

表3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分

108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
<b>總計</b>	<b>1,869,282</b>	<b>88,120</b>	<b>473,116</b>	<b>428,872</b>	<b>17,308</b>	<b>7,526</b>
<b>一、財政部所屬機關</b>	<b>1,625,577</b>	<b>88,120</b>	<b>473,116</b>	<b>428,872</b>	<b>17,308</b>	<b>7,526</b>
臺北國稅局	571,191	—	151,136	201,208	7,339	3,218
北區國稅局	483,616	—	175,740	134,370	4,487	1,771
中區國稅局	224,172	—	77,144	45,701	2,702	1,379
南區國稅局	104,295	—	27,018	19,379	1,593	597
高雄國稅局	154,183	—	42,079	28,214	1,187	560
關務署	88,120	88,120	—	—	—	—
<b>二、直轄市及縣(市)</b>	<b>243,705</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>稽徵機關</b>						
新北市	40,210	—	—	—	—	—
臺北市	41,242	—	—	—	—	—
桃園市	25,737	—	—	—	—	—
臺中市	33,528	—	—	—	—	—
臺南市	19,322	—	—	—	—	—
高雄市	26,764	—	—	—	—	—
宜蘭縣	4,041	—	—	—	—	—
新竹縣	7,068	—	—	—	—	—
苗栗縣	5,017	—	—	—	—	—
彰化縣	9,368	—	—	—	—	—
南投縣	3,553	—	—	—	—	—
雲林縣	5,016	—	—	—	—	—
嘉義縣	3,098	—	—	—	—	—
屏東縣	5,264	—	—	—	—	—
臺東縣	1,217	—	—	—	—	—
花蓮縣	2,809	—	—	—	—	—
澎湖縣	376	—	—	—	—	—
基隆市	2,360	—	—	—	—	—
新竹市	5,188	—	—	—	—	—
嘉義市	2,080	—	—	—	—	—
金門縣	414	—	—	—	—	—
連江縣	32	—	—	—	—	—

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：1. 遺產及贈與稅實物抵繳金額累計至9月份共為1,157,430,078元。

2. \*遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。

3. \*\*營業稅包含未指定用途部分營業稅與金融業營業稅(撥入金融業特別準備金)。

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

Jan. - Sept. 2019

Unit : NTS Million

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	
130,550	64,662	3,481	50,250	1,995	<b>Grand Total</b>
130,550	64,662	3,481	50,250	1,995	<b>1.Ministry of Finance</b>
-70	39,159	3,126	14	13	National Taxation Bureau of Taipei
68,346	10,686	104	17,772	1,165	National Taxation Bureau of the Northern Area
28,371	6,953	128	11,087	815	National Taxation Bureau of the Central Area
2,639	3,840	28	19,786	-8	National Taxation Bureau of the Southern Area
31,264	4,024	96	1,592	10	National Taxation Bureau of Kaohsiung
—	—	—	—	—	Customs Administration
—	—	—	—	—	<b>2.Revenue Service Office</b>
—	—	—	—	—	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
—	—	—	—	—	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 : 1.The accumulated total amount of using physical objects for payment of estate and gift taxes was NT\$1,157,430,078 till the end of Sept. 2019.

2.\*Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

3.\*\*Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-5. 全國賦稅實徵淨額(累計)－按機關別及稅目別分(續1完)

108年 1 - 9月

單位：新臺幣百萬元

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 Vehical License Tax
	Business Tax	金融業營業稅 Financial Enterprises Business Tax				
<b>總計</b>	<b>339,779</b>	<b>20,342</b>	<b>2,738</b>	<b>73,450</b>	<b>80,118</b>	<b>63,856</b>
<b>一、財政部所屬機關</b>	<b>339,779</b>	<b>20,342</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
臺北國稅局	166,049	13,901	—	—	—	—
北區國稅局	63,394	2,681	—	—	—	—
中區國稅局	46,432	1,894	—	—	—	—
南區國稅局	18,783	787	—	—	—	—
高雄國稅局	45,121	1,079	—	—	—	—
關務署	—	—	—	—	—	—
<b>二、直轄市及縣(市)稽徵機關</b>	<b>—</b>	<b>—</b>	<b>2,738</b>	<b>73,450</b>	<b>80,118</b>	<b>63,856</b>
新北市	—	—	512	14,509	12,898	8,891
臺北市	—	—	357	13,554	14,652	7,052
桃園市	—	—	262	7,832	8,653	6,538
臺中市	—	—	366	12,469	9,204	8,969
臺南市	—	—	311	4,872	7,586	5,181
高雄市	—	—	305	6,461	10,186	7,129
宜蘭縣	—	—	18	1,099	1,417	1,174
新竹縣	—	—	207	2,085	2,038	1,842
苗栗縣	—	—	79	1,337	1,503	1,689
彰化縣	—	—	51	2,073	2,846	3,851
南投縣	—	—	20	685	919	1,557
雲林縣	—	—	54	981	1,711	1,980
嘉義縣	—	—	24	542	945	1,419
屏東縣	—	—	52	1,225	1,346	2,064
臺東縣	—	—	9	275	293	554
花蓮縣	—	—	30	565	550	884
澎湖縣	—	—	2	154	121	70
基隆市	—	—	17	617	765	764
新竹市	—	—	48	1,474	1,723	1,345
嘉義市	—	—	13	475	667	743
金門縣	—	—	1	158	85	147
連江縣	—	—	0	6	11	12

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

Jan. - Sept. 2019

Unit : NT\$ Million

契稅	印花稅	娛樂稅	特別及 臨時稅課	教育捐	健康福利捐	Agency
Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Health and Welfare Surcharge on Tobacco	
10,750	10,120	1,403	1,271	-0	19,918	<b>Grand Total</b>
—	—	—	—	—	19,918	<b>1.Ministry of Finance</b>
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	5,782	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,460	National Taxation Bureau of the Central Area
—	—	—	—	—	10,640	National Taxation Bureau of the Southern Area
—	—	—	—	—	36	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
10,750	10,120	1,403	1,271	-0	—	<b>2.Revenue Service Office</b>
2,221	936	242	—	—	—	New Taipei City
1,237	4,187	203	—	-0	—	Taipei City
1,309	901	184	59	—	—	Taoyuan City
1,371	998	152	—	—	—	Taichung City
855	430	86	—	—	—	Tainan City
1,622	852	165	44	—	—	Kaohsiung City
173	103	22	34	—	—	Yilan County
561	259	75	—	—	—	Hsinchu County
199	189	22	1	—	—	Miaoli County
218	287	42	—	—	—	Changhua County
101	80	40	151	—	—	Nantou County
129	119	20	21	—	—	Yunlin County
88	60	9	12	—	—	Chiayi County
145	113	30	290	—	—	Pingtung County
24	30	8	25	—	—	Taitung County
55	72	17	634	—	—	Hualin County
18	10	2	—	—	—	Penghu County
117	58	21	—	—	—	Keelung City
213	349	36	—	—	—	Hsinchu City
86	70	26	—	—	—	Chiayi City
7	15	1	—	—	—	Kinmen County
0	3	0	—	—	—	Lienchiang County