

中油公司與台塑石化公司土污費徵收費用及出口退費情形

公司名稱	年度	土污費申報之總計 a	土污費出口退費之總計 b	土污費繳納淨額 a-b	退費佔土污費(%) b/a	土污費總實收金額 c	佔總土污費(%) (a-b)/c
中油公司	91	NT\$385,650,570	NT\$44,398,086	NT\$341,252,484	11.5	NT\$655,863,513	52.0
	92	NT\$398,939,017	NT\$73,649,742	NT\$325,289,275	18.5	NT\$746,621,981	43.6
	93	NT\$440,203,675	NT\$116,822,863	NT\$323,380,812	26.5	NT\$789,403,363	41.0
	94	NT\$420,004,007	NT\$99,925,119	NT\$320,078,888	23.8	NT\$706,893,633	45.3
	95	NT\$448,726,813	NT\$72,912,240	NT\$375,814,573	16.2	NT\$593,313,253	63.3
	96	NT\$428,642,608	NT\$93,012,730	NT\$335,629,878	21.7	NT\$711,356,360	47.2
	97	NT\$379,998,632	NT\$74,195,192	NT\$305,803,440	19.5	NT\$595,150,293	51.4
	98	NT\$186,816,712	NT\$37,205,933	NT\$149,610,779	19.9	NT\$629,248,610	23.8
總計		NT\$3,088,982,034	NT\$612,121,905	NT\$2,476,860,129	19.8	NT\$5,427,851,006	45.6
公司名稱	年度	土污費申報之總計 a	土污費出口退費之總計 b	土污費繳納淨額 a-b	退費佔土污費(%) b/a	土污費總實收金額 c	佔總土污費(%) (a-b)/c
台塑石化	91	NT\$79,967,309	NT\$16,916,061	NT\$63,051,248	21.2	NT\$655,863,513	9.6
	92	NT\$221,308,875	NT\$56,183,901	NT\$165,124,974	25.4	NT\$746,621,981	22.1
	93	NT\$281,692,912	NT\$125,921,399	NT\$155,771,513	44.7	NT\$789,403,363	19.7
	94	NT\$324,442,291	NT\$173,726,992	NT\$150,715,299	53.5	NT\$706,893,633	21.3
	95	NT\$323,756,684	NT\$183,830,843	NT\$139,925,841	56.8	NT\$593,313,253	23.6
	96	NT\$373,960,756	NT\$220,456,903	NT\$153,503,853	59.0	NT\$711,356,360	21.6
	97	NT\$372,418,338	NT\$232,136,174	NT\$140,282,164	62.3	NT\$595,150,293	23.6
	98	NT\$195,566,545	NT\$128,581,681	NT\$66,984,864	65.7	NT\$629,248,610	10.6
總計		NT\$2,173,113,710	NT\$1,137,753,954	NT\$1,035,359,756	52.4	NT\$5,427,851,006	19.1

95 年
9.26

92
無鉛
汽油
售價
26.5
元

$$\begin{aligned} & \begin{array}{c} \text{貨物稅} \\ 6.83 \text{ 元} \end{array} \\ & + \\ & \begin{array}{c} \text{石油基金} \\ 0.382 \text{ 元} \end{array} \\ & + \\ & \begin{array}{c} \text{空汙費} \\ 0.3 \text{ 元} \end{array} \\ & + \\ & \begin{array}{c} \text{土汙費} \\ 0.016 \text{ 元} \end{array} \\ & + \\ & \begin{array}{c} \text{加油站毛利} \\ 2.46 \text{ 元} \end{array} \\ & + \\ & \begin{array}{c} \text{稅前批售價} \\ 15.28 \text{ 元} \end{array} \\ & = \quad \times \quad \begin{array}{c} 1.05 \\ \text{(營業稅 5\%)} \end{array} \end{aligned}$$