

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 -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)
總計	3,456,158	152,507	1,079,455	755,104	36,847	25,006
一、財政部所屬機關	3,093,579	152,507	1,079,455	755,104	36,847	25,006
臺北國稅局	1,136,174	—	370,418	327,587	14,822	13,881
北區國稅局	1,019,844	—	466,685	264,621	10,491	4,304
中區國稅局	355,843	—	117,595	79,239	6,018	3,934
南區國稅局	174,945	—	44,515	36,500	2,876	1,219
高雄國稅局	254,266	—	80,242	47,157	2,640	1,668
關務署	152,507	152,507	—	—	—	—
二、直轄市及縣(市) 稽徵機關	362,579	—	—	—	—	—
新北市	61,277	—	—	—	—	—
臺北市	76,320	—	—	—	—	—
桃園市	38,179	—	—	—	—	—
臺中市	40,344	—	—	—	—	—
臺南市	24,978	—	—	—	—	—
高雄市	41,905	—	—	—	—	—
宜蘭縣	6,244	—	—	—	—	—
新竹縣	10,433	—	—	—	—	—
苗栗縣	6,622	—	—	—	—	—
彰化縣	12,065	—	—	—	—	—
南投縣	4,576	—	—	—	—	—
雲林縣	7,067	—	—	—	—	—
嘉義縣	4,279	—	—	—	—	—
屏東縣	7,157	—	—	—	—	—
臺東縣	1,602	—	—	—	—	—
花蓮縣	3,498	—	—	—	—	—
澎湖縣	623	—	—	—	—	—
基隆市	3,770	—	—	—	—	—
新竹市	7,999	—	—	—	—	—
嘉義市	2,973	—	—	—	—	—
金門縣	617	—	—	—	—	—
連江縣	52	—	—	—	—	—

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12月份共為2,330,451,046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. - 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	
164,255	197,336	8,068	69,629	5,513	Grand Total
164,255	197,336	8,068	69,629	5,513	1.Ministry of Finance
-375	122,126	7,196	25	5	National Taxation Bureau of Taipei
99,048	31,675	206	26,307	2,806	National Taxation Bureau of the Northern Area
33,471	20,550	324	14,163	2,536	National Taxation Bureau of the Central Area
2,637	11,324	81	26,787	27	National Taxation Bureau of the Southern Area
29,474	11,661	263	2,348	138	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\$2,330,451,046 till the end of 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3-5. 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 -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)					
總計	572,342	38,836	94,070	74,502	89,308	68,648
一、財政部所屬機關	572,342	38,836	—	—	—	—
臺北國稅局	280,489	26,547	—	—	—	—
北區國稅局	106,072	5,126	—	—	—	—
中區國稅局	73,124	3,598	—	—	—	—
南區國稅局	33,987	1,489	—	—	—	—
高雄國稅局	78,670	2,076	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	94,070	74,502	89,308	68,648
新北市	—	—	15,268	16,942	14,287	9,483
台北市	—	—	28,092	15,582	16,848	7,321
桃園市	—	—	8,848	8,461	9,755	7,333
臺中市	—	—	6,635	8,747	10,952	9,618
臺南市	—	—	6,339	4,504	6,507	5,630
高雄市	—	—	12,966	5,394	11,916	7,634
宜蘭縣	—	—	1,030	1,700	1,597	1,289
新竹縣	—	—	1,670	2,839	2,551	2,071
苗栗縣	—	—	1,473	1,249	1,612	1,810
彰化縣	—	—	2,315	1,729	3,067	4,033
南投縣	—	—	760	632	1,018	1,623
雲林縣	—	—	1,558	923	1,907	2,156
嘉義縣	—	—	823	606	1,072	1,539
屏東縣	—	—	1,580	1,110	1,517	2,219
臺東縣	—	—	289	254	327	599
花蓮縣	—	—	636	520	649	940
澎湖縣	—	—	83	255	150	88
基隆市	—	—	1,040	849	765	817
新竹市	—	—	1,770	1,560	2,008	1,452
嘉義市	—	—	857	362	701	791
金門縣	—	—	31	270	93	185
連江縣	—	—	8	11	10	16

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

Jan. - 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	
15,801	17,035	1,890	1,325	0	27,517	Grand Total
—	—	—	—	—	27,517	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	7,629	National Taxation Bureau of the Northern Area
—	—	—	—	—	4,890	National Taxation Bureau of the Central Area
—	—	—	—	—	14,993	National Taxation Bureau of the Southern Area
—	—	—	—	—	5	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
15,801	17,035	1,890	1,325	0	—	2.Revenue Service Office
3,251	1,692	355	—	—	—	New Taipei City
1,631	6,662	184	—	—	—	Taipei City
1,998	1,421	282	81	—	—	Taoyuan City
2,474	1,723	194	—	—	—	Taichung City
1,138	731	129	—	0	—	Tainan City
2,137	1,586	218	53	—	—	Kaohsiung City
309	200	34	84	—	—	Yilan County
665	513	124	—	—	—	Hsinchu County
246	196	33	3	—	—	Miaoli County
309	551	61	—	—	—	Changhua County
142	120	55	226	—	—	Nantou County
217	224	30	52	—	—	Yunlin County
114	103	16	5	—	—	Chiayi County
233	184	40	275	—	—	Pingtung County
61	44	11	17	—	—	Taitung County
85	118	21	529	-0	—	Hualin County
23	20	3	—	—	—	Penghu County
186	86	27	—	—	—	Keelung City
466	702	40	—	—	—	Hsinchu City
102	128	32	—	—	—	Chiayi City
12	24	1	—	—	—	Kinmen County
0	6	0	—	—	—	Lienchiang County