

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

113年 4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	158,954	12,675	339	43,431	2,884	2,631
一、財政部所屬機關	107,676	12,675	339	43,431	2,884	2,631
臺北國稅局	43,228	—	944	14,633	1,335	1,554
北區國稅局	30,654	—	-491	21,220	583	600
中區國稅局	7,760	—	-178	3,919	535	260
南區國稅局	6,897	—	-42	1,660	259	111
高雄國稅局	6,461	—	106	1,998	172	106
關務署	12,675	12,675	—	—	—	—
二、直轄市及縣(市) 稽徵機關	51,279	—	—	—	—	—
新北市	8,212	—	—	—	—	—
臺北市	5,322	—	—	—	—	—
桃園市	5,642	—	—	—	—	—
臺中市	6,654	—	—	—	—	—
臺南市	3,838	—	—	—	—	—
高雄市	6,137	—	—	—	—	—
宜蘭縣	1,002	—	—	—	—	—
新竹縣	1,495	—	—	—	—	—
苗栗縣	1,274	—	—	—	—	—
彰化縣	2,756	—	—	—	—	—
南投縣	1,204	—	—	—	—	—
雲林縣	1,427	—	—	—	—	—
嘉義縣	1,173	—	—	—	—	—
屏東縣	1,547	—	—	—	—	—
臺東縣	437	—	—	—	—	—
花蓮縣	583	—	—	—	—	—
澎湖縣	65	—	—	—	—	—
基隆市	595	—	—	—	—	—
新竹市	1,235	—	—	—	—	—
嘉義市	522	—	—	—	—	—
金門縣	151	—	—	—	—	—
連江縣	9	—	—	—	—	—

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4月份計350,535,269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

Apr. 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	
13,191	25,769	1,155	5,269	494	Grand Total
13,191	25,769	1,155	5,269	494	1.Ministry of Finance
-26	16,550	1,038	2	0	National Taxation Bureau of Taipei
7,209	3,852	27	1,945	133	National Taxation Bureau of the Northern Area
3,420	2,538	43	848	355	National Taxation Bureau of the Central Area
274	1,396	10	2,301	2	National Taxation Bureau of the Southern Area
2,314	1,435	36	173	4	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\$350,535,269 in Apr. 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 4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	-2,321	-15	222	7,507	2,918	38,049
一、財政部所屬機關	-2,321	-15	—	—	—	—
臺北國稅局	7,198	-16	—	—	—	—
北區國稅局	-5,008	-0	—	—	—	—
中區國稅局	-4,247	0	—	—	—	—
南區國稅局	-380	-1	—	—	—	—
高雄國稅局	116	2	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	222	7,507	2,918	38,049
稽徵機關	—	—	—	—	—	—
新北市	—	—	39	2,091	706	4,885
臺北市	—	—	73	1,413	478	3,062
桃園市	—	—	9	1,031	230	4,062
臺中市	—	—	14	712	286	5,336
臺南市	—	—	16	439	167	3,063
高雄市	—	—	14	527	296	4,931
宜蘭縣	—	—	3	177	52	717
新竹縣	—	—	8	165	64	1,147
苗栗縣	—	—	4	90	56	1,075
彰化縣	—	—	7	181	134	2,357
南投縣	—	—	1	54	56	1,052
雲林縣	—	—	1	70	45	1,277
嘉義縣	—	—	5	60	35	1,052
屏東縣	—	—	6	95	91	1,275
臺東縣	—	—	0	55	21	354
花蓮縣	—	—	4	45	21	473
澎湖縣	—	—	0	12	6	44
基隆市	—	—	2	109	48	394
新竹市	—	—	10	98	95	951
嘉義市	—	—	6	58	18	426
金門縣	—	—	0	26	10	109
連江縣	—	—	0	0	0	9

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

Apr. 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	
1,629	672	185	97	—	2,158	Grand Total
—	—	—	—	—	2,158	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	583	National Taxation Bureau of the Northern Area
—	—	—	—	—	268	National Taxation Bureau of the Central Area
—	—	—	—	—	1,307	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,629	672	185	97	—	—	2.Revenue Service Office
331	130	30	—	—	—	New Taipei City
135	135	25	—	—	—	Taipei City
199	78	25	8	—	—	Taoyuan City
198	91	17	—	—	—	Taichung City
112	29	11	—	—	—	Tainan City
288	45	28	8	—	—	Kaohsiung City
29	9	6	11	—	—	Yilan County
77	23	10	—	—	—	Hsinchu County
26	20	4	0	—	—	Miaoli County
49	22	6	—	—	—	Changhua County
12	8	5	15	—	—	Nantou County
14	15	2	2	—	—	Yunlin County
11	8	2	0	—	—	Chiayi County
30	14	4	33	—	—	Pingtung County
3	2	1	—	—	—	Taitung County
8	10	2	19	—	—	Hualin County
2	1	0	—	—	—	Penghu County
36	4	2	—	—	—	Keelung City
57	19	3	—	—	—	Hsinchu City
9	4	3	—	—	—	Chiayi City
1	3	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County