

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 - 8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	2,455,799	98,960	642,143	703,315	28,104	15,171
一、財政部所屬機關	2,214,258	98,960	642,143	703,315	28,104	15,171
臺北國稅局	855,456	—	212,807	310,639	11,787	6,052
北區國稅局	735,035	—	297,853	256,469	7,171	3,726
中區國稅局	238,154	—	64,582	69,150	3,814	2,907
南區國稅局	122,409	—	25,935	30,515	1,593	997
高雄國稅局	164,245	—	40,966	36,541	3,739	1,489
關務署	98,960	98,960	—	—	—	—
二、直轄市及縣(市)	241,541	—	—	—	—	—
稽徵機關						
新北市	38,862	—	—	—	—	—
臺北市	41,281	—	—	—	—	—
桃園市	28,460	—	—	—	—	—
臺中市	32,278	—	—	—	—	—
臺南市	17,482	—	—	—	—	—
高雄市	26,984	—	—	—	—	—
宜蘭縣	4,382	—	—	—	—	—
新竹縣	7,177	—	—	—	—	—
苗栗縣	5,004	—	—	—	—	—
彰化縣	8,872	—	—	—	—	—
南投縣	3,454	—	—	—	—	—
雲林縣	5,033	—	—	—	—	—
嘉義縣	3,247	—	—	—	—	—
屏東縣	5,056	—	—	—	—	—
臺東縣	1,156	—	—	—	—	—
花蓮縣	2,383	—	—	—	—	—
澎湖縣	425	—	—	—	—	—
基隆市	2,203	—	—	—	—	—
新竹市	5,256	—	—	—	—	—
嘉義市	2,012	—	—	—	—	—
金門縣	496	—	—	—	—	—
連江縣	38	—	—	—	—	—

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8月份共為1,362,144,939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. - Aug. 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
97,055	167,176	6,839	43,401	3,996	Grand Total
97,055	167,176	6,839	43,401	3,996	1. Ministry of Finance
-235	111,671	6,165	15	7	National Taxation Bureau of Taipei
57,630	23,436	136	15,436	2,923	National Taxation Bureau of the Northern Area
19,604	15,322	256	7,865	945	National Taxation Bureau of the Central Area
1,192	8,149	53	18,497	12	National Taxation Bureau of the Southern Area
18,863	8,597	229	1,589	110	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\$1,362,144,939 till the end of Aug. 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 - 8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	390,945	2,390	47,397	99,189	66,668
一、財政部所屬機關	390,945	—	—	—	—
臺北國稅局	196,548	—	—	—	—
北區國稅局	66,093	—	—	—	—
中區國稅局	50,865	—	—	—	—
南區國稅局	25,334	—	—	—	—
高雄國稅局	52,106	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	2,390	47,397	99,189	66,668
稽徵機關	—	—	—	—	—
新北市	—	486	9,850	15,995	9,225
臺北市	—	377	8,793	19,042	6,551
桃園市	—	330	6,171	11,477	7,254
臺中市	—	175	7,431	11,900	9,487
臺南市	—	231	3,116	7,331	5,514
高雄市	—	262	3,855	12,662	7,402
宜蘭縣	—	26	915	1,787	1,276
新竹縣	—	67	1,345	2,880	2,073
苗栗縣	—	110	908	1,807	1,787
彰化縣	—	49	1,011	3,334	3,924
南投縣	—	15	305	1,162	1,580
雲林縣	—	38	507	2,036	2,130
嘉義縣	—	21	323	1,174	1,521
屏東縣	—	44	664	1,645	2,166
臺東縣	—	12	104	364	582
花蓮縣	—	55	323	655	902
澎湖縣	—	2	127	172	90
基隆市	—	34	388	834	789
新竹市	—	42	823	2,050	1,437
嘉義市	—	11	256	766	776
金門縣	—	1	175	103	191
連江縣	—	1	4	13	15

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. - Aug. 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	
10,184	13,351	1,456	908	-0	17,153	Grand Total
—	—	—	—	—	17,153	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	4,161	National Taxation Bureau of the Northern Area
—	—	—	—	—	2,844	National Taxation Bureau of the Central Area
—	—	—	—	—	10,132	National Taxation Bureau of the Southern Area
—	—	—	—	—	16	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
10,184	13,351	1,456	908	-0	—	2. Revenue Service Office
1,753	1,323	230	—	—	—	New Taipei City
1,255	5,015	249	—	—	—	Taipei City
1,756	1,157	229	85	—	—	Taoyuan City
1,641	1,514	131	—	—	—	Taichung City
631	577	82	—	—	—	Tainan City
1,368	1,221	167	48	—	—	Kaohsiung City
191	125	24	36	—	—	Yilan County
323	402	87	—	-0	—	Hsinchu County
189	175	23	4	—	—	Miaoli County
208	301	45	—	—	—	Changhua County
87	99	38	168	—	—	Nantou County
133	143	20	27	—	—	Yunlin County
88	104	11	4	—	—	Chiayi County
150	144	28	215	—	—	Pingtung County
28	45	6	14	—	—	Taitung County
46	86	12	305	—	—	Hualin County
19	13	2	—	—	—	Penghu County
73	66	19	—	—	—	Keelung City
162	713	27	2	—	—	Hsinchu City
73	106	23	—	—	—	Chiayi City
9	16	1	—	—	—	Kinmen County
0	6	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.