

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 - 4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	599,944	42,254	-2,288	117,230	10,262	5,650
一、財政部所屬機關	507,762	42,254	-2,288	117,230	10,262	5,650
臺北國稅局	171,963	—	-7,814	47,974	3,549	1,999
北區國稅局	136,697	—	2,670	45,743	2,633	1,531
中區國稅局	69,456	—	1,818	11,858	2,767	1,335
南區國稅局	36,808	—	434	5,508	632	361
高雄國稅局	50,583	—	604	6,147	682	424
關務署	42,254	42,254	—	—	—	—
二、直轄市及縣(市)	92,183	—	—	—	—	—
稽徵機關						
新北市	15,623	—	—	—	—	—
臺北市	12,738	—	—	—	—	—
桃園市	10,742	—	—	—	—	—
臺中市	12,347	—	—	—	—	—
臺南市	6,788	—	—	—	—	—
高雄市	9,356	—	—	—	—	—
宜蘭縣	2,125	—	—	—	—	—
新竹縣	3,143	—	—	—	—	—
苗栗縣	1,873	—	—	—	—	—
彰化縣	3,747	—	—	—	—	—
南投縣	1,565	—	—	—	—	—
雲林縣	1,955	—	—	—	—	—
嘉義縣	1,444	—	—	—	—	—
屏東縣	2,438	—	—	—	—	—
臺東縣	563	—	—	—	—	—
花蓮縣	1,566	—	—	—	—	—
澎湖縣	164	—	—	—	—	—
基隆市	715	—	—	—	—	—
新竹市	2,310	—	—	—	—	—
嘉義市	759	—	—	—	—	—
金門縣	208	—	—	—	—	—
連江縣	14	—	—	—	—	—

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4月份共為314,387,287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. - Apr. 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	
59,110	80,370	3,388	22,068	937	Grand Total
59,110	80,370	3,388	22,068	937	1.Ministry of Finance
-85	45,279	3,011	9	2	National Taxation Bureau of Taipei
29,923	14,639	107	7,627	400	National Taxation Bureau of the Northern Area
13,070	9,845	135	4,356	494	National Taxation Bureau of the Central Area
807	5,220	29	9,276	1	National Taxation Bureau of the Southern Area
15,395	5,387	107	799	40	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\$314,387,287 till the end of Apr. 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 - 4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	159,860	7,580	1,513	35,661	3,109	40,432
一、財政部所屬機關	159,860	7,580	—	—	—	—
臺北國稅局	78,039	5,251	—	—	—	—
北區國稅局	29,079	959	—	—	—	—
中區國稅局	22,317	695	—	—	—	—
南區國稅局	9,432	292	—	—	—	—
高雄國稅局	20,993	384	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	1,513	35,661	3,109	40,432
稽徵機關	—	—	—	—	—	—
新北市	—	—	253	7,458	795	5,363
臺北市	—	—	321	5,759	446	3,789
桃園市	—	—	203	4,729	454	4,163
臺中市	—	—	83	5,245	285	5,546
臺南市	—	—	221	2,604	116	3,233
高雄市	—	—	174	2,678	246	4,951
宜蘭縣	—	—	15	1,073	69	759
新竹縣	—	—	26	1,233	85	1,347
苗栗縣	—	—	35	530	68	1,075
彰化縣	—	—	29	802	156	2,535
南投縣	—	—	14	288	62	1,079
雲林縣	—	—	31	400	64	1,321
嘉義縣	—	—	20	299	17	1,034
屏東縣	—	—	47	576	69	1,322
臺東縣	—	—	4	128	24	372
花蓮縣	—	—	14	483	24	525
澎湖縣	—	—	1	95	4	52
基隆市	—	—	8	173	15	447
新竹市	—	—	3	824	81	958
嘉義市	—	—	12	210	14	443
金門縣	—	—	0	72	14	110
連江縣	—	—	0	3	1	9

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

Jan. - Apr. 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	
5,622	4,389	579	877	—	8,919	Grand Total
—	—	—	—	—	8,919	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	2,345	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,462	National Taxation Bureau of the Central Area
—	—	—	—	—	5,107	National Taxation Bureau of the Southern Area
—	—	—	—	—	5	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
5,622	4,389	579	877	—	—	2.Revenue Service Office
1,220	426	107	—	—	—	New Taipei City
675	1,715	34	—	—	—	Taipei City
632	437	94	29	—	—	Taoyuan City
667	462	60	—	—	—	Taichung City
378	186	50	—	—	—	Tainan City
862	353	61	31	—	—	Kaohsiung City
124	49	10	27	—	—	Yilan County
282	130	38	—	—	—	Hsinchu County
104	50	10	1	—	—	Miaoli County
99	105	22	—	—	—	Changhua County
38	32	19	34	—	—	Nantou County
67	54	9	9	—	—	Yunlin County
33	30	5	7	—	—	Chiayi County
67	51	14	293	—	—	Pingtung County
15	13	4	3	—	—	Taitung County
33	36	7	444	—	—	Hualin County
7	5	1	—	—	—	Penghu County
43	21	9	—	—	—	Keelung City
238	192	13	—	—	—	Hsinchu City
36	32	11	—	—	—	Chiayi City
3	9	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County