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 - 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	3,571,384	122,410	1,002,782	827,927	37,236	21,129
一、財政部所屬機關	3,315,916	122,410	1,002,782	827,927	37,236	21,129
臺北國稅局	1,372,230	—	349,840	339,198	16,921	9,679
北區國稅局	1,062,814	—	465,347	320,554	9,201	5,010
中區國稅局	358,190	—	92,594	84,498	5,676	3,432
南區國稅局	171,861	—	37,626	37,522	2,259	1,145
高雄國稅局	228,410	—	57,375	46,155	3,178	1,862
關務署	122,410	122,410	—	—	—	—
二、直轄市及縣(市)稽徵機關	255,468	—	—	—	—	—
新北市	42,240	—	—	—	—	—
臺北市	46,407	—	—	—	—	—
桃園市	29,518	—	—	—	—	—
臺中市	31,960	—	—	—	—	—
臺南市	18,289	—	—	—	—	—
高雄市	27,977	—	—	—	—	—
宜蘭縣	4,694	—	—	—	—	—
新竹縣	8,017	—	—	—	—	—
苗栗縣	4,868	—	—	—	—	—
彰化縣	9,153	—	—	—	—	—
南投縣	3,515	—	—	—	—	—
雲林縣	5,186	—	—	—	—	—
嘉義縣	3,412	—	—	—	—	—
屏東縣	5,086	—	—	—	—	—
臺東縣	1,249	—	—	—	—	—
花蓮縣	2,827	—	—	—	—	—
澎湖縣	429	—	—	—	—	—
基隆市	2,190	—	—	—	—	—
新竹市	5,885	—	—	—	—	—
嘉義市	2,061	—	—	—	—	—
金門縣	470	—	—	—	—	—
連江縣	37	—	—	—	—	—

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9月份共為　870,227,828 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. - 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
87,433	506,046	17,233	48,308	2,891	Grand Total
87,433	506,046	17,233	48,308	2,891	1.Ministry of Finance
-254	339,603	15,459	17	34	National Taxation Bureau of Taipei
49,781	70,893	259	17,973	1,773	National Taxation Bureau of the Northern Area
19,349	45,509	581	8,898	968	National Taxation Bureau of the Central Area
946	24,557	129	19,823	9	National Taxation Bureau of the Southern Area
17,610	25,483	805	1,596	106	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$ 870,227,828 till the end of Sept. 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 - 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	622,997	1,953	50,404	103,059	66,962
一、財政部所屬機關	622,997	—	—	—	—
臺北國稅局	301,731	—	—	—	—
北區國稅局	116,571	—	—	—	—
中區國稅局	93,517	—	—	—	—
南區國稅局	36,947	—	—	—	—
高雄國稅局	74,231	—	—	—	—
關務署	—	—	—	—	—
二、直轄市及縣(市)稽徵機關	—	1,953	50,404	103,059	66,962
新北市	—	398	11,867	16,551	9,267
臺北市	—	328	11,255	19,564	6,445
桃園市	—	175	6,324	12,012	7,355
臺中市	—	190	5,969	12,430	9,565
臺南市	—	203	3,224	7,482	5,558
高雄市	—	249	3,641	13,275	7,441
宜蘭縣	—	20	975	1,866	1,291
新竹縣	—	27	1,632	3,168	2,102
苗栗縣	—	37	612	1,883	1,794
彰化縣	—	50	1,042	3,463	3,922
南投縣	—	17	322	1,181	1,582
雲林縣	—	45	437	2,128	2,135
嘉義縣	—	27	415	1,209	1,523
屏東縣	—	63	573	1,727	2,187
臺東縣	—	13	144	407	587
花蓮縣	—	41	271	716	908
澎湖縣	—	1	107	185	94
基隆市	—	14	299	846	790
新竹市	—	30	901	2,062	1,434
嘉義市	—	25	240	790	776
金門縣	—	2	148	100	191
連江縣	—	0	3	14	15

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

Jan. - 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
12,682	17,495	1,570	1,345	-0	19,525	Grand Total
—	—	—	—	—	19,525	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	5,452	National Taxation Bureau of the Northern Area
—	—	—	—	—	3,167	National Taxation Bureau of the Central Area
—	—	—	—	—	10,899	National Taxation Bureau of the Southern Area
—	—	—	—	—	7	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
12,682	17,495	1,570	1,345	-0	—	2.Revenue Service Office
2,229	1,643	285	—	—	—	New Taipei City
1,826	6,716	273	—	—	—	Taipei City
1,824	1,538	219	71	—	—	Taoyuan City
1,966	1,690	149	—	-0	—	Taichung City
959	771	91	—	—	—	Tainan City
1,660	1,520	163	29	—	—	Kaohsiung City
277	172	32	61	—	—	Yilan County
422	584	83	—	—	—	Hsinchu County
331	177	27	7	—	—	Miaoli County
247	376	53	—	—	—	Changhua County
88	109	35	180	—	—	Nantou County
191	199	19	31	—	—	Yunlin County
86	138	13	1	—	—	Chiayi County
129	160	31	217	—	—	Pingtung County
29	43	6	21	—	—	Taitung County
55	114	13	710	—	—	Hualin County
21	18	2	—	—	—	Penghu County
65	156	20	—	—	—	Keelung City
184	1,227	30	18	—	—	Hsinchu City
86	120	24	—	—	—	Chiayi City
9	20	1	—	—	—	Kinmen County
0	4	0	—	—	—	Lienchiang County