

表3-3. 全國賦稅實徵淨額 - 按機關別分 (1/3)

單位：新臺幣千元

機 關 別	102年 CY 2013		103年 CY 2014		104年 CY 2015		105年 CY 2016	
	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	1,834,124,153	100.0	1,976,106,922	100.0	2,134,857,093	100.0	2,224,075,454	100.0
一、財政部所屬機關	1,513,698,314	82.5	1,653,337,389	83.7	1,791,739,088	83.9	1,886,483,949	84.8
臺北國稅局	594,640,662	32.4	631,147,764	31.9	685,006,097	32.1	685,396,457	30.8
北區國稅局	431,774,503	23.5	483,162,903	24.5	552,452,824	25.9	569,782,279	25.6
中區國稅局	204,799,730	11.2	227,209,055	11.5	223,507,086	10.5	261,684,239	11.8
南區國稅局	72,439,522	3.9	75,100,222	3.8	84,523,376	4.0	95,940,182	4.3
高雄國稅局	113,035,202	6.2	129,575,566	6.6	135,271,749	6.3	158,709,715	7.1
關務署	97,008,695	5.3	107,141,879	5.4	110,977,956	5.2	114,971,077	5.2
二、經濟部礦務局	-	-	-	-	-	-	-	-
三、直轄市及縣(市) 稽徵機關	320,425,839	17.5	322,769,533	16.3	343,118,005	16.1	337,591,505	15.2
新 北 市	57,925,919	3.2	57,602,620	2.9	58,063,293	2.7	53,908,345	2.4
臺 北 市	66,310,719	3.6	67,291,124	3.4	76,823,364	3.6	75,321,811	3.4
桃 園 市	34,693,563	1.9	33,227,419	1.7	35,818,448	1.7	34,796,218	1.6
臺 中 市	39,263,032	2.1	39,783,948	2.0	41,695,082	2.0	39,852,162	1.8
臺 南 市	20,133,524	1.1	21,007,170	1.1	22,055,103	1.0	21,953,444	1.0
高 雄 市	34,238,770	1.9	34,541,452	1.7	36,223,147	1.7	41,359,105	1.9
宜 蘭 縣	5,841,328	0.3	6,053,512	0.3	6,476,494	0.3	5,809,098	0.3
新 竹 縣	8,113,525	0.4	7,558,269	0.4	7,873,938	0.4	7,207,544	0.3
苗 栗 縣	5,551,034	0.3	5,940,824	0.3	6,261,272	0.3	5,852,771	0.3
彰 化 縣	11,359,784	0.6	11,484,080	0.6	11,741,276	0.5	11,374,522	0.5
南 投 縣	3,820,312	0.2	4,441,928	0.2	4,317,036	0.2	4,157,676	0.2
雲 林 縣	5,661,392	0.3	5,891,251	0.3	6,128,118	0.3	6,298,659	0.3
嘉 義 縣	3,447,342	0.2	3,578,400	0.2	3,680,095	0.2	3,647,556	0.2
屏 東 縣	5,453,839	0.3	5,695,055	0.3	6,180,993	0.3	6,688,775	0.3
臺 東 縣	1,400,714	0.1	1,467,965	0.1	1,540,358	0.1	1,452,342	0.1
花 蓮 縣	2,869,980	0.2	3,364,958	0.2	3,348,222	0.2	3,246,248	0.1
澎 湖 縣	493,542	0.0	554,858	0.0	630,552	0.0	491,371	0.0
基 隆 市	3,517,734	0.2	3,234,223	0.2	3,193,067	0.1	3,560,928	0.2
新 竹 市	7,129,374	0.4	6,776,787	0.3	7,411,719	0.3	7,335,555	0.3
嘉 義 市	2,781,129	0.2	2,716,832	0.1	2,920,757	0.1	2,768,479	0.1
金 門 縣	396,970	0.0	532,422	0.0	704,558	0.0	474,399	0.0
連 江 縣	22,313	0.0	24,436	0.0	31,113	0.0	34,497	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 3-3. Total Net Tax Revenues - by Agency (1/3)

Unit : NT\$ 1,000

106年 CY 2017		107年 CY 2018		108年 CY 2019		109年 CY 2020		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%	
2,251,246,001	100.0	2,386,944,903	100.0	2,470,519,242	100.0	2,398,667,080	100.0	Grand Total
1,894,787,139	84.2	2,032,014,059	85.1	2,099,573,231	85.0	2,014,560,756	84.0	Ministry of Finance
653,753,605	29.0	733,054,145	30.7	730,563,950	29.6	745,490,465	31.1	National Taxation Bureau of Taipei
560,700,717	24.9	562,761,023	23.6	620,961,031	25.1	580,746,002	24.2	National Taxation Bureau of the Northern Area
278,623,804	12.4	290,789,905	12.2	291,696,572	11.8	256,088,214	10.7	National Taxation Bureau of the Central Area
112,813,481	5.0	126,870,384	5.3	134,501,639	5.4	131,876,000	5.5	National Taxation Bureau of the Southern Area
173,938,689	7.7	198,481,814	8.3	198,807,704	8.0	178,969,918	7.5	National Taxation Bureau of Kaohsiung
114,956,843	5.1	120,056,787	5.0	123,042,335	5.0	121,390,157	5.1	Customs Administration
-	-	-	-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
356,458,862	15.8	354,930,844	14.9	370,946,011	15.0	384,106,324	16.0	Revenue Service Office
58,162,544	2.6	59,733,948	2.5	61,153,674	2.5	65,226,617	2.7	New Taipei City
74,888,859	3.3	71,814,732	3.0	74,641,091	3.0	75,751,446	3.2	Taipei City
36,753,541	1.6	35,909,254	1.5	38,722,489	1.6	43,357,639	1.8	Taoyuan City
43,009,146	1.9	43,609,362	1.8	47,714,282	1.9	47,798,183	2.0	Taichung City
25,629,327	1.1	26,178,965	1.1	26,922,417	1.1	26,698,818	1.1	Tainan City
42,419,059	1.9	40,442,580	1.7	42,448,233	1.7	42,458,964	1.8	Kaohsiung City
5,902,559	0.3	5,851,924	0.2	5,765,338	0.2	6,215,222	0.3	Yilan County
8,495,840	0.4	9,650,803	0.4	10,093,303	0.4	11,132,174	0.5	Hsinchu County
6,293,139	0.3	6,354,295	0.3	6,754,772	0.3	6,557,644	0.3	Miaoli County
11,839,994	0.5	12,570,753	0.5	12,451,780	0.5	12,695,549	0.5	Changhua County
4,411,186	0.2	4,421,717	0.2	4,600,480	0.2	4,796,984	0.2	Nantou County
6,846,922	0.3	6,738,258	0.3	7,019,422	0.3	7,183,623	0.3	Yunlin County
3,984,094	0.2	3,952,320	0.2	4,105,158	0.2	4,190,890	0.2	Chiayi County
7,037,205	0.3	6,825,316	0.3	7,344,006	0.3	7,305,499	0.3	Pingtung County
1,467,373	0.1	1,626,369	0.1	1,602,415	0.1	1,650,436	0.1	Taitung County
4,114,400	0.2	4,034,294	0.2	4,084,321	0.2	4,500,938	0.2	Hualien County
530,386	0.0	552,969	0.0	535,522	0.0	583,024	0.0	Penghu County
3,422,404	0.2	3,298,929	0.1	3,552,048	0.1	3,341,804	0.1	Keelung City
7,200,409	0.3	7,683,134	0.3	7,657,096	0.3	9,041,042	0.4	Hsinchu City
3,246,359	0.1	3,111,210	0.1	3,222,387	0.1	3,095,524	0.1	Chiayi City
765,648	0.0	530,140	0.0	511,898	0.0	472,648	0.0	Kinmen County
38,468	0.0	39,572	0.0	43,879	0.0	51,656	0.0	Lienchiang County

Source : Various agencies of the Ministry of Finance and tax collection units 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 is 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3-3. 全國賦稅實徵淨額 - 按機關別分 (2/3)

機 關 別	109年					
	總 計	關 稅	營利事業 所 得 稅	綜 合 所 得 稅	遺 產 稅*	贈 與 稅*
	Grand Total	Customs Duties	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate Tax*	Gift Tax*
總 計	2,398,667,080	121,390,157	477,052,060	504,655,105	29,640,370	12,655,978
一、財政部所屬機關	2,014,560,756	121,390,157	477,052,060	504,655,105	29,640,370	12,655,978
臺北國稅局	745,490,465	-	173,070,593	236,328,077	13,684,224	4,736,000
北區國稅局	580,746,002	-	182,398,346	161,805,043	7,992,330	3,305,937
中區國稅局	256,088,214	-	62,617,746	55,181,045	3,801,090	2,795,905
南區國稅局	131,876,000	-	25,688,140	22,790,709	1,592,973	857,560
高雄國稅局	178,969,918	-	33,277,235	28,550,231	2,569,753	960,576
關務署	121,390,157	121,390,157	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市) 稽徵機關	384,106,324	-	-	-	-	-
新 北 市	65,226,617	-	-	-	-	-
臺 北 市	75,751,446	-	-	-	-	-
桃 園 市	43,357,639	-	-	-	-	-
臺 中 市	47,798,183	-	-	-	-	-
臺 南 市	26,698,818	-	-	-	-	-
高 雄 市	42,458,964	-	-	-	-	-
宜 蘭 縣	6,215,222	-	-	-	-	-
新 竹 縣	11,132,174	-	-	-	-	-
苗 栗 縣	6,557,644	-	-	-	-	-
彰 化 縣	12,695,549	-	-	-	-	-
南 投 縣	4,796,984	-	-	-	-	-
雲 林 縣	7,183,623	-	-	-	-	-
嘉 義 縣	4,190,890	-	-	-	-	-
屏 東 縣	7,305,499	-	-	-	-	-
臺 東 縣	1,650,436	-	-	-	-	-
花 蓮 縣	4,500,938	-	-	-	-	-
澎 湖 縣	583,024	-	-	-	-	-
基 隆 市	3,341,804	-	-	-	-	-
新 竹 市	9,041,042	-	-	-	-	-
嘉 義 市	3,095,524	-	-	-	-	-
金 門 縣	472,648	-	-	-	-	-
連 江 縣	51,656	-	-	-	-	-

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109年計2,332,406千元。

附 註：*遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 3-3. Total Net Tax Revenues - by Agency (2/3)

CY 2020					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	
170,223,762	150,631,874	7,535,931	71,472,435	2,653,534	Grand Total
170,223,762	150,631,874	7,535,931	71,472,435	2,653,534	Ministry of Finance
-289,668	87,325,634	6,738,017	25,541	7,911	National Taxation Bureau of Taipei
82,090,254	26,786,927	217,435	25,206,884	1,614,441	National Taxation Bureau of the Northern Area
37,643,690	17,395,393	287,661	15,264,937	959,973	National Taxation Bureau of the Central Area
2,203,201	9,304,678	66,305	29,063,196	1,627	National Taxation Bureau of the Southern Area
48,576,285	9,819,242	226,513	1,911,877	69,582	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
-	-	-	-	-	Hualien 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\$ 2,332,406 thousand in 2020.

Note : *Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

表3-3. 全國賦稅實徵淨額 - 按機關別分(3/3)

機關別	109年		單位：新臺幣千元			
	營業稅**	金融業稅	地價稅	土地增值稅	房屋稅	使用牌照稅
	Business Tax**	Financial Enterprises Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax
總計	437,212,013	26,623,186	91,752,605	112,989,595	79,315,449	66,258,963
一、財政部所屬機關	437,212,013	26,623,186	-	-	-	-
臺北國稅局	223,864,136	18,253,521	-	-	-	-
北區國稅局	80,752,456	3,458,985	-	-	-	-
中區國稅局	55,063,456	2,433,464	-	-	-	-
南區國稅局	24,536,961	1,047,131	-	-	-	-
高雄國稅局	52,995,004	1,430,085	-	-	-	-
關務署	-	-	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市)稽徵機關	-	-	91,752,605	112,989,595	79,315,449	66,258,963
新北市	-	-	15,179,366	22,803,194	13,032,422	9,148,173
臺北市	-	-	27,842,756	18,070,687	15,089,684	7,433,330
桃園市	-	-	8,562,132	15,486,567	8,707,223	6,869,344
臺中市	-	-	6,479,285	18,850,548	9,376,715	9,256,626
臺南市	-	-	5,871,784	7,909,850	5,755,782	5,382,580
高雄市	-	-	12,542,080	8,437,972	10,304,366	7,403,522
宜蘭縣	-	-	968,911	2,104,941	1,402,262	1,223,975
新竹縣	-	-	1,671,840	4,289,113	2,051,711	1,919,016
苗栗縣	-	-	1,378,463	1,468,983	1,457,869	1,736,736
彰化縣	-	-	2,183,573	2,939,375	2,912,042	3,945,874
南投縣	-	-	708,432	1,091,579	935,920	1,600,741
雲林縣	-	-	1,528,986	1,303,077	1,762,773	2,052,798
嘉義縣	-	-	772,855	783,677	943,218	1,462,747
屏東縣	-	-	1,437,128	1,509,681	1,387,622	2,129,939
臺東縣	-	-	270,979	383,380	297,521	575,949
花蓮縣	-	-	581,436	993,069	541,987	921,025
澎湖縣	-	-	84,179	263,133	119,624	75,645
基隆市	-	-	985,455	539,039	762,425	794,345
新竹市	-	-	1,814,836	2,983,654	1,744,570	1,387,244
嘉義市	-	-	851,595	587,160	645,221	767,597
金門縣	-	-	29,134	180,791	74,103	158,566
連江縣	-	-	7,400	10,125	10,389	13,191

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。

附註：**營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-3. Total Net Tax Revenues - by Agency (3/3)

CY 2020						Unit : NT\$ 1,000
契稅	印花稅	娛樂稅	特別及臨時稅課	教育捐	健康福利捐	Agency
Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Health and Welfare Surcharge on Tobacco	
16,147,441	13,725,428	1,707,158	2,209,711	-26	29,437,537	Grand Total
-	-	-	-	-	29,437,537	Ministry of Finance
-	-	-	-	-	-	National Taxation Bureau of Taipei
-	-	-	-	-	8,575,949	National Taxation Bureau of the Northern Area
-	-	-	-	-	5,077,318	National Taxation Bureau of the Central Area
-	-	-	-	-	15,770,650	National Taxation Bureau of the Southern Area
-	-	-	-	-	13,620	National Taxation Bureau of Kaohsiung
-	-	-	-	-	-	Customs Administration
-	-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
16,147,441	13,725,428	1,707,158	2,209,711	-26	-	Revenue Service Office
3,391,783	1,349,365	322,314	-	-	-	New Taipei City
1,893,517	5,272,401	149,095	-	-24	-	Taipei City
2,121,917	1,247,659	266,035	96,762	-	-	Taoyuan City
2,279,377	1,371,393	184,239	-	-	-	Taichung City
1,074,621	593,489	110,712	-	-	-	Tainan City
2,219,757	1,313,455	181,509	56,303	-	-	Kaohsiung City
287,512	149,508	28,459	49,654	-	-	Yilan County
712,944	378,797	108,753	-	-	-	Hsinchu County
306,927	176,405	30,458	1,803	-	-	Miaoli County
257,244	394,079	63,362	-	-	-	Changhua County
114,280	102,514	51,149	192,369	-	-	Nantou County
220,472	211,373	25,888	78,256	-	-	Yunlin County
104,148	101,456	12,548	10,241	-	-	Chiayi County
207,940	148,616	38,774	445,801	-2	-	Pingtung County
53,890	39,938	10,882	17,897	-	-	Taitung County
80,369	99,928	22,499	1,260,625	-	-	Hualien County
22,015	15,950	2,478	-	-	-	Penghu County
150,598	82,996	26,946	-	-	-	Keelung City
532,753	538,233	39,752	-	-	-	Hsinchu City
106,089	107,857	30,005	-	-	-	Chiayi City
8,872	19,946	1,236	-	-	-	Kinmen County
416	10,070	65	-	-	-	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.

Note : **Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.