

表3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分

112年 1 - 2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 (註1)	贈與稅 (註1)
	Grand Total	Customs Duties	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate Tax(1)	Gift Tax(1)
總計	272,440	19,512	8,503	80,401	4,856	4,230
一、財政部所屬機關	253,709	19,512	8,503	80,401	4,856	4,230
臺北國稅局	91,676	—	2,890	31,614	2,173	2,491
北區國稅局	68,659	—	2,664	31,255	926	738
中區國稅局	32,490	—	1,587	8,435	945	549
南區國稅局	17,080	—	199	4,209	594	183
高雄國稅局	24,293	—	1,163	4,887	218	269
關務署	19,512	19,512	—	—	—	—
二、直轄市及縣(市)	18,731	—	—	—	—	—
稽徵機關						
新北市	3,791	—	—	—	—	—
臺北市	3,680	—	—	—	—	—
桃園市	2,205	—	—	—	—	—
臺中市	2,194	—	—	—	—	—
臺南市	1,238	—	—	—	—	—
高雄市	1,869	—	—	—	—	—
宜蘭縣	431	—	—	—	—	—
新竹縣	522	—	—	—	—	—
苗栗縣	283	—	—	—	—	—
彰化縣	434	—	—	—	—	—
南投縣	221	—	—	—	—	—
雲林縣	265	—	—	—	—	—
嘉義縣	203	—	—	—	—	—
屏東縣	346	—	—	—	—	—
臺東縣	78	—	—	—	—	—
花蓮縣	190	—	—	—	—	—
澎湖縣	51	—	—	—	—	—
基隆市	124	—	—	—	—	—
新竹市	424	—	—	—	—	—
嘉義市	113	—	—	—	—	—
金門縣	65	—	—	—	—	—
連江縣	4	—	—	—	—	—

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2月份共為837,197,195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. - Feb. 2023

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	
23,650	19,069	930	10,669	429	Grand Total
23,650	19,069	930	10,669	429	1.Ministry of Finance
-45	11,427	829	4	0	National Taxation Bureau of Taipei
13,527	3,238	24	4,143	259	National Taxation Bureau of the Northern Area
4,311	2,074	37	2,536	154	National Taxation Bureau of the Central Area
468	1,123	11	3,636	5	National Taxation Bureau of the Southern Area
5,389	1,207	29	350	11	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\$837,197,195 till the end of Feb. 2023.

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)

112年 1 - 2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	77,486	4,795	977	10,766	601	1,606
一、財政部所屬機關	77,486	4,795	—	—	—	—
臺北國稅局	40,292	3,294	—	—	—	—
北區國稅局	10,810	633	—	—	—	—
中區國稅局	10,929	441	—	—	—	—
南區國稅局	4,686	181	—	—	—	—
高雄國稅局	10,769	247	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	977	10,766	601	1,606
新北市	—	—	139	2,641	72	231
台北市	—	—	199	1,983	70	180
桃園市	—	—	105	1,365	49	190
臺中市	—	—	52	1,327	56	202
臺南市	—	—	150	670	33	129
高雄市	—	—	200	770	207	187
宜蘭縣	—	—	11	293	14	30
新竹縣	—	—	4	281	23	46
苗栗縣	—	—	11	167	10	39
彰化縣	—	—	14	226	9	79
南投縣	—	—	8	97	6	36
雲林縣	—	—	19	115	9	49
嘉義縣	—	—	5	119	6	36
屏東縣	—	—	8	205	6	49
臺東縣	—	—	3	29	2	16
花蓮縣	—	—	24	75	8	25
澎湖縣	—	—	0	40	1	3
基隆市	—	—	5	63	2	20
新竹市	—	—	12	196	13	33
嘉義市	—	—	6	47	4	18
金門縣	—	—	0	52	0	6
連江縣	—	—	0	2	0	1

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

Jan. - Feb. 2023

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	
1,922	2,465	290	105	—	3,976	Grand Total
—	—	—	—	—	3,976	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	1,077	National Taxation Bureau of the Northern Area
—	—	—	—	—	933	National Taxation Bureau of the Central Area
—	—	—	—	—	1,966	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,922	2,465	290	105	—	—	2.Revenue Service Office
424	230	54	—	—	—	New Taipei City
220	1,009	19	—	—	—	Taipei City
210	226	46	13	—	—	Taoyuan City
278	249	30	—	—	—	Taichung City
133	101	22	—	—	—	Tainan City
260	208	32	5	—	—	Kaohsiung City
44	26	5	6	—	—	Yilan County
84	63	21	—	—	—	Hsinchu County
23	27	5	1	—	—	Miaoli County
39	55	10	—	—	—	Changhua County
19	16	10	30	—	—	Nantou County
28	36	5	4	—	—	Yunlin County
20	14	3	1	—	—	Chiayi County
33	27	7	11	—	—	Pingtung County
12	7	2	8	—	—	Taitung County
10	17	3	26	—	—	Hualin County
3	3	0	—	—	—	Penghu County
16	13	5	—	—	—	Keelung City
47	115	7	—	—	—	Hsinchu City
16	19	5	—	—	—	Chiayi City
2	4	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County