

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 - 9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>2,945,276</b> | <b>118,625</b>    | <b>860,091</b>                             | <b>711,414</b>           | <b>30,726</b> | <b>23,187</b> |
| <b>一、財政部所屬機關</b>  | <b>2,683,830</b> | <b>118,625</b>    | <b>860,091</b>                             | <b>711,414</b>           | <b>30,726</b> | <b>23,187</b> |
| 臺北國稅局             | 1,028,600        | —                 | 302,520                                    | 308,121                  | 11,392        | 12,341        |
| 北區國稅局             | 834,817          | —                 | 338,619                                    | 251,846                  | 6,884         | 4,300         |
| 中區國稅局             | 331,343          | —                 | 111,120                                    | 76,321                   | 4,943         | 4,384         |
| 南區國稅局             | 159,986          | —                 | 44,290                                     | 34,541                   | 3,289         | 946           |
| 高雄國稅局             | 210,459          | —                 | 63,542                                     | 40,585                   | 4,218         | 1,216         |
| 關務署               | 118,625          | 118,625           | —                                          | —                        | —             | —             |
| <b>二、直轄市及縣(市)</b> | <b>261,447</b>   | <b>—</b>          | <b>—</b>                                   | <b>—</b>                 | <b>—</b>      | <b>—</b>      |
| <b>稽徵機關</b>       |                  |                   |                                            |                          |               |               |
| 新 北 市             | 45,681           | —                 | —                                          | —                        | —             | —             |
| 臺 北 市             | 45,241           | —                 | —                                          | —                        | —             | —             |
| 桃 園 市             | 28,955           | —                 | —                                          | —                        | —             | —             |
| 臺 中 市             | 33,118           | —                 | —                                          | —                        | —             | —             |
| 臺 南 市             | 18,418           | —                 | —                                          | —                        | —             | —             |
| 高 雄 市             | 28,971           | —                 | —                                          | —                        | —             | —             |
| 宜 蘭 縣             | 4,953            | —                 | —                                          | —                        | —             | —             |
| 新 竹 縣             | 8,371            | —                 | —                                          | —                        | —             | —             |
| 苗 栗 縣             | 5,050            | —                 | —                                          | —                        | —             | —             |
| 彰 化 縣             | 9,284            | —                 | —                                          | —                        | —             | —             |
| 南 投 縣             | 3,581            | —                 | —                                          | —                        | —             | —             |
| 雲 林 縣             | 5,170            | —                 | —                                          | —                        | —             | —             |
| 嘉 義 縣             | 3,351            | —                 | —                                          | —                        | —             | —             |
| 屏 東 縣             | 5,340            | —                 | —                                          | —                        | —             | —             |
| 臺 東 縣             | 1,251            | —                 | —                                          | —                        | —             | —             |
| 花 蓮 縣             | 3,057            | —                 | —                                          | —                        | —             | —             |
| 澎 湖 縣             | 440              | —                 | —                                          | —                        | —             | —             |
| 基 隆 市             | 2,484            | —                 | —                                          | —                        | —             | —             |
| 新 竹 市             | 6,031            | —                 | —                                          | —                        | —             | —             |
| 嘉 義 市             | 2,179            | —                 | —                                          | —                        | —             | —             |
| 金 門 縣             | 478              | —                 | —                                          | —                        | —             | —             |
| 連 江 縣             | 43               | —                 | —                                          | —                        | —             | —             |

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9月份共為1,295,296,869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. - Sept. 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 |                                                  |
| 121,800          | 220,675                          | 9,760                         | 49,518                        | 4,779                                              | <b>Grand Total</b>                               |
| 121,800          | 220,675                          | 9,760                         | 49,518                        | 4,779                                              | <b>1.Ministry of Finance</b>                     |
| -268             | 141,782                          | 8,766                         | 19                            | 2                                                  | National Taxation Bureau of<br>Taipei            |
| 70,339           | 33,306                           | 218                           | 18,347                        | 2,633                                              | National Taxation Bureau of<br>the Northern Area |
| 27,807           | 21,660                           | 382                           | 9,023                         | 1,960                                              | National Taxation Bureau of<br>the Central Area  |
| 2,093            | 11,807                           | 82                            | 20,502                        | 18                                                 | National Taxation Bureau of<br>the Southern Area |
| 21,830           | 12,120                           | 312                           | 1,628                         | 167                                                | 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\$1,295,296,869 till the end of Sept. 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 - 9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><br>Land Value<br>Tax | 土地增值稅<br><br>Land Value<br>Increment Tax | 房 屋 稅<br><br>House Tax | 使用牌照稅<br><br>Vehical<br>License Tax |
|------------|--------------------|------------------------------------------------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------------|
|            | Business<br>Tax(2) |                                                            |                                |                                          |                        |                                     |
| 總 計        | 513,551            | 34,600                                                     | 2,170                          | 67,904                                   | 92,057                 | 66,882                              |
| 一、財政部所屬機關  | 513,551            | 34,600                                                     | —                              | —                                        | —                      | —                                   |
| 臺北國稅局      | 243,925            | 23,511                                                     | —                              | —                                        | —                      | —                                   |
| 北區國稅局      | 103,190            | 4,616                                                      | —                              | —                                        | —                      | —                                   |
| 中區國稅局      | 70,710             | 3,271                                                      | —                              | —                                        | —                      | —                                   |
| 南區國稅局      | 30,892             | 1,331                                                      | —                              | —                                        | —                      | —                                   |
| 高雄國稅局      | 64,834             | 1,871                                                      | —                              | —                                        | —                      | —                                   |
| 關務署        | —                  | —                                                          | —                              | —                                        | —                      | —                                   |
| 二、直轄市及縣(市) | —                  | —                                                          | 2,170                          | 67,904                                   | 92,057                 | 66,882                              |
| 稽徵機關       | —                  | —                                                          | —                              | —                                        | —                      | —                                   |
| 新 北 市      | —                  | —                                                          | 442                            | 16,188                                   | 15,102                 | 9,274                               |
| 臺 北 市      | —                  | —                                                          | 445                            | 12,532                                   | 17,959                 | 6,726                               |
| 桃 園 市      | —                  | —                                                          | 189                            | 8,256                                    | 9,923                  | 7,197                               |
| 臺 中 市      | —                  | —                                                          | 122                            | 8,555                                    | 11,146                 | 9,465                               |
| 臺 南 市      | —                  | —                                                          | 235                            | 4,328                                    | 6,611                  | 5,503                               |
| 高 雄 市      | —                  | —                                                          | 186                            | 5,586                                    | 11,916                 | 7,452                               |
| 宜 蘭 縣      | —                  | —                                                          | 26                             | 1,502                                    | 1,613                  | 1,269                               |
| 新 竹 縣      | —                  | —                                                          | 76                             | 2,442                                    | 2,705                  | 2,055                               |
| 苗 栗 縣      | —                  | —                                                          | 62                             | 1,113                                    | 1,661                  | 1,785                               |
| 彰 化 縣      | —                  | —                                                          | 54                             | 1,375                                    | 3,150                  | 3,953                               |
| 南 投 縣      | —                  | —                                                          | 17                             | 476                                      | 1,060                  | 1,589                               |
| 雲 林 縣      | —                  | —                                                          | 40                             | 644                                      | 1,934                  | 2,122                               |
| 嘉 義 縣      | —                  | —                                                          | 23                             | 510                                      | 1,083                  | 1,519                               |
| 屏 東 縣      | —                  | —                                                          | 56                             | 917                                      | 1,546                  | 2,176                               |
| 臺 東 縣      | —                  | —                                                          | 7                              | 238                                      | 315                    | 584                                 |
| 花 蓮 縣      | —                  | —                                                          | 42                             | 415                                      | 609                    | 911                                 |
| 澎 湖 縣      | —                  | —                                                          | 1                              | 153                                      | 160                    | 89                                  |
| 基 隆 市      | —                  | —                                                          | 17                             | 627                                      | 770                    | 791                                 |
| 新 竹 市      | —                  | —                                                          | 90                             | 1,430                                    | 1,985                  | 1,443                               |
| 嘉 義 市      | —                  | —                                                          | 38                             | 451                                      | 704                    | 777                                 |
| 金 門 縣      | —                  | —                                                          | 1                              | 160                                      | 93                     | 190                                 |
| 連 江 縣      | —                  | —                                                          | 1                              | 3                                        | 11                     | 15                                  |

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

Jan. - Sept. 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 |                                                  |
| 14,380   | 14,978    | 1,539            | 1,536                                    | —                   | 19,703                                           | <b>Grand Total</b>                               |
| —        | —         | —                | —                                        | —                   | 19,703                                           | <b>1.Ministry of Finance</b>                     |
| —        | —         | —                | —                                        | —                   | —                                                | National Taxation Bureau of<br>Taipei            |
| —        | —         | —                | —                                        | —                   | 5,138                                            | National Taxation Bureau of<br>the Northern Area |
| —        | —         | —                | —                                        | —                   | 3,032                                            | National Taxation Bureau of<br>the Central Area  |
| —        | —         | —                | —                                        | —                   | 11,527                                           | National Taxation Bureau of<br>the Southern Area |
| —        | —         | —                | —                                        | —                   | 7                                                | National Taxation Bureau of<br>Kaohsiung         |
| —        | —         | —                | —                                        | —                   | —                                                | Customs Administration                           |
| 14,380   | 14,978    | 1,539            | 1,536                                    | —                   | —                                                | <b>2.Revenue Service Office</b>                  |
| 2,877    | 1,531     | 267              | —                                        | —                   | —                                                | New Taipei City                                  |
| 1,480    | 5,905     | 195              | —                                        | —                   | —                                                | Taipei City                                      |
| 1,842    | 1,271     | 218              | 58                                       | —                   | —                                                | Taoyuan City                                     |
| 2,156    | 1,511     | 163              | —                                        | —                   | —                                                | Taichung City                                    |
| 1,016    | 629       | 95               | —                                        | —                   | —                                                | Tainan City                                      |
| 2,265    | 1,330     | 192              | 44                                       | —                   | —                                                | Kaohsiung City                                   |
| 272      | 147       | 30               | 95                                       | —                   | —                                                | Yilan County                                     |
| 567      | 430       | 97               | —                                        | —                   | —                                                | Hsinchu County                                   |
| 235      | 167       | 26               | 2                                        | —                   | —                                                | Miaoli County                                    |
| 321      | 382       | 49               | —                                        | —                   | —                                                | Changhua County                                  |
| 119      | 114       | 41               | 166                                      | —                   | —                                                | Nantou County                                    |
| 188      | 183       | 22               | 35                                       | —                   | —                                                | Yunlin County                                    |
| 98       | 101       | 14               | 3                                        | —                   | —                                                | Chiayi County                                    |
| 207      | 167       | 32               | 238                                      | —                   | —                                                | Pingtung County                                  |
| 33       | 52        | 7                | 14                                       | —                   | —                                                | Taitung County                                   |
| 67       | 119       | 14               | 880                                      | —                   | —                                                | Hualin County                                    |
| 19       | 16        | 2                | —                                        | —                   | —                                                | Penghu County                                    |
| 187      | 72        | 20               | —                                        | —                   | —                                                | Keelung City                                     |
| 336      | 716       | 32               | —                                        | —                   | —                                                | Hsinchu City                                     |
| 79       | 105       | 25               | —                                        | —                   | —                                                | Chiayi City                                      |
| 9        | 23        | 1                | —                                        | —                   | —                                                | Kinmen County                                    |
| 8        | 6         | 0                | —                                        | —                   | —                                                | Lienchiang County                                |