

表3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分

111年 1 -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	3,079,674	127,920	1,013,778	620,041	33,206	18,579
一、財政部所屬機關	2,750,364	127,920	1,013,778	620,041	33,206	18,579
臺北國稅局	1,002,741	—	359,819	261,343	15,527	7,034
北區國稅局	866,993	—	399,032	220,129	8,260	4,630
中區國稅局	333,792	—	116,865	63,269	4,457	4,166
南區國稅局	153,846	—	40,884	28,383	2,259	1,220
高雄國稅局	265,073	—	97,178	46,918	2,703	1,528
關務署	127,920	127,920	—	—	—	—
二、直轄市及縣(市) 稽徵機關	329,310	—	—	—	—	—
新北市	57,294	—	—	—	—	—
臺北市	62,699	—	—	—	—	—
桃園市	35,480	—	—	—	—	—
臺中市	40,727	—	—	—	—	—
臺南市	22,923	—	—	—	—	—
高雄市	36,273	—	—	—	—	—
宜蘭縣	6,057	—	—	—	—	—
新竹縣	9,470	—	—	—	—	—
苗栗縣	6,209	—	—	—	—	—
彰化縣	11,280	—	—	—	—	—
南投縣	4,516	—	—	—	—	—
雲林縣	6,008	—	—	—	—	—
嘉義縣	4,107	—	—	—	—	—
屏東縣	6,942	—	—	—	—	—
臺東縣	1,504	—	—	—	—	—
花蓮縣	2,924	—	—	—	—	—
澎湖縣	556	—	—	—	—	—
基隆市	3,575	—	—	—	—	—
新竹市	7,449	—	—	—	—	—
嘉義市	2,722	—	—	—	—	—
金門縣	544	—	—	—	—	—
連江縣	48	—	—	—	—	—

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累計至11月份共為3,386,604,275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 3-5. Total Net Tax Revenue (Cumulative) — by Agency and Item of Tax

Jan. - 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	
137,428	161,362	9,223	65,230	3,515	Grand Total
137,428	161,362	9,223	65,230	3,515	1.Ministry of Finance
-330	99,555	8,214	27	11	National Taxation Bureau of Taipei
76,792	25,619	245	24,483	1,819	National Taxation Bureau of the Northern Area
31,215	17,330	379	13,282	1,541	National Taxation Bureau of the Central Area
2,047	9,187	92	25,439	39	National Taxation Bureau of the Southern Area
27,703	9,672	292	2,000	104	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 accumulated total amount of using physical objects for payment of estate and gift taxes was NT\$3,386,604,275 till the end of 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3-5. 全國賦稅實徵淨額(累計)－按機關別及稅目別分(續1完)

111年 1 -11月

單位：新臺幣百萬元

機關別	營業稅 (註2)	金融業 營業稅 Financial Enterprises Business Tax	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(2)					
總計	533,747	28,261	59,549	85,055	85,052	67,746
一、財政部所屬機關	533,747	28,261	—	—	—	—
臺北國稅局	251,541	19,326	—	—	—	—
北區國稅局	98,625	3,651	—	—	—	—
中區國稅局	76,488	2,673	—	—	—	—
南區國稅局	30,147	1,115	—	—	—	—
高雄國稅局	76,946	1,497	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	59,549	85,055	85,052	67,746
新北市	—	—	10,666	18,567	13,986	9,353
臺北市	—	—	16,185	15,353	16,362	7,352
桃園市	—	—	5,901	9,586	9,468	7,156
臺中市	—	—	4,675	12,539	10,016	9,471
臺南市	—	—	4,399	5,084	6,192	5,531
高雄市	—	—	7,265	7,060	10,854	7,542
宜蘭縣	—	—	688	1,954	1,562	1,267
新竹縣	—	—	1,120	2,887	2,316	2,009
苗栗縣	—	—	982	1,450	1,544	1,786
彰化縣	—	—	1,612	1,976	3,008	4,005
南投縣	—	—	553	842	992	1,615
雲林縣	—	—	801	767	1,835	2,123
嘉義縣	—	—	625	693	1,041	1,519
屏東縣	—	—	794	1,662	1,458	2,186
臺東縣	—	—	187	279	328	592
花蓮縣	—	—	358	570	594	935
澎湖縣	—	—	52	231	145	83
基隆市	—	—	790	979	757	809
新竹市	—	—	1,284	1,896	1,818	1,435
嘉義市	—	—	581	449	674	786
金門縣	—	—	23	220	91	177
連江縣	—	—	7	11	11	14

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

Jan. - 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	
14,149	15,041	1,480	1,237	-0	26,335	Grand Total
—	—	—	—	—	26,335	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	7,358	National Taxation Bureau of the Northern Area
—	—	—	—	—	4,800	National Taxation Bureau of the Central Area
—	—	—	—	—	14,149	National Taxation Bureau of the Southern Area
—	—	—	—	—	28	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
14,149	15,041	1,480	1,237	-0	—	2.Revenue Service Office
3,009	1,419	293	—	-0	—	New Taipei City
1,638	5,730	80	—	—	—	Taipei City
1,722	1,334	221	93	—	—	Taoyuan City
2,241	1,611	175	—	—	—	Taichung City
964	644	109	—	-0	—	Tainan City
1,884	1,425	155	89	—	—	Kaohsiung City
340	163	25	59	—	—	Yilan County
552	475	111	—	—	—	Hsinchu County
220	194	28	4	—	—	Miaoli County
267	354	58	—	—	—	Changhua County
129	105	43	237	—	—	Nantou County
211	197	24	49	—	—	Yunlin County
101	109	13	6	—	—	Chiayi County
219	177	31	414	0	—	Pingtung County
50	42	9	17	—	—	Taitung County
74	106	19	269	—	—	Hualin County
25	16	3	—	—	—	Penghu County
138	80	22	—	—	—	Keelung City
268	715	34	—	—	—	Hsinchu City
86	119	27	—	—	—	Chiayi City
9	22	1	—	—	—	Kinmen County
0	5	0	—	—	—	Lienchiang County