

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 - 2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	318,490	23,184	10,074	85,669	6,759	3,254
一、財政部所屬機關	295,385	23,184	10,074	85,669	6,759	3,254
臺北國稅局	106,422	—	3,045	32,544	2,220	1,099
北區國稅局	80,943	—	2,574	35,925	1,327	865
中區國稅局	37,126	—	2,105	8,560	703	695
南區國稅局	22,256	—	585	4,170	1,308	213
高雄國稅局	25,454	—	1,764	4,470	1,201	383
關務署	23,184	23,184	—	—	—	—
二、直轄市及縣(市)	23,105	—	—	—	—	—
稽徵機關						
新北市	4,865	—	—	—	—	—
臺北市	4,755	—	—	—	—	—
桃園市	2,477	—	—	—	—	—
臺中市	2,590	—	—	—	—	—
臺南市	1,441	—	—	—	—	—
高雄市	2,265	—	—	—	—	—
宜蘭縣	461	—	—	—	—	—
新竹縣	765	—	—	—	—	—
苗栗縣	433	—	—	—	—	—
彰化縣	580	—	—	—	—	—
南投縣	269	—	—	—	—	—
雲林縣	336	—	—	—	—	—
嘉義縣	191	—	—	—	—	—
屏東縣	484	—	—	—	—	—
臺東縣	89	—	—	—	—	—
花蓮縣	199	—	—	—	—	—
澎湖縣	68	—	—	—	—	—
基隆市	186	—	—	—	—	—
新竹市	448	—	—	—	—	—
嘉義市	140	—	—	—	—	—
金門縣	57	—	—	—	—	—
連江縣	5	—	—	—	—	—

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2月份共為136,373,937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. - Feb. 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	
24,851	33,204	1,231	11,587	1,028	Grand Total
24,851	33,204	1,231	11,587	1,028	1.Ministry of Finance
-43	20,963	1,107	4	0	National Taxation Bureau of Taipei
14,067	5,185	29	3,767	607	National Taxation Bureau of the Northern Area
5,375	3,347	47	2,458	381	National Taxation Bureau of the Central Area
721	1,809	10	5,031	5	National Taxation Bureau of the Southern Area
4,730	1,901	38	327	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\$136,373,937 till the end of Feb. 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 - 2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				
總計	89,406	5,816	953	13,757	545	1,723
一、財政部所屬機關	89,406	5,816	—	—	—	—
臺北國稅局	45,483	3,992	—	—	—	—
北區國稅局	15,400	766	—	—	—	—
中區國稅局	12,433	544	—	—	—	—
南區國稅局	5,486	219	—	—	—	—
高雄國稅局	10,604	295	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	953	13,757	545	1,723
新北市	—	—	247	3,378	110	244
台北市	—	—	182	2,742	86	190
桃園市	—	—	77	1,537	51	199
臺中市	—	—	30	1,595	61	228
臺南市	—	—	159	763	25	131
高雄市	—	—	85	1,125	89	210
宜蘭縣	—	—	10	303	17	32
新竹縣	—	—	9	495	22	49
苗栗縣	—	—	40	250	10	42
彰化縣	—	—	17	323	12	86
南投縣	—	—	7	118	7	38
雲林縣	—	—	13	174	10	53
嘉義縣	—	—	6	102	5	37
屏東縣	—	—	15	251	8	55
臺東縣	—	—	5	42	2	18
花蓮縣	—	—	12	73	6	27
澎湖縣	—	—	1	56	1	4
基隆市	—	—	6	107	5	21
新竹市	—	—	22	213	15	32
嘉義市	—	—	8	69	2	20
金門縣	—	—	0	41	1	7
連江縣	—	—	1	1	0	1

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

Jan. - Feb. 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	
2,684	2,889	343	211	—	5,139	Grand Total
—	—	—	—	—	5,139	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	1,198	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,022	National Taxation Bureau of the Central Area
—	—	—	—	—	2,918	National Taxation Bureau of the Southern Area
—	—	—	—	—	1	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
2,684	2,889	343	211	—	—	2.Revenue Service Office
558	275	54	—	—	—	New Taipei City
346	1,172	36	—	—	—	Taipei City
323	233	48	9	—	—	Taoyuan City
344	295	37	—	—	—	Taichung City
227	115	22	—	—	—	Tainan City
399	284	58	15	—	—	Kaohsiung City
54	29	6	10	—	—	Yilan County
90	80	20	—	—	—	Hsinchu County
53	32	5	0	—	—	Miaoli County
47	83	11	—	—	—	Changhua County
21	20	9	50	—	—	Nantou County
36	31	5	14	—	—	Yunlin County
19	17	4	1	—	—	Chiayi County
46	31	7	72	—	—	Pingtung County
9	8	2	3	—	—	Taitung County
15	26	3	37	—	—	Hualin County
3	3	0	—	—	—	Penghu County
29	15	4	—	—	—	Keelung City
48	110	7	—	—	—	Hsinchu City
16	20	5	—	—	—	Chiayi City
2	5	0	—	—	—	Kinmen County
—	3	0	—	—	—	Lienchiang County