

表3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分

110年 1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	187,452	9,991	1,698	29,250	1,914	1,433
一、財政部所屬機關	171,447	9,991	1,698	29,250	1,914	1,433
臺北國稅局	56,669	—	-1,482	9,301	916	477
北區國稅局	49,931	—	1,538	14,945	481	455
中區國稅局	25,580	—	1,502	2,424	239	248
南區國稅局	12,309	—	2	1,142	196	106
高雄國稅局	16,968	—	138	1,439	82	147
關務署	9,991	9,991	—	—	—	—
二、直轄市及縣(市)稽徵機關	16,005	—	—	—	—	—
新北市	2,825	—	—	—	—	—
臺北市	3,020	—	—	—	—	—
桃園市	1,874	—	—	—	—	—
臺中市	2,208	—	—	—	—	—
臺南市	1,210	—	—	—	—	—
高雄市	1,322	—	—	—	—	—
宜蘭縣	643	—	—	—	—	—
新竹縣	443	—	—	—	—	—
苗栗縣	263	—	—	—	—	—
彰化縣	377	—	—	—	—	—
南投縣	133	—	—	—	—	—
雲林縣	197	—	—	—	—	—
嘉義縣	162	—	—	—	—	—
屏東縣	307	—	—	—	—	—
臺東縣	78	—	—	—	—	—
花蓮縣	208	—	—	—	—	—
澎湖縣	45	—	—	—	—	—
基隆市	90	—	—	—	—	—
新竹市	452	—	—	—	—	—
嘉義市	102	—	—	—	—	—
金門縣	45	—	—	—	—	—
連江縣	2	—	—	—	—	—

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1月份共為25,687,297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. 2021

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	
13,672	21,191	946	5,534	183	Grand Total
13,672	21,191	946	5,534	183	1.Ministry of Finance
-22	11,846	846	3	1	National Taxation Bureau of Taipei
5,870	3,909	27	1,613	59	National Taxation Bureau of the Northern Area
3,214	2,635	38	1,424	111	National Taxation Bureau of the Central Area
291	1,371	8	2,343	0	National Taxation Bureau of the Southern Area
4,320	1,430	28	151	12	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\$25,687,297 till the end of Jan. 2021.

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)

110年 1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	83,303	3,724	568	10,542	325	960
一、財政部所屬機關	83,303	3,724	—	—	—	—
臺北國稅局	34,785	2,560	—	—	—	—
北區國稅局	20,500	481	—	—	—	—
中區國稅局	13,204	349	—	—	—	—
南區國稅局	5,597	145	—	—	—	—
高雄國稅局	9,217	189	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	568	10,542	325	960
稽徵機關	—	—	—	—	—	—
新北市	—	—	91	2,036	84	138
臺北市	—	—	40	1,808	43	114
桃園市	—	—	85	1,295	33	110
臺中市	—	—	39	1,593	40	126
臺南市	—	—	171	741	18	73
高雄市	—	—	78	694	50	111
宜蘭縣	—	—	5	558	8	18
新竹縣	—	—	5	285	7	24
苗栗縣	—	—	7	179	4	23
彰化縣	—	—	8	238	4	48
南投縣	—	—	5	73	4	21
雲林縣	—	—	6	110	5	29
嘉義縣	—	—	5	110	2	21
屏東縣	—	—	6	155	4	31
臺東縣	—	—	1	57	2	9
花蓮縣	—	—	5	114	3	15
澎湖縣	—	—	0	38	0	2
基隆市	—	—	3	51	2	12
新竹市	—	—	4	312	8	17
嘉義市	—	—	3	61	3	11
金門縣	—	—	0	33	1	5
連江縣	—	—	0	1	0	0

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

Jan. 2021

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	
1,561	1,756	142	151	—	2,333	Grand Total
—	—	—	—	—	2,333	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	535	National Taxation Bureau of the Northern Area
—	—	—	—	—	541	National Taxation Bureau of the Central Area
—	—	—	—	—	1,253	National Taxation Bureau of the Southern Area
—	—	—	—	—	4	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,561	1,756	142	151	—	—	2.Revenue Service Office
306	145	25	—	—	—	New Taipei City
232	768	15	—	—	—	Taipei City
178	141	20	11	—	—	Taoyuan City
220	175	15	—	—	—	Taichung City
130	68	9	—	—	—	Tainan City
217	147	16	8	—	—	Kaohsiung City
28	20	2	4	—	—	Yilan County
60	51	9	—	—	—	Hsinchu County
31	17	2	0	—	—	Miaoli County
34	39	5	—	—	—	Changhua County
11	12	4	3	—	—	Nantou County
19	21	2	5	—	—	Yunlin County
10	10	1	2	—	—	Chiayi County
16	19	3	72	—	—	Pingtung County
3	5	1	—	—	—	Taitung County
11	13	2	46	—	—	Hualin County
3	2	0	—	—	—	Penghu County
11	9	3	—	—	—	Keelung City
30	78	3	—	—	—	Hsinchu City
11	12	3	—	—	—	Chiayi City
1	5	0	—	—	—	Kinmen County
—	0	0	—	—	—	Lienchiang County