

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 - 4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	716,508	48,853	19,439	169,786	12,852	7,772
一、財政部所屬機關	626,787	48,853	19,439	169,786	12,852	7,772
臺北國稅局	238,407	—	8,303	66,108	4,698	3,407
北區國稅局	169,770	—	5,165	69,678	2,713	1,948
中區國稅局	74,359	—	2,815	17,120	2,008	1,296
南區國稅局	43,253	—	922	7,954	1,918	454
高雄國稅局	52,144	—	2,235	8,927	1,515	666
關務署	48,853	48,853	—	—	—	—
二、直轄市及縣(市) 稽徵機關	89,721	—	—	—	—	—
新北市	16,085	—	—	—	—	—
臺北市	13,420	—	—	—	—	—
桃園市	9,486	—	—	—	—	—
臺中市	10,805	—	—	—	—	—
臺南市	6,274	—	—	—	—	—
高雄市	9,806	—	—	—	—	—
宜蘭縣	1,737	—	—	—	—	—
新竹縣	2,810	—	—	—	—	—
苗栗縣	1,942	—	—	—	—	—
彰化縣	3,713	—	—	—	—	—
南投縣	1,663	—	—	—	—	—
雲林縣	1,972	—	—	—	—	—
嘉義縣	1,495	—	—	—	—	—
屏東縣	2,292	—	—	—	—	—
臺東縣	581	—	—	—	—	—
花蓮縣	1,301	—	—	—	—	—
澎湖縣	158	—	—	—	—	—
基隆市	1,032	—	—	—	—	—
新竹市	2,114	—	—	—	—	—
嘉義市	771	—	—	—	—	—
金門縣	249	—	—	—	—	—
連江縣	15	—	—	—	—	—

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4月份共為770,000,194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. - 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	
52,205	88,037	3,455	21,397	2,082	Grand Total
52,205	88,037	3,455	21,397	2,082	1.Ministry of Finance
-87	55,999	3,103	8	0	National Taxation Bureau of Taipei
29,316	13,539	81	7,717	1,169	National Taxation Bureau of the Northern Area
12,042	8,783	130	3,890	841	National Taxation Bureau of the Central Area
1,178	4,767	30	9,100	12	National Taxation Bureau of the Southern Area
9,755	4,949	110	682	58	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\$770,000,194 till the end of 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3-5. 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 - 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	192,021	12,015	1,365	29,083	3,789	42,224
一、財政部所屬機關	192,021	12,015	—	—	—	—
臺北國稅局	96,868	8,311	—	—	—	—
北區國稅局	36,241	1,550	—	—	—	—
中區國稅局	23,993	1,103	—	—	—	—
南區國稅局	11,681	443	—	—	—	—
高雄國稅局	23,237	608	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	1,365	29,083	3,789	42,224
新北市	—	—	318	7,416	873	5,546
台北市	—	—	312	5,800	612	3,686
桃園市	—	—	94	3,345	319	4,415
臺中市	—	—	58	3,122	384	5,797
臺南市	—	—	192	1,721	208	3,411
高雄市	—	—	90	2,370	434	5,323
宜蘭縣	—	—	17	621	78	792
新竹縣	—	—	37	981	99	1,247
苗栗縣	—	—	47	464	75	1,150
彰化縣	—	—	28	607	161	2,584
南投縣	—	—	11	230	66	1,161
雲林縣	—	—	21	306	61	1,413
嘉義縣	—	—	16	208	46	1,131
屏東縣	—	—	26	467	104	1,394
臺東縣	—	—	6	115	26	390
花蓮縣	—	—	20	168	35	554
澎湖縣	—	—	1	84	7	51
基隆市	—	—	12	343	54	488
新竹市	—	—	40	452	114	1,078
嘉義市	—	—	20	174	22	468
金門縣	—	—	1	87	11	134
連江縣	—	—	1	1	0	10

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

Jan. - 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	
5,938	5,861	701	760	—	8,889	Grand Total
—	—	—	—	—	8,889	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	2,201	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,442	National Taxation Bureau of the Central Area
—	—	—	—	—	5,237	National Taxation Bureau of the Southern Area
—	—	—	—	—	9	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
5,938	5,861	701	760	—	—	2.Revenue Service Office
1,200	619	113	—	—	—	New Taipei City
624	2,308	79	—	—	—	Taipei City
711	483	96	24	—	—	Taoyuan City
750	613	80	—	—	—	Taichung City
466	231	45	—	—	—	Tainan City
922	538	102	27	—	—	Kaohsiung City
118	57	14	40	—	—	Yilan County
246	161	40	—	—	—	Hsinchu County
124	69	12	1	—	—	Miaoli County
146	165	23	—	—	—	Changhua County
48	44	21	83	—	—	Nantou County
69	72	10	21	—	—	Yunlin County
50	36	7	1	—	—	Chiayi County
97	65	14	124	—	—	Pingtung County
16	17	3	7	—	—	Taitung County
30	54	7	434	—	—	Hualin County
7	6	1	—	—	—	Penghu County
98	30	9	—	—	—	Keelung City
176	239	14	—	—	—	Hsinchu City
36	41	11	—	—	—	Chiayi City
5	11	0	—	—	—	Kinmen County
0	3	0	—	—	—	Lienchiang County