

表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

115年 2月

單位：新臺幣百萬元

機關別	總計 Grand Total	關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產稅 (註1) Estate Tax(1)	贈與稅 (註1) Gift Tax(1)
總計	92,173	10,537	5,301	43,303	2,080	1,665
一、財政部所屬機關	85,718	10,537	5,301	43,303	2,080	1,665
臺北國稅局	42,080	—	1,786	17,564	732	775
北區國稅局	9,053	—	1,158	16,522	726	359
中區國稅局	7,922	—	490	4,351	241	344
南區國稅局	7,006	—	369	2,293	135	70
高雄國稅局	9,120	—	1,498	2,573	246	117
關務署	10,537	10,537	—	—	—	—
二、直轄市及縣(市)	6,455	—	—	—	—	—
稽徵機關						
新北市	1,296	—	—	—	—	—
臺北市	1,312	—	—	—	—	—
桃園市	686	—	—	—	—	—
臺中市	820	—	—	—	—	—
臺南市	492	—	—	—	—	—
高雄市	564	—	—	—	—	—
宜蘭縣	136	—	—	—	—	—
新竹縣	180	—	—	—	—	—
苗栗縣	103	—	—	—	—	—
彰化縣	165	—	—	—	—	—
南投縣	81	—	—	—	—	—
雲林縣	114	—	—	—	—	—
嘉義縣	76	—	—	—	—	—
屏東縣	102	—	—	—	—	—
臺東縣	27	—	—	—	—	—
花蓮縣	73	—	—	—	—	—
澎湖縣	13	—	—	—	—	—
基隆市	29	—	—	—	—	—
新竹市	101	—	—	—	—	—
嘉義市	67	—	—	—	—	—
金門縣	16	—	—	—	—	—
連江縣	1	—	—	—	—	—

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2月份計24,565,841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

Feb. 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	
7,312	26,346	1,094	5,176	117	Grand Total
7,312	26,346	1,094	5,176	117	1.Ministry of Finance
-12	17,384	980	2	1	National Taxation Bureau of Taipei
2,990	3,831	18	1,747	30	National Taxation Bureau of the Northern Area
1,851	2,434	39	993	82	National Taxation Bureau of the Central Area
378	1,321	8	2,222	1	National Taxation Bureau of the Southern Area
2,105	1,375	49	212	3	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\$24,565,841 in Feb. 2026.

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)

115年 2月

單位：新臺幣百萬元

機關別	營業稅 Business Tax	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	-19,252	184	3,848	121	675
一、財政部所屬機關	-19,252	—	—	—	—
臺北國稅局	2,867	—	—	—	—
北區國稅局	-18,789	—	—	—	—
中區國稅局	-3,256	—	—	—	—
南區國稅局	-1,014	—	—	—	—
高雄國稅局	940	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	184	3,848	121	675
稽徵機關					
新北市	—	24	892	25	97
臺北市	—	30	938	19	73
桃園市	—	20	355	12	83
臺中市	—	10	500	10	92
臺南市	—	15	306	4	54
高雄市	—	39	258	9	72
宜蘭縣	—	3	85	5	13
新竹縣	—	2	88	4	20
苗栗縣	—	7	51	2	16
彰化縣	—	4	87	6	34
南投縣	—	3	23	2	14
雲林縣	—	8	35	4	20
嘉義縣	—	1	37	1	15
屏東縣	—	7	43	3	22
臺東縣	—	1	7	3	6
花蓮縣	—	3	13	5	11
澎湖縣	—	0	9	0	1
基隆市	—	2	8	1	9
新竹市	—	2	60	4	12
嘉義市	—	3	44	0	7
金門縣	—	0	9	0	3
連江縣	—	-0	1	0	0

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

Feb. 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	
891	445	212	79	—	2,040	Grand Total
—	—	—	—	—	2,040	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	463	National Taxation Bureau of the Northern Area
—	—	—	—	—	352	National Taxation Bureau of the Central Area
—	—	—	—	—	1,224	National Taxation Bureau of the Southern Area
—	—	—	—	—	2	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
891	445	212	79	—	—	2.Revenue Service Office
157	70	32	—	—	—	New Taipei City
116	80	56	—	—	—	Taipei City
125	60	26	5	—	—	Taoyuan City
136	46	26	—	—	—	Taichung City
67	34	10	—	—	—	Tainan City
112	52	18	4	—	—	Kaohsiung City
16	8	3	3	—	—	Yilan County
42	14	10	—	—	—	Hsinchu County
16	8	3	0	—	—	Miaoli County
18	10	6	—	—	—	Changhua County
5	4	4	25	—	—	Nantou County
23	21	2	2	—	—	Yunlin County
14	7	2	0	—	—	Chiayi County
11	6	3	6	—	—	Pingtung County
4	2	1	3	—	—	Taitung County
5	5	1	29	—	—	Hualin County
1	1	0	—	—	—	Penghu County
4	3	2	—	—	—	Keelung City
13	7	3	0	—	—	Hsinchu City
6	4	2	—	—	—	Chiayi City
1	3	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County