

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

114年 1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	219,414	11,636	2,828	48,042	1,836	1,599
一、財政部所屬機關	207,465	11,636	2,828	48,042	1,836	1,599
臺北國稅局	72,803	—	-332	15,359	1,150	628
北區國稅局	63,260	—	1,981	24,260	270	457
中區國稅局	27,084	—	857	4,055	233	249
南區國稅局	14,818	—	206	2,201	88	106
高雄國稅局	17,862	—	116	2,167	96	159
關務署	11,636	11,636	—	—	—	—
二、直轄市及縣(市)	11,949	—	—	—	—	—
稽徵機關						
新北市	2,209	—	—	—	—	—
臺北市	2,722	—	—	—	—	—
桃園市	1,313	—	—	—	—	—
臺中市	1,571	—	—	—	—	—
臺南市	672	—	—	—	—	—
高雄市	1,044	—	—	—	—	—
宜蘭縣	229	—	—	—	—	—
新竹縣	367	—	—	—	—	—
苗栗縣	347	—	—	—	—	—
彰化縣	257	—	—	—	—	—
南投縣	107	—	—	—	—	—
雲林縣	163	—	—	—	—	—
嘉義縣	82	—	—	—	—	—
屏東縣	177	—	—	—	—	—
臺東縣	38	—	—	—	—	—
花蓮縣	87	—	—	—	—	—
澎湖縣	26	—	—	—	—	—
基隆市	80	—	—	—	—	—
新竹市	372	—	—	—	—	—
嘉義市	66	—	—	—	—	—
金門縣	21	—	—	—	—	—
連江縣	1	—	—	—	—	—

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1月份計440,830,451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

Jan. 2025

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
10,821	16,470	748	4,959	385	Grand Total
10,821	16,470	748	4,959	385	1. Ministry of Finance
-30	11,066	679	2	0	National Taxation Bureau of Taipei
6,516	2,278	14	1,340	337	National Taxation Bureau of the Northern Area
1,541	1,502	28	850	30	National Taxation Bureau of the Central Area
164	792	5	2,610	2	National Taxation Bureau of the Southern Area
2,629	832	21	158	16	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\$440,830,451 in Jan. 2025.

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)

114年 1月

單位：新臺幣百萬元

機關別	營業稅 (註2) Business Tax(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
總計	105,931	6,563	1,055	6,157	152	812
一、財政部所屬機關	105,931	6,563	—	—	—	—
臺北國稅局	44,281	4,439	—	—	—	—
北區國稅局	25,437	878	—	—	—	—
中區國稅局	17,386	639	—	—	—	—
南區國稅局	7,160	247	—	—	—	—
高雄國稅局	11,667	360	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	1,055	6,157	152	812
稽徵機關						
新北市	—	—	261	1,372	37	115
臺北市	—	—	130	1,283	19	88
桃園市	—	—	192	599	19	98
臺中市	—	—	97	933	21	110
臺南市	—	—	149	299	2	63
高雄市	—	—	101	466	16	95
宜蘭縣	—	—	4	162	4	15
新竹縣	—	—	6	207	5	23
苗栗縣	—	—	69	182	3	19
彰化縣	—	—	10	114	4	40
南投縣	—	—	4	52	1	16
雲林縣	—	—	5	80	5	26
嘉義縣	—	—	3	38	1	17
屏東縣	—	—	3	92	3	25
臺東縣	—	—	2	12	2	10
花蓮縣	—	—	6	37	5	12
澎湖縣	—	—	0	19	0	2
基隆市	—	—	6	43	0	11
新竹市	—	—	6	127	4	14
嘉義市	—	—	1	29	0	10
金門縣	—	—	1	13	0	4
連江縣	—	—	0	0	0	0

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

Jan. 2025

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	
1,027	2,534	171	40	—	2,210	Grand Total
—	—	—	—	—	2,210	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	371	National Taxation Bureau of the Northern Area
—	—	—	—	—	354	National Taxation Bureau of the Central Area
—	—	—	—	—	1,484	National Taxation Bureau of the Southern Area
—	—	—	—	—	1	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,027	2,534	171	40	—	—	2. Revenue Service Office
162	238	25	—	—	—	New Taipei City
120	1,049	34	—	—	—	Taipei City
176	190	25	14	—	—	Taoyuan City
147	249	15	—	—	—	Taichung City
56	93	10	—	—	—	Tainan City
143	199	19	4	—	—	Kaohsiung City
21	21	3	-2	—	—	Yilan County
47	68	12	—	—	—	Hsinchu County
18	53	3	0	—	—	Miaoli County
33	51	5	—	—	—	Changhua County
10	15	4	4	—	—	Nantou County
14	25	2	6	—	—	Yunlin County
10	11	1	0	—	—	Chiayi County
17	25	3	10	—	—	Pingtung County
2	7	1	2	—	—	Taitung County
7	17	1	1	—	—	Hualin County
2	2	0	—	—	—	Penghu County
7	11	2	—	—	—	Keelung City
28	190	3	—	—	—	Hsinchu City
5	18	3	—	—	—	Chiayi City
1	3	0	—	—	—	Kinmen County
—	0	0	—	—	—	Lienchiang County