

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

112年 8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	170,338	15,140	14,306	81,887	4,381	1,676
一、財政部所屬機關	159,185	15,140	14,306	81,887	4,381	1,676
臺北國稅局	60,923	—	6,521	31,814	1,528	986
北區國稅局	46,657	—	3,545	31,931	1,469	270
中區國稅局	12,090	—	2,277	5,133	620	234
南區國稅局	7,976	—	807	2,426	536	85
高雄國稅局	16,398	—	1,156	10,583	228	101
關務署	15,140	15,140	—	—	—	—
二、直轄市及縣(市)	11,153	—	—	—	—	—
稽徵機關	2,156	—	—	—	—	—
新北市	2,156	—	—	—	—	—
臺北市	2,505	—	—	—	—	—
桃園市	1,386	—	—	—	—	—
臺中市	1,266	—	—	—	—	—
臺南市	662	—	—	—	—	—
高雄市	843	—	—	—	—	—
宜蘭縣	215	—	—	—	—	—
新竹縣	349	—	—	—	—	—
苗栗縣	174	—	—	—	—	—
彰化縣	309	—	—	—	—	—
南投縣	128	—	—	—	—	—
雲林縣	131	—	—	—	—	—
嘉義縣	96	—	—	—	—	—
屏東縣	231	—	—	—	—	—
臺東縣	53	—	—	—	—	—
花蓮縣	124	—	—	—	—	—
澎湖縣	29	—	—	—	—	—
基隆市	77	—	—	—	—	—
新竹市	324	—	—	—	—	—
嘉義市	63	—	—	—	—	—
金門縣	30	—	—	—	—	—
連江縣	3	—	—	—	—	—

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8月份計145,301,532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 3-4. Total Net Tax Revenue (Current Month) —by Agency and Item of Tax

Aug. 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	
14,401	22,062	946	6,088	502	Grand Total
14,401	22,062	946	6,088	502	1.Ministry of Finance
-38	13,930	843	3	0	National Taxation Bureau of Taipei
9,631	3,287	24	2,263	278	National Taxation Bureau of the Northern Area
2,355	2,186	38	1,412	220	National Taxation Bureau of the Central Area
101	1,291	9	2,197	1	National Taxation Bureau of the Southern Area
2,351	1,369	32	212	3	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 total amount of using physical objects for payment of estate and gift taxes was NT\$145,301,532 in Aug. 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3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分(續1完)

112年 8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	-4,640	14	200	7,132	737	549
一、財政部所屬機關	-4,640	14	—	—	—	—
臺北國稅局	5,336	7	—	—	—	—
北區國稅局	-6,714	5	—	—	—	—
中區國稅局	-2,911	1	—	—	—	—
南區國稅局	-712	0	—	—	—	—
高雄國稅局	360	1	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	200	7,132	737	549
新北市	—	—	51	1,528	84	74
臺北市	—	—	68	1,772	175	90
桃園市	—	—	15	881	110	68
臺中市	—	—	5	814	64	73
臺南市	—	—	5	410	37	34
高雄市	—	—	14	388	120	58
宜蘭縣	—	—	2	142	15	10
新竹縣	—	—	5	211	27	18
苗栗縣	—	—	3	111	10	10
彰化縣	—	—	14	210	13	15
南投縣	—	—	2	58	6	13
雲林縣	—	—	4	65	12	16
嘉義縣	—	—	1	61	9	7
屏東縣	—	—	2	153	16	24
臺東縣	—	—	1	22	4	9
花蓮縣	—	—	2	48	7	10
澎湖縣	—	—	0	22	2	2
基隆市	—	—	0	45	5	7
新竹市	—	—	4	129	14	5
嘉義市	—	—	0	36	6	5
金門縣	—	—	0	25	1	1
連江縣	—	—	0	1	0	0

Table 3-4. Total Net Tax Revenue (Current Month) —by Agency and Item of Tax (Cont.1 End)

Aug. 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	
1,481	800	180	75	—	2,437	Grand Total
—	—	—	—	—	2,437	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	672	National Taxation Bureau of the Northern Area
—	—	—	—	—	527	National Taxation Bureau of the Central Area
—	—	—	—	—	1,234	National Taxation Bureau of the Southern Area
—	—	—	—	—	3	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,481	800	180	75	—	—	2.Revenue Service Office
282	103	35	—	—	—	New Taipei City
142	230	28	—	—	—	Taipei City
200	81	24	7	—	—	Taoyuan City
189	101	19	—	—	—	Taichung City
121	44	11	—	—	—	Tainan City
156	86	18	1	—	—	Kaohsiung City
27	11	3	5	—	—	Yilan County
46	33	11	—	—	—	Hsinchu County
21	15	3	0	—	—	Miaoli County
32	20	5	—	—	—	Changhua County
15	8	4	22	—	—	Nantou County
20	11	3	0	—	—	Yunlin County
9	6	1	0	—	—	Chiayi County
20	9	4	4	—	—	Pingtung County
10	4	1	3	—	—	Taitung County
17	6	2	31	—	—	Hualin County
2	1	0	—	—	—	Penghu County
14	4	2	—	—	—	Keelung City
150	19	4	—	—	—	Hsinchu City
8	5	3	—	—	—	Chiayi City
1	1	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County