

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

114年11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	292,878	12,514	11,109	31,441	3,320	1,496
一、財政部所屬機關	230,380	12,514	11,109	31,441	3,320	1,496
臺北國稅局	94,474	—	3,686	15,539	1,294	557
北區國稅局	58,810	—	4,948	9,661	1,048	396
中區國稅局	30,365	—	1,116	2,999	446	254
南區國稅局	15,223	—	655	1,405	277	81
高雄國稅局	18,993	—	703	1,838	255	209
關務署	12,514	12,514	—	—	—	—
二、直轄市及縣(市)	62,499	—	—	—	—	—
稽徵機關						
新北市	11,548	—	—	—	—	—
臺北市	16,439	—	—	—	—	—
桃園市	6,684	—	—	—	—	—
臺中市	5,849	—	—	—	—	—
臺南市	4,097	—	—	—	—	—
高雄市	7,219	—	—	—	—	—
宜蘭縣	786	—	—	—	—	—
新竹縣	1,236	—	—	—	—	—
苗栗縣	1,136	—	—	—	—	—
彰化縣	1,634	—	—	—	—	—
南投縣	554	—	—	—	—	—
雲林縣	843	—	—	—	—	—
嘉義縣	565	—	—	—	—	—
屏東縣	888	—	—	—	—	—
臺東縣	197	—	—	—	—	—
花蓮縣	350	—	—	—	—	—
澎湖縣	70	—	—	—	—	—
基隆市	693	—	—	—	—	—
新竹市	1,104	—	—	—	—	—
嘉義市	552	—	—	—	—	—
金門縣	45	—	—	—	—	—
連江縣	9	—	—	—	—	—

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11月份計435,406,325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

Nov. 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
11,670	32,998	1,406	5,356	319	Grand Total
11,670	32,998	1,406	5,356	319	1. Ministry of Finance
-27	22,563	1,249	2	2	National Taxation Bureau of Taipei
6,584	4,388	28	1,935	188	National Taxation Bureau of the Northern Area
2,700	2,884	53	999	116	National Taxation Bureau of the Central Area
216	1,525	12	2,341	1	National Taxation Bureau of the Southern Area
2,197	1,639	64	79	13	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\$435,406,325 in Nov. 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11月

單位：新臺幣百萬元

機 關 別	營 業 稅	地 價 稅	土 地 增 值 税	房 屋 稅	使 用 牌 照 税
	Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehical License Tax
總 計	116,430	51,945	5,232	210	896
一、財政部所屬機關	116,430	—	—	—	—
臺北國稅局	49,611	—	—	—	—
北區國稅局	29,029	—	—	—	—
中區國稅局	18,402	—	—	—	—
南區國稅局	7,391	—	—	—	—
高雄國稅局	11,997	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	51,945	5,232	210	896
稽徵機關					
新北市	—	9,818	1,159	51	78
臺北市	—	13,649	1,082	27	364
桃園市	—	5,527	602	23	72
臺中市	—	4,386	888	16	81
臺南市	—	3,521	308	6	61
高雄市	—	6,269	451	35	84
宜蘭縣	—	623	93	6	10
新竹縣	—	896	165	5	21
苗栗縣	—	867	53	4	14
彰化縣	—	1,446	78	7	28
南投縣	—	477	23	2	7
雲林縣	—	744	35	4	15
嘉義縣	—	496	38	4	7
屏東縣	—	756	54	9	19
臺東縣	—	158	23	2	5
花蓮縣	—	263	16	3	7
澎湖縣	—	55	7	1	1
基隆市	—	602	54	0	6
新竹市	—	865	64	5	10
嘉義市	—	498	19	1	6
金門縣	—	23	17	0	1
連江縣	—	7	1	0	0

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

Nov. 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
1,378	2,584	163	91	—	2,317	Grand Total
—	—	—	—	—	2,317	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	605	National Taxation Bureau of the Northern Area
—	—	—	—	—	394	National Taxation Bureau of the Central Area
—	—	—	—	—	1,318	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,378	2,584	163	91	—	—	2. Revenue Service Office
207	206	29	—	—	—	New Taipei City
268	1,027	22	—	—	—	Taipei City
230	208	21	2	—	—	Taoyuan City
223	239	16	—	—	—	Taichung City
95	95	11	—	—	—	Tainan City
152	203	17	8	—	—	Kaohsiung City
23	22	4	4	—	—	Yilan County
49	89	10	—	—	—	Hsinchu County
19	177	3	0	—	—	Miaoli County
22	47	6	—	—	—	Changhua County
13	17	4	11	—	—	Nantou County
17	24	3	3	—	—	Yunlin County
7	11	1	0	—	—	Chiayi County
10	20	4	16	—	—	Pingtung County
2	5	1	—	—	—	Taitung County
5	15	1	40	—	—	Hualin County
3	2	0	—	—	—	Penghu County
10	18	2	—	—	—	Keelung City
15	137	3	6	—	—	Hsinchu City
5	19	3	—	—	—	Chiayi City
1	4	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County