

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 - 6月

單位：新臺幣百萬元

機關別	總計	關稅	營利事業 所得稅	綜合所得稅	遺產稅*	贈與稅*
	Grand Total	Customs Duties	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate Tax	Gift Tax
總計	1,365,730	57,415	393,395	319,110	11,815	4,961
一、財政部所屬機關	1,158,761	57,415	393,395	319,110	11,815	4,961
臺北國稅局	405,448	—	122,370	150,408	5,060	2,226
北區國稅局	339,834	—	150,708	84,771	3,028	1,233
中區國稅局	167,241	—	63,238	41,932	1,971	760
南區國稅局	77,941	—	21,037	20,334	1,009	387
高雄國稅局	110,881	—	36,043	21,666	748	355
關務署	57,415	57,415	—	—	—	—
二、直轄市及縣(市)	206,969	—	—	—	—	—
稽徵機關						
新北市	33,845	—	—	—	—	—
臺北市	33,272	—	—	—	—	—
桃園市	21,669	—	—	—	—	—
臺中市	28,080	—	—	—	—	—
臺南市	17,063	—	—	—	—	—
高雄市	23,351	—	—	—	—	—
宜蘭縣	3,495	—	—	—	—	—
新竹縣	5,961	—	—	—	—	—
苗栗縣	4,414	—	—	—	—	—
彰化縣	8,297	—	—	—	—	—
南投縣	3,064	—	—	—	—	—
雲林縣	4,531	—	—	—	—	—
嘉義縣	2,795	—	—	—	—	—
屏東縣	4,577	—	—	—	—	—
臺東縣	1,061	—	—	—	—	—
花蓮縣	2,418	—	—	—	—	—
澎湖縣	308	—	—	—	—	—
基隆市	2,116	—	—	—	—	—
新竹市	4,444	—	—	—	—	—
嘉義市	1,829	—	—	—	—	—
金門縣	352	—	—	—	—	—
連江縣	28	—	—	—	—	—

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6月份共為744,716,512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. - June 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	
86,705	41,108	2,303	32,931	1,258	Grand Total
86,705	41,108	2,303	32,931	1,258	1.Ministry of Finance
2	25,066	2,071	9	6	National Taxation Bureau of Taipei
45,038	6,694	68	11,641	790	National Taxation Bureau of the Northern Area
18,476	4,365	84	7,020	454	National Taxation Bureau of the Central Area
1,737	2,434	18	13,206	1	National Taxation Bureau of the Southern Area
21,452	2,551	63	1,056	7	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\$744,716,512 till the end of June 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 - 6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	194,495	11,044	2,089	48,703	78,591	62,327
一、財政部所屬機關	194,495	11,044	—	—	—	—
臺北國稅局	98,230	7,300	—	—	—	—
北區國稅局	32,099	1,427	—	—	—	—
中區國稅局	26,635	1,203	—	—	—	—
南區國稅局	10,601	419	—	—	—	—
高雄國稅局	26,930	695	—	—	—	—
關務署	—	—	—	—	—	—
二、直轄市及縣(市)	—	—	2,089	48,703	78,591	62,327
稽徵機關						
新北市	—	—	371	9,976	12,681	8,665
臺北市	—	—	171	8,384	14,422	6,822
桃園市	—	—	203	5,121	8,460	6,351
臺中市	—	—	288	8,392	9,013	8,803
臺南市	—	—	292	3,277	7,485	5,056
高雄市	—	—	252	4,357	9,934	6,968
宜蘭縣	—	—	13	737	1,396	1,147
新竹縣	—	—	193	1,317	1,989	1,807
苗栗縣	—	—	71	988	1,477	1,659
彰化縣	—	—	40	1,307	2,805	3,800
南投縣	—	—	15	397	893	1,525
雲林縣	—	—	41	683	1,670	1,936
嘉義縣	—	—	17	361	925	1,391
屏東縣	—	—	38	789	1,312	2,002
臺東縣	—	—	7	179	284	530
花蓮縣	—	—	22	379	534	850
澎湖縣	—	—	1	103	118	66
基隆市	—	—	14	487	747	742
新竹市	—	—	24	1,039	1,701	1,325
嘉義市	—	—	13	313	653	729
金門縣	—	—	1	114	82	140
連江縣	—	—	0	3	10	11

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

Jan. - June 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	
7,172	6,117	943	1,026	-0	13,263	Grand Total
—	—	—	—	—	13,263	1.Ministry of Finance
—	—	—	—	—	—	National Taxation Bureau of Taipei
—	—	—	—	—	3,766	National Taxation Bureau of the Northern Area
—	—	—	—	—	2,307	National Taxation Bureau of the Central Area
—	—	—	—	—	7,179	National Taxation Bureau of the Southern Area
—	—	—	—	—	11	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
7,172	6,117	943	1,026	-0	—	2.Revenue Service Office
1,408	589	155	—	—	—	New Taipei City
803	2,532	138	—	-0	—	Taipei City
818	551	126	38	—	—	Taoyuan City
844	637	104	—	—	—	Taichung City
626	268	58	—	—	—	Tainan City
1,200	486	116	37	—	—	Kaohsiung City
103	63	15	23	—	—	Yilan County
445	161	48	—	—	—	Hsinchu County
137	67	14	1	—	—	Miaoli County
139	177	29	—	—	—	Changhua County
73	43	28	90	—	—	Nantou County
93	75	14	18	—	—	Yunlin County
51	37	6	8	—	—	Chiayi County
93	74	21	248	—	—	Pingtung County
16	19	5	21	—	—	Taitung County
34	46	11	543	—	—	Hualin County
11	6	1	—	—	—	Penghu County
76	37	14	—	—	—	Keelung City
138	194	24	—	—	—	Hsinchu City
61	43	17	—	—	—	Chiayi City
5	10	1	—	—	—	Kinmen County
0	3	0	—	—	—	Lienchiang County