

表3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分

115年 1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	264,405	12,365	4,579	52,676	4,252	2,288
一、財政部所屬機關	251,447	12,365	4,579	52,676	4,252	2,288
臺北國稅局	96,197	—	354	16,636	2,092	945
北區國稅局	73,909	—	1,639	28,428	875	643
中區國稅局	32,979	—	1,935	3,661	922	327
南區國稅局	16,705	—	245	1,866	184	180
高雄國稅局	19,293	—	406	2,084	179	193
關務署	12,365	12,365	—	—	—	—
二、直轄市及縣(市)	12,958	—	—	—	—	—
稽徵機關						
新北市	2,316	—	—	—	—	—
臺北市	2,942	—	—	—	—	—
桃園市	1,549	—	—	—	—	—
臺中市	1,682	—	—	—	—	—
臺南市	940	—	—	—	—	—
高雄市	1,170	—	—	—	—	—
宜蘭縣	199	—	—	—	—	—
新竹縣	319	—	—	—	—	—
苗栗縣	215	—	—	—	—	—
彰化縣	294	—	—	—	—	—
南投縣	127	—	—	—	—	—
雲林縣	164	—	—	—	—	—
嘉義縣	146	—	—	—	—	—
屏東縣	191	—	—	—	—	—
臺東縣	57	—	—	—	—	—
花蓮縣	93	—	—	—	—	—
澎湖縣	24	—	—	—	—	—
基隆市	99	—	—	—	—	—
新竹市	311	—	—	—	—	—
嘉義市	88	—	—	—	—	—
金門縣	30	—	—	—	—	—
連江縣	2	—	—	—	—	—

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1月份共為78,140,172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. 2026

Unit : NT\$ Million

貨物稅	證券交易稅	期貨交易稅	菸酒稅 (註1)	特種貨物 及勞務稅	Agency
Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax(1)	Specifically Selected Goods and Services Tax	
9,598	43,870	1,302	5,663	238	Grand Total
9,598	43,870	1,302	5,663	238	1.Ministry of Finance
-26	27,617	1,155	2	0	National Taxation Bureau of Taipei
5,132	6,849	23	1,929	174	National Taxation Bureau of the Northern Area
1,820	4,458	49	1,057	42	National Taxation Bureau of the Central Area
243	2,422	10	2,512	0	National Taxation Bureau of the Southern Area
2,429	2,523	65	163	21	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\$78,140,172 till the end of Jan. 2026.

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)

115年 1月

單位：新臺幣百萬元

機關別	營業稅 Business Tax(2)	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehical License Tax
總計	112,232	683	6,672	158	886
一、財政部所屬機關	112,232	—	—	—	—
臺北國稅局	47,421	—	—	—	—
北區國稅局	27,670	—	—	—	—
中區國稅局	18,282	—	—	—	—
南區國稅局	7,628	—	—	—	—
高雄國稅局	11,231	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市) 稽徵機關	—	683	6,672	158	886
新北市	—	222	1,450	18	126
臺北市	—	45	1,441	10	89
桃園市	—	63	905	14	109
臺中市	—	102	936	-7	115
臺南市	—	120	464	5	69
高雄市	—	58	438	61	112
宜蘭縣	—	4	105	5	17
新竹縣	—	3	145	7	24
苗栗縣	—	11	110	4	20
彰化縣	—	11	134	5	43
南投縣	—	5	51	2	20
雲林縣	—	3	63	3	26
嘉義縣	—	4	88	3	19
屏東縣	—	15	79	6	29
臺東縣	—	2	16	14	10
花蓮縣	—	3	42	2	15
澎湖縣	—	1	16	0	2
基隆市	—	5	59	1	12
新竹市	—	5	73	3	15
嘉義市	—	1	37	1	9
金門縣	—	1	20	0	4
連江縣	—	0	0	0	0

Table 3-5. Total Net Tax Revenue (Cumulative) —by Agency and Item of Tax (Cont.1 End)

Jan. 2026

Unit : NT\$ Million

契稅	印花稅	娛樂稅	特別及 臨時稅課	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	
1,489	2,804	191	75	—	2,385	Grand Total
—	—	—	—	—	2,385	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	545	National Taxation Bureau of the Northern Area
—	—	—	—	—	427	National Taxation Bureau of the Central Area
—	—	—	—	—	1,412	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,489	2,804	191	75	—	—	2.Revenue Service Office
264	210	26	—	—	—	New Taipei City
179	1,154	24	—	—	—	Taipei City
228	201	26	4	—	—	Taoyuan City
245	275	16	—	—	—	Taichung City
145	126	11	—	—	—	Tainan City
184	270	38	9	—	—	Kaohsiung City
31	23	5	9	—	—	Yilan County
33	96	11	—	—	—	Hsinchu County
31	35	3	1	—	—	Miaoli County
36	59	6	—	—	—	Changhua County
9	15	5	20	—	—	Nantou County
19	40	3	7	—	—	Yunlin County
16	14	2	0	—	—	Chiayi County
14	30	4	15	—	—	Pingtung County
2	8	1	4	—	—	Taitung County
5	18	2	7	—	—	Hualin County
2	2	0	—	—	—	Penghu County
8	12	2	—	—	—	Keelung City
22	189	4	0	—	—	Hsinchu City
14	23	3	—	—	—	Chiayi City
1	3	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County