

表3-5. 全國賦稅實徵淨額(累計)—按稅目別及機關別分

100年 1 -12月

單位：新台幣百萬元

機關別	總計 Grand Total	稅 課 收 入				
		合計 Total	關稅 Customs Duties	礦區稅 Mining Concession Tax	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax
總計	1,764,611	1,703,988	96,323	-	367,186	343,005
一、財政部所屬機關	1,484,066	1,423,444	96,323	-	367,186	343,005
臺北市國稅局	596,230	579,362	-	-	160,109	181,901
臺灣省北區國稅局	404,757	383,353	-	-	110,534	105,412
臺灣省中區國稅局	192,871	182,506	-	-	48,511	25,217
臺灣省南區國稅局	65,590	59,094	-	-	16,951	10,500
高雄市國稅局	128,295	122,806	-	-	31,082	19,974
關稅總局	96,323	96,323	96,323	-	-	-
臺灣省菸酒公賣局	-	-	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市)稽徵機關	280,544	280,544	-	-	-	-
新 北 市	46,344	46,344	-	-	-	-
臺 北 市	61,999	61,999	-	-	-	-
臺 中 市	31,557	31,557	-	-	-	-
臺 南 市	18,019	18,019	-	-	-	-
高 雄 市	30,811	30,811	-	-	-	-
宜 蘭 縣	4,500	4,500	-	-	-	-
桃 園 縣	29,514	29,514	-	-	-	-
新 竹 縣	7,924	7,924	-	-	-	-
苗 栗 縣	5,533	5,533	-	-	-	-
彰 化 縣	10,654	10,654	-	-	-	-
南 投 縣	3,598	3,598	-	-	-	-
雲 林 縣	5,404	5,404	-	-	-	-
嘉 義 縣	3,258	3,258	-	-	-	-
屏 東 縣	4,902	4,902	-	-	-	-
臺 東 縣	1,308	1,308	-	-	-	-
花 蓮 縣	2,494	2,494	-	-	-	-
澎 湖 縣	341	341	-	-	-	-
基 隆 市	3,230	3,230	-	-	-	-
新 竹 市	6,192	6,192	-	-	-	-
嘉 義 市	2,666	2,666	-	-	-	-
金 門 縣	274	274	-	-	-	-
連 江 縣	20	20	-	-	-	-

說明：本表自100年1月起，配合縣市改制直轄市(請參閱編製說明第七點)修正，其中臺灣省南區國稅局所轄高雄縣分局改歸至高雄市國稅局。

附註：1. 遺產及贈與稅實物抵繳金額累計至12月份共為4,373,032,660元，截至本月尚未變現之實物抵繳金額為3,625,917,422元。

2. *自91年1月起金融保險業營業稅分離單獨列示。自96年1月起海關代徵營業稅改依進口營業人所屬地區國稅局劃歸至各縣市。

Table 3-5. Total Net Tax Revenue (Cumulative) - by Item of Tax and Agency

Jan. - Dec. 2011

Unit : NT\$ Million

Revenues from Tax						Agency
遺產稅	贈與稅	貨物稅	菸酒稅	證券交易稅	期貨交易稅	
Estate Tax	Gift Tax	Commodity Tax	Tobacco and Alcohol Tax	Securities Transactions Tax	Futures Transactions Tax	
15,847	7,812	164,877	44,660	93,990	5,860	Grand Total
15,847	7,812	164,877	44,660	93,990	5,860	1.Ministry of Finance
6,242	3,209	4	98	54,314	5,249	Taipei National Tax Administration
3,680	2,108	84,820	20,338	16,967	170	National Tax Administration of Northern Taiwan Province
3,181	1,150	39,609	12,369	10,351	213	National Tax Administration of Central Taiwan Province
773	542	3,569	8,324	6,149	46	National Tax Administration of Southern Taiwan Province
1,971	803	36,876	3,531	6,209	182	Kaohsiung National Tax Administration
-	-	-	-	-	-	Directorate General of Customs
-	-	-	-	-	-	Bureau of Taiwan Province Tobacco & Wine Monopoly
-	-	-	-	-	-	2.Bureau of Mines, Ministry of Economic Affairs
-	-	-	-	-	-	3.Revenue Service Office
-	-	-	-	-	-	New Taipei City
-	-	-	-	-	-	Taipei City
-	-	-	-	-	-	Taichung City
-	-	-	-	-	-	Tainan City
-	-	-	-	-	-	Kaohsiung City
-	-	-	-	-	-	Yilan County
-	-	-	-	-	-	Taoyuan County
-	-	-	-	-	-	Hsinchu County
-	-	-	-	-	-	Miaoli County
-	-	-	-	-	-	Changhua County
-	-	-	-	-	-	Nantou County
-	-	-	-	-	-	Yunlin County
-	-	-	-	-	-	Chiayi County
-	-	-	-	-	-	Pingtung County
-	-	-	-	-	-	Taitung County
-	-	-	-	-	-	Hualin County
-	-	-	-	-	-	Penghu County
-	-	-	-	-	-	Keelung City
-	-	-	-	-	-	Hsinchu City
-	-	-	-	-	-	Chiayi City
-	-	-	-	-	-	Kinmen County
-	-	-	-	-	-	Lienchiang County

Explanation : Since January 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. In accordance with the related changes, the regional office of Kaohsiung county which used to be handled by the jurisdiction of National Tax Administration of Southern Taiwan Province are now handled by Kaohsiung National Tax Administration.

Note : 1.The accumulated total amount of using physical objects for payment of estate and gift taxes was NT\$4,373,032,660 , the unrealized amount of using physical objects for payment was NT\$3,625,917,422 till the end of Dec. 2011.

2.*Since Jan. 2002, The Financial Enterprises Business Tax are divided . Since Jan. 2007, according with place of business of importer business entity, the Business Tax on imported goods is distributed to each region.

表3-5. 全國賦稅實徵淨額(累計)—按稅目別及機關別分(續1完)

100年 1 -12月

單位：新台幣百萬元

機 關 別	課 稅 收 入					
	營 業 稅*	地 價 稅	土地增值稅	房 屋 稅	使用牌照稅	契 稅
	Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehical License Tax	Deed Tax
總 計	283,884	63,374	78,608	59,467	55,380	12,640
一、財政部所屬機關	283,884	-	-	-	-	-
臺北市國稅局	168,235	-	-	-	-	-
臺灣省北區國稅局	39,325	-	-	-	-	-
臺灣省中區國稅局	41,906	-	-	-	-	-
臺灣省南區國稅局	12,239	-	-	-	-	-
高雄市國稅局	22,179	-	-	-	-	-
關稅總局	-	-	-	-	-	-
臺灣省菸酒公賣局	-	-	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市) 稽徵機關	-	63,374	78,608	59,467	55,380	12,640
新 北 市	-	9,813	15,777	9,010	7,860	2,659
臺 北 市	-	20,505	17,407	10,865	6,727	2,004
臺 中 市	-	4,652	9,170	7,412	7,560	1,826
臺 南 市	-	3,616	4,127	4,657	4,401	716
高 雄 市	-	8,236	5,687	8,016	6,362	1,512
宜 蘭 縣	-	588	1,761	862	991	168
桃 園 縣	-	5,356	9,944	6,211	5,410	1,652
新 竹 縣	-	1,085	3,405	1,192	1,479	414
苗 栗 縣	-	825	1,906	1,042	1,476	149
彰 化 縣	-	1,759	2,523	2,491	3,347	284
南 投 縣	-	548	716	748	1,355	103
雲 林 縣	-	1,147	773	1,558	1,653	125
嘉 義 縣	-	571	584	776	1,189	80
屏 東 縣	-	903	798	1,118	1,773	161
臺 東 縣	-	189	338	241	455	40
花 蓮 縣	-	391	697	471	756	89
澎 湖 縣	-	80	104	90	40	13
基 隆 市	-	1,033	560	718	692	153
新 竹 市	-	1,359	1,666	1,350	1,150	362
嘉 義 市	-	686	532	584	649	120
金 門 縣	-	26	130	51	50	7
連 江 縣	-	5	3	6	5	0

Table 3-5. Total Net Tax Revenue (Cumulative) - by Item of Tax and Agency (Cont.1 End)

Jan. - Dec. 2011

Unit : NT\$ Million

Revenues from Tax			金融保險業 營業稅	健康福利捐	特種貨物 及勞務稅	Agency
印花稅	娛樂稅	教育捐	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	Specifically Selected Goods and Services Tax	
Stamp Tax	Amusement Tax	Education Surtax				
9,397	1,676	1	23,806	34,609	2,206	Grand Total
-	-	-	23,806	34,609	2,206	1.Ministry of Finance
-	-	-	16,344	-	524	Taipei National Tax Administration
-	-	-	3,224	17,506	673	National Tax Administration of Northern Taiwan Province
-	-	-	1,975	7,580	810	National Tax Administration of Central Taiwan Province
-	-	-	958	5,440	99	National Tax Administration of Southern Taiwan Province
-	-	-	1,305	4,083	100	Kaohsiung National Tax Administration
-	-	-	-	-	-	Directorate General of Customs
-	-	-	-	-	-	Bureau of Taiwan Province Tobacco & Wine Monopoly
-	-	-	-	-	-	2.Bureau of Mines, Ministry of Economic Affairs
9,397	1,676	1	-	-	-	3.Revenue Service Office
990	235	0	-	-	-	New Taipei City
4,247	244	0	-	-	-	Taipei City
793	146	1	-	-	-	Taichung City
382	120	0	-	-	-	Tainan City
771	226	0	-	-	-	Kaohsiung City
111	19	0	-	-	-	Yilan County
693	247	0	-	-	-	Taoyuan County
260	88	0	-	-	-	Hsinchu County
101	35	-	-	-	-	Miaoli County
195	55	-0	-	-	-	Changhua County
70	58	0	-	-	-	Nantou County
115	33	-0	-	-	-	Yunlin County
47	10	-0	-	-	-	Chiayi County
109	40	-0	-	-	-	Pingtung County
33	11	-	-	-	-	Taitung County
70	21	-	-	-	-	Hualin County
11	2	-	-	-	-	Penghu County
52	21	-0	-	-	-	Keelung City
272	33	-0	-	-	-	Hsinchu City
64	30	-	-	-	-	Chiayi City
8	1	-	-	-	-	Kinmen County
2	0	-	-	-	-	Lienchiang County