

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 -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	3,787,944	156,602	1,148,161	873,672	44,326	26,725
一、財政部所屬機關	3,411,921	156,602	1,148,161	873,672	44,326	26,725
臺北國稅局	1,294,825	—	364,922	383,637	19,351	11,360
北區國稅局	1,173,184	—	563,188	320,710	11,475	7,582
中區國稅局	363,654	—	110,541	86,117	5,905	4,225
南區國稅局	185,132	—	44,714	37,365	2,851	1,385
高雄國稅局	238,525	—	64,796	45,843	4,744	2,174
關務署	156,602	156,602	—	—	—	—
二、直轄市及縣(市)	376,024	—	—	—	—	—
稽徵機關						
新北市	61,811	—	—	—	—	—
臺北市	77,655	—	—	—	—	—
桃園市	42,217	—	—	—	—	—
臺中市	44,395	—	—	—	—	—
臺南市	26,361	—	—	—	—	—
高雄市	43,718	—	—	—	—	—
宜蘭縣	6,136	—	—	—	—	—
新竹縣	10,195	—	—	—	—	—
苗栗縣	7,474	—	—	—	—	—
彰化縣	11,981	—	—	—	—	—
南投縣	4,517	—	—	—	—	—
雲林縣	7,076	—	—	—	—	—
嘉義縣	4,402	—	—	—	—	—
屏東縣	7,158	—	—	—	—	—
臺東縣	1,581	—	—	—	—	—
花蓮縣	3,635	—	—	—	—	—
澎湖縣	570	—	—	—	—	—
基隆市	3,495	—	—	—	—	—
新竹市	7,888	—	—	—	—	—
嘉義市	3,074	—	—	—	—	—
金門縣	635	—	—	—	—	—
連江縣	51	—	—	—	—	—

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12月份共為2,595,776,120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. - 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
143,968	292,813	11,585	65,940	5,614	Grand Total
143,968	292,813	11,585	65,940	5,614	1. Ministry of Finance
-346	194,119	10,381	23	13	National Taxation Bureau of Taipei
85,011	41,591	227	24,025	3,987	National Taxation Bureau of the Northern Area
29,921	27,277	440	11,851	1,457	National Taxation Bureau of the Central Area
1,910	14,479	92	28,005	14	National Taxation Bureau of the Southern Area
27,472	15,347	444	2,036	142	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 accumulated total amount of using physical objects for payment of estate and gift taxes was NT\$2,595,776,120 till the end of Dec. 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 -12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	615,936	98,206	68,303	100,485	68,890
一、財政部所屬機關	615,936	—	—	—	—
臺北國稅局	311,365	—	—	—	—
北區國稅局	108,546	—	—	—	—
中區國稅局	81,601	—	—	—	—
南區國稅局	38,917	—	—	—	—
高雄國稅局	75,507	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	98,206	68,303	100,485	68,890
稽徵機關	—	—	—	—	—
新北市	—	16,420	14,555	16,250	9,460
臺北市	—	28,416	13,059	19,183	7,077
桃園市	—	9,494	8,861	11,589	7,487
臺中市	—	7,151	10,392	12,026	9,755
臺南巿	—	6,811	4,466	7,391	5,678
高雄市	—	13,180	5,541	12,963	7,655
宜蘭縣	—	1,106	1,309	1,822	1,314
新竹縣	—	1,828	2,024	2,916	2,132
苗栗縣	—	1,603	1,245	1,838	1,828
彰化縣	—	2,411	1,385	3,370	4,004
南投縣	—	757	418	1,177	1,620
雲林縣	—	1,629	670	2,069	2,185
嘉義縣	—	877	495	1,190	1,545
屏東縣	—	1,626	886	1,681	2,231
臺東縣	—	287	172	376	605
花蓮縣	—	625	428	670	934
澎湖縣	—	83	169	174	94
基隆市	—	1,073	518	841	816
新竹市	—	1,928	1,097	2,067	1,460
嘉義市	—	854	352	775	799
金門縣	—	38	256	105	195
連江縣	—	9	5	13	16

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. - 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	
15,957	20,312	2,247	1,623	-0	26,580	Grand Total
—	—	—	—	—	26,580	1. Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	6,842	National Taxation Bureau of the Northern Area
—	—	—	—	—	4,319	National Taxation Bureau of the Central Area
—	—	—	—	—	15,400	National Taxation Bureau of the Southern Area
—	—	—	—	—	19	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
15,957	20,312	2,247	1,623	-0	—	2. Revenue Service Office
2,795	1,970	362	—	—	—	New Taipei City
2,060	7,460	400	—	—	—	Taipei City
2,605	1,744	329	106	—	—	Taoyuan City
2,731	2,139	202	—	—	—	Taichung City
1,036	853	125	—	—	—	Tainan City
2,106	1,938	268	68	—	—	Kaohsiung City
275	191	39	82	—	—	Yilan County
501	659	136	—	-0	—	Hsinchu County
274	644	36	6	—	—	Miaoli County
310	432	68	—	—	—	Changhua County
133	150	55	206	—	—	Nantou County
206	225	30	63	—	—	Yunlin County
121	152	17	4	—	—	Chiayi County
206	205	42	281	—	—	Pingtung County
38	64	10	29	—	—	Taitung County
65	133	19	761	—	—	Hualin County
28	19	3	—	—	—	Penghu County
105	111	29	—	—	—	Keelung City
246	1,033	41	16	—	—	Hsinchu City
103	156	35	—	—	—	Chiayi City
13	27	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.