

表3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分

109年 1 - 8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	1,568,138	77,524	289,808	396,425	18,335	7,383
一、財政部所屬機關	1,334,447	77,524	289,808	396,425	18,335	7,383
臺北國稅局	494,931	—	100,411	184,080	8,235	2,366
北區國稅局	387,452	—	111,979	129,064	4,880	2,187
中區國稅局	169,766	—	41,115	43,552	2,272	1,612
南區國稅局	85,257	—	15,698	17,086	1,046	627
高雄國稅局	119,516	—	20,605	22,642	1,901	591
關務署	77,524	77,524	—	—	—	—
二、直轄市及縣(市)	233,691	—	—	—	—	—
稽徵機關						
新北市	38,630	—	—	—	—	—
臺北市	38,414	—	—	—	—	—
桃園市	26,868	—	—	—	—	—
臺中市	32,490	—	—	—	—	—
臺南市	17,023	—	—	—	—	—
高雄市	24,921	—	—	—	—	—
宜蘭縣	4,291	—	—	—	—	—
新竹縣	7,206	—	—	—	—	—
苗栗縣	4,180	—	—	—	—	—
彰化縣	9,099	—	—	—	—	—
南投縣	3,415	—	—	—	—	—
雲林縣	4,820	—	—	—	—	—
嘉義縣	3,098	—	—	—	—	—
屏東縣	5,023	—	—	—	—	—
臺東縣	1,190	—	—	—	—	—
花蓮縣	2,858	—	—	—	—	—
澎湖縣	375	—	—	—	—	—
基隆市	2,017	—	—	—	—	—
新竹市	5,439	—	—	—	—	—
嘉義市	1,948	—	—	—	—	—
金門縣	353	—	—	—	—	—
連江縣	34	—	—	—	—	—

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8月份共為1,638,138,002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. - Aug. 2020

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	
108,829	93,188	5,032	44,960	1,620	Grand Total
108,829	93,188	5,032	44,960	1,620	1.Ministry of Finance
-201	54,608	4,508	18	7	National Taxation Bureau of Taipei
53,604	16,282	143	15,325	994	National Taxation Bureau of the Northern Area
22,794	10,604	188	9,799	577	National Taxation Bureau of the Central Area
1,522	5,695	44	18,573	3	National Taxation Bureau of the Southern Area
31,108	6,000	148	1,245	39	National Taxation Bureau of Kaohsiung
—	—	—	—	—	Customs Administration
—	—	—	—	—	2.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
—	—	—	—	—	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\$1,638,138,002 till the end of Aug. 2020.

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)

109年 1 - 8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				
總計	273,035	17,114	2,368	68,937	77,255	64,106
一、財政部所屬機關	273,035	17,114	—	—	—	—
臺北國稅局	140,898	11,760	—	—	—	—
北區國稅局	47,850	2,218	—	—	—	—
中區國稅局	34,068	1,554	—	—	—	—
南區國稅局	14,989	668	—	—	—	—
高雄國稅局	35,229	915	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	2,368	68,937	77,255	64,106
稽徵機關						
新北市	—	—	632	13,339	12,656	8,889
臺北市	—	—	282	11,894	14,484	6,928
桃園市	—	—	260	9,047	8,513	6,653
臺中市	—	—	163	11,904	9,178	9,017
臺南市	—	—	362	4,646	5,672	5,225
高雄市	—	—	312	5,215	10,062	7,147
宜蘭縣	—	—	14	1,400	1,364	1,189
新竹縣	—	—	60	2,537	2,005	1,875
苗栗縣	—	—	34	740	1,426	1,696
彰化縣	—	—	12	1,904	2,875	3,864
南投縣	—	—	14	602	911	1,559
雲林縣	—	—	36	700	1,725	2,003
嘉義縣	—	—	30	548	930	1,439
屏東縣	—	—	57	945	1,348	2,071
臺東縣	—	—	6	263	286	554
花蓮縣	—	—	18	597	527	886
澎湖縣	—	—	2	159	117	73
基隆市	—	—	11	322	750	765
新竹市	—	—	44	1,669	1,714	1,363
嘉義市	—	—	18	394	630	747
金門縣	—	—	2	106	72	154
連江縣	—	—	0	6	10	13

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

Jan. - Aug. 2020

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	
9,634	8,903	1,090	1,398	-0	18,309	Grand Total
—	—	—	—	—	18,309	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	5,143	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,184	National Taxation Bureau of the Central Area
—	—	—	—	—	9,974	National Taxation Bureau of the Southern Area
—	—	—	—	—	8	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
9,634	8,903	1,090	1,398	-0	—	2.Revenue Service Office
2,037	869	209	—	—	—	New Taipei City
1,130	3,602	94	—	-0	—	Taipei City
1,368	797	175	55	—	—	Taoyuan City
1,227	885	117	—	—	—	Taichung City
654	394	71	—	—	—	Tainan City
1,309	722	112	42	—	—	Kaohsiung City
184	96	18	27	—	—	Yilan County
418	243	68	—	—	—	Hsinchu County
174	88	19	1	—	—	Miaoli County
176	230	38	—	—	—	Changhua County
75	67	32	155	—	—	Nantou County
138	151	16	51	—	—	Yunlin County
65	72	8	6	—	—	Chiayi County
131	97	25	350	-0	—	Pingtung County
34	26	7	13	—	—	Taitung County
53	64	14	699	—	—	Hualin County
14	9	2	—	—	—	Penghu County
96	57	17	—	—	—	Keelung City
279	344	26	—	—	—	Hsinchu City
67	73	19	—	—	—	Chiayi City
5	14	1	—	—	—	Kinmen County
0	5	0	—	—	—	Lienchiang County