

# 宜蘭縣各項稅捐實徵淨額與預算數及上年度同期比較－本月數

中華民國 108 年 1 月 ( 108 年度 )

單位：新臺幣元

稅目別	本月實徵數			本月退還以前年度歲入款(2)	本月實徵淨額(1)-(2)	本月實徵淨額占預算數百分比		本月實徵淨額與上年同月比較		備註
	合計(1)	本年度	以前年度			本月分配預算數	%	上年同月實徵淨額	增減%	
<b>總計</b>	266,316,842	237,659,733	28,657,109	4,955,045	261,361,797	278,289,000	93.92	307,892,850	-15.11	
<b>一.稅捐收入</b>	264,977,192	237,513,192	27,464,000	4,925,610	260,051,582	277,905,000	93.58	306,586,376	-15.18	
1.地價稅	3,890,209	25,522	3,864,687	531,127	3,359,082	551,000	609.63	5,519,786	-39.14	
2.田賦	-	-	-	-	-	-	-	-	-	
3.土地增值稅	197,626,860	184,147,413	13,479,447	2,451,095	195,175,765	237,433,000	82.20	231,660,081	-15.75	
4.房屋稅	3,981,784	2,211,378	1,770,406	70,777	3,911,007	1,308,000	299.01	3,174,270	23.21	
5.使用牌照稅	19,455,158	16,389,415	3,065,743	317,380	19,137,778	10,394,000	184.12	19,238,430	-0.52	
6.契稅	18,661,803	14,566,450	4,095,353	163,498	18,498,305	13,797,000	134.07	23,848,114	-22.43	
7.印花稅	16,533,687	15,439,705	1,093,982	51,073	16,482,614	10,484,000	157.22	15,082,604	9.28	
8.娛樂稅	2,534,692	2,440,310	94,382	3,200	2,531,492	1,426,000	177.52	2,445,786	3.50	
9.特別及臨時稅課	2,292,999	2,292,999	-	1,337,460	955,539	2,512,000	38.04	5,617,305	-82.99	
(1)特別稅	2,292,999	2,292,999	-	1,337,460	955,539	2,512,000	38	5,617,305	-82.99	
營建剩餘土石方	2,292,999	2,292,999	-	1,337,460	955,539	2,512,000	38	5,617,305	-82.99	
土石採取	-	-	-	-	-	-	-	-	-	
礦石開採	-	-	-	-	-	-	-	-	-	
(2)臨時稅	-	-	-	-	-	-	-	-	-	
營建剩餘土石方	-	-	-	-	-	-	-	-	-	
土石採取	-	-	-	-	-	-	-	-	-	
10.教育捐	-	-	-	-	-	-	-	-	-	
(1)房屋稅附徵	-	-	-	-	-	-	-	-	-	
(2)娛樂稅附徵	-	-	-	-	-	-	-	-	-	
(3)契稅附徵	-	-	-	-	-	-	-	-	-	
<b>二.罰鍰</b>	1,339,650	146,541	1,193,109	29435	1,310,215	384,000	341.20	1,306,474	0.29	
1.財務罰鍰	421,471	139,184	282,287	9198	412,273	77,000	535.42	588,401	-29.93	
2.罰金罰鍰	918,179	7,357	910,822	20237	897,942	307,000	292.49	718,073	25.05	

# 宜蘭縣各項稅捐實徵淨額與預算數及上年度同期比較－本月數

中華民國 108 年 2 月 ( 108 年度 )

單位：新臺幣元

稅目別	本月實徵數			本月退還以前年度歲入款 (2)	本月實徵淨額 (1)-(2)	本月實徵淨額占預算數百分比		本月實徵淨額與上年同月比較		備註
	合計 (1)	本年度	以前年度			本月分配預算數	%	上年同月實徵淨額	增減%	
<b>總計</b>	102,223,941	95,427,622	6,796,319	2,145,916	100,078,025	174,096,000	57.48	131,502,901	-23.90	
<b>一.稅捐收入</b>	101,642,126	95,333,430	6,308,696	2,129,312	99,512,814	173,599,000	57.32	130,462,750	-23.72	
1.地價稅	3,156,388	27,867	3,128,521	49,594	3,106,794	590,000	526.58	4,087,587	-23.99	
2.田賦	-	-	-	-	-	-	-	-	-	
3.土地增值稅	66,971,833	66,952,757	19,076	1,338,997	65,632,836	135,677,000	48.37	96,242,525	-31.80	
4.房屋稅	3,084,422	1,284,974	1,799,448	72,573	3,011,849	1,337,000	225.27	1,905,077	58.10	
5.使用牌照稅	10,792,766	9,495,846	1,296,920	43,723	10,749,043	12,126,000	88.64	12,252,416	-12.27	
6.契稅	10,244,550	10,249,842	-5,292	132,648	10,111,902	15,544,000	65.05	7,691,360	31.47	
7.印花稅	4,552,978	4,552,978	-	447,317	4,105,661	4,447,000	92.32	5,476,195	-25.03	
8.娛樂稅	2,116,045	2,046,022	70,023	-	2,116,045	1,366,000	154.91	1,990,764	6.29	
9.特別及臨時稅課	723,144	723,144	-	44,460	678,684	2,512,000	27.02	816,826	-16.91	
(1)特別稅	723,144	723,144	-	44,460	678,684	2,512,000	27	816,826	-16.91	
營建剩餘土石方	705,840	705,840	-	44,460	661,380	2,512,000	26	816,826	-19.03	
土石採取	-	-	-	-	-	-	-	-	-	
礦石開採	17,304	17,304	-	-	17,304	-	-	-	-	
(2)臨時稅	-	-	-	-	-	-	-	-	-	
營建剩餘土石方	-	-	-	-	-	-	-	-	-	
土石採取	-	-	-	-	-	-	-	-	-	
10.教育捐	-	-	-	-	-	-	-	-	-	
(1)房屋稅附徵	-	-	-	-	-	-	-	-	-	
(2)娛樂稅附徵	-	-	-	-	-	-	-	-	-	
(3)契稅附徵	-	-	-	-	-	-	-	-	-	
<b>二.罰鍰</b>	581,815	94,192	487,623	16604	565,211	497,000	113.72	1,040,151	-45.66	
1.財務罰鍰	209,150	79,601	129,549	0	209,150	256,000	81.70	969,702	-78.43	
2.罰金罰鍰	372,665	14,591	358,074	16604	356,061	241,000	147.74	70,449	405.42	

# 宜蘭縣各項稅捐實徵淨額與預算數及上年度同期比較－本月數

中華民國 108 年 3 月 ( 108 年度 )

單位：新臺幣元

稅目別	本月實徵數			本月退還以前年度歲入款(2)	本月實徵淨額(1)-(2)	本月實徵淨額占預算數百分比		本月實徵淨額與上年同月比較		備註
	合計(1)	本年度	以前年度			本月分配預算數	%	上年同月實徵淨額	增減%	
總計	176,472,531	168,739,600	7,732,931	564,664	175,907,867	235,181,000	74.80	405,455,025	-56.61	
一.稅捐收入	175,543,245	168,542,373	7,000,872	560,991	174,982,254	234,452,000	74.63	404,010,077	-56.69	
1.地價稅	3,065,360	79,629	2,985,731	11,459	3,053,901	778,000	392.53	6,858,277	-55.47	
2.田賦	-	-	-	-	-	-	-	-	-	
3.土地增值稅	94,830,233	93,802,468	1,027,765	209,848	94,620,385	169,598,000	55.79	312,212,348	-69.69	
4.房屋稅	2,786,332	2,177,122	609,210	6,607	2,779,725	2,065,000	134.61	2,691,436	3.28	
5.使用牌照稅	35,641,339	33,704,751	1,936,588	12,621	35,628,718	16,400,000	217.25	43,825,447	-18.70	
6.契稅	13,878,682	13,878,682	-	-	13,878,682	17,175,000	80.81	14,708,815	-5.64	
7.印花稅	13,999,890	13,587,382	412,508	4,976	13,994,914	10,661,000	131.27	12,295,595	13.82	
8.娛樂稅	2,740,850	2,711,780	29,070	-	2,740,850	2,471,000	110.92	2,607,100	5.13	
9.特別及臨時稅課	8,600,559	8,600,559	-	315,480	8,285,079	15,304,000	54.14	8,811,059	-5.97	
(1)特別稅	8,600,559	8,600,559	-	315,480	8,285,079	15,304,000	54	8,811,059	-5.97	
營建剩餘土石方	2,840,849	2,840,849	-	315,480	2,525,369	2,512,000	101	1,566,618	61.20	
土石採取	-	-	-	-	-	-	-	-	-	
礦石開採	5,759,710	5,759,710	-	-	5,759,710	12,792,000	45.03	7,244,441	-20.49	
(2)臨時稅	-	-	-	-	-	-	-	-	-	
營建剩餘土石方	-	-	-	-	-	-	-	-	-	
土石採取	-	-	-	-	-	-	-	-	-	
10.教育捐	-	-	-	-	-	-	-	-	-	
(1)房屋稅附徵	-	-	-	-	-	-	-	-	-	
(2)娛樂稅附徵	-	-	-	-	-	-	-	-	-	
(3)契稅附徵	-	-	-	-	-	-	-	-	-	
二.罰鍰	929,286	197,227	732,059	3673	925,613	729,000	126.97	1,444,948	-35.94	
1.財務罰鍰	408,990	150,290	258,700	0	408,990	333,000	122.82	471,908	-13.33	
2.罰金罰鍰	520,296	46,937	473,359	3673	516,623	396,000	130.46	973,040	-46.91	

# 宜蘭縣各項稅捐實徵淨額與預算數及上年度同期比較—本月數

中華民國 108 年 4 月 ( 108 年度 )

單位：新臺幣元

稅目別	本月實徵數			本月退還以前年度歲入款(2)	本月實徵淨額(1)-(2)	本月實徵淨額占預算數百分比		本月實徵淨額與上年同月比較		備註
	合計(1)	本年度	以前年度			本月分配預算數	%	上年同月實徵淨額	增減%	
<b>總計</b>	894,377,335	890,424,660	3,952,675	955,905	893,421,430	657,555,000	135.87	865,805,916	3.19	
<b>一.稅捐收入</b>	893,566,926	890,308,071	3,258,855	951,600	892,615,326	657,213,000	135.82	865,126,550	3.18	
1.地價稅	951,865	48,563	903,302	11,816	940,049	431,000	218.11	1,214,168	-22.58	
2.田賦	-	-	-	-	-	-	-	-	-	
3.土地增值稅	134,916,264	134,832,223	84,041	905,126	134,011,138	169,598,000	79.02	130,865,893	2.40	
4.房屋稅	28,101,348	27,646,793	454,555	1,244	28,100,104	3,307,000	849.72	24,570,125	14.37	
5.使用牌照稅	695,875,410	694,061,186	1,814,224	30,566	695,844,844	459,566,000	151.41	665,313,758	4.59	
6.契稅	18,587,293	18,587,293	-	-	18,587,293	15,575,000	119.34	29,203,962	-36.35	
7.印花稅	7,492,457	7,492,124	333	2,848	7,489,609	4,705,000	159.18	10,163,412	-26.31	
8.娛樂稅	2,429,388	2,426,988	2,400	-	2,429,388	1,519,000	159.93	2,153,460	12.81	
9.特別及臨時稅課	5,212,901	5,212,901	-	-	5,212,901	2,512,000	207.52	1,641,772	217.52	
(1)特別稅	5,212,901	5,212,901	-	-	5,212,901	2,512,000	207.52	1,641,772	217.52	
營建剩餘土石方	2,927,138	2,927,138	-	-	2,927,138	2,512,000	116.53	-339,748	961.56	
土石採取	-	-	-	-	-	-	-	-	-	
礦石開採	2,285,763	2,285,763	-	-	2,285,763	-	-	1,981,520	15.35	
(2)臨時稅	-	-	-	-	-	-	-	-	-	
營建剩餘土石方	-	-	-	-	-	-	-	-	-	
土石採取	-	-	-	-	-	-	-	-	-	
10.教育捐	-	-	-	-	-	-	-	-	-	
(1)房屋稅附徵	-	-	-	-	-	-	-	-	-	
(2)娛樂稅附徵	-	-	-	-	-	-	-	-	-	
(3)契稅附徵	-	-	-	-	-	-	-	-	-	
<b>二.罰鍰</b>	810,409	116,589	693,820	4,305	806,104	342,000	235.70	679,366	18.66	
1.財務罰鍰	387,390	83,683	303,707	-	387,390	175,000	221.37	271,396	42.74	
2.罰金罰鍰	423,019	32,906	390,113	4,305	418,714	167,000	250.73	407,970	2.63	