

表3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分

108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* Estate Tax	贈與稅* Gift Tax
總計	363,685	26,855	8,754	74,272	5,295	2,338
一、財政部所屬機關	326,760	26,855	8,754	74,272	5,295	2,338
臺北國稅局	116,601	—	3,948	37,264	2,554	915
北區國稅局	81,036	—	3,293	19,650	1,408	653
中區國稅局	44,229	—	1,057	8,490	571	382
南區國稅局	24,310	—	-188	4,049	446	215
高雄國稅局	33,729	—	643	4,819	316	174
關務署	26,855	26,855	—	—	—	—
二、直轄市及縣(市) 稽徵機關	36,924	—	—	—	—	—
新北市	7,002	—	—	—	—	—
臺北市	6,511	—	—	—	—	—
桃園市	4,047	—	—	—	—	—
臺中市	5,302	—	—	—	—	—
臺南市	2,654	—	—	—	—	—
高雄市	3,636	—	—	—	—	—
宜蘭縣	535	—	—	—	—	—
新竹縣	1,095	—	—	—	—	—
苗栗縣	540	—	—	—	—	—
彰化縣	1,186	—	—	—	—	—
南投縣	375	—	—	—	—	—
雲林縣	560	—	—	—	—	—
嘉義縣	297	—	—	—	—	—
屏東縣	668	—	—	—	—	—
臺東縣	158	—	—	—	—	—
花蓮縣	780	—	—	—	—	—
澎湖縣	68	—	—	—	—	—
基隆市	244	—	—	—	—	—
新竹市	890	—	—	—	—	—
嘉義市	289	—	—	—	—	—
金門縣	83	—	—	—	—	—
連江縣	5	—	—	—	—	—

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. 同表3-1說明。

附註：1. 遺產及贈與稅實物抵繳金額累計至3月份共為397,809,980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 3-5. Total Net Tax Revenue (Cumulative) — by Agency and Item of Tax

Jan. - Mar. 2019

Unit : NTS Million

貨物稅	證券交易稅	期貨交易稅	菸酒稅*	特種貨物及勞務稅	Agency
Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	
40,753	18,540	996	16,900	583	Grand Total
40,753	18,540	996	16,900	583	1.Ministry of Finance
1	11,261	897	5	2	National Taxation Bureau of Taipei
20,043	3,032	29	5,885	395	National Taxation Bureau of the Northern Area
9,134	1,980	36	3,794	185	National Taxation Bureau of the Central Area
833	1,108	7	6,741	1	National Taxation Bureau of the Southern Area
10,742	1,159	26	475	1	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.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\$397,809,980 till the end of Mar. 2019.

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3-5. 全國賦稅實徵淨額(累計)—按機關別及稅目別分(續1完)

108年 1 - 3月

單位：新臺幣百萬元

機關別	營業稅**		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
	Business Tax	金融業 營業稅 Financial Enterprises Business Tax				
總計	124,390	7,089	1,335	22,865	663	4,143
一、財政部所屬機關	124,390	7,089	—	—	—	—
臺北國稅局	59,754	4,827	—	—	—	—
北區國稅局	24,683	940	—	—	—	—
中區國稅局	17,188	668	—	—	—	—
南區國稅局	7,399	277	—	—	—	—
高雄國稅局	15,367	376	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	1,335	22,865	663	4,143
稽徵機關						
新北市	—	—	240	4,818	162	743
臺北市	—	—	140	3,733	67	640
桃園市	—	—	105	2,599	74	545
臺中市	—	—	189	3,846	67	406
臺南市	—	—	243	1,657	38	236
高雄市	—	—	210	2,043	133	338
宜蘭縣	—	—	10	355	10	66
新竹縣	—	—	35	628	16	100
苗栗縣	—	—	20	320	13	62
彰化縣	—	—	26	626	16	317
南投縣	—	—	12	169	7	58
雲林縣	—	—	27	331	8	97
嘉義縣	—	—	10	165	10	66
屏東縣	—	—	22	322	12	106
臺東縣	—	—	5	89	3	35
花蓮縣	—	—	13	199	3	87
澎湖縣	—	—	1	50	-0	7
基隆市	—	—	9	106	4	72
新竹市	—	—	10	564	14	114
嘉義市	—	—	8	179	5	38
金門縣	—	—	1	64	0	9
連江縣	—	—	0	2	0	1

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

Jan. - Mar. 2019

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	
3,257	3,507	490	663	0	7,083	Grand Total
—	—	—	—	—	7,083	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	1,966	National Taxation Bureau of the Northern Area
—	—	—	—	—	1,412	National Taxation Bureau of the Central Area
—	—	—	—	—	3,699	National Taxation Bureau of the Southern Area
—	—	—	—	—	6	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
3,257	3,507	490	663	0	—	2.Revenue Service Office
640	324	75	—	—	—	New Taipei City
338	1,524	68	—	0	—	Taipei City
339	298	68	19	—	—	Taoyuan City
396	333	64	—	—	—	Taichung City
311	139	30	—	—	—	Tainan City
555	280	58	20	—	—	Kaohsiung City
42	35	7	10	—	—	Yilan County
198	93	26	—	—	—	Hsinchu County
83	34	7	1	—	—	Miaoli County
75	112	15	—	—	—	Changhua County
42	23	14	50	—	—	Nantou County
39	42	7	10	—	—	Yunlin County
18	20	3	5	—	—	Chiayi County
43	42	11	110	—	—	Pingtung County
7	10	3	7	—	—	Taitung County
16	24	5	433	—	—	Hualin County
6	3	1	—	—	—	Penghu County
27	19	7	—	—	—	Keelung City
56	120	12	—	—	—	Hsinchu City
25	26	9	—	—	—	Chiayi City
2	6	0	—	—	—	Kinmen County
0	2	0	—	—	—	Lienchiang County