

表3-5. 全國賦稅實徵淨額(累計)－按機關別及稅目別分

114年 1 - 4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	708,017	50,634	10,977	188,490	11,377	7,664
一、財政部所屬機關	622,960	50,634	10,977	188,490	11,377	7,664
臺北國稅局	235,146	—	3,875	73,160	5,017	2,942
北區國稅局	174,457	—	3,433	79,733	3,057	1,867
中區國稅局	68,479	—	1,225	17,931	1,814	1,312
南區國稅局	42,228	—	601	8,407	737	595
高雄國稅局	52,016	—	1,844	9,259	752	947
關務署	50,634	50,634	—	—	—	—
二、直轄市及縣(市)	85,057	—	—	—	—	—
稽徵機關						
新北市	13,260	—	—	—	—	—
臺北市	12,378	—	—	—	—	—
桃園市	9,660	—	—	—	—	—
臺中市	12,215	—	—	—	—	—
臺南市	6,148	—	—	—	—	—
高雄市	9,074	—	—	—	—	—
宜蘭縣	1,618	—	—	—	—	—
新竹縣	2,403	—	—	—	—	—
苗栗縣	2,017	—	—	—	—	—
彰化縣	3,594	—	—	—	—	—
南投縣	1,560	—	—	—	—	—
雲林縣	1,909	—	—	—	—	—
嘉義縣	1,478	—	—	—	—	—
屏東縣	2,143	—	—	—	—	—
臺東縣	557	—	—	—	—	—
花蓮縣	1,031	—	—	—	—	—
澎湖縣	138	—	—	—	—	—
基隆市	788	—	—	—	—	—
新竹市	2,129	—	—	—	—	—
嘉義市	703	—	—	—	—	—
金門縣	241	—	—	—	—	—
連江縣	14	—	—	—	—	—

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4月份共為841,576,577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 3-5. Total Net Tax Revenue (Cumulative) —by Agency and Item of Tax

Jan. - Apr. 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
50,134	74,815	3,533	21,597	2,350	Grand Total
50,134	74,815	3,533	21,597	2,350	1. Ministry of Finance
-87	50,657	3,201	7	5	National Taxation Bureau of Taipei
29,372	10,219	69	7,710	1,797	National Taxation Bureau of the Northern Area
9,987	6,628	131	3,776	507	National Taxation Bureau of the Central Area
733	3,561	27	9,455	5	National Taxation Bureau of the Southern Area
10,129	3,749	106	650	37	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\$841,576,577 till the end of Apr. 2025.

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

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)

114年 1 - 4月

單位：新臺幣百萬元

機關別	營業稅 (註2)	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	192,484	1,775	25,067	2,964	42,586
一、財政部所屬機關	192,484	—	—	—	—
臺北國稅局	96,368	—	—	—	—
北區國稅局	35,051	—	—	—	—
中區國稅局	23,705	—	—	—	—
南區國稅局	12,824	—	—	—	—
高雄國稅局	24,537	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	1,775	25,067	2,964	42,586
稽徵機關					
新北市	—	371	5,379	477	5,472
臺北市	—	289	4,879	410	3,623
桃園市	—	242	2,977	395	4,518
臺中市	—	161	4,247	266	5,853
臺南巿	—	201	1,640	239	3,467
高雄市	—	188	1,743	351	5,405
宜蘭縣	—	19	509	71	819
新竹縣	—	22	667	53	1,279
苗栗縣	—	85	476	73	1,167
彰化縣	—	35	485	181	2,603
南投縣	—	12	179	33	1,164
雲林縣	—	25	271	25	1,441
嘉義縣	—	14	164	32	1,152
屏東縣	—	26	327	97	1,423
臺東縣	—	8	59	42	399
花蓮縣	—	25	170	39	562
澎湖縣	—	1	60	7	53
基隆市	—	12	161	58	484
新竹市	—	30	457	100	1,083
嘉義市	—	8	133	5	474
金門縣	—	1	82	9	136
連江縣	—	1	2	0	10

附 註：2. 營業稅包含撥入金融業特別準備金之稅款，累計至2月份共為7,835百萬元。

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

Jan. - Apr. 2025

Unit : NT\$ Million

契 税 Deed Tax	印 花 稅 Stamp Tax	娛 樂 稅 Amusement Tax	特 別 及 臨 時 税 課 Special and Provisional Tax Levies	教 育 捐 Education Surtax	健 康 福 利 捐 Health and Welfare Surcharge on Tobacco	Agency
						Grand Total
4,940	6,562	713	449	—	8,903	1. Ministry of Finance
—	—	—	—	—	8,903	National Taxation Bureau of Taipei
—	—	—	—	—	—	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,464	National Taxation Bureau of the Central Area
—	—	—	—	—	5,284	National Taxation Bureau of the Southern Area
—	—	—	—	—	6	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
4,940	6,562	713	449	—	—	2. Revenue Service Office
812	637	112	—	—	—	New Taipei City
579	2,485	113	—	—	—	Taipei City
821	555	112	41	—	—	Taoyuan City
846	777	65	—	—	—	Taichung City
278	280	41	—	—	—	Tainan City
689	588	82	28	—	—	Kaohsiung City
106	59	12	23	—	—	Yilan County
163	174	45	—	—	—	Hsinchu County
102	100	12	2	—	—	Miaoli County
110	156	24	—	—	—	Changhua County
41	50	20	61	—	—	Nantou County
57	71	10	10	—	—	Yunlin County
53	54	6	3	—	—	Chiayi County
71	70	14	115	—	—	Pingtung County
11	28	3	8	—	—	Taitung County
23	46	6	159	—	—	Hualin County
9	6	1	—	—	—	Penghu County
35	29	9	—	—	—	Keelung City
107	339	13	—	—	—	Hsinchu City
23	48	12	—	—	—	Chiayi City
5	8	0	—	—	—	Kinmen County
0	2	0	—	—	—	Lienchiang County

Note : 2. Business Tax includes the allocation to Financial Special Reserves, totaling NT\$7,835 million till the end of Feb. 2025.