表3-4. 全國賦稅實徵淨額(本月)－按機關別及稅目別分

115年 9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	496,464	15,711	200,696	48,956	3,262	2,296
一、財政部所屬機關	484,865	15,711	200,696	48,956	3,262	2,296
臺北國稅局	206,878	—	86,776	21,519	1,043	689
北區國稅局	135,598	—	62,634	16,712	1,241	551
中區國稅局	63,643	—	28,086	5,701	473	708
南區國稅局	26,945	—	10,890	2,239	185	161
高雄國稅局	36,090	—	12,310	2,785	320	187
關務署	15,711	15,711	—	—	—	—
二、直轄市及縣(市)稽徵機關	11,599	—	—	—	—	—
新北市	1,982	—	—	—	—	—
臺北市	2,885	—	—	—	—	—
桃園市	1,746	—	—	—	—	—
臺中市	1,384	—	—	—	—	—
臺南市	474	—	—	—	—	—
高雄市	944	—	—	—	—	—
宜蘭縣	223	—	—	—	—	—
新竹縣	331	—	—	—	—	—
苗栗縣	138	—	—	—	—	—
彰化縣	193	—	—	—	—	—
南投縣	91	—	—	—	—	—
雲林縣	109	—	—	—	—	—
嘉義縣	111	—	—	—	—	—
屏東縣	130	—	—	—	—	—
臺東縣	32	—	—	—	—	—
花蓮縣	259	—	—	—	—	—
澎湖縣	19	—	—	—	—	—
基隆市	57	—	—	—	—	—
新竹市	409	—	—	—	—	—
嘉義市	67	—	—	—	—	—
金門縣	15	—	—	—	—	—
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9月份計　88,711,405 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

Sept. 2026

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
10,008	53,358	1,544	5,220	318	Grand Total
10,008	53,358	1,544	5,220	318	1.Ministry of Finance
-29	36,298	1,376	2	4	National Taxation Bureau of Taipei
5,831	7,290	23	2,074	171	National Taxation Bureau of the Northern Area
2,655	4,653	53	1,097	140	National Taxation Bureau of the Central Area
27	2,501	9	1,858	1	National Taxation Bureau of the Southern Area
1,525	2,616	83	188	2	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$ 88,711,405 in Sept. 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 9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 Vehicle License Tax
總計	141,409	108	5,619	401	333
一、財政部所屬機關	141,409	—	—	—	—
臺北國稅局	59,199	—	—	—	—
北區國稅局	38,399	—	—	—	—
中區國稅局	19,675	—	—	—	—
南區國稅局	8,063	—	—	—	—
高雄國稅局	16,073	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)稽徵機關	—	108	5,619	401	333
新北市	—	28	1,264	69	38
臺北市	—	15	1,201	68	50
桃園市	—	10	1,126	50	29
臺中市	—	7	660	37	54
臺南市	—	-6	236	27	33
高雄市	—	14	374	44	38
宜蘭縣	—	2	135	10	4
新竹縣	—	1	127	16	9
苗栗縣	—	1	56	9	5
彰化縣	—	4	79	17	10
南投縣	—	1	28	8	9
雲林縣	—	3	44	10	9
嘉義縣	—	2	74	4	4
屏東縣	—	5	50	11	14
臺東縣	—	2	12	4	5
花蓮縣	—	3	18	6	7
澎湖縣	—	0	13	1	1
基隆市	—	1	31	3	4
新竹市	—	3	63	5	3
嘉義市	—	12	21	2	3
金門縣	—	0	9	0	3
連江縣	—	0	0	0	0

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

Sept. 2026

Unit : NT$ Million

契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	特別及臨時稅課 Special and Provisional Tax Levies	教育捐 Education Surtax	健康福利捐 Health and Welfare Surcharge on Tobacco	Agency
1,625	3,129	128	257	—	2,087	Grand Total
—	—	—	—	—	2,087	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	672	National Taxation Bureau of the Northern Area
—	—	—	—	—	403	National Taxation Bureau of the Central Area
—	—	—	—	—	1,012	National Taxation Bureau of the Southern Area
—	—	—	—	—	0	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
1,625	3,129	128	257	—	—	2.Revenue Service Office
302	250	30	—	—	—	New Taipei City
266	1,276	9	—	—	—	Taipei City
214	288	23	6	—	—	Taoyuan City
326	288	13	—	—	—	Taichung City
68	108	9	—	—	—	Tainan City
217	243	8	5	—	—	Kaohsiung City
31	27	3	12	—	—	Yilan County
48	123	8	—	—	—	Hsinchu County
31	32	3	2	—	—	Miaoli County
19	60	5	—	—	—	Changhua County
11	15	2	17	—	—	Nantou County
15	26	2	0	—	—	Yunlin County
6	19	1	0	—	—	Chiayi County
15	21	3	10	—	—	Pingtung County
3	5	1	1	—	—	Taitung County
7	17	1	201	—	—	Hualin County
2	3	0	—	—	—	Penghu County
5	11	2	—	—	—	Keelung City
33	295	3	3	—	—	Hsinchu City
6	20	2	—	—	—	Chiayi City
1	2	0	—	—	—	Kinmen County
0	0	0	—	—	—	Lienchiang County