

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	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%
總 計	2,251,246,001	100.0	2,386,944,903	100.0	2,470,519,242	100.0	2,398,667,080	100.0
財政部所屬機關	1,894,787,139	84.2	2,032,014,059	85.1	2,099,573,231	85.0	2,014,560,756	84.0
臺北國稅局	653,753,605	29.0	733,054,145	30.7	730,563,950	29.6	745,490,465	31.1
北區國稅局	560,700,717	24.9	562,761,023	23.6	620,961,031	25.1	580,746,002	24.2
中區國稅局	278,623,804	12.4	290,789,905	12.2	291,696,572	11.8	256,088,214	10.7
南區國稅局	112,813,481	5.0	126,870,384	5.3	134,501,639	5.4	131,876,000	5.5
高雄國稅局	173,938,689	7.7	198,481,814	8.3	198,807,704	8.0	178,969,918	7.5
關務署	114,956,843	5.1	120,056,787	5.0	123,042,335	5.0	121,390,157	5.1
直轄市及縣(市) 稽徵機關	356,458,862	15.8	354,930,844	14.9	370,946,011	15.0	384,106,324	16.0
新 北 市	58,162,544	2.6	59,733,948	2.5	61,153,674	2.5	65,226,617	2.7
臺 北 市	74,888,859	3.3	71,814,732	3.0	74,641,091	3.0	75,751,446	3.2
桃 園 市	36,753,541	1.6	35,909,254	1.5	38,722,489	1.6	43,357,639	1.8
臺 中 市	43,009,146	1.9	43,609,362	1.8	47,714,282	1.9	47,798,183	2.0
臺 南 市	25,629,327	1.1	26,178,965	1.1	26,922,417	1.1	26,698,818	1.1
高 雄 市	42,419,059	1.9	40,442,580	1.7	42,448,233	1.7	42,458,964	1.8
宜 蘭 縣	5,902,559	0.3	5,851,924	0.2	5,765,338	0.2	6,215,222	0.3
新 竹 縣	8,495,840	0.4	9,650,803	0.4	10,093,303	0.4	11,132,174	0.5
苗 栗 縣	6,293,139	0.3	6,354,295	0.3	6,754,772	0.3	6,557,644	0.3
彰 化 縣	11,839,994	0.5	12,570,753	0.5	12,451,780	0.5	12,695,549	0.5
南 投 縣	4,411,186	0.2	4,421,717	0.2	4,600,480	0.2	4,796,984	0.2
雲 林 縣	6,846,922	0.3	6,738,258	0.3	7,019,422	0.3	7,183,623	0.3
嘉 義 縣	3,984,094	0.2	3,952,320	0.2	4,105,158	0.2	4,190,890	0.2
屏 東 縣	7,037,205	0.3	6,825,316	0.3	7,344,006	0.3	7,305,499	0.3
臺 東 縣	1,467,373	0.1	1,626,369	0.1	1,602,415	0.1	1,650,436	0.1
花 蓮 縣	4,114,400	0.2	4,034,294	0.2	4,084,321	0.2	4,500,938	0.2
澎 湖 縣	530,386	0.0	552,969	0.0	535,522	0.0	583,024	0.0
基 隆 市	3,422,404	0.2	3,298,929	0.1	3,552,048	0.1	3,341,804	0.1
新 竹 市	7,200,409	0.3	7,683,134	0.3	7,657,096	0.3	9,041,042	0.4
嘉 義 市	3,246,359	0.1	3,111,210	0.1	3,222,387	0.1	3,095,524	0.1
金 門 縣	765,648	0.0	530,140	0.0	511,898	0.0	472,648	0.0
連 江 縣	38,468	0.0	39,572	0.0	43,879	0.0	51,656	0.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

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

Unit : NT\$ 1,000

110年 CY 2021		111年 CY 2022		112年 CY 2023		113年 CY 2024		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%	
2,874,212,555	100.0	3,247,877,156	100.0	3,456,157,917	100.0	3,761,881,506	100.0	Grand Total
2,488,308,955	86.6	2,872,946,299	88.5	3,093,578,726	89.5	3,370,327,309	89.6	Ministry of Finance
949,556,798	33.0	1,047,269,785	32.2	1,136,174,239	32.9	1,255,745,178	33.4	National Taxation Bureau of Taipei
731,402,852	25.4	894,867,877	27.6	1,019,843,916	29.5	1,095,627,110	29.1	National Taxation Bureau of the Northern Area
312,699,374	10.9	348,634,825	10.7	355,842,761	10.3	400,843,153	10.7	National Taxation Bureau of the Central Area
152,903,859	5.3	161,989,065	5.0	174,944,804	5.1	195,686,603	5.2	National Taxation Bureau of the Southern Area
208,476,021	7.3	277,637,473	8.5	254,265,649	7.4	261,521,341	7.0	National Taxation Bureau of Kaohsiung
133,270,051	4.6	142,547,274	4.4	152,507,357	4.4	160,903,924	4.3	Customs Administration
385,903,600	13.4	374,930,857	11.5	362,579,191	10.5	391,554,197	10.4	Revenue Service Office
67,200,436	2.3	64,630,787	2.0	61,277,411	1.8	67,238,721	1.8	New Taipei City
76,686,228	2.7	76,821,678	2.4	76,320,207	2.2	80,040,980	2.1	Taipei City
42,257,485	1.5	40,045,927	1.2	38,178,961	1.1	41,751,922	1.1	Taoyuan City
46,580,057	1.6	43,894,705	1.4	40,344,201	1.2	46,302,408	1.2	Taichung City
26,143,627	0.9	25,786,149	0.8	24,978,151	0.7	27,027,985	0.7	Tainan City
43,652,970	1.5	42,566,458	1.3	41,904,847	1.2	45,312,461	1.2	Kaohsiung City
7,003,104	0.2	6,638,128	0.2	6,244,491	0.2	6,804,665	0.2	Yilan County
11,646,842	0.4	10,330,552	0.3	10,432,794	0.3	11,340,178	0.3	Hsinchu County
6,829,517	0.2	6,877,421	0.2	6,621,908	0.2	7,130,388	0.2	Miaoli County
12,176,920	0.4	12,193,139	0.4	12,065,406	0.3	12,368,373	0.3	Changhua County
4,533,565	0.2	4,794,053	0.1	4,575,664	0.1	4,678,579	0.1	Nantou County
7,118,317	0.2	6,841,501	0.2	7,066,574	0.2	7,183,295	0.2	Yunlin County
4,402,927	0.2	4,342,048	0.1	4,278,796	0.1	4,437,038	0.1	Chiayi County
7,380,305	0.3	7,819,280	0.2	7,156,838	0.2	7,405,508	0.2	Pingtung County
1,617,697	0.1	1,639,096	0.1	1,601,624	0.0	1,646,735	0.0	Taitung County
4,494,575	0.2	3,286,101	0.1	3,497,921	0.1	3,915,694	0.1	Hualien County
591,150	0.0	616,887	0.0	622,828	0.0	595,288	0.0	Penghu County
3,321,099	0.1	3,955,172	0.1	3,770,332	0.1	3,929,838	0.1	Keelung City
8,606,210	0.3	8,152,949	0.3	7,998,528	0.2	8,639,829	0.2	Hsinchu City
3,065,301	0.1	3,066,084	0.1	2,972,601	0.1	3,165,499	0.1	Chiayi City
548,906	0.0	581,871	0.0	617,187	0.0	583,695	0.0	Kinmen County
46,362	0.0	50,871	0.0	51,921	0.0	55,118	0.0	Lienchiang County

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

表3-3. 全國賦稅實徵淨額 - 按機關別分 (2/3)

機 關 別	113年					
	單位：新臺幣千元					
	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	3,761,881,506	160,903,924	1,121,990,863	829,090,892	41,693,445	31,397,145
財政部所屬機關	3,370,327,309	160,903,924	1,121,990,863	829,090,892	41,693,445	31,397,145
臺北國稅局	1,255,745,178	-	364,626,491	355,984,857	15,197,530	16,101,448
北區國稅局	1,095,627,110	-	492,866,896	296,932,303	11,022,527	5,901,092
中區國稅局	400,843,153	-	133,372,502	89,430,872	6,531,974	5,764,784
南區國稅局	195,686,603	-	53,413,003	39,372,675	3,903,677	1,838,231
高雄國稅局	261,521,341	-	77,711,971	47,370,185	5,037,737	1,791,590
關務署	160,903,924	160,903,924	-	-	-	-
直轄市及縣(市)稽徵機關	391,554,197	-	-	-	-	-
新 北 市	67,238,721	-	-	-	-	-
臺 北 市	80,040,980	-	-	-	-	-
桃 園 市	41,751,922	-	-	-	-	-
臺 中 市	46,302,408	-	-	-	-	-
臺 南 市	27,027,985	-	-	-	-	-
高 雄 市	45,312,461	-	-	-	-	-
宜 蘭 縣	6,804,665	-	-	-	-	-
新 竹 縣	11,340,178	-	-	-	-	-
苗 栗 縣	7,130,388	-	-	-	-	-
彰 化 縣	12,368,373	-	-	-	-	-
南 投 縣	4,678,579	-	-	-	-	-
雲 林 縣	7,183,295	-	-	-	-	-
嘉 義 縣	4,437,038	-	-	-	-	-
屏 東 縣	7,405,508	-	-	-	-	-
臺 東 縣	1,646,735	-	-	-	-	-
花 蓮 縣	3,915,694	-	-	-	-	-
澎 湖 縣	595,288	-	-	-	-	-
基 隆 市	3,929,838	-	-	-	-	-
新 竹 市	8,639,829	-	-	-	-	-
嘉 義 市	3,165,499	-	-	-	-	-
金 門 縣	583,695	-	-	-	-	-
連 江 縣	55,118	-	-	-	-	-

說 明：遺產及贈與稅實物抵繳金額113年計1,422,322千元。

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 2024					Unit : NT\$ 1,000
貨 物 稅 Commodity Tax	證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸 酒 稅* Tobacco and Alcohol Tax*	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	Agency
161,268,378	288,062,892	12,800,911	66,327,695	6,633,328	Grand Total
161,268,378	288,062,892	12,800,911	66,327,695	6,633,328	Ministry of Finance
-341,036	186,380,271	11,512,934	25,549	2,996	National Taxation Bureau of Taipei
92,740,597	42,896,573	277,247	25,130,067	3,675,370	National Taxation Bureau of the Northern Area
37,439,632	28,016,866	501,882	11,903,561	2,717,024	National Taxation Bureau of the Central Area
2,581,770	15,168,677	105,137	27,173,695	22,490	National Taxation Bureau of the Southern Area
28,847,415	15,600,505	403,711	2,094,823	215,448	National Taxation Bureau of Kaohsiung
-	-	-	-	-	Customs Administration
-	-	-	-	-	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 : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 1,422,322 thousand in 2024.

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	113年		單位：新臺幣千元			
	營 業 稅** Business Tax**	金 融 業 稅 Financial Enterprises 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
總 計	623,736,437	44,730,853	99,020,458	89,250,147	92,583,903	68,736,907
財政部所屬機關	623,736,437	44,730,853	-	-	-	-
臺北國稅局	306,254,138	30,186,296	-	-	-	-
北區國稅局	117,061,139	6,071,336	-	-	-	-
中區國稅局	81,102,156	4,244,534	-	-	-	-
南區國稅局	36,882,060	1,743,928	-	-	-	-
高雄國稅局	82,436,944	2,484,759	-	-	-	-
關務署	-	-	-	-	-	-
直轄市及縣(市) 稽徵機關	-	-	99,020,458	89,250,147	92,583,903	68,736,907
新 北 市	-	-	16,777,799	19,943,027	15,187,390	9,462,607
臺 北 市	-	-	29,082,720	16,006,684	18,058,745	7,206,725
桃 園 市	-	-	9,297,879	10,621,637	9,828,953	7,395,127
臺 中 市	-	-	7,063,655	13,222,179	11,186,930	9,671,807
臺 南 市	-	-	6,876,096	5,522,128	6,644,292	5,640,035
高 雄 市	-	-	13,191,359	7,464,422	12,101,250	7,668,093
宜 蘭 縣	-	-	1,112,801	2,038,969	1,630,869	1,299,450
新 竹 縣	-	-	1,850,700	3,245,959	2,734,777	2,097,276
苗 栗 縣	-	-	1,564,063	1,484,978	1,681,949	1,819,928
彰 化 縣	-	-	2,411,552	1,794,035	3,165,079	4,020,030
南 投 縣	-	-	763,801	636,383	1,066,180	1,619,657
雲 林 縣	-	-	1,618,074	879,318	1,946,838	2,167,897
嘉 義 縣	-	-	860,260	615,185	1,090,314	1,538,983
屏 東 縣	-	-	1,624,387	1,223,300	1,564,447	2,219,103
臺 東 縣	-	-	283,610	301,238	321,254	599,118
花 蓮 縣	-	-	620,985	519,051	627,576	935,974
澎 湖 縣	-	-	83,916	209,304	161,503	91,367
基 隆 市	-	-	1,058,845	919,605	772,630	816,391
新 竹 市	-	-	1,953,752	1,867,272	2,001,300	1,463,634
嘉 義 市	-	-	878,379	514,739	706,821	795,991
金 門 縣	-	-	37,104	215,927	94,163	192,398
連 江 縣	-	-	8,721	4,807	10,643	15,316

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 2024					Unit : NT\$ 1,000
契 稅	印 花 稅	娛 樂 稅	特 別 及 臨時稅課	健康福利捐	Agency
Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Health and Welfare Surcharge on Tobacco	
19,256,129	18,824,582	2,086,071	1,796,000	26,421,399	Grand Total
-	-	-	-	26,421,399	Ministry of Finance
-	-	-	-	-	National Taxation Bureau of Taipei
-	-	-	-	7,123,299	National Taxation Bureau of the Northern Area
-	-	-	-	4,061,900	National Taxation Bureau of the Central Area
-	-	-	-	15,225,188	National Taxation Bureau of the Southern Area
-	-	-	-	11,012	National Taxation Bureau of Kaohsiung
-	-	-	-	-	Customs Administration
19,256,129	18,824,582	2,086,071	1,796,000	-	Revenue Service Office
3,596,844	1,917,422	353,632	-	-	New Taipei City
2,173,035	7,225,231	287,840	-	-	Taipei City
2,604,624	1,628,804	297,105	77,793	-	Taoyuan City
2,973,148	1,972,448	212,241	-	-	Taichung City
1,386,675	831,769	126,990	-	-	Tainan City
2,873,971	1,689,463	260,483	63,420	-	Kaohsiung City
350,232	194,116	38,705	139,523	-	Yilan County
722,688	558,006	130,772	-	-	Hsinchu County
329,894	211,813	34,349	3,414	-	Miaoli County
442,996	469,298	65,383	-	-	Changhua County
181,556	153,516	53,569	203,917	-	Nantou County
250,965	227,319	29,522	63,362	-	Yunlin County
165,253	145,498	17,795	3,750	-	Chiayi County
261,711	209,777	42,593	260,190	-	Pingtung County
52,069	64,305	10,111	15,030	-	Taitung County
85,268	143,501	17,738	965,601	-	Hualien County
24,017	22,165	3,016	-	-	Penghu County
239,280	95,754	27,333	-	-	Keelung City
422,556	889,806	41,509	-	-	Hsinchu City
98,391	137,010	34,168	-	-	Chiayi City
12,046	30,928	1,129	-	-	Kinmen County
8,910	6,633	88	-	-	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.