

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

114年10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	417,422	12,466	301,163	49,434	3,900	3,308
一、財政部所屬機關	406,812	12,466	301,163	49,434	3,900	3,308
臺北國稅局	105,707	—	64,084	14,668	1,650	534
北區國稅局	236,306	—	202,911	28,116	988	2,269
中區國稅局	22,067	—	17,164	3,337	628	307
南區國稅局	13,697	—	7,233	1,380	311	110
高雄國稅局	16,570	—	9,770	1,933	324	88
關務署	12,466	12,466	—	—	—	—
二、直轄市及縣(市)	10,610	—	—	—	—	—
稽徵機關						
新北市	2,198	—	—	—	—	—
臺北市	2,009	—	—	—	—	—
桃園市	1,431	—	—	—	—	—
臺中市	1,310	—	—	—	—	—
臺南市	586	—	—	—	—	—
高雄市	1,009	—	—	—	—	—
宜蘭縣	200	—	—	—	—	—
新竹縣	328	—	—	—	—	—
苗栗縣	241	—	—	—	—	—
彰化縣	213	—	—	—	—	—
南投縣	112	—	—	—	—	—
雲林縣	130	—	—	—	—	—
嘉義縣	88	—	—	—	—	—
屏東縣	186	—	—	—	—	—
臺東縣	44	—	—	—	—	—
花蓮縣	157	—	—	—	—	—
澎湖縣	17	—	—	—	—	—
基隆市	78	—	—	—	—	—
新竹市	170	—	—	—	—	—
嘉義市	70	—	—	—	—	—
金門縣	35	—	—	—	—	—
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10月份計249,309,733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

Oct. 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
11,416	30,297	1,239	5,619	320	Grand Total
11,416	30,297	1,239	5,619	320	1. Ministry of Finance
-25	19,687	1,102	3	4	National Taxation Bureau of Taipei
6,658	4,447	23	2,067	253	National Taxation Bureau of the Northern Area
2,486	2,939	49	1,018	52	National Taxation Bureau of the Central Area
154	1,561	10	2,430	0	National Taxation Bureau of the Southern Area
2,143	1,663	55	101	10	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\$249,309,733 in Oct. 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10月

單位：新臺幣百萬元

機關別	營業稅	地價稅	土地增值稅	房屋稅	使用牌照稅
	Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehical License Tax
總計	-14,598	1,779	5,320	352	707
一、財政部所屬機關	-14,598	—	—	—	—
臺北國稅局	4,002	—	—	—	—
北區國稅局	-12,020	—	—	—	—
中區國稅局	-6,267	—	—	—	—
南區國稅局	-793	—	—	—	—
高雄國稅局	481	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	1,779	5,320	352	707
稽徵機關	—	—	—	—	—
新北市	—	272	1,306	97	79
臺北市	—	472	1,091	48	84
桃園市	—	254	761	37	102
臺中市	—	125	692	33	92
臺南市	—	88	300	12	45
高雄市	—	171	351	64	102
宜蘭縣	—	30	96	5	17
新竹縣	—	43	152	6	15
苗栗縣	—	47	95	12	16
彰化縣	—	40	100	6	27
南投縣	—	26	35	5	20
雲林縣	—	36	35	5	22
嘉義縣	—	13	45	3	10
屏東縣	—	29	68	6	21
臺東縣	—	7	13	2	8
花蓮縣	—	27	27	3	11
澎湖縣	—	2	9	0	1
基隆市	—	18	22	3	13
新竹市	—	57	68	3	8
嘉義市	—	17	27	2	11
金門縣	—	4	26	1	1
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)

Oct. 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	
1,419	706	179	148	—	2,249	Grand Total
—	—	—	—	—	2,249	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	593	National Taxation Bureau of the Northern Area
—	—	—	—	—	354	National Taxation Bureau of the Central Area
—	—	—	—	—	1,301	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,419	706	179	148	—	—	2. Revenue Service Office
313	96	35	—	—	—	New Taipei City
163	126	25	—	—	—	Taipei City
171	77	24	6	—	—	Taoyuan City
276	74	17	—	—	—	Taichung City
94	38	10	—	—	—	Tainan City
192	106	19	4	—	—	Kaohsiung City
19	14	4	15	—	—	Yilan County
61	38	13	—	—	—	Hsinchu County
14	54	3	1	—	—	Miaoli County
20	14	6	—	—	—	Changhua County
14	6	4	2	—	—	Nantou County
20	7	3	1	—	—	Yunlin County
8	6	1	0	—	—	Chiayi County
18	8	3	33	—	—	Pingtung County
3	3	1	7	—	—	Taitung County
4	6	2	77	—	—	Hualin County
2	1	0	—	—	—	Penghu County
7	12	3	—	—	—	Keelung City
13	13	4	3	—	—	Hsinchu City
5	4	3	—	—	—	Chiayi City
1	2	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County