

表22. 各項稅收稽徵成本計算表

Table22. Expenditure on Tax Collection

單位：新台幣元

Unit：NT \$ 1

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					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 (稱徵業務計劃) Affair Expenses (Sales Plan for Taxation Business)	獎補助及損 失 Incentives, Subsidies and Losses	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		
94 年度 FY2005	3,820,728	199,060,745	145,963,548	105,598,937	40,054,303	310,308	53,097,197	37,526,895	9,228,206	6,342,096	-	52.10	
95 年度 FY2006	3,583,572	199,205,279	147,529,722	107,147,363	40,048,755	333,604	51,675,557	38,078,122	8,751,022	4,846,413	-	55.59	
96 年度 FY2007	3,458,790	194,959,890	145,690,904	110,900,044	34,790,860	-	49,268,986	35,331,783	8,692,673	5,244,530	-	56.37	
97 年度 FY2008	3,294,246	194,977,902	143,065,441	108,421,509	34,643,932	-	51,912,461	36,416,383	10,052,260	5,443,818	-	59.19	
98 年度 FY2009	3,335,792	199,137,993	147,225,532	111,100,787	35,469,743	655,002	51,912,461	36,416,383	10,052,260	5,443,818	-	59.70	
99 年度 FY2010	3,901,978	257,519,338	145,560,646	106,202,539	38,737,107	621,000	111,958,692	39,078,857	7,938,491	64,941,344	-	66.00	
100 年度 FY2011	3,901,514	201,234,519	149,980,947	110,788,757	38,465,190	727,000	51,253,572	39,371,212	7,773,534	4,108,826	-	51.58	
101 年度 FY2012	3,870,632	210,336,091	152,062,775	111,977,098	39,485,677	600,000	58,273,316	40,585,586	10,213,182	7,474,548	-	54.34	
102 年度 FY2013	3,950,113	249,923,068	156,394,870	115,356,648	40,295,222	743,000	93,528,198	37,165,112	7,710,612	48,652,474	-	63.27	
103 年度 FY2014	4,441,918	209,723,610	155,389,310	113,781,171	40,990,139	618,000	54,334,300	38,561,820	8,235,458	7,537,022	-	47.21	
地價稅 Land Value Tax	595,936	45,688,594	33,322,857	25,895,025	7,287,183	140,649	12,365,737	8,776,138	1,874,277	1,715,322	-	76.67	
土地增值稅 Land Value Increment Tax	1,113,975	38,063,336	27,196,477	22,756,234	4,316,643	123,600	10,866,859	7,712,364	1,647,091	1,507,404	-	34.17	
房屋稅 House Tax	805,291	56,074,248	40,336,038	32,957,305	7,199,726	179,007	15,738,210	11,169,630	2,385,443	2,183,137	-	69.63	
使用牌照稅 Vehicle License Tax	1,449,154	47,953,945	38,960,682	18,832,746	20,025,646	102,290	8,993,263	6,382,646	1,363,110	1,247,507	-	33.09	
契稅 Deed Tax	96,668	3,783,169	2,659,010	2,354,093	292,131	12,786	1,124,159	797,831	170,389	155,939	-	39.14	
印花稅 Stamp Tax	78,631	8,139,057	5,890,740	4,708,186	1,156,982	25,572	2,248,317	1,595,662	340,778	311,877	-	103.51	
娛樂稅 Amusement Tax	46,097	7,542,432	5,294,115	4,708,186	560,357	25,572	2,248,317	1,595,662	340,778	311,877	-	163.62	
土石採取景觀維護特別 稅 Quarrying Unusual Tax	256,166	2,478,829	1,729,391	1,569,396	151,471	8,524	749,438	531,887	113,592	103,959	-	9.68	

資料來源：本表根據會計室2613-90-05-2編製。

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