# 表3-7. 全國賦稅實徵淨額(累計)－按地區別及稅目別分

106年 1 - 8月

單位：新臺幣百萬元

| 地區別 | 總計<br>Grand Total | 關稅<br>Customs Duties | 營利事業所得稅<br>Profit-seeking Enterprise Income Tax | 綜合所得稅<br>Individual Income Tax | 遺產稅＊<br>Estate Tax | 贈與稅＊<br>Gift Tax |
|---|---|---|---|---|---|---|
| **總計** | **1,502,951** | **74,560** | **308,463** | **386,999** | **12,881** | **23,529** |
| 新北市 | 162,064 | — | 36,019 | 46,704 | 1,725 | 3,187 |
| 臺北市 | 479,781 | — | 97,364 | 168,236 | 6,222 | 13,637 |
| 桃園市 | 121,743 | — | 23,115 | 23,654 | 703 | 779 |
| 臺中市 | 119,927 | — | 24,633 | 24,442 | 1,430 | 1,615 |
| 臺南市 | 71,296 | — | 13,613 | 12,651 | 687 | 845 |
| 高雄市 | 139,221 | — | 21,647 | 23,840 | 827 | 1,340 |
| 宜蘭縣 | 9,919 | — | 851 | 1,532 | 125 | 145 |
| 新竹縣 | 35,188 | — | 10,704 | 11,598 | 92 | 76 |
| 苗栗縣 | 25,845 | — | 4,160 | 3,801 | 95 | 154 |
| 彰化縣 | 35,521 | — | 10,957 | 9,860 | 284 | 1,188 |
| 南投縣 | 7,559 | — | 1,422 | 1,611 | 51 | 68 |
| 雲林縣 | 44,902 | — | 13,053 | 2,977 | 83 | 119 |
| 嘉義縣 | 6,777 | — | 988 | 1,175 | 37 | 28 |
| 屏東縣 | 17,836 | — | 1,306 | 1,885 | 82 | 66 |
| 臺東縣 | 2,372 | — | 214 | 532 | 18 | 9 |
| 花蓮縣 | 8,299 | — | 1,188 | 1,263 | 51 | 24 |
| 澎湖縣 | 932 | — | 80 | 433 | 6 | 3 |
| 基隆市 | 37,546 | — | 613 | 1,516 | 83 | 36 |
| 新竹市 | 91,951 | — | 45,827 | 47,205 | 203 | 109 |
| 嘉義市 | 5,979 | — | 528 | 1,409 | 62 | 95 |
| 金門縣 | 3,511 | — | 165 | 552 | 16 | 7 |
| 連江縣 | 224 | — | 14 | 123 | — | 0 |
| 其他 | 74,560 | 74,560 | — | — | — | — |

說　明：1.其他項係指無法依地區劃分之稅目；礦區稅因不足百萬元，故不予以列示。
2.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。
3.同表3-1說明。

附　註：1.遺產及贈與稅實物抵繳金額累計至8月份共為1,056,205,221元。
2.*遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。
3.**營業稅包含未指定用途部分營業稅與金融業營業稅(撥入金融業特別準備金)。

# Table 3-7. Total Net Tax Revenues (Cumulative) －by Region and Item of Tax

Jan. - Aug. 2017

Unit：NT$ Million

| 貨　物　稅<br>Commodity Tax | 證券交易稅<br>Securities Transaction Tax | 期貨交易稅<br>Futures Transaction Tax | 菸 酒 稅＊<br>Tobacco and Alcohol Tax | 特種貨物及勞務稅<br>Specifically Selected Goods and Services Tax | Region |
|---|---|---|---|---|---|
| **117,574** | **54,511** | **2,536** | **32,389** | **1,391** | **Grand Total** |
| 1,392 | 4,567 | 46 | 2,139 | 37 | New Taipei City |
| 3 | 31,952 | 2,250 | 42 | 22 | Taipei City |
| 32,281 | 2,232 | 8 | 1,028 | 134 | Taoyuan City |
| 11,257 | 3,757 | 78 | 4,471 | 662 | Taichung City |
| 351 | 2,011 | 26 | 7,449 | 9 | Tainan City |
| 28,105 | 3,639 | 78 | 1,332 | 15 | Kaohsiung City |
| 836 | 346 | － | 306 | 2 | Yilan County |
| 3,439 | 561 | 28 | 32 | -1 | Hsinchu County |
| 2,537 | 392 | 1 | 4,316 | 1 | Miaoli County |
| 1,062 | 1,008 | 6 | 6 | -13 | Changhua County |
| 40 | 230 | － | 202 | 3 | Nantou County |
| 12,117 | 607 | － | 34 | -0 | Yunlin County |
| 204 | 100 | － | 158 | 2 | Chiayi County |
| 1,830 | 416 | 0 | 2,173 | 1 | Pingtung County |
| 0 | 95 | － | 1 | 1 | Taitung County |
| 842 | 202 | － | 356 | 2 | Hualien County |
| 0 | 28 | 0 | 1 | 5 | Penghu County |
| 21,237 | 297 | 0 | 6,411 | 502 | Keelung City |
| 2 | 1,214 | 14 | 1 | 3 | Hsinchu City |
| 38 | 827 | 2 | － | 4 | Chiayi City |
| 0 | 27 | － | 1,884 | 0 | Kinmen County |
| 0 | 0 | － | 48 | － | Lienchiang County |
| － | － | － | － | － | Others |

Explanation：1.Others refer to the taxes which are unable to classify by region. No figure is given for the Mining Concession Tax due to a revenue of less than one million NT$.

2.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.

3.See explanation of table 3-1.

Note：1.The accumulated total amount of using physical objects for payment of estate and gift taxes was NT$1,056,205,221 till the end of Aug. 2017.

2.*Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

3.**Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

# 表3-7. 全國賦稅實徵淨額(累計)－按地區別及稅目別分(續1完)

106年 1 - 8月

單位：新臺幣百萬元

| 地區別 | 營業稅** | | 地價稅 | 土地增值稅 | 房屋稅 | 使用牌照稅 |
|---|---|---|---|---|---|---|
| | Business Tax | 金融業營業稅 Financial Enterprises Business Tax | Land Value Tax | Land Value Increment Tax | House Tax | Vehical License Tax |
| **總計** | **241,432** | **14,936** | **3,099** | **61,536** | **75,684** | **62,108** |
| 新北市 | 27,038 | 867 | 474 | 12,558 | 11,437 | 8,724 |
| 臺北市 | 122,124 | 10,414 | 866 | 10,336 | 15,420 | 7,013 |
| 桃園市 | 13,150 | 633 | 322 | 7,302 | 8,068 | 6,283 |
| 臺中市 | 15,867 | 958 | 261 | 8,634 | 8,750 | 8,657 |
| 臺南市 | 7,287 | 363 | 232 | 4,576 | 6,583 | 5,005 |
| 高雄市 | 33,461 | 747 | 472 | 5,901 | 9,663 | 6,955 |
| 宜蘭縣 | 1,661 | 75 | 56 | 1,394 | 1,228 | 1,140 |
| 新竹縣 | 2,844 | 99 | 50 | 1,577 | 1,890 | 1,763 |
| 苗栗縣 | 2,837 | 67 | 47 | 1,089 | 1,309 | 1,656 |
| 彰化縣 | 2,600 | 154 | 51 | 1,650 | 2,735 | 3,756 |
| 南投縣 | 625 | 54 | 18 | 651 | 852 | 1,526 |
| 雲林縣 | 11,335 | 64 | 35 | 792 | 1,626 | 1,905 |
| 嘉義縣 | 1,182 | 22 | 20 | 495 | 852 | 1,368 |
| 屏東縣 | 2,170 | 81 | 56 | 1,152 | 1,263 | 2,001 |
| 臺東縣 | 422 | 16 | 9 | 204 | 265 | 532 |
| 花蓮縣 | 1,659 | 37 | 23 | 657 | 506 | 856 |
| 澎湖縣 | 15 | 0 | 1 | 165 | 110 | 64 |
| 基隆市 | 1,075 | 41 | 14 | 494 | 747 | 748 |
| 新竹市 | -7,242 | 171 | 69 | 1,104 | 1,644 | 1,299 |
| 嘉義市 | 1,069 | 72 | 25 | 403 | 649 | 723 |
| 金門縣 | 240 | 0 | 1 | 397 | 77 | 122 |
| 連江縣 | 12 | — | 0 | 5 | 9 | 11 |
| 其他 | — | — | — | — | — | — |

Table 3-7. Total Net Tax Revenues (Cumulative) －by Region and Item of Tax (Cont.1 End)

Jan. - Aug. 2017

Unit：NT$ Million

| 契　稅<br>Deed Tax | 印 花 稅<br>Stamp Tax | 娛 樂 稅<br>Amusement Tax | 特別及臨時稅課<br>Special and Provisional Tax Levies | 教 育 捐<br>Education Surtax | 健康福利捐<br>Health and Welfare Surcharge on Tobacco | Region |
|---|---|---|---|---|---|---|
| **8,310** | **7,311** | **1,065** | **970** | **0** | **26,602** | **Grand Total** |
| 1,628 | 748 | 160 | － | -0 | 3,481 | New Taipei City |
| 1,048 | 3,076 | 171 | － | － | － | Taipei City |
| 1,038 | 638 | 143 | 47 | 0 | 816 | Taoyuan City |
| 1,099 | 698 | 85 | － | － | 3,533 | Taichung City |
| 687 | 293 | 70 | － | － | 8,921 | Tainan City |
| 1,156 | 613 | 133 | 43 | － | 1 | Kaohsiung City |
| 158 | 80 | 17 | 41 | － | － | Yilan County |
| 285 | 189 | 60 | － | － | － | Hsinchu County |
| 175 | 83 | 25 | 0 | － | 3,167 | Miaoli County |
| 169 | 165 | 35 | － | -0 | － | Changhua County |
| 63 | 52 | 32 | 112 | － | － | Nantou County |
| 105 | 92 | 18 | 4 | － | － | Yunlin County |
| 112 | 49 | 6 | － | － | － | Chiayi County |
| 107 | 84 | 27 | 173 | － | 3,044 | Pingtung County |
| 23 | 29 | 7 | 10 | － | － | Taitung County |
| 56 | 61 | 15 | 540 | － | 0 | Hualien County |
| 11 | 8 | 1 | － | － | － | Penghu County |
| 77 | 44 | 15 | － | － | 3,638 | Keelung City |
| 239 | 235 | 26 | － | － | － | Hsinchu City |
| 68 | 56 | 19 | － | － | － | Chiayi City |
| 6 | 16 | 1 | － | － | － | Kinmen County |
| 0 | 1 | 0 | － | － | － | Lienchiang County |
| － | － | － | － | － | － | Others |