

表3-7. 全國賦稅實徵淨額(累計)—按地區別及稅目別分

113年 1 - 9月

單位：新臺幣百萬元

| 地 區 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)   |
| 總 計   | 2,945,276   | 118,625           | 860,091                                    | 711,414                  | 30,726        | 23,187        |
| 新 北 市 | 312,252     | —                 | 99,535                                     | 75,978                   | 3,642         | 2,367         |
| 臺 北 市 | 1,073,840   | —                 | 302,520                                    | 308,121                  | 11,392        | 12,341        |
| 桃 園 市 | 217,655     | —                 | 68,042                                     | 43,394                   | 2,004         | 1,112         |
| 臺 中 市 | 242,784     | —                 | 69,168                                     | 53,451                   | 3,426         | 3,354         |
| 臺 南 市 | 137,628     | —                 | 34,911                                     | 26,000                   | 2,490         | 675           |
| 高 雄 市 | 239,430     | —                 | 63,542                                     | 40,585                   | 4,218         | 1,216         |
| 宜 蘭 縣 | 16,078      | —                 | 2,592                                      | 2,629                    | 284           | 109           |
| 新 竹 縣 | 85,559      | —                 | 29,299                                     | 30,302                   | 324           | 277           |
| 苗 栗 縣 | 31,390      | —                 | 6,032                                      | 5,592                    | 185           | 140           |
| 彰 化 縣 | 50,866      | —                 | 20,826                                     | 10,673                   | 908           | 370           |
| 南 投 縣 | 13,533      | —                 | 4,117                                      | 2,319                    | 148           | 72            |
| 雲 林 縣 | 48,971      | —                 | 10,977                                     | 4,286                    | 276           | 448           |
| 嘉 義 縣 | 11,603      | —                 | 2,791                                      | 1,726                    | 185           | 65            |
| 屏 東 縣 | 25,034      | —                 | 4,236                                      | 2,909                    | 398           | 72            |
| 臺 東 縣 | 3,488       | —                 | 371                                        | 704                      | 31            | 27            |
| 花 蓮 縣 | 12,286      | —                 | 3,513                                      | 1,575                    | 100           | 31            |
| 澎 湖 縣 | 1,798       | —                 | 350                                        | 837                      | 27            | 8             |
| 基 隆 市 | 70,280      | —                 | 8,108                                      | 2,758                    | 177           | 29            |
| 新 竹 市 | 215,885     | —                 | 127,004                                    | 94,092                   | 311           | 368           |
| 嘉 義 市 | 11,414      | —                 | 1,631                                      | 2,365                    | 158           | 98            |
| 金 門 縣 | 4,465       | —                 | 472                                        | 876                      | 43            | 8             |
| 連 江 縣 | 413         | —                 | 53                                         | 243                      | —             | 0             |
| 其 他   | 118,625     | 118,625           | —                                          | —                        | —             | —             |

說明：1. 其他項係指無法依地區劃分之稅目。

2. 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。

3. 特種貨物及勞務稅自100年6月起開徵。

4. 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。

5. 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 3-7. Total Net Tax Revenues (Cumulative) — by Region 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                                       | Region            |
|------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------------------------|-------------------|
| 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                                              | Grand Total       |
| 1,521            | 15,987                           | 107                           | 2,292                         | 8                                                  | New Taipei City   |
| -268             | 141,782                          | 8,766                         | 19                            | 2                                                  | Taipei City       |
| 26,967           | 8,447                            | 24                            | 1,414                         | 131                                                | Taoyuan City      |
| 16,047           | 14,199                           | 376                           | 4,302                         | 1,953                                              | Taichung City     |
| 230              | 7,361                            | 71                            | 17,826                        | 17                                                 | Tainan City       |
| 21,830           | 12,120                           | 312                           | 1,628                         | 167                                                | Kaohsiung City    |
| 551              | 1,109                            | —                             | 235                           | —                                                  | Yilan County      |
| 4,556            | 1,964                            | 28                            | 6                             | 7                                                  | Hsinchu County    |
| 1,424            | 1,211                            | 3                             | 4,541                         | 0                                                  | Miaoli County     |
| 702              | 3,369                            | 3                             | 12                            | 6                                                  | Changhua County   |
| -26              | 923                              | —                             | 133                           | 0                                                  | Nantou County     |
| 9,660            | 1,958                            | —                             | 35                            | —                                                  | Yunlin County     |
| 134              | 249                              | —                             | 88                            | 0                                                  | Chiayi County     |
| 1,781            | 1,408                            | —                             | 2,585                         | 0                                                  | Pingtung County   |
| -28              | 291                              | —                             | 2                             | —                                                  | Taitung County    |
| 630              | 547                              | 0                             | 296                           | —                                                  | Hualien County    |
| -18              | 98                               | 1                             | 1                             | 0                                                  | Penghu County     |
| 36,202           | 907                              | 1                             | 11,860                        | 2,486                                              | Keelung City      |
| -74              | 4,229                            | 59                            | 0                             | —                                                  | Hsinchu City      |
| -6               | 2,400                            | 9                             | —                             | 0                                                  | Chiayi City       |
| -13              | 116                              | —                             | 2,193                         | 0                                                  | Kinmen County     |
| -1               | 0                                | —                             | 48                            | —                                                  | Lienchiang County |
| —                | —                                | —                             | —                             | —                                                  | Others            |

Explanation : 1.Others refer to the taxes which are unable to classify by region.

2.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.

3.The specifically selected goods and services tax was imposed from June 2011.

4.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.

5.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3-7. 全國賦稅實徵淨額(累計)—按地區別及稅目別分(續1完)

113年 1 - 9月

單位：新臺幣百萬元

| 地 區 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                              |
| 新 北 市 | 63,756             | 2,048                                                      | 442                            | 16,188                                   | 15,102                 | 9,274                               |
| 臺 北 市 | 243,925            | 23,511                                                     | 445                            | 12,532                                   | 17,959                 | 6,726                               |
| 桃 園 市 | 36,476             | 1,570                                                      | 189                            | 8,256                                    | 9,923                  | 7,197                               |
| 臺 中 市 | 42,094             | 2,465                                                      | 122                            | 8,555                                    | 11,146                 | 9,465                               |
| 臺 南 市 | 19,389             | 900                                                        | 235                            | 4,328                                    | 6,611                  | 5,503                               |
| 高 雄 市 | 64,834             | 1,871                                                      | 186                            | 5,586                                    | 11,916                 | 7,452                               |
| 宜 蘭 縣 | 3,616              | 150                                                        | 26                             | 1,502                                    | 1,613                  | 1,269                               |
| 新 竹 縣 | 10,424             | 249                                                        | 76                             | 2,442                                    | 2,705                  | 2,055                               |
| 苗 栗 縣 | 5,474              | 144                                                        | 62                             | 1,113                                    | 1,661                  | 1,785                               |
| 彰 化 縣 | 4,714              | 380                                                        | 54                             | 1,375                                    | 3,150                  | 3,953                               |
| 南 投 縣 | 2,266              | 127                                                        | 17                             | 476                                      | 1,060                  | 1,589                               |
| 雲 林 縣 | 16,162             | 155                                                        | 40                             | 644                                      | 1,934                  | 2,122                               |
| 嘉 義 縣 | 3,014              | 51                                                         | 23                             | 510                                      | 1,083                  | 1,519                               |
| 屏 東 縣 | 5,016              | 160                                                        | 56                             | 917                                      | 1,546                  | 2,176                               |
| 臺 東 縣 | 840                | 36                                                         | 7                              | 238                                      | 315                    | 584                                 |
| 花 蓮 縣 | 2,539              | 67                                                         | 42                             | 415                                      | 609                    | 911                                 |
| 澎 湖 縣 | 53                 | 0                                                          | 1                              | 153                                      | 160                    | 89                                  |
| 基 隆 市 | 2,198              | 74                                                         | 17                             | 627                                      | 770                    | 791                                 |
| 新 竹 市 | -16,136            | 456                                                        | 90                             | 1,430                                    | 1,985                  | 1,443                               |
| 嘉 義 市 | 2,580              | 184                                                        | 38                             | 451                                      | 704                    | 777                                 |
| 金 門 縣 | 290                | 2                                                          | 1                              | 160                                      | 93                     | 190                                 |
| 連 江 縣 | 26                 | 0                                                          | 1                              | 3                                        | 11                     | 15                                  |
| 其 他   | —                  | —                                                          | —                              | —                                        | —                      | —                                   |

Table 3-7. Total Net Tax Revenues (Cumulative) — by Region 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                                            | Region            |
|----------|-----------|------------------|------------------------------------------|---------------------|--------------------------------------------------|-------------------|
| 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                                           | Grand Total       |
| 2,877    | 1,531     | 267              | —                                        | —                   | 1,379                                            | New Taipei City   |
| 1,480    | 5,905     | 195              | —                                        | —                   | —                                                | Taipei City       |
| 1,842    | 1,271     | 218              | 58                                       | —                   | 688                                              | Taoyuan City      |
| 2,156    | 1,511     | 163              | —                                        | —                   | 1,295                                            | Taichung City     |
| 1,016    | 629       | 95               | —                                        | —                   | 10,239                                           | Tainan City       |
| 2,265    | 1,330     | 192              | 44                                       | —                   | 7                                                | Kaohsiung City    |
| 272      | 147       | 30               | 95                                       | —                   | —                                                | Yilan County      |
| 567      | 430       | 97               | —                                        | —                   | —                                                | Hsinchu County    |
| 235      | 167       | 26               | 2                                        | —                   | 1,737                                            | 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                                      | —                   | 1,288                                            | Pingtung County   |
| 33       | 52        | 7                | 14                                       | —                   | —                                                | Taitung County    |
| 67       | 119       | 14               | 880                                      | —                   | —                                                | Hualien County    |
| 19       | 16        | 2                | —                                        | —                   | —                                                | Penghu County     |
| 187      | 72        | 20               | —                                        | —                   | 3,071                                            | Keelung City      |
| 336      | 716       | 32               | —                                        | —                   | —                                                | Hsinchu City      |
| 79       | 105       | 25               | —                                        | —                   | —                                                | Chiayi City       |
| 9        | 23        | 1                | —                                        | —                   | —                                                | Kinmen County     |
| 8        | 6         | 0                | —                                        | —                   | 0                                                | Lienchiang County |
| —        | —         | —                | —                                        | —                   | —                                                | Others            |