

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 -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 税 (註1)	贈 與 税 (註1)
	Grand Total	Customs Duties	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate Tax(1)	Gift Tax(1)
總 計	3,581,300	139,358	1,129,730	829,759	39,583	21,667
一、財政部所屬機關	3,256,710	139,358	1,129,730	829,759	39,583	21,667
臺北國稅局	1,227,016	—	356,628	363,860	16,936	7,892
北區國稅局	1,140,562	—	558,042	307,298	10,304	6,883
中區國稅局	347,611	—	108,307	80,404	5,355	3,760
南區國稅局	176,471	—	43,372	35,652	2,494	1,255
高雄國稅局	225,692	—	63,381	42,545	4,494	1,877
關務署	139,358	139,358	—	—	—	—
二、直轄市及縣(市)	324,590	—	—	—	—	—
稽徵機關						
新北市	54,174	—	—	—	—	—
臺北市	62,049	—	—	—	—	—
桃園市	37,755	—	—	—	—	—
臺中市	40,744	—	—	—	—	—
臺南市	22,683	—	—	—	—	—
高雄市	36,141	—	—	—	—	—
宜蘭縣	5,538	—	—	—	—	—
新竹縣	9,063	—	—	—	—	—
苗栗縣	6,542	—	—	—	—	—
彰化縣	10,926	—	—	—	—	—
南投縣	4,192	—	—	—	—	—
雲林縣	6,161	—	—	—	—	—
嘉義縣	3,970	—	—	—	—	—
屏東縣	6,251	—	—	—	—	—
臺東縣	1,438	—	—	—	—	—
花蓮縣	3,286	—	—	—	—	—
澎湖縣	527	—	—	—	—	—
基隆市	3,020	—	—	—	—	—
新竹市	6,787	—	—	—	—	—
嘉義市	2,700	—	—	—	—	—
金門縣	592	—	—	—	—	—
連江縣	48	—	—	—	—	—

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11月份共為2,023,351,034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. - 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
131,261	261,631	10,469	59,699	5,116	<b>Grand Total</b>
131,261	261,631	10,469	59,699	5,116	<b>1. Ministry of Finance</b>
-321	173,604	9,392	21	15	National Taxation Bureau of Taipei
77,419	37,105	205	21,138	3,668	National Taxation Bureau of the Northern Area
27,191	24,327	397	10,889	1,285	National Taxation Bureau of the Central Area
1,726	12,924	82	25,804	13	National Taxation Bureau of the Southern Area
25,246	13,672	394	1,848	135	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\$2,023,351,034 till the end of Nov. 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 -11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
總 計	604,502	56,253	62,387	100,143	68,592
<b>一、財政部所屬機關</b>	<b>604,502</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
臺北國稅局	298,990	—	—	—	—
北區國稅局	112,665	—	—	—	—
中區國稅局	81,764	—	—	—	—
南區國稅局	39,000	—	—	—	—
高雄國稅局	72,082	—	—	—	—
關務署	—	—	—	—	—
<b>二、直轄市及縣(市)</b>	<b>—</b>	<b>56,253</b>	<b>62,387</b>	<b>100,143</b>	<b>68,592</b>
<b>稽徵機關</b>					
新北市	—	10,577	13,270	16,209	9,422
臺北市	—	14,523	11,890	19,180	7,046
桃園市	—	6,132	8,168	11,572	7,456
臺中市	—	4,693	9,621	11,999	9,707
臺南市	—	3,861	3,977	7,378	5,648
高雄市	—	6,716	4,994	12,805	7,631
宜蘭縣	—	681	1,191	1,815	1,309
新竹縣	—	1,015	1,818	2,906	2,120
苗栗縣	—	1,025	1,113	1,830	1,821
彰化縣	—	1,544	1,282	3,358	3,989
南投縣	—	520	390	1,176	1,615
雲林縣	—	822	622	2,053	2,176
嘉義縣	—	532	440	1,186	1,540
屏東縣	—	832	832	1,672	2,219
臺東縣	—	178	159	371	600
花蓮縣	—	347	401	665	926
澎湖縣	—	59	154	174	93
基隆市	—	654	486	841	811
新竹市	—	967	1,026	2,062	1,457
嘉義市	—	539	320	773	796
金門縣	—	28	227	105	195
連江縣	—	7	5	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. - 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
14,336	19,334	1,998	1,547	-0	23,934	Grand Total
—	—	—	—	—	23,934	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	5,835	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,932	National Taxation Bureau of the Central Area
—	—	—	—	—	14,148	National Taxation Bureau of the Southern Area
—	—	—	—	—	19	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
14,336	19,334	1,998	1,547	-0	—	2. Revenue Service Office
2,520	1,848	328	—	—	—	New Taipei City
1,820	7,267	324	—	—	—	Taipei City
2,375	1,651	303	98	—	—	Taoyuan City
2,480	2,060	183	—	—	—	Taichung City
899	806	114	—	—	—	Tainan City
1,877	1,821	235	61	—	—	Kaohsiung City
249	182	35	75	—	—	Yilan County
460	622	122	—	-0	—	Hsinchu County
244	471	32	6	—	—	Miaoli County
279	411	62	—	—	—	Changhua County
120	138	50	183	—	—	Nantou County
184	215	28	61	—	—	Yunlin County
114	139	15	5	—	—	Chiayi County
191	194	38	272	—	—	Pingtung County
35	60	9	27	—	—	Taitung County
60	125	17	746	—	—	Hualin County
27	18	3	—	—	—	Penghu County
96	107	27	—	—	—	Keelung City
204	1,019	38	13	—	—	Hsinchu City
91	149	32	—	—	—	Chiayi City
12	24	1	—	—	—	Kinmen County
1	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.