

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 -11月

單位：新臺幣百萬元

機關別	總計 Grand Total	關稅 Customs Duties	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產稅* Estate Tax	贈與稅* Gift Tax
總計	2,238,079	108,401	465,950	478,993	26,633	11,160
一、財政部所屬機關	1,905,106	108,401	465,950	478,993	26,633	11,160
臺北國稅局	705,476	—	168,079	223,034	12,544	4,058
北區國稅局	555,958	—	179,657	155,511	6,983	2,967
中區國稅局	242,694	—	60,730	51,999	3,340	2,534
南區國稅局	123,413	—	24,711	21,593	1,426	794
高雄國稅局	169,165	—	32,772	26,857	2,341	806
關務署	108,401	108,401	—	—	—	—
二、直轄市及縣(市) 稽徵機關	332,972	—	—	—	—	—
新北市	56,897	—	—	—	—	—
臺北市	60,943	—	—	—	—	—
桃園市	38,435	—	—	—	—	—
臺中市	43,467	—	—	—	—	—
臺南市	22,877	—	—	—	—	—
高雄市	36,141	—	—	—	—	—
宜蘭縣	5,572	—	—	—	—	—
新竹縣	10,086	—	—	—	—	—
苗栗縣	5,776	—	—	—	—	—
彰化縣	11,641	—	—	—	—	—
南投縣	4,376	—	—	—	—	—
雲林縣	6,198	—	—	—	—	—
嘉義縣	3,823	—	—	—	—	—
屏東縣	6,403	—	—	—	—	—
臺東縣	1,488	—	—	—	—	—
花蓮縣	4,026	—	—	—	—	—
澎湖縣	514	—	—	—	—	—
基隆市	2,945	—	—	—	—	—
新竹市	8,158	—	—	—	—	—
嘉義市	2,712	—	—	—	—	—
金門縣	446	—	—	—	—	—
連江縣	49	—	—	—	—	—

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11月份共為1,933,429,938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. - Nov. 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	
152,559	130,757	6,818	64,131	2,322	Grand Total
152,559	130,757	6,818	64,131	2,322	1.Ministry of Finance
-261	76,361	6,100	23	8	National Taxation Bureau of Taipei
73,437	22,932	196	22,313	1,430	National Taxation Bureau of the Northern Area
33,353	14,986	258	13,947	820	National Taxation Bureau of the Central Area
1,991	8,021	60	26,082	1	National Taxation Bureau of the Southern Area
44,039	8,457	204	1,765	63	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\$1,933,429,938 till the end of Nov. 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 -11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	431,080	24,217	56,232	100,926	78,615	66,018
一、財政部所屬機關	431,080	24,217	—	—	—	—
臺北國稅局	215,529	16,673	—	—	—	—
北區國稅局	82,942	3,120	—	—	—	—
中區國稅局	56,125	2,207	—	—	—	—
南區國稅局	24,640	942	—	—	—	—
高雄國稅局	51,844	1,275	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	56,232	100,926	78,615	66,018
稽徵機關						
新北市	—	—	10,001	20,261	12,940	9,112
臺北市	—	—	15,558	16,269	14,761	7,406
桃園市	—	—	5,721	13,795	8,663	6,848
臺中市	—	—	4,477	16,987	9,322	9,219
臺南市	—	—	3,543	6,647	5,732	5,368
高雄市	—	—	7,362	7,728	10,238	7,373
宜蘭縣	—	—	592	1,901	1,387	1,220
新竹縣	—	—	1,135	3,892	2,039	1,915
苗栗縣	—	—	927	1,208	1,448	1,731
彰化縣	—	—	1,470	2,667	2,905	3,934
南投縣	—	—	487	933	929	1,595
雲林縣	—	—	753	1,149	1,757	2,048
嘉義縣	—	—	476	736	939	1,458
屏東縣	—	—	739	1,382	1,380	2,120
臺東縣	—	—	168	341	295	571
花蓮縣	—	—	319	832	538	915
澎湖縣	—	—	44	240	119	75
基隆市	—	—	682	475	757	791
新竹市	—	—	1,206	2,772	1,738	1,385
嘉義市	—	—	544	534	643	766
金門縣	—	—	21	166	74	157
連江縣	—	—	6	10	10	13

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

Jan. - Nov. 2020

Unit : NTS 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	
14,417	13,081	1,548	2,136	-0	26,304	Grand Total
—	—	—	—	—	26,304	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	7,590	National Taxation Bureau of the Northern Area
—	—	—	—	—	4,602	National Taxation Bureau of the Central Area
—	—	—	—	—	14,095	National Taxation Bureau of the Southern Area
—	—	—	—	—	17	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
14,417	13,081	1,548	2,136	-0	—	2.Revenue Service Office
3,038	1,251	294	—	—	—	New Taipei City
1,686	5,127	135	—	-0	—	Taipei City
1,925	1,153	245	85	—	—	Taoyuan City
2,004	1,291	168	—	—	—	Taichung City
934	554	99	—	—	—	Tainan City
1,966	1,258	162	54	—	—	Kaohsiung City
259	140	26	47	—	—	Yilan County
649	356	99	—	—	—	Hsinchu County
268	164	28	2	—	—	Miaoli County
235	376	55	—	—	—	Changhua County
101	96	47	189	—	—	Nantou County
191	204	24	73	—	—	Yunlin County
97	95	11	10	—	—	Chiayi County
189	138	35	421	-0	—	Pingtung County
49	37	10	18	—	—	Taitung County
72	92	20	1,237	—	—	Hualin County
19	15	2	—	—	—	Penghu County
138	78	24	—	—	—	Keelung City
493	527	36	—	—	—	Hsinchu City
97	101	27	—	—	—	Chiayi City
8	18	1	—	—	—	Kinmen County
0	10	0	—	—	—	Lienchiang County