

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 -10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	2,006,361	97,814	461,708	458,943	22,516	9,859
一、財政部所屬機關	1,741,391	97,814	461,708	458,943	22,516	9,859
臺北國稅局	644,545	—	166,544	212,078	9,863	3,373
北區國稅局	514,295	—	177,929	150,341	6,134	2,760
中區國稅局	219,840	—	60,079	50,116	3,019	2,262
南區國稅局	111,848	—	24,311	20,681	1,300	745
高雄國稅局	153,049	—	32,846	25,726	2,200	721
關務署	97,814	97,814	—	—	—	—
二、直轄市及縣(市)	264,970	—	—	—	—	—
稽徵機關						
新北市	44,695	—	—	—	—	—
臺北市	43,343	—	—	—	—	—
桃園市	31,169	—	—	—	—	—
臺中市	36,659	—	—	—	—	—
臺南市	18,954	—	—	—	—	—
高雄市	27,794	—	—	—	—	—
宜蘭縣	4,776	—	—	—	—	—
新竹縣	8,583	—	—	—	—	—
苗栗縣	4,712	—	—	—	—	—
彰化縣	9,816	—	—	—	—	—
南投縣	3,687	—	—	—	—	—
雲林縣	5,350	—	—	—	—	—
嘉義縣	3,284	—	—	—	—	—
屏東縣	5,523	—	—	—	—	—
臺東縣	1,292	—	—	—	—	—
花蓮縣	3,596	—	—	—	—	—
澎湖縣	437	—	—	—	—	—
基隆市	2,204	—	—	—	—	—
新竹市	6,549	—	—	—	—	—
嘉義市	2,101	—	—	—	—	—
金門縣	407	—	—	—	—	—
連江縣	39	—	—	—	—	—

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10月份共為1,822,856,265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. - Oct. 2020

Unit : NT\$ 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	
138,120	116,911	6,190	58,330	2,145	Grand Total
138,120	116,911	6,190	58,330	2,145	1.Ministry of Finance
-240	68,608	5,542	22	7	National Taxation Bureau of Taipei
66,583	20,369	177	20,160	1,314	National Taxation Bureau of the Northern Area
30,289	13,292	234	12,781	760	National Taxation Bureau of the Central Area
1,832	7,131	54	23,719	3	National Taxation Bureau of the Southern Area
39,656	7,511	183	1,648	60	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\$1,822,856,265 till the end of Oct. 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 -10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	345,128	20,787	4,210	89,836	78,157	65,311
一、財政部所屬機關	345,128	20,787	—	—	—	—
臺北國稅局	178,748	14,326	—	—	—	—
北區國稅局	61,733	2,674	—	—	—	—
中區國稅局	42,858	1,883	—	—	—	—
南區國稅局	19,300	808	—	—	—	—
高雄國稅局	42,489	1,097	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	4,210	89,836	78,157	65,311
稽徵機關	—	—	—	—	—	—
新北市	—	—	1,069	17,726	12,849	9,029
臺北市	—	—	591	14,827	14,665	7,202
桃園市	—	—	647	12,089	8,610	6,782
臺中市	—	—	259	14,957	9,261	9,157
臺南市	—	—	474	6,042	5,712	5,308
高雄市	—	—	480	6,912	10,187	7,305
宜蘭縣	—	—	35	1,729	1,381	1,211
新竹縣	—	—	97	3,578	2,027	1,898
苗栗縣	—	—	98	1,047	1,443	1,714
彰化縣	—	—	53	2,365	2,893	3,911
南投縣	—	—	28	752	921	1,584
雲林縣	—	—	84	1,036	1,750	2,031
嘉義縣	—	—	38	668	936	1,450
屏東縣	—	—	82	1,248	1,371	2,102
臺東縣	—	—	17	314	292	565
花蓮縣	—	—	29	746	534	904
澎湖縣	—	—	3	211	118	74
基隆市	—	—	34	418	756	780
新竹市	—	—	62	2,537	1,730	1,376
嘉義市	—	—	26	477	639	758
金門縣	—	—	4	149	73	157
連江縣	—	—	1	7	10	13

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

Jan. - Oct. 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	
12,706	11,284	1,399	2,066	-0	23,726	Grand Total
—	—	—	—	—	23,726	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	6,795	National Taxation Bureau of the Northern Area
—	—	—	—	—	4,151	National Taxation Bureau of the Central Area
—	—	—	—	—	12,771	National Taxation Bureau of the Southern Area
—	—	—	—	—	9	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
12,706	11,284	1,399	2,066	-0	—	2.Revenue Service Office
2,660	1,096	266	—	—	—	New Taipei City
1,498	4,437	122	—	-0	—	Taipei City
1,734	1,008	223	76	—	—	Taoyuan City
1,745	1,127	153	—	—	—	Taichung City
837	492	89	—	—	—	Tainan City
1,739	981	146	45	—	—	Kaohsiung City
231	122	23	43	—	—	Yilan County
580	314	89	—	—	—	Hsinchu County
236	147	25	1	—	—	Miaoli County
214	332	49	—	—	—	Changhua County
93	84	43	183	—	—	Nantou County
174	181	21	72	—	—	Yunlin County
86	86	10	10	—	—	Chiayi County
169	121	32	399	-0	—	Pingtung County
44	33	9	18	—	—	Taitung County
66	80	18	1,219	—	—	Hualin County
17	11	2	—	—	—	Penghu County
125	69	22	—	—	—	Keelung City
363	450	33	—	—	—	Hsinchu City
87	90	24	—	—	—	Chiayi City
7	17	1	—	—	—	Kinmen County
0	7	0	—	—	—	Lienchiang County