

表3-4. 全國賦稅實徵淨額(本月)—按機關別及稅目別分

112年 9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	332,445	12,865	116,861	42,453	2,773	1,407
一、財政部所屬機關	321,233	12,865	116,861	42,453	2,773	1,407
臺北國稅局	121,886	—	44,897	21,823	864	632
北區國稅局	90,235	—	38,697	10,798	870	329
中區國稅局	45,847	—	17,282	5,053	336	158
南區國稅局	22,100	—	7,185	3,260	178	102
高雄國稅局	28,300	—	8,800	1,519	524	188
關務署	12,865	12,865	—	—	—	—
二、直轄市及縣(市)稽徵機關	11,212	—	—	—	—	—
新北市	2,000	—	—	—	—	—
臺北市	2,402	—	—	—	—	—
桃園市	1,348	—	—	—	—	—
臺中市	1,118	—	—	—	—	—
臺南市	741	—	—	—	—	—
高雄市	1,105	—	—	—	—	—
宜蘭縣	231	—	—	—	—	—
新竹縣	300	—	—	—	—	—
苗栗縣	172	—	—	—	—	—
彰化縣	250	—	—	—	—	—
南投縣	114	—	—	—	—	—
雲林縣	182	—	—	—	—	—
嘉義縣	64	—	—	—	—	—
屏東縣	149	—	—	—	—	—
臺東縣	45	—	—	—	—	—
花蓮縣	384	—	—	—	—	—
澎湖縣	16	—	—	—	—	—
基隆市	162	—	—	—	—	—
新竹市	346	—	—	—	—	—
嘉義市	58	—	—	—	—	—
金門縣	22	—	—	—	—	—
連江縣	2	—	—	—	—	—

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9月份計23,240,556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

Sept. 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	
12,929	15,723	651	6,246	857	Grand Total
12,929	15,723	651	6,246	857	1.Ministry of Finance
-30	9,965	578	2	0	National Taxation Bureau of Taipei
7,465	2,439	17	2,212	422	National Taxation Bureau of the Northern Area
2,857	1,570	27	1,422	407	National Taxation Bureau of the Central Area
157	857	6	2,386	3	National Taxation Bureau of the Southern Area
2,480	892	22	224	24	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\$23,240,556 in Sept. 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 9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	105,938	6,472	124	6,077	492	322
一、財政部所屬機關	105,938	6,472	—	—	—	—
臺北國稅局	43,155	4,633	—	—	—	—
北區國稅局	26,282	766	—	—	—	—
中區國稅局	16,237	547	—	—	—	—
南區國稅局	6,636	222	—	—	—	—
高雄國稅局	13,629	305	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	124	6,077	492	322
新北市	—	—	57	1,242	88	43
臺北市	—	—	-7	1,097	132	41
桃園市	—	—	9	874	39	31
臺中市	—	—	10	588	41	49
臺南市	—	—	19	472	25	25
高雄市	—	—	28	586	61	44
宜蘭縣	—	—	2	151	7	6
新竹縣	—	—	4	130	22	8
苗栗縣	—	—	4	117	5	4
彰化縣	—	—	2	128	12	11
南投縣	—	—	1	49	7	8
雲林縣	—	—	4	110	12	11
嘉義縣	—	—	1	37	5	5
屏東縣	—	—	8	61	9	13
臺東縣	—	—	1	26	2	6
花蓮縣	—	—	2	42	6	6
澎湖縣	—	—	-0	11	1	1
基隆市	—	—	0	122	6	5
新竹市	—	—	-32	202	10	3
嘉義市	—	—	12	14	2	2
金門縣	—	—	0	17	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)

Sept. 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	
1,441	2,236	160	359	0	2,529	Grand Total
—	—	—	—	—	2,529	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	704	National Taxation Bureau of the Northern Area
—	—	—	—	—	497	National Taxation Bureau of the Central Area
—	—	—	—	—	1,330	National Taxation Bureau of the Southern Area
—	—	—	—	—	-2	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,441	2,236	160	359	0	—	2.Revenue Service Office
336	206	28	—	—	—	New Taipei City
150	965	25	—	—	—	Taipei City
201	168	20	5	—	—	Taoyuan City
208	205	17	—	—	—	Taichung City
104	86	10	—	0	—	Tainan City
176	194	17	0	—	—	Kaohsiung City
27	19	3	16	—	—	Yilan County
63	63	10	—	—	—	Hsinchu County
21	19	3	0	—	—	Miaoli County
25	66	5	—	—	—	Changhua County
12	14	4	19	—	—	Nantou County
16	27	3	0	—	—	Yunlin County
7	9	1	-0	—	—	Chiayi County
22	21	3	12	—	—	Pingtung County
3	4	1	2	—	—	Taitung County
9	13	2	305	—	—	Hualin County
2	2	0	—	—	—	Penghu County
16	10	2	—	—	—	Keelung City
34	125	3	—	—	—	Hsinchu City
8	17	3	—	—	—	Chiayi City
1	2	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County