

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

113年 3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	239,064	12,995	9,026	40,687	3,209	1,887
一、財政部所屬機關	223,726	12,995	9,026	40,687	3,209	1,887
臺北國稅局	88,757	—	4,313	18,931	1,143	753
北區國稅局	58,172	—	3,081	12,533	803	484
中區國稅局	29,473	—	887	4,640	769	342
南區國稅局	14,101	—	379	2,124	352	130
高雄國稅局	20,229	—	365	2,459	142	178
關務署	12,995	12,995	—	—	—	—
二、直轄市及縣(市) 稽徵機關	15,337	—	—	—	—	—
新北市	3,007	—	—	—	—	—
臺北市	3,344	—	—	—	—	—
桃園市	1,367	—	—	—	—	—
臺中市	1,561	—	—	—	—	—
臺南市	995	—	—	—	—	—
高雄市	1,403	—	—	—	—	—
宜蘭縣	273	—	—	—	—	—
新竹縣	550	—	—	—	—	—
苗栗縣	235	—	—	—	—	—
彰化縣	378	—	—	—	—	—
南投縣	191	—	—	—	—	—
雲林縣	209	—	—	—	—	—
嘉義縣	131	—	—	—	—	—
屏東縣	260	—	—	—	—	—
臺東縣	55	—	—	—	—	—
花蓮縣	518	—	—	—	—	—
澎湖縣	25	—	—	—	—	—
基隆市	252	—	—	—	—	—
新竹市	431	—	—	—	—	—
嘉義市	109	—	—	—	—	—
金門縣	41	—	—	—	—	—
連江縣	1	—	—	—	—	—

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3月份計283,090,988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

Mar. 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	
14,163	29,063	1,069	4,540	559	Grand Total
14,163	29,063	1,069	4,540	559	1.Ministry of Finance
-18	18,486	958	2	0	National Taxation Bureau of Taipei
8,041	4,502	25	2,005	429	National Taxation Bureau of the Northern Area
3,247	2,899	40	585	105	National Taxation Bureau of the Central Area
182	1,563	10	1,767	5	National Taxation Bureau of the Southern Area
2,711	1,613	36	181	19	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 total amount of using physical objects for payment of estate and gift taxes was NT\$283,090,988 in Mar. 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3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分(續1完)

113年 3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	104,937	6,214	190	7,819	325	2,452
一、財政部所屬機關	104,937	6,214	—	—	—	—
臺北國稅局	44,187	4,335	—	—	—	—
北區國稅局	25,849	784	—	—	—	—
中區國稅局	15,807	559	—	—	—	—
南區國稅局	6,576	225	—	—	—	—
高雄國稅局	12,518	311	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	190	7,819	325	2,452
新北市	—	—	32	1,947	56	418
臺北市	—	—	57	1,644	48	434
桃園市	—	—	7	777	38	154
臺中市	—	—	14	816	38	232
臺南市	—	—	17	519	16	218
高雄市	—	—	-9	718	48	183
宜蘭縣	—	—	4	141	8	44
新竹縣	—	—	19	321	13	51
苗栗縣	—	—	3	124	9	33
彰化縣	—	—	4	103	14	142
南投縣	—	—	2	58	4	71
雲林縣	—	—	6	62	6	83
嘉義縣	—	—	6	46	6	42
屏東縣	—	—	5	122	5	65
臺東縣	—	—	1	19	2	18
花蓮縣	—	—	4	49	7	55
澎湖縣	—	—	0	16	0	4
基隆市	—	—	3	127	2	73
新竹市	—	—	8	140	4	95
嘉義市	—	—	6	48	1	22
金門縣	—	—	0	20	0	17
連江縣	—	—	0	0	0	0

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

Mar. 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	
1,625	2,300	173	453	—	1,591	Grand Total
—	—	—	—	—	1,591	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	420	National Taxation Bureau of the Northern Area
—	—	—	—	—	152	National Taxation Bureau of the Central Area
—	—	—	—	—	1,013	National Taxation Bureau of the Southern Area
—	—	—	—	—	7	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,625	2,300	173	453	—	—	2.Revenue Service Office
311	214	29	—	—	—	New Taipei City
143	1,000	18	—	—	—	Taipei City
189	172	23	6	—	—	Taoyuan City
208	227	26	—	—	—	Taichung City
127	87	12	—	—	—	Tainan City
235	209	16	4	—	—	Kaohsiung City
34	20	3	19	—	—	Yilan County
79	58	10	—	—	—	Hsinchu County
44	18	3	0	—	—	Miaoli County
50	59	6	—	—	—	Changhua County
16	16	7	17	—	—	Nantou County
18	26	2	5	—	—	Yunlin County
19	11	2	—	—	—	Chiayi County
22	19	4	19	—	—	Pingtung County
4	7	1	4	—	—	Taitung County
7	17	2	378	—	—	Hualin County
3	2	0	—	—	—	Penghu County
33	10	3	—	—	—	Keelung City
71	109	4	—	—	—	Hsinchu City
11	17	3	—	—	—	Chiayi City
2	3	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County