附錄 A

臺灣出口貿易額占 GDP 比重表 單位：新臺幣億元

<table>
<thead>
<tr>
<th>年份</th>
<th>出口貿易額</th>
<th>GDP</th>
<th>出口占 GDP 比重 (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1996</td>
<td>32215.33</td>
<td>79445.95</td>
<td>40.54</td>
</tr>
<tr>
<td>1997</td>
<td>35414.90</td>
<td>86101.39</td>
<td>41.13</td>
</tr>
<tr>
<td>1998</td>
<td>37604.73</td>
<td>92384.82</td>
<td>40.70</td>
</tr>
<tr>
<td>1999</td>
<td>39863.74</td>
<td>96408.90</td>
<td>41.34</td>
</tr>
<tr>
<td>2000</td>
<td>47292.86</td>
<td>100320.04</td>
<td>47.14</td>
</tr>
<tr>
<td>2001</td>
<td>42542.85</td>
<td>98621.83</td>
<td>43.13</td>
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<tr>
<td>2002</td>
<td>46704.04</td>
<td>101943.34</td>
<td>45.81</td>
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<tr>
<td>2003</td>
<td>51729.58</td>
<td>103186.57</td>
<td>50.13</td>
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<td>2004</td>
<td>60972.35</td>
<td>107704.54</td>
<td>56.61</td>
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<td>2005</td>
<td>63744.96</td>
<td>114547.27</td>
<td>55.64</td>
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<td>2006</td>
<td>72793.18</td>
<td>119175.97</td>
<td>61.08</td>
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<tr>
<td>2007</td>
<td>80879.34</td>
<td>126357.68</td>
<td>64.00</td>
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資料來源：行政院主計處 (2009); 經濟部 (2007); 自行整理

附錄 B

以迴歸分析計算稅收彈性

<table>
<thead>
<tr>
<th>年份</th>
<th>T</th>
<th>logT</th>
<th>Y</th>
<th>logY</th>
</tr>
</thead>
<tbody>
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<td>2168.36</td>
<td>7.681726400</td>
<td>79445.95</td>
<td>11.28283220</td>
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<td>2234.50</td>
<td>7.711772768</td>
<td>86101.39</td>
<td>11.36328083</td>
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<tr>
<td>1998</td>
<td>2439.97</td>
<td>7.799741023</td>
<td>92384.82</td>
<td>11.43371796</td>
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<tr>
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<td>2517.82</td>
<td>7.831487272</td>
<td>96408.90</td>
<td>11.47635380</td>
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<tr>
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<td>2162.72</td>
<td>7.679121968</td>
<td>100320.04</td>
<td>11.51612075</td>
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<td>7.786618249</td>
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<tr>
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<td>11.54429399</td>
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<td>11.58714702</td>
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<tr>
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<td>7.876919256</td>
<td>119175.97</td>
<td>11.68835642</td>
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<td>2007</td>
<td>2742.66</td>
<td>7.916683531</td>
<td>126357.68</td>
<td>11.74687189</td>
</tr>
</tbody>
</table>

資料來源：自行整理

以上列數據，迴歸結果表示如下：

\[ \log T = 1.9638 \times 0.5043 \log Y \quad R^2 = 0.47 \]

\[(1.0120) \quad (2.99) \ast \quad (t)\]