

表22. 各項稅收稽徵成本計算表

單位：新台幣元

會計年度及稅目 Fiscal Year & Tax Item	實徵淨額 (千元) Net Actual Collections (NT\$:1000)	成本總計 (元) Total Cost(NT\$:1)	直接成本 Direct Cost			
			小計 Sub-Total	人事費 Personnel Expenses	業務費 (捐稽徵業務業務計劃) Affair Expenses (Sales Plan for Taxation Business)	獎補助及損 失 Incentives, Subsidies and Losses
92 年 度 FY2003	3,211,655	220,939,900	170,125,164	113,744,663	40,915,884	15,464,617
93 年 度 FY2004	3,585,705	194,640,053	143,760,850	101,249,267	39,598,537	2,913,046
94 年 度 FY2005	3,820,728	199,060,745	145,963,548	105,598,937	40,054,303	310,308
95 年 度 FY2006	3,583,572	199,205,279	147,529,722	107,147,363	40,048,755	333,604
96 年 度 FY2007	3,458,790	194,959,890	145,690,904	110,900,044	34,790,860	-
97 年 度 FY2008	3,294,246	194,977,902	143,065,441	108,421,509	34,643,932	-
98 年 度 FY2009	3,335,792	199,137,993	147,225,532	111,100,787	35,469,743	655,002
99 年 度 FY2010	3,901,978	257,519,338	145,560,646	106,202,539	38,737,107	621,000
100 年 度 FY2011	3,901,514	201,234,519	149,980,947	110,788,757	38,465,190	727,000
101 年 度 FY2012	3,870,632	210,336,091	152,062,775	111,977,098	39,485,677	600,000
地 價 稅 Land Value Tax	549,344	51,808,934	36,701,037	29,031,099	7,514,383	155,555
土地增值稅 Land Value Increment Tax	790,016	34,284,851	23,925,150	19,907,040	3,911,443	106,667
房 屋 稅 House Tax	764,069	45,570,729	32,189,449	25,713,259	6,338,412	137,778
使用牌照稅 Vehicle License Tax	1,375,866	46,924,247	37,427,855	18,248,120	19,081,957	97,778
契 稅 Deed Tax	87,976	10,809,159	7,355,925	6,635,680	684,690	35,555
印 花 稅 Stamp Tax	65,955	8,758,427	6,168,502	4,976,760	1,165,075	26,667
娛 樂 稅 Amusement Tax	55,191	9,496,359	6,474,780	5,806,220	637,449	31,111
土石採取景觀維護特別 稅 Quarrying Unusual Tax	182,215	2,683,385	1,820,077	1,658,920	152,268	8,889

資料來源：本表根據會計室2613-90-05-2編製。

Table22. Expenditure on Tax Collection

Unit : NT \$ 1

間 接 成 本 Indirect Cost					每千元成本 Cost Per NT\$1,000
小 計 Sub-Total	人 事 費 Personnel Expenses	業 務 費 (一般行政業務計劃) Affair Expenses (General Administrative Business Plan)	設 備 及 投 資 費 Equipment and Investment Costs	其 他 Others	
50,814,736	35,825,091	9,278,490	5,711,155	-	68.79
50,879,203	38,404,895	8,777,084	3,697,224	-	54.28
53,097,197	37,526,895	9,228,206	6,342,096	-	52.10
51,675,557	38,078,122	8,751,022	4,846,413	-	55.59
49,268,986	35,331,783	8,692,673	5,244,530	-	56.37
51,912,461	36,416,383	10,052,260	5,443,818	-	59.19
51,912,461	36,416,383	10,052,260	5,443,818	-	59.70
111,958,692	39,078,857	7,938,491	64,941,344	-	66.00
51,253,572	39,371,212	7,773,534	4,108,826	-	51.58
58,273,316	40,585,586	10,213,182	7,474,548	-	54.34
15,107,897	10,522,189	2,647,862	1,937,846	-	94.31
10,359,701	7,215,215	1,815,677	1,328,809	-	43.40
13,381,280	9,319,653	2,345,249	1,716,378	-	59.64
9,496,392	6,613,947	1,664,371	1,218,074	-	34.11
3,453,234	2,405,072	605,226	442,936	-	122.86
2,589,925	1,803,804	453,919	332,202	-	132.79
3,021,579	2,104,438	529,572	387,569	-	172.06
863,308	601,268	151,306	110,734	-	14.73

Data sources: This table was prepared as per public affairs statistic statement 2613--90-08-2