

表3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分

113年 1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	223,378	13,031	3,889	41,760	4,235	1,923
一、財政部所屬機關	208,685	13,031	3,889	41,760	4,235	1,923
臺北國稅局	72,051	—	183	14,748	1,345	568
北區國稅局	62,089	—	1,666	19,985	789	509
中區國稅局	28,394	—	1,243	3,557	409	456
南區國稅局	15,764	—	272	1,752	695	113
高雄國稅局	17,355	—	526	1,718	996	278
關務署	13,031	13,031	—	—	—	—
二、直轄市及縣(市)	14,693	—	—	—	—	—
稽徵機關						
新北市	2,997	—	—	—	—	—
臺北市	3,268	—	—	—	—	—
桃園市	1,508	—	—	—	—	—
臺中市	1,609	—	—	—	—	—
臺南市	850	—	—	—	—	—
高雄市	1,460	—	—	—	—	—
宜蘭縣	281	—	—	—	—	—
新竹縣	496	—	—	—	—	—
苗栗縣	276	—	—	—	—	—
彰化縣	394	—	—	—	—	—
南投縣	159	—	—	—	—	—
雲林縣	193	—	—	—	—	—
嘉義縣	132	—	—	—	—	—
屏東縣	277	—	—	—	—	—
臺東縣	53	—	—	—	—	—
花蓮縣	126	—	—	—	—	—
澎湖縣	44	—	—	—	—	—
基隆市	104	—	—	—	—	—
新竹市	333	—	—	—	—	—
嘉義市	93	—	—	—	—	—
金門縣	37	—	—	—	—	—
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累計至1月份共為22,262,292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. 2024

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	
12,325	19,088	782	6,687	446	Grand Total
12,325	19,088	782	6,687	446	1.Ministry of Finance
-30	12,093	701	2	0	National Taxation Bureau of Taipei
6,904	2,961	19	1,933	227	National Taxation Bureau of the Northern Area
2,628	1,912	31	1,509	182	National Taxation Bureau of the Central Area
274	1,030	6	3,128	2	National Taxation Bureau of the Southern Area
2,548	1,092	24	114	35	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\$22,262,292 till the end of Jan. 2024.

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)

113年 1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	101,363	5,816	792	8,255	313	989
一、財政部所屬機關	101,363	5,816	—	—	—	—
臺北國稅局	42,440	3,991	—	—	—	—
北區國稅局	26,475	766	—	—	—	—
中區國稅局	15,768	544	—	—	—	—
南區國稅局	6,657	219	—	—	—	—
高雄國稅局	10,023	295	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	792	8,255	313	989
新北市	—	—	237	1,988	59	140
台北市	—	—	122	1,697	47	110
桃園市	—	—	60	904	28	112
臺中市	—	—	24	942	36	133
臺南市	—	—	152	389	14	75
高雄市	—	—	74	687	53	119
宜蘭縣	—	—	6	183	11	18
新竹縣	—	—	7	308	16	28
苗栗縣	—	—	37	156	7	24
彰化縣	—	—	10	219	8	49
南投縣	—	—	5	73	4	21
雲林縣	—	—	7	88	6	30
嘉義縣	—	—	4	79	3	22
屏東縣	—	—	10	149	5	31
臺東縣	—	—	4	22	1	11
花蓮縣	—	—	6	49	4	15
澎湖縣	—	—	0	37	0	3
基隆市	—	—	4	59	2	12
新竹市	—	—	18	151	8	19
嘉義市	—	—	4	47	1	12
金門縣	—	—	0	26	0	5
連江縣	—	—	0	0	0	0

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

Jan. 2024

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	
1,652	2,402	184	108	—	3,156	Grand Total
—	—	—	—	—	3,156	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	623	National Taxation Bureau of the Northern Area
—	—	—	—	—	699	National Taxation Bureau of the Central Area
—	—	—	—	—	1,834	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,652	2,402	184	108	—	—	2.Revenue Service Office
343	201	29	—	—	—	New Taipei City
245	1,025	21	—	—	—	Taipei City
192	181	24	6	—	—	Taoyuan City
213	242	20	—	—	—	Taichung City
115	92	11	—	—	—	Tainan City
251	235	32	7	—	—	Kaohsiung City
31	23	3	6	—	—	Yilan County
59	68	11	—	—	—	Hsinchu County
28	21	3	0	—	—	Miaoli County
32	69	6	—	—	—	Changhua County
12	16	5	23	—	—	Nantou County
23	24	3	12	—	—	Yunlin County
12	11	2	1	—	—	Chiayi County
25	24	4	29	—	—	Pingtung County
6	7	1	2	—	—	Taitung County
9	22	2	21	—	—	Hualin County
2	2	0	—	—	—	Penghu County
14	11	2	—	—	—	Keelung City
30	105	4	—	—	—	Hsinchu City
10	17	3	—	—	—	Chiayi City
1	4	0	—	—	—	Kinmen County
—	3	0	—	—	—	Lienchiang County