

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 - 3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	655,493	36,415	17,407	147,022	9,947	6,678
一、財政部所屬機關	620,502	36,415	17,407	147,022	9,947	6,678
臺北國稅局	263,007	—	6,411	58,998	4,228	3,016
北區國稅局	157,104	—	5,660	61,114	2,458	1,547
中區國稅局	73,283	—	1,349	13,011	1,793	1,084
南區國稅局	39,883	—	1,230	6,479	547	379
高雄國稅局	50,811	—	2,756	7,421	920	653
關務署	36,415	36,415	—	—	—	—
二、直轄市及縣(市)	34,991	—	—	—	—	—
稽徵機關						
新北市	6,077	—	—	—	—	—
臺北市	7,660	—	—	—	—	—
桃園市	3,911	—	—	—	—	—
臺中市	4,389	—	—	—	—	—
臺南市	2,494	—	—	—	—	—
高雄市	3,107	—	—	—	—	—
宜蘭縣	632	—	—	—	—	—
新竹縣	976	—	—	—	—	—
苗栗縣	690	—	—	—	—	—
彰化縣	874	—	—	—	—	—
南投縣	373	—	—	—	—	—
雲林縣	555	—	—	—	—	—
嘉義縣	420	—	—	—	—	—
屏東縣	536	—	—	—	—	—
臺東縣	148	—	—	—	—	—
花蓮縣	620	—	—	—	—	—
澎湖縣	59	—	—	—	—	—
基隆市	301	—	—	—	—	—
新竹市	825	—	—	—	—	—
嘉義市	249	—	—	—	—	—
金門縣	92	—	—	—	—	—
連江縣	6	—	—	—	—	—

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3月份共為229,377,307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. - Mar. 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	
27,148	123,704	4,765	15,503	589	Grand Total
27,148	123,704	4,765	15,503	589	1.Ministry of Finance
-59	80,930	4,277	5	3	National Taxation Bureau of Taipei
14,719	18,173	77	5,779	384	National Taxation Bureau of the Northern Area
5,022	11,668	167	2,852	164	National Taxation Bureau of the Central Area
663	6,336	38	6,363	1	National Taxation Bureau of the Southern Area
6,804	6,597	206	504	37	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\$229,377,307 till the end of Mar. 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 - 3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	224,973	1,094	16,585	431	5,813
一、財政部所屬機關	224,973	—	—	—	—
臺北國稅局	105,198	—	—	—	—
北區國稅局	45,438	—	—	—	—
中區國稅局	35,115	—	—	—	—
南區國稅局	14,312	—	—	—	—
高雄國稅局	24,911	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)	—	1,094	16,585	431	5,813
稽徵機關					
新北市	—	245	3,619	71	844
臺北市	—	159	3,885	50	567
桃園市	—	102	1,925	42	674
臺中市	—	129	2,284	18	750
臺南市	—	157	1,223	15	487
高雄市	—	123	1,137	84	624
宜蘭縣	—	11	343	18	91
新竹縣	—	10	447	16	164
苗栗縣	—	22	236	8	144
彰化縣	—	21	315	20	290
南投縣	—	10	100	6	109
雲林縣	—	20	149	10	212
嘉義縣	—	11	167	9	147
屏東縣	—	30	173	15	179
臺東縣	—	5	36	24	48
花蓮縣	—	10	71	11	101
澎湖縣	—	1	33	1	12
基隆市	—	9	94	3	98
新竹市	—	11	197	10	184
嘉義市	—	7	101	2	55
金門縣	—	1	48	0	30
連江縣	—	-0	1	0	3

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

Jan. - Mar. 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	
4,036	5,874	592	567	—	6,351	Grand Total
—	—	—	—	—	6,351	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	1,755	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,059	National Taxation Bureau of the Central Area
—	—	—	—	—	3,535	National Taxation Bureau of the Southern Area
—	—	—	—	—	3	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
4,036	5,874	592	567	—	—	2.Revenue Service Office
703	508	88	—	—	—	New Taipei City
545	2,346	108	—	—	—	Taipei City
613	458	77	19	—	—	Taoyuan City
568	575	64	—	—	—	Taichung City
312	267	33	—	—	—	Tainan City
516	529	76	17	—	—	Kaohsiung City
76	54	12	28	—	—	Yilan County
115	193	31	—	—	—	Hsinchu County
204	64	10	2	—	—	Miaoli County
86	124	17	—	—	—	Changhua County
23	33	16	77	—	—	Nantou County
59	85	8	12	—	—	Yunlin County
42	40	5	0	—	—	Chiayi County
38	57	11	33	—	—	Pingtung County
9	16	2	7	—	—	Taitung County
15	37	5	371	—	—	Hualin County
6	6	1	—	—	—	Penghu County
22	66	7	—	—	—	Keelung City
51	359	11	1	—	—	Hsinchu City
30	45	9	—	—	—	Chiayi City
3	9	0	—	—	—	Kinmen County
0	1	0	—	—	—	Lienchiang County