

表3-4. 全國賦稅實徵淨額(本月)—按機關別及稅目別分

114年 4月

單位：新臺幣百萬元

機關別	總計 Grand Total	關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產稅 (註1) Estate Tax(1)	贈與稅 (註1) Gift Tax(1)
總計	154,057	13,599	-6,665	49,313	3,117	2,139
一、財政部所屬機關	105,732	13,599	-6,665	49,313	3,117	2,139
臺北國稅局	38,510	—	-2,533	17,434	1,204	840
北區國稅局	30,779	—	-2,825	23,951	875	526
中區國稅局	8,808	—	-762	4,294	643	298
南區國稅局	6,306	—	-194	1,623	255	126
高雄國稅局	7,731	—	-350	2,011	140	349
關務署	13,599	13,599	—	—	—	—
二、直轄市及縣(市)稽徵機關	48,325	—	—	—	—	—
新北市	7,051	—	—	—	—	—
臺北市	4,904	—	—	—	—	—
桃園市	5,444	—	—	—	—	—
臺中市	6,499	—	—	—	—	—
臺南市	3,923	—	—	—	—	—
高雄市	5,918	—	—	—	—	—
宜蘭縣	888	—	—	—	—	—
新竹縣	1,333	—	—	—	—	—
苗栗縣	1,242	—	—	—	—	—
彰化縣	2,715	—	—	—	—	—
南投縣	1,193	—	—	—	—	—
雲林縣	1,403	—	—	—	—	—
嘉義縣	1,111	—	—	—	—	—
屏東縣	1,571	—	—	—	—	—
臺東縣	413	—	—	—	—	—
花蓮縣	345	—	—	—	—	—
澎湖縣	66	—	—	—	—	—
基隆市	513	—	—	—	—	—
新竹市	1,167	—	—	—	—	—
嘉義市	477	—	—	—	—	—
金門縣	140	—	—	—	—	—
連江縣	10	—	—	—	—	—

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4月份計133,076,825元。

附註：1. 遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。

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

Apr. 2025

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	
14,426	17,775	1,123	5,534	657	Grand Total
14,426	17,775	1,123	5,534	657	1.Ministry of Finance
-21	12,154	1,017	2	4	National Taxation Bureau of Taipei
8,496	2,389	21	2,134	444	National Taxation Bureau of the Northern Area
3,028	1,536	41	952	207	National Taxation Bureau of the Central Area
324	829	9	2,285	1	National Taxation Bureau of the Southern Area
2,600	866	35	161	1	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\$133,076,825 in Apr. 2025.

Note : 1.Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

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 4月

單位：新臺幣百萬元

機關別	營業稅 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	2,481	219	5,383	2,558	38,195
一、財政部所屬機關	2,481	—	—	—	—
臺北國稅局	8,408	—	—	—	—
北區國稅局	-5,837	—	—	—	—
中區國稅局	-1,799	—	—	—	—
南區國稅局	-206	—	—	—	—
高雄國稅局	1,915	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	219	5,383	2,558	38,195
稽徵機關					
新北市	—	45	1,326	405	4,908
臺北市	—	77	1,053	361	3,099
桃園市	—	6	731	337	4,030
臺中市	—	8	628	219	5,350
臺南市	—	17	440	227	3,106
高雄市	—	17	430	294	4,924
宜蘭縣	—	3	71	57	720
新竹縣	—	6	87	36	1,142
苗栗縣	—	3	89	57	1,054
彰化縣	—	11	110	171	2,375
南投縣	—	1	36	29	1,080
雲林縣	—	3	63	17	1,292
嘉義縣	—	3	34	29	1,017
屏東縣	—	7	79	90	1,309
臺東縣	—	1	16	34	350
花蓮縣	—	6	23	30	476
澎湖縣	—	0	11	7	44
基隆市	—	1	32	56	410
新竹市	—	3	72	90	965
嘉義市	—	2	33	4	424
金門縣	—	0	18	9	110
連江縣	—	0	0	0	9

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

Apr. 2025

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	
1,188	696	184	-96	—	2,232	Grand Total
—	—	—	—	—	2,232	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	606	National Taxation Bureau of the Northern Area
—	—	—	—	—	371	National Taxation Bureau of the Central Area
—	—	—	—	—	1,255	National Taxation Bureau of the Southern Area
—	—	—	—	—	1	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,188	696	184	-96	—	—	2.Revenue Service Office
247	89	31	—	—	—	New Taipei City
112	171	32	—	—	—	Taipei City
213	88	28	11	—	—	Taoyuan City
207	72	16	—	—	—	Taichung City
85	36	10	—	—	—	Tainan City
127	101	18	5	—	—	Kaohsiung City
21	8	3	6	—	—	Yilan County
26	24	13	—	—	—	Hsinchu County
26	9	3	1	—	—	Miaoli County
22	20	6	—	—	—	Changhua County
8	11	5	22	—	—	Nantou County
16	9	3	0	—	—	Yunlin County
11	13	1	2	—	—	Chiayi County
15	13	4	54	—	—	Pingtung County
3	3	1	5	—	—	Taitung County
5	6	2	-203	—	—	Hualin County
3	1	0	—	—	—	Penghu County
8	3	2	—	—	—	Keelung City
25	10	3	—	—	—	Hsinchu City
6	4	3	—	—	—	Chiayi City
1	1	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County