	81	-	-	-
	私有 Private	28,041	1,702,800	68,621	-	-	-
99年6月底 End of June 2010	小計 Subtotal	27,938	1,698,140	68,057	-	-	-
	公有 Public	8	1,812	81	-	-	-
	私有 Private	27,930	1,696,328	67,976	-	-	-
100年6月底 End of June 2011	小計 Subtotal	27,842	1,690,294	66,399	-	-	-
	公有 Public	8	1,813	80	-	-	-
	私有 Private	27,834	1,688,481	66,319	-	-	-
101年6月底 End of June 2012	小計 Subtotal	27,749	1,684,942	66,047	-	-	-
	公有 Public	8	1,812	80	-	-	-
	私有 Private	27,741	1,683,130	65,967	-	-	-
102年6月底 End of June 2013	小計 Subtotal	27,669	1,679,380	65,685	-	-	-
	公有 Public	8	1,811	80	-	-	-
	私有 Private	27,661	1,677,569	65,605	-	-	-
103年6月底 End of June 2014	小計 Subtotal	27,575	1,673,644	65,297	-	-	-
	公有 Public	8	1,812	79	-	-	-
	私有 Private	27,567	1,671,832	65,218	-	-	-
104年6月底 End of June 2015	小計 Subtotal	27,486	1,667,261	65,295	-	-	-
	公有 Public	8	1,812	78	-	-	-
	私有 Private	27,478	1,665,449	65,217	-	-	-
105年6月底 End of June 2016	小計 Subtotal	27,325	1,658,016	65,096	-	-	-
	公有 Public	8	1,812	78	-	-	-
	私有 Private	27,317	1,656,204	65,018	-	-	-

Table 12 Sources of House Tax (Cont.7)

Ⅱ) Classified by House Structures and Public Private Use

Unit：Area：M^2 Amount：NT$1,000

其他 Others											
	面積 Area					現值 Current Value					
383						25,850					10,222,742
-						-					-
383						25,850					10,222,742
昇降機 Elevator			充氣屋 Balloon House			油槽 Oil Trough			其他 Others		
棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value	棟數 Number of Houses	面積 Area	現值 Current Value
6	-	3,090	-	-	-	70	-	12,268,887	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
6	-	3,090	-	-	-	70	-	12,268,887	-	-	-
6	-	2,906	-	-	-	134	-	16,123,780	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
6	-	2,906	-	-	-	134	-	16,123,780	-	-	-
7	-	3,591	-	-	-	138	71,501	15,817,845	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
7	-	3,591	-	-	-	138	71,501	15,817,845	-	-	-
9	-	4,469	-	-	-	310	-	28,812,749	-	-	-
1	-	576	-	-	-	-	-	-	-	-	-
8	-	3,893	-	-	-	310	-	28,812,749	-	-	-
9	-	4,121	-	-	-	319	-	27,760,716	-	-	-
3	-	1,646	-	-	-	-	-	-	-	-	-
6	-	2,475	-	-	-	319	-	27,760,716	-	-	-
8	-	3,832	-	-	-	328	-	27,239,984	-	-	-
3	-	1,522	-	-	-	-	-	-	-	-	-
5	-	2,310	-	-	-	328	-	27,239,984	-	-	-
8	-	3,544	-	-	-	394	-	27,731,744	-	-	-
3	-	1,399	-	-	-	-	-	-	-	-	-
5	-	2,145	-	-	-	394	-	27,731,744	-	-	-
8	-	3,255	-	-	-	436	-	28,304,578	-	-	-
3	-	1,275	-	-	-	-	-	-	-	-	-
5	-	1,980	-	-	-	436	-	28,304,578	-	-	-
10	-	4,252	-	-	-	485	-	28,023,797	-	-	-
4	-	1,902	-	-	-	-	-	-	-	-	-
6	-	2,350	-	-	-	485	-	28,023,797	-	-	-

表12 房屋稅稅源（續8完）

(三)按房屋使用別分

單位｛面積：平方公尺
金額：新台幣千元

會計年度別 Fiscal Year		總計 Grand Total			應
		合計 Total	公有 Public Houses	私有 Private Houses	小計 Subtotal
96年6月底 End of June 2007	棟數 Number of Houses	286,427	1,191	285,236	157,761
	面積 Area	55,896,837	723,633	55,173,204	35,788,475
	現值Current Value	108,378,761	1,272,739	107,106,022	85,308,402
97年6月底 End of June 2008	棟數 Number of Houses	289,741	1,191	288,550	160,513
	面積 Area	58,060,281	727,942	57,332,339	37,541,237
	現值Current Value	115,883,701	1,271,560	114,612,141	92,495,325
98年6月底 End of June 2009	棟數 Number of Houses	291,771	1,172	290,599	161,958
	面積 Area	58,803,492	727,418	58,076,074	37,998,122
	現值Current Value	120,112,446	1,263,662	118,848,784	95,926,190
99年6月底 End of June 2010	棟數 Number of Houses	293,225	1,166	292,059	162,950
	面積 Area	59,690,313	725,477	58,964,836	38,607,708
	現值Current Value	121,058,515	1,253,099	119,805,416	95,890,594
100年6月底 End of June 2011	棟數 Number of Houses	295,285	1,170	294,115	164,319
	面積 Area	57,508,168	743,792	56,764,376	37,119,027
	現值Current Value	121,614,024	1,287,150	120,326,874	97,525,414
101年6月底 End of June 2012	棟數 Number of Houses	297,574	2,156	295,418	165,991
	面積 Area	58,641,706	2,310,759	56,330,947	37,918,920
	現值Current Value	121,890,241	4,829,462	117,060,779	97,890,485
102年6月底 End of June 2013	棟數 Number of Houses	299,579	2,209	297,370	167,349
	面積 Area	60,039,663	2,322,439	57,717,224	38,729,423
	現值Current Value	122,810,522	4,816,950	117,993,572	98,561,833
103年6月底 End of June 2014	棟數 Number of Houses	301,939	2,048	299,891	168,826
	面積 Area	61,744,965	2,245,117	59,499,848	39,620,219
	現值Current Value	124,623,019	4,671,510	119,951,509	99,792,136
104年6月底 End of June 2015	棟數 Number of Houses	306,365	2,059	304,306	171,866
	面積 Area	63,397,229	2,260,811	61,136,418	40,488,618
	現值Current Value	126,755,844	4,647,409	122,108,435	102,096,548
105年6月底 End of June 2016	棟數 Number of Houses	306,679	2,081	304,598	171,724
	面積 Area	64,510,502	2,267,603	62,242,899	41,080,685
	現值Current Value	126,995,920	4,600,850	122,395,070	102,215,683

Table 12 Sources of House Tax (Cont.8 End)

(Ⅲ) Classified by House Use

Unit { Area：M^2 / Amount：NT$1,000

稅房屋 Taxable Houses				免稅房屋 exempt Houses		
住家用 Taxable Houses for Residence		非住家用 Taxable Houses for Non-Residence		小計 Subtotal	公有 Public Houses	私有 Private Houses
公有 Public Houses	私有 Private Houses	公有 Public Houses	私有 Private Houses			
108	139,967	308	17,378	128,666	775	127,891
29,676	24,177,891	168,841	11,412,067	20,108,362	525,116	19,583,246
52,814	46,034,394	258,028	38,963,166	23,070,359	961,897	22,108,462
107	142,191	315	17,900	129,228	769	128,459
29,175	24,740,070	170,031	12,601,961	20,519,044	528,736	19,990,308
52,619	46,794,491	259,080	45,389,135	23,388,376	959,861	22,428,515
97	143,119	315	18,427	129,813	760	129,053
26,647	25,070,892	172,732	12,727,851	20,805,370	528,039	20,277,331
50,536	47,002,590	262,959	48,610,105	24,186,256	950,167	23,236,089
95	144,069	315	18,471	130,275	756	129,519
25,992	25,401,728	173,744	13,006,244	21,082,605	525,741	20,556,864
49,019	47,158,472	262,605	48,420,498	25,167,921	941,475	24,226,446
92	145,029	316	18,882	130,966	762	130,204
25,022	25,762,541	173,767	11,157,697	20,389,141	545,003	19,844,138
47,509	47,315,897	259,667	49,902,341	24,088,610	979,974	23,108,636
94	146,212	350	19,335	131,583	1,712	129,871
25,052	26,158,607	244,738	11,490,523	20,722,786	2,040,969	18,681,817
46,806	47,648,564	376,093	49,819,022	23,999,756	4,406,563	19,593,193
102	147,409	358	19,480	132,230	1,749	130,481
26,085	26,584,201	250,970	11,868,167	21,310,240	2,045,384	19,264,856
49,341	48,086,069	382,778	50,043,645	24,248,689	4,384,831	19,863,858
40	148,549	237	20,000	133,113	1,771	131,342
13,104	26,946,233	158,758	12,502,124	22,124,746	2,073,255	20,051,491
18,174	48,370,425	251,619	51,151,918	24,830,883	4,401,717	20,429,166
41	150,953	234	20,638	134,499	1,784	132,715
12,468	27,476,240	157,947	12,841,963	22,908,611	2,090,396	20,818,215
16,168	49,087,169	245,924	52,747,287	24,659,296	4,385,317	20,273,979
39	150,601	257	20,827	134,955	1,785	133,170
11,645	27,560,925	163,368	13,344,747	23,429,817	2,092,590	21,337,227
16,163	48,648,680	253,895	53,296,945	24,780,237	4,330,792	20,449,445

表13 使用牌照稅稅源

單位：輛

年期別 By Year Term	總計 Grand Total		小客車 Sedans		大客車 Buses	
	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
96年底 End of 2007	221,623	5,855	168,193	5,719	695	13
97年底 End of 2008	219,402	5,940	165,992	5,758	790	5
98年底 End of 2009	221,164	5,941	166,889	5,697	812	20
99年底 End of 2010	225,886	6,001	170,143	5,792	763	20
100年底 End of 2011	231,409	6,122	174,547	5,936	806	13
101年底 End of 2012	236,267	6,043	177,757	5,808	791	32
102年底 End of 2013	240,507	6,081	180,584	5,970	857	14
103年底 End of 2014	248,310	6,273	186,483	6,146	859	12
104年底 End of 2015	259,519	6,511	195,589	6,379	924	9
105年底 End of 2016	252,388	5,945	188,760	5,824	820	6

資料來源：根據本局消費稅科公務統計報表 20903-02-08-2表編製。

Table 13 Sources of Vehicle License Tax

Unit：Set

貨　車 Trucks		農村併裝車 Farming Vehicles		牽引車(曳引車) Tractors		機器腳踏車 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
49,140	123	5	-	3,098	-	492	-
48,957	177	4	-	3,069	-	590	-
49,514	224	5	-	3,137	-	807	-
50,727	189	5	-	3,379	-	869	-
51,617	173	6	-	3,394	-	1,039	-
52,892	203	4	-	3,547	-	1,276	-
53,691	97	5	-	3,514	-	1,856	-
54,827	113	4	-	3,505	-	2,632	2
55,963	119	4	-	3,598	-	3,441	4
55,308	115	-	-	3,323	-	4,177	-

表14 契稅稅源

金額單位：新台幣千元

會計年度別 Fiscal Year		合計 Total			
		件數 Cases			契價 Deed Value
		合計 Total	應稅 Taxable	免稅 Exempt	
96年度	FY 2007	6,449	6,445	4	2,712,321
97年度	FY 2008	5,830	5,829	1	2,238,148
98年度	FY 2009	5,734	5,726	8	2,286,667
99年度	FY 2010	5,711	5,711	-	2,147,105
100年度	FY 2011	5,741	5,680	61	2,093,086
101年度	FY 2012	5,599	5,592	7	2,047,731
102年度	FY 2013	5,911	5,911	-	2,218,738
103年度	FY 2014	6,261	6,254	7	2,130,852
104年度	FY 2015	6,295	6,295	-	2,372,563
105年度	FY 2016	5,394	5,394	-	2,003,352
105年1月至3月 (Jan.,2016-Mar.,2016)		1,051	1,051	-	391,150
105年4月至6月 (Apr.,2016-Jun.,2016)		1,384	1,384	-	462,230
105年7月至9月 (Jul.,2016-Sep.,2016)		1,391	1,391	-	472,273
105年10月至12月 (Oct.,2016-Dec.,2016)		1,568	1,568	-	677,699

資料來源：根據本局房屋稅科公務統計報表 20903-02-11-2表編製。
附　　註：契價不包括免稅資料。

Table 14 Sources of Deed Tax

Amount Unit：N.T.$1,000

買賣契 Sales				典權契 Mortgage			
件數 Cases			契價 Deed Value	件數 Cases			契價 Deed Value
合計 Total	應稅 Taxable	免稅 Exempt		合計 Total	應稅 Taxable	免稅 Exempt	
5,467	5,467	-	2,454,228	-	-	-	-
4,901	4,901	-	2,001,786	-	-	-	-
4,831	4,824	7	2,054,302	-	-	-	-
4,730	4,730	-	1,923,885	-	-	-	-
4,761	4,737	24	1,874,609	-	-	-	-
4,461	4,460	1	1,775,908	-	-	-	-
4,584	4,584	-	1,885,500	-	-	-	-
4,794	4,789	5	1,823,840	-	-	-	-
4,860	4,860	-	2,055,337	-	-	-	-
3,940	3,940	-	1,625,937	-	-	-	-
727	727	-	293,109	-	-	-	-
1,005	1,005	-	381,244	-	-	-	-
1,066	1,066	-	399,105	-	-	-	-
1,142	1,142	-	552,479	-	-	-	-

表14 契稅稅源 (續1完)

金額單位：新台幣千元

會計年度別 Fiscal Year	交換契 Exchange				贈與契 Donation			
	件數 Cases			契價 Deed Value	件數 Cases			契價 Deed Value
	合計 Total	應稅 Taxable	免稅 Exempt		合計 Total	應稅 Taxable	免稅 Exempt	
96年度 FY 2007	73	73	-	27,636	904	902	2	229,119
97年度 FY 2008	70	70	-	27,871	859	858	1	208,491
98年度 FY 2009	21	21	-	8,789	882	881	1	223,576
99年度 FY 2010	42	42	-	15,772	937	937	-	207,413
100年度 FY 2011	37	37	-	14,659	943	906	37	203,818
101年度 FY 2012	43	43	-	28,699	1,093	1,089	4	243,124
102年度 FY 2013	41	41	-	13,245	1,285	1,285	-	319,721
103年度 FY 2014	51	51	-	19,116	1,416	1,414	2	287,896
104年度 FY 2015	18	18	-	3,225	1,417	1,417	-	314,001
105年度 FY 2016	64	64	-	44,391	1,388	1,388	-	332,926
105年1月至3月 (Jan.,2016-Mar.,2016)	5	5	-	1,697	319	319	-	96,344
105年4月至6月 (Apr.,2016-Jun.,2016)	7	7	-	1,113	372	372	-	79,873
105年7月至9月 (Jul.,2016-Sep.,2016)	6	6	-	1,578	317	317	-	71,492
105年10月至12月 (Jul.,2016-Sep.,2016)	46	46	-	40,003	380	380	-	85,217

Table 14 Sources of Deed Tax (Cont.1 End)

Amount Unit：N.T.$1,000

分割契 Division				佔有契 Possession			
件數 Cases			契價 Deed Value	件數 Cases			契價 Deed Value
合計 Total	應稅 Taxable	免稅 Exempt		合計 Total	應稅 Taxable	免稅 Exempt	
5	3	2	1,338	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2	2	-	35	-	-	-	-
-	-	-	-	-	-	-	-
2	-	2	-	-	-	-	-
-	-	-	-	1	1	-	272
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2	2	-	98	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2	2	-	98	-		-	
-	-	-	-	-	-	-	-

Table 15 Sources of Amusement Tax

家		數		Amusement Places
有節目餐飲業 Restaurant and so on with Programs	視聽視唱業 KTV、MTV	臨時公演 Temp Public Shows		其他 Others
		職業性表演 Professional performances	戲劇、音樂演奏、非職業性歌唱、舞蹈表演 Drama, music performance and amateur singing, dancing, etc.	
-	170	-	3	129
-	160	-	-	160
-	161	-	-	139
-	170	-	-	134
-	186	-	1	135
1	181	-	2	143
1	185	1	3	144
1	180	-	2	128
1	179	1	5	143
1	172	-	4	141
1	180	-	4	142
1	182	1	1	138
1	173	-	2	137
1	174	1	2	137
1	173	1	4	137
1	170	1	4	137
1	176	3	3	132
1	173	1	5	135
1	175	-	2	145
1	171	1	5	148
1	168	1	4	145
1	172	-	4	141

三、稅　　率

Ⅲ. Tax Rates

三、税　　率
Ⅲ. Tax Rates

表16 各項稅捐劃解比率

單位：%

稅　目 Item of Tax	中央收入 Central revenues		直轄市收入 Municipality revenues	
	國庫 National Treasury	中央統籌 Distribution Tax of Central Gov't	直轄市庫 Municipality Treasury	中央統籌 Distribution Tax of Central Gov't
一.國　稅 National Taxes				
所得稅 Income Tax	90	10	—	—
遺產及贈與稅 Estate and Gift Tax	20	—	50	50
關稅 Customs Duties	100	—	—	—
營業稅 Business Tax	60	40	—	—
貨物稅 Commodity Tax	90	10	10	—
菸酒稅*(詳說明2.) Tobacco and Alcohol Tax	80	—	18	—
證券交易稅 Securities transactions Tax	100	—	—	—
期貨交易稅 Futures Transactions Tax	100	—	—	—
礦區稅 Mining Concession Tax	100	—	—	—
二.縣市稅 County & City Tax				
印 花 稅 Stamp Tax	—	—	100	—
使用牌照稅 Venicle License Tax	—	—	100	—
地 價 稅 Land Value Tax	—	—	100	—
土地增值稅 Land value increment tax	—	20	100	—
房 屋 稅 House Tax	—	—	100	—
娛 樂 稅 Amusement Tax	—	—	100	—
契　稅 Deeds Tax	—	—	100	—

說明：1.依據88年1月25日修正財政收支劃分法填列。
2.菸酒稅總收入80%為中央收入；18%按人口比例分配直轄市及臺灣省各縣（市），2%按人口比例分配福建省金門、連江二縣。

Tabel 16. The Distribution Percentage of Current Tax

Unit：%

縣（市）收入 County (City) revenues				金門、連江縣 Kinmen、Lienchiang County
縣、鄉鎮市庫				
小計 Subtotal	縣庫 County Treasury	縣統籌 Distribution Tax of County Gov't	鄉鎮市庫 Township Treasury	
—	—	—	—	—
80	—	—	80	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
18	18	—	—	2
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
100	100	—	—	—
100	100	—	—	—
100	50	20	30	—
80	80	—	—	—
100	40	20	40	—
100	—	—	100	—
100	—	20	80	—

表17 各項稅捐現行稅率表
Table 17. Current Tax Rates for Taxation

稅目	課徵標的及稅率	Item	Category & Tax Rates
印花稅	1. 銀錢收據 4‰ (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) 招標人收受押標金收據 1‰ (營業人、機關、團體或個人書立收到票據所出具之收據，免貼用印花稅票) 2. 承攬契據 1‰ 3. 典賣、讓受及分割不動產契據 1‰ 4. 買賣動產契據 新台幣12元	Stamp tax	1. Monetary receipts : affixation of tax stamps at 4‰ of the amount received, with the exception of 1‰ for money deposited by bidders. 2. Contracting agreements : affixation of tax stamps at 1 ‰ of the contract price. 3. Contracts of deeds for sale, gratuitous transfer, exchange or partition of or pledge of lien on real estate : affixation of tax stamps at 1‰ of the contract price or value of the real estate. 4. Contracts for sale of movables : affixation of tax stamps at NT$12 per piece.
地價稅	私有土地 1. 地價總額未超過累進起點地價者，按基本稅率千分之十課徵。 (1) 超過累進起點地價未達五倍者，就其超過部分課徵千分之十五。 (2) 超過累進起點地價五倍至十倍者，就其超過部分課徵千分之二十五。 (3) 超過累進起點地價十倍至十五倍者，就其超過部分課徵千分之三十五。 (4) 超過累進起點地價十五倍至二十倍者，就其超過部分課徵千分之四十五。 (5) 超過累進起點地價二十倍以上者，就其超過部分課徵千分之五十五。 前項所稱累進起點地價，以各該直轄市及縣(市)土地七公畝之平均地價為準。但不包括工業、礦業、農業用地及免稅土地在內。 2. 合於下列規定之自用住宅用地，其地價稅按千分之二計徵： (1) 都市土地面積未超過三公畝部分。 (2) 非都市土地面積未超過七公畝部分。	Land Value Tax	Private Land 1. When the land value(LV) not exceeding the starting cumulativevalue (SCV), the basic tax rate is 10‰ . (1) When the LV excees the SCVunder 5 times , 15‰ of the exceeding portion shall be taxed. (2) When the LV excees the SCVover 5-10 times , 25‰ of the exceeding portion shall be taxed. (3) When the LV excees the SCV over 10-15 times ,35‰ of the exceeding portion shall be taxed. (4) When the LV excees the SCV over 15-20 times , 45‰ of the exceeding portion shall be taxed. (5) When the LV excees the SCV over 20 times , 55‰ of the exceeding portion shall be taxed. The SCV is determined by adopting the average land value of 700 square meters in the respective city or county. Land used for factories, mining,agriculture or that which is exempted from tax shall not be included in calculating the average land value. 2. Residential land in urban areas with a total area of less than 300 square meters or in non-urban areas with a total area less than 700 square meters and used for the purpose of a self-use residence shall be taxed at 2‰.

表17. 各項稅捐現行稅率表（續1）
Table 17 Current Tax Rates for Taxation（Cont.1）

稅目	課徵標的及稅率	Item	Category & Tax Rates
地價稅	3. 工業、礦業、私立公園、動物園、體育場所、寺廟、教堂、政府指定之名勝古蹟、經核准設置之加油站及依法設置供公眾使用之停車場等用地按申報地價額千分之十計徵。 4. 都市計畫公共設施保留地，在保留期間仍為建築使用者，除自用住宅用地合於規定者按千分之二計徵外，統按千分之六計徵地價稅；其未做任何使用與使用中之土地隔離者免徵。 公有土地 以公告地價為申報地價按千分之十計徵，但公有土地供公共使用者免徵。	Land Value Tax	3. Land used for industries, mining, private parks,zoos, stadiums, temples, churches, scenic spots and historic sites, gas stations and parking lots and as approved for such use by the government shall be taxed at 10‰, but land which is not used in accordance with an approved use shall be taxed at the regular rate. 4. Land reserved for public facilities pursuant to urban planning, which is being temporarily used for self-use residential purposes while still maintaining reserved , shall be taxed at 2‰, and in the case of non-residential use at 6‰. Public Land Land publicly owned but used for non-public purposes shall be taxed at 10‰.
土地增值稅	1. 一般土地： (1) 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額未達百分之一百者，就其漲價總數額徵收增值稅百分之二十。 (2) 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之一百以上未達百分之二百者，除按前款規定辦理外，其超過部分徵收增值稅百分之三十。 (3) 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之二百者，除按前二款規定分別辦理外，其超過部分徵收增值稅百分之四十。	Land Value Increment Tax	1. Regular land : (1) When the total increment approaches 100% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax as payable, the tax rate shall be 20% of the total increment arrived at. (2) When the total increment exceeds 100% but approaches 200% of the original decreed value or the assessed present valueat the last transfer of land in the calculation of the then applicable value increment tax payable, in addition to the tax rate made applicable underthe provision of Paragraph (1)above, the tax rate for the portion exceeding 100% shall be 30%. (3) When the total increment exceeds 200% of the original decreed value or the assessed present value at the last transfer of the land in question in the calculation of the then applicable value increment tax as payable, in addition to the rates provided under Paragraphs (1) and (2)above, the portion in excess of 200% shall be subject to a tax rate of 40%.

表17. 各項稅捐現行稅率表（續2）
Table 17. Current Tax Rates for Taxation（Cont.2）

稅目	課徵標的及稅率	Item	Category & Tax Rates
土地增值稅	持有土地年限超過二十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之二十。	Land Value Increment Tax	For land that has been owned for a period of over 20 years, its land value increment tax on the portion exceeding the lowest tax rate above shall be reduced by 20%.
	持有土地年限超過三十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之三十。		For land that has been owned for a period of over 30 years, its land value increment tax on the portion exceeding the lowest tax rate above shall be reduced by 30%.
	持有土地年限超過四十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之四十。		For land that has been owned for a period of over 40 years, its land value increment tax on the portion exceeding the lowest tax rate above shall be reduced by 40%.
	2. 自用住宅用地出售面積都市土地未超過三公畝部分或非都市土地未超過七公畝部分按漲價總數額徵收10%。		2. If the sale of self-use residential land by the title owner satisfies the following conditions, the land value increment tax thereof shall be collected at a privileged rate of 10%: in the case of urban land not exceeding in 300 square meters and non-urban land not exceeding 700 square meters.
	3. 被徵收之土地免徵其土地增值稅。		3. Land requisitioned by the government shall be fully exempted.
	4. 經重劃之土地於重劃後第一次移轉時，其土地增值稅減徵40%。		4. A reduction of 40% is granted to land being transferred for the very first time after any consolidation of the landin question. However,this reduction shall only apply to land rezoned for consolidation after the first decree of land value and transferred after the implementation of the Statute for the Equalization of Urban Land Rights.
	5. 作農業使用之農業用地，移轉與自然人時，得申請不課徵土地增值稅。		5. When agricultural land in use for agricultural purposes is transferred to a natural person the increment tax thereof may not be taxable.

表17. 各項稅捐現行稅率表（續3）
Table 17 Current Tax Rates for Taxation（Cont.3）

稅目	課徵標的及稅率	Item	Tax Rates
房屋稅	住家用 自住或公益出租人出租使用者，按現值課徵1.2%；其他供住家用者，按現值課徵1.5% 。(法定稅率1.5% ~3.6%) 非住家用 (1)營業、私人醫院、診所或自由職業事務所使用者，按現值課徵3%(法定稅率3%~5%) (2)人民團體等非營業使用者，按現值課徵2%（法定稅率1.5%~2.5%）	House Tax	Residential Purposes The owner or leased for public welfare purposes by a landlord registered with the local government as a charity, the rate shall be 1.2% of current value；for other houses used for residential purposes, the rate shall be 1.5% of current value. Non-Residential Purposes (1)For doing business ,or for operating a private hospital, a private clinic or a professional office, the rate shall be 3% of current value. (2)The premises of a non-profit civil organization, the rate shall be 2% of current value.
契稅	買賣契稅－契價6% 典權契稅－契價4% 交換契稅－契價2% 贈與契稅－契價6% 分割契稅－契價2% 占有契稅－契價6%	Deed Tax	Deed tax on a sale : 6% of the value of deed. Deed tax on a creation of Dien : 4% of the value of deed. Deed tax on an exchange : 2% of the value of deed Deed tax on a bestowal or a donation : 6% of the value of deed. Deed tax on a partition : 2% of the value of deed. Deed tax on a possession : 6% of the value of deed
娛樂稅	1、電影 (1)外國語言片 1.0% (2)本國語言片 0.5% 2、職業性歌唱、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演 10.0% 3、戲劇、音樂演奏、說書及非業性歌唱、舞蹈等表演 0.5% 4、各種競技比賽 2.5% 5、舞廳或舞場 25.0% 6、高爾夫球場 5.0% 7、機動遊艇、動力飛行器 2.5% 8、其他提供娛樂設施供人娛樂者 10.0%	Amusement Tax	1. The cinema (1)Foreign language films 1.0% (2)Chinese language films 0.5% 2. Professional singing, dancing, circus, magic, acrobatics shows, and all kinds of performances in night clubs. 10% 3. Drama, music performances, story-telling, and amateur singing, dancing, etc. 0.5% 4. All kinds of skill competitions and contests. 2.5% 5. Dance halls 25.0% 6. Golf clubs 5.0% 7. Motor boat, Motor aircraft 2.5% 8. Other activities that are provided as a form of recreation for consumers. 10.0%

表17 各項稅捐現行稅率表 (續4)

稅目 Item	車輛總類Model / 稅額(元) Collection / 汽缸排氣量 Exhust	小客車(每車乘人座位九人以下者) Small Passenger Vehicles(Seating 9 or fewer)				
		自用 Private		營業用 Commercial		
		全年 Annual	每月 Monthly	全年 Annual	每期 Every Term	每月 Monthly
使用牌照稅 Vehicle License Tax	500以下and below	1,620	135	900	450	75
	501~600	2,160	180	1,260	630	105
	601~1200	4,320	360	2,160	1,080	180
	1201~1800	7,120	593	3,060	1,530	255
	1801~2400	11,230	935	6,480	3,240	540
	2401~3000	15,210	1,267	9,900	4,950	825
	3001~3600	28,220	2,351	16,380	8,190	1,365
	3601~4200	28,220	2,351	16,380	8,190	1,365
	4201~4800	46,170	3,847	24,300	12,150	2,025
	4801~5400	46,170	3,847	24,300	12,150	2,025
	5401~6000	69,690	5,807	33,660	16,830	2,805
	6001~6600	69,690	5,807	33,660	16,830	2,805
	6601~7200	117,000	9,750	44,460	22,230	3,705
	7201~7800	117,000	9,750	44,460	22,230	3,705
	7801~8400	151,200	12,600	56,700	28,350	4,725
	8401~9000	151,200	12,600	56,700	28,350	4,725
	9001~9600	151,200	12,600	56,700	28,350	4,725
	9601~10200	151,200	12,600	56,700	28,350	4,725
	10201以上and above	151,200	12,600	56,700	28,350	4,725

附註：小客貨兩用車之稅額按自用小客車之稅額課繳。

Table 17 Current Tax Rates for Taxation（Cont.4）

大客車 (每車乘人座位10人以上者) Large Passenger Vehicles (Seating 10 or more)			貨 車 Trucks			車輛總類Model / 稅額(元) Collection / 汽缸排氣量 Exhust	機 器 腳 踏 車 Motorcycle	
全年 Annual	每期 Every Term	每月 Monthly	全年 Annual	每期 Every Term	每月 Monthly		全年 Annual	每月 Monthly
—	—	—	900	450	75	150以下 and below	—	—
1,080	540	90	1,080	540	90	151~250	800	67
1,800	900	150	1,800	900	150	251~500	1,620	135
2,700	1,350	225	2,700	1,350	225	501~600	2,160	180
3,600	1,800	300	3,600	1,800	300	601~1200	4,320	360
4,500	2,250	375	4,500	2,250	375	1201~1800	7,120	593
5,400	2,700	450	5,400	2,700	450	1,801以上 and above	11,230	936
6,300	3,150	525	6,300	3,150	525			
7,200	3,600	600	7,200	3,600	600			
8,100	4,050	675	8,100	4,050	675			
9,000	4,500	750	9,000	4,500	750			
9,900	4,950	825	9,900	4,950	825			
10,800	5,400	900	10,800	5,400	900			
11,700	5,850	975	11,700	5,850	975			
12,600	6,300	1,050	12,600	6,300	1,050			
13,500	6,750	1,125	13,500	6,750	1,125			
14,400	7,200	1,200	14,400	7,200	1,200			
15,300	7,650	1,275	15,300	7,650	1,275			
16,200	8,100	1,350	16,200	8,100	1,350			

附註：曳引車之稅額按貨車稅額加徵三十%。

表17 各項稅捐現行稅率表 (續5完)

Table 17 Current Tax Rates for Taxation(Cont.5 End)

稅目 Item	車輛種類 Model / 稅額(元) Collection / 馬達最大馬力 Horsepower 英制馬力(HP)	公制馬力(PS)	完全以電能為動力之電動小客車（每車乘人座位九人以下者）Fully electric-driven small passenger vehicles (Seating 9 or fewer) 自用 Private 全年 Annual	自用 Private 每月 Monthly	營業用 Commercial 全年 Annual	營業用 Commercial 每期 Every Term	營業用 Commercial 每月 Monthly
使用牌照稅 Vehicle License Tax	38以下and below	38.6以下and below	1,620	135	900	450	75
	38.1-56	38.7-56.8	2,160	180	1,260	630	105
	56.1-83	56.9-84.2	4,320	360	2,160	1,080	180
	83.1-182	84.3-184.7	7,120	593	3,060	1,530	255
	182.1-262	184.8-265.9	11,230	935	6,480	3,240	540
	262.1-322	266.0-326.8	15,210	1,267	9,900	4,950	825
	322.1-414	326.9-420.2	28,220	2,351	16,380	8,190	1,365
	414.1-469	420.3-476.0	46,170	3,847	24,300	12,150	2,025
	469.1-509	476.1-516.6	69,690	5,807	33,660	16,830	2,805
	509.1以上and above	516.7以上and above	117,000	9,750	44,460	22,230	3,705

車輛種類 Model / 稅額(元) Collection / 馬達最大馬力 Horsepower 英制馬力(HP)	公制馬力(PS)	完全以電能為動力之電動機器腳踏車 Fully electric-driven motorcycle 全年 Annual
12以下and below	12.2以下and below	—
12.1-20	12.3-20.3	800
20.1-45	20.4-45.7	1,620

四、行政組織
Ⅳ. Organization

四、行政組織
Ⅳ. Organization

表18 本局暨各分局稽徵區域劃分

年底及鄉鎮別 End of Year & Districts	面積〔平方公里〕 Area(Km²)	村里數 Villages
96年底 End of 2007	1,290.8326	387
97年底 End of 2008	1,290.8326	387
98年底 End of 2009	1,290.8326	387
99年底 End of 2010	1,290.8326	387
100年底 End of 2011	1,290.8326	387
101年底 End of 2012	1,290.8326	387
102年底 End of 2013	1,290.8326	387
103年底 End of 2014	1,290.8326	387
104年底 End of 2015	1,290.8326	387
105年底 End of 2016	1,290.8326	387
總局 Head Office	491.7210	146
斗六市 Douliou City	93.7151	38
斗南鎮 Dounan Township	48.1505	22
西螺鎮 Siluo Township	49.7985	27
大埤鄉 Dapi Township	44.9973	15
古坑鄉 Gukeng Township	166.6059	20
莿桐鄉 Cihtong Township	50.8502	14
林內鄉 Linnei Township	37.6035	10
虎尾分局 Huwei Branch	455.4862	126
虎尾鎮 Huwei Township	68.7420	29
土庫鎮 Tuku Township	49.0212	17
二崙鄉 Erlun Township	59.5625	18
崙背鄉 Lunbei Township	58.4840	14
麥寮鄉 Mailiao Township	80.1668	12
東勢鄉 Dongshih Township	48.3562	12
褒忠鄉 Baojhong Township	37.0552	9
台西鄉 Taisi Township	54.0983	15
北港分局 Beigang Branch	343.6254	115
北港鎮 Beigang Township	41.4999	28
元長鄉 Yuanchang Township	71.5872	21
四湖鄉 Sihhu Township	77.1189	21
口湖鄉 Kouhu Township	80.4612	21
水林鄉 Shueilin Township	72.9582	24

資料來源：根據縣政府民政處資料編製。

Table 18 Service Districts of Head Office and Branches

戶　　數 Households	人　口　數 Persons	每戶平均人口數 Average Person of Households
218,962	725,672	3.31
223,534	723,674	3.24
227,121	722,795	3.18
229,669	717,653	3.12
231,594	713,556	3.08
235,001	710,991	3.03
236,632	707,792	2.99
237,726	705,356	2.97
238,485	699,633	2.93
239,481	694,873	2.90
101,248	299,242	2.96
37,868	108,401	2.86
15,821	45,227	2.86
14,598	46,597	3.19
6,708	19,480	2.90
10,961	31,995	2.92
9,314	29,089	3.12
5,978	18,453	3.09
84,578	250,316	2.96
24,755	70,815	2.86
9,315	29,275	3.14
8,920	27,518	3.08
8,519	25,083	2.94
14,178	45,126	3.18
5,714	15,120	2.65
4,450	13,167	2.96
8,727	24,212	2.77
53,655	145,315	2.71
15,922	40,658	2.55
9,308	26,361	2.83
8,856	24,151	2.73
9,534	28,074	2.94
10,035	26,071	2.60

表19 本局組織系統

中華民國105年12月底

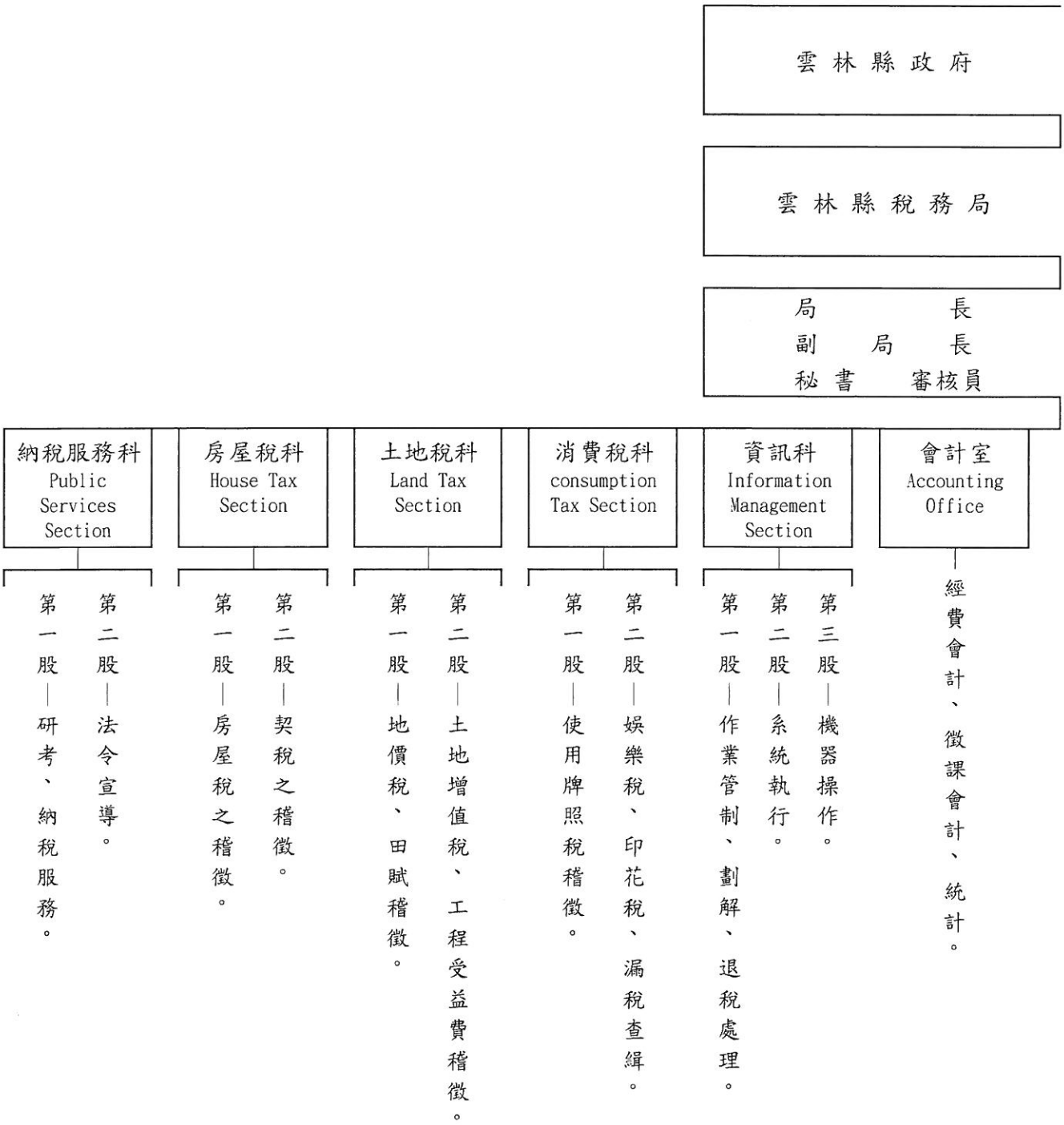

Table 19 Organization System

End of 2016

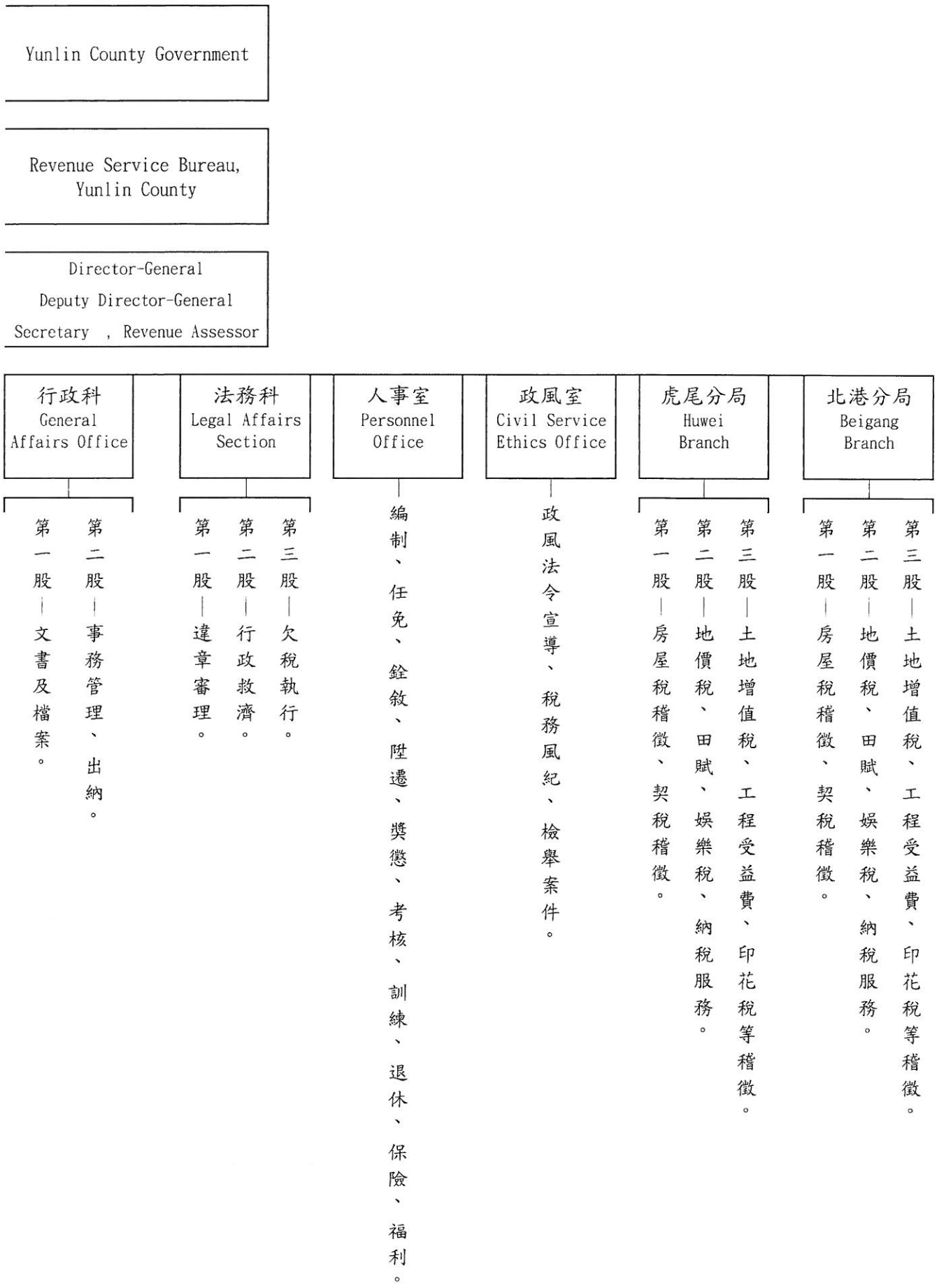

表20 本局現有員額配置

年　　底 End of Year	合計 Total	局長 Director -General	副局長 Deputy Director -General	秘書 Secretary	主任 Chief	科長 Chief	審核員 Revenue Assessor
			一、 預		算		
96年底 End of 2007	180	1	1	1	6	6	2
97年底 End of 2008	180	1	1	1	5	7	2
98年底 End of 2009	180	1	1	1	5	7	2
99年底 End of 2010	179	1	1	1	5	7	2
100年底 End of 2011	179	1	1	1	5	7	2
101年底 End of 2012	179	1	1	1	5	7	2
102年底 End of 2013	179	1	1	1	5	7	2
103年底 End of 2014	169	1	1	1	5	7	2
104年底 End of 2015	169	1	1	1	5	7	2
105年底 End of 2016	169	1	1	1	5	7	2
			二、 現		有		
96年底 End of 2007	172	1	1	1	6	6	2
97年底 End of 2008	170	1	1	1	5	7	2
98年底 End of 2009	172	1	1	1	5	7	2
99年底 End of 2010	167	1	1	1	5	6	2
100年底 End of 2011	174	1	1	1	5	7	2
101年底 End of 2012	163	1	1	1	5	7	2
102年底 End of 2013	157	1	1	1	5	7	2
103年底 End of 2014	160	1	1	1	5	7	2
104年底 End of 2015	167	1	1	1	5	6	2
105年底 End of 2016	165	1	1	1	4	7	2
總　局 Head Office	7	1	1	1	-	-	2
行政科 General Affairs Section	15	-	-	-	-	1	-
人事室 Personnel Office	4	-	-	-	1	-	-
政風室 Civil Service Ethics Office	-	-	-	-	-	-	-
會計室 Accounting Office	6	-	-	-	1	-	-
法務科 Legal Affairs Section	17	-	-	-	-	1	-
土地稅科Land Tax Section	16	-	-	-	-	1	-
房屋稅科 House Tax Section	12	-	-	-	-	1	-
消費稅科 Consumption Tax Section	13	-	-	-	-	1	-
納稅服務科 Public Services Section	7	-	-	-	-	1	-
資訊科 Information Management Section	16	-	-	-	-	1	-
虎尾分局 Huwei Branch	31	-	-	-	1	-	-
北港分局 Beigang Branch	21	-	-	-	1	-	-

資料來源：根據人事室資料編製。

Table 20 Allocation of the Personnel

股長 Head	稅務員 Revenue Officer	科員 Officer	助理稅務員 Assistant Revenue Officer	辦事員 Clerk	書記 Associate Clerk	會計佐理員 Accounting Assistant	人事助理員 Junior Personnel Officer	助理員 Junior Officer	雇員 Assistant Clerk
(1)Budgeted Staff									
22	84	10	20	11	10	4	1	1	-
22	84	10	20	11	10	4	1	1	-
22	84	10	20	11	10	4	1	1	-
22	84	9	20	11	10	4	1	1	-
22	84	9	20	11	10	4	1	1	-
22	84	9	20	11	10	4	1	1	-
22	84	9	20	11	10	4	-	2	-
22	81	9	23	11	3	3	-	-	-
22	81	9	23	11	3	3	-	-	-
22	81	9	23	11	3	3	-	-	-
(2)Actual Staff									
22	81	9	19	11	7	4	1	1	-
22	82	10	17	10	7	4	1	-	-
22	83	9	17	11	8	4	1	-	-
20	81	9	17	11	8	4	1	-	-
22	82	9	17	11	10	4	1	1	-
21	74	8	19	10	10	3	-	1	-
20	80	8	16	10	3	3	-	-	-
22	79	9	19	10	1	3	-	-	-
22	80	9	23	11	3	3	-	-	-
22	79	9	23	11	2	3	-	-	-
-	-	-	-	2	-	-	-	-	-
2	-	4	1	7	-	-	-	-	-
-	-	3	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	2	-	-	-	3	-	-	-
3	12	-	1	-	-	-	-	-	-
2	11	-	2	-	-	-	-	-	-
2	6	-	3	-	-	-	-	-	-
2	7	-	2	-	1	-	-	-	-
2	2	-	2	-	-	-	-	-	-
3	10	-	2	-	-	-	-	-	-
3	21	-	4	1	1	-	-	-	-
3	10	-	6	1	-	-	-	-	-

表21 本局現有人員人事資料統計

單位：人

年底及項目別 End of Year & Items	合計 Total	官等 Official Classes			
		簡任 Selected Appointment	薦任 Recommended Appointment	委任 Delegated Appointment	雇員 Assistant Clerk
96年底 End of 2007	172	1	89	82	-
97年底 End of 2008	170	1	88	81	-
98年底 End of 2009	172	1	87	84	-
99年底 End of 2010	167	1	91	75	-
100年底 End of 2011	174	1	101	72	-
101年底 End of 2012	163	1	95	67	-
102年底 End of 2013	157	1	97	59	-
103年底 End of 2014	160	1	97	62	-
104年底 End of 2015	167	1	100	66	-
105年底 End of 2016	165	1	105	59	-
1. 性 別 Sex	165	1	105	59	-
男 Male	43	1	33	9	-
女 Female	122	-	72	50	-
2. 年 齡 Age	165	1	105	59	-
29歲以下 Below	13	-	4	9	-
30～39歲 Years old	36	-	24	12	-
40～49歲 Years old	61	-	34	27	-
50～59歲 Years old	41	1	32	8	-
60～65歲 Years old	14	-	11	3	-
66歲以上 Above	-	-	-	-	-

資料來源：根據公務人員人事資料統計表編製。

Table 21 Personnel Statistic

Unit：Person

項目別 Items	合計 Total	官等 Official Classes			
		簡任 Selected Appointment	薦任 Recommended Appointment	委任 Delegated Appointment	雇員 Assistant Clerk
3. 學歷 Antecedents	165	1	105	59	-
研究所 Master	17	-	15	2	-
大學 Colleger	93	-	57	36	-
專科 Junior Colleger	50	1	32	17	-
高中(職) High School	5	-	1	4	
國(初)中以下 Junior High School & below	-	-	-	-	-
4. 考試 Examination	165	1	105	59	-
高等考試 Advanced Examination	26	-	26	-	-
普通考試 Ordinary Examination	15	-	7	8	-
特種考試 Special Examination	77	-	45	32	-
其他考試 Other Examination	45	1	27	17	-
依其他法令進用 Non-Examination	2	-	-	2	-
5. 年資 Seniority	165	1	105	59	-
5年以下 Below	33	-	16	17	-
6～9年 Years	20	-	11	9	-
10～14年 Years	20	-	13	7	-
15～19年 Years	19	-	10	9	-
20～24年 Years	31	1	15	15	-
25～29年 Years	17	-	16	1	-
30年以上 Above	25	-	24	1	-

表22 本局稅捐稽徵經費統計

金額單位：新台幣元

年度及科目別 Fiscal Year & Items		合計 Total				
		預算 Budget		決算 Final Account		決算佔預算% The Percent of Closed Account to Budget
		金額 Amount	%	金額 Amount	%	
96年度	FY2007	297,776,199	100.00	286,779,333	100.00	96.31
97年度	FY2008	298,234,563	100.00	285,402,683	100.00	95.70
98年度	FY2009	294,718,537	100.00	279,405,418	100.00	94.80
99年度	FY2010	298,077,414	100.00	291,427,474	100.00	97.77
100年度	FY2011	302,293,648	100.00	296,764,777	100.00	98.17
101年度	FY2012	309,399,170	100.00	302,206,054	100.00	97.68
102年度	FY2013	311,617,887	100.00	298,224,396	100.00	95.70
103年度	FY2014	304,309,813	100.00	296,300,034	100.00	97.37
104年度	FY2015	308,765,204	100.00	296,429,778	100.00	96.00
105年度	FY2016	303,677,865	100.00	292,087,289	100.00	96.18
一般行政 General Administration		192,511,000	63.39	186,118,182	63.72	96.68
印花稅稽徵 Stamp Tax Levy		1,249,000	0.41	997,136	0.34	79.83
地價稅稽徵 Land Value Tax Levy		9,540,000	3.14	8,644,654	2.96	90.61
土地增值稅稽徵 Land Value Increment Tax Levy		5,200,000	1.71	5,001,938	1.71	96.19
契稅稽徵 Deed Tax Levy		94,000	0.03	49,349	0.02	52.50
房屋稅稽徵 House Tax Levy		4,841,000	1.59	4,203,915	1.44	86.84
使用牌照稅稽徵 Vehicle License Tax Levy		21,852,000	7.20	21,601,254	7.40	98.85
娛樂稅稽徵 Amusement Tax Levy		413,000	0.14	331,327	0.11	80.22
稅務行政管理 Tax Administration		5,934,000	1.95	5,501,072	1.88	92.70
推行轉帳納稅 To carry out the transfer account to pay the taxes		275,000	0.09	238,864	0.08	86.86
違章與行政救濟 Regulation violations & Administrative Remedies		616,000	0.20	604,076	0.21	98.06
納稅服務 Tax Levy Services		449,000	0.15	358,913	0.12	79.94
稅務資料電子作業 EDP on Tax Affairs		20,441,000	6.73	18,839,129	6.45	92.16
建築及設備 General Buildings, etc.		2,916,000	0.96	2,300,615	0.79	78.90
第一預備金 First Reserve Fund		50,000	0.02	-	0.00	0.00
公務人員退休給付 Public Officers' Pension		34,718,060	11.43	34,718,060	11.89	100.00
公務人員撫恤給付 Public Officers' Pension		-	0.00	-	0.00	0.00
公教人員各項補助 Public Officers' Subsidy		2,578,805	0.85	2,578,805	0.88	100.00

資料來源：根據本局會計室單位預、決算報告表編製。

Table 22 Expenditures of the Tax Collection

Unit：NT$1

中央補助(省負擔) National Budget Source(Provincial)					縣負擔 County Government Burden				
預算 Budget		決算 Final Account		決算佔預算% The Percent of Closed Account to Budget	預算 Budget		決算 Final Account		決算佔預算% The Percent of Closed Account to Budget
金額 Amount	%	金額 Amount	%		金額 Amount	%	金額 Amount	%	
-	-	-	-	-	297,776,199	100.00	286,779,333	100.00	96.31
-	-	-	-	-	298,234,563	100.00	285,402,683	100.00	95.70
-	-	-	-	-	294,718,537	100.00	279,405,418	100.00	94.80
-	-	-	-	-	298,077,414	100.00	291,427,474	100.00	97.77
-	-	-	-	-	302,293,648	100.00	296,764,777	100.00	98.17
-	-	-	-	-	309,399,170	100.00	302,206,054	100.00	97.68
-	-	-	-	-	311,617,887	100.00	298,224,396	100.00	95.70
-	-	-	-	-	304,309,813	100.00	296,300,034	100.00	97.37
-	-	-	-	-	308,765,204	100.00	296,429,778	100.00	96.00
-	-	-	-	-	303,677,865	100.00	292,087,289	100.00	96.18
-	-	-	-	-	192,511,000	63.39	186,118,182	63.72	96.68
-	-	-	-	-	1,249,000	0.41	997,136	0.34	79.83
-	-	-	-	-	9,540,000	3.14	8,644,654	2.96	90.61
-	-	-	-	-	5,200,000	1.71	5,001,938	1.71	96.19
-	-	-	-	-	94,000	0.03	49,349	0.02	52.50
-	-	-	-	-	4,841,000	1.59	4,203,915	1.44	86.84
-	-	-	-	-	21,852,000	7.20	21,601,254	7.40	98.85
-	-	-	-	-	413,000	0.14	331,327	0.11	80.22
-	-	-	-	-	5,934,000	1.95	5,501,072	1.88	92.70
-	-	-	-	-	275,000	0.09	238,864	0.08	86.86
-	-	-	-	-	616,000	0.20	604,076	0.21	98.06
-	-	-	-	-	449,000	0.15	358,913	0.12	79.94
-	-	-	-	-	20,441,000	6.73	18,839,129	6.45	92.16
-	-	-	-	-	2,916,000	0.96	2,300,615	0.79	78.90
-	-	-	-	-	50,000	0.02	0	-	-
-	-	-	-	-	34,718,060	11.43	34,718,060	11.89	100.00
-	-	-	-	-	0	0.00	0	0.00	-
-	-	-	-	-	2,578,805	0.85	2,578,805	0.88	100.00

表23 本局各項稅捐稽徵成本統計

金額單位：新台幣元

年度及稅目別 Fiscal Year & Item of Tax	實徵淨額(千元) Net Actual Collections (Unit:One Thousand Dollars)	成本總計(元) Total Cost (Dollar)	直接成本 Direct Cost			
			小計 Subtotal	人事費 Personnel Expenses	業務費(稅捐稽徵業務) Affair Expenses	獎補助費 Bounty,Subsidy and Loss
96年度 FY2007	5,495,279	260,404,039	181,011,645	132,658,129	47,110,597	1,242,919
97年度 FY2008	5,013,061	256,828,580	179,033,262	132,629,691	45,212,332	1,191,239
98年度 FY2009	4,810,644	253,109,866	182,895,957	132,810,487	48,936,853	1,148,617
99年度 FY2010	5,660,927	260,648,857	183,280,813	133,275,571	48,878,279	1,126,963
100年度 FY2011	5,404,470	261,454,395	188,221,400	137,411,284	49,666,107	1,144,009
101年度 FY2012	5,681,436	262,595,143	193,270,637	142,425,539	49,709,951	1,135,147
102年度 FY2013	5,661,392	260,198,492	189,992,004	136,726,843	52,143,287	1,121,874
103年度 FY2014	5,891,251	260,646,913	191,353,990	135,413,041	54,913,952	1,026,997
104年度 FY2015	6,128,118	261,087,284	190,977,950	134,955,909	55,002,075	1,019,966
105年度 FY2016	6,298,659	261,520,763	192,424,383	137,054,133	53,861,820	1,508,430
地價稅 Land Value Tax	1,448,203	71,287,975	50,993,950	40,254,971	10,295,934	443,045
土地增值稅 Land value increment tax	1,051,092	44,097,019	31,545,081	24,901,912	6,369,113	274,056
房屋稅 House Tax	1,605,707	61,855,745	44,246,152	34,928,208	8,933,518	384,426
使用牌照稅 Venicle License Tax	1,922,104	59,939,833	47,984,684	23,712,987	24,010,709	260,988
契稅 Deeds Tax	118,454	7,353,913	5,265,375	4,156,559	1,063,115	45,701
印花稅 Stamp Tax	123,790	10,498,259	7,752,211	5,439,102	2,253,220	59,889
娛樂稅 Amusement Tax	25,014	5,587,196	3,996,504	3,154,866	806,914	34,724
特別稅 Special Tax	4,295	900,823	640,426	505,528	129,297	5,601
臨時稅 Temporary Tax	-	-	-	-	-	-

資料來源：根據本局會計室公務統計報 20903-90-05-2表編製。

Table 23 Cost Statistic of Tax Levying

Unit：NT$1

間接成本 Indirect Cost					每千元成本 Cost of NT One Thousand Dollars
小計 Subtotal	人事費 Personnel Expenses	業務費 (一般行政業務) Affair Expenses	設備及投資費 Equipments and Investment	其他 Others	
79,392,394	59,839,878	9,844,488	9,708,028	-	47.39
77,795,318	57,214,516	9,382,030	11,198,772	-	51.23
70,213,909	53,515,565	9,737,254	6,961,090	-	52.61
77,368,044	58,126,142	9,511,273	9,730,629	-	46.04
73,232,995	56,785,105	9,326,884	7,121,006	-	48.38
69,324,506	54,764,676	9,484,847	5,074,983	-	46.22
70,206,488	53,817,024	10,623,593	5,765,871	-	45.96
69,292,923	51,928,037	9,304,588	8,060,298	-	44.24
70,109,334	54,681,999	8,627,783	6,799,552	-	42.60
69,096,380	52,050,613	8,014,813	9,030,954	-	41.52
20,294,025	15,287,527	2,353,991	2,652,507	-	49.23
12,551,938	9,455,238	1,455,928	1,640,772	-	41.95
17,609,593	13,265,417	2,042,624	2,301,552	-	38.52
11,955,149	9,005,879	1,386,736	1,562,534	-	31.18
2,088,538	1,572,753	242,174	273,611	-	62.08
2,746,048	2,068,918	318,574	358,556	-	84.81
1,590,692	1,198,287	184,514	207,891	-	223.36
260,397	196,594	30,272	33,531	-	-
-	-	-	-	-	-

表24 本局稅務服務中心服務統計表

中華民國 105 年

服務項目 Service Items
1.全國財產總歸戶查詢 Application form for inquiry into taxpayer's nationwide property information
2.申請核發稅籍證明 Issuance of Tax register Certificate
3.輔導納稅人填寫書表 Assisting taxpayers to fill in all sorts of forms
4.發佈新聞稿 A news release
5.提供稅務宣導資料 Tax materials handout service
6.免費電話服務 Free telephone service
7.服務專線電話服務 A special line service
8.其他 Others
合　計 Total

資料來源：本局納稅服務科提供。

Table 24 Service Statistic of Tax Service Center

2016

件(次)數 Cases
23,794
16,478
14,020
467
23,545
21,093
28,446
143,675
271,518

五、附　　錄
V. Appendix

五、附　　錄
V. Appendix

表25 各項稅捐實徵數

(一)年月別

單位：新台幣千元

會計年度別 Fiscal Year		總計 Grand Total	國稅 National Tax
96年度	FY 2007	59,179,733	53,639,247
97年度	FY 2008	68,758,357	63,700,517
98年度	FY 2009	46,839,619	41,984,280
99年度	FY 2010	61,525,947	55,814,788
100年度	FY 2011	64,201,945	58,747,128
101年度	FY 2012	58,879,172	53,155,575
102年度	FY 2013	55,147,834	49,451,226
103年度	FY 2014	61,129,614	55,168,270
104年度	FY 2015	48,806,007	42,645,629
105年度	FY 2016	61,775,900	55,451,770
105年度	FY2016		
1 月	Jan.	3,022,629	2,901,200
2 月	Feb.	2,616,103	2,527,477
3 月	Mar.	3,167,353	2,915,264
4 月	Apr.	4,060,394	2,845,816
5 月	May	6,549,278	4,654,510
6 月	June	14,377,822	13,940,448
7 月	July	3,350,175	3,138,587
8 月	Aug.	3,927,271	3,766,002
9 月	Sept.	4,146,648	4,038,481
10 月	Oct.	6,222,740	6,080,647
11 月	Nov.	5,000,663	3,937,144
12 月	Dec.	5,334,824	4,706,194

資料來源：根據本局及財政部中區國稅局雲林分局徵課會計報告表編製。

附　　註：本表罰鍰不含國稅罰鍰。

Table 25 Actual Collection of Taxes

(I) Classified by Yearly and Monthly

Amount Unit：N.T.$1,000

省　　稅 Provincial Tax	縣　市　稅 County Tax	教　育　捐 Education Expenditure	罰　　鍰 Punitive Fine Revenue
-	5,495,279	-1	45,208
-	5,013,081	-20	44,779
-	4,810,675	-31	44,695
-	5,660,900	27	50,232
-	5,404,471	-1	50,347
-	5,681,436	-	42,161
-	5,661,392	-	35,216
-	5,891,251	-	70,093
-	6,128,118	-	32,260
-	6,294,364	-	29,766
-	119,746	-	1,683
-	86,451	-	2,175
-	249,615	-	2,474
-	1,211,513	-	3,065
-	1,892,369	-	2,399
-	435,303	-	2,071
-	207,812	-	3,776
-	159,623	-	1,646
-	106,116	-	2,051
-	140,018	-	2,075
-	1,059,399	-	4,120
-	626,399	-	2,231

表25 各項稅捐實徵數（續1完）

（二）稅 目 別

金額單位：新台幣千元

稅目別 Items	96年度 FY 2007	97年度 FY 2008	98年度 FY 2009	99年度 FY 2010
總　計 Grand Total	59,179,733	68,758,357	46,839,619	61,525,947
國　稅 National tax	53,639,247	63,700,517	41,984,280	55,814,788
營業稅 Business Tax	20,419,296	21,863,073	15,798,809	22,908,688
營利事業所得稅 Business Income Tax	8,298,215	22,095,900	4,600,239	6,291,634
綜合所得稅 Individual Income Tax	2,056,824	2,814,533	1,272,675	4,048,846
遺產贈與稅 Estate Gift Tax	254,953	250,729	225,149	160,402
貨物稅 Commodity Tax	20,708,808	15,455,947	18,334,241	20,815,518
菸酒稅 Tobacco and Alcohol Tax	76,346	69,159	56,186	44,351
證券交易稅 Securities Transactions Tax	1,824,805	1,151,176	1,696,981	1,545,349
期貨交易稅 Future Transactions Tax	-	-	-	-
省　稅 Provincial Tax	-	-	-	-
縣　市　稅 County or City Taxes	5,495,279	5,013,081	4,810,675	5,660,900
教 育 捐 Education Surtax	-1	-20	-31	27
罰　鍰 Punitive Fine Revenue	45,208	44,779	44,695	50,232

資料來源：根據本局及財政部中區國稅局雲林分局徵課會計報告表編製。

附　　註：1、本表罰鍰不含國稅罰鍰。2、綜所稅含房地稅。

Table 25 Actual Collection of Taxes (Cont.1 End)

(Ⅱ) Classified by Item of Tax

Amount Unit：N.T.$1,000

100年度 FY 2011	101年度 FY 2012	102年度 FY 2013	103年度 FY 2014	104年度 FY 2015	105年度 FY 2016
64,201,945	58,879,172	55,147,834	61,129,614	48,806,007	61,775,900
58,747,128	53,155,575	49,451,226	55,168,270	42,645,629	55,451,770
24,572,348	24,130,881	23,708,042	23,618,379	15,878,074	17,799,115
9,964,021	6,359,724	4,468,230	7,734,967	3,366,400	13,308,668
1,895,983	2,521,091	2,003,160	4,877,573	3,507,237	4,823,838
140,255	78,150	86,224	138,382	230,251	192,403
20,876,352	19,058,418	18,295,326	17,589,800	18,746,821	18,572,067
41,516	51,584	71,515	61,481	55,152	48,195
1,256,653	955,727	818,729	1,147,688	861,694	707,484
-	-	-	-	-	-
-	-	-	-	-	-
5,404,471	5,681,436	5,661,392	5,891,251	6,128,118	6,294,364
-1	0	0	0	0	0
50,347	42,161	35,216	70,093	32,260	29,766

刊　　名：雲林縣稅捐統計要覽

出版機關：雲林縣稅務局
地址：雲林縣斗六市府文路35號
網址：http://www.yltb.gov.tw

編　　者：雲林縣稅務局會計室

出版年月：中華民國106年4月

創刊年月：中華民國58年12月

刊期頻率：年刊

定　　價：新臺幣　200　元整

GPN：2005800045　　ISSN：1995-7572