

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	107年 CY 2018		108年 CY 2019		109年 CY 2020		110年 CY 2021	
	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	2,386,944,903	100.0	2,470,519,242	100.0	2,398,667,080	100.0	2,874,212,555	100.0
財政部所屬機關	2,032,014,059	85.1	2,099,573,231	85.0	2,014,560,756	84.0	2,488,308,955	86.6
臺北國稅局	733,054,145	30.7	730,563,950	29.6	745,490,465	31.1	949,556,798	33.0
北區國稅局	562,761,023	23.6	620,961,031	25.1	580,746,002	24.2	731,402,852	25.4
中區國稅局	290,789,905	12.2	291,696,572	11.8	256,088,214	10.7	312,699,374	10.9
南區國稅局	126,870,384	5.3	134,501,639	5.4	131,876,000	5.5	152,903,859	5.3
高雄國稅局	198,481,814	8.3	198,807,704	8.0	178,969,918	7.5	208,476,021	7.3
關務署	120,056,787	5.0	123,042,335	5.0	121,390,157	5.1	133,270,051	4.6
直轄市及縣(市) 稽徵機關	354,930,844	14.9	370,946,011	15.0	384,106,324	16.0	385,903,600	13.4
新 北 市	59,733,948	2.5	61,153,674	2.5	65,226,617	2.7	67,200,436	2.3
臺 北 市	71,814,732	3.0	74,641,091	3.0	75,751,446	3.2	76,686,228	2.7
桃 園 市	35,909,254	1.5	38,722,489	1.6	43,357,639	1.8	42,257,485	1.5
臺 中 市	43,609,362	1.8	47,714,282	1.9	47,798,183	2.0	46,580,057	1.6
臺 南 市	26,178,965	1.1	26,922,417	1.1	26,698,818	1.1	26,143,627	0.9
高 雄 市	40,442,580	1.7	42,448,233	1.7	42,458,964	1.8	43,652,970	1.5
宜 蘭 縣	5,851,924	0.2	5,765,338	0.2	6,215,222	0.3	7,003,104	0.2
新 竹 縣	9,650,803	0.4	10,093,303	0.4	11,132,174	0.5	11,646,842	0.4
苗 栗 縣	6,354,295	0.3	6,754,772	0.3	6,557,644	0.3	6,829,517	0.2
彰 化 縣	12,570,753	0.5	12,451,780	0.5	12,695,549	0.5	12,176,920	0.4
南 投 縣	4,421,717	0.2	4,600,480	0.2	4,796,984	0.2	4,533,565	0.2
雲 林 縣	6,738,258	0.3	7,019,422	0.3	7,183,623	0.3	7,118,317	0.2
嘉 義 縣	3,952,320	0.2	4,105,158	0.2	4,190,890	0.2	4,402,927	0.2
屏 東 縣	6,825,316	0.3	7,344,006	0.3	7,305,499	0.3	7,380,305	0.3
臺 東 縣	1,626,369	0.1	1,602,415	0.1	1,650,436	0.1	1,617,697	0.1
花 蓮 縣	4,034,294	0.2	4,084,321	0.2	4,500,938	0.2	4,494,575	0.2
澎 湖 縣	552,969	0.0	535,522	0.0	583,024	0.0	591,150	0.0
基 隆 市	3,298,929	0.1	3,552,048	0.1	3,341,804	0.1	3,321,099	0.1
新 竹 市	7,683,134	0.3	7,657,096	0.3	9,041,042	0.4	8,606,210	0.3
嘉 義 市	3,111,210	0.1	3,222,387	0.1	3,095,524	0.1	3,065,301	0.1
金 門 縣	530,140	0.0	511,898	0.0	472,648	0.0	548,906	0.0
連 江 縣	39,572	0.0	43,879	0.0	51,656	0.0	46,362	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

111年 CY 2022		112年 CY 2023		113年 CY 2024		114年 CY 2025		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%	
3,247,877,156	100.0	3,456,157,917	100.0	3,761,881,506	100.0	3,787,944,207	100.0	Grand Total
2,872,946,299	88.5	3,093,578,726	89.5	3,370,327,309	89.6	3,411,920,511	90.1	Ministry of Finance
1,047,269,785	32.2	1,136,174,239	32.9	1,255,745,178	33.4	1,294,824,616	34.2	National Taxation Bureau of Taipei
894,867,877	27.6	1,019,843,916	29.5	1,095,627,110	29.1	1,173,184,274	31.0	National Taxation Bureau of the Northern Area
348,634,825	10.7	355,842,761	10.3	400,843,153	10.7	363,653,634	9.6	National Taxation Bureau of the Central Area
161,989,065	5.0	174,944,804	5.1	195,686,603	5.2	185,131,676	4.9	National Taxation Bureau of the Southern Area
277,637,473	8.5	254,265,649	7.4	261,521,341	7.0	238,524,721	6.3	National Taxation Bureau of Kaohsiung
142,547,274	4.4	152,507,357	4.4	160,903,924	4.3	156,601,590	4.1	Customs Administration
374,930,857	11.5	362,579,191	10.5	391,554,197	10.4	376,023,695	9.9	Revenue Service Office
64,630,787	2.0	61,277,411	1.8	67,238,721	1.8	61,811,398	1.6	New Taipei City
76,821,678	2.4	76,320,207	2.2	80,040,980	2.1	77,655,227	2.1	Taipei City
40,045,927	1.2	38,178,961	1.1	41,751,922	1.1	42,216,766	1.1	Taoyuan City
43,894,705	1.4	40,344,201	1.2	46,302,408	1.2	44,395,137	1.2	Taichung City
25,786,149	0.8	24,978,151	0.7	27,027,985	0.7	26,361,070	0.7	Tainan City
42,566,458	1.3	41,904,847	1.2	45,312,461	1.2	43,718,112	1.2	Kaohsiung City
6,638,128	0.2	6,244,491	0.2	6,804,665	0.2	6,135,874	0.2	Yilan County
10,330,552	0.3	10,432,794	0.3	11,340,178	0.3	10,194,941	0.3	Hsinchu County
6,877,421	0.2	6,621,908	0.2	7,130,388	0.2	7,473,672	0.2	Miaoli County
12,193,139	0.4	12,065,406	0.3	12,368,373	0.3	11,981,229	0.3	Changhua County
4,794,053	0.1	4,575,664	0.1	4,678,579	0.1	4,516,965	0.1	Nantou County
6,841,501	0.2	7,066,574	0.2	7,183,295	0.2	7,076,190	0.2	Yunlin County
4,342,048	0.1	4,278,796	0.1	4,437,038	0.1	4,401,503	0.1	Chiayi County
7,819,280	0.2	7,156,838	0.2	7,405,508	0.2	7,158,114	0.2	Pingtung County
1,639,096	0.1	1,601,624	0.0	1,646,735	0.0	1,581,373	0.0	Taitung County
3,286,101	0.1	3,497,921	0.1	3,915,694	0.1	3,634,547	0.1	Hualien County
616,887	0.0	622,828	0.0	595,288	0.0	569,576	0.0	Penghu County
3,955,172	0.1	3,770,332	0.1	3,929,838	0.1	3,494,836	0.1	Keelung City
8,152,949	0.3	7,998,528	0.2	8,639,829	0.2	7,887,513	0.2	Hsinchu City
3,066,084	0.1	2,972,601	0.1	3,165,499	0.1	3,073,699	0.1	Chiayi City
581,871	0.0	617,187	0.0	583,695	0.0	634,772	0.0	Kinmen County
50,871	0.0	51,921	0.0	55,118	0.0	51,181	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	114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	3,787,944,207	156,601,590	1,148,160,544	873,671,852	44,326,163	26,725,461
財政部所屬機關	3,411,920,511	156,601,590	1,148,160,544	873,671,852	44,326,163	26,725,461
臺北國稅局	1,294,824,616	-	364,922,066	383,636,752	19,351,038	11,360,143
北區國稅局	1,173,184,274	-	563,188,361	320,709,729	11,475,429	7,581,653
中區國稅局	363,653,634	-	110,540,701	86,117,228	5,904,681	4,224,568
南區國稅局	185,131,676	-	44,713,571	37,365,251	2,850,997	1,384,815
高雄國稅局	238,524,721	-	64,795,845	45,842,892	4,744,018	2,174,282
關務署	156,601,590	156,601,590	-	-	-	-
直轄市及縣(市) 稽徵機關	376,023,695	-	-	-	-	-
新 北 市	61,811,398	-	-	-	-	-
臺 北 市	77,655,227	-	-	-	-	-
桃 園 市	42,216,766	-	-	-	-	-
臺 中 市	44,395,137	-	-	-	-	-
臺 南 市	26,361,070	-	-	-	-	-
高 雄 市	43,718,112	-	-	-	-	-
宜 蘭 縣	6,135,874	-	-	-	-	-
新 竹 縣	10,194,941	-	-	-	-	-
苗 栗 縣	7,473,672	-	-	-	-	-
彰 化 縣	11,981,229	-	-	-	-	-
南 投 縣	4,516,965	-	-	-	-	-
雲 林 縣	7,076,190	-	-	-	-	-
嘉 義 縣	4,401,503	-	-	-	-	-
屏 東 縣	7,158,114	-	-	-	-	-
臺 東 縣	1,581,373	-	-	-	-	-
花 蓮 縣	3,634,547	-	-	-	-	-
澎 湖 縣	569,576	-	-	-	-	-
基 隆 市	3,494,836	-	-	-	-	-
新 竹 市	7,887,513	-	-	-	-	-
嘉 義 市	3,073,699	-	-	-	-	-
金 門 縣	634,772	-	-	-	-	-
連 江 縣	51,181	-	-	-	-	-

說 明：遺產及贈與稅實物抵繳金額114年計2,595,776千元。

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 2025					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	
143,967,688	292,812,651	11,585,171	65,940,103	5,614,243	Grand Total
143,967,688	292,812,651	11,585,171	65,940,103	5,614,243	Ministry of Finance
-346,490	194,118,750	10,381,447	22,854	13,365	National Taxation Bureau of Taipei
85,011,060	41,591,140	227,101	24,025,089	3,986,792	National Taxation Bureau of the Northern Area
29,920,884	27,276,699	440,383	11,851,292	1,457,461	National Taxation Bureau of the Central Area
1,909,924	14,479,358	92,331	28,004,869	14,130	National Taxation Bureau of the Southern Area
27,472,310	15,346,704	443,909	2,035,999	142,495	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\$ 2,595,776 thousand in 2025.

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	營業稅**		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
	營業稅** Business Tax**	金融業稅 Financial Enterprises Business Tax				
總計	615,935,513	7,835,446	98,206,237	68,302,652	100,485,453	68,889,750
財政部所屬機關	615,935,513	7,835,446	-	-	-	-
臺北國稅局	311,364,691	5,263,148	-	-	-	-
北區國稅局	108,546,252	1,061,652	-	-	-	-
中區國稅局	81,600,558	759,697	-	-	-	-
南區國稅局	38,916,705	305,563	-	-	-	-
高雄國稅局	75,507,307	445,386	-	-	-	-
關務署	-	-	-	-	-	-
直轄市及縣(市)稽徵機關	-	-	98,206,237	68,302,652	100,485,453	68,889,750
新北市	-	-	16,420,158	14,554,582	16,249,771	9,460,350
臺北市	-	-	28,415,932	13,059,171	19,183,139	7,076,692
桃園市	-	-	9,494,259	8,861,402	11,588,990	7,487,473
臺中市	-	-	7,150,515	10,391,620	12,026,177	9,755,492
臺南市	-	-	6,811,350	4,466,314	7,391,347	5,677,636
高雄市	-	-	13,179,985	5,540,575	12,962,644	7,655,156
宜蘭縣	-	-	1,105,534	1,308,561	1,821,834	1,313,528
新竹縣	-	-	1,827,728	2,023,542	2,916,113	2,131,612
苗栗縣	-	-	1,602,521	1,245,060	1,838,068	1,827,612
彰化縣	-	-	2,411,417	1,385,013	3,370,116	4,003,770
南投縣	-	-	757,011	417,858	1,177,390	1,620,339
雲林縣	-	-	1,628,621	670,064	2,068,751	2,185,166
嘉義縣	-	-	877,285	495,099	1,190,083	1,545,000
屏東縣	-	-	1,626,494	886,336	1,680,622	2,231,402
臺東縣	-	-	287,290	172,285	376,138	605,196
花蓮縣	-	-	625,235	427,594	669,826	933,972
澎湖縣	-	-	82,643	169,166	174,116	93,861
基隆市	-	-	1,073,401	518,415	841,105	816,118
新竹市	-	-	1,927,827	1,096,681	2,066,870	1,459,588
嘉義市	-	-	854,373	352,060	774,680	798,608
金門縣	-	-	37,596	255,804	104,725	195,436
連江縣	-	-	9,062	5,450	12,948	15,743

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)。

單位：新臺幣千元

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

CY 2025					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	
15,957,132	20,312,242	2,247,086	1,623,145	26,579,532	Grand Total
-	-	-	-	26,579,532	Ministry of Finance
-	-	-	-	-	National Taxation Bureau of Taipei
-	-	-	-	6,841,668	National Taxation Bureau of the Northern Area
-	-	-	-	4,319,179	National Taxation Bureau of the Central Area
-	-	-	-	15,399,725	National Taxation Bureau of the Southern Area
-	-	-	-	18,960	National Taxation Bureau of Kaohsiung
-	-	-	-	-	Customs Administration
15,957,132	20,312,242	2,247,086	1,623,144	-	Revenue Service Office
2,794,650	1,970,051	361,836	-	-	New Taipei City
2,059,853	7,460,349	400,091	-	-	Taipei City
2,605,269	1,744,297	329,251	105,825	-	Taoyuan City
2,730,932	2,138,878	201,523	-	-	Taichung City
1,035,626	853,372	125,425	-	-	Tainan City
2,106,382	1,937,517	268,276	67,577	-	Kaohsiung City
274,672	190,621	38,915	82,209	-	Yilan County
500,996	659,330	135,621	-	-	Hsinchu County
274,480	643,843	35,590	6,498	-	Miaoli County
310,198	432,294	68,421	-	-	Changhua County
132,843	150,017	55,030	206,477	-	Nantou County
205,676	225,308	29,952	62,652	-	Yunlin County
120,807	151,798	16,940	4,491	-	Chiayi County
205,543	205,039	41,744	280,934	-	Pingtung County
37,609	63,558	9,978	29,319	-	Taitung County
65,335	133,035	18,767	760,783	-	Hualien County
28,067	18,779	2,944	-	-	Penghu County
105,401	111,128	29,268	-	-	Keelung City
245,610	1,033,095	41,463	16,379	-	Hsinchu City
103,145	155,857	34,976	-	-	Chiayi City
13,315	26,883	1,013	-	-	Kinmen County
723	7,193	62	-	-	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.