

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

112年10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)
<b>總計</b>	<b>231,815</b>	<b>11,341</b>	<b>139,209</b>	<b>40,316</b>	<b>3,274</b>	<b>2,150</b>
<b>一、財政部所屬機關</b>	<b>220,118</b>	<b>11,341</b>	<b>139,209</b>	<b>40,316</b>	<b>3,274</b>	<b>2,150</b>
臺北國稅局	81,505	—	48,087	14,618	1,220	1,052
北區國稅局	92,284	—	68,342	19,027	1,222	454
中區國稅局	12,643	—	9,672	3,728	439	490
南區國稅局	9,405	—	3,917	1,421	139	61
高雄國稅局	12,938	—	9,191	1,522	253	93
關務署	11,341	11,341	—	—	—	—
<b>二、直轄市及縣(市) 稽徵機關</b>	<b>11,698</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
新北市	2,204	—	—	—	—	—
臺北市	2,463	—	—	—	—	—
桃園市	1,392	—	—	—	—	—
臺中市	1,322	—	—	—	—	—
臺南市	751	—	—	—	—	—
高雄市	1,125	—	—	—	—	—
宜蘭縣	232	—	—	—	—	—
新竹縣	346	—	—	—	—	—
苗栗縣	177	—	—	—	—	—
彰化縣	357	—	—	—	—	—
南投縣	132	—	—	—	—	—
雲林縣	172	—	—	—	—	—
嘉義縣	100	—	—	—	—	—
屏東縣	172	—	—	—	—	—
臺東縣	57	—	—	—	—	—
花蓮縣	142	—	—	—	—	—
澎湖縣	33	—	—	—	—	—
基隆市	115	—	—	—	—	—
新竹市	309	—	—	—	—	—
嘉義市	75	—	—	—	—	—
金門縣	20	—	—	—	—	—
連江縣	1	—	—	—	—	—

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10月份計89,902,671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

Oct. 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	
11,552	15,179	750	5,691	444	<b>Grand Total</b>
11,552	15,179	750	5,691	444	<b>1.Ministry of Finance</b>
-31	9,809	671	1	0	National Taxation Bureau of Taipei
6,549	2,283	19	2,195	211	National Taxation Bureau of the Northern Area
2,658	1,456	29	970	230	National Taxation Bureau of the Central Area
230	807	6	2,361	2	National Taxation Bureau of the Southern Area
2,146	824	25	163	0	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 total amount of using physical objects for payment of estate and gift taxes was NT\$89,902,671 in Oct. 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10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)					
<b>總計</b>	<b>-11,934</b>	<b>-0</b>	<b>2,392</b>	<b>5,766</b>	<b>344</b>	<b>699</b>
<b>一、財政部所屬機關</b>	<b>-11,934</b>	<b>-0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
臺北國稅局	6,077	2	—	—	—	—
北區國稅局	-8,610	0	—	—	—	—
中區國稅局	-7,264	-1	—	—	—	—
南區國稅局	-856	0	—	—	—	—
高雄國稅局	-1,281	-2	—	—	—	—
關務署	—	—	—	—	—	—
<b>二、直轄市及縣(市) 稽徵機關</b>	<b>—</b>	<b>—</b>	<b>2,392</b>	<b>5,766</b>	<b>344</b>	<b>699</b>
新北市	—	—	506	1,134	56	79
臺北市	—	—	526	1,467	53	81
桃園市	—	—	341	629	39	103
臺中市	—	—	174	752	33	79
臺南市	—	—	158	318	23	44
高雄市	—	—	235	449	57	107
宜蘭縣	—	—	38	104	10	17
新竹縣	—	—	34	117	9	16
苗栗縣	—	—	39	88	6	14
彰化縣	—	—	60	130	8	30
南投縣	—	—	33	39	5	17
雲林縣	—	—	54	54	8	25
嘉義縣	—	—	24	48	2	11
屏東縣	—	—	42	79	4	19
臺東縣	—	—	14	22	3	7
花蓮縣	—	—	25	51	14	10
澎湖縣	—	—	5	24	0	1
基隆市	—	—	22	50	3	16
新竹市	—	—	40	175	9	8
嘉義市	—	—	20	23	2	14
金門縣	—	—	2	13	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)

Oct. 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	
1,543	722	161	70	—	2,147	<b>Grand Total</b>
—	—	—	—	—	2,147	<b>1.Ministry of Finance</b>
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	592	National Taxation Bureau of the Northern Area
—	—	—	—	—	235	National Taxation Bureau of the Central Area
—	—	—	—	—	1,319	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,543	722	161	70	—	—	<b>2.Revenue Service Office</b>
317	81	31	—	—	—	New Taipei City
156	159	20	—	—	—	Taipei City
184	63	22	11	—	—	Taoyuan City
201	67	16	—	—	—	Taichung City
161	35	11	—	—	—	Tainan City
180	81	17	0	—	—	Kaohsiung City
24	17	3	18	—	—	Yilan County
117	43	10	—	—	—	Hsinchu County
18	10	3	0	—	—	Miaoli County
26	98	5	—	—	—	Changhua County
17	7	5	10	—	—	Nantou County
17	12	3	0	—	—	Yunlin County
7	6	1	0	—	—	Chiayi County
18	8	3	0	—	—	Pingtung County
9	2	1	—	—	—	Taitung County
6	4	2	31	—	—	Hualin County
2	1	0	—	—	—	Penghu County
13	9	2	—	—	—	Keelung City
60	15	3	—	—	—	Hsinchu City
10	3	3	—	—	—	Chiayi City
1	1	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County