

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 - 7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	2,287,744	86,548	788,074	529,766	18,563	14,814
一、財政部所屬機關	2,069,883	86,548	788,074	529,766	18,563	14,814
臺北國稅局	749,368	—	264,444	226,274	7,551	8,321
北區國稅局	714,189	—	348,286	190,286	5,086	2,244
中區國稅局	242,388	—	84,556	57,598	3,229	2,484
南區國稅局	112,746	—	31,210	25,982	1,397	774
高雄國稅局	164,643	—	59,579	29,626	1,299	992
關務署	86,548	86,548	—	—	—	—
二、直轄市及縣(市)	217,861	—	—	—	—	—
稽徵機關						
新北市	36,437	—	—	—	—	—
臺北市	37,493	—	—	—	—	—
桃園市	23,369	—	—	—	—	—
臺中市	27,596	—	—	—	—	—
臺南市	15,681	—	—	—	—	—
高雄市	24,346	—	—	—	—	—
宜蘭縣	4,171	—	—	—	—	—
新竹縣	7,033	—	—	—	—	—
苗栗縣	4,348	—	—	—	—	—
彰化縣	8,359	—	—	—	—	—
南投縣	3,276	—	—	—	—	—
雲林縣	4,838	—	—	—	—	—
嘉義縣	3,074	—	—	—	—	—
屏東縣	4,858	—	—	—	—	—
臺東縣	1,111	—	—	—	—	—
花蓮縣	2,077	—	—	—	—	—
澎湖縣	408	—	—	—	—	—
基隆市	2,243	—	—	—	—	—
新竹市	4,811	—	—	—	—	—
嘉義市	1,836	—	—	—	—	—
金門縣	462	—	—	—	—	—
連江縣	34	—	—	—	—	—

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7月份共為1,560,625,403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. - July 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	
96,447	106,849	4,330	39,020	2,596	Grand Total
96,447	106,849	4,330	39,020	2,596	1.Ministry of Finance
-228	65,096	3,858	14	4	National Taxation Bureau of Taipei
58,130	17,649	112	14,899	1,076	National Taxation Bureau of the Northern Area
19,551	11,468	175	7,977	1,429	National Taxation Bureau of the Central Area
1,437	6,265	48	14,717	16	National Taxation Bureau of the Southern Area
17,555	6,371	137	1,414	70	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\$1,560,625,403 till the end of July 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 - 7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	367,784	23,314	2,256	42,582	86,956	65,936
一、財政部所屬機關	367,784	23,314	—	—	—	—
臺北國稅局	174,034	15,830	—	—	—	—
北區國稅局	72,212	3,116	—	—	—	—
中區國稅局	51,241	2,199	—	—	—	—
南區國稅局	22,704	907	—	—	—	—
高雄國稅局	47,594	1,262	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	2,256	42,582	86,956	65,936
新北市	—	—	414	10,043	13,925	9,175
台北市	—	—	487	8,775	16,350	6,720
桃園市	—	—	214	4,526	9,498	7,031
臺中市	—	—	123	4,958	10,751	9,289
臺南市	—	—	213	2,593	6,389	5,438
高雄市	—	—	344	2,938	11,475	7,331
宜蘭縣	—	—	24	1,019	1,549	1,243
新竹縣	—	—	45	1,899	2,468	2,001
苗栗縣	—	—	49	694	1,581	1,761
彰化縣	—	—	36	923	3,016	3,936
南投縣	—	—	23	372	995	1,570
雲林縣	—	—	43	556	1,861	2,083
嘉義縣	—	—	25	352	1,046	1,505
屏東縣	—	—	71	655	1,478	2,137
臺東縣	—	—	12	139	315	570
花蓮縣	—	—	40	293	616	900
澎湖縣	—	—	1	150	147	83
基隆市	—	—	10	525	749	781
新竹市	—	—	62	781	1,960	1,426
嘉義市	—	—	17	216	688	764
金門縣	—	—	2	167	89	180
連江縣	—	—	0	8	10	14

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

Jan. - July 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	
8,115	10,271	1,068	677	—	15,090	Grand Total
—	—	—	—	—	15,090	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	4,208	National Taxation Bureau of the Northern Area
—	—	—	—	—	2,679	National Taxation Bureau of the Central Area
—	—	—	—	—	8,197	National Taxation Bureau of the Southern Area
—	—	—	—	—	6	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
8,115	10,271	1,068	677	—	—	2.Revenue Service Office
1,673	1,003	203	—	—	—	New Taipei City
886	4,203	71	—	—	—	Taipei City
1,016	868	170	46	—	—	Taoyuan City
1,291	1,076	109	—	—	—	Taichung City
549	422	75	—	—	—	Tainan City
1,168	910	137	44	—	—	Kaohsiung City
172	108	19	36	—	—	Yilan County
267	284	70	—	—	—	Hsinchu County
130	113	19	2	—	—	Miaoli County
167	247	35	—	—	—	Changhua County
70	69	34	144	—	—	Nantou County
107	132	17	39	—	—	Yunlin County
72	61	9	3	—	—	Chiayi County
137	107	23	250	—	—	Pingtung County
32	27	6	10	—	—	Taitung County
40	74	12	102	—	—	Hualin County
14	12	2	—	—	—	Penghu County
115	49	15	—	—	—	Keelung City
148	410	23	—	—	—	Hsinchu City
54	79	18	—	—	—	Chiayi City
7	15	1	—	—	—	Kinmen County
0	2	0	—	—	—	Lienchiang County