表23　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 94 年度 FY2005	3,757,540	177,474,646	124,732,038	89,754,470	34,388,106
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
地價稅 Land Value Tax	691,818	42,012,966	29,769,879	23,251,730	6,410,819
土地增值稅 Land Value Increment Tax	2,862,310	28,459,498	19,732,557	16,573,964	3,082,087
房屋稅 House Tax	958,867	44,320,932	31,291,405	24,745,314	6,431,866
使用牌照稅 Vehicle License Tax	1,061,096	35,593,775	28,120,063	14,193,866	13,860,678
契稅 Deed Tax	286,443	13,833,853	9,592,154	8,055,718	1,499,251
印花稅 Stamp Tax	132,641	7,290,140	5,250,471	3,873,682	1,358,908
娛樂稅 Amusement Tax	21,767	7,929,246	5,575,001	4,471,116	880,033
特別稅 Special Municipal Tax	38,570	2,051,903	1,422,752	1,194,867	222,369

資料來源：本表根據公務統計報表2613-90-05-2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 23 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	
589,462	52,742,608	42,818,646	6,115,829	3,808,133	47.23
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
107,330	12,243,087	9,635,852	1,663,835	943,400	60.73
76,506	8,726,941	6,868,490	1,185,990	672,461	9.94
114,225	13,029,527	10,254,815	1,770,712	1,004,000	46.22
65,519	7,473,712	5,882,143	1,015,677	575,892	33.54
37,185	4,241,699	3,338,405	576,447	326,847	48.30
17,881	2,039,669	1,605,310	277,191	157,168	54.96
223,852	2,354,245	1,852,895	319,942	181,408	364.28
5,516	629,151	495,170	85,501	48,480	53.20

2.本表自103年度起含特別稅。