

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 - 5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	893,164	54,267	19,315	146,620	12,954	6,890
一、財政部所屬機關	716,786	54,267	19,315	146,620	12,954	6,890
臺北國稅局	245,576	—	-1,497	60,901	4,176	2,393
北區國稅局	193,596	—	10,192	54,629	3,267	1,968
中區國稅局	101,520	—	6,210	15,543	3,179	1,534
南區國稅局	52,652	—	2,111	7,403	1,472	481
高雄國稅局	69,175	—	2,299	8,144	861	515
關務署	54,267	54,267	—	—	—	—
二、直轄市及縣(市) 稽徵機關	176,378	—	—	—	—	—
新北市	29,220	—	—	—	—	—
臺北市	27,481	—	—	—	—	—
桃園市	20,787	—	—	—	—	—
臺中市	23,012	—	—	—	—	—
臺南市	12,782	—	—	—	—	—
高雄市	19,418	—	—	—	—	—
宜蘭縣	3,521	—	—	—	—	—
新竹縣	5,775	—	—	—	—	—
苗栗縣	3,516	—	—	—	—	—
彰化縣	6,924	—	—	—	—	—
南投縣	2,748	—	—	—	—	—
雲林縣	3,598	—	—	—	—	—
嘉義縣	2,633	—	—	—	—	—
屏東縣	4,083	—	—	—	—	—
臺東縣	919	—	—	—	—	—
花蓮縣	2,239	—	—	—	—	—
澎湖縣	301	—	—	—	—	—
基隆市	1,482	—	—	—	—	—
新竹市	4,125	—	—	—	—	—
嘉義市	1,461	—	—	—	—	—
金門縣	328	—	—	—	—	—
連江縣	26	—	—	—	—	—

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5月份共為435,607,656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. - May 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	
76,099	109,764	4,667	28,118	1,258	Grand Total
76,099	109,764	4,667	28,118	1,258	1.Ministry of Finance
-120	61,781	4,152	12	2	National Taxation Bureau of Taipei
39,612	19,962	146	9,844	570	National Taxation Bureau of the Northern Area
16,699	13,478	184	5,562	622	National Taxation Bureau of the Central Area
958	7,190	40	11,725	2	National Taxation Bureau of the Southern Area
18,950	7,353	144	975	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\$435,607,656 till the end of May 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 - 5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	245,397	11,369	1,797	46,518	52,878	60,040
一、財政部所屬機關	245,397	11,369	—	—	—	—
臺北國稅局	113,776	7,830	—	—	—	—
北區國稅局	50,315	1,454	—	—	—	—
中區國稅局	36,639	1,056	—	—	—	—
南區國稅局	14,803	444	—	—	—	—
高雄國稅局	29,865	585	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	1,797	46,518	52,878	60,040
新北市	—	—	356	10,112	8,417	8,020
臺北市	—	—	360	7,104	10,244	6,441
桃園市	—	—	244	6,424	6,131	6,413
臺中市	—	—	93	6,866	6,266	8,236
臺南市	—	—	238	3,195	3,635	4,830
高雄市	—	—	197	3,621	6,940	6,916
宜蘭縣	—	—	19	1,277	867	1,101
新竹縣	—	—	32	1,791	1,501	1,855
苗栗縣	—	—	41	692	988	1,583
彰化縣	—	—	32	1,007	1,989	3,599
南投縣	—	—	15	368	675	1,520
雲林縣	—	—	38	582	908	1,890
嘉義縣	—	—	22	367	729	1,420
屏東縣	—	—	51	678	923	1,928
臺東縣	—	—	5	148	182	528
花蓮縣	—	—	18	570	290	806
澎湖縣	—	—	1	124	87	72
基隆市	—	—	8	219	478	680
新竹市	—	—	9	1,036	1,147	1,351
嘉義市	—	—	17	250	400	684
金門縣	—	—	0	82	75	155
連江縣	—	—	0	4	8	12

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

Jan. - May 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	
7,307	6,133	723	983	—	11,434	Grand Total
—	—	—	—	—	11,434	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	3,092	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,869	National Taxation Bureau of the Central Area
—	—	—	—	—	6,466	National Taxation Bureau of the Southern Area
—	—	—	—	—	7	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
7,307	6,133	723	983	—	—	2.Revenue Service Office
1,580	600	136	—	—	—	New Taipei City
858	2,432	42	—	—	—	Taipei City
846	576	116	37	—	—	Taoyuan City
845	630	76	—	—	—	Taichung City
550	273	61	—	—	—	Tainan City
1,131	494	76	43	—	—	Kaohsiung City
150	65	13	29	—	—	Yilan County
359	187	49	—	—	—	Hsinchu County
130	69	13	1	—	—	Miaoli County
126	145	27	—	—	—	Changhua County
47	43	23	55	—	—	Nantou County
83	77	12	9	—	—	Yunlin County
41	39	6	8	—	—	Chiayi County
85	68	18	332	—	—	Pingtung County
23	17	4	11	—	—	Taitung County
41	48	9	457	—	—	Hualin County
8	7	1	—	—	—	Penghu County
56	30	12	—	—	—	Keelung City
294	271	17	—	—	—	Hsinchu City
49	49	13	—	—	—	Chiayi City
5	11	1	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County