

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 -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	3,288,422	126,843	1,118,621	798,318	36,262	20,170
一、財政部所屬機關	3,026,330	126,843	1,118,621	798,318	36,262	20,170
臺北國稅局	1,132,542	—	352,942	348,321	15,642	7,335
北區國稅局	1,081,752	—	553,094	297,637	9,256	6,487
中區國稅局	317,246	—	107,191	77,405	4,909	3,506
南區國稅局	161,247	—	42,717	34,248	2,217	1,174
高雄國稅局	206,699	—	62,677	40,708	4,239	1,668
關務署	126,843	126,843	—	—	—	—
二、直轄市及縣(市)	262,092	—	—	—	—	—
稽徵機關						
新北市	42,627	—	—	—	—	—
臺北市	45,610	—	—	—	—	—
桃園市	31,070	—	—	—	—	—
臺中市	34,895	—	—	—	—	—
臺南市	18,587	—	—	—	—	—
高雄市	28,922	—	—	—	—	—
宜蘭縣	4,752	—	—	—	—	—
新竹縣	7,828	—	—	—	—	—
苗栗縣	5,406	—	—	—	—	—
彰化縣	9,292	—	—	—	—	—
南投縣	3,638	—	—	—	—	—
雲林縣	5,318	—	—	—	—	—
嘉義縣	3,405	—	—	—	—	—
屏東縣	5,363	—	—	—	—	—
臺東縣	1,241	—	—	—	—	—
花蓮縣	2,936	—	—	—	—	—
澎湖縣	458	—	—	—	—	—
基隆市	2,327	—	—	—	—	—
新竹市	5,682	—	—	—	—	—
嘉義市	2,147	—	—	—	—	—
金門縣	547	—	—	—	—	—
連江縣	40	—	—	—	—	—

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10月份共為1,958,638,020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. - 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
119,591	228,633	9,063	54,343	4,797	<b>Grand Total</b>
119,591	228,633	9,063	54,343	4,797	<b>1. Ministry of Finance</b>
-294	151,041	8,143	19	14	National Taxation Bureau of Taipei
70,835	32,717	177	19,203	3,480	National Taxation Bureau of the Northern Area
24,491	21,443	344	9,890	1,169	National Taxation Bureau of the Central Area
1,509	11,399	70	23,463	12	National Taxation Bureau of the Southern Area
23,049	12,033	329	1,769	123	National Taxation Bureau of Kaohsiung
—	—	—	—	—	Customs Administration
—	—	—	—	—	<b>2. Revenue Service Office</b>
—	—	—	—	—	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\$1,958,638,020 till the end of Oct. 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 -10月

單位：新臺幣百萬元

機 關 別	營 業 稅 (註2)	地 價 稅	土 地 增 值 税	房 屋 稅	使 用 牌 照 税
	Business Tax(2)	Land Value Tax	Land Value Increment Tax	House Tax	Vehical License Tax
<b>總 計</b>	<b>488,071</b>	<b>4,309</b>	<b>57,155</b>	<b>99,933</b>	<b>67,696</b>
<b>一、財政部所屬機關</b>	<b>488,071</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
臺北國稅局	249,380	—	—	—	—
北區國稅局	83,636	—	—	—	—
中區國稅局	63,362	—	—	—	—
南區國稅局	31,609	—	—	—	—
高雄國稅局	60,085	—	—	—	—
關務署	—	—	—	—	—
<b>二、直轄市及縣(市)</b>	<b>—</b>	<b>4,309</b>	<b>57,155</b>	<b>99,933</b>	<b>67,696</b>
<b>稽徵機關</b>					
新北市	—	760	12,111	16,158	9,344
臺北市	—	874	10,808	19,153	6,682
桃園市	—	605	7,566	11,550	7,385
臺中市	—	307	8,733	11,983	9,626
臺南巿	—	340	3,669	7,372	5,587
高雄市	—	447	4,543	12,770	7,547
宜蘭縣	—	58	1,098	1,809	1,299
新竹縣	—	119	1,653	2,901	2,099
苗栗縣	—	159	1,060	1,826	1,807
彰化縣	—	98	1,204	3,351	3,962
南投縣	—	43	367	1,175	1,607
雲林縣	—	78	588	2,049	2,162
嘉義縣	—	36	402	1,182	1,533
屏東縣	—	76	778	1,663	2,200
臺東縣	—	21	135	369	595
花蓮縣	—	83	385	662	919
澎湖縣	—	4	146	173	92
基隆市	—	52	431	840	805
新竹市	—	102	962	2,057	1,448
嘉義市	—	41	300	772	790
金門縣	—	5	211	104	194
連江縣	—	1	4	13	15

附 註：2. 营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. - 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	
12,958	16,750	1,835	1,457	-0	21,616	Grand Total
—	—	—	—	—	21,616	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	5,230	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,538	National Taxation Bureau of the Central Area
—	—	—	—	—	12,830	National Taxation Bureau of the Southern Area
—	—	—	—	—	18	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
12,958	16,750	1,835	1,457	-0	—	2. Revenue Service Office
2,313	1,642	299	—	—	—	New Taipei City
1,552	6,241	302	—	—	—	Taipei City
2,145	1,443	282	95	—	—	Taoyuan City
2,257	1,822	167	—	—	—	Taichung City
804	711	104	—	—	—	Tainan City
1,725	1,619	218	53	—	—	Kaohsiung City
226	160	32	71	—	—	Yilan County
411	533	112	—	-0	—	Hsinchu County
225	294	29	5	—	—	Miaoli County
257	364	56	—	—	—	Changhua County
107	120	46	173	—	—	Nantou County
167	191	25	58	—	—	Yunlin County
106	128	14	4	—	—	Chiayi County
181	174	34	256	—	—	Pingtung County
33	54	8	27	—	—	Taitung County
55	110	16	706	—	—	Hualin County
23	16	2	—	—	—	Penghu County
85	89	24	—	—	—	Keelung City
188	883	35	7	—	—	Hsinchu City
86	130	29	—	—	—	Chiayi City
11	21	1	—	—	—	Kinmen County
0	7	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.