

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 - 6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	2,134,612	75,480	649,211	580,609	20,558	10,868
一、財政部所屬機關	1,914,181	75,480	649,211	580,609	20,558	10,868
臺北國稅局	711,098	—	214,876	239,315	8,120	4,626
北區國稅局	624,150	—	274,547	199,789	4,396	2,775
中區國稅局	238,359	—	80,046	71,845	3,555	1,898
南區國稅局	119,210	—	33,118	34,568	2,517	653
高雄國稅局	145,884	—	46,623	35,092	1,970	916
關務署	75,480	75,480	—	—	—	—
二、直轄市及縣(市)	220,431	—	—	—	—	—
稽徵機關						
新北市	37,644	—	—	—	—	—
臺北市	37,146	—	—	—	—	—
桃園市	24,189	—	—	—	—	—
臺中市	27,591	—	—	—	—	—
臺南市	15,838	—	—	—	—	—
高雄市	25,081	—	—	—	—	—
宜蘭縣	4,073	—	—	—	—	—
新竹縣	6,809	—	—	—	—	—
苗栗縣	4,431	—	—	—	—	—
彰化縣	8,334	—	—	—	—	—
南投縣	3,248	—	—	—	—	—
雲林縣	4,684	—	—	—	—	—
嘉義縣	3,029	—	—	—	—	—
屏東縣	4,744	—	—	—	—	—
臺東縣	1,130	—	—	—	—	—
花蓮縣	2,420	—	—	—	—	—
澎湖縣	378	—	—	—	—	—
基隆市	2,186	—	—	—	—	—
新竹市	5,077	—	—	—	—	—
嘉義市	1,949	—	—	—	—	—
金門縣	419	—	—	—	—	—
連江縣	32	—	—	—	—	—

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6月份共為1,140,519,277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. - June 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	
82,440	143,121	5,693	32,459	3,275	Grand Total
82,440	143,121	5,693	32,459	3,275	1.Ministry of Finance
-152	91,205	5,107	11	2	National Taxation Bureau of Taipei
47,535	21,897	134	12,036	1,905	National Taxation Bureau of the Northern Area
18,761	14,272	220	5,841	1,251	National Taxation Bureau of the Central Area
1,707	7,773	50	13,476	16	National Taxation Bureau of the Southern Area
14,588	7,975	182	1,094	101	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\$1,140,519,277 till the end of June 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 - 6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	297,457	18,861	1,717	44,390	88,717	65,335
一、財政部所屬機關	297,457	18,861	—	—	—	—
臺北國稅局	147,989	12,581	—	—	—	—
北區國稅局	55,776	2,369	—	—	—	—
中區國稅局	38,651	2,056	—	—	—	—
南區國稅局	17,709	680	—	—	—	—
高雄國稅局	37,333	1,175	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	—	1,717	44,390	88,717	65,335
新北市	—	—	364	11,001	14,247	9,037
臺北市	—	—	397	8,177	17,534	6,509
桃園市	—	—	138	5,236	9,721	7,003
臺中市	—	—	79	5,326	10,627	9,278
臺南市	—	—	210	2,776	6,333	5,379
高雄市	—	—	134	3,539	11,604	7,317
宜蘭縣	—	—	20	951	1,519	1,236
新竹縣	—	—	47	1,512	2,563	1,997
苗栗縣	—	—	55	735	1,599	1,756
彰化縣	—	—	46	860	3,032	3,900
南投縣	—	—	13	336	1,042	1,558
雲林縣	—	—	30	436	1,877	2,078
嘉義縣	—	—	17	315	1,062	1,493
屏東縣	—	—	36	648	1,473	2,116
臺東縣	—	—	4	185	306	561
花蓮縣	—	—	27	312	560	881
澎湖縣	—	—	1	117	151	85
基隆市	—	—	14	475	729	770
新竹市	—	—	57	977	1,963	1,424
嘉義市	—	—	25	354	672	762
金門縣	—	—	1	120	91	182
連江縣	—	—	1	2	10	14

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

Jan. - June 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	
9,271	8,987	1,019	996	—	13,010	Grand Total
—	—	—	—	—	13,010	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	3,358	National Taxation Bureau of the Northern Area
—	—	—	—	—	2,018	National Taxation Bureau of the Central Area
—	—	—	—	—	7,625	National Taxation Bureau of the Southern Area
—	—	—	—	—	10	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
9,271	8,987	1,019	996	—	—	2.Revenue Service Office
1,860	959	175	—	—	—	New Taipei City
942	3,475	113	—	—	—	Taipei City
1,138	765	146	42	—	—	Taoyuan City
1,257	914	109	—	—	—	Taichung City
699	376	65	—	—	—	Tainan City
1,516	796	139	37	—	—	Kaohsiung City
186	92	20	48	—	—	Yilan County
384	245	61	—	—	—	Hsinchu County
160	108	17	1	—	—	Miaoli County
211	253	33	—	—	—	Changhua County
77	70	29	123	—	—	Nantou County
108	115	15	27	—	—	Yunlin County
69	61	10	3	—	—	Chiayi County
147	100	21	202	—	—	Pingtung County
23	37	5	9	—	—	Taitung County
46	79	9	504	—	—	Hualin County
12	10	1	—	—	—	Penghu County
139	46	13	—	—	—	Keelung City
234	401	20	—	—	—	Hsinchu City
55	64	17	—	—	—	Chiayi City
7	17	1	—	—	—	Kinmen County
1	5	0	—	—	—	Lienchiang County