

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 - 3月

單位：新臺幣百萬元

| 機關別               | 總計             | 關稅                | 營利事業<br>所得稅                                | 綜合所得稅                    | 遺產稅<br>(註1)   | 贈與稅<br>(註1)  |
|-------------------|----------------|-------------------|--|--------------------------|---------------|--------------|
|                   | Grand Total    | Customs<br>Duties | Profit-seeking<br>Enterprise<br>Income Tax | Individual<br>Income Tax | Estate Tax(1) | Gift Tax(1)  |
| <b>總計</b>         | <b>557,554</b> | <b>36,179</b>     | <b>19,100</b>                              | <b>126,355</b>           | <b>9,968</b>  | <b>5,141</b> |
| <b>一、財政部所屬機關</b>  | <b>519,111</b> | <b>36,179</b>     | <b>19,100</b>                              | <b>126,355</b>           | <b>9,968</b>  | <b>5,141</b> |
| 臺北國稅局             | 195,179        | —                 | 7,358                                      | 51,475                   | 3,363         | 1,853        |
| 北區國稅局             | 139,115        | —                 | 5,656                                      | 48,458                   | 2,130         | 1,348        |
| 中區國稅局             | 66,599         | —                 | 2,992                                      | 13,200                   | 1,473         | 1,037        |
| 南區國稅局             | 36,356         | —                 | 964  | 6,294                    | 1,660         | 343          |
| 高雄國稅局             | 45,683         | —                 | 2,129                                      | 6,928                    | 1,343         | 561          |
| 關務署               | 36,179         | 36,179            | —  | —                        | —             | —            |
| <b>二、直轄市及縣(市)</b> | <b>38,443</b>  | <b>—</b>          | <b>—</b>                                   | <b>—</b>                 | <b>—</b>      | <b>—</b>     |
| <b>稽徵機關</b>       |                |                   |  |                          |               |              |
| 新北市               | 7,872          | —                 | —  | —                        | —             | —            |
| 臺北市               | 8,098          | —                 | —  | —                        | —             | —            |
| 桃園市               | 3,843          | —                 | —  | —                        | —             | —            |
| 臺中市               | 4,151          | —                 | —  | —                        | —             | —            |
| 臺南市               | 2,436          | —                 | —  | —                        | —             | —            |
| 高雄市               | 3,669          | —                 | —  | —                        | —             | —            |
| 宜蘭縣               | 735            | —                 | —  | —                        | —             | —            |
| 新竹縣               | 1,315          | —                 | —  | —                        | —             | —            |
| 苗栗縣               | 668            | —                 | —  | —                        | —             | —            |
| 彰化縣               | 958            | —                 | —  | —                        | —             | —            |
| 南投縣               | 460            | —                 | —  | —                        | —             | —            |
| 雲林縣               | 545            | —                 | —  | —                        | —             | —            |
| 嘉義縣               | 322            | —                 | —  | —                        | —             | —            |
| 屏東縣               | 745            | —                 | —  | —                        | —             | —            |
| 臺東縣               | 144            | —                 | —  | —                        | —             | —            |
| 花蓮縣               | 718            | —                 | —  | —                        | —             | —            |
| 澎湖縣               | 93             | —                 | —  | —                        | —             | —            |
| 基隆市               | 438            | —                 | —  | —                        | —             | —            |
| 新竹市               | 879            | —                 | —  | —                        | —             | —            |
| 嘉義市               | 249            | —                 | —  | —                        | —             | —            |
| 金門縣               | 98             | —                 | —  | —                        | —             | —            |
| 連江縣               | 6              | —                 | —  | —                        | —             | —            |

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3月份共為419,464,925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. - Mar. 2024

Unit : NT\$ Million

| 貨物稅              | 證券交易稅                            | 期貨交易稅                         | 菸酒稅<br>(註1)                   | 特種貨物<br>及勞務稅                                       | Agency   |
|------------------|----------------------------------|-------------------------------|-------------------------------|--|--|
| Commodity<br>Tax | Securities<br>Transaction<br>Tax | Futures<br>Transaction<br>Tax | Tobacco and<br>Alcohol Tax(1) | Specifically<br>Selected Goods<br>and Services Tax |  |
| 39,014           | 62,267                           | 2,300                         | 16,127                        | 1,587  | <b>Grand Total</b>                               |
| 39,014           | 62,267                           | 2,300                         | 16,127                        | 1,587  | <b>1.Ministry of Finance</b>                     |
| -61              | 39,449                           | 2,065                         | 6                             | 0  | National Taxation Bureau of<br>Taipei            |
| 22,108           | 9,687                            | 54                            | 5,772                         | 1,036  | National Taxation Bureau of<br>the Northern Area |
| 8,622            | 6,246                            | 87                            | 3,042                         | 486  | National Taxation Bureau of<br>the Central Area  |
| 904              | 3,372                            | 20                            | 6,799                         | 10   | National Taxation Bureau of<br>the Southern Area |
| 7,441            | 3,514                            | 74                            | 509                           | 54   | National Taxation Bureau of<br>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 accumulated total amount of using physical objects for payment of estate and gift taxes was NT\$419,464,925 till the end of 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3-5. 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 - 3月

單位：新臺幣百萬元

| 機 關 別                      | 營 業 稅<br>(註2)      | 金 融 業<br>營 業 稅<br>Financial<br>Enterprises<br>Business Tax | 地 價 稅<br>Land Value<br>Tax | 土 地 增 值 稅<br>Land Value<br>Increment Tax | 房 屋 稅<br>House Tax | 使 用 牌 照 稅<br>Vehical<br>License Tax |
|----------------------------|--------------------|--|----------------------------|--|--------------------|-------------------------------------|
|                            | Business<br>Tax(2) |  |                            |  |                    |                                     |
| <b>總 計</b>                 | <b>194,342</b>     | <b>12,030</b>  | <b>1,143</b>               | <b>21,576</b>                            | <b>871</b>         | <b>4,175</b>                        |
| <b>一、財政部所屬機關</b>           | <b>194,342</b>     | <b>12,030</b>  | <b>—</b>                   | <b>—</b>                                 | <b>—</b>           | <b>—</b>                            |
| 臺北國稅局                      | 89,671             | 8,326  | —                          | —  | —                  | —                                   |
| 北區國稅局                      | 41,249             | 1,550  | —                          | —  | —                  | —                                   |
| 中區國稅局                      | 28,240             | 1,103  | —                          | —  | —                  | —                                   |
| 南區國稅局                      | 12,061             | 444  | —                          | —  | —                  | —                                   |
| 高雄國稅局                      | 23,121             | 606  | —                          | —  | —                  | —                                   |
| 關務署                        | —                  | —  | —                          | —  | —                  | —                                   |
| <b>二、直轄市及縣(市)<br/>稽徵機關</b> | <b>—</b>           | <b>—</b>   | <b>1,143</b>               | <b>21,576</b>                            | <b>871</b>         | <b>4,175</b>                        |
| 新北市                        | —                  | —  | 279                        | 5,325                                    | 166                | 662                                 |
| 台北市                        | —                  | —  | 238                        | 4,387                                    | 134                | 624                                 |
| 桃園市                        | —                  | —  | 84                         | 2,314                                    | 89                 | 354                                 |
| 臺中市                        | —                  | —  | 44                         | 2,410                                    | 99                 | 460                                 |
| 臺南市                        | —                  | —  | 176                        | 1,282                                    | 41                 | 349                                 |
| 高雄市                        | —                  | —  | 76                         | 1,843                                    | 138                | 392                                 |
| 宜蘭縣                        | —                  | —  | 14                         | 445                                      | 25                 | 76                                  |
| 新竹縣                        | —                  | —  | 29                         | 816                                      | 34                 | 100                                 |
| 苗栗縣                        | —                  | —  | 43                         | 375                                      | 19                 | 75                                  |
| 彰化縣                        | —                  | —  | 21                         | 426                                      | 26                 | 228                                 |
| 南投縣                        | —                  | —  | 10                         | 176                                      | 10                 | 109                                 |
| 雲林縣                        | —                  | —  | 19                         | 236                                      | 16                 | 136                                 |
| 嘉義縣                        | —                  | —  | 12                         | 148                                      | 11                 | 79                                  |
| 屏東縣                        | —                  | —  | 20                         | 372                                      | 13                 | 119                                 |
| 臺東縣                        | —                  | —  | 6                          | 61                                       | 4                  | 36                                  |
| 花蓮縣                        | —                  | —  | 16                         | 122                                      | 13                 | 81                                  |
| 澎湖縣                        | —                  | —  | 1                          | 72                                       | 1                  | 8                                   |
| 基隆市                        | —                  | —  | 10                         | 234                                      | 6                  | 94                                  |
| 新竹市                        | —                  | —  | 30                         | 354                                      | 20                 | 127                                 |
| 嘉義市                        | —                  | —  | 14                         | 117                                      | 4                  | 42                                  |
| 金門縣                        | —                  | —  | 1                          | 61                                       | 1                  | 24                                  |
| 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. - Mar. 2024

Unit : NT\$ Million

| 契稅       | 印花稅       | 娛樂稅              | 特別及<br>臨時稅課                              | 教育捐                 | 健康福利捐  | Agency   |
|----------|-----------|------------------|--|---------------------|--|--|
| Deed Tax | Stamp Tax | Amusement<br>Tax | Special and<br>Provisional<br>Tax Levies | Education<br>Surtax | Health and<br>Welfare<br>Surcharge<br>on Tobacco |  |
| 4,310    | 5,189     | 516              | 664                                      | —                   | 6,730  | <b>Grand Total</b>                               |
| —        | —         | —                | —  | —                   | 6,730  | <b>1.Ministry of Finance</b>                     |
| —        | —         | —                | —  | —                   | —  | National Taxation Bureau of<br>Taipei            |
| —        | —         | —                | —  | —                   | 1,618  | National Taxation Bureau of<br>the Northern Area |
| —        | —         | —                | —  | —                   | 1,174  | National Taxation Bureau of<br>the Central Area  |
| —        | —         | —                | —  | —                   | 3,930  | National Taxation Bureau of<br>the Southern Area |
| —        | —         | —                | —  | —                   | 8  | National Taxation Bureau of<br>Kaohsiung         |
| —        | —         | —                | —  | —                   | —  | Customs Administration                           |
| 4,310    | 5,189     | 516              | 664                                      | —                   | —  | <b>2.Revenue Service Office</b>                  |
| 869      | 489       | 83               | —  | —                   | —  | New Taipei City                                  |
| 489      | 2,172     | 54               | —  | —                   | —  | Taipei City                                      |
| 512      | 405       | 71               | 15                                       | —                   | —  | Taoyuan City                                     |
| 552      | 522       | 63               | —  | —                   | —  | Taichung City                                    |
| 354      | 201       | 34               | —  | —                   | —  | Tainan City                                      |
| 634      | 493       | 74               | 19                                       | —                   | —  | Kaohsiung City                                   |
| 88       | 48        | 9                | 29                                       | —                   | —  | Yilan County                                     |
| 169      | 138       | 30               | —  | —                   | —  | Hsinchu County                                   |
| 98       | 50        | 8                | 1  | —                   | —  | Miaoli County                                    |
| 97       | 142       | 17               | —  | —                   | —  | Changhua County                                  |
| 36       | 36        | 16               | 68                                       | —                   | —  | Nantou County                                    |
| 55       | 57        | 7                | 19                                       | —                   | —  | Yunlin County                                    |
| 38       | 28        | 5                | 1  | —                   | —  | Chiayi County                                    |
| 67       | 51        | 11               | 91                                       | —                   | —  | Pingtung County                                  |
| 13       | 15        | 3                | 7  | —                   | —  | Taitung County                                   |
| 22       | 43        | 5                | 415                                      | —                   | —  | Hualin County                                    |
| 6        | 5         | 1                | —  | —                   | —  | Penghu County                                    |
| 62       | 25        | 7                | —  | —                   | —  | Keelung City                                     |
| 119      | 220       | 10               | —  | —                   | —  | Hsinchu City                                     |
| 27       | 38        | 8                | —  | —                   | —  | Chiayi City                                      |
| 4        | 7         | 0                | —  | —                   | —  | Kinmen County                                    |
| 0        | 3         | 0                | —  | —                   | —  | Lienchiang County                                |