

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

111年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 (註1) Estate Tax(1)	贈與稅 (註1) Gift Tax(1)
總計	253,613	13,785	7,787	22,861	4,108	2,084
一、財政部所屬機關	187,210	13,785	7,787	22,861	4,108	2,084
臺北國稅局	65,677	—	2,746	11,199	2,218	1,057
北區國稅局	48,348	—	2,907	6,045	610	574
中區國稅局	26,580	—	1,291	2,959	637	238
南區國稅局	13,946	—	573	1,229	213	124
高雄國稅局	18,874	—	271	1,429	430	90
關務署	13,785	13,785	—	—	—	—
二、直轄市及縣(市)稽徵機關	66,403	—	—	—	—	—
新北市	11,726	—	—	—	—	—
臺北市	17,762	—	—	—	—	—
桃園市	7,028	—	—	—	—	—
臺中市	5,541	—	—	—	—	—
臺南市	4,611	—	—	—	—	—
高雄市	7,956	—	—	—	—	—
宜蘭縣	866	—	—	—	—	—
新竹縣	1,416	—	—	—	—	—
苗栗縣	1,034	—	—	—	—	—
彰化縣	1,764	—	—	—	—	—
南投縣	675	—	—	—	—	—
雲林縣	851	—	—	—	—	—
嘉義縣	689	—	—	—	—	—
屏東縣	860	—	—	—	—	—
臺東縣	214	—	—	—	—	—
花蓮縣	405	—	—	—	—	—
澎湖縣	84	—	—	—	—	—
基隆市	828	—	—	—	—	—
新竹市	1,437	—	—	—	—	—
嘉義市	608	—	—	—	—	—
金門縣	38	—	—	—	—	—
連江縣	8	—	—	—	—	—

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. 特種貨物及勞務稅自100年6月起開徵。

3. 特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

4. 遺產及贈與稅實物抵繳金額11月份計1,007,053,684元。

附註：1. 遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。

2. 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 3-4. Total Net Tax Revenue (Current Month) —by Agency and Item of Tax

Nov. 2022

Unit : NT\$ Million

貨物稅	證券交易稅	期貨交易稅	菸酒稅 (註1)	特種貨物 及勞務稅	Agency
Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax(1)	Specifically Selected Goods and Services Tax	
14,145	13,922	781	6,506	570	Grand Total
14,145	13,922	781	6,506	570	1.Ministry of Finance
-27	8,366	696	2	0	National Taxation Bureau of Taipei
8,042	2,333	21	2,284	285	National Taxation Bureau of the Northern Area
3,345	1,530	32	1,297	242	National Taxation Bureau of the Central Area
242	816	8	2,782	1	National Taxation Bureau of the Southern Area
2,543	877	24	140	42	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.The specifically selected goods and services tax was imposed from June 2011.

3.The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

4.The total amount of using physical objects for payment of estate and gift taxes was NT\$1,007,053,684 in Nov. 2022.

Note : 1.Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

2.Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分(續1完)

111年11月

單位：新臺幣百萬元

機關別	營業稅 (註2)	金融業 營業稅	地價稅	土地增值稅	房屋稅	使用牌照稅
	Business Tax(2)	Financial Enterprises Business Tax				
總計	97,781	4,640	55,072	6,528	319	905
一、財政部所屬機關	97,781	4,640	—	—	—	—
臺北國稅局	39,419	3,200	—	—	—	—
北區國稅局	24,570	597	—	—	—	—
中區國稅局	14,438	438	—	—	—	—
南區國稅局	6,326	172	—	—	—	—
高雄國稅局	13,028	233	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	55,072	6,528	319	905
新北市	—	—	9,706	1,398	65	75
臺北市	—	—	15,253	1,148	54	351
桃園市	—	—	5,509	966	38	69
臺中市	—	—	4,346	643	34	91
臺南市	—	—	3,910	451	14	75
高雄市	—	—	6,724	716	34	82
宜蘭縣	—	—	624	159	10	10
新竹縣	—	—	1,017	224	17	21
苗栗縣	—	—	895	78	6	16
彰化縣	—	—	1,521	136	7	26
南投縣	—	—	517	112	2	7
雲林縣	—	—	712	58	8	16
嘉義縣	—	—	591	53	4	8
屏東縣	—	—	707	70	5	18
臺東縣	—	—	169	23	5	6
花蓮縣	—	—	313	35	5	11
澎湖縣	—	—	49	29	1	1
基隆市	—	—	750	52	1	7
新竹市	—	—	1,182	139	4	9
嘉義市	—	—	548	27	4	6
金門縣	—	—	21	12	1	1
連江縣	—	—	7	1	0	0

Table 3-4. Total Net Tax Revenue (Current Month) —by Agency and Item of Tax (Cont.1 End)

Nov. 2022

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	
1,339	2,012	146	82	—	2,881	Grand Total
—	—	—	—	—	2,881	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	678	National Taxation Bureau of the Northern Area
—	—	—	—	—	571	National Taxation Bureau of the Central Area
—	—	—	—	—	1,630	National Taxation Bureau of the Southern Area
—	—	—	—	—	1	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,339	2,012	146	82	—	—	2.Revenue Service Office
286	166	30	—	—	—	New Taipei City
129	818	8	—	—	—	Taipei City
238	179	20	10	—	—	Taoyuan City
218	194	15	—	—	—	Taichung City
73	78	12	—	—	—	Tainan City
148	231	16	5	—	—	Kaohsiung City
36	18	3	7	—	—	Yilan County
64	60	11	—	—	—	Hsinchu County
14	22	3	0	—	—	Miaoli County
22	46	5	—	—	—	Changhua County
8	12	4	13	—	—	Nantou County
27	26	2	1	—	—	Yunlin County
11	19	1	2	—	—	Chiayi County
17	21	3	20	—	—	Pingtung County
3	5	1	2	—	—	Taitung County
6	11	2	23	—	—	Hualin County
2	2	0	—	—	—	Penghu County
8	8	2	—	—	—	Keelung City
22	77	3	—	—	—	Hsinchu City
5	16	2	—	—	—	Chiayi City
1	2	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County