

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 - 9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	2,790,527	114,553	919,242	654,106	25,717	17,898
一、財政部所屬機關	2,550,301	114,553	919,242	654,106	25,717	17,898
臺北國稅局	932,178	—	315,863	279,911	9,943	9,939
北區國稅局	851,081	—	390,529	233,015	7,426	2,843
中區國稅局	300,325	—	104,114	67,784	4,185	2,875
南區國稅局	142,822	—	39,201	31,668	2,112	960
高雄國稅局	209,341	—	69,534	41,727	2,052	1,282
關務署	114,553	114,553	—	—	—	—
二、直轄市及縣(市)	240,226	—	—	—	—	—
稽徵機關						
新北市	40,593	—	—	—	—	—
臺北市	42,400	—	—	—	—	—
桃園市	26,103	—	—	—	—	—
臺中市	29,980	—	—	—	—	—
臺南市	17,083	—	—	—	—	—
高雄市	26,295	—	—	—	—	—
宜蘭縣	4,616	—	—	—	—	—
新竹縣	7,683	—	—	—	—	—
苗栗縣	4,694	—	—	—	—	—
彰化縣	8,918	—	—	—	—	—
南投縣	3,518	—	—	—	—	—
雲林縣	5,151	—	—	—	—	—
嘉義縣	3,233	—	—	—	—	—
屏東縣	5,238	—	—	—	—	—
臺東縣	1,209	—	—	—	—	—
花蓮縣	2,585	—	—	—	—	—
澎湖縣	453	—	—	—	—	—
基隆市	2,482	—	—	—	—	—
新竹市	5,481	—	—	—	—	—
嘉義市	1,958	—	—	—	—	—
金門縣	514	—	—	—	—	—
連江縣	39	—	—	—	—	—

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9月份共為1,729,167,491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. - 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	
123,776	144,634	5,927	51,355	3,955	Grand Total
123,776	144,634	5,927	51,355	3,955	1.Ministry of Finance
-296	88,991	5,279	19	4	National Taxation Bureau of Taipei
75,227	23,375	153	19,374	1,777	National Taxation Bureau of the Northern Area
24,763	15,224	240	10,812	2,056	National Taxation Bureau of the Central Area
1,695	8,413	63	19,300	20	National Taxation Bureau of the Southern Area
22,386	8,632	191	1,850	97	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\$1,729,167,491 till the end of 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3-5. 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 - 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	469,082	29,800	2,580	55,791	88,186	66,807
一、財政部所屬機關	469,082	29,800	—	—	—	—
臺北國稅局	222,525	20,471	—	—	—	—
北區國稅局	91,779	3,887	—	—	—	—
中區國稅局	64,568	2,747	—	—	—	—
南區國稅局	28,628	1,128	—	—	—	—
高雄國稅局	61,582	1,567	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	2,580	55,791	88,186	66,807
新北市	—	—	521	12,814	14,097	9,293
臺北市	—	—	548	11,644	16,658	6,850
桃園市	—	—	238	6,280	9,648	7,130
臺中市	—	—	139	6,360	10,856	9,411
臺南市	—	—	238	3,475	6,451	5,497
高雄市	—	—	386	3,912	11,656	7,432
宜蘭縣	—	—	28	1,311	1,571	1,259
新竹縣	—	—	53	2,240	2,517	2,027
苗栗縣	—	—	56	921	1,596	1,775
彰化縣	—	—	52	1,261	3,041	3,962
南投縣	—	—	26	479	1,007	1,591
雲林縣	—	—	51	731	1,885	2,110
嘉義縣	—	—	28	450	1,060	1,517
屏東縣	—	—	81	869	1,503	2,173
臺東縣	—	—	13	188	321	584
花蓮縣	—	—	44	383	630	916
澎湖縣	—	—	1	183	149	85
基隆市	—	—	10	692	759	792
新竹市	—	—	34	1,112	1,985	1,434
嘉義市	—	—	30	266	696	771
金門縣	—	—	2	210	91	183
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. - 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	
11,037	13,307	1,408	1,111	0	20,056	Grand Total
—	—	—	—	—	20,056	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	5,584	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,703	National Taxation Bureau of the Central Area
—	—	—	—	—	10,762	National Taxation Bureau of the Southern Area
—	—	—	—	—	7	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
11,037	13,307	1,408	1,111	0	—	2.Revenue Service Office
2,291	1,312	266	—	—	—	New Taipei City
1,178	5,398	124	—	—	—	Taipei City
1,417	1,117	214	59	—	—	Taoyuan City
1,688	1,382	145	—	—	—	Taichung City
774	552	96	—	0	—	Tainan City
1,501	1,190	172	45	—	—	Kaohsiung City
226	138	25	57	—	—	Yilan County
376	379	91	—	—	—	Hsinchu County
173	146	25	2	—	—	Miaoli County
224	333	45	—	—	—	Changhua County
97	91	42	186	—	—	Nantou County
143	170	22	39	—	—	Yunlin County
89	76	12	3	—	—	Chiayi County
179	137	30	266	—	—	Pingtung County
45	35	8	16	—	—	Taitung County
66	93	16	438	—	—	Hualin County
18	15	2	—	—	—	Penghu County
145	64	20	—	—	—	Keelung City
332	554	31	—	—	—	Hsinchu City
70	102	23	—	—	—	Chiayi City
9	19	1	—	—	—	Kinmen County
0	3	0	—	—	—	Lienchiang County