

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		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%
總 計	Grand Total	2,386,944,903	100.0	2,470,519,242	100.0	2,398,667,080	100.0
新北市	New Taipei City	246,870,045	10.3	270,861,940	11.0	248,143,772	10.3
臺北市	Taipei City	804,868,877	33.7	805,205,041	32.6	821,241,911	34.2
桃園市	Taoyuan City	175,667,751	7.4	189,918,582	7.7	182,665,790	7.6
臺中市	Taichung City	188,512,162	7.9	201,786,672	8.2	194,388,064	8.1
臺南市	Tainan City	118,744,663	5.0	128,463,038	5.2	124,494,552	5.2
高雄市	Kaohsiung City	238,924,394	10.0	241,255,937	9.8	221,428,882	9.2
宜蘭縣	Yilan County	13,862,902	0.6	13,899,000	0.6	15,318,860	0.6
新竹縣	Hsinchu County	55,143,274	2.3	61,098,809	2.5	61,366,867	2.6
苗栗縣	Miaoli County	36,418,473	1.5	37,911,862	1.5	31,290,904	1.3
彰化縣	Changhua County	51,915,579	2.2	51,408,627	2.1	43,571,222	1.8
南投縣	Nantou County	11,021,978	0.5	11,597,125	0.5	10,869,396	0.5
雲林縣	Yunlin County	76,616,098	3.2	67,533,022	2.7	55,000,611	2.3
嘉義縣	Chiayi County	10,058,878	0.4	10,764,723	0.4	10,565,662	0.4
屏東縣	Pingtung County	26,430,044	1.1	24,939,639	1.0	25,609,122	1.1
臺東縣	Taitung County	3,405,567	0.1	3,507,179	0.1	3,468,665	0.1
花蓮縣	Hualien County	12,025,492	0.5	11,888,435	0.5	13,921,937	0.6
澎湖縣	Penghu County	1,301,606	0.1	1,185,070	0.0	1,246,111	0.1
基隆市	Keelung City	66,422,966	2.8	70,609,715	2.9	67,480,095	2.8
新竹市	Hsinchu City	114,438,513	4.8	129,497,880	5.2	130,745,729	5.5
嘉義市	Chiayi City	9,176,775	0.4	9,373,895	0.4	10,016,079	0.4
金門縣	Kinmen County	4,723,899	0.2	4,462,314	0.2	4,112,186	0.2
連江縣	Lienchiang County	338,179	0.0	308,402	0.0	330,506	0.0
其 他	Others	120,056,787	5.0	123,042,335	5.0	121,390,157	5.1

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

110年 CY 2021		111年 CY 2022		112年 CY 2023		113年 CY 2024		114年 CY 2025	
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%
2,874,212,555	100.0	3,247,877,156	100.0	3,456,157,917	100.0	3,761,881,506	100.0	3,787,944,207	100.0
288,088,399	10.0	318,368,980	9.8	349,027,536	10.1	390,204,725	10.4	397,998,929	10.5
1,026,243,026	35.7	1,124,091,463	34.6	1,212,494,446	35.1	1,335,786,158	35.5	1,372,479,843	36.2
221,237,682	7.7	233,737,673	7.2	249,498,921	7.2	275,309,935	7.3	295,193,006	7.8
224,460,872	7.8	243,544,178	7.5	259,661,878	7.5	298,910,754	7.9	282,824,240	7.5
140,355,669	4.9	148,403,477	4.6	155,282,684	4.5	172,129,488	4.6	162,859,151	4.3
252,128,991	8.8	320,203,931	9.9	296,170,496	8.6	306,833,802	8.2	282,242,833	7.5
17,167,215	0.6	16,737,050	0.5	18,119,374	0.5	20,461,048	0.5	19,935,985	0.5
79,103,268	2.8	107,754,015	3.3	103,292,064	3.0	107,915,930	2.9	96,076,020	2.5
37,401,986	1.3	39,124,957	1.2	39,159,692	1.1	38,774,517	1.0	40,037,721	1.1
50,798,587	1.8	55,623,901	1.7	54,274,602	1.6	60,168,271	1.6	46,425,155	1.2
11,748,509	0.4	12,827,638	0.4	14,261,875	0.4	16,553,389	0.4	15,281,504	0.4
65,527,796	2.3	72,114,970	2.2	59,158,467	1.7	64,099,265	1.7	54,528,207	1.4
10,835,586	0.4	11,622,344	0.4	13,082,478	0.4	14,617,992	0.4	14,461,100	0.4
26,906,254	0.9	28,408,594	0.9	29,762,116	0.9	32,123,518	0.9	30,534,838	0.8
3,782,572	0.1	3,774,647	0.1	4,099,689	0.1	4,429,524	0.1	4,269,119	0.1
14,927,084	0.5	11,090,145	0.3	11,626,674	0.3	14,859,931	0.4	13,485,231	0.4
1,371,121	0.0	1,456,928	0.0	1,854,796	0.1	2,164,262	0.1	1,694,402	0.0
71,689,028	2.5	120,255,976	3.7	117,613,488	3.4	93,040,301	2.5	80,734,505	2.1
181,161,609	6.3	218,384,132	6.7	296,863,209	8.6	332,247,286	8.8	400,370,795	10.6
12,853,664	0.4	11,592,619	0.4	12,473,879	0.4	14,499,872	0.4	14,458,401	0.4
2,794,036	0.1	5,792,863	0.2	5,453,264	0.2	5,350,930	0.1	4,942,659	0.1
359,550	0.0	419,401	0.0	418,932	0.0	496,684	0.0	508,973	0.0
133,270,051	4.6	142,547,274	4.4	152,507,357	4.4	160,903,924	4.3	156,601,590	4.1

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)

		114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	3,787,944,207	156,601,590	1,148,160,544	873,671,852	44,326,163
新北市	New Taipei City	397,998,929	-	121,388,383	96,006,038	6,247,828
臺北市	Taipei City	1,372,479,843	-	364,922,066	383,636,752	19,351,038
桃園市	Taoyuan City	295,193,006	-	95,518,789	52,560,234	3,291,776
臺中市	Taichung City	282,824,240	-	74,412,143	60,546,142	3,901,219
臺南市	Tainan City	162,859,151	-	34,627,061	27,842,497	1,861,936
高雄市	Kaohsiung City	282,242,833	-	64,795,845	45,842,892	4,744,018
宜蘭縣	Yilan County	19,935,985	-	2,805,908	3,253,950	456,705
新竹縣	Hsinchu County	96,076,020	-	39,861,746	35,425,193	512,290
苗栗縣	Miaoli County	40,037,721	-	7,168,303	6,418,042	282,011
彰化縣	Changhua County	46,425,155	-	17,997,521	11,781,326	1,272,914
南投縣	Nantou County	15,281,504	-	3,427,733	2,830,498	161,862
雲林縣	Yunlin County	54,528,207	-	7,535,001	4,541,220	286,675
嘉義縣	Chiayi County	14,461,100	-	3,173,838	2,013,611	205,724
屏東縣	Pingtung County	30,534,838	-	4,310,641	3,130,196	277,052
臺東縣	Taitung County	4,269,119	-	388,578	885,026	38,591
花蓮縣	Hualien County	13,485,231	-	2,452,234	1,826,970	126,284
澎湖縣	Penghu County	1,694,402	-	220,658	697,916	19,364
基隆市	Keelung City	80,734,505	-	7,387,348	3,515,258	180,753
新竹市	Hsinchu City	400,370,795	-	293,365,042	126,975,143	586,327
嘉義市	Chiayi City	14,458,401	-	1,992,795	2,796,005	448,330
金門縣	Kinmen County	4,942,659	-	353,387	905,168	73,466
連江縣	Lienchiang County	508,973	-	55,524	241,775	-
其 他	Others	156,601,590	156,601,590	-	-	-

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

CY 2025						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	
26,725,461	143,967,688	292,812,651	11,585,171	65,940,103	5,614,243	
4,936,711	2,078,564	19,854,990	120,864	3,059,735	397	
11,360,143	-346,490	194,118,750	10,381,447	22,854	13,365	
1,474,502	33,733,475	10,670,738	24,758	4,016,720	319,909	
3,073,332	15,776,272	17,846,175	434,397	6,103,865	1,449,621	
1,035,501	459,881	9,145,389	81,595	23,442,169	14,057	
2,174,282	27,472,310	15,346,704	443,909	2,035,999	142,495	
144,259	641,584	1,347,260	-	339,401	-	
335,908	5,535,195	2,419,648	6,440	8,152	12,508	
154,601	860,621	1,569,033	1,552	5,534,057	24	
514,647	941,535	4,213,804	4,434	17,033	7,586	
192,848	-33,087	1,142,481	-	154,676	206	
289,140	12,375,543	2,505,206	-	41,661	24	
92,190	205,552	304,650	-	105,745	-	
135,572	1,293,107	1,743,497	-	4,454,526	44	
22,661	-30,440	337,908	-	1,636	1	
39,139	1,020,535	685,277	56	374,396	-	
9,941	-21,252	123,961	637	793	-	
58,127	42,100,579	1,127,912	565	13,580,548	3,653,699	
581,004	-83,038	5,350,807	74,418	411	-	
88,950	3,076	2,823,953	10,099	-	28	
10,878	-14,587	134,310	-	2,519,802	279	
1,125	-1,247	198	-	125,924	-	
-	-	-	-	-	-	

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3-4. 全國賦稅實徵淨額 - 按地區別分 (3/3)

		114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	615,935,513	7,835,446	98,206,237	68,302,652	100,485,453
新北市	New Taipei City	80,672,026	467,851	16,420,158	14,554,582	16,249,771
臺北市	Taipei City	311,364,691	5,263,148	28,415,932	13,059,171	19,183,139
桃園市	Taoyuan City	49,152,180	367,770	9,494,259	8,861,402	11,588,990
臺中市	Taichung City	52,770,163	573,043	7,150,515	10,391,620	12,026,177
臺南市	Tainan City	24,424,333	202,280	6,811,350	4,466,314	7,391,347
高雄市	Kaohsiung City	75,507,307	445,386	13,179,985	5,540,575	12,962,644
宜蘭縣	Yilan County	4,811,043	35,328	1,105,534	1,308,561	1,821,834
新竹縣	Hsinchu County	1,763,999	58,906	1,827,728	2,023,542	2,916,113
苗栗縣	Miaoli County	8,372,400	32,874	1,602,521	1,245,060	1,838,068
彰化縣	Changhua County	-2,306,874	88,113	2,411,417	1,385,013	3,370,116
南投縣	Nantou County	2,887,322	29,557	757,011	417,858	1,177,390
雲林縣	Yunlin County	19,877,547	36,110	1,628,621	670,064	2,068,751
嘉義縣	Chiayi County	3,958,287	11,862	877,285	495,099	1,190,083
屏東縣	Pingtung County	6,196,026	39,482	1,626,494	886,336	1,680,622
臺東縣	Taitung County	1,043,785	8,158	287,290	172,285	376,138
花蓮縣	Hualien County	3,325,788	14,309	625,235	427,594	669,826
澎湖縣	Penghu County	72,808	11	82,643	169,166	174,116
基隆市	Keelung City	2,828,385	16,079	1,073,401	518,415	841,105
新竹市	Hsinchu City	-34,366,832	101,078	1,927,827	1,096,681	2,066,870
嘉義市	Chiayi City	3,221,466	43,770	854,373	352,060	774,680
金門縣	Kinmen County	325,184	331	37,596	255,804	104,725
連江縣	Lienchiang County	34,479	-	9,062	5,450	12,948
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 2025						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	
68,889,750	15,957,132	20,312,242	2,247,086	1,623,145	26,579,532	
9,460,350	2,794,650	1,970,051	361,836	-	1,821,995	
7,076,692	2,059,853	7,460,349	400,091	-	-	
7,487,473	2,605,269	1,744,297	329,251	105,825	2,213,159	
9,755,492	2,730,932	2,138,878	201,523	-	2,115,774	
5,677,636	1,035,626	853,372	125,425	-	13,563,662	
7,655,156	2,106,382	1,937,517	268,276	67,577	18,960	
1,313,528	274,672	190,621	38,915	82,210	-	
2,131,612	500,996	659,330	135,621	-	-	
1,827,612	274,480	643,843	35,590	6,498	2,203,405	
4,003,770	310,198	432,294	68,421	-	-	
1,620,339	132,843	150,017	55,030	206,477	-	
2,185,166	205,676	225,308	29,952	62,652	-	
1,545,000	120,807	151,798	16,940	4,491	-	
2,231,402	205,543	205,039	41,744	280,934	1,836,063	
605,196	37,609	63,558	9,978	29,319	-	
933,972	65,335	133,035	18,767	760,783	5	
93,861	28,067	18,779	2,944	-	-	
816,118	105,401	111,128	29,268	-	2,806,495	
1,459,588	245,610	1,033,095	41,463	16,379	-	
798,608	103,145	155,857	34,976	-	-	
195,436	13,315	26,883	1,013	-	-	
15,743	723	7,193	62	-	14	
-	-	-	-	-	-	

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.