

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 - 3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	467,241	30,914	8,282	88,674	6,370	4,342
一、財政部所屬機關	423,520	30,914	8,282	88,674	6,370	4,342
臺北國稅局	150,324	—	585	38,001	2,506	1,441
北區國稅局	111,590	—	4,034	31,320	1,999	1,270
中區國稅局	58,157	—	2,343	9,828	860	1,029
南區國稅局	30,108	—	368	4,452	455	266
高雄國稅局	42,429	—	953	5,073	549	337
關務署	30,914	30,914	—	—	—	—
二、直轄市及縣(市)	43,721	—	—	—	—	—
稽徵機關						
新北市	8,232	—	—	—	—	—
臺北市	7,716	—	—	—	—	—
桃園市	5,432	—	—	—	—	—
臺中市	5,527	—	—	—	—	—
臺南市	3,184	—	—	—	—	—
高雄市	3,932	—	—	—	—	—
宜蘭縣	1,144	—	—	—	—	—
新竹縣	1,468	—	—	—	—	—
苗栗縣	679	—	—	—	—	—
彰化縣	1,131	—	—	—	—	—
南投縣	399	—	—	—	—	—
雲林縣	588	—	—	—	—	—
嘉義縣	388	—	—	—	—	—
屏東縣	918	—	—	—	—	—
臺東縣	197	—	—	—	—	—
花蓮縣	863	—	—	—	—	—
澎湖縣	87	—	—	—	—	—
基隆市	257	—	—	—	—	—
新竹市	1,179	—	—	—	—	—
嘉義市	294	—	—	—	—	—
金門縣	101	—	—	—	—	—
連江縣	5	—	—	—	—	—

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3月份共為228,227,504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. - Mar. 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	
43,062	55,925	2,639	16,216	674	Grand Total
43,062	55,925	2,639	16,216	674	1.Ministry of Finance
-64	32,343	2,351	8	2	National Taxation Bureau of Taipei
21,359	9,858	80	5,702	325	National Taxation Bureau of the Northern Area
9,337	6,615	104	3,156	318	National Taxation Bureau of the Central Area
591	3,485	22	6,791	1	National Taxation Bureau of the Southern Area
11,838	3,624	83	560	28	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\$228,227,504 till the end of Mar. 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 - 3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	159,867	7,592	1,239	27,291	977	5,059
一、財政部所屬機關	159,867	7,592	—	—	—	—
臺北國稅局	73,153	5,263	—	—	—	—
北區國稅局	33,896	959	—	—	—	—
中區國稅局	23,486	695	—	—	—	—
南區國稅局	9,954	292	—	—	—	—
高雄國稅局	19,378	384	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	1,239	27,291	977	5,059
稽徵機關	—	—	—	—	—	—
新北市	—	—	180	5,722	205	832
臺北市	—	—	258	4,518	129	671
桃園市	—	—	187	3,680	117	566
臺中市	—	—	67	3,812	133	574
臺南市	—	—	198	2,054	56	393
高雄市	—	—	145	2,090	130	564
宜蘭縣	—	—	12	872	22	88
新竹縣	—	—	15	945	30	127
苗栗縣	—	—	27	413	19	88
彰化縣	—	—	24	600	20	306
南投縣	—	—	12	224	10	63
雲林縣	—	—	26	308	16	129
嘉義縣	—	—	16	205	8	103
屏東縣	—	—	41	422	14	139
臺東縣	—	—	4	99	7	63
花蓮縣	—	—	12	270	8	85
澎湖縣	—	—	1	66	1	9
基隆市	—	—	6	119	5	70
新竹市	—	—	2	647	25	121
嘉義市	—	—	8	164	8	50
金門縣	—	—	0	60	13	17
連江縣	—	—	0	2	0	2

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

Jan. - Mar. 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	
4,151	3,831	434	739	—	6,556	Grand Total
—	—	—	—	—	6,556	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	1,747	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,081	National Taxation Bureau of the Central Area
—	—	—	—	—	3,723	National Taxation Bureau of the Southern Area
—	—	—	—	—	6	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
4,151	3,831	434	739	—	—	2.Revenue Service Office
859	354	80	—	—	—	New Taipei City
512	1,600	28	—	—	—	Taipei City
472	317	70	23	—	—	Taoyuan City
511	383	47	—	—	—	Taichung City
295	157	31	—	—	—	Tainan City
620	313	48	23	—	—	Kaohsiung City
76	41	8	26	—	—	Yilan County
204	118	29	—	—	—	Hsinchu County
83	41	7	1	—	—	Miaoli County
77	88	17	—	—	—	Changhua County
29	26	14	21	—	—	Nantou County
48	45	7	9	—	—	Yunlin County
25	24	4	4	—	—	Chiayi County
48	43	11	201	—	—	Pingtung County
10	11	3	—	—	—	Taitung County
24	29	5	431	—	—	Hualin County
5	4	1	—	—	—	Penghu County
30	19	7	—	—	—	Keelung City
194	180	10	—	—	—	Hsinchu City
27	28	8	—	—	—	Chiayi City
2	8	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County