

表3-4. 全國賦稅實徵淨額(本月)—按機關別及稅目別分

113年 5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	609,819	14,171	272,813	66,470	4,044	1,760
一、財政部所屬機關	521,988	14,171	272,813	66,470	4,044	1,760
臺北國稅局	203,011	—	111,326	26,229	1,783	631
北區國稅局	149,779	—	82,197	21,393	898	425
中區國稅局	75,548	—	40,203	9,147	781	454
南區國稅局	33,432	—	16,459	4,432	377	112
高雄國稅局	46,047	—	22,627	5,269	205	138
關務署	14,171	14,171	—	—	—	—
二、直轄市及縣(市) 稽徵機關	87,831	—	—	—	—	—
新北市	14,180	—	—	—	—	—
臺北市	15,401	—	—	—	—	—
桃園市	10,127	—	—	—	—	—
臺中市	11,092	—	—	—	—	—
臺南市	6,045	—	—	—	—	—
高雄市	10,901	—	—	—	—	—
宜蘭縣	1,506	—	—	—	—	—
新竹縣	2,561	—	—	—	—	—
苗栗縣	1,675	—	—	—	—	—
彰化縣	3,370	—	—	—	—	—
南投縣	1,228	—	—	—	—	—
雲林縣	1,766	—	—	—	—	—
嘉義縣	1,185	—	—	—	—	—
屏東縣	1,743	—	—	—	—	—
臺東縣	404	—	—	—	—	—
花蓮縣	715	—	—	—	—	—
澎湖縣	145	—	—	—	—	—
基隆市	775	—	—	—	—	—
新竹市	2,089	—	—	—	—	—
嘉義市	782	—	—	—	—	—
金門縣	125	—	—	—	—	—
連江縣	13	—	—	—	—	—

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5月份計240,510,228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

May 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	
15,846	27,533	1,038	5,373	678	Grand Total
15,846	27,533	1,038	5,373	678	1.Ministry of Finance
-36	17,082	929	2	0	National Taxation Bureau of Taipei
9,698	4,375	24	2,050	433	National Taxation Bureau of the Northern Area
3,583	2,888	41	949	236	National Taxation Bureau of the Central Area
262	1,587	9	2,172	2	National Taxation Bureau of the Southern Area
2,338	1,601	35	201	5	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\$240,510,228 in May 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 5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	110,212	6,242	217	8,258	55,601	19,311
一、財政部所屬機關	110,212	6,242	—	—	—	—
臺北國稅局	45,065	4,266	—	—	—	—
北區國稅局	27,699	819	—	—	—	—
中區國稅局	16,991	589	—	—	—	—
南區國稅局	6,830	237	—	—	—	—
高雄國稅局	13,628	332	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	217	8,258	55,601	19,311
稽徵機關	—	—	24	1,996	8,857	2,667
新北市	—	—	56	1,273	10,324	2,584
臺北市	—	—	31	1,108	6,211	2,317
桃園市	—	—	12	994	6,887	2,699
臺中市	—	—	12	516	3,683	1,596
臺南市	—	—	29	665	7,872	1,806
高雄市	—	—	2	150	936	353
宜蘭縣	—	—	6	305	1,467	604
新竹縣	—	—	4	148	981	490
苗栗縣	—	—	7	147	2,077	1,049
彰化縣	—	—	1	57	739	382
南投縣	—	—	5	77	1,076	551
雲林縣	—	—	2	58	755	346
嘉義縣	—	—	6	91	973	586
屏東縣	—	—	-3	33	191	158
臺東縣	—	—	4	79	322	263
花蓮縣	—	—	0	17	98	26
澎湖縣	—	—	2	71	460	216
基隆市	—	—	12	371	1,197	334
新竹市	—	—	5	88	422	235
嘉義市	—	—	0	13	63	44
金門縣	—	—	0	1	9	3
連江縣	—	—	0	1	9	3

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

May 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	
1,790	2,400	163	92	—	2,051	Grand Total
—	—	—	—	—	2,051	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	587	National Taxation Bureau of the Northern Area
—	—	—	—	—	273	National Taxation Bureau of the Central Area
—	—	—	—	—	1,189	National Taxation Bureau of the Southern Area
—	—	—	—	—	1	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,790	2,400	163	92	—	—	2.Revenue Service Office
354	254	28	—	—	—	New Taipei City
163	984	17	—	—	—	Taipei City
229	191	28	11	—	—	Taoyuan City
267	218	15	—	—	—	Taichung City
128	98	11	—	—	—	Tainan City
319	185	18	7	—	—	Kaohsiung City
40	21	3	1	—	—	Yilan County
99	69	12	—	—	—	Hsinchu County
21	27	3	0	—	—	Miaoli County
32	54	5	—	—	—	Changhua County
14	18	4	13	—	—	Nantou County
21	28	3	6	—	—	Yunlin County
10	11	1	2	—	—	Chiayi County
28	25	4	30	—	—	Pingtung County
3	18	1	3	—	—	Taitung County
8	18	2	20	—	—	Hualin County
3	2	0	—	—	—	Penghu County
12	12	2	—	—	—	Keelung City
28	145	4	—	—	—	Hsinchu City
11	18	3	—	—	—	Chiayi City
1	4	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County