

表3-2. 全國賦稅實徵淨額—按機關別分

單位：新臺幣千元

機關別	97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
總計	1,760,438,282	100.0	1,530,282,190	100.0	1,622,244,070	100.0	1,764,610,616	100.0
一、財政部所屬機關	1,511,661,320	85.9	1,285,322,344	84.0	1,349,235,822	83.2	1,484,066,113	84.1
臺北國稅局	619,623,005	35.2	537,449,727	35.1	552,435,875	34.1	596,229,731	33.8
北區國稅局	393,313,491	22.3	344,294,572	22.5	359,499,141	22.2	404,757,254	22.9
中區國稅局	187,242,331	10.6	155,116,183	10.1	174,080,178	10.7	192,870,770	10.9
南區國稅局	73,427,755	4.2	63,544,736	4.2	61,348,288	3.8	65,590,386	3.7
高雄國稅局	157,629,033	9.0	116,089,694	7.6	112,388,112	6.9	128,295,229	7.3
關務署	80,425,705	4.6	68,827,432	4.5	89,484,228	5.5	96,322,743	5.5
二、經濟部礦務局	21	0.0	38	0.0	11	0.0	86	0.0
三、直轄市及縣(市)稽徵機關	248,776,941	14.1	244,959,808	16.0	273,008,237	16.8	280,544,416	15.9
新北市	39,840,433	2.3	38,537,613	2.5	43,585,827	2.7	46,344,257	2.6
臺北市	56,570,534	3.2	57,345,484	3.7	60,844,915	3.8	61,999,268	3.5
桃園市	24,295,008	1.4	23,503,353	1.5	29,370,430	1.8	29,513,710	1.7
臺中市	29,514,259	1.7	27,937,261	1.8	33,088,420	2.0	31,557,401	1.8
臺南市	16,575,019	0.9	16,548,048	1.1	17,765,610	1.1	18,019,354	1.0
高雄市	28,718,693	1.6	28,673,824	1.9	30,314,678	1.9	30,811,183	1.7
宜蘭縣	3,515,526	0.2	3,827,407	0.3	4,403,401	0.3	4,500,288	0.3
新竹縣	4,982,439	0.3	4,907,038	0.3	5,936,701	0.4	7,923,720	0.4
苗栗縣	5,117,287	0.3	4,255,765	0.3	5,129,393	0.3	5,533,056	0.3
彰化縣	9,503,505	0.5	9,330,081	0.6	9,950,105	0.6	10,653,673	0.6
南投縣	3,294,255	0.2	3,204,089	0.2	3,478,858	0.2	3,598,475	0.2
雲林縣	5,013,061	0.3	4,810,644	0.3	5,660,927	0.3	5,404,470	0.3
嘉義縣	2,904,677	0.2	2,942,501	0.2	3,019,321	0.2	3,258,279	0.2
屏東縣	4,831,567	0.3	4,567,693	0.3	4,720,938	0.3	4,902,050	0.3
臺東縣	1,174,254	0.1	1,078,533	0.1	1,171,086	0.1	1,307,917	0.1
花蓮縣	2,161,492	0.1	2,138,160	0.1	2,268,283	0.1	2,494,461	0.1
澎湖縣	305,512	0.0	290,813	0.0	296,907	0.0	341,250	0.0
基隆市	2,648,518	0.2	2,747,701	0.2	2,876,353	0.2	3,230,051	0.2
新竹市	5,003,732	0.3	5,479,853	0.4	6,143,737	0.4	6,191,558	0.4
嘉義市	2,625,427	0.1	2,624,573	0.2	2,739,757	0.2	2,666,039	0.2
金門縣	164,509	0.0	192,353	0.0	225,256	0.0	274,001	0.0
連江縣	17,234	0.0	17,021	0.0	17,334	0.0	19,955	0.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正，其中南區國稅局所轄高雄縣分局改歸至高雄國稅局，以前年度資料並追溯修正。

Table 3-2. Total Net Tax Revenues—by Agency

Unit : NT\$ 1,000

101年 CY 2012		102年 CY 2013		103年 CY 2014		104年 CY 2015		Agency
金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	
1,796,697,193	100.0	1,834,124,153	100.0	1,976,106,922	100.0	2,134,857,093	100.0	Grand Total
1,511,247,142	84.1	1,513,698,314	82.5	1,653,337,389	83.7	1,791,739,088	83.9	Ministry of Finance
602,657,692	33.5	594,640,662	32.4	631,147,764	31.9	685,006,097	32.1	National Taxation Bureau of Taipei
421,624,099	23.5	431,774,503	23.5	483,162,903	24.5	552,452,824	25.9	National Taxation Bureau of the Northern Area
198,026,356	11.0	204,799,730	11.2	227,209,055	11.5	223,507,086	10.5	National Taxation Bureau of the Central Area
72,535,578	4.0	72,439,522	3.9	75,100,222	3.8	84,523,376	4.0	National Taxation Bureau of the Southern Area
121,485,267	6.8	113,035,202	6.2	129,575,566	6.6	135,271,749	6.3	National Taxation Bureau of Kaohsiung
94,918,150	5.3	97,008,695	5.3	107,141,879	5.4	110,977,956	5.2	Customs Administration
—	—	—	—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
285,450,051	15.9	320,425,839	17.5	322,769,533	16.3	343,118,005	16.1	Revenue Service Office
47,681,030	2.7	57,925,919	3.2	57,602,620	2.9	58,063,293	2.7	New Taipei City
62,189,138	3.5	66,310,719	3.6	67,291,124	3.4	76,823,364	3.6	Taipei City
30,403,084	1.7	34,693,563	1.9	33,227,419	1.7	35,818,448	1.7	Taoyuan City
33,890,031	1.9	39,263,032	2.1	39,783,948	2.0	41,695,082	2.0	Taichung City
18,603,521	1.0	20,133,524	1.1	21,007,170	1.1	22,055,103	1.0	Tainan City
30,944,485	1.7	34,238,770	1.9	34,541,452	1.7	36,223,147	1.7	Kaohsiung City
4,767,825	0.3	5,841,328	0.3	6,053,512	0.3	6,476,494	0.3	Yilan County
7,339,581	0.4	8,113,525	0.4	7,558,269	0.4	7,873,938	0.4	Hsinchu County
5,181,475	0.3	5,551,034	0.3	5,940,824	0.3	6,261,272	0.3	Miaoli County
10,239,854	0.6	11,359,784	0.6	11,484,080	0.6	11,741,276	0.5	Changhua County
3,688,417	0.2	3,820,312	0.2	4,441,928	0.2	4,317,036	0.2	Nantou County
5,681,436	0.3	5,661,392	0.3	5,891,251	0.3	6,128,118	0.3	Yunlin County
3,216,088	0.2	3,447,342	0.2	3,578,400	0.2	3,680,095	0.2	Chiayi County
5,065,121	0.3	5,453,839	0.3	5,695,055	0.3	6,180,993	0.3	Pingtung County
1,275,980	0.1	1,400,714	0.1	1,467,965	0.1	1,540,358	0.1	Taitung County
2,400,723	0.1	2,869,980	0.2	3,364,958	0.2	3,348,222	0.2	Hualin County
353,133	0.0	493,542	0.0	554,858	0.0	630,552	0.0	Penghu County
3,020,330	0.2	3,517,734	0.2	3,234,223	0.2	3,193,067	0.1	Keelung City
6,472,072	0.4	7,129,374	0.4	6,776,787	0.3	7,411,719	0.3	Hsinchu City
2,694,905	0.1	2,781,129	0.2	2,716,832	0.1	2,920,757	0.1	Chiayi City
318,648	0.0	396,970	0.0	532,422	0.0	704,558	0.0	Kinmen County
23,174	0.0	22,313	0.0	24,436	0.0	31,113	0.0	Lienchiang County

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information. In accordance with the related changes, the regional office of Kaohsiung county which used to be handled by the jurisdiction of National Taxation Bureau of the Southern Area are now handled by National Taxation Bureau of Kaohsiung. Figures for years prior to 2010 have been adjusted retroactively for consistency in the presentation of the data.

表3-2. 全國賦稅實徵淨額—按機關別分(續1)

104年

單位：新臺幣千元

機關別	總計 Grand Total	關稅 Customs Duties	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產稅 Estate Tax	贈與稅 Gift Tax
總計	2,134,857,093	110,977,956	462,784,445	473,946,434	18,354,890	14,380,685
一、財政部所屬機關	1,791,739,088	110,977,956	462,784,445	473,946,434	18,354,890	14,380,685
臺北國稅局	685,006,097	—	162,877,078	238,185,618	9,534,092	6,466,253
北區國稅局	552,452,824	—	182,233,714	149,959,826	4,231,063	3,627,974
中區國稅局	223,507,086	—	61,208,806	39,839,229	2,156,488	2,486,346
南區國稅局	84,523,376	—	23,860,148	19,123,994	981,983	849,250
高雄國稅局	135,271,749	—	32,604,699	26,837,767	1,451,264	950,862
關務署	110,977,956	110,977,956	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、直轄市及縣(市) 稽徵機關	343,118,005	—	—	—	—	—
新北市	58,063,293	—	—	—	—	—
臺北市	76,823,364	—	—	—	—	—
桃園市	35,818,448	—	—	—	—	—
臺中市	41,695,082	—	—	—	—	—
臺南市	22,055,103	—	—	—	—	—
高雄市	36,223,147	—	—	—	—	—
宜蘭縣	6,476,494	—	—	—	—	—
新竹縣	7,873,938	—	—	—	—	—
苗栗縣	6,261,272	—	—	—	—	—
彰化縣	11,741,276	—	—	—	—	—
南投縣	4,317,036	—	—	—	—	—
雲林縣	6,128,118	—	—	—	—	—
嘉義縣	3,680,095	—	—	—	—	—
屏東縣	6,180,993	—	—	—	—	—
臺東縣	1,540,358	—	—	—	—	—
花蓮縣	3,348,222	—	—	—	—	—
澎湖縣	630,552	—	—	—	—	—
基隆市	3,193,067	—	—	—	—	—
新竹市	7,411,719	—	—	—	—	—
嘉義市	2,920,757	—	—	—	—	—
金門縣	704,558	—	—	—	—	—
連江縣	31,113	—	—	—	—	—

說明：1. 特種貨物及勞務稅自100年6月起開徵。
2. 遺產及贈與稅實物抵繳金額104年計1,367,377千元。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.1)

CY 2015

Unit : NT\$ 1,000

貨物稅	證券交易稅	期貨交易稅	菸酒稅	特種貨物及勞務稅	Agency
Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	
183,130,790	82,032,932	3,783,497	44,160,168	4,191,738	Grand Total
183,130,790	82,032,932	3,783,497	44,160,168	4,191,738	Ministry of Finance
620	49,943,488	3,347,728	139,057	273,599	National Taxation Bureau of Taipei
91,791,785	13,623,279	172,869	22,571,691	1,529,457	National Taxation Bureau of the Northern Area
43,877,525	8,306,043	120,042	12,363,054	2,041,164	National Taxation Bureau of the Central Area
3,526,991	4,818,807	28,737	7,597,592	156,556	National Taxation Bureau of the Southern Area
43,933,869	5,341,315	114,121	1,488,774	190,962	National Taxation Bureau of Kaohsiung
—	—	—	—	—	Customs Administration
—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
—	—	—	—	—	Revenue Service Office
—	—	—	—	—	New Taipei City
—	—	—	—	—	Taipei City
—	—	—	—	—	Taoyuan City
—	—	—	—	—	Taichung City
—	—	—	—	—	Tainan City
—	—	—	—	—	Kaohsiung City
—	—	—	—	—	Yilan County
—	—	—	—	—	Hsinchu County
—	—	—	—	—	Miaoli County
—	—	—	—	—	Changhua County
—	—	—	—	—	Nantou County
—	—	—	—	—	Yunlin County
—	—	—	—	—	Chiayi County
—	—	—	—	—	Pingtung County
—	—	—	—	—	Taitung County
—	—	—	—	—	Hualin County
—	—	—	—	—	Penghu County
—	—	—	—	—	Keelung City
—	—	—	—	—	Hsinchu City
—	—	—	—	—	Chiayi City
—	—	—	—	—	Kinmen County
—	—	—	—	—	Lienchiang County

Explanation : 1.The specifically selected goods and services tax was imposed from June 2011.

2.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 1,367,377 thousand in 2015.

表3-2. 全國賦稅實徵淨額—按機關別分(續2完)

104年

單位：新臺幣千元

機關別	營業稅 Business Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehicle License Tax	契稅 Deed Tax
總計	335,761,368	71,141,328	113,457,069	69,421,961	61,679,154	13,826,660
一、財政部所屬機關	335,761,368	—	—	—	—	—
臺北國稅局	196,531,733	—	—	—	—	—
北區國稅局	59,625,041	—	—	—	—	—
中區國稅局	41,112,299	—	—	—	—	—
南區國稅局	17,408,982	—	—	—	—	—
高雄國稅局	21,083,313	—	—	—	—	—
關務署	—	—	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、直轄市及縣(市)稽徵機關	—	71,141,328	113,457,069	69,421,961	61,679,154	13,826,660
新 北 市	—	10,612,211	24,170,570	10,740,903	8,675,561	2,456,001
臺 北 市	—	22,040,150	25,767,865	14,195,110	7,399,701	2,613,121
桃 園 市	—	6,526,581	13,144,985	7,198,939	6,121,852	1,623,286
臺 中 市	—	6,087,615	15,562,000	8,428,366	8,524,622	1,849,514
臺 南 市	—	4,164,357	6,468,955	5,170,657	4,905,079	786,376
高 雄 市	—	9,463,622	7,836,009	8,963,241	6,946,781	1,827,748
宜 蘭 縣	—	715,715	3,068,656	1,039,920	1,116,849	337,734
新 竹 縣	—	1,183,764	2,582,151	1,479,149	1,705,992	517,133
苗 栗 縣	—	1,073,084	1,692,418	1,168,331	1,640,960	249,453
彰 化 縣	—	1,894,162	2,881,756	2,700,418	3,690,956	288,409
南 投 縣	—	590,633	979,204	826,288	1,511,328	100,280
雲 林 縣	—	1,271,377	1,122,258	1,576,805	1,869,235	142,269
嘉 義 縣	—	631,133	704,441	847,397	1,329,849	96,352
屏 東 縣	—	1,063,414	1,401,807	1,222,749	1,960,296	183,983
臺 東 縣	—	214,910	450,454	266,203	520,351	40,567
花 蓮 縣	—	476,131	1,093,592	491,307	852,890	96,529
澎 湖 縣	—	80,777	357,218	103,591	56,550	14,020
基 隆 市	—	884,309	617,363	741,263	750,750	115,477
新 竹 市	—	1,415,993	2,439,110	1,539,348	1,272,760	371,805
嘉 義 市	—	719,422	634,209	643,667	716,368	104,500
金 門 縣	—	27,153	473,222	71,613	100,674	11,815
連 江 縣	—	4,815	8,826	6,696	9,750	288

說 明：特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.2 End)

CY 2015

Unit : NT\$ 1,000

印花稅	娛樂稅	特別及 臨時稅課	教育捐	金融業 營業稅	健康福利捐	Agency
Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
11,285,336	1,632,574	666,530	7,393	25,137,156	33,097,029	Grand Total
—	—	—	—	25,137,156	33,097,029	Ministry of Finance
—	—	—	—	17,706,831	—	National Taxation Bureau of Taipei
—	—	—	—	3,279,225	19,806,900	National Taxation Bureau of the Northern Area
—	—	—	—	2,033,490	7,962,600	National Taxation Bureau of the Central Area
—	—	—	—	902,304	5,268,032	National Taxation Bureau of the Southern Area
—	—	—	—	1,215,306	59,497	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
—	—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
11,285,336	1,632,574	666,530	7,393	—	—	Revenue Service Office
1,169,252	238,775	33	-13	—	—	New Taipei City
4,529,341	278,078	—	-2	—	—	Taipei City
910,932	244,198	40,234	7,441	—	—	Taoyuan City
1,124,103	118,863	—	-1	—	—	Taichung City
455,451	104,228	—	—	—	—	Tainan City
976,707	209,039	—	—	—	—	Kaohsiung City
139,782	22,889	34,949	—	—	—	Yilan County
313,311	92,438	—	—	—	—	Hsinchu County
400,740	33,448	2,838	—	—	—	Miaoli County
237,783	47,824	—	-32	—	—	Changhua County
80,095	45,720	183,488	—	—	—	Nantou County
120,248	25,926	—	—	—	—	Yunlin County
62,041	8,882	—	—	—	—	Chiayi County
128,419	41,895	178,430	—	—	—	Pingtung County
37,162	10,711	—	—	—	—	Taitung County
91,085	20,130	226,558	—	—	—	Hualin County
16,489	1,907	—	—	—	—	Penghu County
62,491	21,414	—	—	—	—	Keelung City
334,167	38,536	—	—	—	—	Hsinchu City
76,766	25,825	—	—	—	—	Chiayi City
18,353	1,728	—	—	—	—	Kinmen County
618	120	—	—	—	—	Lienchiang County

Explanation : The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.