

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 -10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	3,295,111	131,844	1,101,268	758,117	34,242	25,157
一、財政部所屬機關	3,021,410	131,844	1,101,268	758,117	34,242	25,157
臺北國稅局	1,121,494	—	357,960	323,291	12,430	13,157
北區國稅局	1,009,146	—	485,295	275,497	8,307	4,627
中區國稅局	357,458	—	130,244	80,579	5,531	4,875
南區國稅局	173,679	—	52,069	36,156	3,376	1,032
高雄國稅局	227,789	—	75,700	42,593	4,598	1,467
關務署	131,844	131,844	—	—	—	—
二、直轄市及縣(市)	273,701	—	—	—	—	—
稽徵機關						
新北市	47,893	—	—	—	—	—
臺北市	47,649	—	—	—	—	—
桃園市	30,194	—	—	—	—	—
臺中市	35,145	—	—	—	—	—
臺南市	19,160	—	—	—	—	—
高雄市	30,249	—	—	—	—	—
宜蘭縣	5,199	—	—	—	—	—
新竹縣	8,738	—	—	—	—	—
苗栗縣	5,258	—	—	—	—	—
彰化縣	9,543	—	—	—	—	—
南投縣	3,735	—	—	—	—	—
雲林縣	5,354	—	—	—	—	—
嘉義縣	3,449	—	—	—	—	—
屏東縣	5,524	—	—	—	—	—
臺東縣	1,300	—	—	—	—	—
花蓮縣	3,162	—	—	—	—	—
澎湖縣	469	—	—	—	—	—
基隆市	2,623	—	—	—	—	—
新竹市	6,268	—	—	—	—	—
嘉義市	2,232	—	—	—	—	—
金門縣	512	—	—	—	—	—
連江縣	45	—	—	—	—	—

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10月份共為1,324,059,805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. - Oct. 2024

Unit : NT\$ Million

貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 (註1) Tobacco and Alcohol Tax(1)	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	Agency
133,864	242,023	10,752	55,121	5,198	Grand Total
133,864	242,023	10,752	55,121	5,198	1. Ministry of Finance
-291	155,632	9,662	21	3	National Taxation Bureau of Taipei
77,199	36,463	237	20,534	2,855	National Taxation Bureau of the Northern Area
30,616	23,749	421	9,916	2,136	National Taxation Bureau of the Central Area
2,291	12,920	89	22,850	20	National Taxation Bureau of the Southern Area
24,049	13,259	342	1,799	185	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\$1,324,059,805 till the end of Oct. 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 undesigned 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 -10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	土地增值稅	房屋稅	使用牌照稅
	Business Tax(2)		Land Value Tax	Land Value Increment Tax	House Tax	Vehical License Tax
總計	501,906	34,584	4,237	74,943	92,213	67,503
一、財政部所屬機關	501,906	34,584	—	—	—	—
臺北國稅局	249,629	23,502	—	—	—	—
北區國稅局	92,374	4,616	—	—	—	—
中區國稅局	66,069	3,270	—	—	—	—
南區國稅局	30,045	1,331	—	—	—	—
高雄國稅局	63,789	1,865	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	4,237	74,943	92,213	67,503
稽徵機關						
新北市	—	—	885	17,517	15,129	9,342
臺北市	—	—	981	13,945	18,005	6,803
桃園市	—	—	528	8,909	9,777	7,290
臺中市	—	—	282	10,005	11,168	9,539
臺南市	—	—	366	4,709	6,625	5,546
高雄市	—	—	319	6,200	12,050	7,539
宜蘭縣	—	—	57	1,634	1,616	1,284
新竹縣	—	—	98	2,654	2,713	2,069
苗栗縣	—	—	84	1,221	1,673	1,797
彰化縣	—	—	85	1,525	3,155	3,977
南投縣	—	—	38	552	1,063	1,603
雲林縣	—	—	93	713	1,938	2,144
嘉義縣	—	—	34	545	1,085	1,527
屏東縣	—	—	72	1,025	1,553	2,193
臺東縣	—	—	16	262	317	591
花蓮縣	—	—	60	444	614	921
澎湖縣	—	—	5	173	160	90
基隆市	—	—	44	694	772	805
新竹市	—	—	137	1,557	1,989	1,450
嘉義市	—	—	48	468	705	787
金門縣	—	—	4	186	94	191
連江縣	—	—	1	4	11	15

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

Jan. - Oct. 2024

Unit : NT\$ Million

契 稅	印 花 稅	娛 樂 稅	特 別 及 臨 時 税 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	
15,859	15,606	1,711	1,629	—	21,920	Grand Total
—	—	—	—	—	21,920	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	5,758	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,322	National Taxation Bureau of the Central Area
—	—	—	—	—	12,831	National Taxation Bureau of the Southern Area
—	—	—	—	—	9	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
15,859	15,606	1,711	1,629	—	—	2. Revenue Service Office
3,123	1,601	295	—	—	—	New Taipei City
1,648	6,055	211	—	—	—	Taipei City
2,046	1,338	242	64	—	—	Taoyuan City
2,388	1,585	178	—	—	—	Taichung City
1,139	670	105	—	—	—	Tainan City
2,451	1,416	225	48	—	—	Kaohsiung City
300	157	33	117	—	—	Yilan County
636	461	107	—	—	—	Hsinchu County
274	178	28	3	—	—	Miaoli County
349	398	54	—	—	—	Changhua County
133	121	44	179	—	—	Nantou County
205	193	25	43	—	—	Yunlin County
126	113	15	4	—	—	Chiayi County
226	177	35	243	—	—	Pingtung County
37	54	8	15	—	—	Taitung County
71	123	15	914	—	—	Hualin County
21	18	3	—	—	—	Penghu County
209	77	22	—	—	—	Keelung City
371	729	35	—	—	—	Hsinchu City
84	111	29	—	—	—	Chiayi City
10	25	1	—	—	—	Kinmen County
9	6	0	—	—	—	Lienchiang County