

表3-4. 全國賦稅實徵淨額(本月)—按機關別及稅目別分

112年11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	265,328	13,150	6,698	26,684	4,388	2,111
一、財政部所屬機關	199,589	13,150	6,698	26,684	4,388	2,111
臺北國稅局	73,127	—	1,194	13,562	2,130	1,263
北區國稅局	51,507	—	2,618	7,508	794	470
中區國稅局	28,101	—	1,731	2,636	982	233
南區國稅局	14,366	—	676	1,478	316	80
高雄國稅局	19,339	—	479	1,500	165	65
關務署	13,150	13,150	—	—	—	—
二、直轄市及縣(市)	65,739	—	—	—	—	—
稽徵機關						
新北市	11,791	—	—	—	—	—
臺北市	17,798	—	—	—	—	—
桃園市	6,718	—	—	—	—	—
臺中市	5,813	—	—	—	—	—
臺南市	4,109	—	—	—	—	—
高雄市	7,850	—	—	—	—	—
宜蘭縣	834	—	—	—	—	—
新竹縣	1,428	—	—	—	—	—
苗栗縣	1,064	—	—	—	—	—
彰化縣	1,799	—	—	—	—	—
南投縣	597	—	—	—	—	—
雲林縣	887	—	—	—	—	—
嘉義縣	549	—	—	—	—	—
屏東縣	882	—	—	—	—	—
臺東縣	193	—	—	—	—	—
花蓮縣	409	—	—	—	—	—
澎湖縣	71	—	—	—	—	—
基隆市	767	—	—	—	—	—
新竹市	1,532	—	—	—	—	—
嘉義市	593	—	—	—	—	—
金門縣	50	—	—	—	—	—
連江縣	7	—	—	—	—	—

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11月份計435,805,284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

Nov. 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	
13,338	17,748	720	5,907	247	Grand Total
13,338	17,748	720	5,907	247	1.Ministry of Finance
-24	10,840	644	2	0	National Taxation Bureau of Taipei
7,763	2,933	18	2,014	115	National Taxation Bureau of the Northern Area
2,876	1,881	29	1,263	122	National Taxation Bureau of the Central Area
359	1,026	6	2,465	3	National Taxation Bureau of the Southern Area
2,364	1,069	24	163	7	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\$435,805,284 in Nov. 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11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
總計	106,216	5,779	54,149	6,209	323	906
一、財政部所屬機關	106,216	5,779	—	—	—	—
臺北國稅局	43,516	3,959	—	—	—	—
北區國稅局	26,715	761	—	—	—	—
中區國稅局	15,887	536	—	—	—	—
南區國稅局	6,595	221	—	—	—	—
高雄國稅局	13,504	302	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	54,149	6,209	323	906
新北市	—	—	9,482	1,564	58	76
臺北市	—	—	15,123	1,156	73	365
桃園市	—	—	5,490	730	35	72
臺中市	—	—	4,344	830	29	88
臺南市	—	—	3,438	387	16	71
高雄市	—	—	6,761	482	47	78
宜蘭縣	—	—	616	131	10	10
新竹縣	—	—	1,111	132	10	22
苗栗縣	—	—	885	105	4	15
彰化縣	—	—	1,501	125	9	30
南投縣	—	—	482	58	2	9
雲林縣	—	—	722	76	7	13
嘉義縣	—	—	466	47	5	7
屏東縣	—	—	735	77	5	17
臺東縣	—	—	163	15	1	5
花蓮縣	—	—	317	42	3	8
澎湖縣	—	—	48	17	0	1
基隆市	—	—	695	40	1	5
新竹市	—	—	1,217	139	5	8
嘉義市	—	—	528	28	2	5
金門縣	—	—	19	26	0	1
連江縣	—	—	6	0	0	0

Table 3-4. Total Net Tax Revenue (Current Month) —by Agency and Item of Tax (Cont.1 End)

Nov. 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	
1,672	2,253	163	64	—	2,383	Grand Total
—	—	—	—	—	2,383	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	559	National Taxation Bureau of the Northern Area
—	—	—	—	—	462	National Taxation Bureau of the Central Area
—	—	—	—	—	1,362	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,672	2,253	163	64	—	—	2.Revenue Service Office
384	198	29	—	—	—	New Taipei City
135	923	21	—	—	—	Taipei City
187	175	23	7	—	—	Taoyuan City
307	199	16	—	—	—	Taichung City
104	81	11	—	—	—	Tainan City
244	219	16	2	—	—	Kaohsiung City
33	25	3	6	—	—	Yilan County
80	61	11	—	—	—	Hsinchu County
23	27	3	0	—	—	Miaoli County
31	97	5	—	—	—	Changhua County
16	14	4	12	—	—	Nantou County
25	30	2	12	—	—	Yunlin County
9	13	2	1	—	—	Chiayi County
17	22	3	7	—	—	Pingtung County
3	5	2	—	—	—	Taitung County
6	14	2	17	—	—	Hualin County
2	2	0	—	—	—	Penghu County
13	10	3	—	—	—	Keelung City
41	119	3	—	—	—	Hsinchu City
9	18	3	—	—	—	Chiayi City
1	3	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County