

表3-4. 全國賦稅實徵淨額 - 按地區別分 (1/3)

單位：新臺幣千元

地 區 別 Region		102年 CY 2013		103年 CY 2014		104年 CY 2015	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	1,834,124,153	100.0	1,976,106,922	100.0	2,134,857,093	100.0
新北市	New Taipei City	204,029,784	11.1	221,096,918	11.2	246,632,933	11.6
臺北市	Taipei City	660,951,381	36.0	698,438,888	35.3	761,829,461	35.7
桃園市	Taoyuan City	170,937,371	9.3	184,767,874	9.4	196,023,500	9.2
臺中市	Taichung City	143,787,200	7.8	153,439,000	7.8	159,953,093	7.5
臺南市	Tainan City	62,814,165	3.4	67,205,602	3.4	74,201,516	3.5
高雄市	Kaohsiung City	147,273,972	8.0	164,117,018	8.3	171,494,896	8.0
宜蘭縣	Yilan County	12,237,396	0.7	13,052,927	0.7	14,560,434	0.7
新竹縣	Hsinchu County	40,475,792	2.2	46,224,132	2.3	50,983,103	2.4
苗栗縣	Miaoli County	30,785,273	1.7	34,745,090	1.8	34,927,999	1.6
彰化縣	Changhua County	32,252,176	1.8	36,393,767	1.8	40,441,223	1.9
南投縣	Nantou County	8,482,874	0.5	9,085,091	0.5	9,523,727	0.4
雲林縣	Yunlin County	55,147,761	3.0	61,088,138	3.1	48,803,828	2.3
嘉義縣	Chiayi County	7,892,554	0.4	8,248,219	0.4	8,830,916	0.4
屏東縣	Pingtung County	24,073,970	1.3	22,830,981	1.2	25,928,005	1.2
臺東縣	Taitung County	2,975,000	0.2	3,292,674	0.2	3,696,067	0.2
花蓮縣	Hualien County	11,256,040	0.6	11,846,907	0.6	11,908,163	0.6
澎湖縣	Penghu County	1,024,347	0.1	1,085,455	0.1	1,186,668	0.1
基隆市	Keelung City	53,864,516	2.9	44,683,900	2.3	49,339,336	2.3
新竹市	Hsinchu City	54,373,954	3.0	74,886,852	3.8	101,170,117	4.7
嘉義市	Chiayi City	7,369,576	0.4	7,457,571	0.4	7,688,062	0.4
金門縣	Kinmen County	4,857,567	0.3	4,739,354	0.2	4,510,193	0.2
連江縣	Lienchiang County	252,789	0.0	238,685	0.0	245,897	0.0
其 他	Others	97,008,695	5.3	107,141,879	5.4	110,977,956	5.2

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：1. 其他項係指無法依地區別劃分之稅目合計，包括關稅及礦區稅。
2. 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。

Table 3-4. Total Net Tax Revenues - by Region (1/3)

Unit : NT\$ 1,000

105年 CY 2016		106年 CY 2017		107年 CY 2018		108年 CY 2019		109年 CY 2020	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
2,224,075,454	100.0	2,251,246,001	100.0	2,386,944,903	100.0	2,470,519,242	100.0	2,398,667,080	100.0
246,765,909	11.1	236,821,701	10.5	246,870,045	10.3	270,861,940	11.0	248,143,772	10.3
760,718,268	34.2	728,642,464	32.4	804,868,877	33.7	805,205,041	32.6	821,241,911	34.2
192,971,027	8.7	180,703,259	8.0	175,667,751	7.4	189,918,582	7.7	182,665,790	7.6
173,005,087	7.8	182,706,700	8.1	188,512,162	7.9	201,786,672	8.2	194,388,064	8.1
84,293,954	3.8	104,903,087	4.7	118,744,663	5.0	128,463,038	5.2	124,494,552	5.2
200,068,820	9.0	216,357,748	9.6	238,924,394	10.0	241,255,937	9.8	221,428,882	9.2
14,667,053	0.7	14,079,666	0.6	13,862,902	0.6	13,899,000	0.6	15,318,860	0.6
51,154,242	2.3	52,665,262	2.3	55,143,274	2.3	61,098,809	2.5	61,366,867	2.6
34,984,282	1.6	35,676,457	1.6	36,418,473	1.5	37,911,862	1.5	31,290,904	1.3
49,189,513	2.2	50,505,838	2.2	51,915,579	2.2	51,408,627	2.1	43,571,222	1.8
10,287,094	0.5	10,820,444	0.5	11,021,978	0.5	11,597,125	0.5	10,869,396	0.5
61,754,053	2.8	71,314,752	3.2	76,616,098	3.2	67,533,022	2.7	55,000,611	2.3
9,510,507	0.4	9,755,161	0.4	10,058,878	0.4	10,764,723	0.4	10,565,662	0.4
26,361,329	1.2	26,438,965	1.2	26,430,044	1.1	24,939,639	1.0	25,609,122	1.1
3,485,401	0.2	3,277,580	0.1	3,405,567	0.1	3,507,179	0.1	3,468,665	0.1
11,614,331	0.5	12,239,491	0.5	12,025,492	0.5	11,888,435	0.5	13,921,937	0.6
1,208,457	0.1	1,271,004	0.1	1,301,606	0.1	1,185,070	0.0	1,246,111	0.1
53,885,481	2.4	57,342,896	2.5	66,422,966	2.8	70,609,715	2.9	67,480,095	2.8
110,006,018	4.9	126,185,223	5.6	114,438,513	4.8	129,497,880	5.2	130,745,729	5.5
8,082,501	0.4	9,062,428	0.4	9,176,775	0.4	9,373,895	0.4	10,016,079	0.4
4,788,106	0.2	5,172,599	0.2	4,723,899	0.2	4,462,314	0.2	4,112,186	0.2
302,944	0.0	346,433	0.0	338,179	0.0	308,402	0.0	330,506	0.0
114,971,077	5.2	114,956,843	5.1	120,056,787	5.0	123,042,335	5.0	121,390,157	5.1

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

Explanation : 1.Other refers to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

2.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.

表3-4. 全國賦稅實徵淨額 - 按地區別分 (2/3)

		109年				單位：新臺幣千元
地區別		總計	關稅	營利事業所得稅	綜合所得稅	遺產稅*
Region		Grand Total	Customs Duties	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate Tax*
總計	Grand Total	2,398,667,080	121,390,157	477,052,060	504,655,105	29,640,370
新北市	New Taipei City	248,143,772	-	57,286,168	47,150,910	4,750,213
臺北市	Taipei City	821,241,911	-	173,070,593	236,328,077	13,684,224
桃園市	Taoyuan City	182,665,790	-	35,242,971	27,763,048	1,905,608
臺中市	Taichung City	194,388,064	-	37,847,975	36,570,751	2,848,543
臺南市	Tainan City	124,494,552	-	19,972,769	16,653,149	1,170,428
高雄市	Kaohsiung City	221,428,882	-	33,277,235	28,550,231	2,569,753
宜蘭縣	Yilan County	15,318,860	-	1,513,314	1,495,072	324,655
新竹縣	Hsinchu County	61,366,867	-	19,843,918	16,088,908	205,075
苗栗縣	Miaoli County	31,290,904	-	4,565,931	4,020,728	256,357
彰化縣	Changhua County	43,571,222	-	11,045,479	9,382,439	445,601
南投縣	Nantou County	10,869,396	-	1,952,140	1,572,532	115,972
雲林縣	Yunlin County	55,000,611	-	7,206,221	3,634,595	134,617
嘉義縣	Chiayi County	10,565,662	-	1,911,616	1,349,037	70,911
屏東縣	Pingtung County	25,609,122	-	2,523,611	1,980,940	220,813
臺東縣	Taitung County	3,468,665	-	214,011	565,732	17,298
花蓮縣	Hualien County	13,921,937	-	2,542,600	1,379,730	124,380
澎湖縣	Penghu County	1,246,111	-	82,784	460,268	17,690
基隆市	Keelung City	67,480,095	-	1,389,770	1,340,824	170,805
新竹市	Hsinchu City	130,745,729	-	64,330,647	65,952,394	453,967
嘉義市	Chiayi City	10,016,079	-	983,349	1,781,583	95,833
金門縣	Kinmen County	4,112,186	-	217,497	467,319	57,627
連江縣	Lienchiang County	330,506	-	31,461	166,838	-
其他	Others	121,390,157	121,390,157	-	-	-

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 3-4. Total Net Tax Revenues - by Region (2/3)

CY 2020						Unit : NT\$ 1,000
贈與稅*	貨物稅	證券交易稅	期貨交易稅	菸酒稅*	特種貨物及勞務稅	
Gift Tax*	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax*	Specifically Selected Goods and Services Tax	
12,655,978	170,223,762	150,631,874	7,535,931	71,472,435	2,653,534	
1,746,419	1,900,659	12,877,937	108,427	5,125,748	2,072	
4,736,000	-289,668	87,325,634	6,738,017	25,541	7,911	
919,872	34,653,102	6,536,657	17,860	2,405,006	301,840	
1,897,762	15,999,584	11,080,950	281,553	7,639,172	941,133	
608,797	63,950	5,622,465	57,663	25,159,810	-14	
960,576	48,576,285	9,819,242	226,513	1,911,877	69,582	
85,175	1,205,654	927,143	-	351,394	159	
204,544	4,300,559	1,557,955	54,538	39,200	1,326	
74,728	1,090,332	1,036,357	2,232	7,345,052	983	
378,881	853,346	2,731,967	3,876	23,970	15,876	
101,507	11,433	717,426	-	212,854	1,843	
343,027	19,688,995	1,828,693	-	43,889	138	
47,978	91,884	254,829	-	177,230	104	
127,981	2,083,447	1,144,332	1,271	3,723,900	3	
21,319	-25,090	253,175	-	1,493	140	
46,242	1,410,819	557,299	-	478,550	-	
5,656	-13,310	76,483	406	763	-	
54,840	38,703,135	779,647	791	14,191,027	1,310,316	
240,388	-69,849	3,455,306	35,819	1,553	-1,892	
45,829	2,320	1,953,394	6,965	-	1,394	
5,493	-13,392	94,913	-	2,549,944	620	
2,964	-433	70	-	64,462	-	
-	-	-	-	-	-	

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3-4. 全國賦稅實徵淨額 - 按地區別分 (3/3)

		109年		單位：新臺幣千元		
地區別		營業稅**	金融保險業 營業稅	地價稅	土地增值稅	房屋稅
Region		Business Tax**	Financial Enterprises Business Tax	Land Value Tax	Land Value Increment Tax	House Tax
總計	Grand Total	437,212,013	26,623,186	91,752,605	112,989,595	79,315,449
新北市	New Taipei City	48,823,055	1,561,794	15,179,366	22,803,194	13,032,422
臺北市	Taipei City	223,864,136	18,253,521	27,842,756	18,070,687	15,089,684
桃園市	Taoyuan City	28,488,411	1,119,332	8,562,132	15,486,567	8,707,223
臺中市	Taichung City	28,797,139	1,790,564	6,479,285	18,850,548	9,376,715
臺南市	Tainan City	14,705,981	693,530	5,871,784	7,909,850	5,755,782
高雄市	Kaohsiung City	52,995,004	1,430,085	12,542,080	8,437,972	10,304,366
宜蘭縣	Yilan County	3,201,072	126,172	968,911	2,104,941	1,402,262
新竹縣	Hsinchu County	7,938,670	179,418	1,671,840	4,289,113	2,051,711
苗栗縣	Miaoli County	3,948,561	117,389	1,378,463	1,468,983	1,457,869
彰化縣	Changhua County	5,994,238	299,707	2,183,573	2,939,375	2,912,042
南投縣	Nantou County	1,386,705	100,174	708,432	1,091,579	935,920
雲林縣	Yunlin County	14,936,813	125,630	1,528,986	1,303,077	1,762,773
嘉義縣	Chiayi County	2,471,183	42,058	772,855	783,677	943,218
屏東縣	Pingtung County	4,507,411	142,138	1,437,128	1,509,681	1,387,622
臺東縣	Taitung County	770,151	30,663	270,979	383,380	297,521
花蓮縣	Hualien County	2,881,376	61,327	581,436	993,069	541,987
澎湖縣	Penghu County	32,347	116	84,179	263,133	119,624
基隆市	Keelung City	1,840,513	68,580	985,455	539,039	762,425
新竹市	Hsinchu City	-12,693,646	341,542	1,814,836	2,983,654	1,744,570
嘉義市	Chiayi City	2,049,888	138,626	851,595	587,160	645,221
金門縣	Kinmen County	259,517	786	29,134	180,791	74,103
連江縣	Lienchiang County	13,488	34	7,400	10,125	10,389
其他	Others	-	-	-	-	-

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 3-4. Total Net Tax Revenues - by Region (3/3)

CY 2020							Unit : NT\$ 1,000
使用牌照稅	契稅	印花稅	娛樂稅	特別及臨時稅課	教育捐	健康福利捐	
Vehicle License Tax	Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Health and Welfare Surcharge on Tobacco	
66,258,963	16,147,441	13,725,428	1,707,158	2,209,711	-26	29,437,537	
9,148,173	3,391,783	1,349,365	322,314	-	-	3,145,547	
7,433,330	1,893,517	5,272,401	149,095	-	-24	-	
6,869,344	2,121,917	1,247,659	266,035	96,762	-	1,073,776	
9,256,626	2,279,377	1,371,393	184,239	-	-	2,685,319	
5,382,580	1,074,621	593,489	110,712	-	-	13,780,736	
7,403,522	2,219,757	1,313,455	181,509	56,303	-	13,620	
1,223,975	287,512	149,508	28,459	49,654	-	-	
1,919,016	712,944	378,797	108,753	-	-	-	
1,736,736	306,927	176,405	30,458	1,803	-	2,391,999	
3,945,874	257,244	394,079	63,362	-	-	-	
1,600,741	114,280	102,514	51,149	192,369	-	-	
2,052,798	220,472	211,373	25,888	78,256	-	-	
1,462,747	104,148	101,456	12,548	10,241	-	-	
2,129,939	207,940	148,616	38,774	445,801	-2	1,989,914	
575,949	53,890	39,938	10,882	17,897	-	-	
921,025	80,369	99,928	22,499	1,260,625	-	3	
75,645	22,015	15,950	2,478	-	-	-	
794,345	150,598	82,996	26,946	-	-	4,356,623	
1,387,244	532,753	538,233	39,752	-	-	-	
767,597	106,089	107,857	30,005	-	-	-	
158,566	8,872	19,946	1,236	-	-	-	
13,191	416	10,070	65	-	-	-	
-	-	-	-	-	-	-	

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.