

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 - 5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)
<b>總計</b>	<b>1,240,239</b>	<b>60,867</b>	<b>336,910</b>	<b>205,950</b>	<b>12,512</b>	<b>11,803</b>
<b>一、財政部所屬機關</b>	<b>1,076,651</b>	<b>60,867</b>	<b>336,910</b>	<b>205,950</b>	<b>12,512</b>	<b>11,803</b>
臺北國稅局	431,903	—	166,905	83,611	5,335	7,326
北區國稅局	289,301	—	87,739	75,383	3,065	1,704
中區國稅局	136,263	—	42,839	23,645	2,127	1,575
南區國稅局	64,417	—	14,486	10,918	1,050	480
高雄國稅局	93,900	—	24,940	12,392	935	717
關務署	60,867	60,867	—	—	—	—
<b>二、直轄市及縣(市)</b>	<b>163,588</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>稽徵機關</b>						
新北市	26,735	—	—	—	—	—
臺北市	26,124	—	—	—	—	—
桃園市	17,907	—	—	—	—	—
臺中市	20,766	—	—	—	—	—
臺南市	11,667	—	—	—	—	—
高雄市	19,226	—	—	—	—	—
宜蘭縣	3,128	—	—	—	—	—
新竹縣	4,781	—	—	—	—	—
苗栗縣	3,309	—	—	—	—	—
彰化縣	6,789	—	—	—	—	—
南投縣	2,759	—	—	—	—	—
雲林縣	3,824	—	—	—	—	—
嘉義縣	2,666	—	—	—	—	—
屏東縣	3,902	—	—	—	—	—
臺東縣	932	—	—	—	—	—
花蓮縣	1,612	—	—	—	—	—
澎湖縣	307	—	—	—	—	—
基隆市	1,668	—	—	—	—	—
新竹市	3,670	—	—	—	—	—
嘉義市	1,400	—	—	—	—	—
金門縣	386	—	—	—	—	—
連江縣	29	—	—	—	—	—

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5月份共為1,353,758,201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. - May 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	
68,275	64,891	2,896	26,810	1,791	<b>Grand Total</b>
68,275	64,891	2,896	26,810	1,791	<b>1.Ministry of Finance</b>
-138	39,173	2,578	10	0	National Taxation Bureau of Taipei
41,353	10,836	75	10,410	804	National Taxation Bureau of the Northern Area
13,337	7,001	118	5,539	913	National Taxation Bureau of the Central Area
1,147	3,848	33	9,821	14	National Taxation Bureau of the Southern Area
12,577	4,032	91	1,030	59	National Taxation Bureau of Kaohsiung
—	—	—	—	—	Customs Administration
—	—	—	—	—	<b>2.Revenue Service Office</b>
—	—	—	—	—	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\$1,353,758,201 till the end of May 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 - 5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)					
<b>總計</b>	<b>273,618</b>	<b>15,183</b>	<b>1,788</b>	<b>29,019</b>	<b>57,559</b>	<b>61,231</b>
<b>一、財政部所屬機關</b>	<b>273,618</b>	<b>15,183</b>	—	—	—	—
臺北國稅局	127,102	10,456	—	—	—	—
北區國稅局	55,013	1,979	—	—	—	—
中區國稅局	37,223	1,399	—	—	—	—
南區國稅局	17,161	571	—	—	—	—
高雄國稅局	37,119	779	—	—	—	—
關務署	—	—	—	—	—	—
<b>二、直轄市及縣(市) 稽徵機關</b>	<b>—</b>	<b>—</b>	<b>1,788</b>	<b>29,019</b>	<b>57,559</b>	<b>61,231</b>
新北市	—	—	305	7,191	9,075	8,188
台北市	—	—	383	5,418	10,401	6,361
桃園市	—	—	184	3,157	6,485	6,671
臺中市	—	—	99	3,515	7,038	8,387
臺南市	—	—	194	1,862	3,898	4,990
高雄市	—	—	277	2,168	8,108	7,096
宜蘭縣	—	—	20	708	1,020	1,136
新竹縣	—	—	31	987	1,502	1,813
苗栗縣	—	—	37	477	1,004	1,622
彰化縣	—	—	30	685	2,128	3,625
南投縣	—	—	20	236	743	1,539
雲林縣	—	—	38	383	1,244	1,944
嘉義縣	—	—	20	271	802	1,474
屏東縣	—	—	53	452	1,037	1,967
臺東縣	—	—	7	97	224	548
花蓮縣	—	—	36	223	373	820
澎湖縣	—	—	1	116	96	74
基隆市	—	—	7	340	493	698
新竹市	—	—	27	460	1,368	1,399
嘉義市	—	—	15	140	441	694
金門縣	—	—	1	127	71	171
連江縣	—	—	0	6	8	14

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

Jan. - May 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	
5,461	7,226	786	518	—	10,330	<b>Grand Total</b>
—	—	—	—	—	10,330	<b>1.Ministry of Finance</b>
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	2,918	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,946	National Taxation Bureau of the Central Area
—	—	—	—	—	5,458	National Taxation Bureau of the Southern Area
—	—	—	—	—	8	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
5,461	7,226	786	518	—	—	<b>2.Revenue Service Office</b>
1,146	685	145	—	—	—	New Taipei City
567	2,945	48	—	—	—	Taipei City
610	634	127	39	—	—	Taoyuan City
883	763	81	—	—	—	Taichung City
384	284	56	—	—	—	Tainan City
793	641	109	35	—	—	Kaohsiung City
125	76	14	29	—	—	Yilan County
192	207	50	—	—	—	Hsinchu County
73	80	14	1	—	—	Miaoli County
114	179	26	—	—	—	Changhua County
53	46	26	96	—	—	Nantou County
76	93	12	35	—	—	Yunlin County
50	41	7	1	—	—	Chiayi County
99	76	17	200	—	—	Pingtung County
24	19	4	9	—	—	Taitung County
27	51	8	73	—	—	Hualin County
10	9	1	—	—	—	Penghu County
85	34	11	—	—	—	Keelung City
105	294	17	—	—	—	Hsinchu City
41	56	13	—	—	—	Chiayi City
5	11	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County