

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 - 4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	618,532	46,114	17,627	146,858	9,481	10,558
一、財政部所屬機關	540,401	46,114	17,627	146,858	9,481	10,558
臺北國稅局	194,558	—	6,499	59,585	3,994	6,977
北區國稅局	148,077	—	6,385	56,803	2,191	1,405
中區國稅局	65,669	—	2,596	15,437	1,670	1,214
南區國稅局	35,543	—	463	6,908	869	401
高雄國稅局	50,440	—	1,683	8,125	757	561
關務署	46,114	46,114	—	—	—	—
二、直轄市及縣(市) 稽徵機關	78,131	—	—	—	—	—
新北市	13,548	—	—	—	—	—
臺北市	10,902	—	—	—	—	—
桃園市	8,429	—	—	—	—	—
臺中市	10,064	—	—	—	—	—
臺南市	5,558	—	—	—	—	—
高雄市	8,493	—	—	—	—	—
宜蘭縣	1,576	—	—	—	—	—
新竹縣	2,472	—	—	—	—	—
苗栗縣	1,653	—	—	—	—	—
彰化縣	3,316	—	—	—	—	—
南投縣	1,500	—	—	—	—	—
雲林縣	1,909	—	—	—	—	—
嘉義縣	1,405	—	—	—	—	—
屏東縣	2,118	—	—	—	—	—
臺東縣	515	—	—	—	—	—
花蓮縣	900	—	—	—	—	—
澎湖縣	145	—	—	—	—	—
基隆市	894	—	—	—	—	—
新竹市	1,811	—	—	—	—	—
嘉義市	669	—	—	—	—	—
金門縣	238	—	—	—	—	—
連江縣	15	—	—	—	—	—

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4月份共為1,151,909,175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. - Apr. 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	
52,428	48,979	2,238	21,402	1,271	Grand Total
52,428	48,979	2,238	21,402	1,271	1.Ministry of Finance
-103	29,496	1,994	8	0	National Taxation Bureau of Taipei
30,844	8,215	58	8,146	607	National Taxation Bureau of the Northern Area
10,374	5,305	91	4,508	614	National Taxation Bureau of the Central Area
969	2,905	26	7,975	12	National Taxation Bureau of the Southern Area
10,344	3,059	70	766	38	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\$1,151,909,175 till the end of Apr. 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 - 4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	175,185	9,880	1,597	22,843	2,865	40,674
一、財政部所屬機關	175,185	9,880	—	—	—	—
臺北國稅局	86,109	6,823	—	—	—	—
北區國稅局	31,162	1,285	—	—	—	—
中區國稅局	22,280	901	—	—	—	—
南區國稅局	10,603	368	—	—	—	—
高雄國稅局	25,031	504	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	1,597	22,843	2,865	40,674
稽徵機關	—	—	278	5,871	571	5,341
新北市	—	—	334	4,170	303	3,626
臺北市	—	—	172	2,428	468	4,316
桃園市	—	—	87	2,831	292	5,609
臺中市	—	—	181	1,426	123	3,287
臺南市	—	—	253	1,637	445	5,007
高雄市	—	—	17	558	54	765
宜蘭縣	—	—	23	847	70	1,204
新竹縣	—	—	32	356	43	1,101
苗栗縣	—	—	26	520	54	2,494
彰化縣	—	—	19	183	45	1,090
南投縣	—	—	32	307	38	1,362
雲林縣	—	—	18	216	48	1,054
嘉義縣	—	—	46	368	77	1,345
屏東縣	—	—	6	70	13	381
臺東縣	—	—	32	167	38	546
花蓮縣	—	—	1	74	6	49
澎湖縣	—	—	5	244	15	533
基隆市	—	—	23	363	137	984
新竹市	—	—	12	101	21	451
嘉義市	—	—	1	103	2	120
金門縣	—	—	0	4	0	10
連江縣	—	—				

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

Jan. - Apr. 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	
4,156	4,997	608	391	—	8,260	Grand Total
—	—	—	—	—	8,260	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	2,262	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,580	National Taxation Bureau of the Central Area
—	—	—	—	—	4,411	National Taxation Bureau of the Southern Area
—	—	—	—	—	6	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
4,156	4,997	608	391	—	—	2.Revenue Service Office
884	491	113	—	—	—	New Taipei City
443	1,988	37	—	—	—	Taipei City
446	461	103	34	—	—	Taoyuan City
656	530	60	—	—	—	Taichung City
296	201	44	—	—	—	Tainan City
608	445	75	25	—	—	Kaohsiung City
93	54	11	25	—	—	Yilan County
153	135	40	—	—	—	Hsinchu County
54	56	11	1	—	—	Miaoli County
87	114	21	—	—	—	Changhua County
40	32	22	68	—	—	Nantou County
60	67	10	34	—	—	Yunlin County
35	28	5	1	—	—	Chiayi County
72	52	13	145	—	—	Pingtung County
20	14	3	9	—	—	Taitung County
21	38	7	51	—	—	Hualin County
7	7	1	—	—	—	Penghu County
63	25	9	—	—	—	Keelung City
81	210	14	—	—	—	Hsinchu City
33	40	10	—	—	—	Chiayi City
4	8	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County