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 93 年度 FY2004	3,784,325	187,276,521	126,509,625	88,728,151	37,204,377
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
地價稅 Land Value Tax	708,767	45,180,289	32,522,120	25,244,829	7,159,911
土地增值稅 Land Value Increment Tax	2,800,769	27,835,461	19,659,699	16,305,335	3,278,549
房屋稅 House Tax	911,140	41,396,217	29,760,017	23,206,662	6,445,451
使用牌照稅 Vehicle License Tax	1,029,370	34,949,339	27,881,109	14,096,531	13,719,033
契稅 Deed Tax	249,384	13,596,003	9,603,188	7,963,070	1,603,092
印花稅 Stamp Tax	122,524	6,972,038	5,118,232	3,697,140	1,403,901
娛樂稅 Amusement Tax	19,374	7,545,496	5,396,982	4,284,890	911,232

資料來源：本表根據公務統計報表2613-90-05-2表編製。

說　　明：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	
577,097	60,766,896	42,365,694	5,284,498	13,116,704	49.49
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
117,380	12,658,169	10,593,812	1,468,675	595,682	63.74
75,815	8,175,762	6,842,417	948,600	384,745	9.94
107,904	11,636,200	9,738,510	1,350,100	547,590	45.43
65,545	7,068,230	5,915,508	820,097	332,625	33.95
37,026	3,992,815	3,341,646	463,270	187,899	54.52
17,191	1,853,806	1,551,478	215,089	87,239	56.90
200,860	2,148,514	1,798,124	249,283	101,107	389.47