

### 彰化縣查(核)定開徵數情形

中華民國 108 年

單位：件；新臺幣元

| 類別   | 年度   | 稅目別   | 查(核)定開徵數  |                | 實徵數            |                | 減免註銷數          |             | 逾徵收期間數      |         | 逾執行期間數 |    | 逾核課期間數 |            | 未徵數餘額      |             |             |
|------|------|-------|-----------|----------------|----------------|----------------|----------------|-------------|-------------|---------|--------|----|--------|------------|------------|-------------|-------------|
|      |      |       | (1)       |                | (2)            |                | (3)            |             | (4)         |         | (5)    |    | (6)    |            | (7)        |             |             |
|      |      |       | 件數        | 金額             | 件數             | 金額             | 件數             | 金額          | 件數          | 金額      | 件數     | 金額 | 件數     | 金額         | 件數         | 金額          | 件數          |
| 總計   | 合計   |       | 1,613,261 | 13,950,177,954 | 1,459,366      | 12,453,679,536 | 8,263          | 486,621,749 | 104         | 201,061 | 0      | 0  | 5,591  | 22,939,499 | 139,937    | 986,736,109 |             |
|      | 本年度  |       | 1,465,489 | 12,990,851,091 | 1,414,548      | 12,175,554,598 | 9,824          | 483,764,970 | 0           | 0       | 0      | 0  | 12     | 21,812     | 41,105     | 331,509,711 |             |
|      | 以前年度 |       | 147,772   | 959,326,863    | 44,818         | 278,124,938    | -1,561         | 2,856,779   | 104         | 201,061 | 0      | 0  | 5,579  | 22,917,687 | 98,832     | 655,226,398 |             |
| 本稅案件 | 合計   |       | 1,591,511 | 13,775,721,701 | 1,455,610      | 12,438,327,401 | 8,180          | 486,126,243 | 95          | 97,243  | 0      | 0  | 5,587  | 22,927,009 | 122,039    | 828,243,805 |             |
|      | 本年度  | 小計    |           | 1,459,922      | 12,966,333,948 | 1,412,771      | 12,168,863,498 | 9,756       | 483,353,965 | 0       | 0      | 0  | 0      | 12         | 21,812     | 37,383      | 314,094,673 |
|      |      | 地價稅   |           | 432,317        | 2,229,273,787  | 408,942        | 2,113,563,018  | 513         | 47,230,485  | 0       | 0      | 0  | 0      | 10         | 16,533     | 22,852      | 68,463,751  |
|      |      | 土地增值稅 |           | 36,572         | 3,094,283,776  | 32,942         | 2,648,565,348  | 2,643       | 275,685,912 | 0       | 0      | 0  | 0      | 0          | 0          | 987         | 170,032,516 |
|      |      | 房屋稅   |           | 395,721        | 2,876,366,502  | 392,422        | 2,853,123,946  | 416         | 9,557,689   | 0       | 0      | 0  | 0      | 2          | 5,279      | 2,881       | 13,679,588  |
|      |      | 使用牌照稅 |           | 526,882        | 4,044,944,352  | 515,795        | 3,873,811,240  | 2,600       | 118,051,907 | 0       | 0      | 0  | 0      | 0          | 0          | 8,487       | 53,081,205  |
|      |      | 契稅    |           | 11,494         | 291,464,365    | 10,909         | 277,772,320    | 410         | 9,737,157   | 0       | 0      | 0  | 0      | 0          | 0          | 175         | 3,954,888   |
|      |      | 印花稅   |           | 43,293         | 371,225,876    | 38,806         | 345,347,597    | 3,047       | 22,349,630  | 0       | 0      | 0  | 0      | 0          | 0          | 1,440       | 3,528,649   |
|      |      | 娛樂稅   |           | 13,643         | 58,775,290     | 12,955         | 56,680,029     | 127         | 741,185     | 0       | 0      | 0  | 0      | 0          | 0          | 561         | 1,354,076   |
|      |      | 特別稅   |           | 0              | 0              | 0              | 0              | 0           | 0           | 0       | 0      | 0  | 0      | 0          | 0          | 0           | 0           |
|      | 臨時稅  |       | 0         | 0              | 0              | 0              | 0              | 0           | 0           | 0       | 0      | 0  | 0      | 0          | 0          | 0           | 0           |
|      | 以前年度 | 小計    |           | 131,589        | 809,387,753    | 42,839         | 269,463,903    | -1,576      | 2,772,278   | 95      | 97,243 | 0  | 0      | 5,575      | 22,905,197 | 84,656      | 514,149,132 |
|      |      | 地價稅   |           | 72,056         | 240,658,276    | 23,335         | 51,948,765     | 60          | 3,666,448   | 62      | 11,298 | 0  | 0      | 5,472      | 22,516,482 | 43,127      | 162,515,283 |
|      |      | 土地增值稅 |           | 1,644          | 253,231,915    | 1,176          | 104,301,821    | -41         | 9,182,455   | 1       | 142    | 0  | 0      | 0          | 0          | 508         | 139,747,497 |
|      |      | 房屋稅   |           | 11,209         | 55,464,056     | 4,353          | 17,931,885     | 15          | 312,514     | 7       | 1,042  | 0  | 0      | 26         | 40,614     | 6,808       | 37,178,001  |
|      |      | 使用牌照稅 |           | 41,871         | 208,676,534    | 10,732         | 43,532,227     | -436        | -708,811    | 21      | 84,196 | 0  | 0      | 77         | 348,101    | 31,477      | 165,420,821 |
|      |      | 契稅    |           | 323            | 6,503,639      | 297            | 6,112,511      | 25          | 388,890     | 0       | 0      | 0  | 0      | 0          | 0          | 1           | 2,238       |
|      |      | 印花稅   |           | 1,403          | 35,105,011     | 2,574          | 45,041,865     | -1,177      | -10,101,605 | 0       | 0      | 0  | 0      | 0          | 0          | 6           | 164,751     |
|      |      | 娛樂稅   |           | 3,083          | 9,748,322      | 372            | 594,829        | -22         | 32,387      | 4       | 565    | 0  | 0      | 0          | 0          | 2,729       | 9,120,541   |
| 特別稅  |      |       | 0         | 0              | 0              | 0              | 0              | 0           | 0           | 0       | 0      | 0  | 0      | 0          | 0          | 0           |             |
| 臨時稅  |      | 0     | 0         | 0              | 0              | 0              | 0              | 0           | 0           | 0       | 0      | 0  | 0      | 0          | 0          |             |             |
| 罰鍰案件 | 合計   |       | 21,750    | 174,456,253    | 3,756          | 15,352,135     | 83             | 495,506     | 9           | 103,818 | 0      | 0  | 4      | 12,490     | 17,898     | 158,492,304 |             |
|      | 本年度  |       | 5,567     | 24,517,143     | 1,777          | 6,691,100      | 68             | 411,005     | 0           | 0       | 0      | 0  | 0      | 0          | 3,722      | 17,415,038  |             |
|      | 以前年度 |       | 16,183    | 149,939,110    | 1,979          | 8,661,035      | 15             | 84,501      | 9           | 103,818 | 0      | 0  | 4      | 12,490     | 14,176     | 141,077,266 |             |

資料來源：依表報代號WXX531P1編製。

填表說明：一、根據資料倉儲管理系統(LDW)產製4份，1份自存，1份送會計室，1份以電子檔(核章後掃描成PDF檔)Email至財政部統計處，1份送本府主計處。

二、1.本表區分本年度及以前年度，係以開徵始日所屬年度為基準。

2.本表各欄位關係：(1)=(2)+(3)+(4)+(5)+(6)+(7)。

3.罰鍰案件係指違章罰鍰，管理代號為「R」之案件。

填表

審核

業務主管人員  
主辦統計人員

機關首長

中華民國 109 年 1 月 15 日 編製