

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 -10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	3,022,342	125,894	1,058,450	694,422	28,991	20,048
一、財政部所屬機關	2,770,418	125,894	1,058,450	694,422	28,991	20,048
臺北國稅局	1,013,683	—	363,949	294,529	11,163	10,991
北區國稅局	943,365	—	458,871	252,042	8,648	3,297
中區國稅局	312,968	—	113,787	71,512	4,625	3,365
南區國稅局	152,228	—	43,118	33,089	2,251	1,021
高雄國稅局	222,280	—	78,725	43,250	2,305	1,375
關務署	125,894	125,894	—	—	—	—
二、直轄市及縣(市) 稽徵機關	251,924	—	—	—	—	—
新北市	42,797	—	—	—	—	—
臺北市	44,864	—	—	—	—	—
桃園市	27,496	—	—	—	—	—
臺中市	31,302	—	—	—	—	—
臺南市	17,834	—	—	—	—	—
高雄市	27,420	—	—	—	—	—
宜蘭縣	4,848	—	—	—	—	—
新竹縣	8,028	—	—	—	—	—
苗栗縣	4,871	—	—	—	—	—
彰化縣	9,275	—	—	—	—	—
南投縣	3,650	—	—	—	—	—
雲林縣	5,323	—	—	—	—	—
嘉義縣	3,333	—	—	—	—	—
屏東縣	5,411	—	—	—	—	—
臺東縣	1,266	—	—	—	—	—
花蓮縣	2,727	—	—	—	—	—
澎湖縣	487	—	—	—	—	—
基隆市	2,597	—	—	—	—	—
新竹市	5,790	—	—	—	—	—
嘉義市	2,033	—	—	—	—	—
金門縣	534	—	—	—	—	—
連江縣	40	—	—	—	—	—

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10月份共為1,819,070,162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. - 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	
135,328	159,813	6,676	57,045	4,399	Grand Total
135,328	159,813	6,676	57,045	4,399	1.Ministry of Finance
-326	98,800	5,950	20	5	National Taxation Bureau of Taipei
81,776	25,657	171	21,569	1,988	National Taxation Bureau of the Northern Area
27,421	16,680	269	11,782	2,287	National Taxation Bureau of the Central Area
1,925	9,220	69	21,660	21	National Taxation Bureau of the Southern Area
24,533	9,456	216	2,014	98	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\$1,819,070,162 till the end of 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3-5. 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 -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)					
總計	457,148	29,800	4,972	61,556	88,530	67,506
一、財政部所屬機關	457,148	29,800	—	—	—	—
臺北國稅局	228,602	20,473	—	—	—	—
北區國稅局	83,169	3,887	—	—	—	—
中區國稅局	57,303	2,746	—	—	—	—
南區國稅局	27,772	1,129	—	—	—	—
高雄國稅局	60,302	1,565	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	4,972	61,556	88,530	67,506
新北市	—	—	1,028	13,948	14,153	9,372
臺北市	—	—	1,074	13,111	16,711	6,932
桃園市	—	—	579	6,909	9,686	7,232
臺中市	—	—	313	7,112	10,889	9,490
臺南市	—	—	396	3,793	6,474	5,541
高雄市	—	—	621	4,361	11,713	7,540
宜蘭縣	—	—	66	1,416	1,581	1,276
新竹縣	—	—	87	2,357	2,526	2,043
苗栗縣	—	—	95	1,009	1,602	1,789
彰化縣	—	—	112	1,391	3,049	3,992
南投縣	—	—	59	518	1,012	1,608
雲林縣	—	—	105	784	1,892	2,135
嘉義縣	—	—	52	498	1,062	1,528
屏東縣	—	—	123	948	1,507	2,192
臺東縣	—	—	27	210	324	590
花蓮縣	—	—	69	434	643	926
澎湖縣	—	—	6	207	150	86
基隆市	—	—	33	742	762	808
新竹市	—	—	73	1,287	1,993	1,442
嘉義市	—	—	50	289	698	785
金門縣	—	—	5	223	92	184
連江縣	—	—	1	10	10	15

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

Jan. - 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	
12,580	14,029	1,570	1,181	0	22,203	Grand Total
—	—	—	—	—	22,203	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	6,177	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,938	National Taxation Bureau of the Central Area
—	—	—	—	—	12,081	National Taxation Bureau of the Southern Area
—	—	—	—	—	8	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
12,580	14,029	1,570	1,181	0	—	2.Revenue Service Office
2,608	1,393	296	—	—	—	New Taipei City
1,334	5,557	144	—	—	—	Taipei City
1,602	1,180	237	70	—	—	Taoyuan City
1,888	1,449	162	—	—	—	Taichung City
935	588	107	—	0	—	Tainan City
1,681	1,271	189	45	—	—	Kaohsiung City
250	155	28	75	—	—	Yilan County
493	423	100	—	—	—	Hsinchu County
190	156	27	2	—	—	Miaoli County
250	431	50	—	—	—	Changhua County
114	98	46	195	—	—	Nantou County
159	182	25	40	—	—	Yunlin County
96	82	13	3	—	—	Chiayi County
197	145	34	266	—	—	Pingtung County
54	37	9	16	—	—	Taitung County
71	97	17	469	—	—	Hualin County
19	16	2	—	—	—	Penghu County
158	72	22	—	—	—	Keelung City
391	569	34	—	—	—	Hsinchu City
80	105	26	—	—	—	Chiayi City
10	20	1	—	—	—	Kinmen County
0	3	0	—	—	—	Lienchiang County