

表3-5. 全國賦稅實徵淨額(累計)—按稅目別及機關別分

103年 1 - 9月

單位：新臺幣百萬元

機關別	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	1,525,077	78,394	317,124	338,863	9,551	8,455
一、財政部所屬機關	1,304,623	78,394	317,124	338,863	9,551	8,455
臺北國稅局	496,489	—	116,332	167,552	4,610	3,863
北區國稅局	385,673	—	113,143	105,624	2,390	2,162
中區國稅局	179,073	—	49,127	31,281	1,230	1,488
南區國稅局	61,265	—	15,532	14,724	514	445
高雄國稅局	103,729	—	22,990	19,682	807	497
關務署	78,394	78,394	—	—	—	—
二、直轄市及縣(市) 稽徵機關	220,454	—	—	—	—	—
新北市	40,132	—	—	—	—	—
臺北市	38,280	—	—	—	—	—
臺中市	29,168	—	—	—	—	—
臺南市	15,280	—	—	—	—	—
高雄市	22,795	—	—	—	—	—
宜蘭縣	4,518	—	—	—	—	—
桃園縣	23,719	—	—	—	—	—
新竹縣	5,401	—	—	—	—	—
苗栗縣	4,279	—	—	—	—	—
彰化縣	8,819	—	—	—	—	—
南投縣	3,532	—	—	—	—	—
雲林縣	4,332	—	—	—	—	—
嘉義縣	2,731	—	—	—	—	—
屏東縣	4,305	—	—	—	—	—
臺東縣	1,108	—	—	—	—	—
花蓮縣	2,434	—	—	—	—	—
澎湖縣	372	—	—	—	—	—
基隆市	2,143	—	—	—	—	—
新竹市	4,764	—	—	—	—	—
嘉義市	1,886	—	—	—	—	—
金門縣	436	—	—	—	—	—
連江縣	18	—	—	—	—	—

說明：1. 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，其中南區國稅局所轄高雄縣分局改歸至高雄國稅局。

2. 同表3-1說明。

附註：遺產及贈與稅實物抵繳金額累計至9月份共為692,753,981元，截至本月尚未變現之實物抵繳金額為608,208,150元。

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

Jan. - Sept. 2014

Unit : NT\$ Million

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
128,898	68,052	1,902	32,379	3,861	Grand Total
128,898	68,052	1,902	32,379	3,861	1.Ministry of Finance
4	38,596	1,700	106	652	National Taxation Bureau of Taipei
62,735	12,463	73	16,908	1,245	National Taxation Bureau of the Northern Area
29,446	7,725	63	9,235	1,578	National Taxation Bureau of the Central Area
2,426	4,526	14	4,979	183	National Taxation Bureau of the Southern Area
34,288	4,741	53	1,151	203	National Taxation Bureau of Kaohsiung
—	—	—	—	—	Customs Administration
—	—	—	—	—	2.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 : 1.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 Taxation Bureau of the Southern Area are now handled by National Taxation Bureau of Kaohsiung.

2. See explanation of table 3-1.

Note : The accumulated total amount of using physical objects for payment of estate and gift taxes was NT\$692,753,981, the unrealized amount of using physical objects for payment was NT\$608,208,150 till the end of Sept. 2014.

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)

103年 1 - 9月

單位：新臺幣百萬元

機關別	營業稅 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 Vehical License Tax	契稅 Deed Tax
總計	270,953	2,673	77,187	63,830	57,694	8,820
一、財政部所屬機關	270,953	—	—	—	—	—
臺北國稅局	148,209	—	—	—	—	—
北區國稅局	50,353	—	—	—	—	—
中區國稅局	40,206	—	—	—	—	—
南區國稅局	14,104	—	—	—	—	—
高雄國稅局	18,081	—	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	2,673	77,187	63,830	57,694	8,820
新北市	—	440	18,914	9,895	8,218	1,593
臺北市	—	707	13,928	12,052	6,682	1,019
臺中市	—	167	10,882	7,871	8,010	1,377
臺南市	—	243	4,511	4,942	4,624	565
高雄市	—	424	5,338	8,376	6,525	1,278
宜蘭縣	—	16	2,170	949	1,034	202
桃園縣	—	290	8,781	6,703	5,731	1,249
新竹縣	—	37	1,841	1,371	1,593	295
苗栗縣	—	44	1,311	1,132	1,551	116
彰化縣	—	65	2,291	2,559	3,490	194
南投縣	—	26	923	798	1,420	73
雲林縣	—	31	794	1,563	1,734	94
嘉義縣	—	23	543	796	1,253	61
屏東縣	—	40	887	1,143	1,847	128
臺東縣	—	6	306	249	480	30
花蓮縣	—	14	814	471	786	77
澎湖縣	—	1	207	95	48	11
基隆市	—	41	488	723	704	112
新竹市	—	35	1,530	1,481	1,209	266
嘉義市	—	22	445	594	670	77
金門縣	—	1	279	61	78	5
連江縣	—	0	3	6	7	0

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

Jan. - Sept. 2014

Unit : NT\$ Million

印花稅 Stamp Tax	娛樂稅 Amusement Tax	特別及 臨時稅課 Special and Provisional Tax Levies	教育捐 Education Surtax	金融業 營業稅 Financial Enterprises Business Tax	健康福利捐 Health and Welfare Surcharge on Tobacco	Agency
8,399	1,227	623	0	22,106	24,085	Grand Total
—	—	—	—	22,106	24,085	1.Ministry of Finance
—	—	—	—	14,866	—	National Taxation Bureau of Taipei
—	—	—	—	3,180	15,396	National Taxation Bureau of the Northern Area
—	—	—	—	1,974	5,721	National Taxation Bureau of the Central Area
—	—	—	—	904	2,914	National Taxation Bureau of the Southern Area
—	—	—	—	1,182	54	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
8,399	1,227	623	0	—	—	2.Revenue Service Office
881	189	1	-0	—	—	New Taipei City
3,713	180	—	0	—	—	Taipei City
771	90	0	0	—	—	Taichung City
318	78	—	0	—	—	Tainan City
697	157	—	—	—	—	Kaohsiung City
100	16	32	—	—	—	Yilan County
704	191	70	0	—	—	Taoyuan County
196	68	—	—	—	—	Hsinchu County
98	25	2	—	—	—	Miaoli County
185	36	—	—	—	—	Changhua County
58	35	198	—	—	—	Nantou County
95	21	—	—	—	—	Yunlin County
40	15	—	—	—	—	Chiayi County
95	33	131	—	—	—	Pingtung County
30	9	—	—	—	—	Taitung County
68	16	188	—	—	—	Hualin County
8	2	—	—	—	—	Penghu County
59	15	—	—	—	—	Keelung City
215	29	—	—	—	—	Hsinchu City
57	21	—	—	—	—	Chiayi City
11	1	—	—	—	—	Kinmen County
1	0	—	—	—	—	Lienchiang County