

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

114年12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	206,645	17,244	18,430	43,913	4,744	5,059
一、財政部所屬機關	155,211	17,244	18,430	43,913	4,744	5,059
臺北國稅局	67,809	—	8,294	19,777	2,415	3,468
北區國稅局	32,623	—	5,146	13,412	1,171	699
中區國稅局	16,042	—	2,234	5,713	550	465
南區國稅局	8,661	—	1,341	1,713	357	130
高雄國稅局	12,832	—	1,415	3,298	250	297
關務署	17,244	17,244	—	—	—	—
二、直轄市及縣(市)	51,434	—	—	—	—	—
稽徵機關						
新北市	7,637	—	—	—	—	—
臺北市	15,606	—	—	—	—	—
桃園市	4,462	—	—	—	—	—
臺中市	3,651	—	—	—	—	—
臺南市	3,678	—	—	—	—	—
高雄市	7,577	—	—	—	—	—
宜蘭縣	598	—	—	—	—	—
新竹縣	1,131	—	—	—	—	—
苗栗縣	931	—	—	—	—	—
彰化縣	1,056	—	—	—	—	—
南投縣	325	—	—	—	—	—
雲林縣	915	—	—	—	—	—
嘉義縣	432	—	—	—	—	—
屏東縣	907	—	—	—	—	—
臺東縣	143	—	—	—	—	—
花蓮縣	348	—	—	—	—	—
澎湖縣	42	—	—	—	—	—
基隆市	475	—	—	—	—	—
新竹市	1,101	—	—	—	—	—
嘉義市	374	—	—	—	—	—
金門縣	43	—	—	—	—	—
連江縣	3	—	—	—	—	—

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12月份計572,425,086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

Dec. 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
12,707	31,182	1,116	6,241	498	Grand Total
12,707	31,182	1,116	6,241	498	1. Ministry of Finance
-25	20,515	990	2	-2	National Taxation Bureau of Taipei
7,592	4,486	22	2,888	319	National Taxation Bureau of the Northern Area
2,730	2,950	43	962	172	National Taxation Bureau of the Central Area
184	1,556	10	2,201	1	National Taxation Bureau of the Southern Area
2,226	1,675	50	188	7	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\$572,425,086 in Dec. 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12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	11,434	41,953	5,916	342	297
一、財政部所屬機關	11,434	—	—	—	—
臺北國稅局	12,374	—	—	—	—
北區國稅局	-4,118	—	—	—	—
中區國稅局	-164	—	—	—	—
南區國稅局	-84	—	—	—	—
高雄國稅局	3,425	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	41,953	5,916	342	297
稽徵機關					
新北市	—	5,843	1,284	41	39
臺北市	—	13,893	1,169	3	31
桃園市	—	3,363	694	17	31
臺中市	—	2,457	770	27	48
臺南市	—	2,951	489	13	30
高雄市	—	6,464	546	158	24
宜蘭縣	—	424	118	6	5
新竹縣	—	813	205	10	12
苗栗縣	—	577	132	8	6
彰化縣	—	867	103	12	14
南投縣	—	237	28	1	6
雲林縣	—	807	48	16	9
嘉義縣	—	345	55	4	5
屏東縣	—	794	54	9	13
臺東縣	—	109	14	5	5
花蓮縣	—	279	26	5	8
澎湖縣	—	23	16	0	1
基隆市	—	420	33	1	5
新竹市	—	961	71	5	2
嘉義市	—	315	32	2	2
金門縣	—	9	28	0	1
連江縣	—	2	0	0	0

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

Dec. 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	
1,621	979	250	76	—	2,646	Grand Total
—	—	—	—	—	2,646	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	1,007	National Taxation Bureau of the Northern Area
—	—	—	—	—	387	National Taxation Bureau of the Central Area
—	—	—	—	—	1,252	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,621	979	250	76	—	—	2. Revenue Service Office
274	122	33	—	—	—	New Taipei City
240	193	76	—	—	—	Taipei City
231	93	26	8	—	—	Taoyuan City
251	79	19	—	—	—	Taichung City
136	47	11	—	—	—	Tainan City
229	116	33	7	—	—	Kaohsiung City
25	9	4	7	—	—	Yilan County
41	38	13	—	—	—	Hsinchu County
31	173	3	1	—	—	Miaoli County
31	21	7	—	—	—	Changhua County
12	12	5	23	—	—	Nantou County
22	10	2	2	—	—	Yunlin County
7	13	2	-0	—	—	Chiayi County
14	11	4	9	—	—	Pingtung County
3	4	1	2	—	—	Taitung County
6	8	2	15	—	—	Hualin County
1	1	0	—	—	—	Penghu County
10	4	3	—	—	—	Keelung City
42	14	4	3	—	—	Hsinchu City
12	7	3	—	—	—	Chiayi City
1	2	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County