

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 -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	3,287,671	139,045	1,065,148	721,106	33,379	22,159
一、財政部所屬機關	2,970,008	139,045	1,065,148	721,106	33,379	22,159
臺北國稅局	1,086,810	—	365,144	308,092	13,292	12,254
北區國稅局	994,872	—	461,489	259,550	9,442	3,767
中區國稅局	341,069	—	115,517	74,148	5,607	3,598
南區國稅局	166,594	—	43,794	34,567	2,567	1,101
高雄國稅局	241,618	—	79,204	44,750	2,470	1,439
關務署	139,045	139,045	—	—	—	—
二、直轄市及縣(市) 稽徵機關	317,663	—	—	—	—	—
新北市	54,588	—	—	—	—	—
臺北市	62,662	—	—	—	—	—
桃園市	34,214	—	—	—	—	—
臺中市	37,115	—	—	—	—	—
臺南市	21,943	—	—	—	—	—
高雄市	35,270	—	—	—	—	—
宜蘭縣	5,681	—	—	—	—	—
新竹縣	9,456	—	—	—	—	—
苗栗縣	5,934	—	—	—	—	—
彰化縣	11,074	—	—	—	—	—
南投縣	4,248	—	—	—	—	—
雲林縣	6,210	—	—	—	—	—
嘉義縣	3,882	—	—	—	—	—
屏東縣	6,292	—	—	—	—	—
臺東縣	1,458	—	—	—	—	—
花蓮縣	3,136	—	—	—	—	—
澎湖縣	557	—	—	—	—	—
基隆市	3,364	—	—	—	—	—
新竹市	7,321	—	—	—	—	—
嘉義市	2,626	—	—	—	—	—
金門縣	584	—	—	—	—	—
連江縣	47	—	—	—	—	—

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11月份共為2,254,875,446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. - 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	
148,666	177,561	7,396	62,952	4,646	Grand Total
148,666	177,561	7,396	62,952	4,646	1.Ministry of Finance
-350	109,640	6,594	22	5	National Taxation Bureau of Taipei
89,539	28,590	189	23,583	2,104	National Taxation Bureau of the Northern Area
30,297	18,561	298	13,045	2,408	National Taxation Bureau of the Central Area
2,284	10,245	75	24,125	25	National Taxation Bureau of the Southern Area
26,897	10,524	241	2,176	104	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\$2,254,875,446 till the end of 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3-5. 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 -11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	563,364	35,579	59,122	67,765	88,853	68,412
一、財政部所屬機關	563,364	35,579	—	—	—	—
臺北國稅局	272,117	24,431	—	—	—	—
北區國稅局	109,884	4,648	—	—	—	—
中區國稅局	73,190	3,282	—	—	—	—
南區國稅局	34,368	1,350	—	—	—	—
高雄國稅局	73,805	1,867	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	59,122	67,765	88,853	68,412
新北市	—	—	10,510	15,512	14,211	9,447
臺北市	—	—	16,197	14,268	16,784	7,297
桃園市	—	—	6,070	7,639	9,721	7,304
臺中市	—	—	4,657	7,942	10,918	9,578
臺南市	—	—	3,833	4,181	6,490	5,612
高雄市	—	—	7,383	4,843	11,760	7,618
宜蘭縣	—	—	682	1,547	1,591	1,286
新竹縣	—	—	1,198	2,489	2,536	2,065
苗栗縣	—	—	981	1,114	1,606	1,804
彰化縣	—	—	1,613	1,517	3,058	4,022
南投縣	—	—	541	576	1,014	1,616
雲林縣	—	—	827	860	1,899	2,148
嘉義縣	—	—	517	545	1,067	1,535
屏東縣	—	—	858	1,025	1,512	2,209
臺東縣	—	—	190	225	325	595
花蓮縣	—	—	386	476	647	934
澎湖縣	—	—	54	224	150	87
基隆市	—	—	728	782	763	813
新竹市	—	—	1,290	1,426	1,998	1,451
嘉義市	—	—	578	317	700	790
金門縣	—	—	24	249	92	185
連江縣	—	—	7	10	10	15

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

Jan. - 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	
14,252	16,282	1,732	1,245	0	24,586	Grand Total
—	—	—	—	—	24,586	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	6,735	National Taxation Bureau of the Northern Area
—	—	—	—	—	4,400	National Taxation Bureau of the Central Area
—	—	—	—	—	13,442	National Taxation Bureau of the Southern Area
—	—	—	—	—	8	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
14,252	16,282	1,732	1,245	0	—	2.Revenue Service Office
2,992	1,591	325	—	—	—	New Taipei City
1,470	6,480	165	—	—	—	Taipei City
1,788	1,355	260	77	—	—	Taoyuan City
2,196	1,648	178	—	—	—	Taichung City
1,039	669	119	—	0	—	Tainan City
1,925	1,490	205	47	—	—	Kaohsiung City
284	180	31	81	—	—	Yilan County
572	484	112	—	—	—	Hsinchu County
213	183	30	3	—	—	Miaoli County
281	528	56	—	—	—	Changhua County
130	112	50	208	—	—	Nantou County
185	212	27	52	—	—	Yunlin County
105	94	14	5	—	—	Chiayi County
213	167	37	272	—	—	Pingtung County
57	42	10	16	—	—	Taitung County
78	111	19	486	—	—	Hualin County
21	19	3	—	—	—	Penghu County
171	82	24	—	—	—	Keelung City
433	687	37	—	—	—	Hsinchu City
89	123	29	—	—	—	Chiayi City
11	23	1	—	—	—	Kinmen County
0	4	0	—	—	—	Lienchiang County