表21　本局各項稅收稽徵成本

金額單位：新臺幣元

會計年度及稅目別 Fiscal Year & Item of Tax	實徵淨額(千元) Net Actual Collection	成本總計(元) Total Cost(Dollar)	直接成本 Direct		
			小計 Sub-Total	人事費 Personnel Expenses	業務費(稅捐稽徵業務部分) Affair Expenses
民國 95 年度 FY2006	4,121,463	184,715,946	129,385,315	93,468,513	35,320,051
民國 96 年度 FY2007	3,929,761	180,062,784	123,813,931	88,283,440	34,917,215
民國 97 年度 FY2008	3,515,526	180,346,779	125,543,275	88,646,395	36,278,781
民國 98 年度 FY2009	3,827,407	179,530,228	125,150,585	87,901,445	36,649,081
民國 99 年度 FY2010	4,403,401	177,272,008	126,240,124	90,235,212	35,401,650
民國 100 年度 FY2011	4,500,288	174,885,914	127,004,319	90,294,252	36,099,638
民國 101 年度 FY2012	4,767,825	175,920,126	130,024,065	94,321,172	35,086,009
民國 102 年度 FY2013	5,841,328	177,474,843	129,941,347	94,798,457	34,521,169
民國 103 年度 FY2014	6,053,512	181,492,313	130,754,282	96,360,257	33,746,011
民國 104 年度 FY2015	6,476,494	183,808,978	130,731,129	95,564,450	33,601,595
地價稅 Land Value Tax	715,715	45,988,040	32,065,720	25,066,555	6,645,859
土地增值稅 Land Value Increment Tax	3,068,656	29,344,592	20,018,814	16,790,674	2,991,480
房屋稅 House Tax	1,039,920	44,094,317	30,686,852	24,139,580	6,207,031
使用牌照稅 Vehicle License Tax	1,116,849	36,268,808	28,519,442	13,952,410	14,370,377
契稅 Deed Tax	337,734	11,559,547	7,886,559	6,613,060	1,180,290
印花稅 Stamp Tax	139,782	7,135,318	5,044,051	3,765,239	1,225,742
娛樂稅 Amusement Tax	22,889	7,915,021	5,484,056	4,376,852	827,384
特別稅 Special Municipal Tax	34,949	1,503,335	1,025,635	860,080	153,432

資料來源：本表根據公務統計報表20903-90-05-2表編製。

說　　明：1.房屋稅、娛樂稅及契稅附徵之教育捐金額均併入本稅。

Table 21 Cost of Tax Levying

Unit：N.T.$1

Cost	間接成本 Indirect Cost				每千元成本 Cost(Dollar)/ One Thousand Dollars
獎補助及損失 Bounty,Subsidy and Loss	小計 Sub-Total	人事費 Personnel Expenses	業務費 (屬一般行政部分) Affair Expenses	設備及投資費 Equipments and Investment	
596,751	55,330,631	42,102,933	5,100,370	8,127,328	44.82
613,276	56,248,853	44,578,767	6,188,709	5,481,377	45.82
618,099	54,803,504	41,368,316	6,446,606	6,988,582	51.30
600,059	54,379,643	42,694,987	5,729,626	5,955,030	46.91
603,262	51,031,884	41,712,504	5,443,552	3,875,828	40.26
610,429	47,881,595	40,653,810	5,463,932	1,763,853	38.86
616,884	45,896,061	37,896,899	5,526,076	2,473,086	36.90
621,721	47,533,496	39,781,495	5,515,114	2,236,887	30.38
648,014	50,738,031	39,933,080	6,895,295	3,909,656	29.98
1,565,084	53,077,849	38,048,809	6,769,824	8,259,216	28.38
353,306	13,922,320	9,980,203	1,775,725	2,166,392	64.25
236,660	9,325,778	6,685,176	1,189,458	1,451,144	9.56
340,241	13,407,465	9,611,129	1,710,058	2,086,278	42.40
196,655	7,749,366	5,555,126	988,394	1,205,846	32.47
93,209	3,672,988	2,632,978	468,472	571,538	34.23
53,070	2,091,267	1,499,123	266,731	325,413	51.05
279,820	2,430,965	1,742,635	310,058	378,272	345.80
12,123	477,700	342,439	60,928	74,333	43.02

2.本表自103年度起含特別稅。