

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 - 8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>2,458,082</b>	<b>101,688</b>	<b>802,381</b>	<b>611,653</b>	<b>22,944</b>	<b>16,490</b>
<b>一、財政部所屬機關</b>	<b>2,229,068</b>	<b>101,688</b>	<b>802,381</b>	<b>611,653</b>	<b>22,944</b>	<b>16,490</b>
臺北國稅局	810,292	—	270,966	258,088	9,078	9,307
北區國稅局	760,846	—	351,832	222,217	6,555	2,514
中區國稅局	254,478	—	86,832	62,731	3,849	2,717
南區國稅局	120,722	—	32,016	28,409	1,933	858
高雄國稅局	181,042	—	60,735	40,208	1,527	1,094
關務署	101,688	101,688	—	—	—	—
<b>二、直轄市及縣(市)稽徵機關</b>	<b>229,015</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
新北市	38,593	—	—	—	—	—
臺北市	39,998	—	—	—	—	—
桃園市	24,755	—	—	—	—	—
臺中市	28,863	—	—	—	—	—
臺南市	16,343	—	—	—	—	—
高雄市	25,189	—	—	—	—	—
宜蘭縣	4,385	—	—	—	—	—
新竹縣	7,383	—	—	—	—	—
苗栗縣	4,522	—	—	—	—	—
彰化縣	8,668	—	—	—	—	—
南投縣	3,404	—	—	—	—	—
雲林縣	4,969	—	—	—	—	—
嘉義縣	3,169	—	—	—	—	—
屏東縣	5,089	—	—	—	—	—
臺東縣	1,164	—	—	—	—	—
花蓮縣	2,201	—	—	—	—	—
澎湖縣	437	—	—	—	—	—
基隆市	2,320	—	—	—	—	—
新竹市	5,135	—	—	—	—	—
嘉義市	1,899	—	—	—	—	—
金門縣	492	—	—	—	—	—
連江縣	37	—	—	—	—	—

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8月份共為1,705,926,935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. - 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	
110,848	128,912	5,276	45,108	3,098	<b>Grand Total</b>
110,848	128,912	5,276	45,108	3,098	<b>1.Ministry of Finance</b>
-265	79,026	4,701	17	4	National Taxation Bureau of Taipei
67,762	20,936	136	17,162	1,355	National Taxation Bureau of the Northern Area
21,906	13,654	213	9,390	1,649	National Taxation Bureau of the Central Area
1,539	7,556	57	16,914	17	National Taxation Bureau of the Southern Area
19,906	7,740	169	1,626	73	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\$1,705,926,935 till the end of 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3-5. 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 - 8月

單位：新臺幣百萬元

機關別	營業稅 (註2)	金融業 營業稅	地價稅	土地增值稅	房屋稅	使用牌照稅
	Business Tax(2)	Financial Enterprises Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehical License Tax
<b>總計</b>	<b>363,144</b>	<b>23,327</b>	<b>2,456</b>	<b>49,714</b>	<b>87,693</b>	<b>66,485</b>
<b>一、財政部所屬機關</b>	<b>363,144</b>	<b>23,327</b>	—	—	—	—
臺北國稅局	179,370	15,837	—	—	—	—
北區國稅局	65,497	3,121	—	—	—	—
中區國稅局	48,330	2,200	—	—	—	—
南區國稅局	21,992	907	—	—	—	—
高雄國稅局	47,954	1,262	—	—	—	—
關務署	—	—	—	—	—	—
<b>二、直轄市及縣(市) 稽徵機關</b>	<b>—</b>	<b>—</b>	<b>2,456</b>	<b>49,714</b>	<b>87,693</b>	<b>66,485</b>
新北市	—	—	465	11,571	14,009	9,250
臺北市	—	—	555	10,547	16,526	6,810
桃園市	—	—	229	5,406	9,608	7,098
臺中市	—	—	129	5,772	10,815	9,362
臺南市	—	—	219	3,003	6,426	5,472
高雄市	—	—	358	3,326	11,595	7,389
宜蘭縣	—	—	26	1,161	1,564	1,253
新竹縣	—	—	49	2,110	2,495	2,019
苗栗縣	—	—	52	804	1,591	1,771
彰化縣	—	—	50	1,133	3,029	3,950
南投縣	—	—	25	430	1,000	1,583
雲林縣	—	—	48	621	1,873	2,099
嘉義縣	—	—	27	413	1,055	1,512
屏東縣	—	—	73	808	1,494	2,161
臺東縣	—	—	12	161	318	578
花蓮縣	—	—	42	341	624	910
澎湖縣	—	—	1	172	149	84
基隆市	—	—	10	570	753	788
新竹市	—	—	66	910	1,974	1,431
嘉義市	—	—	18	252	694	769
金門縣	—	—	2	193	90	181
連江縣	—	—	0	9	10	15

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

Jan. - 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	
9,596	11,070	1,248	752	—	17,527	<b>Grand Total</b>
—	—	—	—	—	17,527	<b>1.Ministry of Finance</b>
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	4,880	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,206	National Taxation Bureau of the Central Area
—	—	—	—	—	9,432	National Taxation Bureau of the Southern Area
—	—	—	—	—	10	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
9,596	11,070	1,248	752	—	—	<b>2.Revenue Service Office</b>
1,955	1,106	238	—	—	—	New Taipei City
1,028	4,433	98	—	—	—	Taipei City
1,216	949	194	54	—	—	Taoyuan City
1,480	1,177	129	—	—	—	Taichung City
670	466	86	—	—	—	Tainan City
1,324	996	155	45	—	—	Kaohsiung City
199	119	22	42	—	—	Yilan County
312	317	80	—	—	—	Hsinchu County
151	127	22	2	—	—	Miaoli County
199	267	40	—	—	—	Changhua County
85	77	38	166	—	—	Nantou County
127	143	19	39	—	—	Yunlin County
82	67	10	3	—	—	Chiayi County
157	116	27	254	—	—	Pingtung County
42	31	7	14	—	—	Taitung County
57	80	14	134	—	—	Hualin County
16	13	2	—	—	—	Penghu County
128	53	18	—	—	—	Keelung City
298	429	27	—	—	—	Hsinchu City
62	84	21	—	—	—	Chiayi City
8	17	1	—	—	—	Kinmen County
0	2	0	—	—	—	Lienchiang County