

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		106年 CY 2017		107年 CY 2018		108年 CY 2019	
		金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
總 計	Grand Total	2,251,246,001	100.0	2,386,944,903	100.0	2,470,519,242	100.0
新北市	New Taipei City	236,821,701	10.5	246,870,045	10.3	270,861,940	11.0
臺北市	Taipei City	728,642,464	32.4	804,868,877	33.7	805,205,041	32.6
桃園市	Taoyuan City	180,703,259	8.0	175,667,751	7.4	189,918,582	7.7
臺中市	Taichung City	182,706,700	8.1	188,512,162	7.9	201,786,672	8.2
臺南市	Tainan City	104,903,087	4.7	118,744,663	5.0	128,463,038	5.2
高雄市	Kaohsiung City	216,357,748	9.6	238,924,394	10.0	241,255,937	9.8
宜蘭縣	Yilan County	14,079,666	0.6	13,862,902	0.6	13,899,000	0.6
新竹縣	Hsinchu County	52,665,262	2.3	55,143,274	2.3	61,098,809	2.5
苗栗縣	Miaoli County	35,676,457	1.6	36,418,473	1.5	37,911,862	1.5
彰化縣	Changhua County	50,505,838	2.2	51,915,579	2.2	51,408,627	2.1
南投縣	Nantou County	10,820,444	0.5	11,021,978	0.5	11,597,125	0.5
雲林縣	Yunlin County	71,314,752	3.2	76,616,098	3.2	67,533,022	2.7
嘉義縣	Chiayi County	9,755,161	0.4	10,058,878	0.4	10,764,723	0.4
屏東縣	Pingtung County	26,438,965	1.2	26,430,044	1.1	24,939,639	1.0
臺東縣	Taitung County	3,277,580	0.1	3,405,567	0.1	3,507,179	0.1
花蓮縣	Hualien County	12,239,491	0.5	12,025,492	0.5	11,888,435	0.5
澎湖縣	Penghu County	1,271,004	0.1	1,301,606	0.1	1,185,070	0.0
基隆市	Keelung City	57,342,896	2.5	66,422,966	2.8	70,609,715	2.9
新竹市	Hsinchu City	126,185,223	5.6	114,438,513	4.8	129,497,880	5.2
嘉義市	Chiayi City	9,062,428	0.4	9,176,775	0.4	9,373,895	0.4
金門縣	Kinmen County	5,172,599	0.2	4,723,899	0.2	4,462,314	0.2
連江縣	Lienchiang County	346,433	0.0	338,179	0.0	308,402	0.0
其 他	Others	114,956,843	5.1	120,056,787	5.0	123,042,335	5.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：其他項係指無法依地區別劃分之稅目合計，包括關稅。

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

Unit : NT\$ 1,000

109年 CY 2020		110年 CY 2021		111年 CY 2022		112年 CY 2023		113年 CY 2024	
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%
2,398,667,080	100.0	2,874,212,555	100.0	3,247,877,156	100.0	3,456,157,917	100.0	3,761,881,506	100.0
248,143,772	10.3	288,088,399	10.0	318,368,980	9.8	349,027,536	10.1	390,204,725	10.4
821,241,911	34.2	1,026,243,026	35.7	1,124,091,463	34.6	1,212,494,446	35.1	1,335,786,158	35.5
182,665,790	7.6	221,237,682	7.7	233,737,673	7.2	249,498,921	7.2	275,309,935	7.3
194,388,064	8.1	224,460,872	7.8	243,544,178	7.5	259,661,878	7.5	298,910,754	7.9
124,494,552	5.2	140,355,669	4.9	148,403,477	4.6	155,282,684	4.5	172,129,488	4.6
221,428,882	9.2	252,128,991	8.8	320,203,931	9.9	296,170,496	8.6	306,833,802	8.2
15,318,860	0.6	17,167,215	0.6	16,737,050	0.5	18,119,374	0.5	20,461,048	0.5
61,366,867	2.6	79,103,268	2.8	107,754,015	3.3	103,292,064	3.0	107,915,930	2.9
31,290,904	1.3	37,401,986	1.3	39,124,957	1.2	39,159,692	1.1	38,774,517	1.0
43,571,222	1.8	50,798,587	1.8	55,623,901	1.7	54,274,602	1.6	60,168,271	1.6
10,869,396	0.5	11,748,509	0.4	12,827,638	0.4	14,261,875	0.4	16,553,389	0.4
55,000,611	2.3	65,527,796	2.3	72,114,970	2.2	59,158,467	1.7	64,099,265	1.7
10,565,662	0.4	10,835,586	0.4	11,622,344	0.4	13,082,478	0.4	14,617,992	0.4
25,609,122	1.1	26,906,254	0.9	28,408,594	0.9	29,762,116	0.9	32,123,518	0.9
3,468,665	0.1	3,782,572	0.1	3,774,647	0.1	4,099,689	0.1	4,429,524	0.1
13,921,937	0.6	14,927,084	0.5	11,090,145	0.3	11,626,674	0.3	14,859,931	0.4
1,246,111	0.1	1,371,121	0.0	1,456,928	0.0	1,854,796	0.1	2,164,262	0.1
67,480,095	2.8	71,689,028	2.5	120,255,976	3.7	117,613,488	3.4	93,040,301	2.5
130,745,729	5.5	181,161,609	6.3	218,384,132	6.7	296,863,209	8.6	332,247,286	8.8
10,016,079	0.4	12,853,664	0.4	11,592,619	0.4	12,473,879	0.4	14,499,872	0.4
4,112,186	0.2	2,794,036	0.1	5,792,863	0.2	5,453,264	0.2	5,350,930	0.1
330,506	0.0	359,550	0.0	419,401	0.0	418,932	0.0	496,684	0.0
121,390,157	5.1	133,270,051	4.6	142,547,274	4.4	152,507,357	4.4	160,903,924	4.3

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

Explanation : Other refers to the sum total of taxes including customs duties which are unable to classify by region.

表3-4. 全國賦稅實徵淨額 - 按地區別分 (2/3)

		113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	3,761,881,506	160,903,924	1,121,990,863	829,090,892	41,693,445
新北市	New Taipei City	390,204,725	-	122,549,570	87,931,349	5,993,453
臺北市	Taipei City	1,335,786,158	-	364,626,491	355,984,857	15,197,530
桃園市	Taoyuan City	275,309,935	-	85,891,155	51,713,570	2,963,981
臺中市	Taichung City	298,910,754	-	81,554,368	63,188,087	4,616,706
臺南市	Tainan City	172,129,488	-	42,029,939	28,998,521	2,947,032
高雄市	Kaohsiung City	306,833,802	-	77,711,971	47,370,185	5,037,737
宜蘭縣	Yilan County	20,461,048	-	3,139,582	3,090,439	444,009
新竹縣	Hsinchu County	107,915,930	-	40,493,039	34,248,552	674,957
苗栗縣	Miaoli County	38,774,517	-	6,913,527	6,518,171	332,081
彰化縣	Changhua County	60,168,271	-	24,839,924	12,086,697	1,031,677
南投縣	Nantou County	16,553,389	-	4,899,239	2,757,393	210,705
雲林縣	Yunlin County	64,099,265	-	15,165,444	4,880,524	340,805
嘉義縣	Chiayi County	14,617,992	-	3,455,460	2,163,144	217,978
屏東縣	Pingtung County	32,123,518	-	5,111,717	3,613,743	450,056
臺東縣	Taitung County	4,429,524	-	483,081	854,473	45,981
花蓮縣	Hualien County	14,859,931	-	3,641,019	1,930,557	124,691
澎湖縣	Penghu County	2,164,262	-	373,689	984,995	31,832
基隆市	Keelung City	93,040,301	-	9,208,323	3,104,952	233,619
新竹市	Hsinchu City	332,247,286	-	227,378,094	113,629,049	523,054
嘉義市	Chiayi City	14,499,872	-	1,959,117	2,757,799	210,798
金門縣	Kinmen County	5,350,930	-	506,223	1,003,615	64,763
連江縣	Lienchiang County	496,684	-	59,891	280,220	-
其 他	Others	160,903,924	160,903,924	-	-	-

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

CY 2024					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
31,397,145	161,268,378	288,062,892	12,800,911	66,327,695	6,633,328
3,157,095	1,916,643	20,577,450	137,229	3,152,025	8,263
16,101,448	-341,036	186,380,271	11,512,934	25,549	2,996
1,654,085	34,850,466	10,874,484	30,352	2,030,739	234,677
4,372,628	21,958,381	18,334,923	494,480	5,909,389	2,708,467
1,440,891	296,676	9,471,390	92,144	23,392,479	22,062
1,791,590	28,847,415	15,600,505	403,711	2,094,823	215,448
156,422	662,797	1,428,842	-	301,578	-
367,075	5,955,079	2,519,831	29,964	8,240	8,332
175,905	1,737,235	1,569,800	3,139	5,757,209	206
590,928	959,569	4,329,846	4,263	17,804	7,862
105,844	-29,367	1,177,704	-	172,695	489
519,479	12,813,814	2,604,593	-	46,464	-
82,161	202,561	319,263	-	113,486	118
131,436	2,141,000	1,806,915	-	3,664,610	17
33,163	-34,008	370,321	-	1,996	1
42,001	897,105	705,584	37	386,458	-
8,049	-20,743	126,924	926	1,124	1
40,323	48,566,181	1,169,024	786	16,466,368	3,423,484
472,978	-90,583	5,471,865	78,879	648	6
142,531	-3,716	3,073,864	12,067	-	291
11,074	-16,013	149,456	-	2,713,110	608
39	-1,078	37	-	70,901	-
-	-	-	-	-	-

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3-4. 全國賦稅實徵淨額 - 按地區別分 (3/3)

		113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	623,736,437	44,730,853	99,020,458	89,250,147	92,583,903
新北市	New Taipei City	75,650,534	2,713,557	16,777,799	19,943,027	15,187,390
臺北市	Taipei City	306,254,138	30,186,296	29,082,720	16,006,684	18,058,745
桃園市	Taoyuan City	42,321,335	2,046,878	9,297,879	10,621,637	9,828,953
臺中市	Taichung City	47,610,392	3,180,228	7,063,655	13,222,179	11,186,930
臺南市	Tainan City	22,964,550	1,179,618	6,876,096	5,522,128	6,644,292
高雄市	Kaohsiung City	82,436,944	2,484,759	13,191,359	7,464,422	12,101,250
宜蘭縣	Yilan County	4,432,714	195,311	1,112,801	2,038,969	1,630,869
新竹縣	Hsinchu County	12,270,683	326,215	1,850,700	3,245,959	2,734,777
苗栗縣	Miaoli County	6,435,481	190,733	1,564,063	1,484,978	1,681,949
彰化縣	Changhua County	3,931,328	501,662	2,411,552	1,794,035	3,165,079
南投縣	Nantou County	2,580,108	167,538	763,801	636,383	1,066,180
雲林縣	Yunlin County	20,544,847	204,373	1,618,074	879,318	1,946,838
嘉義縣	Chiayi County	3,626,783	65,670	860,260	615,185	1,090,314
屏東縣	Pingtung County	6,019,147	208,918	1,624,387	1,223,300	1,564,447
臺東縣	Taitung County	1,027,781	47,421	283,610	301,238	321,254
花蓮縣	Hualien County	3,216,785	87,326	620,985	519,051	627,576
澎湖縣	Penghu County	62,177	92	83,916	209,304	161,503
基隆市	Keelung City	2,659,687	97,275	1,058,845	919,605	772,630
新竹市	Hsinchu City	-23,856,533	602,707	1,953,752	1,867,272	2,001,300
嘉義市	Chiayi City	3,181,622	242,209	878,379	514,739	706,821
金門縣	Kinmen County	334,399	2,050	37,104	215,927	94,163
連江縣	Lienchiang County	31,535	17	8,721	4,807	10,643
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 2024					Unit : NT\$ 1,000
使用牌照稅 Vehicle License Tax	契 稅 Deed Tax	印 花 稅 Stamp Tax	娛 樂 稅 Amusement Tax	特 別 及 臨時稅課 Special and Provisional Tax Levies	健康福利捐 Health and Welfare Surcharge on Tobacco
68,736,907	19,256,129	18,824,582	2,086,071	1,796,000	26,421,399
9,462,607	3,596,844	1,917,422	353,632	-	1,892,393
7,206,725	2,173,035	7,225,231	287,840	-	-
7,395,127	2,604,624	1,628,804	297,105	77,793	993,169
9,671,807	2,973,148	1,972,448	212,241	-	1,860,525
5,640,035	1,386,675	831,769	126,990	-	13,445,819
7,668,093	2,873,971	1,689,463	260,483	63,420	11,012
1,299,450	350,232	194,116	38,705	139,523	-
2,097,276	722,688	558,006	130,772	-	-
1,819,928	329,894	211,813	34,349	3,414	2,201,375
4,020,030	442,996	469,298	65,383	-	-
1,619,657	181,556	153,516	53,569	203,917	-
2,167,897	250,965	227,319	29,522	63,362	-
1,538,983	165,253	145,498	17,795	3,750	-
2,219,103	261,711	209,777	42,593	260,190	1,779,369
599,118	52,069	64,305	10,111	15,030	-
935,974	85,268	143,501	17,738	965,601	-
91,367	24,017	22,165	3,016	-	-
816,391	239,280	95,754	27,333	-	4,237,716
1,463,634	422,556	889,806	41,509	-	-
795,991	98,391	137,010	34,168	-	-
192,398	12,046	30,928	1,129	-	-
15,316	8,910	6,633	88	-	21
-	-	-	-	-	-

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.