

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

112年12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)
<b>總計</b>	<b>168,487</b>	<b>13,463</b>	<b>14,307</b>	<b>33,998</b>	<b>3,468</b>	<b>2,847</b>
<b>一、財政部所屬機關</b>	<b>123,571</b>	<b>13,463</b>	<b>14,307</b>	<b>33,998</b>	<b>3,468</b>	<b>2,847</b>
臺北國稅局	49,364	—	5,275	19,495	1,530	1,627
北區國稅局	24,972	—	5,196	5,071	1,049	537
中區國稅局	14,774	—	2,077	5,091	411	336
南區國稅局	8,351	—	721	1,933	308	118
高雄國稅局	12,647	—	1,038	2,407	170	229
關務署	13,463	13,463	—	—	—	—
<b>二、直轄市及縣(市)</b>	<b>44,916</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>稽徵機關</b>						
新北市	6,689	—	—	—	—	—
臺北市	13,659	—	—	—	—	—
桃園市	3,965	—	—	—	—	—
臺中市	3,229	—	—	—	—	—
臺南市	3,035	—	—	—	—	—
高雄市	6,635	—	—	—	—	—
宜蘭縣	563	—	—	—	—	—
新竹縣	977	—	—	—	—	—
苗栗縣	687	—	—	—	—	—
彰化縣	992	—	—	—	—	—
南投縣	328	—	—	—	—	—
雲林縣	856	—	—	—	—	—
嘉義縣	397	—	—	—	—	—
屏東縣	865	—	—	—	—	—
臺東縣	143	—	—	—	—	—
花蓮縣	362	—	—	—	—	—
澎湖縣	66	—	—	—	—	—
基隆市	407	—	—	—	—	—
新竹市	677	—	—	—	—	—
嘉義市	347	—	—	—	—	—
金門縣	33	—	—	—	—	—
連江縣	4	—	—	—	—	—

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12月份計75,575,600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

Dec. 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	
15,589	19,775	672	6,677	867	<b>Grand Total</b>
15,589	19,775	672	6,677	867	<b>1.Ministry of Finance</b>
-24	12,486	602	2	0	National Taxation Bureau of Taipei
9,509	3,085	17	2,724	702	National Taxation Bureau of the Northern Area
3,174	1,989	26	1,118	128	National Taxation Bureau of the Central Area
353	1,079	5	2,662	2	National Taxation Bureau of the Southern Area
2,577	1,136	22	172	34	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\$75,575,600 in Dec. 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12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>8,978</b>	<b>3,257</b>	<b>34,949</b>	<b>6,736</b>	<b>455</b>	<b>237</b>
<b>一、財政部所屬機關</b>	<b>8,978</b>	<b>3,257</b>	—	—	—	—
臺北國稅局	8,371	2,116	—	—	—	—
北區國稅局	-3,811	478	—	—	—	—
中區國稅局	-66	316	—	—	—	—
南區國稅局	-381	139	—	—	—	—
高雄國稅局	4,865	208	—	—	—	—
關務署	—	—	—	—	—	—
<b>二、直轄市及縣(市) 稽徵機關</b>	<b>—</b>	<b>—</b>	<b>34,949</b>	<b>6,736</b>	<b>455</b>	<b>237</b>
新北市	—	—	4,758	1,430	75	36
臺北市	—	—	11,895	1,315	64	23
桃園市	—	—	2,778	822	34	28
臺中市	—	—	1,978	806	34	40
臺南市	—	—	2,505	324	17	18
高雄市	—	—	5,583	551	156	17
宜蘭縣	—	—	348	153	6	4
新竹縣	—	—	472	350	15	6
苗栗縣	—	—	492	134	6	6
彰化縣	—	—	702	213	9	11
南投縣	—	—	219	56	4	7
雲林縣	—	—	731	63	8	8
嘉義縣	—	—	306	62	5	4
屏東縣	—	—	722	85	5	10
臺東縣	—	—	100	29	2	4
花蓮縣	—	—	250	44	2	6
澎湖縣	—	—	29	31	0	1
基隆市	—	—	312	68	2	4
新竹市	—	—	480	135	9	2
嘉義市	—	—	279	44	1	2
金門縣	—	—	8	21	0	1
連江縣	—	—	1	1	0	0

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

Dec. 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	
1,550	753	158	80	-0	2,931	<b>Grand Total</b>
—	—	—	—	—	2,931	<b>1.Ministry of Finance</b>
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	893	National Taxation Bureau of the Northern Area
—	—	—	—	—	490	National Taxation Bureau of the Central Area
—	—	—	—	—	1,550	National Taxation Bureau of the Southern Area
—	—	—	—	—	-3	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,550	753	158	80	-0	—	<b>2.Revenue Service Office</b>
259	101	31	—	—	—	New Taipei City
161	182	19	—	—	—	Taipei City
210	66	22	4	—	—	Taoyuan City
278	75	16	—	—	—	Taichung City
99	62	10	—	—	—	Tainan City
213	96	13	6	—	—	Kaohsiung City
25	21	3	3	—	—	Yilan County
92	29	12	—	—	—	Hsinchu County
33	13	3	0	—	—	Miaoli County
29	23	6	—	—	—	Changhua County
12	8	5	19	—	—	Nantou County
32	12	3	1	—	—	Yunlin County
10	9	2	0	—	—	Chiayi County
19	17	3	3	—	—	Pingtung County
5	2	1	1	—	—	Taitung County
7	7	2	43	-0	—	Hualin County
2	2	0	—	—	—	Penghu County
15	4	2	—	—	—	Keelung City
33	15	3	—	—	—	Hsinchu City
13	5	3	—	—	—	Chiayi City
2	2	0	—	—	—	Kinmen County
0	2	0	—	—	—	Lienchiang County