

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 - 2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	356,578	22,902	9,880	95,979	6,333	3,953
一、財政部所屬機關	337,165	22,902	9,880	95,979	6,333	3,953
臺北國稅局	138,277	—	2,141	34,200	2,825	1,720
北區國稅局	82,961	—	2,797	44,950	1,601	1,002
中區國稅局	40,901	—	2,425	8,012	1,163	671
南區國稅局	23,711	—	613	4,159	319	250
高雄國稅局	28,414	—	1,904	4,657	425	310
關務署	22,902	22,902	—	—	—	—
二、直轄市及縣(市)	19,413	—	—	—	—	—
稽徵機關						
新北市	3,612	—	—	—	—	—
臺北市	4,254	—	—	—	—	—
桃園市	2,235	—	—	—	—	—
臺中市	2,502	—	—	—	—	—
臺南市	1,431	—	—	—	—	—
高雄市	1,734	—	—	—	—	—
宜蘭縣	335	—	—	—	—	—
新竹縣	499	—	—	—	—	—
苗栗縣	318	—	—	—	—	—
彰化縣	459	—	—	—	—	—
南投縣	208	—	—	—	—	—
雲林縣	278	—	—	—	—	—
嘉義縣	222	—	—	—	—	—
屏東縣	293	—	—	—	—	—
臺東縣	85	—	—	—	—	—
花蓮縣	166	—	—	—	—	—
澎湖縣	37	—	—	—	—	—
基隆市	128	—	—	—	—	—
新竹市	413	—	—	—	—	—
嘉義市	155	—	—	—	—	—
金門縣	45	—	—	—	—	—
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累計至2月份共為102,706,013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. - 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	
16,910	70,216	2,395	10,839	355	Grand Total
16,910	70,216	2,395	10,839	355	1.Ministry of Finance
-38	45,001	2,135	4	2	National Taxation Bureau of Taipei
8,122	10,681	40	3,676	204	National Taxation Bureau of the Northern Area
3,671	6,893	88	2,050	124	National Taxation Bureau of the Central Area
622	3,743	18	4,735	1	National Taxation Bureau of the Southern Area
4,534	3,898	114	375	24	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\$102,706,013 till the end of Feb. 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 - 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	92,980	867	10,520	279	1,561
一、財政部所屬機關	92,980	—	—	—	—
臺北國稅局	50,287	—	—	—	—
北區國稅局	8,882	—	—	—	—
中區國稅局	15,025	—	—	—	—
南區國稅局	6,615	—	—	—	—
高雄國稅局	12,171	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	867	10,520	279	1,561
稽徵機關					
新北市	—	245	2,343	43	222
臺北市	—	75	2,378	29	162
桃園市	—	84	1,260	25	192
臺中市	—	112	1,436	3	207
臺南市	—	135	770	9	123
高雄市	—	97	697	69	184
宜蘭縣	—	7	190	10	30
新竹縣	—	4	233	11	44
苗栗縣	—	17	161	6	36
彰化縣	—	16	221	11	77
南投縣	—	8	75	4	34
雲林縣	—	11	99	7	46
嘉義縣	—	5	125	5	34
屏東縣	—	22	122	10	50
臺東縣	—	4	22	17	16
花蓮縣	—	6	55	7	26
澎湖縣	—	1	25	0	4
基隆市	—	8	66	2	21
新竹市	—	7	133	8	27
嘉義市	—	3	81	1	17
金門縣	—	1	29	0	7
連江縣	—	0	1	0	1

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

Jan. - 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	
2,380	3,248	402	154	—	4,425	Grand Total
—	—	—	—	—	4,425	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	1,008	National Taxation Bureau of the Northern Area
—	—	—	—	—	779	National Taxation Bureau of the Central Area
—	—	—	—	—	2,636	National Taxation Bureau of the Southern Area
—	—	—	—	—	2	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
2,380	3,248	402	154	—	—	2.Revenue Service Office
421	280	57	—	—	—	New Taipei City
294	1,234	81	—	—	—	Taipei City
353	261	51	9	—	—	Taoyuan City
382	321	43	—	—	—	Taichung City
212	161	21	—	—	—	Tainan City
296	322	57	13	—	—	Kaohsiung City
47	30	8	13	—	—	Yilan County
75	110	21	—	—	—	Hsinchu County
47	43	6	1	—	—	Miaoli County
54	69	11	—	—	—	Changhua County
14	19	9	46	—	—	Nantou County
42	60	5	9	—	—	Yunlin County
30	21	3	0	—	—	Chiayi County
25	36	7	21	—	—	Pingtung County
6	10	1	7	—	—	Taitung County
10	24	3	36	—	—	Hualin County
3	3	0	—	—	—	Penghu County
12	15	4	—	—	—	Keelung City
35	196	7	1	—	—	Hsinchu City
20	27	5	—	—	—	Chiayi City
2	6	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County