

表3-4. 全國賦稅實徵淨額(本月)—按機關別及稅目別分

114年 5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	313,499	11,919	21,735	42,345	3,613	2,308
一、財政部所屬機關	230,278	11,919	21,735	42,345	3,613	2,308
臺北國稅局	87,196	—	8,360	18,660	1,532	1,207
北區國稅局	58,544	—	5,154	12,922	924	398
中區國稅局	34,418	—	4,142	5,414	737	472
南區國稅局	15,469	—	1,658	2,290	231	93
高雄國稅局	22,731	—	2,421	3,059	190	138
關務署	11,919	11,919	—	—	—	—
二、直轄市及縣(市) 稽徵機關	83,221	—	—	—	—	—
新北市	13,342	—	—	—	—	—
臺北市	14,796	—	—	—	—	—
桃園市	9,383	—	—	—	—	—
臺中市	10,642	—	—	—	—	—
臺南市	5,798	—	—	—	—	—
高雄市	10,115	—	—	—	—	—
宜蘭縣	1,425	—	—	—	—	—
新竹縣	2,423	—	—	—	—	—
苗栗縣	1,596	—	—	—	—	—
彰化縣	3,218	—	—	—	—	—
南投縣	1,227	—	—	—	—	—
雲林縣	2,006	—	—	—	—	—
嘉義縣	1,126	—	—	—	—	—
屏東縣	1,674	—	—	—	—	—
臺東縣	356	—	—	—	—	—
花蓮縣	630	—	—	—	—	—
澎湖縣	129	—	—	—	—	—
基隆市	744	—	—	—	—	—
新竹市	1,732	—	—	—	—	—
嘉義市	715	—	—	—	—	—
金門縣	131	—	—	—	—	—
連江縣	13	—	—	—	—	—

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5月份計390,710,393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

May 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	
12,568	18,174	816	5,345	651	Grand Total
12,568	18,174	816	5,345	651	1.Ministry of Finance
-34	11,682	735	2	1	National Taxation Bureau of Taipei
7,502	2,740	17	1,928	454	National Taxation Bureau of the Northern Area
3,045	1,783	30	950	172	National Taxation Bureau of the Central Area
59	957	6	2,070	1	National Taxation Bureau of the Southern Area
1,996	1,012	28	396	23	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\$390,710,393 in May 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 5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	108,953	152	5,356	54,502	19,067
一、財政部所屬機關	108,953	—	—	—	—
臺北國稅局	45,051	—	—	—	—
北區國稅局	26,066	—	—	—	—
中區國稅局	17,376	—	—	—	—
南區國稅局	6,995	—	—	—	—
高雄國稅局	13,465	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	152	5,356	54,502	19,067
稽徵機關					
新北市	—	27	1,175	8,849	2,733
臺北市	—	42	946	10,016	2,482
桃園市	—	11	594	6,049	2,291
臺中市	—	-2	846	6,635	2,718
臺南市	—	10	335	3,667	1,581
高雄市	—	12	431	7,619	1,703
宜蘭縣	—	2	82	950	341
新竹縣	—	3	159	1,436	685
苗栗縣	—	1	134	920	480
彰化縣	—	4	138	1,981	1,009
南投縣	—	1	43	741	376
雲林縣	—	4	63	1,352	537
嘉義縣	—	2	47	719	328
屏東縣	—	5	94	933	562
臺東縣	—	1	10	181	149
花蓮縣	—	6	48	298	249
澎湖縣	—	0	15	84	26
基隆市	—	20	23	460	218
新竹市	—	2	109	1,142	322
嘉義市	—	2	37	405	230
金門縣	—	0	27	56	45
連江縣	—	0	0	9	3

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

May 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	
1,269	2,590	181	105	—	1,850	Grand Total
—	—	—	—	—	1,850	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	440	National Taxation Bureau of the Northern Area
—	—	—	—	—	297	National Taxation Bureau of the Central Area
—	—	—	—	—	1,109	National Taxation Bureau of the Southern Area
—	—	—	—	—	4	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,269	2,590	181	105	—	—	2.Revenue Service Office
292	236	30	—	—	—	New Taipei City
152	1,136	22	—	—	—	Taipei City
199	191	33	15	—	—	Taoyuan City
169	260	16	—	—	—	Taichung City
92	103	10	—	—	—	Tainan City
134	186	24	7	—	—	Kaohsiung City
19	20	3	7	—	—	Yilan County
40	87	11	—	—	—	Hsinchu County
33	25	3	0	—	—	Miaoli County
25	55	6	—	—	—	Changhua County
13	21	4	27	—	—	Nantou County
17	23	3	8	—	—	Yunlin County
10	18	2	0	—	—	Chiayi County
25	25	4	26	—	—	Pingtung County
3	6	1	6	—	—	Taitung County
6	14	1	7	—	—	Hualin County
3	2	0	—	—	—	Penghu County
9	11	2	—	—	—	Keelung City
12	141	3	—	—	—	Hsinchu City
13	26	3	—	—	—	Chiayi City
1	2	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County