

表15. 各項稅捐劃解百分率一覽表

Table 15. The Distribution Rate of Current Taxes

單位：%

Unit：%

庫別 Trasury 稅目別 Item of Tax	中央收入 Central Revenue		直轄市收入 Municipality		縣(市)收入 County(City)				
	國庫 National Treasury	中央統籌 Managed by Central Government	直轄市庫 Municipality Treasuries	中央統籌 Managed by Central Government	市庫 City Treasuries	縣、鄉(鎮、市)庫 County Township Treasuries			
						小計 Sub-Total	縣庫 County Treasury	縣統籌 Distribution of County Gov't	鄉鎮(市)庫 Township Treasuries
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	—	80	—	—	80
關稅 Customs Duties	100	—	—	—	—	—	—	—	—
營業稅 Business Tax	60	40	—	—	—	—	—	—	—
貨物稅 Commodity Tax	90	10	10	—	—	—	—	—	—
菸酒稅 Tobacco and Alcohol Tax	80	20*	20*	—	20*	—	—	—	—
證券交易稅 Securities Transactions Tax	100	—	—	—	—	—	—	—	—
期貨交易稅 Futures Transactions Tax	100	—	—	—	—	—	—	—	—
礦區稅 Mining Lot Tax	100	—	—	—	—	—	—	—	—
二、直轄市及縣(市)稅 Municipal and Prefectural(city) Taxes									
地價稅 Land Value Tax	—	—	100	—	—	100	50	20	30
田賦 Agricultural Land Tax	—	—	100	—	—	100	—	—	100
土地增值稅 Land Increment Tax	—	20	100	—	80	80	80	—	—
房屋稅 House Tax	—	—	100	—	100	100	40	20	40
使用牌照稅 Vehicle license Tax	—	—	100	—	100	100	100	—	—
契稅 Deed Tax	—	—	100	—	100	100	—	20	80
印花稅 Stamp Tax	—	—	100	—	100	100	100	—	—
娛樂稅 Amusement Tax	—	—	100	—	100	100	—	—	100
特別稅課 Special Tax	—	—	—	—	—	—	—	—	—

附註：1.田賦自76年第二期停徵。

2.屠宰稅於76年4月26日廢止。

3.營業稅率公佈國庫60%、中央統籌40%，實際實施是61.2%及38.8%。

Remarks：1. Agricultural land tax has been stopped as from the 2nd period of 1987.

2. Animal slaughtering tax was abolished on April 26, 1987.

3. Although it has been announced that 60 % is for national treasury and 40 % shall be central central government, in reality, they are 61.2% and 38.8% respectively in