

南區國稅統計

Statistics of Southern Area's National Tax Revenue

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編製說明

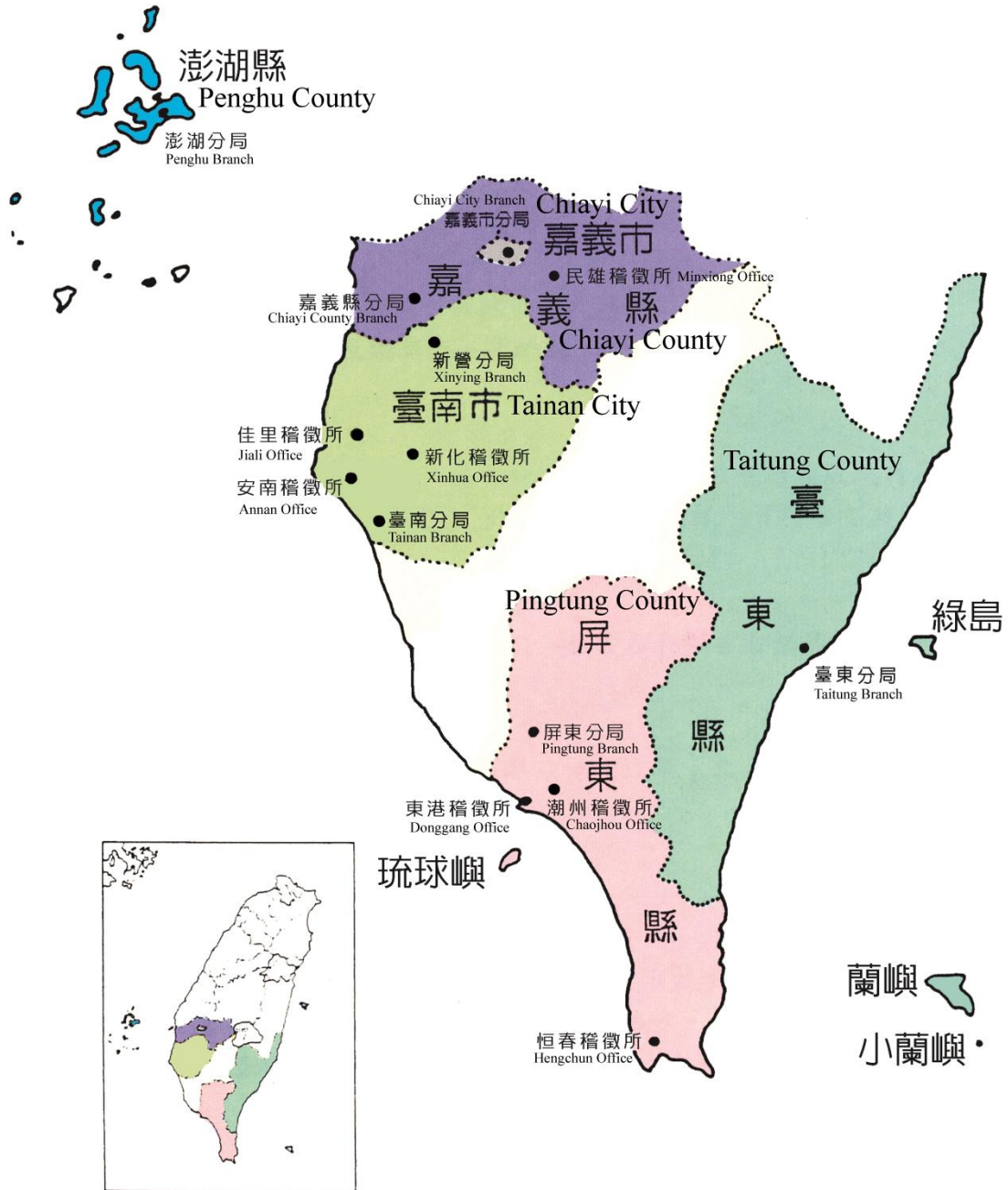
- 一、本刊編印之主要目的，在提供本局及所屬之稅收概況及其業務成果資料，以為公務設計執行與考核及財務管理上之參考。
- 二、本刊內容，係以本局所轄縣市國稅為範圍（配合 100 年縣市合併改制調整服務轄區，100 年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達），含營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅（特種貨物及勞務稅自 103 年度納編中央政府總預算、營利事業所得稅自 105 年度起含特別預算及房地合一課徵所得稅資料、綜合所得稅自 105 年度起含房地合一課徵所得稅資料、遺產及贈與稅與菸酒稅自 106 年起包括撥入長照基金之稅款）。
- 三、本刊內容編排為：壹、提要分析；貳、統計表（包括稅收統計及稅源）；參、行政組織與工作績效；肆、附錄。資料著重於本局及所屬之稅收分析，其期間概以近 10 年為統計基礎。
- 四、各表所用單位除於項目欄內括註外，皆於各表欄首右側標明，並將資料來源註記於各表欄底。
- 五、本刊各表所稱「年」係指曆年，年底係指該年 12 月底，年度係指政府會計年度（當年 1 月 1 日至 12 月 31 日）。
- 六、本刊數字尾數採四捨五入。
- 七、本刊本期所載資料，或因校訂修正，因而與前期數字有不同者，應以本期修正數為準。
- 八、本刊表內符號「-」表示無數字，「…」表示數字不詳，「0」表示數字不及單位數字，前加「-」表示負數或減少。各表概採橫式表示，其一頁篇幅不敷容納者，則續排於各該表之次頁。

Compilation Notes

1. The main purpose of the yearbook is to provide information on the tax administration and achievements of this Bureau and its affiliates, as reference for the design, implementation, assessment, and financial management of official operations.
2. The contents of this yearbook cover national taxes of the cities and counties under the jurisdiction of this Bureau (in coordination with the service district adjustment due to the city-county consolidation in 2011, taxes of Kaohsiung County no longer go to this Bureau and taxes of Tainan County are indicated in aggregate with Tainan City's taxes from 2011 onward), including profit-seeking enterprise income tax, individual income tax, estate and gift tax, commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax (specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014; the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax since 2016; the individual income tax includes house and land transactions income tax return; both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund since 2017).
3. The contents of this yearbook are compiled as follows: Section 1 Summary of Financial Statistics; Section 2 Statistical Tables; Section 3 Administrative Organization and Work Performance; Section 4 Appendix (including taxation statistics and tax sources). The data is focused on tax analysis of this Bureau and its affiliates, and based on the period of the past 10 years.
4. The unit used in each table is noted in brackets in the respective columns as well as on the top right side of the table. Data source is recorded at the bottom of each table.
5. The term "year" as used in the tables in this yearbook refers to the calendar year; "year end" refers to the end of December of that year; "annual" refers to the government's fiscal year (from January 1 to December 31 of the year).
6. Figures in this yearbook are rounded off to the nearest integer.
7. In cases that the numbers contained in this issue of the yearbook are different from those in previous issues, probably due to revisions or corrections, the revised numbers in the current issue shall prevail.
8. In all tables in this yearbook, the symbol "_" indicates absence of number; "..." indicates unknown number; "0" indicates a number less than the minimum integer; "-" in front of a number indicates a negative number or a decrease. All tables are presented in a horizontal form. If one page is not enough to display the whole table, it extends to the next page.

財政部南區國稅局稽徵區域圖

Taxation District Map of National Taxation Bureau of the Southern Area, Ministry of Finance



附註：配合 100 年縣市合併改制調整服務轄區，100 年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達。

Note: In coordination with the service district adjustment due to the city-county consolidation in 2011, taxes of Kaohsiung County no longer go to this Bureau and taxes of Tainan County are indicated in aggregate with Tainan City's taxes from 2011 onward.

壹、提要分析

I. Summary of Financial Statistics

一、歷年稅收增長與經濟成長比較

單位：新臺幣千元

年度	項目	實徵淨額	較上年度 增(減)數	增長率 %	經濟成長率 %
99		74,020,645	-3,229,814	-4.18	10.25
100		59,094,250	-14,926,395	-20.17	3.67
101		65,296,016	6,201,766	10.49	2.22
102		65,864,351	568,335	0.87	2.48
103		69,818,099	3,953,748	6.00	4.72
104		78,353,040	8,534,941	12.22	1.47
105		87,330,161	8,977,121	11.46	2.17
106		97,611,640	10,281,479	11.77	3.31
107		113,070,128	15,458,488	15.84	2.75
108		118,831,444	5,761,316	5.10	2.71
平均		82,928,977	4,158,099	-	-

附註：1.「經濟成長率」資料來源：行政院主計總處。

2.上表稅收不含罰鍰、其他收入、金融業營業稅、健康福利捐。

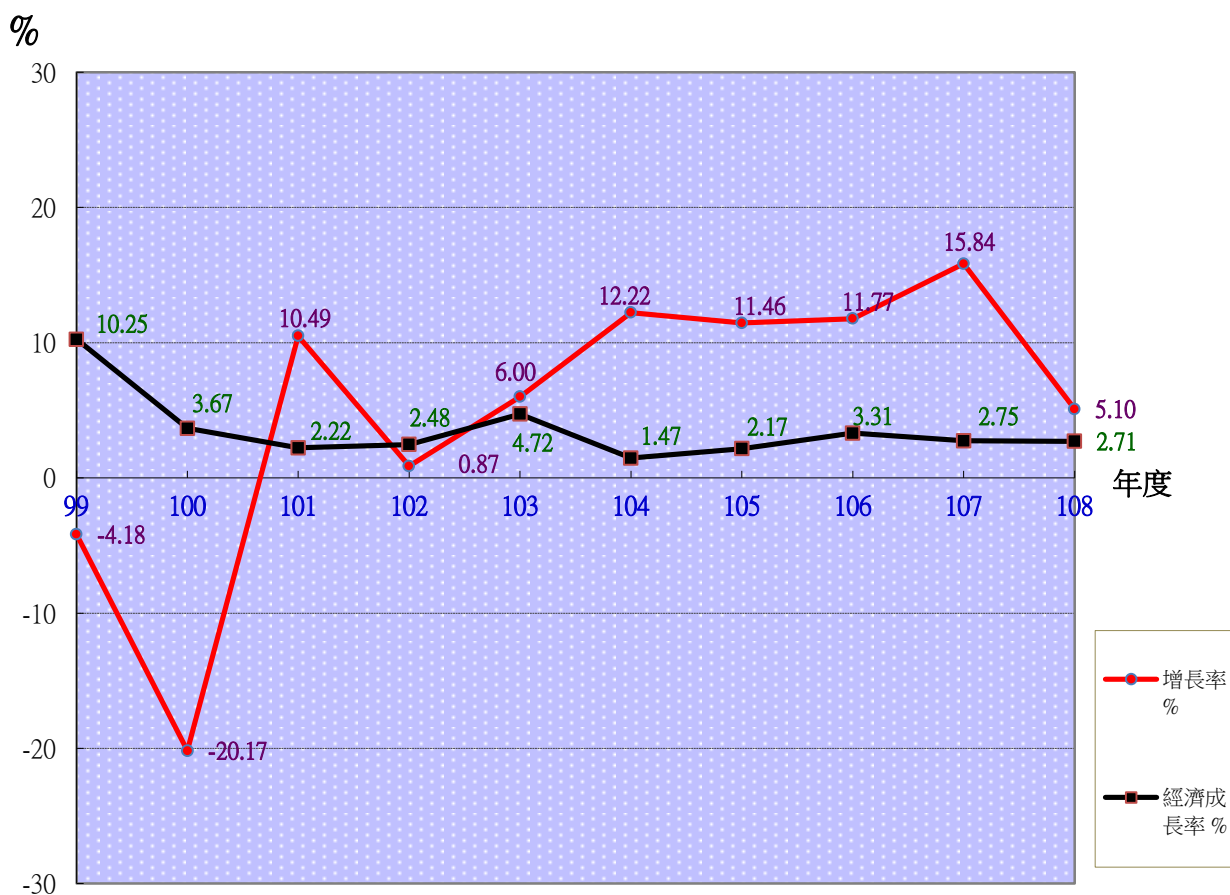
3.因縣市合併，本局自100年度起稅收不含高雄縣轄區。

4.特種貨物及勞務稅自103年度納編中央政府總預算、營利事業所得稅自105年度起含特別預算及房地合一課徵所得稅資料、綜合所得稅自105年度起含房地合一課徵所得稅資料。

5.遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

6.增長率%=(本年度實徵淨額-上年度實徵淨額)/上年度實徵淨額*100。

圖 1 歷年稅收增長與經濟成長比較



I. Comparison of Revenues from Tax Growth and Economic Growth in Previous Years

Unit: NT\$1,000

CY	Net Tax Revenues	Increase (decrease) amount compared to last year	Increase rate %	Economic growth rate %
2010	74,020,645	-3,229,814	-4.18	10.25
2011	59,094,250	-14,926,395	-20.17	3.67
2012	65,296,016	6,201,766	10.49	2.22
2013	65,864,351	568,335	0.87	2.48
2014	69,818,099	3,953,748	6.00	4.72
2015	78,353,040	8,534,941	12.22	1.47
2016	87,330,161	8,977,121	11.46	2.17
2017	97,611,640	10,281,479	11.77	3.31
2018	113,070,128	15,458,488	15.84	2.75
2019	118,831,444	5,761,316	5.10	2.71
Average	82,928,977	4,158,099	-	-

Note: 1. Source of "Economic growth rate": Directorate-General of Budget, Accounting and Statistics, Executive Yuan, R.O.C. (Taiwan).

2. In this table Net Tax Revenues excludes revenues from fines indemnities, revenues from other sources, financial enterprise business tax and health and welfare surcharge on tobacco.

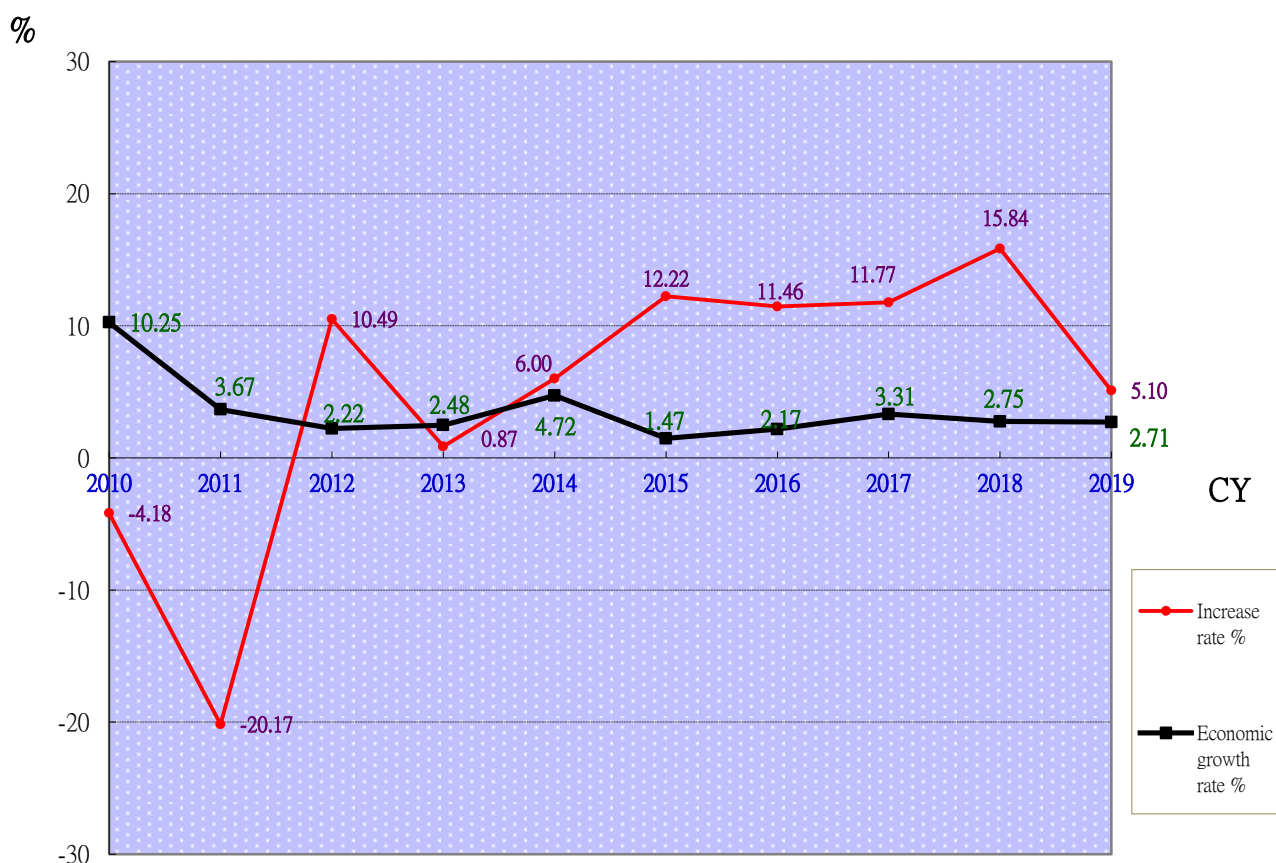
3. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011.

4. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014. Since 2016, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax, the individual income tax includes house and land transactions income tax return.

5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

6. Increase rate% = (net tax revenues of current year - net tax revenues of previous year) / net tax revenues of previous year * 100.

Figure 1. Comparison of revenues from tax growth and economic growth in previous years



二、歷年預算數及稅收成長趨勢分析

單位：億元

年度	99	100	101	102	103	104	105	106	107	108
預算數	852	677	683	662	674	694	777	810	903	962
實徵數	870	687	723	757	802	891	954	1,062	1,227	1,302
實徵淨額	740	591	653	659	698	784	873	976	1,131	1,188

備註：因縣市合併，本局自100年度起稅收不含高雄縣轄區。

圖 2 歷年預算數及稅收成長趨勢比較

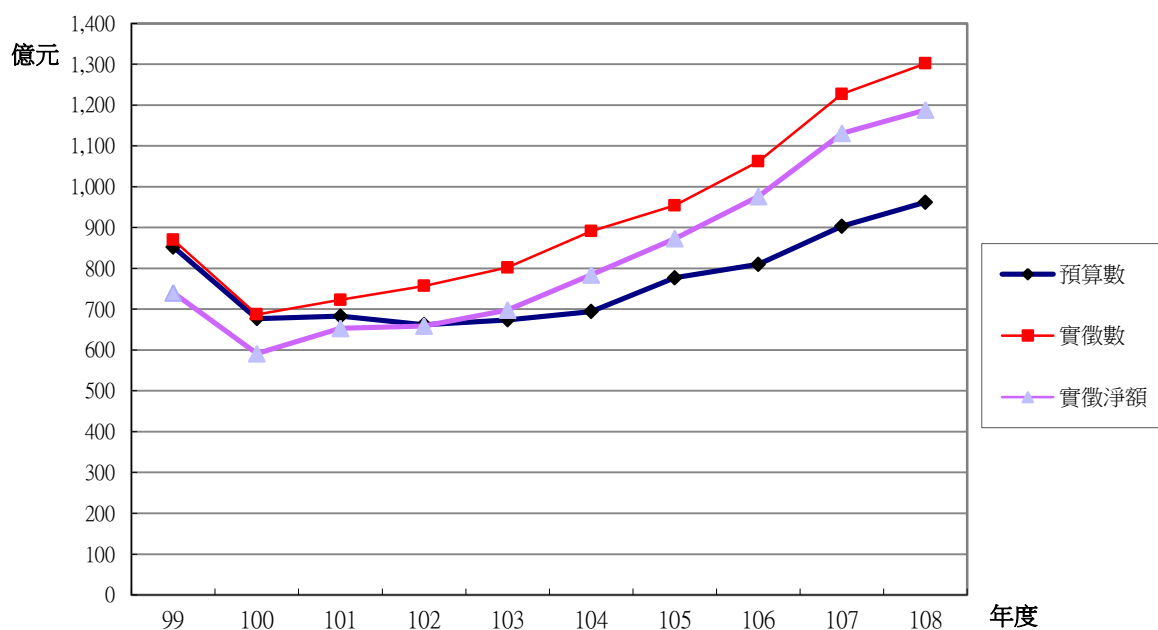
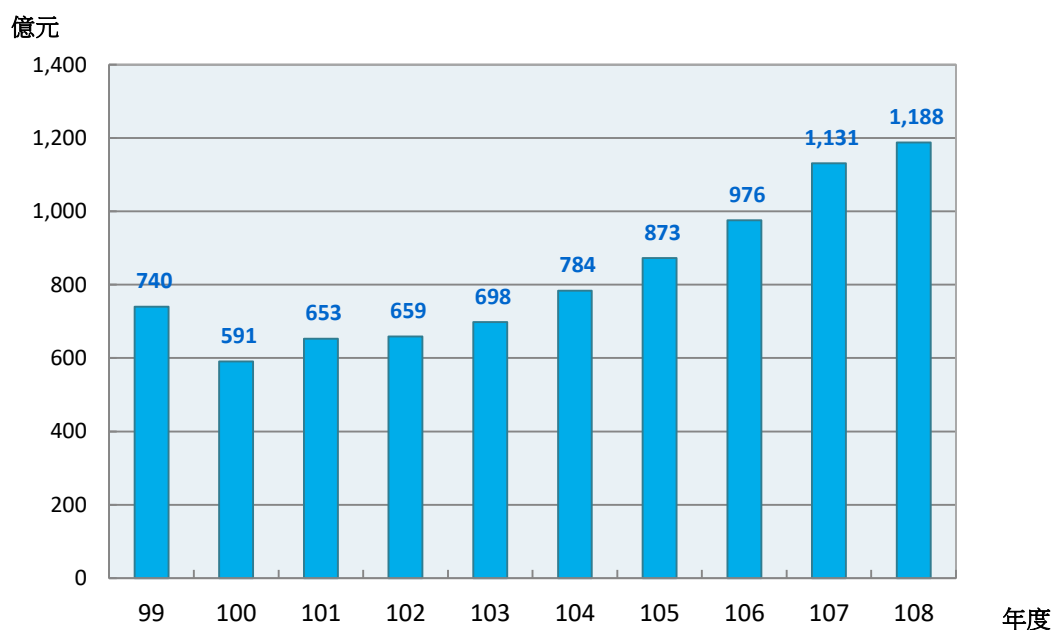


圖 3 歷年實徵淨額比較



II. Analysis of the Trend of Tax Income Growth and Budget in Previous Years

Unit: NT\$ one hundred million dollars

CY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Budget	852	677	683	662	674	694	777	810	903	962
Actual Revenues	870	687	723	757	802	891	954	1,062	1,227	1,302
Net Tax Revenues	740	591	653	659	698	784	873	976	1,131	1,188

Note: Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011.

Figure 2. Comparison of the trend of tax income growth and budget in previous years

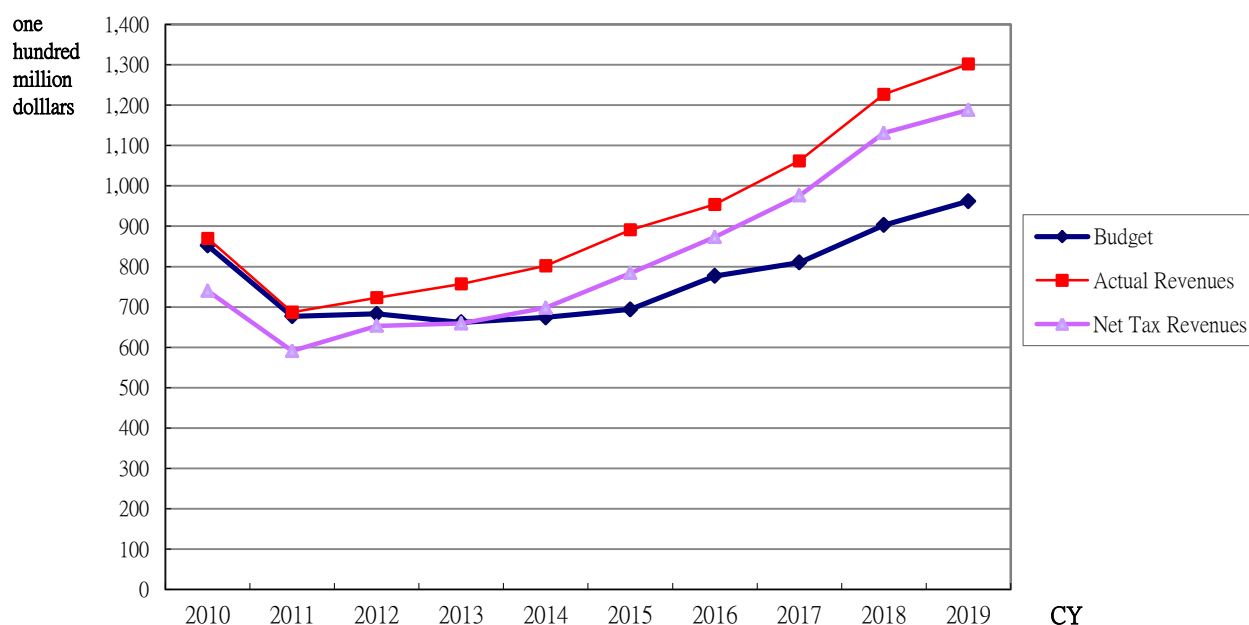
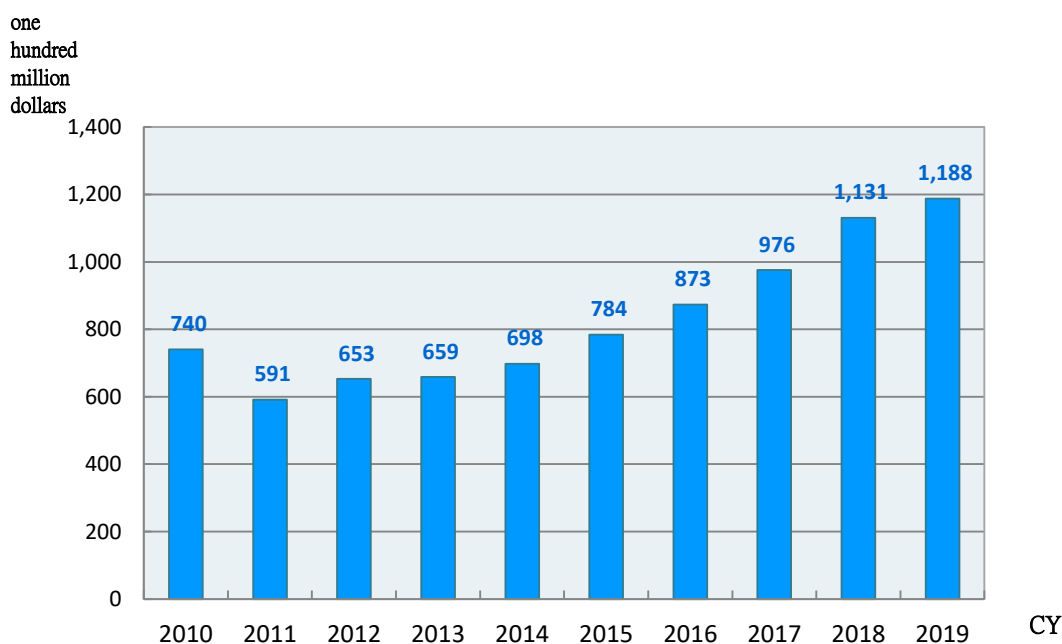


Figure 3. Comparison of net tax revenues in previous years



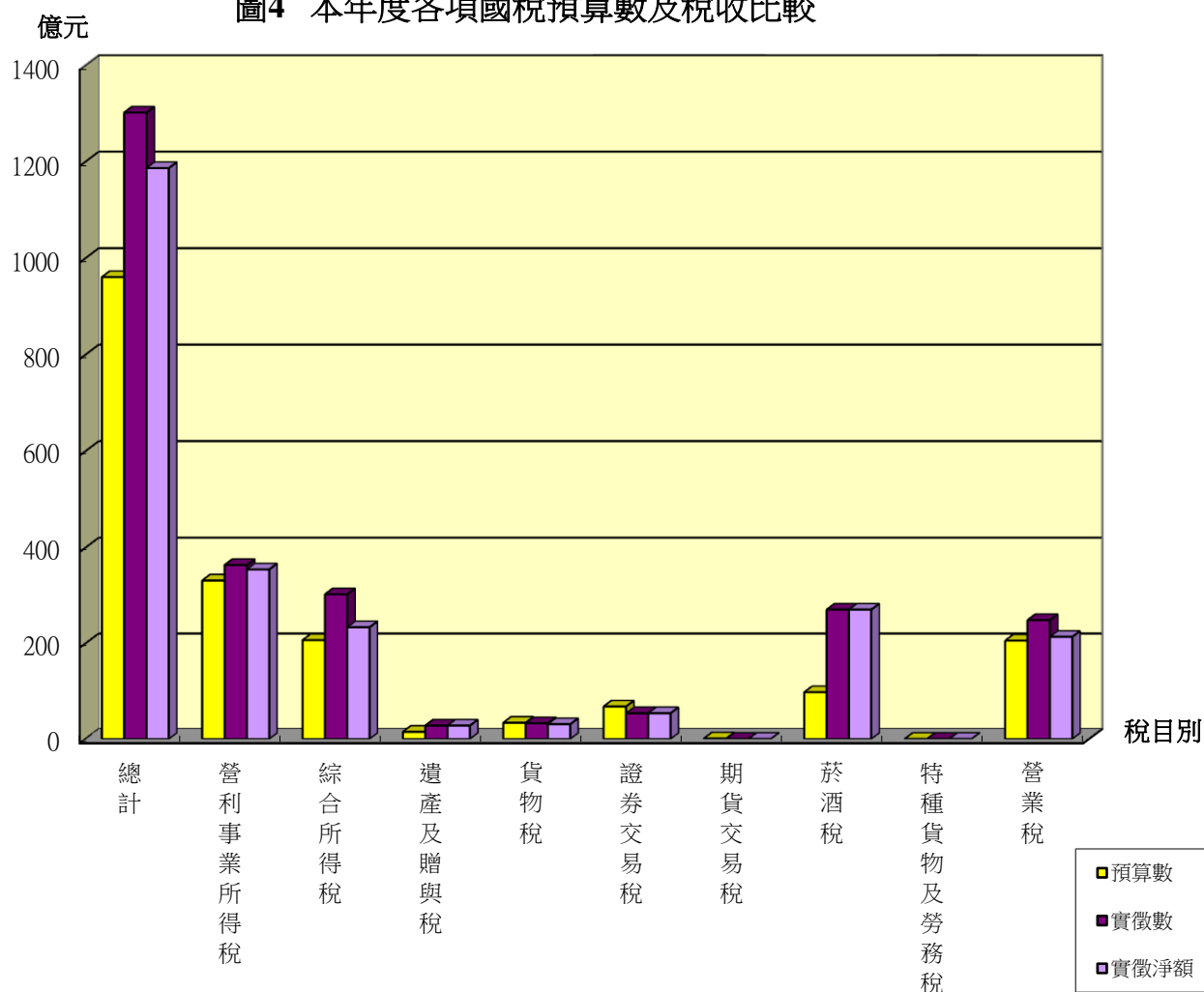
三、各項國稅預算數及稅收分析

(一)本(108)年度各項國稅預算數及稅收比較

單位:萬元

稅目別	預算數		實徵數	實徵淨額	
	金額	分配比%		金額	分配比%
營利事業所得稅	3,321,435	34.52	3,637,159	3,553,966	29.91
綜合所得稅	2,073,213	21.55	3,032,009	2,339,915	19.69
遺產及贈與稅	151,300	1.57	283,427	282,229	2.37
貨物稅	344,222	3.58	325,120	314,613	2.65
證券交易稅	684,200	7.11	539,532	539,532	4.54
期貨交易稅	5,500	0.06	4,024	4,024	0.03
菸酒稅	978,500	10.17	2,710,288	2,710,288	22.81
特種貨物及勞務稅	3,800	0.04	308	-588	-
營業稅	2,058,660	21.40	2,485,490	2,139,165	18.00
合計	9,620,830	100.00	13,017,357	11,883,144	100.00

圖4 本年度各項國稅預算數及稅收比較



III. Analysis of Each Category of National Tax Budget and Tax Revenues

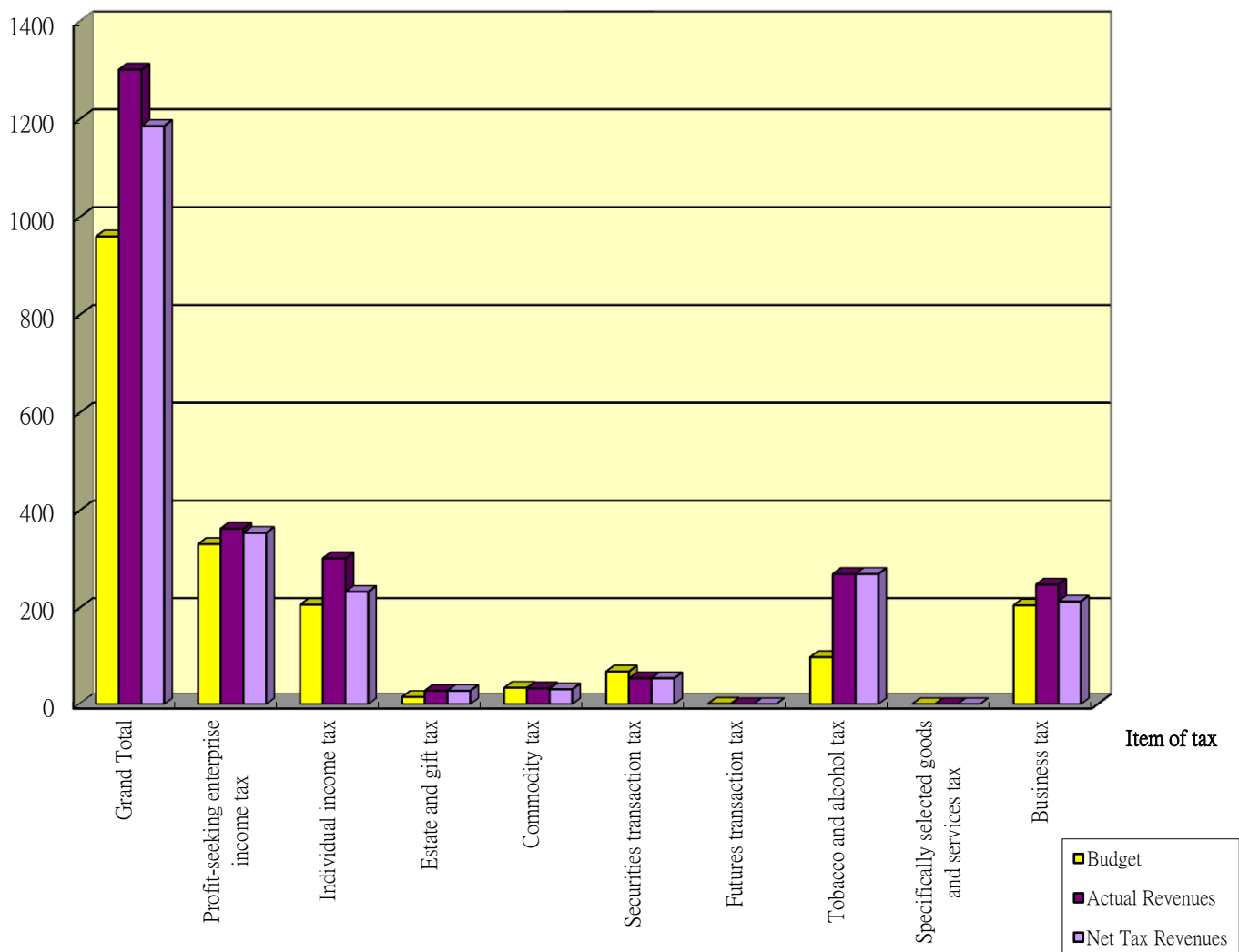
1. Comparison of Each Category of National Tax Budget and Tax Revenues for Current Year (2019)

Unit: NT\$ ten thousand dollars

Item of Tax	Budget		Actual Revenues	Net Tax Revenues	
	Amount	Proportion of Distribution %		Amount	Proportion of Distribution %
Profit-seeking enterprise income tax	3,321,435	34.52	3,637,159	3,553,966	29.91
Individual income tax	2,073,213	21.55	3,032,009	2,339,915	19.69
Estate and gift tax	151,300	1.57	283,427	282,229	2.37
Commodity tax	344,222	3.58	325,120	314,613	2.65
Securities transaction tax	684,200	7.11	539,532	539,532	4.54
Futures transaction tax	5,500	0.06	4,024	4,024	0.03
Tobacco and alcohol tax	978,500	10.17	2,710,288	2,710,288	22.81
Specifically selected goods and services tax	3,800	0.04	308	-588	-
Business tax	2,058,660	21.40	2,485,490	2,139,165	18.00
Grand Total	9,620,830	100.00	13,017,357	11,883,144	100.00

Figure 4. Comparison of each category of national tax budget and tax revenues for current year

one hundred million dollars

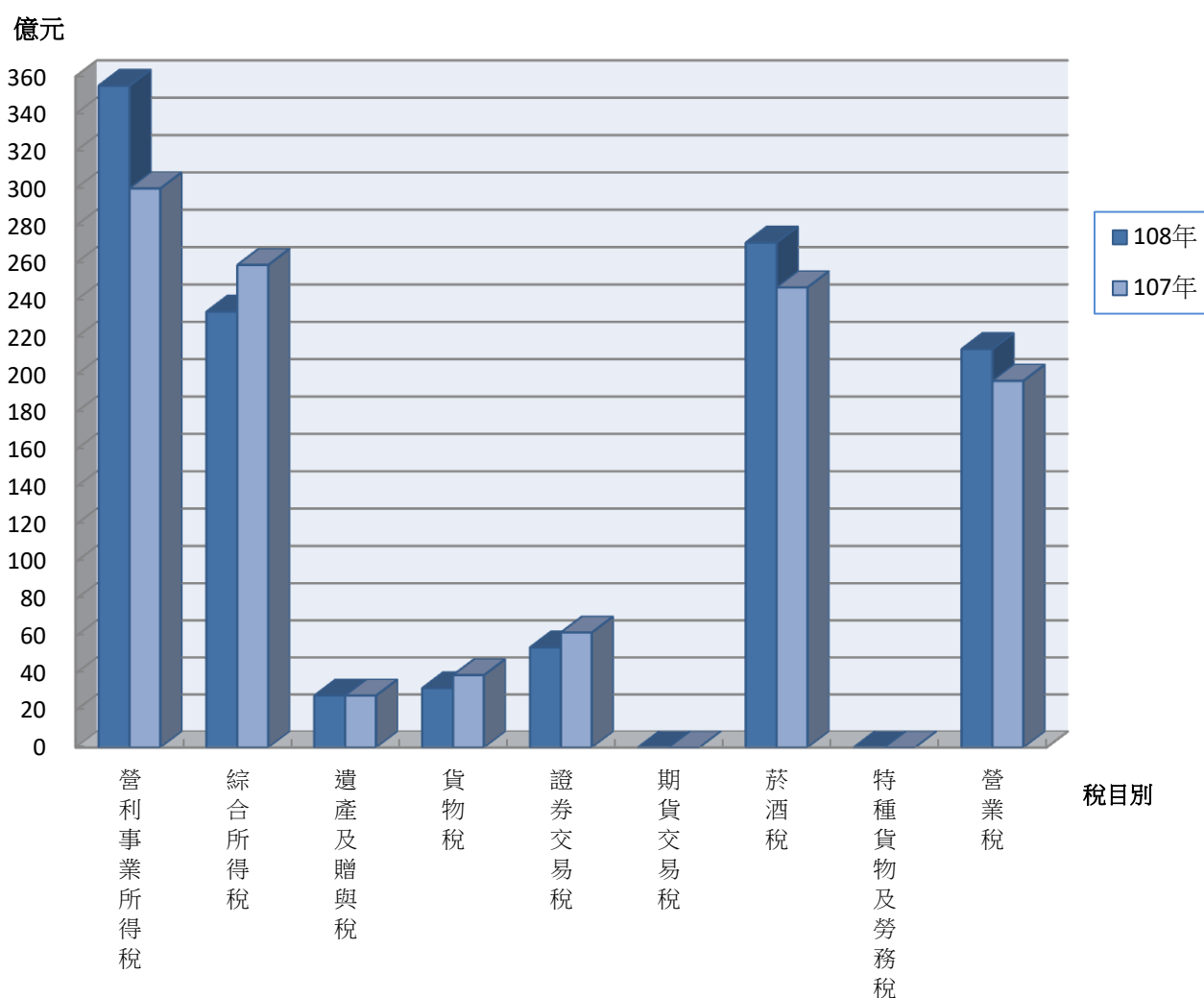


(二)本(108)年度與上年度各項國稅實徵淨額比較

單位:萬元

稅目別	108年	107年	增(減)數	增(減)率%
營利事業所得稅	3,553,966	2,995,805	558,161	18.63
綜合所得稅	2,339,915	2,592,048	-252,133	-9.73
遺產及贈與稅	282,229	271,170	11,059	4.08
貨物稅	314,613	385,196	-70,583	-18.32
證券交易稅	539,532	616,372	-76,840	-12.47
期貨交易稅	4,024	4,788	-764	-15.96
菸酒稅	2,710,288	2,470,033	240,255	9.73
特種貨物及勞務稅	-588	1,645	-2,233	-
營業稅	2,139,165	1,969,956	169,209	8.59
總計	11,883,144	11,307,013	576,131	5.10

圖 5 本年度與上年度各項國稅實徵淨額比較

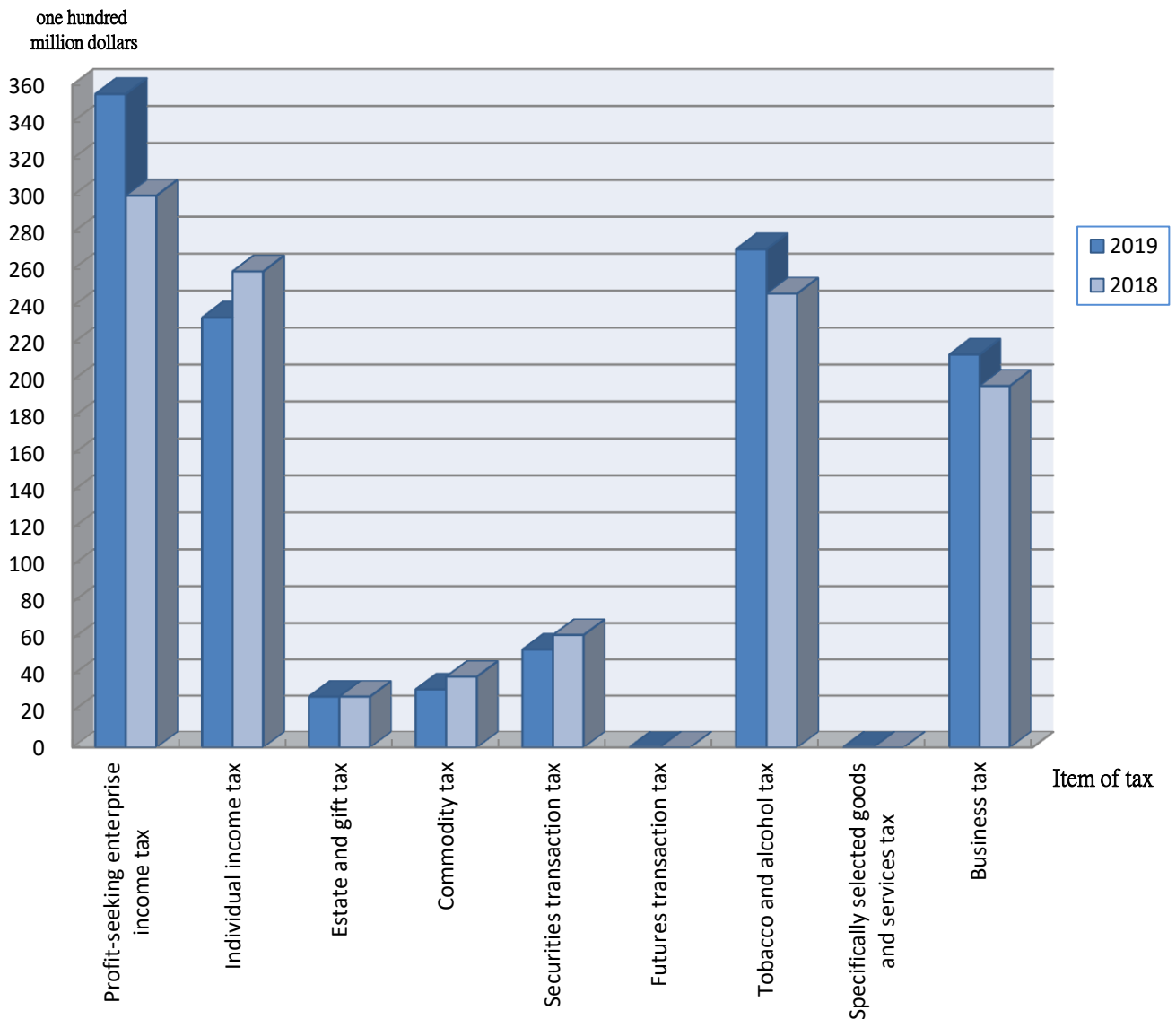


2. Comparison between Net Tax Revenues of Each Category of National Tax for Current Year (2019) and Last Year

Unit: NT\$ ten thousand dollars

Item of Tax	2019	2018	Increase (decrease) amount	Increase (decrease) rate%
Profit-seeking enterprise income tax	3,553,966	2,995,805	558,161	18.63
Individual income tax	2,339,915	2,592,048	-252,133	-9.73
Estate and gift tax	282,229	271,170	11,059	4.08
Commodity tax	314,613	385,196	-70,583	-18.32
Securities transaction tax	539,532	616,372	-76,840	-12.47
Futures transaction tax	4,024	4,788	-764	-15.96
Tobacco and alcohol tax	2,710,288	2,470,033	240,255	9.73
Specifically selected goods and services tax	-588	1,645	-2,233	-
Business tax	2,139,165	1,969,956	169,209	8.59
Grand Total	11,883,144	11,307,013	576,131	5.10

Figure 5. Comparison between net tax revenues of each category of national tax for current year and last year



(三)各縣市預算數及實徵淨額比較

單位:萬元

縣 市 別	108 年 預算數 (1)	108 年 實徵淨額 (2)	增(減)數 =(2)-(1)	增(減)數 %	107 年 實徵淨額 (3)	增(減)數 =(2)-(3)	增(減)率 %
臺 南 市	6,697,171	8,795,073	2,097,902	31.33	8,155,876	639,197	7.84
嘉 義 縣	603,488	661,795	58,307	9.66	606,960	54,835	9.03
屏 東 縣	1,475,097	1,571,825	96,728	6.56	1,699,356	-127,531	-7.50
臺 東 縣	184,097	187,574	3,477	1.89	175,217	12,357	7.05
澎 湖 縣	69,335	64,941	-4,394	-6.34	74,857	-9,916	-13.25
嘉 義 市	591,642	601,936	10,294	1.74	594,747	7,189	1.21
總 計	9,620,830	11,883,144	2,262,314	23.51	11,307,013	576,131	5.10

圖6 各縣市本(108)年度預算數及實徵淨額比較

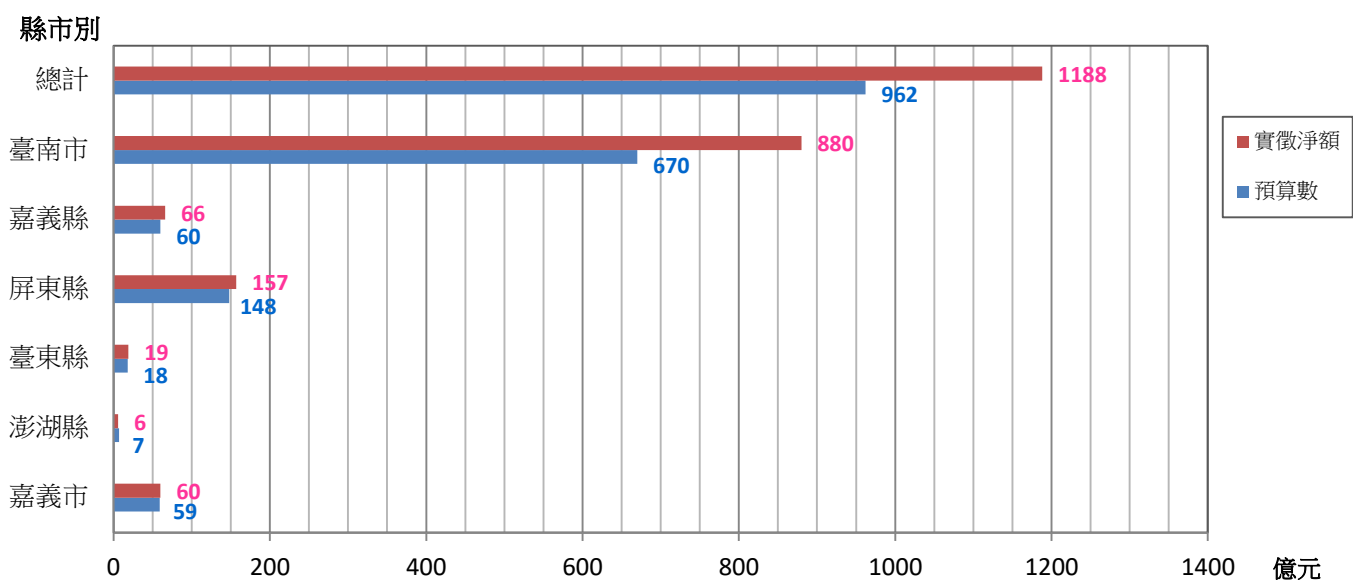
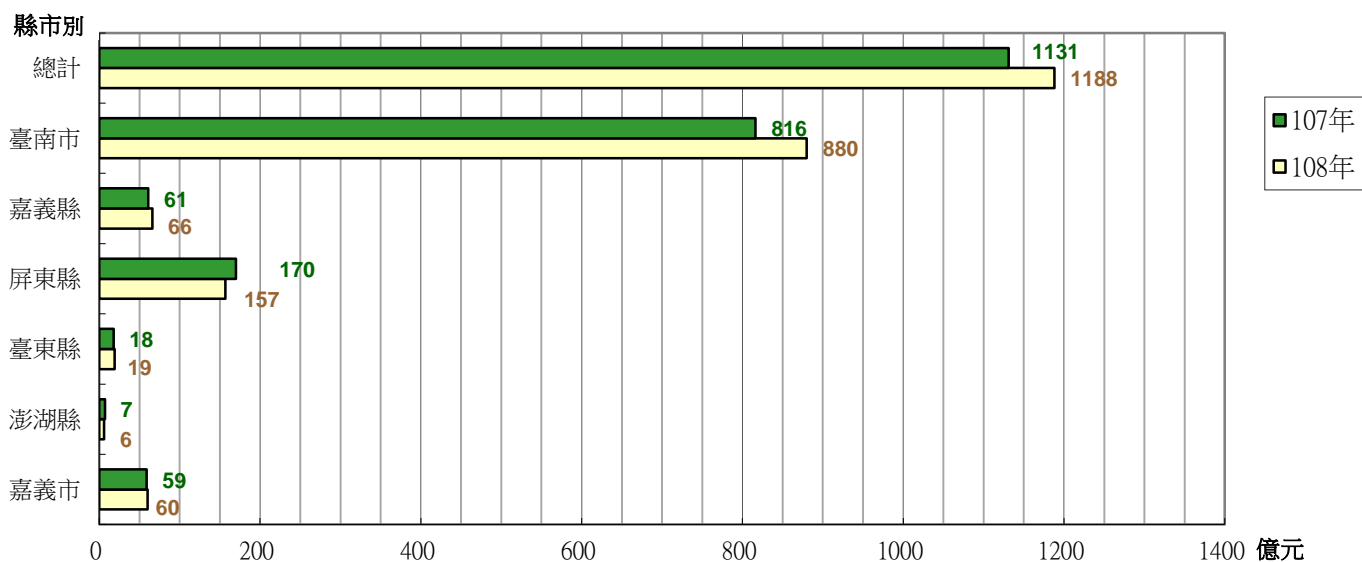


圖7 各縣市本(108)年度實徵淨額及上年度實徵淨額比較



3. Comparison between Net Tax Revenues of National Tax and Budget for Every County and City

Unit: NT\$ ten thousand dollars

City or County	2019 Budget (1)	2019 Net Tax Revenues (2)	Increase (decrease) amount = (2)-(1)	Increase (decrease) rate%	2018 Net Tax Revenues (3)	Increase (decrease) amount = (2)-(3)	Increase (decrease) rate%
Tainan City	6,697,171	8,795,073	2,097,902	31.33	8,155,876	639,197	7.84
Chiayi County	603,488	661,795	58,307	9.66	606,960	54,835	9.03
Pingtung County	1,475,097	1,571,825	96,728	6.56	1,699,356	-127,531	-7.50
Taitung County	184,097	187,574	3,477	1.89	175,217	12,357	7.05
Penghu County	69,335	64,941	-4,394	-6.34	74,857	-9,916	-13.25
Chiayi City	591,642	601,936	10,294	1.74	594,747	7,189	1.21
Grand Total	9,620,830	11,883,144	2,262,314	23.51	11,307,013	576,131	5.10

Figure 6. Comparison between net tax revenues of national tax and budget for every county and city in 2019

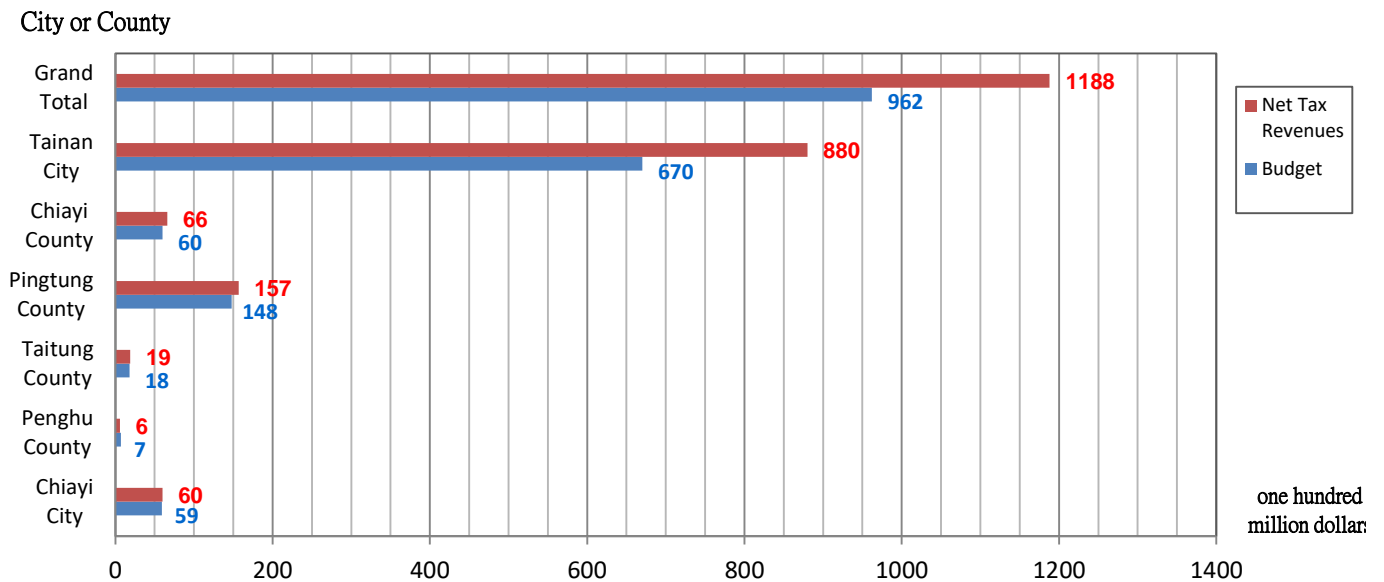
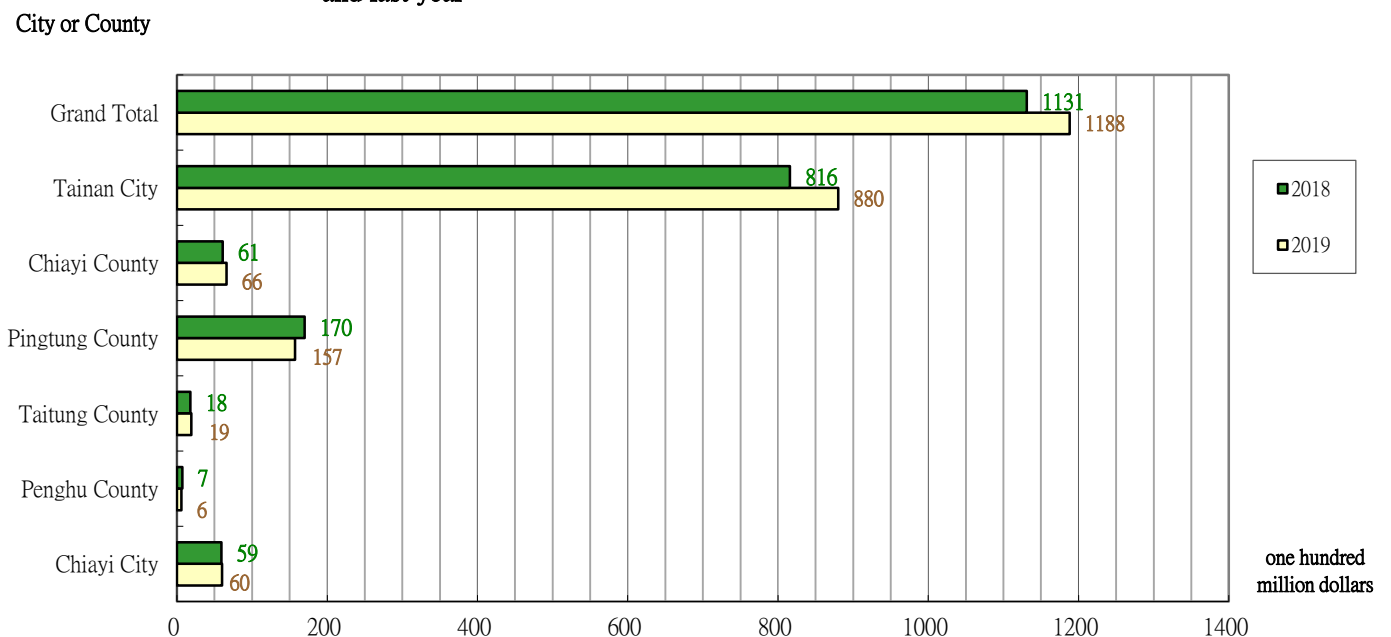


Figure 7. Comparison net tax revenues for every county and city between current year (2019) and last year



四、各項國稅收入季節變動分析

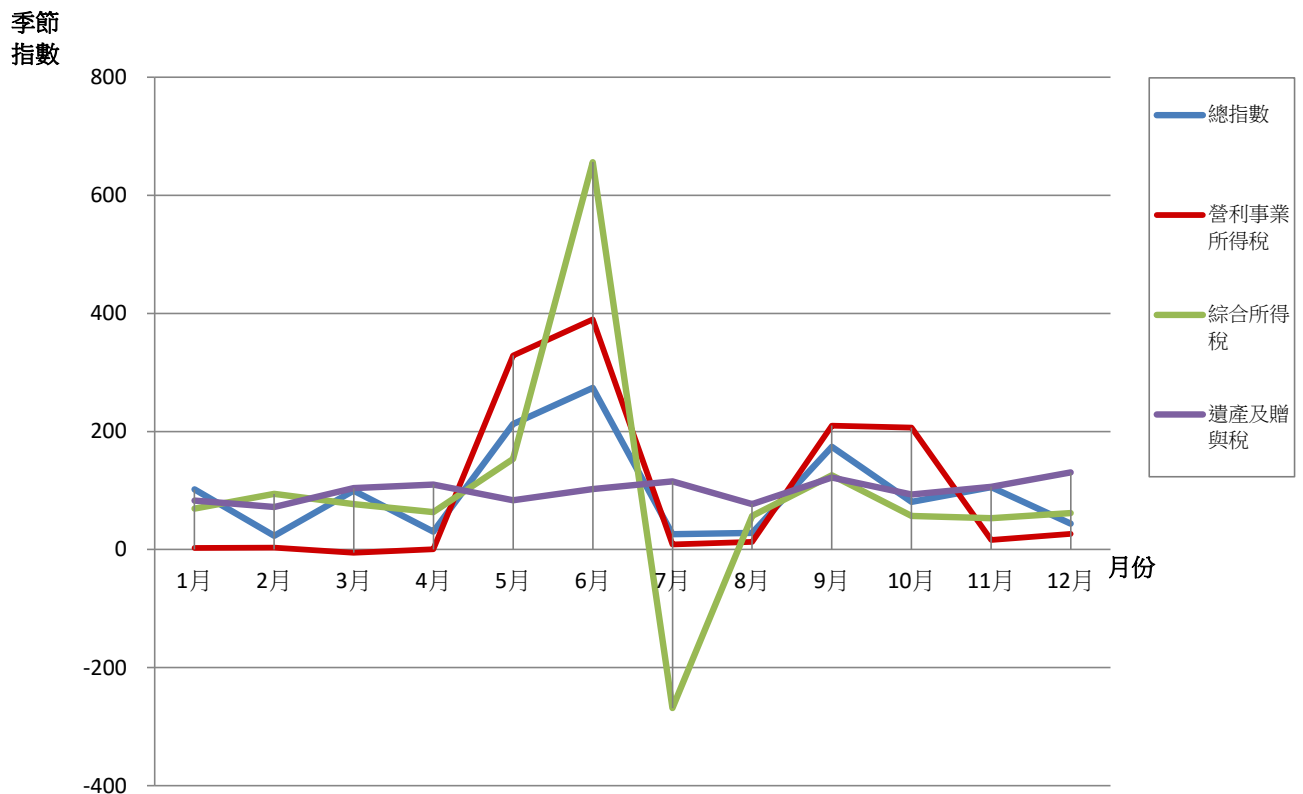
(一)本(108)年度各項國稅總指數及營利事業所得稅、綜合所得稅、遺產及贈與稅之季節指數分析

1. 季節指數表

月份 季節指數	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月
總指數	101.69	23.27	99.86	30.24	212.58	273.79	26.01	28.39	173.79	80.73	105.61	44.05
營利事業所得稅	2.69	3.11	-5.31	0.63	328.66	389.77	8.40	13.09	209.87	206.30	16.03	26.75
綜合所得稅	69.41	94.27	77.02	63.60	153.28	656.28	-268.56	56.72	126.03	56.89	53.19	61.87
遺產及贈與稅	83.10	72.25	103.83	110.27	83.45	102.34	115.69	77.13	122.10	93.12	106.34	130.39

資料來源:本年報之表12。

圖8 季節指數比較表



2. 季節指數分析

- (1)總指數：各項國稅收入平均稅收以6月份189億2,124萬5千元為最高，最低為2月份16億792萬5千元，全年平均稅收為69億1,074萬8千元，以此平均數之指數為100，以6月份指數最高為273.79，5月份指數212.58次之，其次依序為9月份指數173.79，11月份指數份指數105.61，1月份指數101.69，其餘各月份指數皆在100以下，2月份指數23.27為最低。
- (2)營利事業所得稅：以6月份指數389.77居首，5月份指數328.66次之，其次依序為9月份指數209.87，10月份指數206.30，其餘各月份指數皆在100以下，3月份指數-5.31為最低。
- (3)綜合所得稅：此稅指數變動最大，上半年為稅收旺季，6月份指數656.28居首，5月份指數153.28次之，其次依序為9月份指數126.03，其餘各月份指數皆在100以下，以7月份指數-268.56為最低，係大批退稅所致。
- (4)遺產及贈與稅：指數約於72.25至130.39之間，以12月份指數最高，2月份指數最低。

IV. Analysis of Seasonal Changes of Each Category of National Tax Income

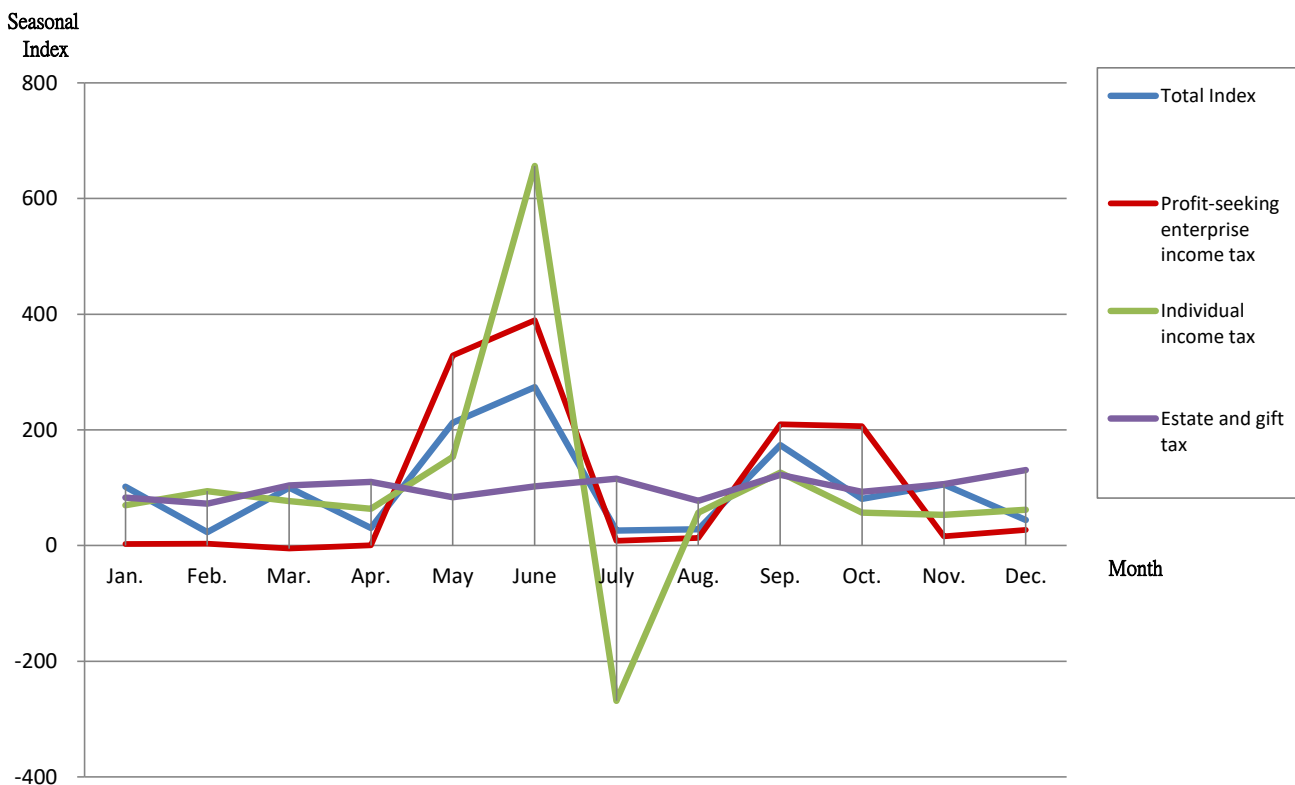
1. Seasonal index analysis of each category of national tax of current year (2019), including total index, profit-seeking enterprise income tax, individual income tax, estate and gift tax

1-1 Table of Seasonal Index

Month Seasonal Index	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Total Index	101.69	23.27	99.86	30.24	212.58	273.79	26.01	28.39	173.79	80.73	105.61	44.05
Profit-seeking enterprise income tax	2.69	3.11	-5.31	0.63	328.66	389.77	8.40	13.09	209.87	206.30	16.03	26.75
Individual income tax	69.41	94.27	77.02	63.60	153.28	656.28	-268.56	56.72	126.03	56.89	53.19	61.87
Estate and gift tax	83.10	72.25	103.83	110.27	83.45	102.34	115.69	77.13	122.10	93.12	106.34	130.39

Source: Table 12 of this annual report.

Figure 8. Comparison Table of Seasonal Index



1-2 Analysis of Seasonal Index

1-2-1 Total Index: The highest average tax income of national tax incomes is NT\$18,921,245,000 dollars in June, whereas the lowest as is NT\$1,607,925,000 in February, and annual average tax income is NT\$6,910,748,000. If the index of the whole year is set at the annual average as 100, the highest index is 273.79 in June, followed by 212.58 in May, 173.79 in September, 105.61 in November, 101.69 in January, and other monthly indices fall below 100, with the lowest 23.27 in February.

1-2-2 Profit-seeking Enterprise Income Tax: The highest index is 389.77 in June, followed by 328.66 in May, 209.87 in September, and 206.30 in October. Other monthly indices are below 100, with the lowest of -5.31 in March.

1-2-3 Individual Income Tax: The change in this tax index is the most dramatic. The first half-year is income tax's peak season with the highest of 656.28 in June, followed by 153.28 in May, and 126.03 in September. Other monthly indices are below 100, with the lowest of -268.56 in July because of the large amount of tax refunds.

1-2-4 Estate and Gift Tax: The indices fall between 72.25 and 130.39, with the highest in December and lowest in February.

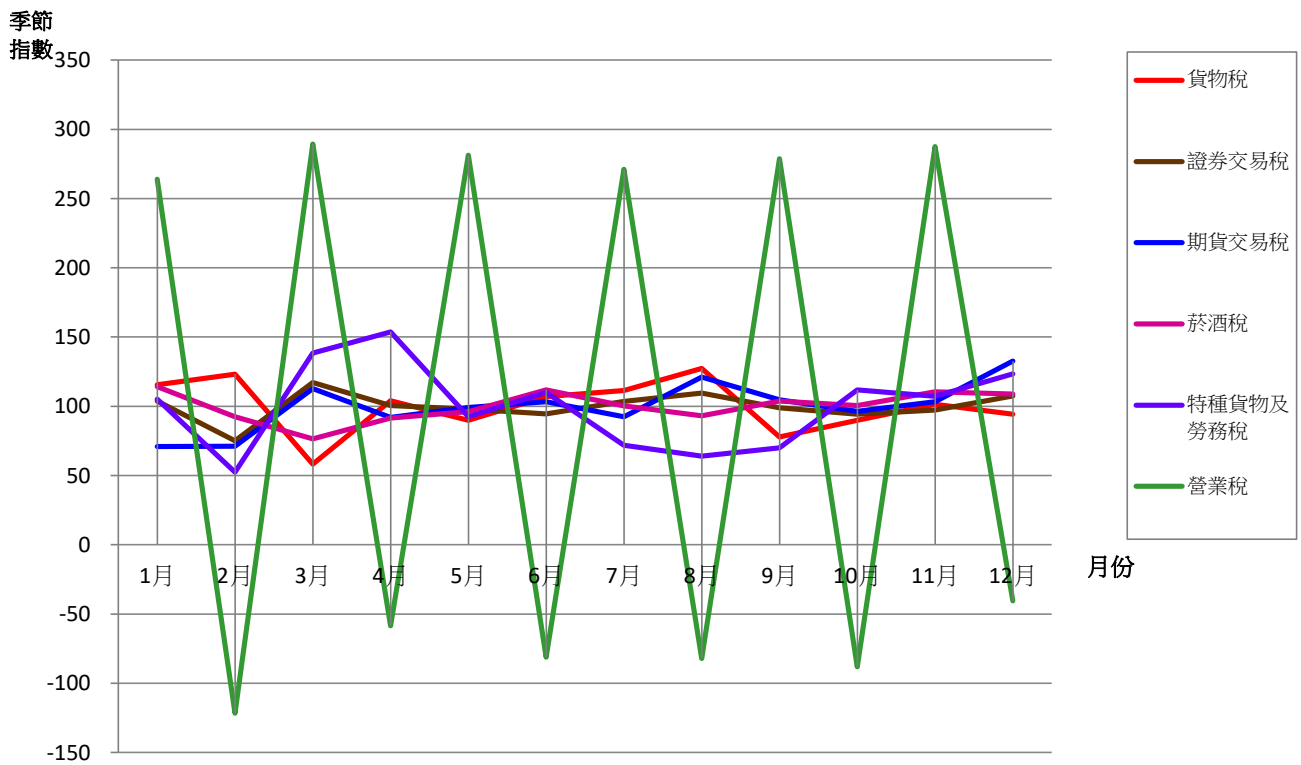
(二)本(108)年度各項國稅之貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅季節指數分析

1. 季節指數表

月份 季節指數	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月
貨物稅	115.58	123.26	58.16	103.90	90.00	106.97	111.33	127.39	77.82	89.86	101.35	94.37
證券交易稅	103.71	75.08	117.22	100.53	98.04	94.57	103.41	109.55	98.89	94.21	97.22	107.55
期貨交易稅	70.93	71.17	112.82	92.08	99.04	103.30	92.52	121.15	104.77	96.38	103.27	132.58
菸酒稅	114.27	92.54	76.54	91.46	96.11	111.93	100.29	93.23	103.80	100.44	110.55	108.84
特種貨物及勞務稅	105.11	52.41	138.36	153.74	92.53	110.04	71.80	63.90	69.94	111.77	107.11	123.30
營業稅	263.87	-121.64	289.49	-58.49	281.27	-81.16	271.01	-81.99	278.69	-88.12	287.60	-40.54

資料來源:本年報之表12。

圖9 季節指數比較表



2. 季節指數分析

(1)貨物稅：此稅收變動不大，指數約於58.16至127.39之間，以8月份指數最高，3月份指數最低。

(2)證券交易稅：指數約於75.08至117.22之間，以3月份指數最高，2月份指數最低。

(3)期貨交易稅：指數約於70.93至132.58之間，以12月份指數最高，1月份指數最低。

(4)菸酒稅：指數約於76.54至114.27之間，以1月份指數最高，3月份指數最低。

(5)特種貨物及勞務稅：指數約於52.41至153.74之間，以4月份指數最高，2月份指數最低

(6)營業稅：申報繳納以每二個月為一期，復以外銷退稅、固定資產退稅等因素，致單月份指數為正數，雙月份則為負，單月份指數約於263.87至289.49之間，以3月份指數289.49為最高，雙月份指數約於-121.64至-40.54之間，以2月份指數最低。

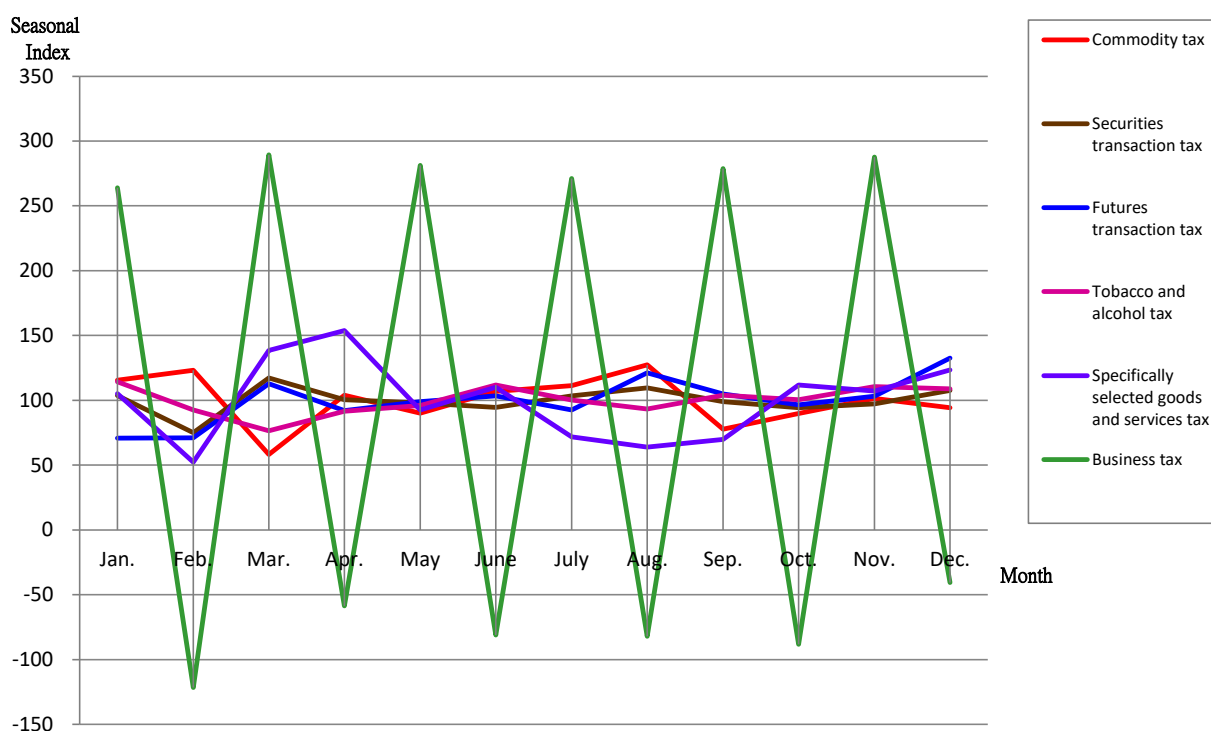
2. Sseasonal index analysis of each category of national tax of current year (2019), including commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax

2-1 Table of Seasonal Index

Seasonal Index \ Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Commodity tax	115.58	123.26	58.16	103.90	90.00	106.97	111.33	127.39	77.82	89.86	101.35	94.37
Securities transaction tax	103.71	75.08	117.22	100.53	98.04	94.57	103.41	109.55	98.89	94.21	97.22	107.55
Futures transaction tax	70.93	71.17	112.82	92.08	99.04	103.30	92.52	121.15	104.77	96.38	103.27	132.58
Tobacco and alcohol tax	114.27	92.54	76.54	91.46	96.11	111.93	100.29	93.23	103.80	100.44	110.55	108.84
Specifically selected goods and services tax	105.11	52.41	138.36	153.74	92.53	110.04	71.80	63.90	69.94	111.77	107.11	123.30
Business tax	263.87	-121.64	289.49	-58.49	281.27	-81.16	271.01	-81.99	278.69	-88.12	287.60	-40.54

Source: Table 12 of this annual report.

Figure 9. Comparison Table of Seasonal Index



2-2 Analysis of Seasonal Index

2-2-1 Commodity Tax: The seasonal change in commodity tax is not substantial, and the tax indices fall between 58.16 and 127.39, with the highest in August and lowest in March.

2-2-2 Securities transaction tax: The indices are between 75.08 and 117.22, with the highest in March and lowest in February.

2-2-3 Futures transaction tax: The indices are between 70.93 and 132.58, with the highest in December and lowest in January

2-2-4 Tobacco and alcohol tax: The indices are between 76.54 and 114.27, with the highest in January and lowest in March.

2-2-5 Specifically selected goods and services tax: The indices are between 52.41 and 153.74, with the highest in April and lowest in February.

2-2-6 Business Tax: This tax is declared and paid once every two months. Because of the export products refund and fixed assets refund, the indices are positive in odd months (between 263.87 and 289.49) with the highest of 289.49 in March, and negative in even months (between -121.64 and -40.54) with the lowest index in February.

貳、統計表

Statistical Tables

表1. 歷年各項國稅實徵數與預算數比較

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅 Income Tax		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	營利事業所得稅 Profit-seeking Enterprise Income Tax			綜合所得稅 Individual Income Tax
99年							
	預算數	85,193,000	46,157,000	26,475,000	19,682,000	1,790,000	3,405,000
	實徵數	87,004,362	43,850,170	20,755,856	23,094,314	1,936,852	4,453,446
	實徵淨額	74,020,645	32,295,022	19,030,743	13,264,279	1,929,624	4,406,937
	實徵數達成率	102.1	95.0	78.4	117.3	108.2	130.8
	實徵數年增率	-5.3	-15.7	-18.2	-13.3	-28.8	27.9
	實徵淨額達成率	86.9	70.0	71.9	67.4	107.8	129.4
	實徵淨額年增率	-4.2	-16.0	-20.5	-8.5	-28.6	26.6
100年							
	預算數	67,736,000	31,519,000	16,011,000	15,508,000	1,839,000	3,754,000
	實徵數	68,742,910	36,193,725	18,025,559	18,168,166	1,329,151	3,595,851
	實徵淨額	59,094,250	27,450,980	16,950,500	10,500,480	1,315,166	3,569,159
	實徵數達成率	101.5	114.8	112.6	117.2	72.3	95.8
	實徵數年增率	-21.0	-17.5	-13.2	-21.3	-31.4	-19.3
	實徵淨額達成率	87.2	87.1	105.9	67.7	71.5	95.1
	實徵淨額年增率	-20.2	-15.0	-10.9	-20.8	-31.8	-19.0
101年							
	預算數	68,257,310	31,318,000	18,000,000	13,318,000	1,962,310	3,915,000
	實徵數	72,281,871	40,238,609	18,305,109	21,933,500	1,437,866	3,211,839
	實徵淨額	65,296,016	34,163,333	17,970,228	16,193,105	1,435,920	3,090,137
	實徵數達成率	105.9	128.5	101.7	164.7	73.3	82.0
	實徵數年增率	5.1	11.2	1.6	20.7	8.2	-10.7
	實徵淨額達成率	95.7	109.1	99.8	121.6	73.2	78.9
	實徵淨額年增率	10.5	24.5	6.0	54.2	9.2	-13.4
102年							
	預算數	66,182,889	31,571,889	18,563,000	13,008,889	1,919,000	3,965,000
	實徵數	75,719,147	40,930,792	17,392,897	23,537,895	1,383,546	3,690,498
	實徵淨額	65,864,351	34,550,104	17,046,941	17,503,163	1,378,072	3,520,983
	實徵數達成率	114.4	129.6	93.7	180.9	72.1	93.1
	實徵數年增率	4.8	1.7	-5.0	7.3	-3.8	14.9
	實徵淨額達成率	99.5	109.4	91.8	134.5	71.8	88.8
	實徵淨額年增率	0.9	1.1	-5.1	8.1	-4.0	13.9
103年							
	預算數	67,392,530	31,861,889	18,261,000	13,600,889	2,080,000	3,757,000
	實徵數	80,248,221	43,016,427	19,477,487	23,538,940	1,420,765	3,348,527
	實徵淨額	69,818,099	36,227,217	19,035,683	17,191,534	1,417,073	3,264,796
	實徵數達成率	119.1	135.0	106.7	173.1	68.3	89.1
	實徵數年增率	6.0	5.1	12.0	0.0	2.7	-9.3
	實徵淨額達成率	103.6	113.7	104.2	126.4	68.1	86.9
	實徵淨額年增率	6.0	4.9	11.7	-1.8	2.8	-7.3

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
3. 特種貨物及勞務稅自103年度納編中央政府總預算。
4. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料，綜合所得稅含房地合一課徵所得稅資料。
5. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 1 Comparison between Each Category of National Tax Actually Levied and Budget in Previous Years

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY2010
					Budget
10,998,000	33,000	8,488,000	-	14,322,000	Actual Revenues
8,653,663	38,535	8,074,608	-	19,997,088	Net Tax Revenues
8,653,621	38,535	8,073,840	-	18,623,066	% of Actual Revenues to Budget
78.7	116.8	95.1	-	139.6	Actual Revenues Annual Growth Rate
-8.8	23.1	-1.6	-	25.4	% of Net Tax Revenues to Budget
78.7	116.8	95.1	-	130.0	Net Tax Revenues Annual Growth Rate
-8.8	23.1	-1.6	-	25.0	CY2011
					Budget
9,523,000	35,000	8,906,000	-	12,160,000	Actual Revenues
6,149,434	46,026	8,325,518	-	13,103,205	Net Tax Revenues
6,149,320	46,026	8,324,275	-	12,239,324	% of Actual Revenues to Budget
64.6	131.5	93.5	-	107.8	Actual Revenues Annual Growth Rate
-28.9	19.4	3.1	-	-34.5	% of Net Tax Revenues to Budget
64.6	131.5	93.5	-	100.7	Net Tax Revenues Annual Growth Rate
-28.9	19.4	3.1	-	-34.3	CY2012
					Budget
8,258,000	44,000	9,013,000	-	13,747,000	Actual Revenues
4,663,589	32,886	8,706,139	-	13,990,943	Net Tax Revenues
4,663,521	32,886	8,703,727	-	13,206,492	% of Actual Revenues to Budget
56.5	74.7	96.6	-	101.8	Actual Revenues Annual Growth Rate
-24.2	-28.5	4.6	-	6.8	% of Net Tax Revenues to Budget
56.5	74.7	96.6	-	96.1	Net Tax Revenues Annual Growth Rate
-24.2	-28.5	4.6	-	7.9	CY2013
					Budget
6,804,000	48,000	8,998,000	-	12,877,000	Actual Revenues
4,550,536	19,131	7,676,445	-	17,468,199	Net Tax Revenues
4,550,346	19,131	7,676,445	-	14,169,270	% of Actual Revenues to Budget
66.9	39.9	85.3	-	135.7	Actual Revenues Annual Growth Rate
-2.4	-41.8	-11.8	-	24.9	% of Net Tax Revenues to Budget
66.9	39.9	85.3	-	110.0	Net Tax Revenues Annual Growth Rate
-2.4	-41.8	-11.8	-	7.3	CY2014
					Budget
5,847,000	29,000	9,200,000	183,000	14,434,641	Actual Revenues
5,756,847	22,087	6,839,785	276,981	19,566,802	Net Tax Revenues
5,756,496	22,081	6,839,068	270,945	16,020,423	% of Actual Revenues to Budget
98.5	76.2	74.3	151.4	135.6	Actual Revenues Annual Growth Rate
26.5	15.5	-10.9	-	12.0	% of Net Tax Revenues to Budget
98.5	76.1	74.3	148.1	111.0	Net Tax Revenues Annual Growth Rate
26.5	15.4	-10.9	-	13.1	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
4. Since 2016, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax, the individual income tax includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表1. 歷年各項國稅實徵數與預算數比較(續1完)

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅 Income Tax		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	營利事業所得稅 Profit-seeking Enterprise Income Tax			綜合所得稅 Individual Income Tax
104年							
	預算數	69,431,307	33,752,000	18,773,000	14,979,000	2,122,000	3,630,000
	實徵數	89,081,902	50,224,345	24,208,640	26,015,705	1,837,145	3,538,299
	實徵淨額	78,353,040	42,984,142	23,860,148	19,123,994	1,831,233	3,526,991
	實徵數達成率	128.3	148.8	129.0	173.7	86.6	97.5
	實徵數年增率	11.0	16.8	24.3	10.5	29.3	5.7
	實徵淨額達成率	112.8	127.4	127.1	127.7	86.3	97.2
	實徵淨額年增率	12.2	18.7	25.3	11.2	29.2	8.0
105年							
	預算數	77,681,469	40,929,182	21,377,182	19,552,000	2,100,000	3,709,000
	實徵數	95,447,604	55,829,128	27,943,613	27,885,515	2,232,991	2,969,208
	實徵淨額	87,330,161	50,586,171	27,419,867	23,166,304	2,228,954	2,915,474
	實徵數達成率	122.9	136.4	130.7	142.6	106.3	80.1
	實徵數年增率	7.1	11.2	15.4	7.2	21.5	-16.1
	實徵淨額達成率	112.4	123.6	128.3	118.5	106.1	78.6
	實徵淨額年增率	11.5	17.7	14.9	21.1	21.7	-17.3
106年							
	預算數	81,016,422	42,327,906	21,858,700	20,469,206	2,210,000	3,549,000
	實徵數	106,205,750	56,698,032	28,492,550	28,205,482	2,758,174	3,762,778
	實徵淨額	97,611,640	51,292,755	27,971,685	23,321,070	2,751,518	3,735,965
	實徵數達成率	131.1	133.9	130.3	137.8	124.8	106.0
	實徵數年增率	11.3	1.6	2.0	1.1	23.5	26.7
	實徵淨額達成率	120.5	121.2	128.0	113.9	124.5	105.3
	實徵淨額年增率	11.8	1.4	2.0	0.7	23.4	28.1
107年							
	預算數	90,292,378	51,489,205	28,921,448	22,567,757	1,513,000	3,067,778
	實徵數	122,714,885	61,945,624	30,644,559	31,301,065	2,727,110	3,888,343
	實徵淨額	113,070,128	55,878,536	29,958,055	25,920,481	2,711,697	3,851,957
	實徵數達成率	135.9	120.3	106.0	138.7	180.2	126.7
	實徵數年增率	15.5	9.3	7.6	11.0	-1.1	3.3
	實徵淨額達成率	125.2	108.5	103.6	114.9	179.2	125.6
	實徵淨額年增率	15.8	8.9	7.1	11.1	-1.4	3.1
108年							
	預算數	96,208,303	53,946,480	33,214,345	20,732,135	1,513,000	3,442,222
	實徵數	130,173,574	66,691,680	36,371,591	30,320,089	2,834,276	3,251,204
	實徵淨額	118,831,444	58,938,816	35,539,661	23,399,155	2,822,294	3,146,126
	實徵數達成率	135.3	123.6	109.5	146.2	187.3	94.5
	實徵數年增率	6.1	7.7	18.7	-3.1	3.9	-16.4
	實徵淨額達成率	123.5	109.3	107.0	112.9	186.5	91.4
	實徵淨額年增率	5.1	5.5	18.6	-9.7	4.1	-18.3

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
3. 特種貨物及勞務稅自103年度納編中央政府總預算。
4. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料，綜合所得稅含房地合一課徵所得稅資料。
5. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 1 Comparison between Each Category of National Tax Actually Levied and Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax	
						CY
						CY2015
6,087,000	17,000	8,000,000	222,000	15,601,307		Budget
4,819,405	28,737	7,597,592	162,185	20,874,194		Actual Revenues
4,818,807	28,737	7,597,592	156,556	17,408,982		Net Tax Revenues
79.2	169.0	95.0	73.1	133.8		% of Actual Revenues to Budget
-16.3	30.1	11.1	-41.4	6.7		Actual Revenues Annual Growth Rate
79.2	169.0	95.0	70.5	111.6		% of Net Tax Revenues to Budget
-16.3	30.1	11.1	-42.2	8.7		Net Tax Revenues Annual Growth Rate
						CY2016
5,730,000	22,000	7,791,000	98,000	17,302,287		Budget
4,121,471	32,031	8,825,542	78,080	21,359,153		Actual Revenues
4,121,285	31,985	8,825,542	73,148	18,547,602		Net Tax Revenues
71.9	145.6	113.3	79.7	123.4		% of Actual Revenues to Budget
-14.5	11.5	16.2	-51.9	2.3		Actual Revenues Annual Growth Rate
71.9	145.4	113.3	74.6	107.2		% of Net Tax Revenues to Budget
-14.5	11.3	16.2	-53.3	6.5		Net Tax Revenues Annual Growth Rate
						CY2017
6,103,000	30,000	7,506,000	83,000	19,207,516		Budget
5,779,488	44,238	15,112,040	35,869	22,015,131		Actual Revenues
5,779,428	44,238	15,112,040	33,566	18,862,130		Net Tax Revenues
94.7	147.5	201.3	43.2	114.6		% of Actual Revenues to Budget
40.2	38.1	71.2	-54.1	3.1		Actual Revenues Annual Growth Rate
94.7	147.5	201.3	40.4	98.2		% of Net Tax Revenues to Budget
40.2	38.3	71.2	-54.1	1.7		Net Tax Revenues Annual Growth Rate
						CY2018
6,032,000	32,000	9,297,500	39,000	18,821,895		Budget
6,163,739	47,878	24,700,331	17,383	23,224,477		Actual Revenues
6,163,720	47,878	24,700,331	16,447	19,699,562		Net Tax Revenues
102.2	149.6	265.7	44.6	123.4		% of Actual Revenues to Budget
6.6	8.2	63.4	-51.5	5.5		Actual Revenues Annual Growth Rate
102.2	149.6	265.7	42.2	104.7		% of Net Tax Revenues to Budget
6.6	8.2	63.4	-51.0	4.4		Net Tax Revenues Annual Growth Rate
						CY2019
6,842,000	55,000	9,785,000	38,000	20,586,601		Budget
5,395,316	40,237	27,102,879	3,081	24,854,901		Actual Revenues
5,395,316	40,237	27,102,879	-5,876	21,391,652		Net Tax Revenues
78.9	73.2	277.0	8.1	120.7		% of Actual Revenues to Budget
-12.5	-16.0	9.7	-82.3	7.0		Actual Revenues Annual Growth Rate
78.9	73.2	277.0	-	103.9		% of Net Tax Revenues to Budget
-12.5	-16.0	9.7	-	8.6		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
4. Since 2016, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax, the individual income tax includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	85,193,000	17,551,780	4,192,420	24,568,439	20,217,771
實徵數	87,004,362	15,584,598	4,432,927	24,763,104	21,848,660
實徵淨額	74,020,645	12,834,575	3,594,613	21,674,086	17,815,095
實徵數達成率	102.1	88.8	105.7	100.8	108.1
實徵數年增率	-5.3	-18.7	-11.1	-4.4	1.2
實徵淨額達成率	86.9	73.1	85.7	88.2	88.1
實徵淨額年增率	-4.2	-20.2	-8.5	-2.9	1.9
100年					
預算數	67,736,000	42,677,050	4,055,870	-	-
實徵數	68,742,910	44,251,391	4,432,615	-	-
實徵淨額	59,094,250	38,005,580	3,521,155	-	-
實徵數達成率	101.5	103.7	109.3	-	-
實徵數年增率	-21.0	183.9	0.0	-	-
實徵淨額達成率	87.2	89.1	86.8	-	-
實徵淨額年增率	-20.2	196.1	-2.0	-	-
101年					
預算數	68,257,310	43,688,796	4,102,090	-	-
實徵數	72,281,871	46,470,219	4,912,877	-	-
實徵淨額	65,296,016	42,088,248	4,253,081	-	-
實徵數達成率	105.9	106.4	119.8	-	-
實徵數年增率	5.1	5.0	10.8	-	-
實徵淨額達成率	95.7	96.3	103.7	-	-
實徵淨額年增率	10.5	10.7	20.8	-	-
102年					
預算數	66,182,889	42,076,597	4,198,180	-	-
實徵數	75,719,147	48,661,022	5,200,911	-	-
實徵淨額	65,864,351	41,858,408	4,385,364	-	-
實徵數達成率	114.4	115.6	123.9	-	-
實徵數年增率	4.8	4.7	5.9	-	-
實徵淨額達成率	99.5	99.5	104.5	-	-
實徵淨額年增率	0.9	-0.5	3.1	-	-
103年					
預算數	67,392,530	43,272,150	4,122,620	-	-
實徵數	80,248,221	52,780,602	5,490,804	-	-
實徵淨額	69,818,099	45,523,469	4,628,917	-	-
實徵數達成率	119.1	122.0	133.2	-	-
實徵數年增率	6.0	8.5	5.6	-	-
實徵淨額達成率	103.6	105.2	112.3	-	-
實徵淨額年增率	6.0	8.8	5.6	-	-

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
3. 特種貨物及勞務稅自103年度納編中央政府總預算。
4. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料，綜合所得稅含房地合一課徵所得稅資料。
5. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 2 Comparison between National Tax Actually Levied and Budget for Every County and City in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2010
				Budget
11,639,060	1,251,280	453,660	5,318,590	Actual Revenues
13,421,994	1,462,389	451,924	5,038,766	Net Tax Revenues
12,191,628	1,206,698	330,936	4,373,014	% of Actual Revenues to Budget
115.3	116.9	99.6	94.7	Actual Revenues Annual Growth Rate
6.2	3.0	-16.6	-10.5	% of Net Tax Revenues to Budget
104.7	96.4	72.9	82.2	Net Tax Revenues Annual Growth Rate
9.3	10.6	-9.1	-9.4	
				CY2011
				Budget
13,599,180	1,456,110	533,980	5,413,810	Actual Revenues
13,338,426	1,508,410	405,382	4,806,686	Net Tax Revenues
12,008,209	1,227,943	260,668	4,070,695	% of Actual Revenues to Budget
98.1	103.6	75.9	88.8	Actual Revenues Annual Growth Rate
-0.6	3.1	-10.3	-4.6	% of Net Tax Revenues to Budget
88.3	84.3	48.8	75.2	Net Tax Revenues Annual Growth Rate
-1.5	1.8	-21.2	-6.9	
				CY2012
				Budget
13,593,550	1,426,500	373,074	5,073,300	Actual Revenues
13,808,605	1,723,393	552,261	4,814,516	Net Tax Revenues
12,736,413	1,514,067	449,023	4,255,184	% of Actual Revenues to Budget
101.6	120.8	148.0	94.9	Actual Revenues Annual Growth Rate
3.5	14.3	36.2	0.2	% of Net Tax Revenues to Budget
93.7	106.1	120.4	83.9	Net Tax Revenues Annual Growth Rate
6.1	23.3	72.3	4.5	
				CY2013
				Budget
13,304,813	1,461,063	385,290	4,756,946	Actual Revenues
14,414,007	1,770,842	636,547	5,035,818	Net Tax Revenues
13,121,804	1,537,650	527,289	4,433,836	% of Actual Revenues to Budget
108.3	121.2	165.2	105.9	Actual Revenues Annual Growth Rate
4.4	2.8	15.3	4.6	% of Net Tax Revenues to Budget
98.6	105.2	136.9	93.2	Net Tax Revenues Annual Growth Rate
3.0	1.6	17.4	4.2	
				CY2014
				Budget
13,575,200	1,425,390	399,100	4,598,070	Actual Revenues
14,050,763	2,020,182	649,487	5,256,383	Net Tax Revenues
12,722,957	1,796,085	530,505	4,616,166	% of Actual Revenues to Budget
103.5	141.7	162.7	114.3	Actual Revenues Annual Growth Rate
-2.5	14.1	2.0	4.4	% of Net Tax Revenues to Budget
93.7	126.0	132.9	100.4	Net Tax Revenues Annual Growth Rate
-3.0	16.8	0.6	4.1	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
4. Since 2016, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax, the individual income tax includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	臺南縣	高雄縣
年度別	Grand Total	Tainan City	Chiayi County	Tainan County	Kaohsiung County
104年					
預算數	69,431,307	44,404,548	4,506,432	-	-
實徵數	89,081,902	59,017,352	6,034,059	-	-
實徵淨額	78,353,040	51,547,487	5,115,606	-	-
實徵數達成率	128.3	132.9	133.9	-	-
實徵數年增率	11.0	11.8	9.9	-	-
實徵淨額達成率	112.8	116.1	113.5	-	-
實徵淨額年增率	12.2	13.2	10.5	-	-
105年					
預算數	77,681,469	50,383,105	5,111,242	-	-
實徵數	95,447,604	64,956,462	6,511,112	-	-
實徵淨額	87,330,161	59,346,470	5,828,008	-	-
實徵數達成率	122.9	128.9	127.4	-	-
實徵數年增率	7.1	10.1	7.9	-	-
實徵淨額達成率	112.4	117.8	114.0	-	-
實徵淨額年增率	11.5	15.1	13.9	-	-
106年					
預算數	81,016,422	54,618,644	5,395,156	-	-
實徵數	106,205,750	74,101,163	6,475,150	-	-
實徵淨額	97,611,640	68,186,983	5,736,767	-	-
實徵數達成率	131.1	135.7	120.0	-	-
實徵數年增率	11.3	14.1	-0.6	-	-
實徵淨額達成率	120.5	124.8	106.3	-	-
實徵淨額年增率	11.8	14.9	-1.6	-	-
107年					
預算數	90,292,378	63,103,479	5,665,193	-	-
實徵數	122,714,885	88,100,582	6,853,874	-	-
實徵淨額	113,070,128	81,558,761	6,069,598	-	-
實徵數達成率	135.9	139.6	121.0	-	-
實徵數年增率	15.5	18.9	5.8	-	-
實徵淨額達成率	125.2	129.2	107.1	-	-
實徵淨額年增率	15.8	19.6	5.8	-	-
108年					
預算數	96,208,303	66,971,705	6,034,884	-	-
實徵數	130,173,574	95,610,735	7,611,513	-	-
實徵淨額	118,831,444	87,950,736	6,617,950	-	-
實徵數達成率	135.3	142.8	126.1	-	-
實徵數年增率	6.1	8.5	11.1	-	-
實徵淨額達成率	123.5	131.3	109.7	-	-
實徵淨額年增率	5.1	7.8	9.0	-	-

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
3. 特種貨物及勞務稅自103年度納編中央政府總預算。
4. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料，綜合所得稅含房地合一課徵所得稅資料。
5. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 2 Comparison between National Tax Actually Levied and Budget for Every County and City in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2015
					Budget
13,642,128	1,694,113	477,564	4,706,522		Actual Revenues
15,620,665	2,373,953	688,749	5,347,124		Net Tax Revenues
14,349,047	2,129,129	556,053	4,655,718		% of Actual Revenues to Budget
114.5	140.1	144.2	113.6		Actual Revenues Annual Growth Rate
11.2	17.5	6.0	1.7		% of Net Tax Revenues to Budget
105.2	125.7	116.4	98.9		Net Tax Revenues Annual Growth Rate
12.8	18.5	4.8	0.9		
					CY2016
					Budget
14,435,857	2,090,131	582,396	5,078,738		Actual Revenues
15,280,205	2,201,708	835,266	5,662,851		Net Tax Revenues
14,228,141	2,007,193	717,007	5,203,342		% of Actual Revenues to Budget
105.8	105.3	143.4	111.5		Actual Revenues Annual Growth Rate
-2.2	-7.3	21.3	5.9		% of Net Tax Revenues to Budget
98.6	96.0	123.1	102.5		Net Tax Revenues Annual Growth Rate
-0.8	-5.7	28.9	11.8		
					CY2017
					Budget
12,875,848	2,113,481	634,342	5,378,951		Actual Revenues
16,588,550	2,006,564	864,271	6,170,052		Net Tax Revenues
15,456,219	1,785,589	740,556	5,705,526		% of Actual Revenues to Budget
128.8	94.9	136.2	114.7		Actual Revenues Annual Growth Rate
8.6	-8.9	3.5	9.0		% of Net Tax Revenues to Budget
120.0	84.5	116.7	106.1		Net Tax Revenues Annual Growth Rate
8.6	-11.0	3.3	9.7		
					CY2018
					Budget
13,279,688	1,941,787	703,515	5,598,716		Actual Revenues
18,218,021	2,027,681	887,263	6,627,464		Net Tax Revenues
16,993,553	1,752,173	748,571	5,947,472		% of Actual Revenues to Budget
137.2	104.4	126.1	118.4		Actual Revenues Annual Growth Rate
9.8	1.1	2.7	7.4		% of Net Tax Revenues to Budget
128.0	90.2	106.4	106.2		Net Tax Revenues Annual Growth Rate
9.9	-1.9	1.1	4.2		
					CY2019
					Budget
14,750,974	1,840,970	693,348	5,916,422		Actual Revenues
17,264,197	2,183,888	849,057	6,654,184		Net Tax Revenues
15,718,251	1,875,737	649,410	6,019,360		% of Actual Revenues to Budget
117.0	118.6	122.5	112.5		Actual Revenues Annual Growth Rate
-5.2	7.7	-4.3	0.4		% of Net Tax Revenues to Budget
106.6	101.9	93.7	101.7		Net Tax Revenues Annual Growth Rate
-7.5	7.1	-13.2	1.2		

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
4. Since 2016, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax, the individual income tax includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	26,475,000	4,258,950	1,257,320	10,170,190	8,412,910
實徵數	20,755,856	3,295,593	1,037,821	7,785,701	6,708,981
實徵淨額	19,030,743	3,032,268	985,908	7,279,181	5,926,900
實徵數達成率	78.4	77.4	82.5	76.6	79.7
實徵數年增率	-18.2	-29.4	-16.4	-15.1	-11.6
實徵淨額達成率	71.9	71.2	78.4	71.6	70.5
實徵淨額年增率	-20.5	-31.0	-17.1	-17.3	-14.9
100年					
預算數	16,011,000	12,762,660	1,095,900	-	-
實徵數	18,025,559	14,850,957	1,109,509	-	-
實徵淨額	16,950,500	13,943,088	1,039,482	-	-
實徵數達成率	112.6	116.4	101.2	-	-
實徵數年增率	-13.2	350.6	6.9	-	-
實徵淨額達成率	105.9	109.2	94.9	-	-
實徵淨額年增率	-10.9	359.8	5.4	-	-
101年					
預算數	18,000,000	14,304,910	1,247,400	-	-
實徵數	18,305,109	14,660,244	1,113,315	-	-
實徵淨額	17,970,228	14,392,196	1,088,569	-	-
實徵數達成率	101.7	102.5	89.3	-	-
實徵數年增率	1.6	-1.3	0.3	-	-
實徵淨額達成率	99.8	100.6	87.3	-	-
實徵淨額年增率	6.0	3.2	4.7	-	-
102年					
預算數	18,563,000	14,880,108	1,215,000	-	-
實徵數	17,392,897	13,730,632	1,141,405	-	-
實徵淨額	17,046,941	13,451,630	1,124,723	-	-
實徵數達成率	93.7	92.3	93.9	-	-
實徵數年增率	-5.0	-6.3	2.5	-	-
實徵淨額達成率	91.8	90.4	92.6	-	-
實徵淨額年增率	-5.1	-6.5	3.3	-	-
103年					
預算數	18,261,000	14,597,670	1,159,250	-	-
實徵數	19,477,487	15,563,340	1,324,903	-	-
實徵淨額	19,035,683	15,212,676	1,298,810	-	-
實徵數達成率	106.7	106.6	114.3	-	-
實徵數年增率	12.0	13.3	16.1	-	-
實徵淨額達成率	104.2	104.2	112.0	-	-
實徵淨額年增率	11.7	13.1	15.5	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料。

Table 3 Comparison between Profit-Seeking Enterprise Income Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2010
1,453,230	171,850	90,330	660,220	Budget
1,120,961	153,419	52,278	601,102	Actual Revenues
1,046,750	143,897	45,204	570,635	Net Tax Revenues
77.1	89.3	57.9	91.0	% of Actual Revenues to Budget
-31.6	-24.5	-46.9	-22.1	Actual Revenues Annual Growth Rate
72.0	83.7	50.0	86.4	% of Net Tax Revenues to Budget
-33.5	-25.6	-50.4	-23.1	Net Tax Revenues Annual Growth Rate
				CY2011
1,277,620	154,880	74,320	645,620	Budget
1,254,405	176,912	50,889	582,887	Actual Revenues
1,194,780	168,228	47,060	557,862	Net Tax Revenues
98.2	114.2	68.5	90.3	% of Actual Revenues to Budget
11.9	15.3	-2.7	-3.0	Actual Revenues Annual Growth Rate
93.5	108.6	63.3	86.4	% of Net Tax Revenues to Budget
14.1	16.9	4.1	-2.2	Net Tax Revenues Annual Growth Rate
				CY2012
1,448,110	196,910	72,860	729,810	Budget
1,538,337	229,372	80,202	683,639	Actual Revenues
1,516,870	226,997	78,294	667,302	Net Tax Revenues
106.2	116.5	110.1	93.7	% of Actual Revenues to Budget
22.6	29.7	57.6	17.3	Actual Revenues Annual Growth Rate
104.7	115.3	107.5	91.4	% of Net Tax Revenues to Budget
27.0	34.9	66.4	19.6	Net Tax Revenues Annual Growth Rate
				CY2013
1,432,833	217,343	68,130	749,586	Budget
1,555,600	225,325	83,704	656,231	Actual Revenues
1,529,604	221,132	82,313	637,539	Net Tax Revenues
108.6	103.7	122.9	87.5	% of Actual Revenues to Budget
1.1	-1.8	4.4	-4.0	Actual Revenues Annual Growth Rate
106.8	101.7	120.8	85.1	% of Net Tax Revenues to Budget
0.8	-2.6	5.1	-4.5	Net Tax Revenues Annual Growth Rate
				CY2014
1,487,330	232,600	73,880	710,270	Budget
1,609,888	250,429	73,552	655,375	Actual Revenues
1,574,212	242,058	71,114	636,813	Net Tax Revenues
108.2	107.7	99.6	92.3	% of Actual Revenues to Budget
3.5	11.1	-12.1	-0.1	Actual Revenues Annual Growth Rate
105.8	104.1	96.3	89.7	% of Net Tax Revenues to Budget
2.9	9.5	-13.6	-0.1	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

3. The profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax since 2016.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	18,773,000	14,868,420	1,227,480	-	-
實徵數	24,208,640	19,483,205	1,475,416	-	-
實徵淨額	23,860,148	19,243,082	1,444,171	-	-
實徵數達成率	129.0	131.0	120.2	-	-
實徵數年增率	24.3	25.2	11.4	-	-
實徵淨額達成率	127.1	129.4	117.7	-	-
實徵淨額年增率	25.3	26.5	11.2	-	-
105年					
預算數	21,377,182	17,026,861	1,390,966	-	-
實徵數	27,943,613	22,347,275	1,814,752	-	-
實徵淨額	27,419,867	21,926,260	1,782,625	-	-
實徵數達成率	130.7	131.2	130.5	-	-
實徵數年增率	15.4	14.7	23.0	-	-
實徵淨額達成率	128.3	128.8	128.2	-	-
實徵淨額年增率	14.9	13.9	23.4	-	-
106年					
預算數	21,858,700	17,497,920	1,403,231	-	-
實徵數	28,492,550	23,152,118	1,702,547	-	-
實徵淨額	27,971,685	22,774,147	1,636,561	-	-
實徵數達成率	130.3	132.3	121.3	-	-
實徵數年增率	2.0	3.6	-6.2	-	-
實徵淨額達成率	128.0	130.2	116.6	-	-
實徵淨額年增率	2.0	3.9	-8.2	-	-
107年					
預算數	28,921,448	23,306,746	1,784,312	-	-
實徵數	30,644,559	24,785,980	1,901,486	-	-
實徵淨額	29,958,055	24,304,826	1,855,819	-	-
實徵數達成率	106.0	106.3	106.6	-	-
實徵數年增率	7.6	7.1	11.7	-	-
實徵淨額達成率	103.6	104.3	104.0	-	-
實徵淨額年增率	7.1	6.7	13.4	-	-
108年					
預算數	33,214,345	26,830,163	2,068,192	-	-
實徵數	36,371,591	29,248,452	2,512,911	-	-
實徵淨額	35,539,661	28,610,867	2,472,474	-	-
實徵數達成率	109.5	109.0	121.5	-	-
實徵數年增率	18.7	18.0	32.2	-	-
實徵淨額達成率	107.0	106.6	119.5	-	-
實徵淨額年增率	18.6	17.7	33.2	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料。

Table 3 Comparison between Profit-Seeking Enterprise Income Tax Actually Levied and County/City Budget in Previous Years (Cont. 1 End)

Unit : NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2015
1,613,710	253,280	81,850	728,260		Budget
2,111,114	354,169	75,611	709,125		Actual Revenues
2,070,299	347,408	72,907	682,281		Net Tax Revenues
130.8	139.8	92.4	97.4		% of Actual Revenues to Budget
31.1	41.4	2.8	8.2		Actual Revenues Annual Growth Rate
128.3	137.2	89.1	93.7		% of Net Tax Revenues to Budget
31.5	43.5	2.5	7.1		Net Tax Revenues Annual Growth Rate
					CY2016
1,853,838	293,664	80,813	731,040		Budget
2,350,406	370,636	134,429	926,115		Actual Revenues
2,306,560	366,603	131,684	906,135		Net Tax Revenues
126.8	126.2	166.3	126.7		% of Actual Revenues to Budget
11.3	4.6	77.8	30.6		Actual Revenues Annual Growth Rate
124.4	124.8	162.9	124.0		% of Net Tax Revenues to Budget
11.4	5.5	80.6	32.8		Net Tax Revenues Annual Growth Rate
					CY2017
1,858,584	296,025	86,300	716,640		Budget
2,321,510	319,313	124,066	872,996		Actual Revenues
2,275,097	313,287	121,499	851,094		Net Tax Revenues
124.9	107.9	143.8	121.8		% of Actual Revenues to Budget
-1.2	-13.8	-7.7	-5.7		Actual Revenues Annual Growth Rate
122.4	105.8	140.8	118.8		% of Net Tax Revenues to Budget
-1.4	-14.5	-7.7	-6.1		Net Tax Revenues Annual Growth Rate
					CY2018
2,418,067	374,892	118,625	918,806		Budget
2,510,662	286,631	146,001	1,013,799		Actual Revenues
2,417,898	266,100	143,554	969,858		Net Tax Revenues
103.8	76.5	123.1	110.3		% of Actual Revenues to Budget
8.1	-10.2	17.7	16.1		Actual Revenues Annual Growth Rate
100.0	71.0	121.0	105.6		% of Net Tax Revenues to Budget
6.3	-15.1	18.2	14.0		Net Tax Revenues Annual Growth Rate
					CY2019
2,727,340	369,510	154,130	1,065,010		Budget
3,103,903	291,062	108,035	1,107,228		Actual Revenues
2,988,381	282,915	105,764	1,079,260		Net Tax Revenues
113.8	78.8	70.1	104.0		% of Actual Revenues to Budget
23.6	1.5	-26.0	9.2		Actual Revenues Annual Growth Rate
109.6	76.6	68.6	101.3		% of Net Tax Revenues to Budget
23.6	6.3	-26.3	11.3		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

3. The profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax since 2016.

表4. 歷年各縣市綜合所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	19,682,000	5,841,620	844,360	5,266,900	4,156,840
實徵數	23,094,314	5,198,812	1,298,272	6,127,929	5,584,814
實徵淨額	13,264,279	2,995,126	540,330	3,952,562	2,938,023
實徵數達成率	117.3	89.0	153.8	116.3	134.4
實徵數年增率	-13.3	-28.6	-20.1	-5.9	-7.2
實徵淨額達成率	67.4	51.3	64.0	75.0	70.7
實徵淨額年增率	-8.5	-36.0	-17.6	6.9	2.8
100年					
預算數	15,508,000	10,277,150	727,320	-	-
實徵數	18,168,166	12,390,869	1,288,594	-	-
實徵淨額	10,500,480	7,808,885	471,979	-	-
實徵數達成率	117.2	120.6	177.2	-	-
實徵數年增率	-21.3	138.3	-0.7	-	-
實徵淨額達成率	67.7	76.0	64.9	-	-
實徵淨額年增率	-20.8	160.7	-12.6	-	-
101年					
預算數	13,318,000	9,561,000	640,590	-	-
實徵數	21,933,500	14,711,204	1,618,481	-	-
實徵淨額	16,193,105	11,264,059	1,005,512	-	-
實徵數達成率	164.7	153.9	252.7	-	-
實徵數年增率	20.7	18.7	25.6	-	-
實徵淨額達成率	121.6	117.8	157.0	-	-
實徵淨額年增率	54.2	44.2	113.0	-	-
102年					
預算數	13,008,889	9,193,379	668,660	-	-
實徵數	23,537,895	15,788,888	1,690,200	-	-
實徵淨額	17,503,163	12,142,621	1,075,925	-	-
實徵數達成率	180.9	171.7	252.8	-	-
實徵數年增率	7.3	7.3	4.4	-	-
實徵淨額達成率	134.5	132.1	160.9	-	-
實徵淨額年增率	8.1	7.8	7.0	-	-
103年					
預算數	13,600,889	9,712,390	754,400	-	-
實徵數	23,538,940	15,979,354	1,591,945	-	-
實徵淨額	17,191,534	12,087,153	951,541	-	-
實徵數達成率	173.1	164.5	211.0	-	-
實徵數年增率	0.0	1.2	-5.8	-	-
實徵淨額達成率	126.4	124.5	126.1	-	-
實徵淨額年增率	-1.8	-0.5	-11.6	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

Table 4 Comparison between Individual Income Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2010
1,576,530	403,480	220,440	1,371,830	Budget
2,372,327	617,261	320,235	1,574,664	Actual Revenues
1,298,901	374,593	206,321	958,423	Net Tax Revenues
150.5	153.0	145.3	114.8	% of Actual Revenues to Budget
-4.2	1.2	-3.8	-11.3	Actual Revenues Annual Growth Rate
82.4	92.8	93.6	69.9	% of Net Tax Revenues to Budget
15.1	24.4	23.6	-5.9	Net Tax Revenues Annual Growth Rate
				CY2011
2,200,590	558,290	313,260	1,431,390	Budget
2,239,146	538,171	278,152	1,433,234	Actual Revenues
1,061,493	275,567	142,465	740,091	Net Tax Revenues
101.8	96.4	88.8	100.1	% of Actual Revenues to Budget
-5.6	-12.8	-13.1	-9.0	Actual Revenues Annual Growth Rate
48.2	49.4	45.5	51.7	% of Net Tax Revenues to Budget
-18.3	-26.4	-30.9	-22.8	Net Tax Revenues Annual Growth Rate
				CY2012
1,394,390	390,220	213,090	1,118,710	Budget
2,721,607	719,381	394,255	1,768,572	Actual Revenues
1,860,568	523,393	292,925	1,246,648	Net Tax Revenues
195.2	184.4	185.0	158.1	% of Actual Revenues to Budget
21.5	33.7	41.7	23.4	Actual Revenues Annual Growth Rate
133.4	134.1	137.5	111.4	% of Net Tax Revenues to Budget
75.3	89.9	105.6	68.4	Net Tax Revenues Annual Growth Rate
				CY2013
1,471,310	408,480	223,750	1,043,310	Budget
2,880,219	793,402	484,959	1,900,227	Actual Revenues
1,953,318	578,484	377,349	1,375,466	Net Tax Revenues
195.8	194.2	216.7	182.1	% of Actual Revenues to Budget
5.8	10.3	23.0	7.4	Actual Revenues Annual Growth Rate
132.8	141.6	168.6	131.8	% of Net Tax Revenues to Budget
5.0	10.5	28.8	10.3	Net Tax Revenues Annual Growth Rate
				CY2014
1,463,910	409,840	240,279	1,020,070	Budget
2,868,779	809,207	494,144	1,795,511	Actual Revenues
1,924,165	595,348	378,524	1,254,803	Net Tax Revenues
196.0	197.4	205.7	176.0	% of Actual Revenues to Budget
-0.4	2.0	1.9	-5.5	Actual Revenues Annual Growth Rate
131.4	145.3	157.5	123.0	% of Net Tax Revenues to Budget
-1.5	2.9	0.3	-8.8	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The individual income tax includes income from house and land transactions income tax since 2016.

表4. 歷年各縣市綜合所得稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	14,979,000	10,468,450	886,040	-	-
實徵數	26,015,705	17,744,168	1,806,851	-	-
實徵淨額	19,123,994	13,532,462	1,097,665	-	-
實徵數達成率	173.7	169.5	203.9	-	-
實徵數年增率	10.5	11.0	13.5	-	-
實徵淨額達成率	127.7	129.3	123.9	-	-
實徵淨額年增率	11.2	12.0	15.4	-	-
105年					
預算數	19,552,000	13,716,980	1,137,630	-	-
實徵數	27,885,515	19,245,861	1,924,903	-	-
實徵淨額	23,166,304	16,488,252	1,452,984	-	-
實徵數達成率	142.6	140.3	169.2	-	-
實徵數年增率	7.2	8.5	6.5	-	-
實徵淨額達成率	118.5	120.2	127.7	-	-
實徵淨額年增率	21.1	21.8	32.4	-	-
106年					
預算數	20,469,206	14,433,705	1,240,058	-	-
實徵數	28,205,482	19,529,629	1,918,214	-	-
實徵淨額	23,321,070	16,671,499	1,437,518	-	-
實徵數達成率	137.8	135.3	154.7	-	-
實徵數年增率	1.1	1.5	-0.3	-	-
實徵淨額達成率	113.9	115.5	115.9	-	-
實徵淨額年增率	0.7	1.1	-1.1	-	-
107年					
預算數	22,567,757	16,163,354	1,363,170	-	-
實徵數	31,301,065	22,456,695	2,008,045	-	-
實徵淨額	25,920,481	19,276,533	1,488,338	-	-
實徵數達成率	138.7	138.9	147.3	-	-
實徵數年增率	11.0	15.0	4.7	-	-
實徵淨額達成率	114.9	119.3	109.2	-	-
實徵淨額年增率	11.1	15.6	3.5	-	-
108年					
預算數	20,732,135	15,053,932	1,221,440	-	-
實徵數	30,320,089	21,678,143	1,926,056	-	-
實徵淨額	23,399,155	17,643,673	1,244,013	-	-
實徵數達成率	146.2	144.0	157.7	-	-
實徵數年增率	-3.1	-3.5	-4.1	-	-
實徵淨額達成率	112.9	117.2	101.8	-	-
實徵淨額年增率	-9.7	-8.5	-16.4	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

Table 4 Comparison between Individual Income Tax Actually Levied and County/City Budget in Previous Years (Cont.1 End)

Unit : NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2015
1,673,780	499,170	307,750	1,143,810	Budget
3,209,441	854,973	539,128	1,861,144	Actual Revenues
2,186,604	625,799	413,256	1,268,208	Net Tax Revenues
191.7	171.3	175.2	162.7	% of Actual Revenues to Budget
11.9	5.7	9.1	3.7	Actual Revenues Annual Growth Rate
130.6	125.4	134.3	110.9	% of Net Tax Revenues to Budget
13.6	5.1	9.2	1.1	Net Tax Revenues Annual Growth Rate
				CY2016
2,198,400	655,270	425,610	1,418,110	Budget
3,163,522	872,855	620,342	2,058,032	Actual Revenues
2,371,424	687,095	506,011	1,660,538	Net Tax Revenues
143.9	133.2	145.8	145.1	% of Actual Revenues to Budget
-1.4	2.1	15.1	10.6	Actual Revenues Annual Growth Rate
107.9	104.9	118.9	117.1	% of Net Tax Revenues to Budget
8.5	9.8	22.4	30.9	Net Tax Revenues Annual Growth Rate
				CY2017
2,186,245	668,309	457,708	1,483,181	Budget
3,169,157	866,760	649,118	2,072,604	Actual Revenues
2,350,758	663,995	529,433	1,667,867	Net Tax Revenues
145.0	129.7	141.8	139.7	% of Actual Revenues to Budget
0.2	-0.7	4.6	0.7	Actual Revenues Annual Growth Rate
107.5	99.4	115.7	112.5	% of Net Tax Revenues to Budget
-0.9	-3.4	4.6	0.4	Net Tax Revenues Annual Growth Rate
				CY2018
2,289,960	670,873	496,880	1,583,520	Budget
3,206,412	873,751	661,578	2,094,584	Actual Revenues
2,317,683	653,020	527,401	1,657,506	Net Tax Revenues
140.0	130.2	133.1	132.3	% of Actual Revenues to Budget
1.2	0.8	1.9	1.1	Actual Revenues Annual Growth Rate
101.2	97.3	106.1	104.7	% of Net Tax Revenues to Budget
-1.4	-1.7	-0.4	-0.6	Net Tax Revenues Annual Growth Rate
				CY2019
1,999,340	569,750	447,953	1,439,720	Budget
3,014,852	882,291	644,355	2,174,392	Actual Revenues
1,842,252	586,118	451,266	1,631,833	Net Tax Revenues
150.8	154.9	143.8	151.0	% of Actual Revenues to Budget
-6.0	1.0	-2.6	3.8	Actual Revenues Annual Growth Rate
92.1	102.9	100.7	113.3	% of Net Tax Revenues to Budget
-20.5	-10.2	-14.4	-1.5	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

3. The individual income tax includes income from house and land transactions income tax since 2016.

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	1,790,000	675,270	50,390	379,520	414,310
實徵數	1,936,852	668,516	42,627	264,134	599,205
實徵淨額	1,929,624	667,089	42,331	262,515	596,879
實徵數達成率	108.2	99.0	84.6	69.6	144.6
實徵數年增率	-28.8	-27.9	-36.7	-54.6	-10.6
實徵淨額達成率	107.8	98.8	84.0	69.2	144.1
實徵淨額年增率	-28.6	-28.0	-33.1	-54.7	-10.9
100年					
預算數	1,839,000	1,404,000	48,250	-	-
實徵數	1,329,151	865,072	42,209	-	-
實徵淨額	1,315,166	861,785	42,201	-	-
實徵數達成率	72.3	61.6	87.5	-	-
實徵數年增率	-31.4	29.4	-1.0	-	-
實徵淨額達成率	71.5	61.4	87.5	-	-
實徵淨額年增率	-31.8	29.2	-0.3	-	-
101年					
預算數	1,962,310	1,509,046	52,690	-	-
實徵數	1,437,866	1,053,482	39,331	-	-
實徵淨額	1,435,920	1,053,326	37,938	-	-
實徵數達成率	73.3	69.8	74.6	-	-
實徵數年增率	8.2	21.8	-6.8	-	-
實徵淨額達成率	73.2	69.8	72.0	-	-
實徵淨額年增率	9.2	22.2	-10.1	-	-
102年					
預算數	1,919,000	1,474,000	46,050	-	-
實徵數	1,383,546	970,554	112,159	-	-
實徵淨額	1,378,072	967,152	112,159	-	-
實徵數達成率	72.1	65.8	243.6	-	-
實徵數年增率	-3.8	-7.9	185.2	-	-
實徵淨額達成率	71.8	65.6	243.6	-	-
實徵淨額年增率	-4.0	-8.2	195.6	-	-
103年					
預算數	2,080,000	1,600,000	50,120	-	-
實徵數	1,420,765	1,024,680	44,641	-	-
實徵淨額	1,417,073	1,022,941	44,634	-	-
實徵數達成率	68.3	64.0	89.1	-	-
實徵數年增率	2.7	5.6	-60.2	-	-
實徵淨額達成率	68.1	63.9	89.1	-	-
實徵淨額年增率	2.8	5.8	-60.2	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

Table 5 Comparison between Estate and Gift Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2010
107,520	13,860	31,220	117,910	Budget
136,752	30,107	784	194,727	Actual Revenues
135,439	30,106	784	194,481	Net Tax Revenues
127.2	217.2	2.5	165.1	% of Actual Revenues to Budget
-24.2	153.0	-95.0	-26.1	Actual Revenues Annual Growth Rate
126.0	217.2	2.5	164.9	% of Net Tax Revenues to Budget
-24.9	155.8	-93.2	-25.4	Net Tax Revenues Annual Growth Rate
				CY2011
138,800	26,820	42,730	178,400	Budget
112,754	15,399	2,758	290,959	Actual Revenues
102,125	15,371	2,758	290,926	Net Tax Revenues
81.2	57.4	6.5	163.1	% of Actual Revenues to Budget
-17.5	-48.9	251.8	49.4	Actual Revenues Annual Growth Rate
73.6	57.3	6.5	163.1	% of Net Tax Revenues to Budget
-24.6	-48.9	251.8	49.6	Net Tax Revenues Annual Growth Rate
				CY2012
138,620	18,400	5,324	238,230	Budget
186,204	44,212	5,120	109,517	Actual Revenues
185,934	44,212	5,120	109,390	Net Tax Revenues
134.3	240.3	96.2	46.0	% of Actual Revenues to Budget
65.1	187.1	85.6	-62.4	Actual Revenues Annual Growth Rate
134.1	240.3	96.2	45.9	% of Net Tax Revenues to Budget
82.1	187.6	85.6	-62.4	Net Tax Revenues Annual Growth Rate
				CY2013
154,860	34,470	2,510	207,110	Budget
152,080	22,280	3,828	122,645	Actual Revenues
150,445	22,279	3,828	122,209	Net Tax Revenues
98.2	64.6	152.5	59.2	% of Actual Revenues to Budget
-18.3	-49.6	-25.2	12.0	Actual Revenues Annual Growth Rate
97.1	64.6	152.5	59.0	% of Net Tax Revenues to Budget
-19.1	-49.6	-25.2	11.7	Net Tax Revenues Annual Growth Rate
				CY2014
191,660	34,460	4,750	199,010	Budget
159,653	29,624	6,073	156,094	Actual Revenues
158,164	29,624	6,073	155,637	Net Tax Revenues
83.3	86.0	127.9	78.4	% of Actual Revenues to Budget
5.0	33.0	58.6	27.3	Actual Revenues Annual Growth Rate
82.5	86.0	127.9	78.2	% of Net Tax Revenues to Budget
5.1	33.0	58.6	27.4	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. Since 2017, the estate and gift tax includes revenues for long-term care services development fund.

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	2,122,000	1,632,000	55,530	-	-
實徵數	1,837,145	1,344,040	106,799	-	-
實徵淨額	1,831,233	1,339,040	106,783	-	-
實徵數達成率	86.6	82.4	192.3	-	-
實徵數年增率	29.3	31.2	139.2	-	-
實徵淨額達成率	86.3	82.0	192.3	-	-
實徵淨額年增率	29.2	30.9	139.2	-	-
105年					
預算數	2,100,000	1,600,000	69,400	-	-
實徵數	2,232,991	1,688,486	68,967	-	-
實徵淨額	2,228,954	1,685,132	68,571	-	-
實徵數達成率	106.3	105.5	99.4	-	-
實徵數年增率	21.5	25.6	-35.4	-	-
實徵淨額達成率	106.1	105.3	98.8	-	-
實徵淨額年增率	21.7	25.8	-35.8	-	-
106年					
預算數	2,210,000	1,700,000	79,020	-	-
實徵數	2,758,174	2,175,480	88,242	-	-
實徵淨額	2,751,518	2,171,903	88,242	-	-
實徵數達成率	124.8	128.0	111.7	-	-
實徵數年增率	23.5	28.8	27.9	-	-
實徵淨額達成率	124.5	127.8	111.7	-	-
實徵淨額年增率	23.4	28.9	28.7	-	-
107年					
預算數	1,513,000	1,088,000	65,860	-	-
實徵數	2,727,110	2,043,639	116,863	-	-
實徵淨額	2,711,697	2,036,628	116,505	-	-
實徵數達成率	180.2	187.8	177.4	-	-
實徵數年增率	-1.1	-6.1	32.4	-	-
實徵淨額達成率	179.2	187.2	176.9	-	-
實徵淨額年增率	-1.4	-6.2	32.0	-	-
108年					
預算數	1,513,000	1,088,000	61,090	-	-
實徵數	2,834,276	2,027,903	97,373	-	-
實徵淨額	2,822,294	2,022,156	96,569	-	-
實徵數達成率	187.3	186.4	159.4	-	-
實徵數年增率	3.9	-0.8	-16.7	-	-
實徵淨額達成率	186.5	185.9	158.1	-	-
實徵淨額年增率	4.1	-0.7	-17.1	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

Table 5 Comparison between Estate and Gift Tax Actually Levied and County/City Budget in Previous Years (Cont.1 End)

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2015
208,450	47,400	6,080	172,540		Budget
189,104	60,029	11,526	125,647		Actual Revenues
188,984	60,029	11,526	124,871		Net Tax Revenues
90.7	126.6	189.6	72.8		% of Actual Revenues to Budget
18.4	102.6	89.8	-19.5		Actual Revenues Annual Growth Rate
90.7	126.6	189.6	72.4		% of Net Tax Revenues to Budget
19.5	102.6	89.8	-19.8		Net Tax Revenues Annual Growth Rate
					CY2016
206,320	46,550	7,950	169,780		Budget
225,997	70,443	12,397	166,701		Actual Revenues
225,837	70,443	12,338	166,633		Net Tax Revenues
109.5	151.3	155.9	98.2		% of Actual Revenues to Budget
19.5	17.3	7.6	32.7		Actual Revenues Annual Growth Rate
109.5	151.3	155.2	98.1		% of Net Tax Revenues to Budget
19.5	17.3	7.0	33.4		Net Tax Revenues Annual Growth Rate
					CY2017
198,570	58,940	11,630	161,840		Budget
231,940	33,577	10,273	218,662		Actual Revenues
231,692	33,404	10,273	216,004		Net Tax Revenues
116.8	57.0	88.3	135.1		% of Actual Revenues to Budget
2.6	-52.3	-17.1	31.2		Actual Revenues Annual Growth Rate
116.7	56.7	88.3	133.5		% of Net Tax Revenues to Budget
2.6	-52.6	-16.7	29.6		Net Tax Revenues Annual Growth Rate
					CY2018
162,440	47,100	9,710	139,890		Budget
259,537	28,079	11,883	267,109		Actual Revenues
258,746	28,011	11,883	259,924		Net Tax Revenues
159.8	59.6	122.4	190.9		% of Actual Revenues to Budget
11.9	-16.4	15.7	22.2		Actual Revenues Annual Growth Rate
159.3	59.5	122.4	185.8		% of Net Tax Revenues to Budget
11.7	-16.1	15.7	20.3		Net Tax Revenues Annual Growth Rate
					CY2019
167,710	41,000	9,200	146,000		Budget
294,904	67,792	22,292	324,012		Actual Revenues
290,987	67,792	21,501	323,289		Net Tax Revenues
175.8	165.3	242.3	221.9		% of Actual Revenues to Budget
13.6	141.4	87.6	21.3		Actual Revenues Annual Growth Rate
173.5	165.3	233.7	221.4		% of Net Tax Revenues to Budget
12.5	142.0	80.9	24.4		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. Since 2017, the estate and gift tax includes revenues for long-term care services development fund.

表6. 歷年各縣市貨物稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	3,405,000	11,450	245,470	621,599	583,161
實徵數	4,453,446	18,995	355,608	631,363	578,918
實徵淨額	4,406,937	18,990	355,324	630,472	578,668
實徵數達成率	130.8	165.9	144.9	101.6	99.3
實徵數年增率	27.9	3.4	30.8	3.0	0.3
實徵淨額達成率	129.4	165.9	144.8	101.4	99.2
實徵淨額年增率	26.6	3.3	30.8	2.9	0.3
100年					
預算數	3,754,000	583,480	328,400	-	-
實徵數	3,595,851	777,754	346,447	-	-
實徵淨額	3,569,159	775,976	346,276	-	-
實徵數達成率	95.8	133.3	105.5	-	-
實徵數年增率	-19.3	3,994.5	-2.6	-	-
實徵淨額達成率	95.1	133.0	105.4	-	-
實徵淨額年增率	-19.0	3,986.2	-2.5	-	-
101年					
預算數	3,915,000	785,520	377,940	-	-
實徵數	3,211,839	731,624	349,938	-	-
實徵淨額	3,090,137	731,116	349,672	-	-
實徵數達成率	82.0	93.1	92.6	-	-
實徵數年增率	-10.7	-5.9	1.0	-	-
實徵淨額達成率	78.9	93.1	92.5	-	-
實徵淨額年增率	-13.4	-5.8	1.0	-	-
102年					
預算數	3,965,000	885,250	433,030	-	-
實徵數	3,690,498	678,813	333,440	-	-
實徵淨額	3,520,983	668,312	333,147	-	-
實徵數達成率	93.1	76.7	77.0	-	-
實徵數年增率	14.9	-7.2	-4.7	-	-
實徵淨額達成率	88.8	75.5	76.9	-	-
實徵淨額年增率	13.9	-8.6	-4.7	-	-
103年					
預算數	3,757,000	700,810	330,550	-	-
實徵數	3,348,527	677,369	311,450	-	-
實徵淨額	3,264,796	677,364	311,265	-	-
實徵數達成率	89.1	96.7	94.2	-	-
實徵數年增率	-9.3	-0.2	-6.6	-	-
實徵淨額達成率	86.9	96.7	94.2	-	-
實徵淨額年增率	-7.3	1.4	-6.6	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

Table 6 Comparison between Commodity Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2010
					Budget
1,882,810	130	-	60,380		
2,796,941	682	-	70,939		Actual Revenues
2,751,862	682	-	70,939		Net Tax Revenues
148.6	524.6	-	117.5		% of Actual Revenues to Budget
44.1	409.0	-100.0	14.5		Actual Revenues Annual Growth Rate
146.2	524.6	-	117.5		% of Net Tax Revenues to Budget
41.9	409.0	-100.0	14.5		Net Tax Revenues Annual Growth Rate
					CY2011
					Budget
2,776,020	100	-	66,000		
2,399,081	154	12	72,403		Actual Revenues
2,374,338	154	12	72,403		Net Tax Revenues
86.4	154.0	-	109.7		% of Actual Revenues to Budget
-14.2	-77.4	-	2.1		Actual Revenues Annual Growth Rate
85.5	154.0	-	109.7		% of Net Tax Revenues to Budget
-13.7	-77.4	-	2.1		Net Tax Revenues Annual Growth Rate
					CY2012
					Budget
2,677,440	120	-	73,980		
2,062,657	124	-	67,496		Actual Revenues
1,941,729	124	-	67,496		Net Tax Revenues
77.0	103.3	-	91.2		% of Actual Revenues to Budget
-14.0	-19.5	-100.0	-6.8		Actual Revenues Annual Growth Rate
72.5	103.3	-	91.2		% of Net Tax Revenues to Budget
-18.2	-19.5	-100.0	-6.8		Net Tax Revenues Annual Growth Rate
					CY2013
					Budget
2,563,160	160	-	83,400		
2,612,770	530	-	64,945		Actual Revenues
2,454,049	530	-	64,945		Net Tax Revenues
101.9	331.3	-	77.9		% of Actual Revenues to Budget
26.7	327.4	-	-3.8		Actual Revenues Annual Growth Rate
95.7	331.3	-	77.9		% of Net Tax Revenues to Budget
26.4	327.4	-	-3.8		Net Tax Revenues Annual Growth Rate
					CY2014
					Budget
2,661,420	120	-	64,100		
2,293,321	155	3	66,229		Actual Revenues
2,209,780	155	3	66,229		Net Tax Revenues
86.2	129.2	-	103.3		% of Actual Revenues to Budget
-12.2	-70.8	-	2.0		Actual Revenues Annual Growth Rate
83.0	129.2	-	103.3		% of Net Tax Revenues to Budget
-10.0	-70.8	-	2.0		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

表6. 歷年各縣市貨物稅實徵數與預算數比較(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	3,630,000	738,070	294,520	-	-
實徵數	3,538,299	608,770	334,016	-	-
實徵淨額	3,526,991	608,770	333,858	-	-
實徵數達成率	97.5	82.5	113.4	-	-
實徵數年增率	5.7	-10.1	7.2	-	-
實徵淨額達成率	97.2	82.5	113.4	-	-
實徵淨額年增率	8.0	-10.1	7.3	-	-
105年					
預算數	3,709,000	648,000	362,090	-	-
實徵數	2,969,208	531,468	319,446	-	-
實徵淨額	2,915,474	528,132	319,446	-	-
實徵數達成率	80.1	82.0	88.2	-	-
實徵數年增率	-16.1	-12.7	-4.4	-	-
實徵淨額達成率	78.6	81.5	88.2	-	-
實徵淨額年增率	-17.3	-13.2	-4.3	-	-
106年					
預算數	3,549,000	673,070	336,600	-	-
實徵數	3,762,778	525,575	306,112	-	-
實徵淨額	3,735,965	525,332	306,112	-	-
實徵數達成率	106.0	78.1	90.9	-	-
實徵數年增率	26.7	-1.1	-4.2	-	-
實徵淨額達成率	105.3	78.1	90.9	-	-
實徵淨額年增率	28.1	-0.5	-4.2	-	-
107年					
預算數	3,067,778	458,520	271,178	-	-
實徵數	3,888,343	491,801	273,660	-	-
實徵淨額	3,851,957	491,598	273,660	-	-
實徵數達成率	126.7	107.3	100.9	-	-
實徵數年增率	3.3	-6.4	-10.6	-	-
實徵淨額達成率	125.6	107.2	100.9	-	-
實徵淨額年增率	3.1	-6.4	-10.6	-	-
108年					
預算數	3,442,222	445,630	254,670	-	-
實徵數	3,251,204	350,805	220,014	-	-
實徵淨額	3,146,126	295,042	195,095	-	-
實徵數達成率	94.5	78.7	86.4	-	-
實徵數年增率	-16.4	-28.7	-19.6	-	-
實徵淨額達成率	91.4	66.2	76.6	-	-
實徵淨額年增率	-18.3	-40.0	-28.7	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

Table 6 Comparison between Commodity Tax Actually Levied and County/City Budget in Previous Years (Cont.1 End)

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2015
					Budget
2,534,710	120	-	62,580		
2,524,733	160	4	70,616		Actual Revenues
2,513,583	160	4	70,616		Net Tax Revenues
99.6	133.3	-	112.8		% of Actual Revenues to Budget
10.1	3.2	33.3	6.6		Actual Revenues Annual Growth Rate
99.2	133.3	-	112.8		% of Net Tax Revenues to Budget
13.7	3.2	33.3	6.6		Net Tax Revenues Annual Growth Rate
					CY2016
					Budget
2,627,050	150	-	71,710		
2,043,345	369	124	74,456		Actual Revenues
1,992,947	369	124	74,456		Net Tax Revenues
77.8	246.0	-	103.8		% of Actual Revenues to Budget
-19.1	130.6	3,000.0	5.4		Actual Revenues Annual Growth Rate
75.9	246.0	-	103.8		% of Net Tax Revenues to Budget
-20.7	130.6	3,000.0	5.4		Net Tax Revenues Annual Growth Rate
					CY2017
					Budget
2,469,600	300	-	69,430		
2,872,184	282	117	58,508		Actual Revenues
2,845,614	282	117	58,508		Net Tax Revenues
116.3	94.0	-	84.3		% of Actual Revenues to Budget
40.6	-23.6	-5.6	-21.4		Actual Revenues Annual Growth Rate
115.2	94.0	-	84.3		% of Net Tax Revenues to Budget
42.8	-23.6	-5.6	-21.4		Net Tax Revenues Annual Growth Rate
					CY2018
					Budget
2,283,660	120	-	54,300		
3,057,060	453	574	64,795		Actual Revenues
3,020,877	453	574	64,795		Net Tax Revenues
133.9	377.5	-	119.3		% of Actual Revenues to Budget
6.4	60.6	390.6	10.7		Actual Revenues Annual Growth Rate
132.3	377.5	-	119.3		% of Net Tax Revenues to Budget
6.2	60.6	390.6	10.7		Net Tax Revenues Annual Growth Rate
					CY2019
					Budget
2,688,040	122	-	53,760		
2,665,926	-8,730	-6,479	29,668		Actual Revenues
2,641,530	-8,730	-6,479	29,668		Net Tax Revenues
99.2	-	-	55.2		% of Actual Revenues to Budget
-12.8	-	-	-54.2		Actual Revenues Annual Growth Rate
98.3	-	-	55.2		% of Net Tax Revenues to Budget
-12.6	-	-	-54.2		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

表7. 歷年各縣市證券交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	10,998,000	3,655,930	256,360	1,610,200	1,706,960
實徵數	8,653,663	2,897,192	190,255	1,252,128	1,311,283
實徵淨額	8,653,621	2,897,165	190,255	1,252,122	1,311,283
實徵數達成率	78.7	79.2	74.2	77.8	76.8
實徵數年增率	-8.8	-8.1	-13.5	-9.6	-11.1
實徵淨額達成率	78.7	79.2	74.2	77.8	76.8
實徵淨額年增率	-8.8	-8.1	-13.5	-9.6	-11.1
100年					
預算數	9,523,000	5,429,230	260,340	-	-
實徵數	6,149,434	3,444,749	152,275	-	-
實徵淨額	6,149,320	3,444,734	152,275	-	-
實徵數達成率	64.6	63.4	58.5	-	-
實徵數年增率	-28.9	18.9	-20.0	-	-
實徵淨額達成率	64.6	63.4	58.5	-	-
實徵淨額年增率	-28.9	18.9	-20.0	-	-
101年					
預算數	8,258,000	4,663,410	215,040	-	-
實徵數	4,663,589	2,604,907	119,791	-	-
實徵淨額	4,663,521	2,604,854	119,776	-	-
實徵數達成率	56.5	55.9	55.7	-	-
實徵數年增率	-24.2	-24.4	-21.3	-	-
實徵淨額達成率	56.5	55.9	55.7	-	-
實徵淨額年增率	-24.2	-24.4	-21.3	-	-
102年					
預算數	6,804,000	3,826,830	173,040	-	-
實徵數	4,550,536	2,639,790	109,552	-	-
實徵淨額	4,550,346	2,639,611	109,541	-	-
實徵數達成率	66.9	69.0	63.3	-	-
實徵數年增率	-2.4	1.3	-8.5	-	-
實徵淨額達成率	66.9	69.0	63.3	-	-
實徵淨額年增率	-2.4	1.3	-8.5	-	-
103年					
預算數	5,847,000	3,304,240	144,980	-	-
實徵數	5,756,847	3,325,139	148,404	-	-
實徵淨額	5,756,496	3,325,133	148,404	-	-
實徵數達成率	98.5	100.6	102.4	-	-
實徵數年增率	26.5	26.0	35.5	-	-
實徵淨額達成率	98.5	100.6	102.4	-	-
實徵淨額年增率	26.5	26.0	35.5	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

Table 7 Comparison between Securities Transaction Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2010
1,265,310	243,050	84,800	2,175,390		Budget
987,120	208,884	64,553	1,742,248		Actual Revenues
987,120	208,884	64,553	1,742,239		Net Tax Revenues
78.0	85.9	76.1	80.1		% of Actual Revenues to Budget
-9.1	0.1	-11.0	-7.7		Actual Revenues Annual Growth Rate
78.0	85.9	76.1	80.1		% of Net Tax Revenues to Budget
-9.1	0.1	-11.0	-7.7		Net Tax Revenues Annual Growth Rate
					CY2011
1,274,960	253,790	86,180	2,218,500		Budget
792,328	187,507	55,522	1,517,053		Actual Revenues
792,244	187,506	55,522	1,517,039		Net Tax Revenues
62.1	73.9	64.4	68.4		% of Actual Revenues to Budget
-19.7	-10.2	-14.0	-12.9		Actual Revenues Annual Growth Rate
62.1	73.9	64.4	68.4		% of Net Tax Revenues to Budget
-19.7	-10.2	-14.0	-12.9		Net Tax Revenues Annual Growth Rate
					CY2012
1,100,530	233,320	73,740	1,971,960		Budget
605,395	139,107	46,772	1,147,617		Actual Revenues
605,395	139,107	46,772	1,147,617		Net Tax Revenues
55.0	59.6	63.4	58.2		% of Actual Revenues to Budget
-23.6	-25.8	-15.8	-24.4		Actual Revenues Annual Growth Rate
55.0	59.6	63.4	58.2		% of Net Tax Revenues to Budget
-23.6	-25.8	-15.8	-24.4		Net Tax Revenues Annual Growth Rate
					CY2013
884,040	200,860	63,090	1,656,140		Budget
574,384	126,169	42,785	1,057,856		Actual Revenues
574,384	126,169	42,785	1,057,856		Net Tax Revenues
65.0	62.8	67.8	63.9		% of Actual Revenues to Budget
-5.1	-9.3	-8.5	-7.8		Actual Revenues Annual Growth Rate
65.0	62.8	67.8	63.9		% of Net Tax Revenues to Budget
-5.1	-9.3	-8.5	-7.8		Net Tax Revenues Annual Growth Rate
					CY2014
751,360	172,460	54,960	1,419,000		Budget
691,764	164,190	49,485	1,377,865		Actual Revenues
691,419	164,190	49,485	1,377,865		Net Tax Revenues
92.1	95.2	90.0	97.1		% of Actual Revenues to Budget
20.4	30.1	15.7	30.3		Actual Revenues Annual Growth Rate
92.0	95.2	90.0	97.1		% of Net Tax Revenues to Budget
20.4	30.1	15.7	30.3		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

表7. 歷年各縣市證券交易稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

年度別 \ 縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	6,087,000	3,484,800	153,360	-	-
實徵數	4,819,405	2,827,380	148,071	-	-
實徵淨額	4,818,807	2,826,794	148,071	-	-
實徵數達成率	79.2	81.1	96.6	-	-
實徵數年增率	-16.3	-15.0	-0.2	-	-
實徵淨額達成率	79.2	81.1	96.6	-	-
實徵淨額年增率	-16.3	-15.0	-0.2	-	-
105年					
預算數	5,730,000	3,333,180	153,000	-	-
實徵數	4,121,471	2,442,973	117,970	-	-
實徵淨額	4,121,285	2,442,854	117,970	-	-
實徵數達成率	71.9	73.3	77.1	-	-
實徵數年增率	-14.5	-13.6	-20.3	-	-
實徵淨額達成率	71.9	73.3	77.1	-	-
實徵淨額年增率	-14.5	-13.6	-20.3	-	-
106年					
預算數	6,103,000	3,571,480	172,110	-	-
實徵數	5,779,488	3,325,467	172,955	-	-
實徵淨額	5,779,428	3,325,419	172,943	-	-
實徵數達成率	94.7	93.1	100.5	-	-
實徵數年增率	40.2	36.1	46.6	-	-
實徵淨額達成率	94.7	93.1	100.5	-	-
實徵淨額年增率	40.2	36.1	46.6	-	-
107年					
預算數	6,032,000	3,523,010	178,380	-	-
實徵數	6,163,739	3,608,331	176,829	-	-
實徵淨額	6,163,720	3,608,319	176,823	-	-
實徵數達成率	102.2	102.4	99.1	-	-
實徵數年增率	6.6	8.5	2.2	-	-
實徵淨額達成率	102.2	102.4	99.1	-	-
實徵淨額年增率	6.6	8.5	2.2	-	-
108年					
預算數	6,842,000	3,986,280	200,990	-	-
實徵數	5,395,316	3,225,155	150,764	-	-
實徵淨額	5,395,316	3,225,155	150,764	-	-
實徵數達成率	78.9	80.9	75.0	-	-
實徵數年增率	-12.5	-10.6	-14.7	-	-
實徵淨額達成率	78.9	80.9	75.0	-	-
實徵淨額年增率	-12.5	-10.6	-14.7	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

Table 7 Comparison between Securities Transaction Tax Actually Levied and County/City Budget in Previous Years (Cont.1 End)

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2015
760,800	174,720	56,640	1,456,680	Budget
571,307	139,075	37,909	1,095,663	Actual Revenues
571,307	139,075	37,909	1,095,651	Net Tax Revenues
75.1	79.6	66.9	75.2	% of Actual Revenues to Budget
-17.4	-15.3	-23.4	-20.5	Actual Revenues Annual Growth Rate
75.1	79.6	66.9	75.2	% of Net Tax Revenues to Budget
-17.4	-15.3	-23.4	-20.5	Net Tax Revenues Annual Growth Rate
				CY2016
694,980	162,120	49,320	1,337,400	Budget
506,199	111,134	33,182	910,013	Actual Revenues
506,199	111,134	33,182	909,946	Net Tax Revenues
72.8	68.6	67.3	68.0	% of Actual Revenues to Budget
-11.4	-20.1	-12.5	-16.9	Actual Revenues Annual Growth Rate
72.8	68.6	67.3	68.0	% of Net Tax Revenues to Budget
-11.4	-20.1	-12.5	-16.9	Net Tax Revenues Annual Growth Rate
				CY2017
732,970	172,100	50,040	1,404,300	Budget
684,602	157,874	46,278	1,392,312	Actual Revenues
684,602	157,874	46,278	1,392,312	Net Tax Revenues
93.4	91.7	92.5	99.1	% of Actual Revenues to Budget
35.2	42.1	39.5	53.0	Actual Revenues Annual Growth Rate
93.4	91.7	92.5	99.1	% of Net Tax Revenues to Budget
35.2	42.1	39.5	53.0	Net Tax Revenues Annual Growth Rate
				CY2018
723,940	167,040	48,260	1,391,370	Budget
711,077	166,170	46,269	1,455,063	Actual Revenues
711,077	166,170	46,268	1,455,063	Net Tax Revenues
98.2	99.5	95.9	104.6	% of Actual Revenues to Budget
3.9	5.3	0.0	4.5	Actual Revenues Annual Growth Rate
98.2	99.5	95.9	104.6	% of Net Tax Revenues to Budget
3.9	5.3	0.0	4.5	Net Tax Revenues Annual Growth Rate
				CY2019
810,510	185,300	53,410	1,605,510	Budget
666,536	152,843	42,391	1,157,627	Actual Revenues
666,536	152,843	42,391	1,157,627	Net Tax Revenues
82.2	82.5	79.4	72.1	% of Actual Revenues to Budget
-6.3	-8.0	-8.4	-20.4	Actual Revenues Annual Growth Rate
82.2	82.5	79.4	72.1	% of Net Tax Revenues to Budget
-6.3	-8.0	-8.4	-20.4	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	33,000	26,910	-	2,780	1,160
實徵數	38,535	33,397	-	2,079	1,582
實徵淨額	38,535	33,397	-	2,079	1,582
實徵數達成率	116.8	124.1	-	74.8	136.4
實徵數年增率	23.1	28.3	-	-16.1	47.2
實徵淨額達成率	116.8	124.1	-	74.8	136.4
實徵淨額年增率	23.1	28.3	-	-16.1	47.2
100年					
預算數	35,000	32,660	-	-	-
實徵數	46,026	42,720	-	-	-
實徵淨額	46,026	42,720	-	-	-
實徵數達成率	131.5	130.8	-	-	-
實徵數年增率	19.4	27.9	-	-	-
實徵淨額達成率	131.5	130.8	-	-	-
實徵淨額年增率	19.4	27.9	-	-	-
101年					
預算數	44,000	41,510	-	-	-
實徵數	32,886	28,650	-	-	-
實徵淨額	32,886	28,650	-	-	-
實徵數達成率	74.7	69.0	-	-	-
實徵數年增率	-28.5	-32.9	-	-	-
實徵淨額達成率	74.7	69.0	-	-	-
實徵淨額年增率	-28.5	-32.9	-	-	-
102年					
預算數	48,000	44,160	-	-	-
實徵數	19,131	17,319	-	-	-
實徵淨額	19,131	17,319	-	-	-
實徵數達成率	39.9	39.2	-	-	-
實徵數年增率	-41.8	-39.5	-	-	-
實徵淨額達成率	39.9	39.2	-	-	-
實徵淨額年增率	-41.8	-39.5	-	-	-
103年					
預算數	29,000	26,240	-	-	-
實徵數	22,087	20,054	-	-	-
實徵淨額	22,081	20,048	-	-	-
實徵數達成率	76.2	76.4	-	-	-
實徵數年增率	15.5	15.8	-	-	-
實徵淨額達成率	76.1	76.4	-	-	-
實徵淨額年增率	15.4	15.8	-	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

Table 8 Comparison between Futures Transaction Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2010
1,810	-	-	340		Budget
422	380	-	675		Actual Revenues
422	380	-	675		Net Tax Revenues
23.3	-	-	198.5		% of Actual Revenues to Budget
-70.8	-	-	142.8		Actual Revenues Annual Growth Rate
23.3	-	-	198.5		% of Net Tax Revenues to Budget
-70.8	-	-	142.8		Net Tax Revenues Annual Growth Rate
					CY2011
1,540	300	-	500		Budget
460	402	473	1,971		Actual Revenues
460	402	473	1,971		Net Tax Revenues
29.9	134.0	-	394.2		% of Actual Revenues to Budget
9.0	5.8	-	192.0		Actual Revenues Annual Growth Rate
29.9	134.0	-	394.2		% of Net Tax Revenues to Budget
9.0	5.8	-	192.0		Net Tax Revenues Annual Growth Rate
					CY2012
930	300	140	1,120		Budget
226	512	657	2,841		Actual Revenues
226	512	657	2,841		Net Tax Revenues
24.3	170.7	469.3	253.7		% of Actual Revenues to Budget
-50.9	27.4	38.9	44.1		Actual Revenues Annual Growth Rate
24.3	170.7	469.3	253.7		% of Net Tax Revenues to Budget
-50.9	27.4	38.9	44.1		Net Tax Revenues Annual Growth Rate
					CY2013
480	540	480	2,340		Budget
81	202	469	1,060		Actual Revenues
81	202	469	1,060		Net Tax Revenues
16.9	37.4	97.7	45.3		% of Actual Revenues to Budget
-64.2	-60.5	-28.6	-62.7		Actual Revenues Annual Growth Rate
16.9	37.4	97.7	45.3		% of Net Tax Revenues to Budget
-64.2	-60.5	-28.6	-62.7		Net Tax Revenues Annual Growth Rate
					CY2014
240	360	480	1,680		Budget
133	165	230	1,505		Actual Revenues
133	165	230	1,505		Net Tax Revenues
55.4	45.8	47.9	89.6		% of Actual Revenues to Budget
64.2	-18.3	-51.0	42.0		Actual Revenues Annual Growth Rate
55.4	45.8	47.9	89.6		% of Net Tax Revenues to Budget
64.2	-18.3	-51.0	42.0		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	17,000	15,210	-	-	-
實徵數	28,737	26,068	-	-	-
實徵淨額	28,737	26,068	-	-	-
實徵數達成率	169.0	171.4	-	-	-
實徵數年增率	30.1	30.0	-	-	-
實徵淨額達成率	169.0	171.4	-	-	-
實徵淨額年增率	30.1	30.0	-	-	-
105年					
預算數	22,000	19,950	-	-	-
實徵數	32,031	28,717	-	-	-
實徵淨額	31,985	28,671	-	-	-
實徵數達成率	145.6	143.9	-	-	-
實徵數年增率	11.5	10.2	-	-	-
實徵淨額達成率	145.4	143.7	-	-	-
實徵淨額年增率	11.3	10.0	-	-	-
106年					
預算數	30,000	27,210	-	-	-
實徵數	44,238	39,498	-	-	-
實徵淨額	44,238	39,498	-	-	-
實徵數達成率	147.5	145.2	-	-	-
實徵數年增率	38.1	37.5	-	-	-
實徵淨額達成率	147.5	145.2	-	-	-
實徵淨額年增率	38.3	37.8	-	-	-
107年					
預算數	32,000	28,860	-	-	-
實徵數	47,878	42,499	-	-	-
實徵淨額	47,878	42,499	-	-	-
實徵數達成率	149.6	147.3	-	-	-
實徵數年增率	8.2	7.6	-	-	-
實徵淨額達成率	149.6	147.3	-	-	-
實徵淨額年增率	8.2	7.6	-	-	-
108年					
預算數	55,000	49,100	-	-	-
實徵數	40,237	35,636	-	-	-
實徵淨額	40,237	35,636	-	-	-
實徵數達成率	73.2	72.6	-	-	-
實徵數年增率	-16.0	-16.1	-	-	-
實徵淨額達成率	73.2	72.6	-	-	-
實徵淨額年增率	-16.0	-16.1	-	-	-

1. 資料來源：本局主計室。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

Table 8 Comparison between Futures Transaction Tax Actually Levied and County/City Budget in Previous Years (Cont.1 End)

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2015
				Budget
90	190	310	1,200	Actual Revenues
147	105	315	2,102	Net Tax Revenues
147	105	315	2,102	% of Actual Revenues to Budget
163.3	55.3	101.6	175.2	Actual Revenues Annual Growth Rate
10.5	-36.4	37.0	39.7	% of Net Tax Revenues to Budget
163.3	55.3	101.6	175.2	Net Tax Revenues Annual Growth Rate
10.5	-36.4	37.0	39.7	
				CY2016
				Budget
110	170	340	1,430	Actual Revenues
175	-	482	2,657	Net Tax Revenues
175	-	482	2,657	% of Actual Revenues to Budget
159.1	0.0	141.8	185.8	Actual Revenues Annual Growth Rate
19.0	-100.0	53.0	26.4	% of Net Tax Revenues to Budget
159.1	0.0	141.8	185.8	Net Tax Revenues Annual Growth Rate
19.0	-100.0	53.0	26.4	
				CY2017
				Budget
170	-	380	2,240	Actual Revenues
159	-	261	4,320	Net Tax Revenues
159	-	261	4,320	% of Actual Revenues to Budget
93.5	-	68.7	192.9	Actual Revenues Annual Growth Rate
-9.1	-	-45.9	62.6	% of Net Tax Revenues to Budget
93.5	-	68.7	192.9	Net Tax Revenues Annual Growth Rate
-9.1	-	-45.9	62.6	
				CY2018
				Budget
150	-	330	2,660	Actual Revenues
197	-	294	4,888	Net Tax Revenues
197	-	294	4,888	% of Actual Revenues to Budget
131.3	-	89.1	183.8	Actual Revenues Annual Growth Rate
23.9	-	12.6	13.1	% of Net Tax Revenues to Budget
131.3	-	89.1	183.8	Net Tax Revenues Annual Growth Rate
23.9	-	12.6	13.1	
				CY2019
				Budget
200	-	440	5,260	Actual Revenues
187	-	205	4,209	Net Tax Revenues
187	-	205	4,209	% of Actual Revenues to Budget
93.5	-	46.6	80.0	Actual Revenues Annual Growth Rate
-5.1	-	-30.3	-13.9	% of Net Tax Revenues to Budget
93.5	-	46.6	80.0	Net Tax Revenues Annual Growth Rate
-5.1	-	-30.3	-13.9	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

表9. 歷年各縣市菸酒稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	8,488,000	170	420,960	4,894,370	20,270
實徵數	8,074,608	285	359,658	4,190,809	25,725
實徵淨額	8,073,840	285	359,658	4,190,809	25,059
實徵數達成率	95.1	167.6	85.4	85.6	126.9
實徵數年增率	-1.6	59.2	-23.0	-7.7	6.7
實徵淨額達成率	95.1	167.6	85.4	85.6	123.6
實徵淨額年增率	-1.6	59.2	-23.0	-7.7	4.0
100年					
預算數	8,906,000	5,089,440	411,100	-	-
實徵數	8,325,518	4,169,244	372,263	-	-
實徵淨額	8,324,275	4,168,001	372,263	-	-
實徵數達成率	93.5	81.9	90.6	-	-
實徵數年增率	3.1	1,462,792.6	3.5	-	-
實徵淨額達成率	93.5	81.9	90.6	-	-
實徵淨額年增率	3.1	1,462,356.5	3.5	-	-
101年					
預算數	9,013,000	4,660,480	409,120	-	-
實徵數	8,706,139	4,197,785	341,690	-	-
實徵淨額	8,703,727	4,195,380	341,690	-	-
實徵數達成率	96.6	90.1	83.5	-	-
實徵數年增率	4.6	0.7	-8.2	-	-
實徵淨額達成率	96.6	90.0	83.5	-	-
實徵淨額年增率	4.6	0.7	-8.2	-	-
102年					
預算數	8,998,000	4,383,790	375,370	-	-
實徵數	7,676,445	3,719,396	320,788	-	-
實徵淨額	7,676,445	3,719,396	320,788	-	-
實徵數達成率	85.3	84.8	85.5	-	-
實徵數年增率	-11.8	-11.4	-6.1	-	-
實徵淨額達成率	85.3	84.8	85.5	-	-
實徵淨額年增率	-11.8	-11.3	-6.1	-	-
103年					
預算數	9,200,000	4,516,580	382,880	-	-
實徵數	6,839,785	3,525,796	319,273	-	-
實徵淨額	6,839,068	3,525,644	319,273	-	-
實徵數達成率	74.3	84.8	85.5	-	-
實徵數年增率	-10.9	-5.2	-0.5	-	-
實徵淨額達成率	74.3	78.1	83.4	-	-
實徵淨額年增率	-10.9	-5.2	-0.5	-	-

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 菸酒稅自106年起包括撥入長照基金之稅款。

Table 9 Comparison between Tobacco and Alcohol Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2010
					Budget
3,149,250	2,570	410	-		Actual Revenues
3,495,493	2,071	567	-		Net Tax Revenues
3,495,391	2,071	567	-		% of Actual Revenues to Budget
111.0	80.6	138.3	-		Actual Revenues Annual Growth Rate
10.2	-16.7	59.7	-		% of Net Tax Revenues to Budget
111.0	80.6	138.3	-		Net Tax Revenues Annual Growth Rate
10.2	-16.7	59.7	-		
					CY2011
					Budget
3,402,310	2,500	650	-		Actual Revenues
3,781,272	1,816	923	-		Net Tax Revenues
3,781,272	1,816	923	-		% of Actual Revenues to Budget
111.1	72.6	142.0	-		Actual Revenues Annual Growth Rate
8.2	-12.3	62.8	-		% of Net Tax Revenues to Budget
111.1	72.6	142.0	-		Net Tax Revenues Annual Growth Rate
8.2	-12.3	62.8	-		
					CY2012
					Budget
3,940,400	1,880	1,120	-		Actual Revenues
4,163,685	2,235	744	-		Net Tax Revenues
4,163,678	2,235	744	-		% of Actual Revenues to Budget
105.7	118.9	66.4	-		Actual Revenues Annual Growth Rate
10.1	23.1	-19.4	-		% of Net Tax Revenues to Budget
105.7	118.9	66.4	-		Net Tax Revenues Annual Growth Rate
10.1	23.1	-19.4	-		
					CY2013
					Budget
4,235,950	2,120	770	-		Actual Revenues
3,632,561	2,128	1,572	-		Net Tax Revenues
3,632,561	2,128	1,572	-		% of Actual Revenues to Budget
85.8	100.4	204.2	-		Actual Revenues Annual Growth Rate
-12.8	-4.8	111.3	-		% of Net Tax Revenues to Budget
85.8	100.4	204.2	-		Net Tax Revenues Annual Growth Rate
-12.8	-4.8	111.3	-		
					CY2014
					Budget
4,296,700	2,540	1,300	-		Actual Revenues
2,991,382	1,926	1,408	-		Net Tax Revenues
2,990,817	1,926	1,408	-		% of Actual Revenues to Budget
85.8	100.4	204.2	-		Actual Revenues Annual Growth Rate
-17.7	-9.5	-10.4	-		% of Net Tax Revenues to Budget
69.6	75.8	108.3	-		Net Tax Revenues Annual Growth Rate
-17.7	-9.5	-10.4	-		

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表9. 歷年各縣市菸酒稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	8,000,000	3,940,690	372,200	-	-
實徵數	7,597,592	3,783,282	275,661	-	-
實徵淨額	7,597,592	3,783,282	275,661	-	-
實徵數達成率	95.0	96.0	74.1	-	-
實徵數年增率	11.1	7.3	-13.7	-	-
實徵淨額達成率	95.0	96.0	74.1	-	-
實徵淨額年增率	11.1	7.3	-13.7	-	-
105年					
預算數	7,791,000	3,926,010	290,390	-	-
實徵數	8,825,542	4,931,944	263,813	-	-
實徵淨額	8,825,542	4,931,944	263,813	-	-
實徵數達成率	113.3	125.6	90.8	-	-
實徵數年增率	16.2	30.4	-4.3	-	-
實徵淨額達成率	113.3	125.6	90.8	-	-
實徵淨額年增率	16.2	30.4	-4.3	-	-
106年					
預算數	7,506,000	5,248,680	276,140	-	-
實徵數	15,112,040	11,251,834	236,999	-	-
實徵淨額	15,112,040	11,251,834	236,999	-	-
實徵數達成率	201.3	214.4	85.8	-	-
實徵數年增率	71.2	128.1	-10.2	-	-
實徵淨額達成率	201.3	214.4	85.8	-	-
實徵淨額年增率	71.2	128.1	-10.2	-	-
107年					
預算數	9,297,500	7,108,780	150,700	-	-
實徵數	24,700,331	19,976,043	204,042	-	-
實徵淨額	24,700,331	19,976,043	204,042	-	-
實徵數達成率	265.7	281.0	135.4	-	-
實徵數年增率	63.4	77.5	-13.9	-	-
實徵淨額達成率	265.7	281.0	135.4	-	-
實徵淨額年增率	63.4	77.5	-13.9	-	-
108年					
預算數	9,785,000	7,078,270	202,960	-	-
實徵數	27,102,879	23,652,427	180,156	-	-
實徵淨額	27,102,879	23,652,427	180,156	-	-
實徵數達成率	277.0	334.2	88.8	-	-
實徵數年增率	9.7	18.4	-11.7	-	-
實徵淨額達成率	277.0	334.2	88.8	-	-
實徵淨額年增率	9.7	18.4	-11.7	-	-

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 菸酒稅自106年起包括撥入長照基金之稅款。

Table 9 Comparison between Tobacco and Alcohol Tax Actually Levied and County/City Budget in Previous Years (Cont.1 End)

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2015
					Budget
3,683,430	2,100	1,580	-		Actual Revenues
3,534,818	2,338	1,493	-		Net Tax Revenues
3,534,818	2,338	1,493	-		% of Actual Revenues to Budget
96.0	111.3	94.5	-		Actual Revenues Annual Growth Rate
18.2	21.4	6.0	-		% of Net Tax Revenues to Budget
96.0	111.3	94.5	-		Net Tax Revenues Annual Growth Rate
18.2	21.4	6.0	-		CY2016
					Budget
3,571,060	2,100	1,440	-		Actual Revenues
3,626,415	2,021	1,349	-		Net Tax Revenues
3,626,415	2,021	1,349	-		% of Actual Revenues to Budget
101.6	96.2	93.7	-		Actual Revenues Annual Growth Rate
2.6	-13.6	-9.6	-		% of Net Tax Revenues to Budget
101.6	96.2	93.7	-		Net Tax Revenues Annual Growth Rate
2.6	-13.6	-9.6	-		CY2017
					Budget
1,977,760	1,910	1,510	-		Actual Revenues
3,620,189	1,657	1,361	-		Net Tax Revenues
3,620,189	1,657	1,361	-		% of Actual Revenues to Budget
183.0	86.8	90.1	-		Actual Revenues Annual Growth Rate
-0.2	-18.0	0.9	-		% of Net Tax Revenues to Budget
183.0	86.8	90.1	-		Net Tax Revenues Annual Growth Rate
-0.2	-18.0	0.9	-		CY2018
					Budget
2,036,090	1,110	820	-		Actual Revenues
4,517,994	1,628	624	-		Net Tax Revenues
4,517,994	1,628	624	-		% of Actual Revenues to Budget
221.9	146.7	76.1	-		Actual Revenues Annual Growth Rate
24.8	-1.8	-54.2	-		% of Net Tax Revenues to Budget
221.9	146.7	76.1	-		Net Tax Revenues Annual Growth Rate
24.8	-1.8	-54.2	-		CY2019
					Budget
2,501,330	1,470	970	-		Actual Revenues
3,268,144	1,209	943	-		Net Tax Revenues
3,268,144	1,209	943	-		% of Actual Revenues to Budget
130.7	82.2	97.2	-		Actual Revenues Annual Growth Rate
-27.7	-25.7	51.1	-		% of Net Tax Revenues to Budget
130.7	82.2	97.2	-		Net Tax Revenues Annual Growth Rate
-27.7	-25.7	51.1	-		

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	-	-	-	-	-
實徵數	-	-	-	-	-
實徵淨額	-	-	-	-	-
實徵數達成率	-	-	-	-	-
實徵數年增率	-	-	-	-	-
實徵淨額達成率	-	-	-	-	-
實徵淨額年增率	-	-	-	-	-
100年					
預算數	-	-	-	-	-
實徵數	-	-	-	-	-
實徵淨額	-	-	-	-	-
實徵數達成率	-	-	-	-	-
實徵數年增率	-	-	-	-	-
實徵淨額達成率	-	-	-	-	-
實徵淨額年增率	-	-	-	-	-
101年					
預算數	-	-	-	-	-
實徵數	-	-	-	-	-
實徵淨額	-	-	-	-	-
實徵數達成率	-	-	-	-	-
實徵數年增率	-	-	-	-	-
實徵淨額達成率	-	-	-	-	-
實徵淨額年增率	-	-	-	-	-
102年					
預算數	-	-	-	-	-
實徵數	-	-	-	-	-
實徵淨額	-	-	-	-	-
實徵數達成率	-	-	-	-	-
實徵數年增率	-	-	-	-	-
實徵淨額達成率	-	-	-	-	-
實徵淨額年增率	-	-	-	-	-
103年					
預算數	183,000	103,300	14,760	-	-
實徵數	276,981	168,957	49,813	-	-
實徵淨額	270,945	164,766	48,011	-	-
實徵數達成率	151.4	163.6	337.5	-	-
實徵數年增率	-	-	-	-	-
實徵淨額達成率	148.1	159.5	325.3	-	-
實徵淨額年增率	-	-	-	-	-

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

Table 10 Comparison between Specifically Selected Goods and Services Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2010
-	-	-	-	-	Budget
-	-	-	-	-	Actual Revenues
-	-	-	-	-	Net Tax Revenues
-	-	-	-	-	% of Actual Revenues to Budget
-	-	-	-	-	Actual Revenues Annual Growth Rate
-	-	-	-	-	% of Net Tax Revenues to Budget
-	-	-	-	-	Net Tax Revenues Annual Growth Rate
					CY2011
-	-	-	-	-	Budget
-	-	-	-	-	Actual Revenues
-	-	-	-	-	Net Tax Revenues
-	-	-	-	-	% of Actual Revenues to Budget
-	-	-	-	-	Actual Revenues Annual Growth Rate
-	-	-	-	-	% of Net Tax Revenues to Budget
-	-	-	-	-	Net Tax Revenues Annual Growth Rate
					CY2012
-	-	-	-	-	Budget
-	-	-	-	-	Actual Revenues
-	-	-	-	-	Net Tax Revenues
-	-	-	-	-	% of Actual Revenues to Budget
-	-	-	-	-	Actual Revenues Annual Growth Rate
-	-	-	-	-	% of Net Tax Revenues to Budget
-	-	-	-	-	Net Tax Revenues Annual Growth Rate
					CY2013
-	-	-	-	-	Budget
-	-	-	-	-	Actual Revenues
-	-	-	-	-	Net Tax Revenues
-	-	-	-	-	% of Actual Revenues to Budget
-	-	-	-	-	Actual Revenues Annual Growth Rate
-	-	-	-	-	% of Net Tax Revenues to Budget
-	-	-	-	-	Net Tax Revenues Annual Growth Rate
					CY2014
31,510	6,310	2,200	24,920	-	Budget
39,817	4,350	5,319	8,725	-	Actual Revenues
39,804	4,320	5,319	8,725	-	Net Tax Revenues
126.4	68.9	241.8	35.0	-	% of Actual Revenues to Budget
-	-	-	-	-	Actual Revenues Annual Growth Rate
126.3	68.5	241.8	35.0	-	% of Net Tax Revenues to Budget
-	-	-	-	-	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	222,000	131,358	25,152	-	-
實徵數	162,185	82,867	14,259	-	-
實徵淨額	156,556	81,212	13,159	-	-
實徵數達成率	73.1	63.1	56.7	-	-
實徵數年增率	-41.4	-51.0	-71.4	-	-
實徵淨額達成率	70.5	61.8	52.3	-	-
實徵淨額年增率	-42.2	-50.7	-72.6	-	-
105年					
預算數	98,000	57,564	10,486	-	-
實徵數	78,080	49,968	5,148	-	-
實徵淨額	73,148	47,395	4,991	-	-
實徵數達成率	79.7	86.8	49.1	-	-
實徵數年增率	-51.9	-39.7	-63.9	-	-
實徵淨額達成率	74.6	82.3	47.6	-	-
實徵淨額年增率	-53.3	-41.6	-62.1	-	-
106年					
預算數	83,000	48,553	10,957	-	-
實徵數	35,869	19,289	3,263	-	-
實徵淨額	33,566	18,300	3,263	-	-
實徵數達成率	43.2	39.7	29.8	-	-
實徵數年增率	-54.1	-61.4	-36.6	-	-
實徵淨額達成率	40.4	37.7	29.8	-	-
實徵淨額年增率	-54.1	-61.4	-34.6	-	-
107年					
預算數	39,000	21,789	3,063	-	-
實徵數	17,383	14,925	436	-	-
實徵淨額	16,447	14,400	436	-	-
實徵數達成率	44.6	68.5	14.2	-	-
實徵數年增率	-51.5	-22.6	-86.6	-	-
實徵淨額達成率	42.2	66.1	14.2	-	-
實徵淨額年增率	-51.0	-21.3	-86.6	-	-
108年					
預算數	38,000	24,180	2,571	-	-
實徵數	3,081	699	326	-	-
實徵淨額	-5,876	-8,258	326	-	-
實徵數達成率	8.1	2.9	12.7	-	-
實徵數年增率	-82.3	-95.3	-25.2	-	-
實徵淨額達成率	-	-	12.7	-	-
實徵淨額年增率	-	-	-25.2	-	-

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

Table 10 Comparison between Specifically Selected Goods and Services Tax Actually Levied and County/City Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2015
					Budget
32,101	6,793	3,064	23,532		Actual Revenues
37,960	12,018	1,095	13,986		Net Tax Revenues
36,496	12,003	330	13,356		% of Actual Revenues to Budget
118.3	176.9	35.7	59.4		Actual Revenues Annual Growth Rate
-4.7	176.3	-79.4	60.3		% of Net Tax Revenues to Budget
113.7	176.7	10.8	56.8		Net Tax Revenues Annual Growth Rate
-8.3	177.8	-93.8	53.1		CY2016
					Budget
16,032	3,437	1,173	9,308		Actual Revenues
12,302	3,242	2,869	4,551		Net Tax Revenues
10,205	3,237	2,831	4,489		% of Actual Revenues to Budget
76.7	94.3	244.6	48.9		Actual Revenues Annual Growth Rate
-67.6	-73.0	162.0	-67.5		% of Net Tax Revenues to Budget
63.7	94.2	241.3	48.2		Net Tax Revenues Annual Growth Rate
-72.0	-73.0	757.9	-66.4		CY2017
					Budget
14,359	3,237	1,494	4,400		Actual Revenues
3,280	654	4,913	4,470		Net Tax Revenues
2,192	654	4,687	4,470		% of Actual Revenues to Budget
22.8	20.2	328.8	101.6		Actual Revenues Annual Growth Rate
-73.3	-79.8	71.2	-1.8		% of Net Tax Revenues to Budget
15.3	20.2	313.7	101.6		Net Tax Revenues Annual Growth Rate
-78.5	-79.8	65.6	-0.4		CY2018
					Budget
7,216	2,392	1,180	3,360		Actual Revenues
1,729	293	-	-		Net Tax Revenues
1,318	293	-	-		% of Actual Revenues to Budget
24.0	12.2	0.0	0.0		Actual Revenues Annual Growth Rate
-47.3	-55.2	-100.0	-100.0		% of Net Tax Revenues to Budget
18.3	12.2	0.0	0.0		Net Tax Revenues Annual Growth Rate
-39.9	-55.2	-100.0	-100.0		CY2019
					Budget
4,304	1,348	2,555	3,042		Actual Revenues
1,566	208	-	282		Net Tax Revenues
1,566	208	-	282		% of Actual Revenues to Budget
36.4	15.4	0.0	9.3		Actual Revenues Annual Growth Rate
-9.4	-29.0	-	-		% of Net Tax Revenues to Budget
36.4	15.4	0.0	9.3		Net Tax Revenues Annual Growth Rate
18.8	-29.0	-	-		

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.

表11. 歷年各縣市營業稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
99年					
預算數	14,322,000	3,081,480	1,117,560	1,622,880	4,922,160
實徵數	19,997,088	3,471,808	1,148,686	4,508,961	7,038,152
實徵淨額	18,623,066	3,190,255	1,120,807	4,104,346	6,436,701
實徵數達成率	139.6	112.7	102.8	277.8	143.0
實徵數年增率	25.4	11.7	4.9	45.8	34.5
實徵淨額達成率	130.0	103.5	100.3	252.9	130.8
實徵淨額年增率	25.0	10.8	5.4	51.2	31.0
100年					
預算數	12,160,000	7,098,430	1,184,560	-	-
實徵數	13,103,205	7,710,026	1,121,318	-	-
實徵淨額	12,239,324	6,960,391	1,096,679	-	-
實徵數達成率	107.8	108.6	94.7	-	-
實徵數年增率	-34.5	122.1	-2.4	-	-
實徵淨額達成率	100.7	98.1	92.6	-	-
實徵淨額年增率	-34.3	118.2	-2.2	-	-
101年					
預算數	13,747,000	8,162,920	1,159,310	-	-
實徵數	13,990,943	8,482,323	1,330,331	-	-
實徵淨額	13,206,492	7,818,667	1,309,924	-	-
實徵數達成率	101.8	103.9	114.8	-	-
實徵數年增率	6.8	10.0	18.6	-	-
實徵淨額達成率	96.1	95.8	113.0	-	-
實徵淨額年增率	7.9	12.3	19.4	-	-
102年					
預算數	12,877,000	7,389,080	1,287,030	-	-
實徵數	17,468,199	11,115,630	1,493,367	-	-
實徵淨額	14,169,270	8,252,367	1,309,081	-	-
實徵數達成率	135.7	150.4	116.0	-	-
實徵數年增率	24.9	31.0	12.3	-	-
實徵淨額達成率	110.0	111.7	101.7	-	-
實徵淨額年增率	7.3	5.5	-0.1	-	-
103年					
預算數	14,434,641	8,710,920	1,285,680	-	-
實徵數	19,566,802	12,495,913	1,700,375	-	-
實徵淨額	16,020,423	9,487,744	1,506,979	-	-
實徵數達成率	135.6	143.5	132.3	-	-
實徵數年增率	12.0	12.4	13.9	-	-
實徵淨額達成率	111.0	108.9	117.2	-	-
實徵淨額年增率	13.1	15.0	15.1	-	-

1. 資料來源：本局主計室(營業稅不含金融業營業稅)。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

Table 11 Comparison between Business Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2010
					Budget
2,202,600	416,340	26,460	932,520		Actual Revenues
2,511,978	449,585	13,507	854,411		Net Tax Revenues
2,475,743	446,085	13,507	835,622		% of Actual Revenues to Budget
114.0	108.0	51.0	91.6		Actual Revenues Annual Growth Rate
17.1	17.4	-37.5	-1.9		% of Net Tax Revenues to Budget
112.4	107.1	51.0	89.6		Net Tax Revenues Annual Growth Rate
19.6	19.4	-37.5	-2.2		
					CY2011
					Budget
2,527,340	459,430	16,840	873,400		Actual Revenues
2,758,980	588,049	16,653	908,179		Net Tax Revenues
2,701,497	578,899	11,455	890,403		% of Actual Revenues to Budget
109.2	128.0	98.9	104.0		Actual Revenues Annual Growth Rate
9.8	30.8	23.3	6.3		% of Net Tax Revenues to Budget
106.9	126.0	68.0	101.9		Net Tax Revenues Annual Growth Rate
9.1	29.8	-15.2	6.6		
					CY2012
					Budget
2,893,130	585,350	6,800	939,490		Actual Revenues
2,530,494	588,450	24,511	1,034,834		Net Tax Revenues
2,462,013	577,487	24,511	1,013,890		% of Actual Revenues to Budget
87.5	100.5	360.5	110.1		Actual Revenues Annual Growth Rate
-8.3	0.1	47.2	13.9		% of Net Tax Revenues to Budget
85.1	98.7	360.5	107.9		Net Tax Revenues Annual Growth Rate
-8.9	-0.2	114.0	13.9		
					CY2013
					Budget
2,562,180	597,090	26,560	1,015,060		Actual Revenues
3,006,312	600,806	19,230	1,232,854		Net Tax Revenues
2,827,362	586,726	18,973	1,174,761		% of Actual Revenues to Budget
117.3	100.6	72.4	121.5		Actual Revenues Annual Growth Rate
18.8	2.1	-21.5	19.1		% of Net Tax Revenues to Budget
110.3	98.3	71.4	115.7		Net Tax Revenues Annual Growth Rate
14.8	1.6	-22.6	15.9		
					CY2014
					Budget
2,691,070	566,700	21,251	1,159,020		Actual Revenues
3,396,026	760,136	19,273	1,195,079		Net Tax Revenues
3,134,463	758,299	18,349	1,114,589		% of Actual Revenues to Budget
126.2	134.1	90.7	103.1		Actual Revenues Annual Growth Rate
13.0	26.5	0.2	-3.1		% of Net Tax Revenues to Budget
116.5	133.8	86.3	96.2		Net Tax Revenues Annual Growth Rate
10.9	29.2	-3.3	-5.1		

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The business tax excludes financial enterprise business tax).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

表11. 歷年各縣市營業稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
104年					
預算數	15,601,307	9,125,550	1,492,150	-	-
實徵數	20,874,194	13,117,572	1,872,986	-	-
實徵淨額	17,408,982	10,106,777	1,696,238	-	-
實徵數達成率	133.8	143.7	125.5	-	-
實徵數年增率	6.7	5.0	10.2	-	-
實徵淨額達成率	111.6	110.8	113.7	-	-
實徵淨額年增率	8.7	6.5	12.6	-	-
105年					
預算數	17,302,287	10,054,560	1,697,280	-	-
實徵數	21,359,153	13,689,770	1,996,113	-	-
實徵淨額	18,547,602	11,267,830	1,817,608	-	-
實徵數達成率	123.4	136.2	117.6	-	-
實徵數年增率	2.3	4.4	6.6	-	-
實徵淨額達成率	107.2	112.1	107.1	-	-
實徵淨額年增率	6.5	11.5	7.2	-	-
106年					
預算數	19,207,516	11,418,026	1,877,040	-	-
實徵數	22,015,131	14,082,273	2,046,818	-	-
實徵淨額	18,862,130	11,409,051	1,855,129	-	-
實徵數達成率	114.6	123.3	109.0	-	-
實徵數年增率	3.1	2.9	2.5	-	-
實徵淨額達成率	98.2	99.9	98.8	-	-
實徵淨額年增率	1.7	1.3	2.1	-	-
107年					
預算數	18,821,895	11,404,420	1,848,530	-	-
實徵數	23,224,477	14,680,669	2,172,513	-	-
實徵淨額	19,699,562	11,807,915	1,953,975	-	-
實徵數達成率	123.4	128.7	117.5	-	-
實徵數年增率	5.5	4.2	6.1	-	-
實徵淨額達成率	104.7	103.5	105.7	-	-
實徵淨額年增率	4.4	3.5	5.3	-	-
108年					
預算數	20,586,601	12,416,150	2,022,971	-	-
實徵數	24,854,901	15,391,515	2,523,913	-	-
實徵淨額	21,391,652	12,474,038	2,278,553	-	-
實徵數達成率	120.7	124.0	124.8	-	-
實徵數年增率	7.0	4.8	16.2	-	-
實徵淨額達成率	103.9	100.5	112.6	-	-
實徵淨額年增率	8.6	5.6	16.6	-	-

1. 資料來源：本局主計室(營業稅不含金融業營業稅)。

2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

Table 11 Comparison between Business Tax Actually Levied and County/City Budget in Previous Years (Cont.1 End)

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2015
					Budget
3,135,057	710,340	20,290	1,117,920		Actual Revenues
3,442,041	951,086	21,668	1,468,841		Net Tax Revenues
3,246,809	942,212	18,313	1,398,633		% of Actual Revenues to Budget
109.8	133.9	106.8	131.4		Actual Revenues Annual Growth Rate
1.4	25.1	12.4	22.9		% of Net Tax Revenues to Budget
103.6	132.6	90.3	125.1		Net Tax Revenues Annual Growth Rate
3.6	24.3	-0.2	25.5		CY2016
					Budget
3,268,067	926,670	15,750	1,339,960		Actual Revenues
3,351,844	771,008	30,092	1,520,326		Net Tax Revenues
3,188,379	766,291	29,006	1,478,488		% of Actual Revenues to Budget
102.6	83.2	191.1	113.5		Actual Revenues Annual Growth Rate
-2.6	-18.9	38.9	3.5		% of Net Tax Revenues to Budget
97.6	82.7	184.2	110.3		Net Tax Revenues Annual Growth Rate
-1.8	-18.7	58.4	5.7		CY2017
					Budget
3,437,590	912,660	25,280	1,536,920		Actual Revenues
3,685,529	626,447	27,884	1,546,180		Net Tax Revenues
3,445,916	614,436	26,647	1,510,951		% of Actual Revenues to Budget
107.2	68.6	110.3	100.6		Actual Revenues Annual Growth Rate
10.0	-18.7	-7.3	1.7		% of Net Tax Revenues to Budget
100.2	67.3	105.4	98.3		Net Tax Revenues Annual Growth Rate
8.1	-19.8	-8.1	2.2		CY2018
					Budget
3,358,165	678,260	27,710	1,504,810		Actual Revenues
3,953,353	670,676	20,040	1,727,226		Net Tax Revenues
3,747,763	636,498	17,973	1,535,438		% of Actual Revenues to Budget
117.7	98.9	72.3	114.8		Actual Revenues Annual Growth Rate
7.3	7.1	-28.1	11.7		% of Net Tax Revenues to Budget
111.6	93.8	64.9	102.0		Net Tax Revenues Annual Growth Rate
8.8	3.6	-32.6	1.6		CY2019
					Budget
3,852,200	672,470	24,690	1,598,120		Actual Revenues
4,248,179	797,213	37,315	1,856,766		Net Tax Revenues
4,018,668	793,382	33,819	1,793,192		% of Actual Revenues to Budget
110.3	118.5	151.1	116.2		Actual Revenues Annual Growth Rate
7.5	18.9	86.2	7.5		% of Net Tax Revenues to Budget
104.3	118.0	137.0	112.2		Net Tax Revenues Annual Growth Rate
7.2	24.6	88.2	16.8		

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The business tax excludes financial enterprise business tax).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.

表12. 歷年各項國稅分月實徵淨額

(一)總計

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
99年	2010	8,015,437	-1,076,403	10,056,284	994,316	11,609,804	17,104,730	420,748
100年	2011	6,369,703	772,988	5,884,448	1,463,085	12,573,185	11,031,765	157,697
101年	2012	5,030,844	2,348,355	5,738,548	1,666,536	12,272,007	14,451,924	946,218
102年	2013	5,872,420	1,282,743	5,891,321	1,786,756	13,106,908	14,454,255	1,141,525
103年	2014	6,407,539	1,704,808	5,699,837	1,453,047	12,014,367	16,486,003	1,278,622
104年	2015	6,511,686	726,407	7,004,126	2,162,246	12,581,481	21,271,152	927,306
105年	2016	6,323,076	1,674,027	6,294,432	2,141,585	15,771,849	21,058,149	2,467,472
106年	2017	7,284,986	2,753,060	6,812,387	2,261,458	14,973,830	25,204,938	3,014,334
107年	2018	8,731,747	2,665,652	8,251,258	3,453,562	19,936,824	23,720,334	4,487,918
108年	2019	9,730,327	3,227,611	7,375,669	3,512,571	22,068,320	24,429,203	3,131,996
各月總計	Monthly Total	70,277,765	16,079,248	69,008,310	20,895,162	146,908,575	189,212,453	17,973,836
各月平均	Monthly Average	7,027,777	1,607,925	6,900,831	2,089,516	14,690,858	18,921,245	1,797,384
季節指數	Seasonal Index	101.69	23.27	99.86	30.24	212.58	273.79	26.01

1. 資料來源：本局主計室。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

3. 季節指數= (各月平均 / 各年平均) x 100，例: 101.69= (\$7,027,777/\$6,910,748.1)x100。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years

1. Grand Total

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
2,230,397	9,651,247	3,125,852	7,793,224	4,095,009	74,020,645	6,168,387.1
1,422,086	8,800,160	2,935,973	6,088,319	1,594,841	59,094,250	4,924,520.8
1,029,441	9,685,297	3,642,290	6,183,129	2,301,427	65,296,016	5,441,334.7
1,011,441	10,025,214	3,676,593	5,848,368	1,766,807	65,864,351	5,488,695.9
1,421,284	10,981,980	3,396,367	6,756,090	2,218,155	69,818,099	5,818,174.9
1,688,916	10,674,164	6,007,631	6,168,905	2,629,020	78,353,040	6,529,420.0
2,016,821	11,977,004	5,845,176	8,160,670	3,599,900	87,330,161	7,277,513.4
1,773,624	16,091,689	5,878,376	8,346,468	3,216,490	97,611,640	8,134,303.3
3,187,852	16,661,748	9,888,630	8,300,449	3,784,154	113,070,128	9,422,510.7
3,840,680	15,550,983	11,391,501	9,339,993	5,232,590	118,831,444	9,902,620.3
19,622,542	120,099,486	55,788,389	72,985,615	30,438,393		69,107,481.1
1,962,254	12,009,949	5,578,839	7,298,562	3,043,839		6,910,748.1
28.39	173.79	80.73	105.61	44.05		100.00

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. In this table, the tobacco and alcohol tax excludes health and welfare surcharge on tobacco, the business tax excludes financial enterprise business tax.

3. Seasonal Index= (Monthly Average/Annual Average) x100, for example: 101.69= (\$7,027,777/\$6,910,748.1)x100.

表12. 歷年各項國稅分月實徵淨額 (續1)

(二) 營利事業所得稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
99年	2010	162,679	160,254	82,381	-696,963	3,935,074	8,367,727	293,704
100年	2011	-73,625	53,622	21,551	-159,807	5,606,875	4,799,634	182,697
101年	2012	28,944	44,550	-57,808	89,624	4,940,720	5,739,402	105,440
102年	2013	41,866	6,153	55,150	2,679	5,305,537	4,649,239	106,925
103年	2014	60,428	29,936	-80,066	68,410	4,473,604	6,865,602	110,838
104年	2015	83,071	82,617	16,907	152,881	4,839,993	9,409,247	150,285
105年	2016	40,232	17,248	-162,767	159,673	7,861,658	8,728,620	137,334
106年	2017	39,616	25,484	-163,630	192,147	6,268,312	9,915,901	154,726
107年	2018	56,094	62,291	-348,252	163,072	9,461,846	8,320,509	198,270
108年	2019	87,207	126,999	-402,129	152,431	11,609,307	9,463,195	203,042
各月總計	Monthly Total	526,512	609,154	-1,038,663	124,147	64,302,926	76,259,076	1,643,261
各月平均	Monthly Average	52,651	60,915	-103,866	12,415	6,430,293	7,625,908	164,326
季節指數	Seasonal Index	2.69	3.11	-5.31	0.63	328.66	389.77	8.40

(三) 綜合所得稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
99年	2010	1,037,314	1,614,358	2,306,737	1,093,533	1,739,973	7,871,350	-6,118,308
100年	2011	1,120,096	1,366,861	793,252	965,680	1,685,249	6,368,155	-5,245,573
101年	2012	930,130	1,773,753	781,940	1,125,914	2,231,072	8,851,269	-3,864,857
102年	2013	1,029,979	1,353,002	1,058,088	1,176,444	2,778,479	9,505,439	-4,144,336
103年	2014	1,299,635	1,635,451	770,306	868,406	2,275,773	9,291,447	-4,120,944
104年	2015	914,535	1,188,779	1,588,002	1,103,910	2,436,718	11,504,073	-4,811,040
105年	2016	872,410	1,466,341	1,263,456	1,129,478	2,820,442	11,848,174	-3,048,889
106年	2017	1,260,469	1,679,846	1,023,820	784,908	2,428,758	13,071,161	-2,991,256
107年	2018	1,019,382	1,274,162	1,556,687	907,569	2,973,010	12,825,127	-3,453,773
108年	2019	1,481,182	1,541,421	1,026,380	891,423	2,846,836	12,546,381	-4,629,545
各月總計	Monthly Total	10,965,132	14,893,974	12,168,668	10,047,265	24,216,310	103,682,576	-42,428,521
各月平均	Monthly Average	1,096,513	1,489,397	1,216,867	1,004,727	2,421,631	10,368,258	-4,242,852
季節指數	Seasonal Index	69.41	94.27	77.02	63.60	153.28	656.28	-268.56

1. 資料來源：本局主計室。

2. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料，綜合所得稅含房地合一課徵所得稅資料。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.1)

2. Profit-seeking Enterprise Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
258,697	2,272,192	3,299,379	356,055	539,564	19,030,743	1,585,895.3
425,727	2,544,510	2,947,226	196,663	405,427	16,950,500	1,412,541.7
141,269	3,126,755	3,078,902	287,094	445,336	17,970,228	1,497,519.0
105,457	3,275,434	2,780,576	203,308	514,617	17,046,941	1,420,578.4
183,929	3,818,875	2,882,177	218,969	402,981	19,035,683	1,586,306.9
134,058	3,636,308	4,563,157	264,609	527,015	23,860,148	1,988,345.7
230,208	4,726,316	4,564,302	528,718	588,325	27,419,867	2,284,988.9
297,657	7,434,019	2,930,180	396,313	480,960	27,971,685	2,330,973.8
254,943	4,979,131	6,086,519	260,646	462,986	29,958,055	2,496,504.6
528,657	5,249,091	7,230,933	424,226	866,702	35,539,661	2,961,638.4
2,560,602	41,062,631	40,363,351	3,136,601	5,233,913		19,565,292.7
256,060	4,106,263	4,036,335	313,660	523,391		1,956,529.3
13.09	209.87	206.30	16.03	26.75		100.00

3. Individual Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
1,082,563	1,050,316	-169,511	647,860	1,108,094	13,264,279	1,105,356.6
637,919	1,264,161	-98,950	859,775	783,855	10,500,480	875,040.0
794,060	1,427,015	363,053	710,633	1,069,123	16,193,105	1,349,425.4
776,550	1,770,362	725,537	608,077	865,542	17,503,163	1,458,596.9
930,306	1,773,506	500,131	1,027,831	939,686	17,191,534	1,432,627.8
853,640	1,876,746	979,364	742,793	746,474	19,123,994	1,593,666.2
1,157,926	1,971,900	750,209	1,504,736	1,430,121	23,166,304	1,930,525.3
827,573	2,106,018	1,577,903	709,900	841,970	23,321,070	1,943,422.5
869,644	4,027,740	2,266,260	736,742	917,931	25,920,481	2,160,040.1
1,031,324	2,643,476	2,094,557	854,274	1,071,446	23,399,155	1,949,929.6
8,961,505	19,911,240	8,988,553	8,402,621	9,774,242		15,798,630.4
896,151	1,991,124	898,855	840,262	977,424		1,579,863.0
56.72	126.03	56.89	53.19	61.87		100.00

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Since 2016, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax, the individual income tax includes income from house and land transactions income tax.

表12. 歷年各項國稅分月實徵淨額 (續2)

(四) 遺產及贈與稅

單位：新臺幣千元

月別 Month		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July	
年度別 CY									
99	年	2010	60,583	188,980	94,749	227,468	204,027	170,414	273,065
100	年	2011	74,889	54,667	67,115	42,252	106,793	179,160	94,621
101	年	2012	55,594	65,995	238,480	151,899	127,938	88,631	90,724
102	年	2013	104,538	50,333	156,261	165,011	78,046	104,582	106,642
103	年	2014	106,018	109,706	166,983	111,117	103,419	72,186	119,211
104	年	2015	137,050	123,570	176,246	103,736	160,822	70,910	328,915
105	年	2016	92,500	78,853	142,568	326,064	125,896	172,199	158,148
106	年	2017	361,565	237,406	253,001	264,363	128,714	289,843	215,587
107	年	2018	128,234	116,705	177,747	277,971	185,280	116,340	168,405
108	年	2019	251,641	167,269	241,859	151,483	157,441	426,136	355,658
各月總計	Monthly Total		1,372,612	1,193,484	1,715,009	1,821,364	1,378,376	1,690,401	1,910,976
各月平均	Monthly Average		137,261	119,348	171,501	182,136	137,838	169,040	191,098
季節指數	Seasonal Index		83.10	72.25	103.83	110.27	83.45	102.34	115.69

(五) 貨物稅

單位：新臺幣千元

月別 Month		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July	
年度別 CY									
99	年	2010	380,221	241,143	290,197	382,249	315,941	428,617	359,218
100	年	2011	402,827	412,123	175,383	313,981	324,224	237,169	262,327
101	年	2012	158,882	148,633	102,467	247,794	273,302	287,640	319,045
102	年	2013	359,338	432,384	144,045	277,477	198,839	265,960	384,248
103	年	2014	360,849	330,730	110,360	266,502	244,740	424,460	317,433
104	年	2015	353,013	444,716	218,109	283,153	287,496	286,767	324,723
105	年	2016	306,244	408,780	164,550	234,265	206,455	230,820	246,501
106	年	2017	363,878	388,993	170,964	285,786	234,521	299,659	290,207
107	年	2018	377,740	378,092	211,695	378,121	280,660	382,483	379,478
108	年	2019	310,936	412,442	109,875	363,556	260,989	278,810	366,652
各月總計	Monthly Total		3,373,928	3,598,036	1,697,645	3,032,884	2,627,167	3,122,385	3,249,832
各月平均	Monthly Average		337,393	359,804	169,765	303,288	262,717	312,239	324,983
季節指數	Seasonal Index		115.58	123.26	58.16	103.90	90.00	106.97	111.33

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont. 2)

4. Estate and Gift Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
123,937	163,650	83,100	194,943	144,708	1,929,624	160,802.0
95,345	96,780	146,424	116,948	240,172	1,315,166	109,597.2
119,312	129,767	153,076	94,221	120,283	1,435,920	119,660.0
63,363	84,410	138,255	189,071	137,560	1,378,072	114,839.3
91,169	79,390	117,713	148,343	191,818	1,417,073	118,089.4
124,076	133,975	99,874	114,276	257,783	1,831,233	152,602.8
150,127	165,243	201,196	329,150	287,010	2,228,954	185,746.2
188,620	184,505	148,629	281,715	197,570	2,751,518	229,293.2
152,322	705,935	202,614	121,279	358,865	2,711,697	225,974.8
165,700	273,118	247,318	166,626	218,045	2,822,294	235,191.2
1,273,971	2,016,773	1,538,199	1,756,572	2,153,814		1,651,796.1
127,397	201,677	153,820	175,657	215,381		165,179.6
77.13	122.10	93.12	106.34	130.39		100.0

5. Commodity Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
554,613	306,846	363,787	371,780	412,325	4,406,937	367,244.8
342,861	242,523	368,674	285,896	201,171	3,569,159	297,429.9
361,395	276,901	242,791	368,810	302,477	3,090,137	257,511.4
400,037	263,424	263,703	279,240	252,288	3,520,983	293,415.3
310,657	60,511	254,161	342,535	241,858	3,264,796	272,066.3
340,807	236,947	228,685	252,636	269,939	3,526,991	293,915.9
239,494	198,595	149,091	271,394	259,285	2,915,474	242,956.2
388,986	329,357	369,358	285,877	328,379	3,735,965	311,330.4
379,857	220,900	272,736	264,849	325,346	3,851,957	320,996.4
399,973	135,610	110,164	235,532	161,587	3,146,126	262,177.2
3,718,680	2,271,614	2,623,150	2,958,549	2,754,655		2,919,043.8
371,868	227,161	262,315	295,855	275,466		291,904.4
127.39	77.82	89.86	101.35	94.37		100.0

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Since 2017, the estate and gift tax includes revenues for long-term care services development fund.

表12. 歷年各項國稅分月實徵淨額 (續3)

(六)證券交易稅

單位：新臺幣千元

月別 Month		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July	
年度別 CY									
99	年	2010	975,515	380,071	713,913	814,487	621,000	539,173	636,495
100	年	2011	658,687	389,576	659,356	478,989	550,247	469,629	538,506
101	年	2012	282,736	675,973	601,334	361,905	329,304	302,836	285,020
102	年	2013	373,794	245,578	380,004	320,585	437,210	322,209	433,660
103	年	2014	509,790	343,828	570,255	540,277	499,177	571,526	621,650
104	年	2015	404,075	205,821	455,284	429,692	397,699	431,040	406,800
105	年	2016	333,139	243,820	515,259	334,560	300,623	334,349	378,745
106	年	2017	277,198	413,920	541,372	406,925	383,806	431,636	433,311
107	年	2018	641,214	335,802	591,708	485,401	614,290	658,204	583,823
108	年	2019	388,146	272,775	446,967	523,014	446,062	356,811	512,483
各月總計	Monthly Total		4,844,294	3,507,164	5,475,452	4,695,835	4,579,418	4,417,413	4,830,493
各月平均	Monthly Average		484,429	350,716	547,545	469,584	457,942	441,741	483,049
季節指數	Seasonal Index		103.71	75.08	117.22	100.53	98.04	94.57	103.41

(七)期貨交易稅

單位：新臺幣千元

月別 Month		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July	
年度別 CY									
99	年	2010	1,301	2,480	3,215	2,298	3,352	3,990	2,441
100	年	2011	2,883	2,037	5,492	2,990	3,184	4,295	2,775
101	年	2012	272	3,460	3,993	3,120	3,202	2,913	2,392
102	年	2013	1,320	1,859	2,420	1,580	1,167	1,787	1,684
103	年	2014	884	929	1,641	1,216	1,719	1,358	1,848
104	年	2015	1,530	1,411	1,412	2,061	2,517	2,459	2,707
105	年	2016	2,703	1,510	2,805	2,561	2,595	2,650	2,370
106	年	2017	2,434	2,427	4,323	4,102	2,940	4,018	3,754
107	年	2018	4,365	3,303	5,065	3,842	3,664	3,928	3,998
108	年	2019	3,098	1,444	2,705	3,220	4,686	2,879	3,151
各月總計	Monthly Total		20,790	20,860	33,071	26,990	29,026	30,277	27,120
各月平均	Monthly Average		2,079	2,086	3,307	2,699	2,903	3,028	2,712
季節指數	Seasonal Index		70.93	71.17	112.82	92.08	99.04	103.30	92.52

資料來源：本局主計室。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont. 3)

6. Securities Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
853,528	795,230	705,886	649,386	968,937	8,653,621	721,135.1
652,723	474,410	410,884	467,358	398,955	6,149,320	512,443.3
368,835	384,248	304,603	329,185	437,542	4,663,521	388,626.8
364,354	387,526	456,042	387,618	441,766	4,550,346	379,195.5
460,974	408,486	394,668	360,652	475,213	5,756,496	479,708.0
388,765	371,705	421,681	437,910	468,335	4,818,807	401,567.3
421,234	318,542	293,591	326,122	321,301	4,121,285	343,440.4
590,224	628,810	483,935	637,318	550,973	5,779,428	481,619.0
557,154	416,190	435,159	418,801	425,974	6,163,720	513,643.3
459,348	434,045	494,230	527,012	534,423	5,395,316	449,609.7
5,117,139	4,619,192	4,400,679	4,541,362	5,023,419		4,670,988.4
511,714	461,919	440,068	454,136	502,342		467,098.8
109.55	98.89	94.21	97.22	107.55		100.00

7. Futures Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
3,829	2,922	3,684	3,611	5,412	38,535	3,211.3
5,430	5,591	3,546	3,756	4,047	46,026	3,835.5
2,532	2,262	1,381	1,348	6,011	32,886	2,740.5
1,718	1,327	1,323	951	1,995	19,131	1,594.3
1,436	3,033	2,615	2,793	2,609	22,081	1,840.1
5,151	2,290	2,116	2,344	2,739	28,737	2,394.8
3,021	2,792	2,609	3,250	3,119	31,985	2,665.4
4,277	4,219	2,718	4,041	4,985	44,238	3,686.5
3,808	3,509	4,844	4,034	3,518	47,878	3,989.8
4,310	2,760	3,418	4,142	4,424	40,237	3,353.1
35,512	30,705	28,254	30,270	38,859		29,311.3
3,551	3,071	2,825	3,027	3,886		2,931.2
121.15	104.77	96.38	103.27	132.58		100.00

Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

表12. 歷年各項國稅分月實徵淨額 (續4)

(八) 菸酒稅

單位：新臺幣千元

月別 Month		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
年度別 CY								
99 年	2010	1,181,189	306,577	547,394	565,975	565,885	623,757	663,267
100 年	2011	1,019,124	496,004	432,478	558,260	641,808	704,584	802,595
101 年	2012	731,112	718,587	591,896	709,322	743,914	745,366	717,009
102 年	2013	666,997	741,131	551,812	622,988	603,354	694,396	657,319
103 年	2014	520,210	666,364	387,463	496,160	537,566	536,216	532,242
104 年	2015	759,297	504,844	539,413	623,521	588,828	633,351	703,135
105 年	2016	834,904	498,410	445,842	537,870	542,128	617,984	670,588
106 年	2017	1,046,393	1,212,735	925,371	1,201,673	1,609,923	2,255,977	1,176,269
107 年	2018	2,151,336	2,028,655	1,785,529	2,024,969	1,890,859	2,346,572	2,266,924
108 年	2019	2,797,723	2,308,454	1,635,163	2,030,657	2,123,028	2,310,832	2,087,156
各月總計	Monthly Total	11,708,285	9,481,761	7,842,361	9,371,395	9,847,293	11,469,035	10,276,504
各月平均	Monthly Average	1,170,829	948,176	784,236	937,140	984,729	1,146,904	1,027,650
季節指數	Seasonal Index	114.27	92.54	76.54	91.46	96.11	111.93	100.29

(九) 特種貨物及勞務稅

單位：新臺幣千元

月別 Month		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
年度別 CY								
99 年	2010	-	-	-	-	-	-	-
100 年	2011	-	-	-	-	-	-	-
101 年	2012	-	-	-	-	-	-	-
102 年	2013	-	-	-	-	-	-	-
103 年	2014	14,862	7,668	10,986	50,432	24,451	28,076	12,655
104 年	2015	13,442	9,702	23,941	10,783	8,954	14,331	13,533
105 年	2016	16,646	2,918	23,748	4,005	4,581	5,706	2,551
106 年	2017	2,269	3,279	1,475	4,324	2,759	2,029	3,493
107 年	2018	76	166	2,577	172	1,200	-286	97
108 年	2019	422	60	85	80	61	102	268
各月總計	Monthly Total	47,717	23,793	62,812	69,796	42,006	49,958	32,597
各月平均	Monthly Average	7,953	3,966	10,469	11,633	7,001	8,326	5,433
季節指數	Seasonal Index	105.11	52.41	138.36	153.74	92.53	110.04	71.80

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。
2. 特種貨物及勞務稅自103年度納編中央政府總預算。
3. 菸酒稅自106年起包括撥入長照基金之稅款。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont. 4)

8. Tobacco and Alcohol Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
719,645	744,883	667,725	717,743	769,800	8,073,840	672,820.0
758,652	781,155	763,367	717,893	648,355	8,324,275	693,689.6
803,119	821,833	753,915	730,437	637,217	8,703,727	725,310.6
687,117	679,691	619,239	561,784	590,617	7,676,445	639,703.8
663,475	639,397	666,782	620,661	572,532	6,839,068	569,922.3
680,646	730,193	633,068	612,198	589,098	7,597,592	633,132.7
624,369	761,996	873,155	1,208,010	1,210,286	8,825,542	735,461.8
352,895	1,075,072	1,362,316	1,575,789	1,317,627	15,112,040	1,259,336.7
1,907,184	2,264,098	1,807,951	2,196,013	2,030,241	24,700,331	2,058,360.9
2,355,194	2,137,336	2,143,943	2,387,200	2,786,193	27,102,879	2,258,573.3
9,552,296	10,635,654	10,291,461	11,327,728	11,151,966		10,246,311.7
955,230	1,063,565	1,029,146	1,132,773	1,115,197		1,024,631.2
93.23	103.80	100.44	110.55	108.84		100.00

9. Specifically Selected Goods and Services Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,326	15,686	28,614	22,710	36,479	270,945	22,578.8
13,590	10,713	9,509	15,631	12,427	156,556	13,046.3
2,362	1,905	3,064	2,780	2,882	73,148	6,095.7
2,090	3,293	4,140	1,553	2,862	33,566	2,797.2
1,358	86	4,052	5,870	1,079	16,447	1,370.6
-8,714	67	1,364	83	246	-5,876	-489.7
29,012	31,750	50,743	48,627	55,975		45,398.9
4,835	5,292	8,457	8,105	9,329		7,566.5
63.90	69.94	111.77	107.11	123.30		100.00

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco).

2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.

3. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表12. 歷年各項國稅分月實徵淨額 (續5完)

(十)營業稅

單位：新臺幣千元

年度別	CY	月別	1月	2月	3月	4月	5月	6月	7月
		Month	Jan.	Feb.	Mar.	Apr.	May	June	July
99	年	2010	4,216,635	-3,970,266	6,017,698	-1,394,731	4,224,552	-900,298	4,310,866
100	年	2011	3,164,822	-2,001,902	3,729,821	-739,260	3,654,805	-1,730,861	3,519,749
101	年	2012	2,843,174	-1,082,596	3,476,246	-1,023,042	3,622,555	-1,566,133	3,291,445
102	年	2013	3,294,588	-1,547,697	3,543,541	-780,008	3,704,276	-1,089,357	3,595,383
103	年	2014	3,534,863	-1,419,804	3,761,909	-949,473	3,853,918	-1,304,868	3,683,689
104	年	2015	3,845,673	-1,835,053	3,984,812	-547,491	3,858,454	-1,081,026	3,808,248
105	年	2016	3,824,298	-1,043,853	3,898,971	-586,891	3,907,471	-882,353	3,920,124
106	年	2017	3,931,164	-1,211,030	4,055,691	-882,770	3,914,097	-1,065,286	3,728,243
107	年	2018	4,353,306	-1,533,524	4,268,502	-787,555	4,526,015	-932,543	4,340,696
108	年	2019	4,409,972	-1,603,253	4,314,764	-603,293	4,619,910	-955,943	4,233,131
各月總計	Monthly Total		37,418,495	-17,248,978	41,051,955	-8,294,514	39,886,053	-11,508,668	38,431,574
各月平均	Monthly Average		3,741,850	-1,724,898	4,105,196	-829,451	3,988,605	-1,150,867	3,843,157
季節指數	Seasonal Index		263.87	-121.64	289.49	-58.49	281.27	-81.16	271.01

資料來源：本局主計室(營業稅不含金融業營業稅)。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.5 End)

10. Business Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-1,366,415	4,315,208	-1,828,198	4,851,846	146,169	18,623,066	1,551,922.2
-1,496,571	3,391,030	-1,605,198	3,440,030	-1,087,141	12,239,324	1,019,943.7
-1,561,081	3,516,516	-1,255,431	3,661,401	-716,562	13,206,492	1,100,541.0
-1,387,155	3,563,040	-1,308,082	3,618,319	-1,037,578	14,169,270	1,180,772.5
-1,238,988	4,183,096	-1,450,494	4,011,596	-645,021	16,020,423	1,335,035.3
-851,817	3,675,287	-929,823	3,726,508	-244,790	17,408,982	1,450,748.5
-811,920	3,829,715	-992,041	3,986,510	-502,429	18,547,602	1,545,633.5
-878,698	4,326,396	-1,000,803	4,453,962	-508,836	18,862,130	1,571,844.2
-938,418	4,044,159	-1,191,505	4,292,215	-741,786	19,699,562	1,641,630.2
-1,095,112	4,675,480	-934,426	4,740,898	-410,476	21,391,652	1,782,637.7
-11,626,175	39,519,927	-12,496,001	40,783,285	-5,748,450		14,180,708.8
-1,162,618	3,951,993	-1,249,600	4,078,329	-574,845		1,418,070.9
-81.99	278.69	-88.12	287.60	-40.54		100.00

Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The business tax excludes financial enterprise business tax).

表13. 歷年貨物稅實徵淨額 — 按貨品別分

單位：新臺幣千元

貨品別 Commodity		總計 Grand Total	橡膠輪胎 Rubber Tires	水泥 Cement	飲料品 Beverages
年度別 CY		=(1)+(2)+(3)+(4)+(5)+(6)+(7)	(1)	(2)	(3)
99年	2010				
{實徵淨額	Net Tax Revenues	4,406,937	22	248,706	901,935
{分配比	Rate	100.00	0.00	5.64	20.47
100年	2011				
{實徵淨額	Net Tax Revenues	3,569,159	27	33,558	675,177
{分配比	Rate	100.00	0.00	0.94	18.92
101年	2012				
{實徵淨額	Net Tax Revenues	3,090,137	35	24,429	663,270
{分配比	Rate	100.00	0.00	0.79	21.46
102年	2013				
{實徵淨額	Net Tax Revenues	3,520,983	39	22,291	559,934
{分配比	Rate	100.00	0.00	0.63	15.90
103年	2014				
{實徵淨額	Net Tax Revenues	3,264,796	5	19,749	549,743
{分配比	Rate	100.00	0.00	0.60	16.84
104年	2015				
{實徵淨額	Net Tax Revenues	3,526,991	2	18,379	563,504
{分配比	Rate	100.00	0.00	0.52	15.98
105年	2016				
{實徵淨額	Net Tax Revenues	2,915,474	2	17,226	505,554
{分配比	Rate	100.00	0.00	0.59	17.34
106年	2017				
{實徵淨額	Net Tax Revenues	3,735,965	2	15,162	506,899
{分配比	Rate	100.00	0.00	0.41	13.57
107年	2018				
{實徵淨額	Net Tax Revenues	3,851,957	-	16,193	407,444
{分配比	Rate	100.00	-	0.42	10.58
108年	2019				
{實徵淨額	Net Tax Revenues	3,146,126	-	12,771	430,140
{分配比	Rate	100.00	-	0.41	13.67
臺南市	Tainan City	295,042	-	-	254,242
嘉義縣	Chiayi County	195,095	-	12,771	143,198
屏東縣	Pingtung County	2,641,530	-	-	32,595
臺東縣	Taitung County	-8,730	-	-	105
澎湖縣	Penghu County	-6,479	-	-	-
嘉義市	Chiayi City	29,668	-	-	-

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品。

Table 13 Net Revenues of Commodity Tax in Previous Years
- by Commodity

Unit: NT\$1,000

平板玻璃 Flat-glass (4)	油氣類 Oil / Gas (5)	電器類 小計 Subtotal	Electric Appliances (6)	
			電冰箱 Refrigerators	電視機 Television Sets
-	102,857	197,508	15	144
-	2.33	4.48	0.00	0.00
-	70,942	184,770	58	79,138
-	1.99	5.18	0.00	2.22
27	63,511	143,447	47	51,119
0.00	2.06	4.64	0.00	1.65
69	60,719	162,531	125	66,479
0.00	1.72	4.62	0.00	1.89
-	62,009	181,973	2,165	82,963
-	1.90	5.57	0.07	2.54
-	66,244	113,541	642	6,625
-	1.88	3.22	0.02	0.19
116	70,300	101,748	651	-
0.00	2.41	3.49	0.02	-
-	54,488	101,989	1,440	603
-	1.46	2.73	0.04	0.02
-	63,361	99,103	3,897	-
-	1.64	2.57	0.10	-
-	44,434	-113,288	-51,199	-
-	1.41	-3.60	-1.63	-
-	19	-29,933	-28,247	-
-	-	-17,732	-4,882	-
-	938	-34,634	-9,342	-
-	-	-8,968	-2,235	-
-	281	-6,917	-1,517	-
-	43,196	-15,104	-4,976	-

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Beverages=Diluted fruit juice+Others beverages.

表13. 歷年貨物稅實徵淨額 — 按貨品別分 (續1完)

單位：新臺幣千元

年度別 CY		貨品別 Commodity	冷暖氣機	除濕機	錄影機	錄音機
			Air Conditioners	Dehumidifiers	Video Recorders	Audio Recorders
99年	2010					
{實徵淨額	Net Tax Revenues		192,630	-	133	2,076
{分配比	Rate		4.37	-	0.00	0.05
100年	2011					
{實徵淨額	Net Tax Revenues		101,467	-	-	1,819
{分配比	Rate		2.84	-	-	0.05
101年	2012					
{實徵淨額	Net Tax Revenues		88,176	-	30	2,119
{分配比	Rate		2.85	-	0.00	0.07
102年	2013					
{實徵淨額	Net Tax Revenues		91,429	-	-	2,402
{分配比	Rate		2.60	-	-	0.07
103年	2014					
{實徵淨額	Net Tax Revenues		91,934	-	-	2,702
{分配比	Rate		2.82	-	-	0.08
104年	2015					
{實徵淨額	Net Tax Revenues		101,779	-	-	2,736
{分配比	Rate		2.89	-	-	0.08
105年	2016					
{實徵淨額	Net Tax Revenues		93,342	3,099	-	2,585
{分配比	Rate		3.20	0.11	-	0.09
106年	2017					
{實徵淨額	Net Tax Revenues		90,319	5,764	-	2,527
{分配比	Rate		2.42	0.15	-	0.07
107年	2018					
{實徵淨額	Net Tax Revenues		78,705	5,575	-	3,185
{分配比	Rate		2.04	0.14	-	0.08
108年	2019					
{實徵淨額	Net Tax Revenues		-80,235	12,983	-	2,926
{分配比	Rate		-2.55	0.41	-	0.09
臺南市	Tainan City		-18,269	16,164	-	-
嘉義縣	Chiayi County		-13,654	-435	-	-
屏東縣	Pingtung County		-23,841	-1,451	-	-
臺東縣	Taitung County		-6,549	-184	-	-
澎湖縣	Penghu County		-5,116	-284	-	-
嘉義市	Chiayi City		-12,806	-827	-	2,926

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品。

Table 13 Net Revenues of Commodity Tax in Previous Years
- by Commodity (Cont.1 End)

Unit: NT\$1,000

		車輛類 Vehicles (7)		
音響組合 Stereophonic Systems	電烤箱 Electric Ovens	小計 Subtotal	汽車 Automobiles	機車 Motorcycles
1,125	1,385	2,955,909	2,952,645	3,264
0.03	0.03	67.07	67.00	0.07
933	1,355	2,604,685	2,604,148	537
0.03	0.04	72.98	72.96	0.02
960	996	2,195,418	2,194,784	634
0.03	0.03	71.05	71.03	0.02
877	1,219	2,715,400	2,715,353	47
0.02	0.03	77.12	77.12	0.00
1,131	1,078	2,451,317	2,396,941	54,376
0.03	0.03	75.08	73.42	1.67
1,106	653	2,765,321	2,709,610	55,711
0.03	0.02	78.40	76.82	1.58
1,152	919	2,220,528	2,186,814	33,714
0.04	0.03	76.16	75.01	1.16
866	470	3,057,425	3,027,318	30,107
0.02	0.01	81.84	81.03	0.81
783	6,958	3,265,856	3,224,891	40,965
0.02	0.18	84.78	83.72	1.06
782	1,455	2,772,069	2,757,774	14,295
0.02	0.05	88.11	87.66	0.45
203	216	70,714	56,456	14,258
-	1,239	56,858	56,858	-
-	-	2,642,631	2,642,628	3
-	-	133	99	34
-	-	157	157	-
579	-	1,576	1,576	-

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Beverages=Diluted fruit juice+Others beverages.

表14. 歷年各項國稅納庫數統計

單位：新臺幣千元

年度別及 稅目別及 縣市別	CY & Tax of Item & City or County	總計 Grand Total			本年度 Current Year					
		本年度 Current Year	以前年度 Previous Year	退還以前年度 Refund for Revenues of Previous Years	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮(市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
99年	2010	84,657,474	2,041,084	12,983,717	69,854,270	13,977,846	11,866	346,249	467,243	-
100年	2011	67,218,852	1,275,818	9,648,660	56,211,145	10,609,966	215,684	91,560	90,497	-
101年	2012	71,223,059	889,819	6,985,855	59,223,077	11,425,409	353,361	75,811	145,401	-
102年	2013	74,962,700	644,002	9,854,796	61,640,846	12,705,569	403,441	69,875	142,969	-
103年	2014	79,568,967	635,996	10,430,122	65,344,296	13,508,127	462,756	89,715	164,073	-
104年	2015	88,455,055	505,802	10,728,862	72,555,415	14,922,338	604,529	93,551	279,222	-
105年	2016	94,638,666	653,710	8,117,443	77,657,540	15,856,820	706,154	131,007	287,145	-
106年	2017	105,170,677	933,117	8,594,110	84,127,827	17,044,768	827,761	167,225	261,502	2,741,594
107年	2018	122,008,863	688,586	9,644,757	89,127,342	17,884,897	695,206	177,552	305,915	13,817,951
108年	2019	129,370,278	746,254	11,342,130	92,646,516	19,040,796	679,769	203,964	314,899	16,484,334
營利事業所得稅 Profit-seeking Enterprise Income Tax		36,010,562	361,029	831,930	32,303,724	3,601,058	-	-	-	105,780
綜合所得稅 Individual Income Tax		30,206,419	113,670	6,920,934	26,084,320	3,020,645	-	-	-	1,101,454
遺產稅 Estate Tax		1,908,396	139,532	6,821	528,625	-	464,370	148,878	191,756	574,767
贈與稅 Gift Tax		702,965	27,178	5,161	259,956	-	215,399	55,086	123,143	49,381
貨物稅 Commodity Tax		3,250,990	214	105,078	2,925,891	325,099	-	-	-	-
證券交易稅 Securities Transaction Tax		5,395,316	-	-	5,395,316	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		40,237	-	-	40,237	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		27,102,013	866	-	9,959,249	2,489,812	-	-	-	14,652,952
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		331	2,750	8,957	331	-	-	-	-	-
營業稅 Business Tax		24,753,049	101,015	3,463,249	15,148,867	9,604,182	-	-	-	-
臺南市 Tainan City		95,226,449	340,282	7,659,997	67,053,479	13,203,857	679,769	-	-	14,289,344
嘉義縣 Chiayi County		7,432,603	178,910	993,563	5,808,224	1,460,975	-	-	71,816	91,588
屏東縣 Pingtung County		17,122,325	128,995	1,545,947	12,248,349	2,821,426	-	-	174,235	1,878,315
臺東縣 Taitung County		2,155,523	28,366	308,151	1,653,340	421,709	-	-	51,159	29,315
澎湖縣 Penghu County		844,766	4,290	199,647	715,830	88,365	-	-	17,689	22,882
嘉義市 Chiayi City		6,588,612	65,411	634,825	5,167,294	1,044,464	-	203,964	-	172,890

資料來源：本局主計室。

Table 14 Statistics of Each Category of National Tax Forwarded to Treasury in Previous Years

Unit: NT\$1,000

以前年度 Previous Year						退還以前年度 Refund for Revenues of Previous Years					
國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮(市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮(市) 庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
1,291,935	226,329	279	195,366	327,175	-	11,284,499	1,693,436	-	1,338	4,444	-
837,074	110,237	181,866	113,775	32,866	-	8,426,082	1,212,376	1,644	27	8,531	-
609,669	82,248	160,856	11,518	25,528	-	6,059,800	924,545	78	102	1,330	-
410,854	67,670	56,047	28,241	81,190	-	7,916,435	1,935,002	1,701	349	1,309	-
452,239	87,292	48,999	35,082	12,384	-	8,364,260	2,063,430	869	366	1,197	-
380,872	66,894	37,955	6,966	13,115	-	8,655,981	2,069,651	2,500	621	109	-
443,887	68,392	124,596	1,737	15,098	-	6,494,682	1,620,537	1,677	55	492	-
557,131	79,892	255,744	7,323	29,568	3,459	6,820,109	1,766,571	1,788	1,691	337	3,614
472,800	64,610	118,127	10,084	18,205	4,760	7,649,370	1,978,012	3,557	5,748	974	7,096
538,115	86,872	48,546	8,805	50,426	13,490	9,195,454	2,129,533	2,873	579	4,410	9,281
317,274	36,103	-	-	-	7,652	748,737	83,193	-	-	-	-
101,250	11,380	-	-	-	1,040	6,219,561	692,092	-	-	-	9,281
42,152	-	37,632	7,045	47,905	4,798	1,787	-	705	185	4,144	-
11,983	-	10,914	1,760	2,521	-	2,333	-	2,168	394	266	-
193	21	-	-	-	-	94,570	10,508	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
693	173	-	-	-	-	-	-	-	-	-	-
2,750	-	-	-	-	-	8,957	-	-	-	-	-
61,820	39,195	-	-	-	-	2,119,509	1,343,740	-	-	-	-
239,147	42,433	48,546	-	-	10,156	6,045,793	1,604,762	2,873	-	-	6,569
154,597	20,234	-	-	3,725	354	822,480	169,939	-	-	644	500
70,736	11,907	-	-	45,237	1,115	1,321,365	220,302	-	-	3,133	1,147
22,456	4,315	-	-	1,320	275	276,164	31,918	-	-	-	69
3,204	893	-	-	144	49	177,755	20,893	-	-	633	366
47,975	7,090	-	8,805	-	1,541	551,897	81,719	-	579	-	630

Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

表15. 促進產業升級條例減免稅額

核定日期所列年度:108年度

單位：件；新臺幣千元

稅目別 Tax of Item	促進產業 升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction	核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	
營利事業 所得稅 Profit- seeking Enterprise Income Tax	第五條 Article 5	(1)研究發展、實驗或品質檢驗用之儀器設備按兩年加速折舊。 (2)節省能源或利用新及淨潔能源之機器設備，按兩年加速折舊。	-	-	
	第六條 Article 6	(1)國內產製自動化或溫室氣體排放量減量設備投資抵減。 (2)國外產製自動化或溫室氣體排放量減量設備投資抵減。 (3)自動化或溫室氣體排放量減量技術投資抵減。 (4)國內產製資源回收、防治污染或工業用水再利用設備投資抵減。 (5)國外產製資源回收、防治污染或工業用水再利用設備投資抵減。 (6)資源回收、防治污染或工業用水再利用技術投資抵減。 (7)國內產製新及淨潔能源、節約能源設備投資抵減。 (8)國外產製新及淨潔能源、節約能源設備投資抵減。 (9)新及淨潔能源、節約能源技術投資抵減。 (10)國內產製提高能源使用效率設備投資抵減。 (11)國外產製提高能源使用效率設備投資抵減。 (12)提高能源使用效率技術投資抵減。 (13)研究與發展投資抵減。 (14)人才培訓投資抵減。 (15)建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。	-	-	
	第七條 Article 7	促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。	16	-	
	第九條(或修正前第八條之一) Article 9 (or Amended Article 8-1)	(1)重要科技事業5年免稅。 (2)重要投資事業5年免稅。 (3)新興重要策略性產業5年免稅。	5	590,960	
	第九條之二 Article 9-2	製造業及其相關技術服務業5年免稅。	21	246,074	
	第十條 Article 10	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。	-	-	
	第十二條 Article 12	國外投資損失準備。	-	-	
	第十三條 Article 13	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。	-	-	
	第十四條之一 Article 14-1	物流配銷中心免稅。	-	-	
	第十五條 Article 15	(1)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。 (2)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。	-	-	
	第十八條 Article 18	資產重估增值免稅。	-	-	
	第十九條 Article 19	股票溢價轉公積免稅。	-	-	
	第七十條之一 Article 70-1	營運總部免稅。	-	-	
	小計			42	837,034
	綜合所得稅 Individual Income Tax	第十一條 Article 11	專利權提供或出售之權利金或收入，百分之五十免稅。	-	-
		第十三條 Article 13	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。	-	-
		小計			-
	其他所得稅 Other Income Tax	第八條 Article 8	(1)新興重要策略性產業股東投資抵減。 (2)重要科技事業股東投資抵減。 (3)重要投資事業股東投資抵減。 (4)創業投資事業股東投資抵減。	11	-
		修正前第十六條 Article 16 before amendment	股東投資取得股票緩課所得稅。	-	-
		修正前第十七條 Article 17 before amendment	(1)創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。	-	-
(2)員工紅利轉增資取得之股票緩課所得稅。			-	-	
第十九條之一 Article 19-1		員工紅利轉作增資，取得新股以面額課徵所得稅。	-	-	
小計			11	-	

資料來源：本局審查一科、審查二科。

Table 15 Tax Reductions Due to Implementation of Statute for Upgrading Industries

Assessed date of each respective period: 2019

Unit: Case; NT\$ 1,000

核定減免稅額 Tax Reduction Amount of Verified			減 免 項 目 Items of Reduction
當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
			(1) Accelerated Depreciation of Research & Development, Experiment, or Quality Test Equipment by Two Years.
			(2) Accelerated Depreciation of Energy-conserving or Clean Energy-usage Machinery and Equipment by Two Years.
-			(1) Equipment Investment Tax Credit of Domestically-produced Automatic or Greenhouse Gas Emission-reduced Equipment.
-			(2) Equipment Investment Tax Credit of Abroad-produced Automatic or Greenhouse Gas Emission-reduced Equipment.
-			(3) Technology Investment Tax Credit of Automatic or Greenhouse Gas Emission-reduced Equipment.
-			(4) Equipment Investment Tax Credit of Domestically-produced Recycled, Pollution-preventing, or Industrial Sewage-reuse Equipment.
-			(5) Equipment Investment Tax Credit of Foreign-produced Recycled, Pollution-preventing, or Industrial Sewage-reuse Equipment.
-			(6) Technology Investment Tax Credit of Recycled, Pollution-preventing, or Industrial Sewage-reuse Equipment.
-			(7) Equipment Investment Tax Credit of Domestically-produced Clean energy or Energy-conserving Equipment.
-			(8) Equipment Investment Tax Credit of Foreign-produced Clean Energy or Energy-conserving Equipment.
-			(9) Technology Investment Tax Credit of Clean Energy or Energy-conserving Equipment.
-			(10) Equipment Investment Tax Credit of Domestically-produced Energy-efficient Equipment.
-			(11) Equipment Investment Tax Credit of Foreign-produced Energy-efficient Equipment.
-			(12) Technology Investment Tax Credit of Energy-efficient Improvement.
-			(13) Investment Tax Credit of Research & Development.
-			(14) Investment Tax Credit of Personnel Training.
-			(15) Investment Tax Credit of Establishing International Brand Image. (Not-yet Reduction Surplus Happened Before CY 1999.)
187,534	26,519	31,208	Tax Credit of Profit-seeking Enterprise Income Tax of Improving Industrial Regional Development Balance According to Investment Amount Within 20%.
			(1) 5-year Duty Exemption of Important Technology Enterprise.
			(2) 5-year Duty Exemption of Important Investment Enterprise.
			(3) 5-year Duty Exemption of Emerging Important Strategic Industry.
			5-year Duty Exemption of Manufacturing and Its Related Service Industry.
			Transfer Duty Exemption. (Permitted Duty-exemption Equipment Which Supports Other Emerging Important Strategic Industry.)
			Foreign Investment Loss Preparation.
			Domestic Unfixed-place Profit-seeking Enterprise Dividend or Surplus Acquired According to This Clause Withheld by 20%.
			Duty Exemption of Logistics and Distribution Centers.
			(1) After Specially Approved Merger, the Existing or New Companies After Merger Take Undued Duty Exemption of Dissolved Companies Which Have Already Had Before Merger.
			(2) After Specially Approved Merger, the Existing or New Companies After Merger Take Not-yet-deducted Investment Tax Credit of Dissolved Companies Which Have Already Had Before Merger.
			Duty Exemption of Assets Revaluation Value Increment.
			Duty Exemption of Stocks Premium Transferring Surplus.
			Duty Exemption of Headquarters.
187,534	26,519	31,208	Subtotal
-	-	-	50% Duty Exemption of Royalties or Income of Patent Rights Offering or Sale.
-	-	-	Dividend or Surplus of Individuals Who Don't Live in the Country Acquired According to This Clause Withheld by 20%.
-	-	-	Subtotal
-	129	-	(1) Investment Tax Credit of Emerging Important Strategic Industrial Shareholders.
-	129	-	(2) Investment Tax Credit of Important Technology Enterprise.
-	129	-	(3) Investment Tax Credit of Important Investment Enterprise.
-	129	-	(4) Investment Tax Credit of Venture Capital Enterprise Shareholders.
			Tax-deferred Stocks Income Tax of Shareholders Investment.
			(1) Tax-deferred Income Tax on Venture Capital Enterprise Transferring Undistributed Surplus to Shareholders to Acquire Stocks or Capital Contribution.
			(2) Tax-deferred Income Tax of Employees Transferring Bonus to Acquire Stocks.
			Income Tax of New Stocks Acquired by Employees Transferring Bonus to Increase Capital Taxed by Denominations.
-	129	-	Subtotal

Source: First Examination Division & Second Examination Division, National Taxation Bureau of the Southern Area.

表16. 產業創新條例減免稅額

108年

單位：件；新臺幣千元

行業別 (大類 / 細類)		Industrial Classification (Section/ Class)		研究發展支出適用投資抵減稅額情形		
				縣市別 City or County	核定件數 Number of Cases	研究發展支出 R & D Expense
A	農、林、漁、牧業		Agriculture, Forestry, Fishing and Animal Husbandry		1	3,242
	0117	花卉栽培業 Growing of Flowers	臺南市 Tainan City	1	3,242	
C	製造業		Manufacturing		38	2,936,879
	0899	未分類其他食品製造業 Manufacture of Other Food Products Not Elsewhere Classified	臺南市 Tainan City	1	-	
	1111	棉毛紡紗業 Spinning of Yarn, Cotton and Wool	臺南市 Tainan City	1	8,499	
	1122	人造纖維梭織布業 Manufacture of Woven Fabrics of Man-made Fibers	臺南市 Tainan City	1	16,518	
	1841	塑膠原料製造業 Manufacture of Plastic Materials	臺南市 Tainan City	2	59,320	
	2002	西藥製造業 Manufacture of Drugs and Medicines	臺南市 Tainan City	3	74,756	
	2003	醫用生物製品製造業 Manufacture of Medicinal Biological Products	臺南市 Tainan City	1	6,914	
	2004	中藥製造業 Manufacture of Chinese Medicines	臺南市 Tainan City	1	6,893	
	2313	玻璃纖維製造業 Manufacture of Glass Fiber	嘉義縣 Chiayi County	1	9,313	
	2413	鋼鐵軋延及擠型業 Rolling and Extruding of Iron and Steel	臺南市 Tainan City	1	28,652	
	2499	未分類其他基本金屬製造業 Manufacture of Other Basic Metals Not Elsewhere Classified	臺南市 Tainan City	2	6,511	
	2512	金屬模具製造業 Manufacture of Metal Die	臺南市 Tainan City	2	145,408	
	2591	螺絲、螺帽及鉚釘製造業 Manufacture of Screw, Nut and Rivet	臺南市 Tainan City	1	22,310	
	2611	積體電路製造業 Manufacture of Integrated Circuits	臺南市 Tainan City	2	1,894,510	
	2630	印刷電路板製造業 Manufacture of Bare Printed Circuit Boards	臺南市 Tainan City	1	19,851	
	2699	未分類其他電子零組件製造業 Manufacture of Other Electronic Parts and Components Not Elsewhere Classified	小計 Subtotal	4	127,534	
			臺南市 Tainan City	3	103,273	
	2730	視聽電子產品製造業 Manufacture of Audio and Video Equipment	屏東縣 Pingtung County	1	24,261	
			臺南市 Tainan City	1	17,039	
	2927	橡膠及塑膠加工用機械設備製造業 Manufacture of Plastic and Rubber Processing Machinery	臺南市 Tainan City	1	10,308	
	2934	機械傳動設備製造業 Manufacture of Mechanical Power Transmission Equipment	臺南市 Tainan City	1	43,143	
	2939	其他通用機械設備製造業 Manufacture of Other General-purpose Machinery	嘉義縣 Chiayi County	1	20,964	
	3010	汽車製造業 Manufacture of Motor Vehicles	臺南市 Tainan City	1	92,364	
3030	汽車零件製造業 Manufacture of Parts for Motor Vehicles	臺南市 Tainan City	6	297,346		
3311	體育用品製造業 Manufacture of Sports Goods	屏東縣 Pingtung County	1	8,196		
3399	其他未分類製造業 Other Manufacturing Not Elsewhere Classified	臺南市 Tainan City	1	11,848		
3400	產業用機械設備維修及安裝業 Repair and Installation of Industrial Machinery and Equipment	臺南市 Tainan City	1	8,682		
G	批發及零售業		Wholesale and Retail Trade		1	3,856
	4642	電子、通訊設備及其零組件批發業 Wholesale of Electronic and communication Equipment and Parts	臺南市 Tainan City	1	3,856	
J	出版、影音製作、傳播及資通訊服務業		Information and Communication		1	1,500
	6390	其他資訊服務業 Other information service activities	嘉義縣 Chiayi County	1	1,500	
總計		Grand Total		41	2,945,477	

資料來源：本局審查一科。

Table 16 Tax Reductions Due to Implementation of Statute for Industrial Innovation

CY 2019

Unit: Case: NT\$1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			
核定減免所得額 Income Reduction of Verified	核定抵減稅額	Tax Deducted	
		實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
-	486	486	-
-	486	486	-
-	276,866	78,915	197,951
-	868	-	868
-	1,275	1,275	-
-	1,737	1,737	-
-	8,898	8,898	-
-	11,214	1,266	9,948
-	1,037	1,037	-
-	1,034	1,034	-
-	1,397	1,397	-
-	4,298	4,298	-
-	977	459	518
-	21,620	2,433	19,187
-	3,346	3,346	-
-	123,059	5,823	117,236
-	4,798	4,798	-
-	17,500	3,364	14,136
-	15,491	1,355	14,136
-	2,009	2,009	-
-	2,556	2,320	236
-	1,546	-	1,546
-	6,471	6,471	-
-	470	470	-
-	13,854	13,854	-
-	44,602	12,020	32,582
-	1,230	-	1,230
-	1,777	1,777	-
-	1,302	838	464
-	-	-	-
-	-	-	-
-	150	150	-
-	150	150	-
-	277,502	79,551	197,951

Source: First Examination Division, National Taxation Bureau of the Southern Area.

表17. 查(核)定開徵數、未徵數情形

108年度

單位：件；新臺幣千元

類別 Category	年度 Year	項目 Item 稅目別 Tax of Item	查(核)定開徵數 Opening Collection for Assessed (Verified) (1)		實徵數 Tax Collected (2)	
			件數 No.	金額 Amount	件數 No.	金額 Amount
			本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	11,886
綜合所得稅 Individual Income Tax	84,898	1,182,342			72,997	829,187
遺產稅 Estate Tax	1,202	2,820,932			1,130	1,934,945
贈與稅 Gift Tax	2,251	772,023			2,129	702,966
貨物稅 Commodity Tax	85	7,101			79	5,080
證券交易稅 Securities Transaction Tax	-	-			-	-
期貨交易稅 Futures Transaction Tax	-	-			-	-
菸酒稅 Tobacco and Alcohol Tax	11	11,877			9	6,097
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-			-	-
營業稅 Business Tax	187,740	1,133,819			180,232	956,242
小計 Subtotal	288,073	7,962,069		266,739	6,042,406	
以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	21,171		2,357,381	14,387	361,029
	綜合所得稅 Individual Income Tax	27,393		1,176,144	10,896	113,206
	遺產稅 Estate Tax	286		531,763	248	156,401
	贈與稅 Gift Tax	415		394,854	319	39,965
	貨物稅 Commodity Tax	24		5,155	11	214
	證券交易稅 Securities Transaction Tax	-		-	-	-
	期貨交易稅 Futures Transaction Tax	-		-	-	-
	菸酒稅 Tobacco and Alcohol Tax	73		69,609	18	866
	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	212		63,028	124	2,750
	營業稅 Business Tax	32,196	1,826,022	9,750	101,749	
小計 Subtotal	81,770	6,423,956	35,753	776,180		
合計 Total			369,843	14,386,025	302,492	6,818,586
罰鍰案件 Cases of Fines	本年度 Current Year		11,457	473,064	9,957	312,341
	以前年度 Previous Year		8,677	3,686,554	2,584	119,689
	小計 Subtotal		20,134	4,159,618	12,541	432,030
總計 Grand Total	本年度 Current Year		299,530	8,435,133	276,696	6,354,747
	以前年度 Previous Year		90,447	10,110,510	38,337	895,869
	合計 Total		389,977	18,545,643	315,033	7,250,616

1. 資料來源：本局徵收科。
2. 綜合所得稅含房地合一課徵所得稅資料。

Table 17 The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected

CY2019

Unit: Case; NT\$1,000

減免註銷數 Cancelled (3)		逾徵收期間數 Overdue (4)		逾執行期間數 Exceeded Compulsory Execution Period (5)		逾核課期間數 Excess Assessment (6)		未徵數餘額 Balance of Tax Not Collected (7)=(1)-(2)-(3)-(4)-(5)-(6)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
206	150,216	-	-	-	-	-	-	1,517	275,870
6,213	211,717	-	-	-	-	-	-	5,688	141,438
27	37,741	-	-	-	-	-	-	45	848,246
64	38,595	-	-	-	-	-	-	58	30,462
3	33	-	-	-	-	-	-	3	1,988
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2	5,780	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
343	8,834	-	-	-	-	-	-	7,165	168,743
6,858	452,916	-	-	-	-	-	-	14,476	1,466,747
7	89,604	-	-1	-	-	1	-	6,776	1,906,749
100	12,686	2	17	-	-	11	130	16,384	1,050,105
1	-937	-	-	-	-	-	-	37	376,299
12	12,397	-	-	-	-	-	-	84	342,492
-	-	-	-	-	-	-	-	13	4,941
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	55	68,743
-	-	-	-	-	-	-	-	88	60,278
-1	46,262	9	2	-	-	2	5	22,436	1,678,004
119	160,012	11	18	-	-	14	135	45,873	5,487,611
6,977	612,928	11	18	-	-	14	135	60,349	6,954,358
144	12,050	-	-	-	-	-	-	1,356	148,673
55	114,439	5	7	-	-	-	-	6,033	3,452,419
199	126,489	5	7	-	-	-	-	7,389	3,601,092
7,002	464,966	-	-	-	-	-	-	15,832	1,615,420
174	274,451	16	25	-	-	14	135	51,906	8,940,030
7,176	739,417	16	25	-	-	14	135	67,738	10,555,450

1. Source: Collection Division, National Taxation Bureau of the Southern Area.
2. The individual income tax includes house and land transactions income tax.

表17. 查(核)定開徵數、未徵數情形 (續1完)

108年度

單位：件；新臺幣千元

類別 Category	年度 Year	項目 Item 稅目別 Tax of Item	未徵數餘額 =(1)+(2)+(3)+(4)+(5)+(6)		Balance of Tax Not Collected									
					繳款書未送達 未徵數 (1) Have Not Been Served the Payment Notice		未逾限繳日 未徵數 (2) Have Not Exceeded the Deadline of Payment		行政救濟未 徵數 (3) Administrative Remedies		分期繳納未 徵數 (4) Pay by Stages		特殊原因 未徵數 (5) Special Reason	
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	1,517	275,870	4	1,161	61	8,131	11	14,627	116	58,260	2	344
		綜合所得稅 Individual Income Tax	5,688	141,438	6	71	286	10,401	22	12,168	4	16,869	8	47
		遺產稅 Estate Tax	45	848,246	-	-	32	802,554	2	2,399	6	27,025	-	-
		贈與稅 Gift Tax	58	30,462	3	172	43	18,926	2	494	2	7,603	-	-
		貨物稅 Commodity Tax	3	1,988	-	-	-	-	-	-	-	-	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	-	-
		營業稅 Business Tax	7,165	168,743	15	149	1,335	4,095	10	4,079	-	-	19	13
	小計 Subtotal	14,476	1,466,747	28	1,553	1,757	844,107	47	33,767	128	109,757	29	404	
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	6,776	1,906,749	2	17	-	-	1	953	17	17,041	6	2,094
		綜合所得稅 Individual Income Tax	16,384	1,050,105	-	-	3	696	11	7,198	9	13,878	46	530
		遺產稅 Estate Tax	37	376,299	-	-	1	879	2	4,438	6	3,803	-	-
		贈與稅 Gift Tax	84	342,492	-	-	-	-	-	-	19	6,582	-	-
		貨物稅 Commodity Tax	13	4,941	-	-	-	-	-	-	-	-	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	55	68,743	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	88	60,278	-	-	-	-	1	1,287	-	-	-	-
營業稅 Business Tax		22,436	1,678,004	1	-	-	-	1	8,038	-	-	55	67	
小計 Subtotal	45,873	5,487,611	3	17	4	1,575	16	21,914	51	41,304	107	2,691		
合計 Total	60,349	6,954,358	31	1,570	1,761	845,682	63	55,681	179	151,061	136	3,095		
罰鍰案件 Cases of Fines	本年度 Current Year	1,356	148,673	5	96	101	38,960	27	11,376	7	3,979	-	-	
	以前年度 Previous Year	6,033	3,452,419	-	-	1	3,784	27	187,176	18	13,439	6	76	
	小計 Subtotal	7,389	3,601,092	5	96	102	42,744	54	198,552	25	17,418	6	76	
總計 Grand Total	本年度 Current Year	15,832	1,615,420	33	1,649	1,858	883,067	74	45,143	135	113,736	29	404	
	以前年度 Previous Year	51,906	8,940,030	3	17	5	5,359	43	209,090	69	54,743	113	2,767	
	合計 Total	67,738	10,555,450	36	1,666	1,863	888,426	117	254,233	204	168,479	142	3,171	

1. 資料來源：本局徵收科。
2. 綜合所得稅含房地合一課徵所得稅資料。

Table 17 The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.1 End)

CY2019

Unit: Case; NT\$1,000

Balance of Tax Not Collected															
欠稅數 (6) =(7)+(8)+(9)+(10)+ (11)+(12)		Tax in Arrears													
		送達未逾滯納期 (7) Delivery of Notice Not Yet Exceeded Delinquency Period		待移送執行(8) Pending for Compulsory Execution		移送執行未結(9) Pending Case under Compulsory Execution		取得執行憑證(10) Execution Certificate				移送執行結(銷) 案(11) Case Closed Under Compulsory Execution		無法執行欠 稅數(12) Unable to Carry out Compulsory Execution	
								未逾徵收期間 Collection Period Not Yet Exceeded		已逾徵收期間惟未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period					
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
1,323	193,347	95	14,102	363	38,918	801	137,035	64	3,292	-	-	-	-	-	-
5,362	101,882	429	7,589	109	6,165	4,788	87,873	36	255	-	-	-	-	-	-
5	16,268	1	3,483	2	11,747	2	1,038	-	-	-	-	-	-	-	-
8	3,267	2	349	-	-	6	2,918	-	-	-	-	-	-	-	-
3	1,988	-	-	2	1,952	1	36	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,786	160,407	894	6,779	93	5,388	4,530	143,204	269	5,036	-	-	-	-	-	-
12,487	477,159	1,421	32,302	569	64,170	10,128	372,104	369	8,583	-	-	-	-	-	-
6,750	1,886,644	-	-	3	5,807	2,729	986,587	1,408	127,218	2,610	767,032	-	-	-	-
16,315	1,027,803	-	-	4	316	2,321	576,134	4,985	134,288	9,001	317,065	4	-	-	-
28	367,179	-	-	-	-	16	345,231	2	1,322	10	20,626	-	-	-	-
65	335,910	-	-	-	-	34	287,407	4	1,159	27	47,344	-	-	-	-
13	4,941	-	-	-	-	5	4,817	5	7	3	117	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	68,743	-	-	-	-	18	59,371	6	97	31	9,275	-	-	-	-
87	58,991	-	-	1	-	37	25,493	15	22,387	34	11,111	-	-	-	-
22,379	1,669,899	-	-	6	6,025	4,458	1,047,959	7,258	118,265	10,655	497,650	2	-	-	-
45,692	5,420,110	-	-	14	12,148	9,618	3,332,999	13,683	404,743	22,371	1,670,220	6	-	-	-
58,179	5,897,269	1,421	32,302	583	76,318	19,746	3,705,103	14,052	413,326	22,371	1,670,220	6	-	-	-
1,216	94,262	165	7,419	28	6,857	979	79,537	44	449	-	-	-	-	-	-
5,981	3,247,944	3	11,473	5	12,162	1,685	2,143,207	1,354	235,600	2,923	845,501	11	1	-	-
7,197	3,342,206	168	18,892	33	19,019	2,664	2,222,744	1,398	236,049	2,923	845,501	11	1	-	-
13,703	571,421	1,586	39,721	597	71,027	11,107	451,641	413	9,032	-	-	-	-	-	-
51,673	8,668,054	3	11,473	19	24,310	11,303	5,476,206	15,037	640,343	25,294	2,515,721	17	1	-	-
65,376	9,239,475	1,589	51,194	616	95,337	22,410	5,927,847	15,450	649,375	25,294	2,515,721	17	1	-	-

1. Source: Collection Division, National Taxation Bureau of the Southern Area.
2. The individual income tax includes house and land transactions income tax.

表18. 違章漏稅案件處理及財務罰鍰執行情形

單位：件；新臺幣千元

年度別 及 稅目別	CY & Tax of Item	受理情形 Cases Accepted			本期審理情形 Interrogated in This Term							本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term					
		上期末 結件數	本期受 理件數	合計	依法免 議件數	依法免 罰件數	依法併 案件數	依法註 銷件數	處罰 Fined		未結 件數	自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		合計 Total	
									件數 No.	金額 Amount		件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
		No. of Unclosed of Last Term	No. of Accepted in This Term	Total	No. of Not Indictable by Law	No. of Fine Free	No. of Consoli- dated	No. of Cancelled			No. of Unclosed						
99年	2010	112	21,524	21,636	455	6,355	-	-	14,763	1,610,801	63	7,171	685,479	7,303	1,535,062	14,474	2,220,541
100年	2011	26	14,135	14,161	301	4,148	-	-	9,688	505,282	24	10,429	407,658	3,462	360,631	13,891	768,289
101年	2012	24	13,810	13,834	305	4,510	-	-	8,999	407,460	20	9,418	326,643	2,862	441,256	12,280	767,899
102年	2013	20	15,954	15,974	240	5,270	-	-	10,406	477,596	58	10,582	239,454	2,415	349,898	12,997	589,352
103年	2014	58	16,258	16,316	271	5,510	-	-	10,430	763,604	105	10,414	290,387	2,896	378,045	13,310	668,432
104年	2015	105	15,348	15,453	244	5,052	-	-	10,039	1,281,588	205	10,379	255,448	2,011	384,350	12,390	639,798
105年	2016	118	15,175	15,293	368	4,233	-	-	10,577	545,559	115	10,688	269,418	1,823	584,177	12,511	853,595
106年	2017	314	16,114	16,428	263	4,653	-	-	11,226	488,383	286	11,520	277,345	1,884	551,053	13,404	828,398
107年	2018	244	17,191	17,435	344	5,105	-	-	11,630	527,899	356	12,057	312,150	1,987	200,158	14,044	512,308
108年	2019	426	17,128	17,554	235	5,239	9	90	11,578	472,728	403	10,030	326,114	1,753	180,932	11,783	507,046
	營利事業所得稅 Profit-seeking Enterprise Income Tax	30	981	1,011	-	3	-	4	969	53,554	35	863	42,263	152	8,158	1,015	50,421
	綜合所得稅 Individual Income Tax	227	9,051	9,278	7	1,499	-	65	7,515	82,814	192	6,474	61,445	1,119	38,091	7,593	99,536
	遺產稅 Estate Tax	2	9	11	-	-	-	-	9	3,316	2	9	1,478	1	2,158	10	3,636
	贈與稅 Gift Tax	8	31	39	-	-	-	1	35	6,269	3	30	6,113	3	3,167	33	9,280
	貨物稅 Commodity Tax	3	27	30	-	-	-	1	28	1,295	1	29	2,106	-	-	29	2,106
	證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	菸酒稅 Tobacco and Alcohol Tax	-	15	15	-	1	-	-	13	6,174	1	14	6,217	1	155	15	6,372
	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	23	-	23	4	-	-	-	11	7,345	8	9	3,618	4	3,889	13	7,507
	營業稅 Business Tax	133	7,014	7,147	224	3,736	9	19	2,998	311,961	161	2,602	202,874	473	125,314	3,075	328,188

1. 資料來源：本局徵收科、法務二科。

2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

3. 107年(含)以前，「依法免議」件數包含「依法併案」及「依法註銷」件數；「移送退案或撤回」包含「撤案」、「退案」及「結案」。

4. 「更正調整案件」係指系統因移送案件資料修正(例如移送後更正移送金額)，或移送執行動態與報表產出日期落差而調整之件數及金額。

Table 18 The Execution of Cases of Tax Omission and Punitive Fines

Unit: Case; NT\$1,000

更正註銷案件		本期執行情形 Executed in This Term												更正調整案件		截至本期移送 執行未結案件	
Revised or Cancelled		移送繳納		發給執行憑證		撤案		退案		結案		合計 Total		Adjustment		Unexecuted, Up to Date	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
5,764	3,438,420	2,867	265,646	6,445	4,110,401	90	91,797	-	-	-	-	9,402	4,467,844	-	-	5,427	7,791,635
3,477	1,151,969	1,659	168,006	3,429	1,451,934	31	41,391	-	-	-	-	5,119	1,661,331	-	-	3,931	4,960,562
3,156	1,546,173	1,246	118,669	2,126	2,477,535	24	754	-	-	-	-	3,396	2,596,958	-	-	3,397	2,804,860
2,436	1,270,400	901	52,210	1,408	751,672	26	3,841	-	-	-	-	2,335	807,723	-	-	2,727	2,840,480
2,026	1,250,194	1,173	91,466	1,432	346,068	13	6,977	-	-	-	-	2,618	444,511	-	-	3,190	2,131,043
1,205	548,960	1,048	123,375	1,416	384,241	6	1,302	-	-	-	-	2,470	508,918	-	-	2,703	1,984,897
145	21,939	929	104,138	841	193,249	9	1	-	-	-	-	1,779	297,388	-	-	2,757	2,335,339
205	50,883	1,016	79,947	610	160,867	6	630	-	-	-	-	1,632	241,444	-	-	5,650	5,291,398
189	29,102	996	85,734	692	257,459	6	-	-	-	-	-	1,694	343,193	-	-	6,262	5,014,370
204	126,495	935	110,386	946	167,938	3	27,351	1	415	6	0	1,891	306,090	-68	-101,072	6,028	4,675,677
21	26,129	48	7,138	121	51,826	2	15	-	-	-	-	171	58,979	-6	-192	1,119	345,324
127	7,564	641	26,219	542	14,122	-	-	1	415	5	0	1,189	40,756	-45	-58,848	2,822	578,218
1	117	2	2,614	1	209	-	-	-	-	-	-	3	2,823	-	-	13	180,685
2	80	3	16,065	-	-	-	-	-	-	-	-	3	16,065	-	472	18	45,967
-	-	-	-	1	9	-	-	-	-	-	-	1	9	-	-	5	3,005
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	25	4	1,629	3	190	-	-	-	-	-	-	7	1,819	-	-16	51	1,004,601
6	8,436	8	5,465	6	4,039	-	-	-	-	-	-	14	9,504	-	23	118	85,482
46	84,144	229	51,256	272	97,543	1	27,336	-	-	1	0	503	176,135	-17	-42,511	1,882	2,432,395

1. Source: Collection Division & Second Legal Affairs Division, National Taxation Bureau of the Southern Area.
2. The individual income tax includes income from house and land transactions income tax since 2016.
3. Prior to 2018, "Not Indictable by Law" included "Consolidated" and "Cancelled"; "Withdrawn or Rejected" included "Withdrawn", "Rejected" and "Closed".
4. The column of "Adjustment" indicates the adjustment of case numbers and fines due to the revision of the cases submitted or due to the differences between the report dates.

表19. 財政部所屬國稅局各項國稅實徵情形比較

108年度

單位：新臺幣千元

稅目別 Tax of Item		總計 Grand Total			
		預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計	Total	1,840,098,952	100.00	1,922,650,444	100.00
營利事業所得稅	Profit-seeking Enterprise Income Tax	618,516,667	100.00	647,910,948	100.00
綜合所得稅	Individual Income Tax	458,675,556	100.00	500,903,110	100.00
遺產及贈與稅	Estate and Gift Tax	26,805,000	100.00	34,925,725	100.00
貨物稅	Commodity Tax	181,167,778	100.00	176,878,187	100.00
證券交易稅	Securities Transaction Tax	112,900,000	100.00	91,204,701	100.00
期貨交易稅	Futures Transaction Tax	6,150,000	100.00	4,694,563	100.00
菸酒稅	Tobacco and Alcohol Tax	41,832,500	100.00	68,649,318	100.00
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	2,174,000	100.00	2,734,704	100.00
營業稅	Business Tax	391,877,451	100.00	394,749,188	100.00
金融業營業稅	Financial Enterprises Business Tax			26,159,164	100.00
健康福利捐	Health and Welfare Surcharge on Tobacco			27,721,290	100.00
		財政部中區國稅局 National Taxation Bureau of the Central Area, Ministry of Finance			
稅目別 Tax of Item		預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計	Total	269,552,366	14.65	284,447,260	14.79
營利事業所得稅	Profit-seeking Enterprise Income Tax	96,550,452	15.61	107,109,315	16.53
綜合所得稅	Individual Income Tax	45,867,556	10.00	53,525,810	10.69
遺產及贈與稅	Estate and Gift Tax	4,275,000	15.95	5,878,237	16.83
貨物稅	Commodity Tax	42,447,778	23.43	38,205,731	21.60
證券交易稅	Securities Transaction Tax	11,843,000	10.49	9,861,807	10.81
期貨交易稅	Futures Transaction Tax	200,000	3.25	175,038	3.73
菸酒稅	Tobacco and Alcohol Tax	11,758,750	28.11	15,008,037	21.86
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	1,118,000	51.43	1,084,136	39.64
營業稅	Business Tax	55,491,830	14.16	53,599,149	13.58
金融業營業稅	Financial Enterprises Business Tax			2,429,772	9.29
健康福利捐	Health and Welfare Surcharge on Tobacco			4,819,540	17.39

1. 資料來源：財政部所屬各區國稅局。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

Table 19 Comparison of Each Category of National Tax Actually Levied by National Tax Administration of the Ministry of Finance

CY2019

Unit: NT\$1,000

財政部臺北國稅局 National Taxation Bureau of Taipei, Ministry of Finance				財政部北區國稅局 National Taxation Bureau of the Northern Area, Ministry of Finance			
預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
699,449,226	38.01	712,713,851	37.07	588,995,304	32.01	609,293,424	31.69
208,501,968	33.71	211,042,325	32.57	236,768,180	38.28	237,253,509	36.62
217,733,286	47.47	234,108,930	46.74	147,372,456	32.13	158,700,881	31.68
11,966,000	44.64	14,893,974	42.64	6,929,000	25.85	8,986,919	25.73
2,222	0.00	-132,283	-0.07	90,183,334	49.78	93,999,244	53.14
67,876,000	60.12	55,106,142	60.42	19,012,000	16.84	15,168,351	16.63
5,458,000	88.75	4,209,322	89.66	251,000	4.08	139,832	2.98
83,750	0.20	19,616	0.03	18,490,000	44.20	24,568,185	35.79
78,000	3.59	20,533	0.75	906,000	41.67	1,624,971	59.42
187,750,000	47.91	193,445,292	49.00	69,083,334	17.63	68,851,532	17.44
		17,850,099	68.24			3,457,939	13.22
		-	-			8,209,669	29.62
財政部南區國稅局 National Taxation Bureau of the Southern Area, Ministry of Finance				財政部高雄國稅局 National Taxation Bureau of Kaohsiung, Ministry of Finance			
預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
96,208,303	5.23	118,831,444	6.18	185,893,753	10.10	197,364,465	10.27
33,214,345	5.37	35,539,661	5.49	43,481,722	7.03	56,966,138	8.79
20,732,135	4.52	23,399,155	4.67	26,970,123	5.88	31,168,334	6.22
1,513,000	5.64	2,822,294	8.08	2,122,000	7.92	2,344,301	6.71
3,442,222	1.90	3,146,126	1.78	45,092,222	24.89	41,659,369	23.55
6,842,000	6.06	5,395,316	5.92	7,327,000	6.49	5,673,085	6.22
55,000	0.89	40,237	0.86	186,000	3.02	130,134	2.77
9,785,000	23.39	27,102,879	39.48	1,715,000	4.10	1,950,601	2.84
38,000	1.75	-5,876	-0.21	34,000	1.56	10,940	0.40
20,586,601	5.25	21,391,652	5.42	58,965,686	15.05	57,461,563	14.56
		1,018,941	3.90			1,402,413	5.36
		14,651,255	52.85			40,826	0.15

1. Source: National Taxation Bureaus of the Ministry of Finance.

2. In this table, the tobacco and alcohol tax excludes health and welfare surcharge on tobacco, the business tax excludes financial enterprise business tax.

表20. 營利事業所得稅結算申報

單位：家；新臺幣千元

年度別 CY		100年 CY2011					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	103,353	2,569,708,602	104,648,235	17,446,595	42,389	2,765,793
臺南市	Tainan City	60,544	1,975,661,103	78,622,569	13,169,498	28,222	2,429,493
嘉義縣	Chiayi County	10,604	186,182,385	7,837,518	1,299,328	3,887	84,586
屏東縣	Pingtung County	15,639	248,725,082	11,189,098	1,846,853	5,039	121,678
臺東縣	Taitung County	4,574	34,968,342	1,903,715	306,598	1,068	19,301
澎湖縣	Penghu County	2,112	12,146,096	743,308	117,927	534	8,038
嘉義市	Chiayi City	9,880	112,025,594	4,352,027	706,391	3,639	102,697
年度別 CY		101年 CY2012					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	105,337	2,538,993,772	98,874,540	16,439,056	42,127	3,639,810
臺南市	Tainan City	61,047	1,923,182,258	73,101,646	12,218,945	27,427	3,279,847
嘉義縣	Chiayi County	10,766	186,425,791	7,928,321	1,310,353	4,001	95,900
屏東縣	Pingtung County	16,740	266,619,102	10,452,328	1,714,809	5,491	194,056
臺東縣	Taitung County	4,699	35,656,118	2,020,674	324,823	1,067	29,232
澎湖縣	Penghu County	2,235	12,819,607	756,482	119,943	549	1,587
嘉義市	Chiayi City	9,850	114,290,896	4,615,089	750,183	3,592	39,188

1. 資料來源：本局審查一科。
2. 表列為所得年度資料。

Table 20 Sources of Profit-seeking Enterprise Income Tax

Unit: Case; NT\$1,000

年度別 CY		102年 CY2013					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	104,940	2,479,722,422	108,421,821	18,083,743	43,736	2,525,707
臺南市	Tainan City	59,734	1,859,007,499	81,089,379	13,590,216	28,581	2,201,758
嘉義縣	Chiayi County	11,010	190,487,761	9,102,366	1,512,102	4,159	116,147
屏東縣	Pingtung County	17,347	268,151,236	10,686,652	1,756,874	5,645	118,938
臺東縣	Taitung County	4,765	34,638,367	2,011,420	326,555	1,095	39,724
澎湖縣	Penghu County	2,241	12,961,799	777,995	123,519	561	2,546
嘉義市	Chiayi City	9,843	114,475,760	4,754,009	774,477	3,695	46,594
年度別 CY		103年 CY2014					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	107,353	2,604,534,346	126,456,609	21,145,378	44,827	3,472,679
臺南市	Tainan City	61,335	1,951,499,206	96,064,529	16,131,551	29,204	3,189,911
嘉義縣	Chiayi County	11,372	198,443,287	9,649,705	1,604,329	4,348	80,794
屏東縣	Pingtung County	17,302	282,639,069	12,686,133	2,096,573	5,699	142,842
臺東縣	Taitung County	4,845	40,756,470	2,432,010	397,649	1,152	19,042
澎湖縣	Penghu County	2,309	13,341,242	847,001	135,619	590	3,802
嘉義市	Chiayi City	10,190	117,855,072	4,777,231	779,657	3,834	36,288

1. Source: First Examination Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表20. 營利事業所得稅結算申報 (續1完)

單位：家；新臺幣千元

年度別 CY		104年 CY2015					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	109,531	2,566,192,866	140,887,053	22,444,997	46,743	3,252,312
臺南市	Tainan City	62,523	1,929,537,351	108,013,609	17,499,229	30,430	2,854,155
嘉義縣	Chiayi County	11,597	190,332,321	10,691,932	1,662,620	4,554	92,434
屏東縣	Pingtung County	17,798	273,650,360	13,505,640	2,049,656	5,952	225,682
臺東縣	Taitung County	4,860	42,964,786	2,538,663	352,285	1,196	25,950
澎湖縣	Penghu County	2,375	14,031,970	920,299	118,789	620	2,279
嘉義市	Chiayi City	10,378	115,676,078	5,216,910	762,418	3,991	51,812
年度別 CY		105年 CY2016					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	113,260	2,487,723,653	146,177,023	23,335,019	48,588	4,625,270
臺南市	Tainan City	64,645	1,852,655,222	113,576,768	18,445,715	31,503	4,174,677
嘉義縣	Chiayi County	11,932	192,035,275	10,792,059	1,675,293	4,720	133,659
屏東縣	Pingtung County	18,545	273,560,430	13,639,423	2,070,027	6,284	179,175
臺東縣	Taitung County	4,918	40,178,484	2,117,282	279,766	1,250	58,974
澎湖縣	Penghu County	2,475	14,898,361	942,026	119,116	664	1,443
嘉義市	Chiayi City	10,745	114,395,881	5,109,465	745,102	4,167	77,342

1. 資料來源：本局審查一科。
2. 表列為所得年度資料。

Table 20 Sources of Profit-seeking Enterprise Income Tax
(Cont. 1 End)

Unit: Case; NT\$1,000

年度別 CY		106年 CY2017					
縣市別 City or County		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	116,147	2,500,770,801	152,844,051	24,420,075	50,043	3,896,417
臺南市	Tainan City	66,767	1,832,469,786	118,708,461	19,301,380	32,648	3,490,954
嘉義縣	Chiayi County	11,747	197,678,348	10,977,634	1,698,778	4,424	84,928
屏東縣	Pingtung County	19,230	296,749,438	14,547,807	2,212,395	6,636	209,836
臺東縣	Taitung County	4,944	37,529,569	1,922,127	245,705	1,319	31,835
澎湖縣	Penghu County	2,593	16,442,465	1,064,591	136,474	742	1,683
嘉義市	Chiayi City	10,866	119,901,195	5,623,431	825,343	4,274	77,181
年度別 CY		107年 CY2018					
縣市別 City or County		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	97,139	433,293,902	27,123,144	4,858,579	32,107	88,542
臺南市	Tainan City	53,458	263,700,773	16,532,459	2,986,903	20,312	64,755
嘉義縣	Chiayi County	10,259	43,016,357	2,681,005	476,540	2,917	5,518
屏東縣	Pingtung County	17,261	65,772,312	4,074,857	717,582	4,676	3,722
臺東縣	Taitung County	4,516	16,819,992	1,075,341	189,720	957	538
澎湖縣	Penghu County	2,535	9,671,228	627,402	110,634	643	176
嘉義市	Chiayi City	9,110	34,313,240	2,132,080	377,200	2,602	13,833

1. Source: First Examination Division, National Taxation Bureau of the Southern Area.

2. Data in the table are annual income.

表21. 營利事業所得稅按營業收入級距統計表

Table 21 Statistical Table of the Tax Brackets of Profit-Seeking Enterprise Income Tax

106年度
CY2017

單位：家；新臺幣千元
Unit: Case; NT\$1,000

營業收入級距 Bracket of Profit-seeking Enterprise Income Tax	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
100萬元以下 NT\$1,000,000 or under	45,295	8,850,727	845,584	40,559	15,559	122,635
100萬元~200萬元 NT\$1,000,001~2,000,000	11,947	17,470,565	1,139,247	27,255	3,597	21,452
200萬元~300萬元 NT\$2,000,001~3,000,000	8,112	20,052,443	1,262,452	102,761	2,551	6,261
300萬元~500萬元 NT\$3,000,001~5,000,000	11,077	43,400,718	2,685,921	306,931	3,998	18,364
500萬元~700萬元 NT\$5,000,001~7,000,000	6,916	40,978,992	2,549,909	305,413	2,840	20,197
700萬元-1,000萬元 NT\$7,000,001~10,000,000	6,742	56,534,178	3,427,073	430,643	3,230	16,756
1,000萬元-5,000萬元 NT\$10,000,001~50,000,000	20,028	428,783,634	24,849,944	3,550,042	12,588	154,013
5,000萬元~1億元 NT\$50,000,001~100,000,000	2,950	206,672,487	9,459,823	1,550,371	2,701	132,051
1億元~5億元 NT\$100,000,001~500,000,000	2,484	502,261,161	22,668,776	3,833,719	2,399	442,970
5億元以上 over NT\$500,000,000	596	1,175,765,896	83,955,322	14,272,381	580	2,961,718
合計 Total	116,147	2,500,770,801	152,844,051	24,420,075	50,043	3,896,417

資料來源：本局審查一科。

Source: First Examination Division, National Taxation Bureau of the Southern Area.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度

(一)農、林、漁、牧業

單位：家；新臺幣千元

組織別 Organization	合計 Total				公司 Corporation				
	課稅級距 Tax Brackets	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		854	7,583,953	540,804	88,177	439	6,909,892	497,669	83,883
5萬元以下 NT\$50,000 or under		431	933	2,175	265	200	507	2,047	265
5萬-10萬元 NT\$50,001~100,000		17	1,181	988	127	6	414	13	-
10萬-50萬元 NT\$100,001~500,000		79	21,630	1,672	114	30	7,226	703	70
50萬-100萬元 NT\$500,001~1,000,000		37	28,181	1,327	35	20	14,894	739	35
100萬-500萬元 NT\$1,000,001~5,000,000		113	267,601	11,707	714	51	122,892	5,167	432
500萬-1,000萬元 NT\$5,000,001~10,000,000		44	306,898	21,685	3,147	21	152,883	5,306	897
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		101	2,228,353	95,558	14,816	79	1,881,900	78,002	13,225
5,000萬-1億元 NT\$50,000,001~100,000,000		17	1,243,972	41,514	7,049	17	1,243,972	41,514	7,049
1億元以上 over NT\$100,000,000		15	3,485,204	364,178	61,910	15	3,485,204	364,178	61,910

(二)礦業及土石採取業

單位：家；新臺幣千元

組織別 Organization	合計 Total				公司 Corporation				
	課稅級距 Tax Brackets	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		136	1,488,216	85,080	12,079	51	1,129,585	58,530	9,899
5萬元以下 NT\$50,000 or under		80	22	65	-	21	22	1	-
5萬-10萬元 NT\$50,001~100,000		2	147	6	-	1	60	3	-
10萬-50萬元 NT\$100,001~500,000		1	484	24	-	-	-	-	-
50萬-100萬元 NT\$500,001~1,000,000		4	2,841	200	-	-	-	-	-
100萬-500萬元 NT\$1,000,001~5,000,000		13	36,980	1,995	129	3	8,961	497	54
500萬-1,000萬元 NT\$5,000,001~10,000,000		6	41,309	1,531	170	4	24,575	694	98
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		20	477,111	27,145	3,581	14	299,503	14,989	2,548
5,000萬-1億元 NT\$50,000,001~100,000,000		7	468,185	28,613	3,864	5	335,327	16,845	2,864
1億元以上 over NT\$100,000,000		3	461,137	25,501	4,335	3	461,137	25,501	4,335

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2017

1. Agriculture, Forestry, Fishing & Animal Husbandry

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
24	28,230	1,935	164	298	537,697	26,858	1,961	93	108,134	14,342	2,169
21	-	0	-	165	195	17	-	45	231	111	-
-	-	-	-	4	312	15	-	7	455	960	127
1	160	6	-	34	10,674	473	2	14	3,570	490	42
-	-	-	-	10	7,482	316	-	7	5,805	272	-
-	-	-	-	47	113,230	5,345	205	15	31,479	1,195	77
-	-	-	-	21	136,615	6,229	525	2	17,400	10,150	1,725
2	28,070	1,929	164	17	269,189	14,463	1,229	3	49,194	1,164	198
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

2. Mining & Quarrying

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
8	42,707	3,561	302	77	315,924	22,989	1,878	-	-	-	-
5	-	0	-	54	-	64	-	-	-	-	-
1	87	3	-	-	-	-	-	-	-	-	-
-	-	-	-	1	484	24	-	-	-	-	-
-	-	-	-	4	2,841	200	-	-	-	-	-
-	-	-	-	10	28,019	1,498	75	-	-	-	-
1	9,790	489	42	1	6,944	348	30	-	-	-	-
1	32,830	3,069	260	5	144,778	9,087	773	-	-	-	-
-	-	-	-	2	132,858	11,768	1,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續1）

(三) 製造業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		20,132	1,321,614,898	87,799,156	14,647,734	11,834	1,274,759,182	84,934,846	14,418,883
5萬元以下 NT\$50,000 or under		2,659	4,210	43,395	6,645	1,429	2,501	41,851	6,546
5萬-10萬元 NT\$50,001~100,000		155	12,047	1,177	40	70	5,263	613	40
10萬-50萬元 NT\$100,001~500,000		962	280,131	20,726	514	344	96,879	8,464	420
50萬-100萬元 NT\$500,001~1,000,000		1,034	772,286	56,340	1,614	332	246,198	22,331	1,448
100萬-500萬元 NT\$1,000,001~5,000,000		4,894	13,094,158	797,768	69,621	1,849	5,173,231	310,269	40,511
500萬-1,000萬元 NT\$5,000,001~10,000,000		2,597	18,739,124	1,121,702	144,640	1,376	10,092,770	592,018	99,651
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		5,246	117,429,104	6,720,790	1,004,035	3,892	92,248,617	5,113,083	866,855
5,000萬-1億元 NT\$50,000,001~100,000,000		1,054	74,996,396	3,652,527	610,564	1,024	72,956,993	3,534,445	600,536
1億元以上 over NT\$100,000,000		1,531	1,096,287,442	75,384,731	12,810,061	1,518	1,093,936,730	75,311,772	12,802,876

(四) 電力及燃氣供應業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		281	19,240,611	1,441,405	244,008	236	19,169,709	1,435,046	243,554
5萬元以下 NT\$50,000 or under		118	130	62	-	99	130	59	-
5萬-10萬元 NT\$50,001~100,000		1	95	10	-	1	95	10	-
10萬-50萬元 NT\$100,001~500,000		14	4,198	434	10	13	3,818	371	10
50萬-100萬元 NT\$500,001~1,000,000		17	12,083	1,006	-	11	7,527	579	-
100萬-500萬元 NT\$1,000,001~5,000,000		69	174,571	15,962	2,253	55	144,255	13,292	2,070
500萬-1,000萬元 NT\$5,000,001~10,000,000		31	218,245	30,981	4,955	26	182,595	27,785	4,684
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		20	353,960	42,122	7,161	20	353,960	42,122	7,161
5,000萬-1億元 NT\$50,000,001~100,000,000		1	57,943	766	130	1	57,943	766	130
1億元以上 over NT\$100,000,000		10	18,419,386	1,350,062	229,499	10	18,419,386	1,350,062	229,499

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2017 (Cont.1)

3. Manufacturing

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
722	10,199,160	629,903	52,736	7,547	35,428,618	2,212,514	172,471	29	1,227,938	21,893	3,644
50	-	1,169	99	1,174	1,709	326	-	6	-	49	-
3	253	15	-	81	6,440	542	-	1	91	7	-
23	6,680	377	-	593	176,170	11,448	22	2	402	437	72
26	19,252	1,192	-	672	504,213	32,620	166	4	2,623	197	-
171	464,998	29,510	1,854	2,870	7,444,599	457,433	27,180	4	11,330	556	76
120	881,372	56,131	4,761	1,097	7,738,182	472,150	40,004	4	26,800	1,403	224
305	6,696,319	428,601	36,424	1,044	18,378,484	1,171,424	99,450	5	105,684	7,682	1,306
17	1,183,905	68,879	5,855	13	855,498	49,203	4,173	-	-	-	-
7	946,381	44,029	3,743	3	323,323	17,368	1,476	3	1,081,008	11,562	1,966

4. Electricity and Gas Supply

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
8	10,773	1,081	91	37	60,129	5,278	363	-	-	-	-
6	-	0	-	13	-	3	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	380	63	-	-	-	-	-
-	-	-	-	6	4,556	427	-	-	-	-	-
1	4,057	406	34	13	26,259	2,264	149	-	-	-	-
1	6,716	675	57	4	28,934	2,521	214	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續2）

(五) 用水供應及污染整治業

單位：家；新臺幣千元

組織別 Organization	合計 Total				公司 Corporation				
	課稅級距 Tax Brackets	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
合計 Total		837	14,847,986	815,971	129,372	470	13,640,448	724,484	122,063
5萬元以下 NT\$50,000 or under		231	356	76	-	104	76	12	-
5萬-10萬元 NT\$50,001~100,000		9	724	45	-	5	392	25	-
10萬-50萬元 NT\$100,001~500,000		60	17,859	1,329	3	19	6,535	435	3
50萬-100萬元 NT\$500,001~1,000,000		73	50,977	3,433	37	26	17,856	1,109	10
100萬-500萬元 NT\$1,000,001~5,000,000		190	465,566	28,683	2,441	96	242,343	14,646	1,671
500萬-1,000萬元 NT\$5,000,001~10,000,000		85	610,103	41,117	6,246	66	464,524	32,373	5,503
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		146	3,274,343	248,593	38,967	113	2,680,749	207,662	35,278
5,000萬-1億元 NT\$50,000,001~100,000,000		20	1,459,009	127,371	20,991	19	1,396,909	119,573	20,328
1億元以上 over NT\$100,000,000		23	8,969,049	365,324	60,687	22	8,831,064	348,649	59,270

(六) 營造業

單位：家；新臺幣千元

組織別 Organization	合計 Total				公司 Corporation				
	課稅級距 Tax Brackets	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
合計 Total		20,426	187,072,052	11,014,229	1,486,941	6,372	132,185,051	6,908,829	1,161,724
5萬元以下 NT\$50,000 or under		4,724	6,543	1,901	39	1,226	1,406	962	12
5萬-10萬元 NT\$50,001~100,000		279	21,589	1,917	-	68	5,207	382	-
10萬-50萬元 NT\$100,001~500,000		1,460	428,807	32,696	162	286	84,202	6,419	88
50萬-100萬元 NT\$500,001~1,000,000		1,454	1,078,674	77,594	531	271	206,040	14,423	201
100萬-500萬元 NT\$1,000,001~5,000,000		5,917	15,167,585	1,056,805	85,536	1,317	3,529,983	235,374	31,963
500萬-1,000萬元 NT\$5,000,001~10,000,000		2,686	19,055,007	1,341,253	147,635	832	6,027,475	401,090	67,782
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		3,306	67,749,143	4,783,981	633,325	1,799	40,717,323	2,676,207	454,209
5,000萬-1億元 NT\$50,000,001~100,000,000		348	24,070,594	1,300,984	209,865	324	22,466,609	1,168,861	198,634
1億元以上 over NT\$100,000,000		252	59,494,110	2,417,098	409,848	249	59,146,806	2,405,111	408,835

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2017 (Cont. 2)

5. Water Supply and Remediation Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
19	369,092	35,364	2,971	345	792,191	53,384	3,886	3	46,255	2,739	452
2	-	-	-	124	280	64	-	1	-	-	-
-	-	-	-	4	332	20	-	-	-	-	-
1	361	21	-	40	10,963	873	0	-	-	-	-
2	1,480	109	-	45	31,641	2,215	27	-	-	-	-
2	2,781	167	-	92	220,442	13,870	770	-	-	-	-
4	34,318	2,062	175	15	111,261	6,682	568	-	-	-	-
6	130,067	8,532	716	25	417,272	29,660	2,521	2	46,255	2,739	452
1	62,100	7,798	663	-	-	-	-	-	-	-	-
1	137,985	16,675	1,417	-	-	-	-	-	-	-	-

6. Construction

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
742	7,413,835	572,420	47,963	13,288	47,456,043	3,531,800	277,113	24	17,123	1,180	141
131	163	254	20	3,352	4,974	685	7	15	-	-	-
4	323	27	-	207	16,059	1,508	-	-	-	-	-
24	7,444	609	-	1,148	336,265	25,605	74	2	896	63	-
31	22,341	1,618	10	1,150	849,142	61,465	320	2	1,151	88	-
169	452,997	31,672	2,199	4,428	11,179,784	789,467	51,358	3	4,821	292	16
118	831,680	59,257	5,027	1,734	12,185,597	880,169	74,701	2	10,255	737	125
255	5,292,680	424,031	36,042	1,252	21,739,140	1,683,743	143,074	-	-	-	-
8	570,779	46,053	3,915	16	1,033,206	86,070	7,316	-	-	-	-
2	235,428	8,899	750	1	111,876	3,088	263	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續3）

(七)批發及零售業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		49,361	719,295,328	30,251,846	4,527,905	23,752	600,618,975	24,270,477	4,065,077
5萬元以下 NT\$50,000 or under		11,072	24,145	59,504	8,477	5,303	12,058	52,556	8,101
5萬-10萬元 NT\$50,001~100,000		768	57,394	6,503	278	364	26,593	3,919	255
10萬-50萬元 NT\$100,001~500,000		4,102	1,164,893	80,156	913	1,653	454,857	31,354	596
50萬-100萬元 NT\$500,001~1,000,000		3,675	2,695,922	166,571	1,206	1,331	972,511	59,925	772
100萬-500萬元 NT\$1,000,001~5,000,000		13,520	35,166,669	2,018,437	163,091	4,962	13,323,009	743,812	89,801
500萬-1,000萬元 NT\$5,000,001~10,000,000		5,766	41,242,909	2,216,587	274,345	2,757	19,970,730	1,051,815	175,972
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		8,336	176,815,536	8,599,708	1,210,795	5,437	121,432,894	5,702,431	964,267
5,000萬-1億元 NT\$50,000,001~100,000,000		1,145	79,768,815	2,969,521	475,724	1,001	70,228,232	2,622,616	445,178
1億元以上 over NT\$100,000,000		977	382,359,045	14,134,859	2,393,076	944	374,198,091	14,002,049	2,380,135

(八)運輸及倉儲業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		1,993	29,400,896	2,086,266	335,888	1,241	26,486,374	1,915,578	322,686
5萬元以下 NT\$50,000 or under		300	814	1,462	166	107	449	891	132
5萬-10萬元 NT\$50,001~100,000		32	2,312	388	0	16	1,156	273	-
10萬-50萬元 NT\$100,001~500,000		176	48,075	8,572	957	94	26,565	7,321	957
50萬-100萬元 NT\$500,001~1,000,000		137	102,749	6,475	96	69	51,452	3,456	88
100萬-500萬元 NT\$1,000,001~5,000,000		450	1,161,194	67,946	5,858	238	627,259	35,825	4,045
500萬-1,000萬元 NT\$5,000,001~10,000,000		236	1,701,761	102,420	14,064	141	1,040,690	63,040	10,717
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		589	12,957,735	733,725	117,431	505	11,512,201	648,515	110,198
5,000萬-1億元 NT\$50,000,001~100,000,000		46	3,081,676	167,404	28,444	45	3,027,256	167,404	28,444
1億元以上 over NT\$100,000,000		27	10,344,580	997,874	168,872	26	10,199,346	988,853	168,105

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2017 (Cont. 3)

7. Wholesale and Retail Trade

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
1,945	26,774,026	1,195,587	99,154	23,137	88,935,090	4,730,012	355,152	527	2,967,237	55,770	8,522
275	665	720	39	5,305	10,864	6,029	337	189	558	199	-
17	1,259	78	-	367	27,952	2,443	23	20	1,590	63	-
86	25,705	1,794	17	2,300	667,655	45,964	244	63	16,676	1,044	56
115	86,441	5,686	5	2,191	1,609,922	100,022	429	38	27,048	938	-
503	1,417,001	84,033	5,419	7,925	20,135,327	1,185,790	67,550	130	291,332	4,802	321
268	1,949,570	108,902	9,210	2,714	19,127,610	1,051,042	88,402	27	194,999	4,828	761
601	13,272,065	734,599	62,393	2,253	41,147,418	2,151,301	182,275	45	963,159	11,377	1,860
62	4,147,654	186,645	15,855	70	4,587,314	147,301	12,492	12	805,615	12,959	2,199
18	5,873,666	73,130	6,216	12	1,621,028	40,120	3,400	3	666,260	19,560	3,325

8. Transportation and Storage

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
84	827,647	44,557	3,719	645	2,019,712	125,674	9,457	23	67,163	457	26
11	41	1	-	175	279	447	34	7	45	123	-
3	266	69	-	10	666	35	-	3	224	11	-
5	734	33	-	70	19,139	1,169	-	7	1,637	49	-
3	2,201	122	-	63	47,673	2,858	8	2	1,423	39	-
20	60,136	3,290	230	189	464,385	28,596	1,557	3	9,414	235	26
17	118,861	5,942	505	78	542,210	33,438	2,842	-	-	-	-
24	500,174	26,079	2,217	60	945,360	59,131	5,016	-	-	-	-
-	-	-	-	-	-	-	-	1	54,420	-	-
1	145,234	9,021	767	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續4）

(九)住宿及餐飲業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		5,220	44,927,587	2,942,488	366,963	1,293	24,705,129	1,451,043	244,756
5萬元以下 NT\$50,000 or under		754	1,718	968	78	279	546	770	78
5萬-10萬元 NT\$50,001~100,000		59	4,034	373	-	18	1,326	148	-
10萬-50萬元 NT\$100,001~500,000		312	86,455	7,085	67	62	16,743	1,445	16
50萬-100萬元 NT\$500,001~1,000,000		311	230,462	16,857	343	53	39,981	2,612	63
100萬-500萬元 NT\$1,000,001~5,000,000		1,940	5,529,613	358,596	29,051	242	674,016	39,459	5,769
500萬-1,000萬元 NT\$5,000,001~10,000,000		895	6,278,020	420,076	42,629	188	1,430,254	83,947	14,123
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		848	17,108,654	1,230,942	146,783	361	7,754,596	488,934	82,974
5,000萬-1億元 NT\$50,000,001~100,000,000		64	4,387,989	294,969	45,366	55	3,735,081	238,749	40,587
1億元以上 over NT\$100,000,000		37	11,300,642	612,622	102,646	35	11,052,586	594,979	101,146

(十)資訊及通訊傳播業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		998	11,493,464	931,867	153,539	701	11,192,800	908,485	151,995
5萬元以下 NT\$50,000 or under		373	887	362	11	228	448	277	11
5萬-10萬元 NT\$50,001~100,000		29	2,155	699	-	16	1,249	380	-
10萬-50萬元 NT\$100,001~500,000		127	35,764	6,160	499	82	23,381	4,568	441
50萬-100萬元 NT\$500,001~1,000,000		101	72,940	6,085	121	67	48,109	3,858	80
100萬-500萬元 NT\$1,000,001~5,000,000		227	547,985	36,738	4,148	182	451,986	29,448	3,712
500萬-1,000萬元 NT\$5,000,001~10,000,000		58	402,293	27,234	4,085	48	333,953	22,105	3,649
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		54	1,143,846	118,700	19,575	49	1,046,080	111,960	19,002
5,000萬-1億元 NT\$50,000,001~100,000,000		11	775,552	62,081	10,553	11	775,552	62,081	10,553
1億元以上 over NT\$100,000,000		18	8,512,042	673,808	114,547	18	8,512,042	673,808	114,547

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2017 (Cont. 4)

9. Accommodation and Food Service Activities

Unit: Case; NTS1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
622	7,259,251	584,165	49,253	3,298	12,900,844	897,909	71,375	7	62,363	9,371	1,579
64	55	12	-	410	1,117	186	-	1	-	-	-
4	299	42	-	37	2,409	183	-	-	-	-	-
10	3,020	212	4	238	66,168	5,368	47	2	524	60	-
29	21,968	1,621	35	229	168,513	12,624	245	-	-	-	-
136	408,574	29,434	2,277	1,561	4,444,588	289,703	21,005	1	2,435	-	-
126	896,690	66,141	5,603	580	3,945,751	269,962	22,903	1	5,325	26	-
244	5,194,461	423,193	35,935	241	4,105,518	309,530	26,295	2	54,079	9,285	1,579
7	486,128	45,867	3,899	2	166,780	10,353	880	-	-	-	-
2	248,056	17,643	1,500	-	-	-	-	-	-	-	-

10. Information and Communication

Unit: Case; NTS1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
20	54,680	1,616	104	277	245,984	21,766	1,440	-	-	-	-
10	21	1	-	135	418	84	-	-	-	-	-
1	94	81	0	12	812	238	-	-	-	-	-
1	464	37	-	44	11,919	1,555	58	-	-	-	-
3	2,141	153	-	31	22,690	2,074	41	-	-	-	-
4	7,144	802	58	41	88,855	6,488	378	-	-	-	-
-	-	-	-	10	68,340	5,129	436	-	-	-	-
1	44,816	542	46	4	52,950	6,198	527	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續5）

(十一) 金融及保險業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		1,690	45,942,075	9,115,958	1,547,579	1,595	45,078,682	8,971,004	1,523,276
5萬元以下 NT\$50,000 or under		735	979	35,853	5,853	702	788	35,825	5,853
5萬-10萬元 NT\$50,001~100,000		31	2,462	230	-	24	1,919	173	-
10萬-50萬元 NT\$100,001~500,000		130	34,763	4,965	656	97	26,432	4,191	652
50萬-100萬元 NT\$500,001~1,000,000		75	56,922	5,901	746	65	49,644	5,406	746
100萬-500萬元 NT\$1,000,001~5,000,000		257	649,221	39,029	5,948	249	635,534	37,815	5,855
500萬-1,000萬元 NT\$5,000,001~10,000,000		122	887,790	51,577	8,553	122	887,790	51,577	8,553
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		206	4,588,699	213,317	35,902	206	4,588,699	213,317	35,902
5,000萬-1億元 NT\$50,000,001~100,000,000		69	4,961,686	147,493	24,959	68	4,882,590	141,548	23,948
1億元以上 over NT\$100,000,000		65	34,759,553	8,617,593	1,464,962	62	34,005,286	8,481,152	1,441,767

(十二) 不動產業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		4,390	51,337,594	2,704,542	437,621	3,585	49,544,580	2,517,935	422,484
5萬元以下 NT\$50,000 or under		1,908	1,269	29,162	4,352	1,646	1,052	28,264	4,292
5萬-10萬元 NT\$50,001~100,000		38	2,813	591	-	30	2,195	346	-
10萬-50萬元 NT\$100,001~500,000		271	77,040	10,709	468	159	45,252	6,484	434
50萬-100萬元 NT\$500,001~1,000,000		249	181,062	17,992	762	148	107,356	8,852	148
100萬-500萬元 NT\$1,000,001~5,000,000		805	2,090,549	184,436	24,676	584	1,574,456	137,126	20,982
500萬-1,000萬元 NT\$5,000,001~10,000,000		396	2,855,233	231,864	36,126	339	2,450,058	196,145	33,039
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		530	12,373,203	863,177	139,084	487	11,659,306	775,619	131,565
5,000萬-1億元 NT\$50,000,001~100,000,000		119	7,989,617	437,397	74,207	118	7,938,097	435,885	74,078
1億元以上 over NT\$100,000,000		74	25,766,808	929,214	157,946	74	25,766,808	929,214	157,946

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2017 (Cont. 5)

11. Finance and Insurance Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
3	593	47	-	78	24,023	2,514	97	14	838,777	142,393	24,206
2	-	-	-	27	191	28	-	4	-	0	-
-	-	-	-	7	543	57	-	-	-	-	-
-	-	-	-	32	7,881	774	4	1	450	-	-
1	593	47	-	7	5,174	448	-	2	1,511	-	-
-	-	-	-	5	10,234	1,207	93	3	3,453	7	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	79,096	5,945	1,011
-	-	-	-	-	-	-	-	3	754,267	136,441	23,195

12. Real Estate Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
145	588,119	56,689	4,649	542	1,087,858	114,281	8,859	118	117,037	15,637	1,629
62	48	7	-	188	168	52	-	12	1	839	60
-	-	-	-	7	566	137	-	1	52	108	-
5	1,742	146	-	85	23,893	2,478	2	22	6,153	1,601	32
8	5,519	506	1	47	34,715	3,240	45	46	33,472	5,394	568
36	95,730	8,385	600	150	368,254	32,756	2,384	35	52,109	6,169	710
14	103,161	7,988	677	42	294,718	27,104	2,304	1	7,296	627	106
19	330,399	38,145	3,242	23	365,544	48,514	4,124	1	17,954	899	153
1	51,520	1,512	129	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續6）

(十三) 專業、科學及技術服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		3,238	12,887,727	1,088,078	162,642	1,967	10,982,663	928,056	151,714
5萬元以下 NT\$50,000 or under		1,022	2,261	3,194	435	606	1,203	2,684	414
5萬-10萬元 NT\$50,001~100,000		70	5,594	707	-	36	2,942	353	-
10萬-50萬元 NT\$100,001~500,000		438	123,124	12,472	142	235	66,515	6,810	132
50萬-100萬元 NT\$500,001~1,000,000		339	247,542	20,303	288	179	132,045	11,226	199
100萬-500萬元 NT\$1,000,001~5,000,000		883	2,208,383	170,101	18,842	510	1,323,344	104,344	14,711
500萬-1,000萬元 NT\$5,000,001~10,000,000		252	1,782,475	134,775	20,312	195	1,395,508	105,731	17,853
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		210	4,242,549	483,387	77,889	182	3,785,307	433,769	73,671
5,000萬-1億元 NT\$50,000,001~100,000,000		13	853,288	63,418	10,781	13	853,288	63,418	10,781
1億元以上 over NT\$100,000,000		11	3,422,511	199,721	33,953	11	3,422,511	199,721	33,953

(十四) 支援服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		3,057	15,718,708	883,739	118,929	1,423	12,449,170	620,758	100,009
5萬元以下 NT\$50,000 or under		780	2,172	1,147	47	269	1,159	745	47
5萬-10萬元 NT\$50,001~100,000		101	7,563	1,068	-	54	3,993	414	-
10萬-50萬元 NT\$100,001~500,000		445	127,636	11,836	49	249	72,309	7,357	43
50萬-100萬元 NT\$500,001~1,000,000		342	249,352	20,582	206	160	115,018	9,722	78
100萬-500萬元 NT\$1,000,001~5,000,000		880	2,069,695	152,274	14,003	363	920,660	67,148	8,967
500萬-1,000萬元 NT\$5,000,001~10,000,000		245	1,697,522	123,095	15,643	119	834,813	61,415	10,410
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		227	4,505,754	393,415	58,632	173	3,499,557	297,077	50,408
5,000萬-1億元 NT\$50,000,001~100,000,000		19	1,369,454	57,760	9,513	18	1,312,101	54,318	9,220
1億元以上 over NT\$100,000,000		18	5,689,560	122,562	20,836	18	5,689,560	122,562	20,836

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2017 (Cont. 6)

13. Professional, Scientific and Technical Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
56	177,453	20,134	1,621	1,210	1,721,080	139,693	9,307	5	6,531	195	-
15	46	8	-	399	1,011	502	21	2	1	-	-
-	-	-	-	34	2,652	354	-	-	-	-	-
7	2,083	191	-	196	54,526	5,471	10	-	-	-	-
7	4,916	386	-	152	110,038	8,615	89	1	543	76	-
16	44,458	3,990	298	355	834,594	61,648	3,833	2	5,987	119	-
6	43,468	3,714	316	51	343,499	25,330	2,143	-	-	-	-
5	82,482	11,845	1,007	23	374,760	37,773	3,211	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

14. Support Services Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
80	528,909	57,864	4,788	1,531	2,693,757	203,517	13,967	23	46,872	1,600	165
21	-	32	-	484	1,008	362	-	6	5	8	-
1	95	8	-	45	3,376	572	-	1	99	74	-
3	904	49	-	188	53,172	4,335	6	5	1,251	95	-
3	2,056	152	-	177	130,692	10,560	128	2	1,586	148	-
23	49,533	3,447	182	487	1,088,925	80,893	4,772	7	10,577	786	82
13	93,967	9,340	794	112	763,538	52,340	4,439	1	5,204	-	-
15	325,001	41,394	3,519	38	653,046	54,455	4,622	1	28,150	489	83
1	57,353	3,442	293	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續7）

(十五) 公共行政及國防；強制性社會安全

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		-	-	-	-	-	-	-	-
5萬元以下 NT\$50,000 or under		-	-	-	-	-	-	-	-
5萬-10萬元 NT\$50,001~100,000		-	-	-	-	-	-	-	-
10萬-50萬元 NT\$100,001~500,000		-	-	-	-	-	-	-	-
50萬-100萬元 NT\$500,001~1,000,000		-	-	-	-	-	-	-	-
100萬-500萬元 NT\$1,000,001~5,000,000		-	-	-	-	-	-	-	-
500萬-1,000萬元 NT\$5,000,001~10,000,000		-	-	-	-	-	-	-	-
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		-	-	-	-	-	-	-	-
5,000萬-1億元 NT\$50,000,001~100,000,000		-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000		-	-	-	-	-	-	-	-

(十六) 教育服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		107	1,357,610	41,435	6,663	89	1,334,726	39,269	6,499
5萬元以下 NT\$50,000 or under		40	148	18	-	32	143	18	-
5萬-10萬元 NT\$50,001~100,000		4	316	87	-	3	250	25	-
10萬-50萬元 NT\$100,001~500,000		11	2,946	275	-	8	1,876	146	-
50萬-100萬元 NT\$500,001~1,000,000		5	3,469	230	-	4	2,939	177	-
100萬-500萬元 NT\$1,000,001~5,000,000		23	61,268	3,878	544	20	54,674	3,419	505
500萬-1,000萬元 NT\$5,000,001~10,000,000		9	62,652	3,234	401	7	48,033	1,771	276
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		11	240,505	21,110	3,576	11	240,505	21,110	3,576
5,000萬-1億元 NT\$50,000,001~100,000,000		3	209,620	12,603	2,142	3	209,620	12,603	2,142
1億元以上 over NT\$100,000,000		1	776,686	-	-	1	776,686	-	-

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2017 (Cont. 7)

15. Public Administration and Defence; Compulsory Social Security

Unit: Case; NTS1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

16. Education

Unit: Case; NTS1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
2	-	-	-	14	21,344	2,166	164	2	1,540	0	-
2	-	-	-	5	5	0	-	1	-	0	-
-	-	-	-	1	66	62	-	-	-	-	-
-	-	-	-	3	1,070	129	-	-	-	-	-
-	-	-	-	1	530	53	-	-	-	-	-
-	-	-	-	2	5,054	459	39	1	1,540	-	-
-	-	-	-	2	14,619	1,463	125	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續8）

(十七) 醫療保健及社會工作服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		57	5,848,456	177,540	27,881	10	74,088	6,397	1,065
5萬元以下 NT\$50,000 or under		4	33	8	-	-	-	-	-
5萬-10萬元 NT\$50,001~100,000		1	57	15	-	-	-	-	-
10萬-50萬元 NT\$100,001~500,000		1	178	-	-	-	-	-	-
50萬-100萬元 NT\$500,001~1,000,000		2	1,606	66	-	1	659	66	-
100萬-500萬元 NT\$1,000,001~5,000,000		15	32,332	3,587	306	3	5,941	292	39
500萬-1,000萬元 NT\$5,000,001~10,000,000		8	53,264	3,251	378	3	19,160	1,201	204
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		13	243,572	26,096	2,629	3	48,328	4,838	822
5,000萬-1億元 NT\$50,000,001~100,000,000		2	151,010	-	-	-	-	-	-
1億元以上 over NT\$100,000,000		11	5,366,404	144,517	24,568	-	-	-	-

(十八) 藝術、娛樂及休閒服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		872	4,450,504	339,408	51,085	343	3,659,460	276,751	46,226
5萬元以下 NT\$50,000 or under		367	1,213	16,417	2,689	102	330	15,858	2,683
5萬-10萬元 NT\$50,001~100,000		28	2,029	324	-	7	478	35	-
10萬-50萬元 NT\$100,001~500,000		117	31,041	2,832	14	45	13,160	946	-
50萬-100萬元 NT\$500,001~1,000,000		67	50,213	3,754	27	19	14,131	1,056	1
100萬-500萬元 NT\$1,000,001~5,000,000		163	399,490	26,467	2,611	77	205,728	13,164	1,785
500萬-1,000萬元 NT\$5,000,001~10,000,000		48	343,481	23,520	3,492	36	255,066	17,574	2,987
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		73	1,421,543	110,320	15,770	48	969,073	72,344	12,288
5,000萬-1億元 NT\$50,000,001~100,000,000		6	424,245	40,627	6,907	6	424,245	40,627	6,907
1億元以上 over NT\$100,000,000		3	1,777,249	115,147	19,575	3	1,777,249	115,147	19,575

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2017 (Cont.8)

17. Human Health and Social Work Activities

Unit: Case: NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
8	81,433	14,185	1,206	17	102,275	12,343	1,042	22	5,590,660	144,615	24,568
1	-	-	-	1	-	-	-	2	33	8	-
-	-	-	-	-	-	-	-	1	57	15	-
-	-	-	-	-	-	-	-	1	178	-	-
1	947	-	-	-	-	-	-	-	-	-	-
2	4,211	842	72	7	17,345	2,378	195	3	4,835	75	-
-	-	-	-	5	34,104	2,050	174	-	-	-	-
4	76,275	13,343	1,134	4	50,826	7,915	673	2	68,143	-	-
-	-	-	-	-	-	-	-	2	151,010	-	-
-	-	-	-	-	-	-	-	11	5,366,404	144,517	24,568

18. Arts, Entertainment and Recreation

Unit: Case: NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
30	127,020	12,649	1,028	475	636,647	46,799	3,306	24	27,377	3,209	525
12	-	-	-	239	840	559	6	14	43	0	-
1	64	6	-	19	1,399	276	-	1	88	7	-
2	637	115	-	65	15,934	1,654	14	5	1,310	117	-
1	831	51	-	44	33,024	2,647	26	3	2,227	-	-
8	15,131	892	43	78	178,631	12,411	783	-	-	-	-
2	15,778	1,158	99	10	72,637	4,788	406	-	-	-	-
4	94,579	10,427	886	20	334,182	24,464	2,071	1	23,709	3,085	525
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—106年度（續9）

(十九)其他服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		2,242	6,070,422	575,496	74,293	424	3,034,172	368,144	61,261
5萬元以下 NT\$50,000 or under		461	1,442	602	6	102	340	140	-
5萬-10萬元 NT\$50,001~100,000		62	4,461	1,347	138	14	952	116	-
10萬-50萬元 NT\$100,001~500,000		398	113,492	8,516	19	55	15,934	1,357	-
50萬-100萬元 NT\$500,001~1,000,000		311	227,587	15,631	169	31	22,750	2,083	109
100萬-500萬元 NT\$1,000,001~5,000,000		743	1,719,169	109,958	6,934	102	254,285	15,121	1,775
500萬-1,000萬元 NT\$5,000,001~10,000,000		170	1,205,335	79,952	9,139	56	411,254	27,691	4,699
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		87	1,559,851	135,428	19,797	54	1,089,572	97,574	16,587
5,000萬-1億元 NT\$50,000,001~100,000,000		6	403,436	54,775	9,312	6	403,436	54,775	9,312
1億元以上 over NT\$100,000,000		4	835,649	169,287	28,779	4	835,649	169,287	28,779

(二十)其他不能歸類之行業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		256	192,714	8,743	776	61	31,121	2,168	343
5萬元以下 NT\$50,000 or under		187	95	1,195	138	55	14	880	138
5萬-10萬元 NT\$50,001~100,000		3	216	23	-	1	80	7	-
10萬-50萬元 NT\$100,001~500,000		13	3,148	272	-	1	384	23	-
50萬-100萬元 NT\$500,001~1,000,000		10	7,636	441	7	-	-	-	-
100萬-500萬元 NT\$1,000,001~5,000,000		34	81,697	3,253	241	2	3,994	226	30
500萬-1,000萬元 NT\$5,000,001~10,000,000		4	29,749	1,129	96	-	-	-	-
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		5	70,173	2,430	294	2	26,649	1,032	175
5,000萬-1億元 NT\$50,000,001~100,000,000		-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000		-	-	-	-	-	-	-	-

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2017 (Cont. 9)

19. Other Services Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
74	289,279	28,490	2,281	1,683	2,712,243	175,424	10,394	61	34,728	3,438	357
12	11	1	-	313	1,042	188	1	34	49	273	5
3	231	31	-	43	3,137	384	-	2	141	816	138
7	2,130	129	-	332	94,123	6,916	19	4	1,305	114	-
8	5,924	415	-	264	192,540	12,632	60	8	6,373	501	-
22	55,005	3,892	239	607	1,390,322	89,225	4,706	12	19,557	1,720	214
14	96,983	6,815	579	99	689,795	45,432	3,861	1	7,303	14	-
8	128,995	17,207	1,463	25	341,284	20,647	1,747	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

20. Activities Not Adequately Defined

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
9	6,210	377	32	157	85,858	5,989	401	29	69,525	209	-
7	-	1	-	116	29	116	-	9	52	198	-
-	-	-	-	2	136	16	-	-	-	-	-
-	-	-	-	12	2,764	249	-	-	-	-	-
-	-	-	-	8	5,765	441	7	2	1,871	-	-
2	6,210	376	32	15	35,072	2,640	179	15	36,421	11	-
-	-	-	-	2	18,806	1,129	96	2	10,943	-	-
-	-	-	-	2	23,286	1,398	119	1	20,238	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
 - 106年度 (續10完)

(二十一)總計

單位：家；新臺幣千元

組織別 Organization	合計 Total				公司 Corporation				
	課稅級距 Tax Brackets	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
合計 Total		116,147	2,500,770,801	152,844,051	24,420,075	55,886	2,236,985,807	136,835,469	23,137,397
5萬元以下 NT\$50,000 or under		26,246	49,370	197,566	29,201	12,510	23,172	183,840	28,572
5萬-10萬元 NT\$50,001~100,000		1,689	127,189	16,498	583	734	54,564	7,235	295
10萬-50萬元 NT\$100,001~500,000		9,117	2,601,664	210,731	4,587	3,432	962,068	88,394	3,862
50萬-100萬元 NT\$500,001~1,000,000		8,243	6,072,504	420,788	6,188	2,787	2,049,110	147,620	3,978
100萬-500萬元 NT\$1,000,001~5,000,000		31,136	80,923,726	5,087,620	436,947	10,905	29,276,551	1,806,444	234,677
500萬-1,000萬元 NT\$5,000,001~10,000,000		13,658	97,513,170	5,976,983	736,056	6,336	46,022,131	2,743,278	461,097
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		20,028	428,783,634	24,849,944	3,550,042	13,435	305,834,819	17,000,585	2,880,711
5,000萬-1億元 NT\$50,000,001~100,000,000		2,950	206,672,487	9,459,823	1,550,371	2,734	192,247,251	8,776,028	1,490,691
1億元以上 over NT\$100,000,000		3,080	1,678,027,057	106,624,098	18,106,100	3,013	1,660,516,141	106,082,045	18,033,514

1. 資料來源：本局稅務資訊科。
 2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2017 (Cont. 10 End)

21. Grand Total

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
4,601	54,778,417	3,260,624	272,062	54,656	197,777,317	12,330,910	942,633	1,004	11,229,260	417,048	67,983
709	1,050	2,206	158	12,679	24,130	9,712	406	348	1,018	1,808	65
38	2,971	360	0	880	66,857	6,842	23	37	2,797	2,061	265
175	52,064	3,719	21	5,382	1,553,180	114,548	502	128	34,352	4,070	202
238	176,610	12,058	51	5,101	3,761,151	253,457	1,591	117	85,633	7,653	568
1,115	3,087,966	201,138	13,537	18,882	48,073,919	3,064,071	187,211	234	485,290	15,967	1,522
704	5,082,354	328,614	27,845	6,577	46,123,160	2,887,306	244,173	41	285,525	17,785	2,941
1,494	32,229,213	2,182,936	185,448	5,036	89,343,037	5,629,703	477,727	63	1,376,565	36,720	6,156
97	6,559,439	360,196	30,609	103	6,775,656	304,695	25,861	16	1,090,141	18,904	3,210
31	7,586,750	169,397	14,393	16	2,056,227	60,576	5,139	20	7,867,939	312,080	53,054

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.

2. Data in the table are annual income.

表23. 營利事業所得稅各行業按組織別統計表
—106年度

單位：家；新臺幣千元

組織別 Organization	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
行業別 by Industry								
合計 Total	116,147	2,500,770,801	152,844,051	24,420,075	55,886	2,236,985,807	136,835,469	23,137,397
農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	854	7,583,953	540,804	88,177	439	6,909,892	497,669	83,883
礦業及土石採取業 Mining & Quarrying	136	1,488,216	85,080	12,079	51	1,129,585	58,530	9,899
製造業 Manufacturing	20,132	1,321,614,898	87,799,156	14,647,734	11,834	1,274,759,182	84,934,846	14,418,883
電力及燃氣供應業 Electricity and Gas Supply	281	19,240,611	1,441,405	244,008	236	19,169,709	1,435,046	243,554
用水供應及污染整治業 Water Supply and Remediation Activities	837	14,847,986	815,971	129,372	470	13,640,448	724,484	122,063
營造業 Construction	20,426	187,072,052	11,014,229	1,486,941	6,372	132,185,051	6,908,829	1,161,724
批發及零售業 Wholesale and Retail Trade	49,361	719,295,328	30,251,846	4,527,905	23,752	600,618,975	24,270,477	4,065,077
運輸及倉儲業 Transportation and Storage	1,993	29,400,896	2,086,266	335,888	1,241	26,486,374	1,915,578	322,686
住宿及餐飲業 Accommodation and Food Service Activities	5,220	44,927,587	2,942,488	366,963	1,293	24,705,129	1,451,043	244,756
資訊及通訊傳播業 Information and Communication	998	11,493,464	931,867	153,539	701	11,192,800	908,485	151,995
金融及保險業 Finance and Insurance Activities	1,690	45,942,075	9,115,958	1,547,579	1,595	45,078,682	8,971,004	1,523,276
不動產業 Real Estate Activities	4,390	51,337,594	2,704,542	437,621	3,585	49,544,580	2,517,935	422,484
專業、科學及技術服務業 Professional, Scientific and Technical Activities	3,238	12,887,727	1,088,078	162,642	1,967	10,982,663	928,056	151,714
支援服務業 Support Services Activities	3,057	15,718,708	883,739	118,929	1,423	12,449,170	620,758	100,009
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	-	-	-	-	-	-	-	-
教育服務業 Education	107	1,357,610	41,435	6,663	89	1,334,726	39,269	6,499
醫療保健及社會工作服務業 Human Health and Social Work Activities	57	5,848,456	177,540	27,881	10	74,088	6,397	1,065
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	872	4,450,504	339,408	51,085	343	3,659,460	276,751	46,226
其他服務業 Other Services Activities	2,242	6,070,422	575,496	74,293	424	3,034,172	368,144	61,261
其他不能歸類之行業 Activities Not Adequately Defined	256	192,714	8,743	776	61	31,121	2,168	343

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 23 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Industry and Organization Category -
CY 2017

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
4,601	54,778,417	3,260,624	272,062	54,656	197,777,317	12,330,910	942,633	1,004	11,229,260	417,048	67,983
24	28,230	1,935	164	298	537,697	26,858	1,961	93	108,134	14,342	2,169
8	42,707	3,561	302	77	315,924	22,989	1,878	-	-	-	-
722	10,199,160	629,903	52,736	7,547	35,428,618	2,212,514	172,471	29	1,227,938	21,893	3,644
8	10,773	1,081	91	37	60,129	5,278	363	-	-	-	-
19	369,092	35,364	2,971	345	792,191	53,384	3,886	3	46,255	2,739	452
742	7,413,835	572,420	47,963	13,288	47,456,043	3,531,800	277,113	24	17,123	1,180	141
1,945	26,774,026	1,195,587	99,154	23,137	88,935,090	4,730,012	355,152	527	2,967,237	55,770	8,522
84	827,647	44,557	3,719	645	2,019,712	125,674	9,457	23	67,163	457	26
622	7,259,251	584,165	49,253	3,298	12,900,844	897,909	71,375	7	62,363	9,371	1,579
20	54,680	1,616	104	277	245,984	21,766	1,440	-	-	-	-
3	593	47	-	78	24,023	2,514	97	14	838,777	142,393	24,206
145	588,119	56,689	4,649	542	1,087,858	114,281	8,859	118	117,037	15,637	1,629
56	177,453	20,134	1,621	1,210	1,721,080	139,693	9,307	5	6,531	195	-
80	528,909	57,864	4,788	1,531	2,693,757	203,517	13,967	23	46,872	1,600	165
-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	14	21,344	2,166	164	2	1,540	-	-
8	81,433	14,185	1,206	17	102,275	12,343	1,042	22	5,590,660	144,615	24,568
30	127,020	12,649	1,028	475	636,647	46,799	3,306	24	27,377	3,209	525
74	289,279	28,490	2,281	1,683	2,712,243	175,424	10,394	61	34,728	3,438	357
9	6,210	377	32	157	85,858	5,989	401	29	69,525	209	-

1. Source: Information Management Division, National Taxation Bureau of the Southern Area.
2. Data in the table are annual income.

表24. 綜合所得稅歷年扣繳稅款統計

單位：新臺幣千元

年度別及 縣市別	CY & County or City	合計 Total	扣繳稅款		
			薪資所得 Salaries and Wages Income	租賃所得 Income from Lease	利息所得 Interest Income
99年	2010	13,155,510	8,014,867	778,858	402,368
100年	2011	10,024,008	5,460,621	626,949	310,858
101年	2012	10,991,492	6,261,642	645,366	375,923
102年	2013	11,349,236	6,243,682	675,266	342,200
103年	2014	11,909,010	6,567,227	681,074	360,475
104年	2015	12,051,989	6,683,721	707,933	360,517
105年	2016	13,249,438	6,934,803	732,997	280,375
106年	2017	13,337,235	7,042,327	756,655	295,058
107年	2018	15,644,680	7,013,552	773,681	364,243
108年	2019	14,297,179	7,071,038	813,263	408,223
臺南市	Tainan City	10,107,754	3,958,166	549,646	313,909
嘉義縣	Chiayi County	1,016,473	741,644	33,106	8,548
屏東縣	Pingtung County	1,470,238	1,078,574	99,132	30,120
臺東縣	Taitung County	424,582	350,143	21,741	5,666
澎湖縣	Penghu County	357,758	311,625	17,614	5,275
嘉義市	Chiayi City	920,374	630,886	92,024	44,705

資料來源：本局審查二科。

Table 24 Statistics of Tax Money Withheld for Individual
Income Tax in Previous Years

Unit: NT\$1,000

Net Withholding Tax					
權利金所得	盈餘分配所得	執行業務所得	競技競賽機會中獎獎金或給與所得	退職所得	其他所得
Income from Royalties	Income of Surplus Distribution	Professional Practices Income	Income from Contests and Games and from Prizes and Awards Won by Chance	Income from Separation Pay	Other Income
957,541	1,713,508	961,547	138,204	14,551	174,066
705,616	1,951,688	631,476	148,480	14,054	174,266
677,534	1,996,273	603,918	157,464	11,660	261,712
610,651	2,228,938	638,104	167,570	6,223	436,602
635,887	2,649,778	638,088	159,840	12,817	203,824
573,184	2,583,088	650,627	168,913	7,965	316,041
453,886	3,694,658	727,275	162,362	6,085	256,997
364,267	3,599,961	825,840	185,929	4,461	262,737
281,776	5,858,389	898,933	173,636	8,589	271,881
226,514	4,270,964	1,022,602	136,866	9,938	337,771
198,388	4,064,645	686,265	53,933	7,760	275,042
2,923	132,878	67,354	19,790	155	10,075
20,311	65,134	109,053	33,392	1,273	33,249
1,375	310	34,641	6,812	192	3,702
2,266	5	12,059	6,041	24	2,849
1,251	7,992	113,230	16,898	534	12,854

Source: Second Examination Division, National Taxation Bureau of the Southern Area.

表25. 綜合所得稅結算申報按淨所得級距別統計表－106年

(一)各類所得件數

單位：件

課稅級距 Tax Brackets	納稅單位 Taxable Entity		各類所得						
	件數 Cases (1)	百分比 %	合計 Total		營利所得 Profit-seeking Income	執行業務 所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權 利金 Income from Lease and Royalties
			件數 Cases (2)	百分比 %					
無所得淨額 0	332,662	38.68	2,182,287	29.89	68,565	47,662	525,715	418,599	37,505
54萬元以下 NT\$540,000 or under	385,207	44.79	2,863,460	39.23	53,463	51,195	741,134	514,692	44,475
超過54萬元- 121萬元 NT\$540,001~1,210,000	94,616	11.00	1,267,897	17.37	17,523	18,198	250,270	248,860	22,686
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	35,256	4.10	679,091	9.30	8,044	8,565	122,244	138,287	14,440
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	9,088	1.06	220,759	3.02	2,621	2,735	36,426	45,979	6,271
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	638	0.07	16,913	0.23	199	183	2,488	3,559	574
超過500萬元-1,031萬元 NT\$5,000,001~10,310,000	2,010	0.23	55,910	0.77	650	571	8,603	12,396	2,340
超過1,310萬元以上 over NT\$10,310,000	504	0.06	13,682	0.19	148	93	1,835	3,430	843
合計 Total	859,981	100.00	7,299,999	100.00	151,213	129,202	1,688,715	1,385,802	129,134

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 表列件數是以歸戶資料計算之件數。

Table 25 Statistical Table of Individual Income Tax Cases
Filed by Classification of Net Income - CY 2017

1. Category of Cases

Unit: Case

Category						申報大於歸 戶所得戶數	歸戶所得來源 Household Income Source		每戶平均所 得件數 =(2)/(1)
財產交易 所得	機會中獎 所得	股利所得	退職所得	其他所得	稿費所得		本縣市	外縣市	
Property Transactions	Income from Won Prizes or Awards	Dividend	Income from Separation Pay	Other Income	Taxable Income from Published Articles	Number of Declared Cases Greater Than Assessed Cases	In the City/County	Outside the City/County	Average Number of Income Cases per Household
4,776	26,824	941,098	382	104,633	6,528	5,907	796,795	1,385,492	7
5,548	57,717	1,191,645	413	193,136	10,042	5,345	944,237	1,919,223	7
2,542	21,714	605,312	343	70,661	9,788	1,969	382,236	885,661	13
1,460	10,539	333,799	250	31,510	9,953	908	197,441	481,650	19
571	3,030	108,426	87	8,926	5,687	349	63,964	156,795	24
50	203	8,582	8	561	506	34	5,092	11,821	27
128	564	26,759	20	1,909	1,970	93	18,793	37,117	28
53	99	6,534	9	477	161	35	5,759	7,923	27
15,128	120,690	3,222,155	1,512	411,813	44,635	14,640	2,414,317	4,885,682	8

1. Source: Fiscal Information Agency, Ministry of Finance.

2. Data in the table are annual income.

3. Cases in the table are counted by household data.

表25. 綜合所得稅結算申報按淨所得級距別統計表－106年(續1)

(二)各項已繳稅額及應補退稅額

單位：件；戶；新臺幣千元

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	應納稅額 Tax Payable	投資抵減稅額 Investment Tax Credit		基本稅額與一般所得稅額之差額扣抵海外已繳納所得稅可扣抵稅額後之餘額 Payable balance between basic tax and regular income tax after overseas income tax is credited		重購自宅稅額 Deduction or Refund for Repurchase of a Building as Self-Use Residence		扣繳稅額及可扣抵稅額 Net Withholding Tax & Imputation Tax Credit	
			戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
無所得淨額 0	332,662	-	-	-	18	8,358	1	6	191,689	1,208,819
54萬元以下 NT\$540,000 or under	385,207	3,908,307	6	22	13	8,256	61	309	276,296	4,040,087
超過54萬元- 121萬元 NT\$540,001~1,210,000	94,616	4,820,789	8	115	21	8,968	78	1,293	92,294	3,796,664
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	35,256	5,364,313	8	127	18	11,208	70	3,239	34,821	3,423,783
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	9,088	4,190,315	4	3	21	5,743	29	4,007	9,003	2,048,831
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	638	569,744	-	-	4	1,528	1	17	634	223,837
超過500萬元-1,031萬元 NT\$5,000,001~10,310,000	2,010	2,999,812	1	3	7	11,823	8	4,550	1,997	1,068,314
超過1,310萬元以上 over NT\$10,310,000	504	5,112,476	-	-	4	9,726	1	4,515	502	1,103,171
合計 Total	859,981	26,965,756	27	270	106	65,610	249	17,936	607,236	16,913,506

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 納稅單位=核定應補戶數+核定應退戶數+核定不補不退戶數。

Table 25 Statistical Table of Individual Income Tax Cases
Filed by Classification of Net Income – CY 2017 (Cont.1)

2. Category of Assessed Tax Paid, Tax Refund and Tax Due

Unit: Case; Households; NT\$1,000

大陸扣抵稅額		自繳稅額		核定應補稅額		核定應退稅額		核定不補不退戶數	申報大陸來源所得	
Mainland China Tax Credit		Tax Paid for Self-Payment		Assessed Tax Due		Assessed Tax Refund		Number of Households Approved for No Tax Due and No Tax Refund	Income Derived from Sources in Mainland China	
戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	戶數 No. of Households	金額 Amount
-	-	658	7,631	8	3,173	192,019	1,211,271	140,635	38	8,058
73	660	250,206	1,856,270	39,385	97,481	131,318	2,078,268	214,504	124	41,526
200	5,714	65,754	1,753,559	13,890	87,751	29,553	815,324	51,173	205	104,857
221	20,749	29,385	2,119,570	8,090	114,924	6,535	306,869	20,631	219	178,549
99	29,867	8,472	2,125,802	3,069	87,812	963	100,262	5,056	97	166,820
10	6,306	616	341,697	238	8,252	55	8,836	345	13	33,535
26	19,449	1,963	1,884,056	816	60,460	161	25,195	1,033	28	81,741
9	14,626	494	3,989,953	209	31,002	39	21,068	256	8	35,798
638	97,371	357,548	14,078,538	65,705	490,855	360,643	4,567,093	433,633	732	650,884

1. Source: Fiscal Information Agency, Ministry of Finance.

2. Data in the table are annual income.

3. Taxable Entity= assessed-due Households + assessed-refundable Households + Non-assessed-due and Non-assessed-refundable Household.

表25. 綜合所得稅結算申報按淨所得級距別統計表－106年(續2)

(三)各類所得金額

單位：件；新臺幣千元

課稅級距 Tax Brackets	納稅 單位 (件數) Taxable Entity (Cases)	各類所得						
		合計 Total	營利所得 Profit- seeking Income	執行業務 所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權 利金 Income from Lease and Royalties	財產交易 所得 Property Transactions
無所得淨額 0	332,662	127,350,263	5,182,190	1,954,499	99,869,383	9,595,272	1,824,252	202,837
54萬元以下 NT\$540,000 or under	385,207	283,190,973	5,448,021	4,163,616	241,993,409	11,053,045	3,105,169	313,521
超過54萬元- 121萬元 NT\$540,001~1,210,000	94,616	142,603,477	2,990,047	3,400,367	116,165,064	4,708,206	1,912,486	228,197
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	35,256	88,402,632	2,113,403	3,280,014	66,704,086	2,620,795	1,454,323	229,957
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	9,088	37,782,065	926,187	2,220,855	24,685,408	997,587	836,108	109,907
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	638	3,731,378	91,235	191,821	2,295,371	88,495	93,875	12,960
超過500萬元-1,031萬元 NT\$5,000,001~10,310,000	2,010	15,694,704	342,948	777,594	8,283,788	339,892	382,506	54,923
超過1,310萬元以上 over NT\$10,310,000	504	14,626,375	372,659	212,678	3,721,316	169,133	203,545	50,245
合計 Total	859,981	713,381,867	17,466,690	16,201,444	563,717,825	29,572,425	9,812,264	1,202,547

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 各類所得為歸戶之各類所得。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2017
(Cont. 2)

3. Category of Amounts

Unit: Case: NT\$1,000

Category						薪資淨所得	按薪資淨所得計算之綜合所得	稿費收入
機會中獎所得	股利所得	退職所得	其他所得	稿費所得	申報大於歸戶	Net Salaries and Wages Income	Gross Consolidated Income Counted According to Salaries and Wages Income	Income from Published Articles
Income from Won Prizes or Awards	Dividend	Income from Separation Pay	Other Income	Taxable Income from Published Articles	Declared Amount Greater Than Assessed Amount			
128,483	7,211,855	15,727	1,094,673	15,517	255,575	61,472,785	88,997,764	139,231
303,823	14,128,807	36,082	2,308,688	29,181	307,611	185,656,502	226,914,605	176,394
159,474	11,331,223	60,851	1,430,486	22,511	194,565	99,515,677	125,949,270	134,572
103,214	10,541,280	80,250	1,091,420	25,204	158,686	59,769,277	81,458,269	136,301
48,340	7,131,830	60,249	620,282	14,550	130,762	22,977,489	36,075,351	79,502
7,049	844,946	11,413	72,647	424	21,142	2,179,731	3,615,787	5,541
10,604	5,093,940	21,971	311,954	3,475	71,109	7,903,608	15,321,324	26,107
1,219	9,531,993	61,497	196,925	602	104,563	3,628,948	14,538,528	2,756
762,206	65,815,874	348,040	7,127,075	111,464	1,244,013	443,104,017	592,870,898	700,404

1. Source: Fiscal Information Agency, Ministry of Finance.
2. Data in the table are annual income.
3. Incomes refer to assessed household incomes.

表25. 綜合所得稅結算申報按淨所得級距別統計表－106年（續3）

(四) 應納稅額及稅率

單位：件；新臺幣千元

課稅級距 Tax Brackets	總計 Grand Total									
	納稅單位 Taxable Entity	綜合所得總額 (1) Gross Consolidated Income	所得淨額 (2) Net Amount of Income		應納稅額 (3) Tax Payable		稅後所得 =(1)-(3) After-tax Income		平均 稅率 =(3)/(2)	有效 稅率 =(3)/(1)
	件數 Cases	金額 Amount	金額 Amount	百分比 %	金額 Amount	百分比 %	金額 Amount	百分比 %	Average Tax Rate	Effective Tax Rate
無所得淨額 0	332,662	127,339,871	-	-	-	-	127,339,871	100.00	-	0.00
54萬元以下 NT\$540,000 or under	385,207	283,184,323	78,170,026	27.60	3,908,307	1.38	279,276,016	98.62	5.00	1.38
超過54萬元-121萬元 NT\$540,001~1,210,000	94,616	142,594,794	74,925,135	52.54	4,820,789	3.38	137,774,005	96.62	6.43	3.38
超過121萬元-242萬元 NT\$1,210,001~2,420,000	35,256	88,389,759	57,433,325	64.98	5,364,313	6.07	83,025,446	93.93	9.34	6.07
超過242萬元-453萬元 NT\$2,420,001~4,530,000	9,088	37,780,699	28,678,099	75.91	4,190,315	11.09	33,590,384	88.91	14.61	11.09
超過453萬元-500萬元 NT\$4,530,001~5,000,000	638	3,731,351	3,032,909	81.28	569,744	15.27	3,161,607	84.73	18.79	15.27
超過500萬元-1,031萬元 NT\$5,000,001~10,310,000	2,010	15,692,987	13,315,415	84.85	2,999,812	19.12	12,693,175	80.88	22.53	19.12
超過1,310萬元以上 over NT\$10,310,000	504	14,626,365	13,642,429	93.27	5,112,476	34.95	9,513,889	65.05	37.47	34.95
合計 Total	859,981	713,340,149	269,197,338	37.74	26,965,756	3.78	686,374,393	96.22	10.02	3.78

課稅級距 Tax Brackets	屏東縣 Pingtung County							臺東縣 Taitung County						
	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率 Average Tax Rate	有效 稅率 Effective Tax Rate	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率 Average Tax Rate	有效 稅率 Effective Tax Rate
	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
無所得淨額 0	67,501	25,514,163	-	-	25,514,163	-	0.00	16,174	6,015,311	-	-	6,015,311	-	0.00
54萬元以下 NT\$540,000 or under	74,565	54,402,758	15,095,194	754,723	53,648,035	5.00	1.39	19,278	13,950,677	3,934,040	196,693	13,753,984	5.00	1.41
超過54萬元-121萬元 NT\$540,001~1,210,000	16,196	24,069,520	12,645,783	812,697	23,256,823	6.43	3.38	4,287	6,398,561	3,372,449	213,689	6,184,872	6.34	3.34
超過121萬元-242萬元 NT\$1,210,001~2,420,000	4,861	11,945,519	7,780,460	716,114	11,229,405	9.20	5.99	1,203	2,985,476	1,927,500	169,958	2,815,518	8.82	5.69
超過242萬元-453萬元 NT\$2,420,001~4,530,000	924	3,773,885	2,884,169	416,446	3,357,439	14.44	11.03	201	839,827	640,856	97,436	742,391	15.20	11.60
超過453萬元-500萬元 NT\$4,530,001~5,000,000	47	268,982	222,621	45,053	223,929	20.24	16.75	13	72,096	61,979	13,003	59,093	20.98	18.04
超過500萬元-1,031萬元 NT\$5,000,001~10,310,000	146	1,116,606	949,745	213,367	903,239	22.47	19.11	26	200,423	168,864	37,658	162,765	22.30	18.79
超過1,310萬元以上 over NT\$10,310,000	37	961,734	872,934	311,662	650,072	35.70	32.41	6	235,855	220,992	86,841	149,014	39.30	36.82
合計 Total	164,277	122,053,167	40,450,906	3,270,062	118,783,105	8.08	2.68	41,188	30,698,226	10,326,680	815,278	29,882,948	7.89	2.66

1. 資料來源：財政部財政資訊中心。

2. 表列為所得年度資料。

3. 各項金額百分比是指該項金額與綜合所得總額之比值，例：所得淨額之百分比27.60=\$78,170,026/\$269,197,338*100。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income – CY 2017 (Cont. 3)

4. Tax Payable & Tax Rate

Unit: Case; NT\$1,000

臺南市 Tainan City							嘉義縣 Chiayi County						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
176,411	68,461,028	-	-	68,461,028	-	0.00	40,089	15,375,550	-	-	15,375,550	-	0.00
207,445	152,273,177	41,505,703	2,075,178	150,197,999	5.00	1.36	43,153	31,767,395	8,694,986	434,728	31,332,667	5.00	1.37
52,715	79,826,935	42,045,007	2,717,448	77,109,487	6.46	3.40	9,362	14,150,771	7,338,139	465,929	13,684,842	6.35	3.29
21,833	55,030,597	35,822,656	3,390,772	51,639,825	9.47	6.16	2,911	7,263,022	4,697,034	431,646	6,831,376	9.19	5.94
6,242	26,008,948	19,725,676	2,878,727	23,130,221	14.59	11.07	614	2,533,249	1,926,107	284,624	2,248,625	14.78	11.24
458	2,684,811	2,178,184	402,684	2,282,127	18.49	15.00	37	218,674	174,688	33,178	185,496	18.99	15.17
1,513	11,879,336	10,078,928	2,278,940	9,600,396	22.61	19.18	111	850,719	718,663	158,160	692,559	22.01	18.59
403	12,187,185	11,393,081	4,313,634	7,873,551	37.86	35.39	23	415,692	380,613	124,215	291,477	32.64	29.88
467,020	408,352,017	162,749,235	18,057,383	390,294,634	11.10	4.42	96,300	72,575,072	23,930,230	1,932,480	70,642,592	8.08	2.66
澎湖縣 Penghu County							嘉義市 Chiayi City						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
7,884	2,964,924	-	-	2,964,924	-	0.00	24,603	9,008,895	-	-	9,008,895	-	0.00
12,426	9,543,538	2,901,240	145,056	9,398,482	5.00	1.52	28,340	21,246,778	6,038,863	301,929	20,944,849	5.00	1.42
3,469	5,098,249	2,680,949	170,777	4,927,472	6.37	3.35	8,587	13,050,758	6,842,808	440,249	12,610,509	6.43	3.37
963	2,390,919	1,527,029	131,434	2,259,485	8.61	5.50	3,485	8,774,226	5,678,646	524,389	8,249,837	9.23	5.98
157	672,421	503,584	72,933	599,488	14.48	10.85	950	3,952,369	2,997,707	440,149	3,512,220	14.68	11.14
8	47,803	38,765	7,356	40,447	18.98	15.39	75	438,985	356,672	68,470	370,515	19.20	15.60
21	156,169	130,949	28,151	128,018	21.50	18.03	193	1,489,734	1,268,266	283,536	1,206,198	22.36	19.03
4	205,286	198,243	81,409	123,877	41.07	39.66	31	620,613	576,566	194,715	425,898	33.77	31.37
24,932	21,079,309	7,980,759	637,116	20,442,193	7.98	3.02	66,264	58,582,358	23,759,528	2,253,437	56,328,921	9.48	3.85

1. Source: Fiscal Information Agency, Ministry of Finance.

2. Data in the table are annual income.

3. Every percentage is the ratio of the amount compared to the gross consolidated income. For example: 27.60% of the net amount of income= $\$78,170,026/\$269,197,338 \times 100$.

表25. 綜合所得稅結算申報按淨所得級距別統計表—106年（續4）

(五)各項扣除額

單位：件；戶；新臺幣千元；人

課稅級距 Tax Brackets	納稅 單位 (件數) Taxable Entity (Cases)	總扣除額 Total Amounts of Deduction	免稅額 Exemptions	標準扣除額 Standard Deductions		列舉扣除額 Itemized Deductions		薪資扣除額 Special Deduction for Employment Income	
				戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount
無所得淨額 0	332,662	183,471,723	78,041,832	314,372	41,716,207	18,290	4,099,624	263,066	38,342,107
54萬元以下 NT\$540,000 or under	385,207	205,010,570	83,419,380	342,544	40,429,096	42,663	8,172,752	361,269	56,269,718
超過54萬元- 121萬元 NT\$540,001~1,210,000	94,616	67,667,930	28,321,436	70,144	9,969,515	24,472	5,691,984	89,666	16,645,524
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	35,256	30,954,894	12,969,484	19,312	3,102,660	15,944	4,357,853	33,144	6,931,490
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	9,088	9,102,237	3,627,360	2,993	496,777	6,095	2,092,819	8,395	1,705,347
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	638	698,443	260,084	119	19,800	519	215,550	596	115,565
超過500萬元-1,031萬元 NT\$5,000,001~10,310,000	2,010	2,377,493	797,104	216	36,630	1,794	873,393	1,830	371,664
超過1,310萬元以上 over NT\$10,310,000	504	984,019	162,492	28	4,085	476	647,397	456	87,836
合計 Total	859,981	500,267,309	207,599,172	749,728	95,774,770	110,253	26,151,372	758,422	120,469,251

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Statistical Table of Individual Income Tax Cases
Filed by Classification of Net Income – CY 2017 (Cont. 4)

5. Category of Deductions

Unit: Case; Households; NT\$1,000; Person

財產交易損失扣除額 Deduction for Losses Incurred in Property Transactions		儲蓄投資特別扣除額 Special Deduction for Savings and Investment		身心障礙特別扣除額 Special Deduction for the Disabled		70歲以上直系尊親屬免稅人數 No. of Lineal Ascendants who is 70 years of age or over	教育學費特別扣除額 Special Deduction for Educational Tuition		幼兒學前特別扣除額 Special Deduction for Pre-school Children		基本生活費差額 Basic Living Expense Difference	
戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount		戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount
-	-	161,348	8,339,388	40,696	5,651,712	54,432	31,697	988,489	37,798	1,250,800	76,784	5,041,567
-	-	193,896	8,474,004	31,189	4,263,296	74,898	25,254	775,694	28,617	899,150	50,100	2,307,480
-	-	70,874	3,930,647	11,573	1,618,688	36,780	13,072	415,259	11,598	371,400	11,984	703,479
1	18	30,899	2,173,561	5,558	788,736	19,782	7,341	241,487	2,460	77,075	4,388	312,530
1	192	8,443	758,998	1,789	264,064	6,230	1,939	64,106	-	-	1,166	92,572
-	-	611	58,463	117	17,664	483	147	5,088	-	-	62	6,229
-	-	1,938	211,716	413	62,336	1,418	446	14,674	-	-	114	9,976
-	-	497	63,602	97	14,208	266	95	2,998	-	-	12	1,399
2	210	468,506	24,010,379	91,432	12,680,704	194,289	79,991	2,507,795	80,473	2,598,425	144,610	8,475,232

1. Source: Fiscal Information Agency, Ministry of Finance.

2. Data in the table are annual income.

表25. 綜合所得稅結算申報按淨所得級距別統計表－106年
(續5完)

(六)申報與核定之應納與應補退稅戶數金額

單位：件；新臺幣千元

課稅級距 Tax Brackets	納稅 單位 (件數) Taxable Entity (Cases)	應納稅額 Tax Payable			基本稅額與一般所得稅額之差額 扣抵海外已繳納所得稅可扣抵稅額後之 餘額 Payable balance between basic tax and regular income tax after overseas income tax is credited		
		申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance	申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance
無所得淨額 0	332,662	3,514	-	-3,514	5,166	8,358	3,192
54萬元以下 NT\$540,000 or under	385,207	3,746,099	3,908,307	162,208	7,036	8,256	1,220
超過54萬元- 121萬元 NT\$540,001~1,210,000	94,616	4,666,152	4,820,789	154,637	6,870	8,968	2,098
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	35,256	5,203,799	5,364,313	160,514	5,464	11,208	5,744
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	9,088	4,071,448	4,190,315	118,867	3,425	5,743	2,318
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	638	560,210	569,744	9,534	1,409	1,528	119
超過500萬元-1,031萬元 NT\$5,000,001~10,310,000	2,010	2,905,183	2,999,812	94,629	11,089	11,823	734
超過1,310萬元以上 over NT\$10,310,000	504	5,057,126	5,112,476	55,350	9,186	9,726	540
合計 Total	859,981	26,213,531	26,965,756	752,225	49,645	65,610	15,965

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2017
(Cont. 5 End)

6. Filed & Assessed Household /Amount of Tax Payable, Tax Refund and Tax Due

Unit: Case; NT\$1,000

退稅案件 Cases of Tax Refund				補稅案件 Cases of Tax Due				不退補案件 Cases of Overdue & Nonrefundable Tax	
申退件數 No. of Filed	申退金額 Amount of Filed	核退件數 No. of Assessed	核退金額 Amount of Assessed	申報自繳件數 No. of Filed	申報自繳金額 Amount of Filed	核定補稅件數 No. of Assessed	核定補稅金額 Amount of Assessed	申報件數 No. of Filed	核定件數 No. of Assessed
186,237	1,200,937	192,019	1,211,271	658	7,631	8	3,173	145,919	140,635
129,642	2,105,414	131,318	2,078,268	250,206	1,856,270	39,385	97,481	5,865	214,504
28,929	848,539	29,553	815,324	65,754	1,753,562	13,890	87,751	147	51,173
5,926	323,245	6,535	306,869	29,385	2,119,570	8,090	114,924	32	20,631
633	102,482	963	100,262	8,472	2,125,802	3,069	87,812	6	5,056
23	5,643	55	8,836	616	341,697	238	8,252	1	345
57	22,562	161	25,195	1,963	1,884,056	816	60,460	1	1,033
11	14,566	39	21,068	494	3,989,953	209	31,002	-	256
351,458	4,623,388	360,643	4,567,093	357,548	14,078,541	65,705	490,855	151,971	433,633

1. Source: Fiscal Information Agency, Ministry of Finance.
2. Data in the table are annual income.

表26. 遺產稅稅源

(一) 歷年及縣市別

單位：件；新臺幣千元

年度別及 縣市別 CY & County or City	死亡 人數 No. of Persons Death	申報 件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定案件遺產總額 Gross Inheritance Amount of Verified Cases	
			徵稅 Taxation	免稅 Exemption		
99年	2010	39,241	26,378	448	26,229	91,299,762
100年	2011	31,837	21,925	376	21,362	69,396,117
101年	2012	31,638	23,067	405	22,628	81,280,090
102年	2013	31,746	23,804	432	23,289	83,115,019
103年	2014	33,412	24,929	476	487,973,379	91,872,108
104年	2015	33,232	25,857	558	25,287	100,206,284
105年	2016	35,133	27,827	667	27,045	115,229,110
106年	2017	34,367	29,295	741	28,350	116,486,131
107年	2018	34,293	31,666	754	30,465	128,018,729
108年	2019	34,845	32,190	865	31,795	136,521,505
臺南市	Tainan City	15,470	15,280	536	14,911	78,473,137
嘉義縣	Chiayi County	5,568	4,672	53	4,785	16,055,514
屏東縣	Pingtung County	8,393	7,306	143	7,259	23,891,567
臺東縣	Taitung County	2,421	2,092	26	2,105	5,182,186
澎湖縣	Penghu County	944	1,071	18	1,050	3,292,685
嘉義市	Chiayi City	2,049	1,769	89	1,685	9,626,416

資料來源：財政部財政資訊中心；內政部戶政司。

(二) 課稅級距別

108年度

單位：件；新臺幣千元

適用年度 課稅級距別	Applying Period Tax Brackets	稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前(合計)	Prior to Jan. 22, 2009 (Total)		-
67萬元以下	NT\$670,000 or under	2%	-
超過67萬至167萬元	NT\$670,001 ~ 1,670,000	4%	-
超過167萬至334萬元	NT\$1,670,001 ~ 3,340,000	7%	-
超過334萬至501萬元	NT\$3,340,001 ~ 5,010,000	11%	-
超過501萬至668萬元	NT\$5,010,001 ~ 6,680,000	15%	-
超過668萬至1113萬元	NT\$6,680,001 ~ 11,130,000	20%	-
超過1113萬至1670萬元	NT\$11,130,001 ~ 16,700,000	26%	-
超過1670萬至4453萬元	NT\$16,700,001 ~ 44,530,000	33%	-
超過4453萬至11132萬元	NT\$44,530,001 ~ 111,320,000	41%	-
超過11132萬元	over NT\$111,320,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	70
106年5月12日起(合計)	Since May 12, 2017 (Total)		912
5,000萬元以下	NT\$50,000,000 or under	10%	838
超過5,000萬元至10,000萬元	NT\$50,000,001 ~ 100,000,000	15%	49
超過10,000萬元	over NT\$100,000,000	20%	25
總計	Grand Total		982

資料來源：本局審查二科。

表27. 贈與稅稅源

(一) 歷年及縣市別

單位：件；新臺幣千元

年度別及 縣市別	CY & County or City	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
			徵稅 Taxation	免稅 Exemption
99年	2010	37,275	1,788	37,418
100年	2011	29,898	1,417	29,994
101年	2012	32,642	1,726	32,606
102年	2013	33,751	1,709	33,556
103年	2014	34,041	1,764	33,903
104年	2015	34,897	2,123	34,661
105年	2016	33,271	2,060	32,799
106年	2017	35,954	2,118	35,124
107年	2018	36,121	2,033	37,530
108年	2019	36,010	1,999	36,498
臺南市	Tainan City	18,056	1,118	18,746
嘉義縣	Chiayi County	4,820	206	4,841
屏東縣	Pingtung County	7,307	392	7,229
臺東縣	Taitung County	2,414	125	2,392
澎湖縣	Penghu County	1,049	27	974
嘉義市	Chiayi City	2,364	131	2,316

1. 資料來源：本局審查二科。

2. 102年應課稅贈與淨額≠應課稅贈與總額-法定扣除或寬減額，因所屬澎湖縣「應課稅贈與總額」小於「法定扣除或寬減額」，該分局「應課稅贈與淨額」以0計。

(二) 課稅級距別

108年度

單位：件；新臺幣千元

適用年度 課稅級距別	Applying Period Tax Brackets	稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前(合計)	Prior to Jan. 22, 2009 (Total)		4
67萬元以下	NT\$670,000 or under	4%	1
超過67萬至189萬元	NT\$670,001~1,890,000	6%	-
超過189萬至312萬元	NT\$1,890,001~3,120,000	9%	-
超過312萬至434萬元	NT\$3,120,001~4,340,000	12%	-
超過434萬至557萬元	NT\$4,340,001~5,570,000	16%	1
超過557萬至802萬元	NT\$5,570,001~8,020,000	21%	-
超過802萬至1558萬元	NT\$8,020,001~15,580,000	27%	1
超過1558萬至3228萬元	NT\$15,580,001~32,280,000	34%	-
超過3228萬至5009萬元	NT\$32,280,001~50,090,000	42%	1
超過5009萬元	over NT\$50,090,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	124
106年5月12日起(合計)	Since May 12, 2017 (Total)		1,683
2,500萬元以下	NT\$25,000,000 or under	10%	1,654
超過2,500萬元至5,000萬元	NT\$25,000,001~50,000,000	15%	19
超過5,000萬元	over NT\$50,000,000	20%	10
總計	Grand Total		1,811

資料來源：本局審查二科。

Table 27 Sources of Gift Tax

1. Category of Previous Years and County and City

Unit: Case; NT\$1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額(1) Gross Amount of Taxable Gift	法定扣除額及免稅額(2) Deduction or Allowance	應課稅贈與淨額(3)=(1)-(2) Net Amount of Taxable Gift
9,481,001	3,698,087	5,782,914
6,070,689	3,057,951	3,012,738
6,980,977	3,983,016	2,997,961
9,487,149	4,045,666	5,442,742
10,955,120	4,295,941	6,659,179
14,001,667	5,017,260	8,984,407
20,050,239	4,884,213	15,166,026
15,595,804	5,092,793	10,503,011
10,252,014	4,693,140	5,558,874
11,080,841	4,634,148	6,446,693
6,971,551	2,579,775	4,391,776
834,538	476,067	358,471
1,748,490	934,859	813,631
497,968	280,856	217,112
90,078	62,819	27,259
938,216	299,772	638,444

1. Source: Second Examination Division, National Taxation Bureau of the Southern Area.

2. In 2013, Net Amount of Taxable Gift ≠ Gross Amount of Taxable Gift - Deduction or Allowance. The net amount of Gift Tax of Penghu County is 0 because the net amount of Gift Tax of the county is less than Legal Deduction Exemption Amount.

2. By Tax Brackets

CY2019

Unit: Case; NT\$1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	實徵案件贈與淨額 Net Gift Amount of Levied Cases	實徵淨額 Net Gift Tax Revenues
66,875	62,435	1,669
1,711	601	-
-	-	-
-	-	-
-	-	-
5,909	4,799	155
-	-	-
9,255	8,145	1,464
-	-	-
50,000	48,890	50
-	-	-
1,099,932	835,742	59,732
9,745,191	5,988,287	676,368
8,321,411	4,663,419	502,495
593,412	549,988	53,319
830,368	774,880	120,554
10,911,998	6,886,464	737,769

Source: Second Examination Division, National Taxation Bureau of the Southern Area.

表28. 貨物稅稅源

年度別及 縣市別	實際廠 商家數	水泥 Cement		飲料品 Beverages		油氣類 Oil / Gas				實際廠 商家數	電冰箱 Refrigerators	
		家數	完稅量 (公噸) Tax Quantity (M.T.)	家數	完稅量 (打) Tax Quantity (Dozen)	家數	油類	天然氣	液化石油氣		家數	完稅量 (台) Tax Quantity (Set)
							Oil	Natural gas	Liquefied Petroleum gas			
CY & County or City	Actual manufacturer number	No. of Factory	Quantity (M.T.)	No. of Factory	Quantity (Dozen)	No. of Factory	完稅量 (公乘) Tax Quantity (Kilo Liter)	完稅量 (千立方公尺) Tax Quantity (Thousand cubic Meters)	完稅量 (公噸) Tax Quantity (M.T.)	Actual manufacturer number	No. of Factory	Quantity (Set)
99年	265	5	791,783	84	118,711,491	8	311,557	-	5,012	31	2	9
2010												
100年	192	1	101,764	81	87,258,056	4	81,409	-	-	23	1	22
2011												
101年	199	1	72,038	76	85,768,892	2	78,884	-	-	23	2	23
2012												
102年	197	1	69,748	75	77,960,390	2	76,557	-	-	22	2	696
2013												
103年	198	1	55,720	75	69,494,201	3	65,851	-	-	22	2	1,417
2014												
104年	193	1	58,246	75	75,164,138	3	74,529	-	-	21	2	397
2015												
105年	197	1	52,800	80	68,092,304	3	70,565	-	-	22	2	790
2016												
106年	193	1	47,141	80	63,343,601	3	64,960	-	-	20	3	1,675
2017												
107年	192	1	50,270	79	57,557,280	3	59,268	-	-	22	2	3,728
2018												
108年	193	1	38,862	78	54,209,268	3	53,560	-	-	24	3	1,626
2019												
臺南市 Tainan City	95	-	-	33	35,108,538	1	153	-	-	15	1	1,532
嘉義縣 Chiayi County	38	1	38,862	17	17,068,359	-	-	-	-	5	1	60
屏東縣 Pingtung County	44	-	-	24	2,031,623	1	4,384	-	-	2	1	34
臺東縣 Taitung County	4	-	-	3	748	-	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-	-	-	-	-	-	-
嘉義市 Chiayi City	12	-	-	1	-	1	49,023	-	-	2	-	-

1. 資料來源：本局審查三科。
2. 因一家廠商生產多種產品，故實際廠商家數，不等於各項產品家數。
3. 本表之家數統計係不包括已辦理停、歇業之貨物稅稅籍廠商。

Table 28 Sources of Commodity Tax

電器類 Electric Appliances														車輛類 Vehicles	
電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers		錄影機 Video Recorders		錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)		
1	16,496	13	281,062	-	-	-	-	1	2,332	5	2,942	4	19,146	104	39,610
2	77,228	9	172,573	-	-	1	-	1	2,273	4	2,523	4	25,304	86	34,791
1	31,659	8	168,231	-	-	2	-	1	2,680	6	2,550	3	14,030	97	38,375
1	36,197	7	182,978	-	-	2	-	1	2,950	6	2,389	3	19,000	97	46,619
1	55,401	7	153,014	-	-	2	-	1	2,892	6	2,810	3	17,550	97	41,998
1	-	7	169,971	-	-	2	-	1	3,262	5	2,872	3	13,940	93	45,483
1	-	7	152,487	1	6,843	2	-	1	2,981	5	2,830	3	18,000	91	42,342
-	50	8	120,672	2	9,206	1	-	1	3,242	5	2,770	3	11,600	89	50,333
-	-	5	92,843	2	8,912	-	-	1	3,838	2	2,578	3	9,493	87	53,825
-	-	5	116,722	4	34,094	-	-	1	3,684	2	2,324	4	7,446	87	49,342
-	-	5	116,722	4	34,094	-	-	-	-	1	361	2	7,252	46	11,322
-	-	-	-	-	-	-	-	-	-	-	-	2	194	15	4,402
-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	32,836
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	3,684	1	1,963	-	-	8	782

1. Source: Third Examination Division, National Taxation Bureau of the Southern Area.

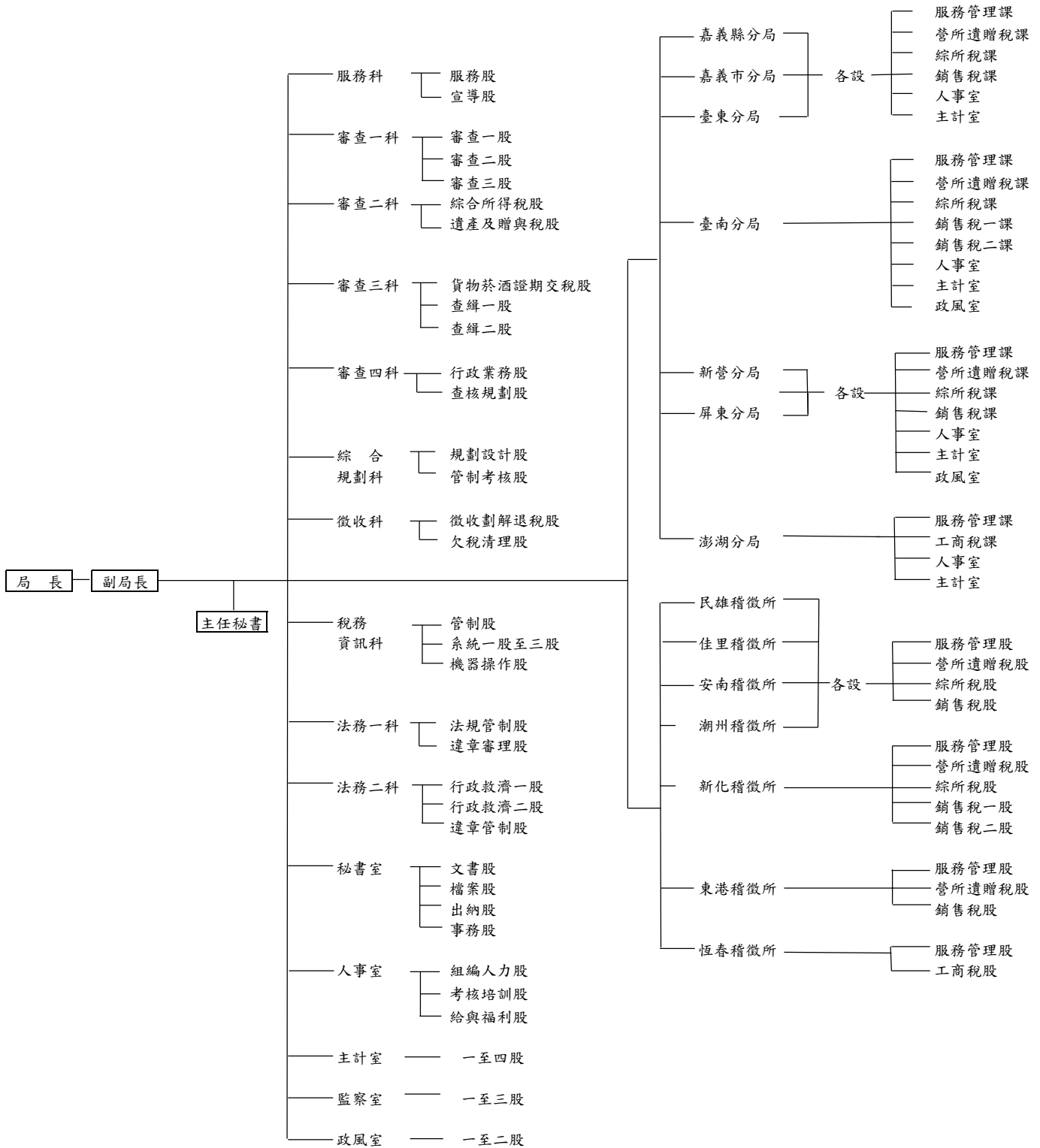
2. Actual manufacturer number is not equal to product number because a manufacturer may produce many kinds of products.

3. The number of factories in the table excludes those have filed for suspension or termination of operation.

參、行政組織與工作績效

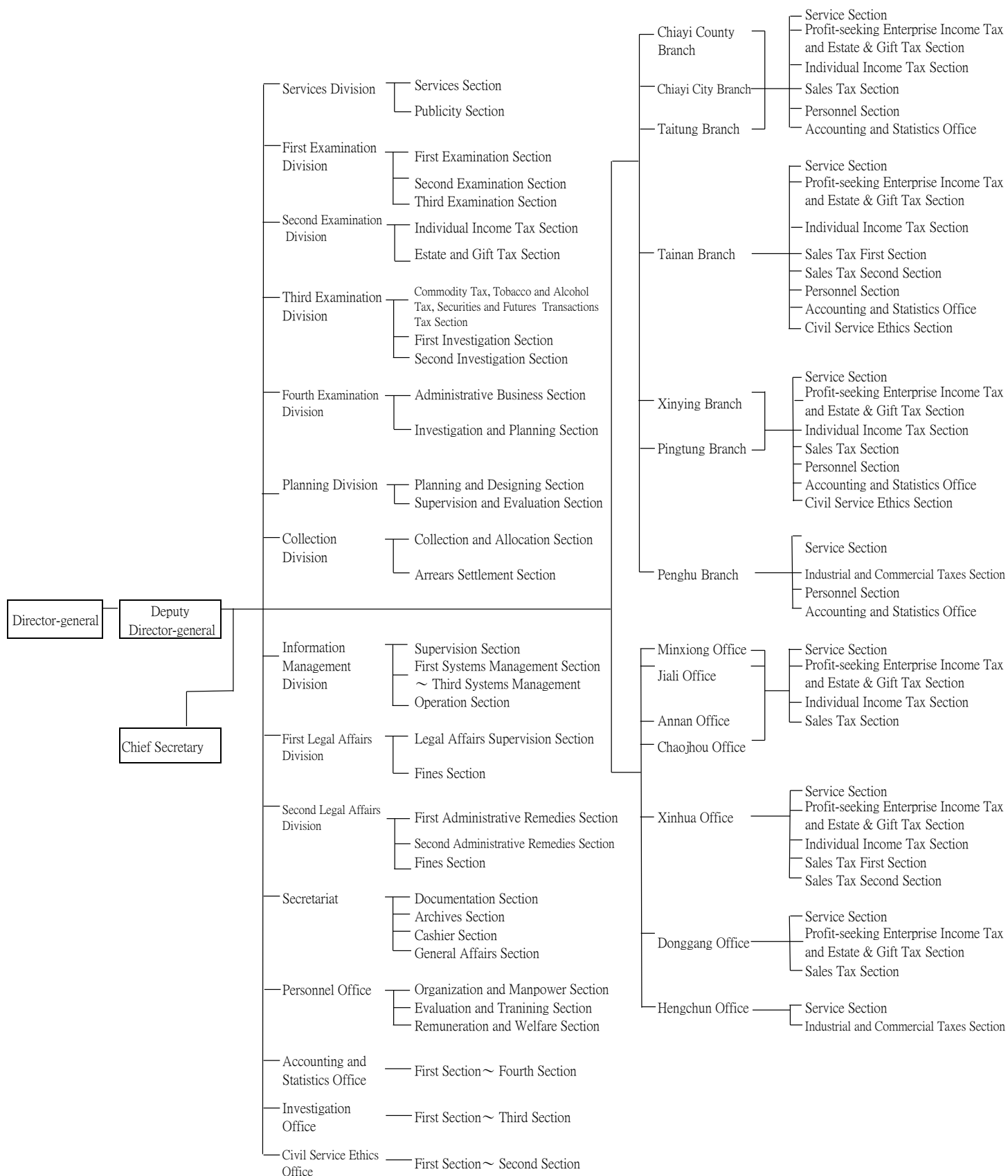
Administrative Organization and Work Performance

表29. 組織系統表



資料來源：本局人事室。

Table 29 Organization Chart



Source: Personnel Office, National Taxation Bureau of the Southern Area.

表30. 員 額 與 素 質

(一) 員額統計

108年底

單位：人

職稱	職等別	法定員額 (上限)	現有 員額	備 註
	合計	1,202	1,112	
局 長	簡任第12至第13職等	1	1	
副 局 長	簡任第11職等	1	1	
主 任 秘 書	簡任第10職等	1	1	
科 長	薦任第9職等	10	7	
室 主 任	薦任第9職等	2	2	
稽 核	簡任第10職等	7	7	
主 任	薦任第9職等	3	3	
稽 核	薦任第8至第9職等	18	17	
分 析 師	薦任第7至第9職等	1	1	
審 核 員	薦任第7至第8職等	52	51	
專 員	薦任第7至第8職等	7	6	含薦派1名
股 長	薦任第7職等	43	41	
稅 務 員	薦任第6至第7職等	129	115	
稅 務 員	委任第5職等		2	
科 員	薦任第6至第7職等	37	30	
科 員	委任第5職等		-	
管 理 師	委任第5職等至薦任第7職等	14	14	
助 理 員	薦任第6職等	13	1	
助 理 員	委任第4至第5職等	13	17	
佐 理 員	薦任第6職等	2	2	
佐 理 員	委任第4至第5職等	1	1	
書 記	委任第1至第3職等	5	3	
分 局 長	簡任第9至第10職等	7	7	
秘 書	薦任第8至第9職等	7	7	
室 主 任	薦任第7至第8職等	17	17	
稽 核	薦任第8至第9職等	1	1	編制於總局
審 核 員	薦任第6至第8職等	17	18	1名編制於總局
課 長	薦任第7至第8職等	27	27	
薦任稅務員	薦任第6至第7職等	338	324	
委任稅務員	委任第5職等		4	
課 員	薦任第6至7職等	10	10	
課 員	委任第5職等		-	
助 理 員	薦任第6職等	29	4	
助 理 員	委任第4至第5職等	32	55	
佐 理 員	薦任第6職等	6	5	
佐 理 員	委任第4至第5職等	1	1	
書 記	委任第1至第3職等	13	4	
稽徵所主任	薦任第8至第9職等	7	6	
稽 核	薦任第8至第9職等	2	2	
審 核 員	薦任第7至第8職等	8	8	
股 長	薦任第7職等	26	25	
稅 務 員	薦任第6至第7職等	244	229	
稅 務 員	委任第5職等		4	
助 理 員	薦任第6職等	23	3	
助 理 員	委任第4至第5職等	24	28	
書 記	委任第1至第3職等	3	-	

資料來源：本局人事室。

Table 30 Number of Civil Servants and Quality

1. Statistics of Number of Civil Servants

At the end of Dec. 31, 2019

Unit: Person

Title	Grade	Statutory Quota (Max)	Existing Staff	Note
		Total	1,202	
Director-general	Senior Rank Grade 12 - Grade 13	1	1	
Deputy Director-general	Senior Rank Grade 11	1	1	
Chief Secretary	Senior Rank Grade 10	1	1	
Chief	Junior Rank Grade 9	10	7	
Chief	Junior Rank Grade 9	2	2	
Senior Auditor	Senior Rank Grade 10	7	7	
Chief	Junior Rank Grade 9	3	3	
Auditor	Junior Rank Grade 8 - Grade 9	18	17	
Systems Analyst	Junior Rank Grade 7 - Grade 9	1	1	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	52	51	
Executive Officer/Specialist	Junior Rank Grade 7 - Grade 8	7	6	One person's grade is Junior Detail
Head	Junior Rank Grade 7	43	41	
Revenue Officer	Junior Rank Grade 6 - Grade 7	129	115	
Revenue Officer	Elementary Rank Grade 5		2	
Officer	Junior Rank Grade 6 - Grade 7	37	30	
Officer	Elementary Rank Grade 5		-	
Systems Coordinator	Elementary Rank Grade 5 - Junior Rank Grade 7	14	14	
Junior Officer	Junior Rank Grade 6 - Grade 7	13	1	
Junior Officer	Elementary Rank Grade 4 - Grade 5	13	17	
Junior Officer	Junior Rank Grade 6 - Grade 7	2	2	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	5	3	
Director	Senior Rank Grade 9 - Grade 10	7	7	
Secretary	Junior Rank Grade 8 - Grade 9	7	7	
Chief	Junior Rank Grade 7 - Grade 8	17	17	
Auditor	Junior Rank Grade 8 - Grade 9	1	1	Belong to the headquarter
Revenue Assessor	Junior Rank Grade 6 - Grade 8	17	18	One person belongs to the headquarter
Chief	Junior Rank Grade 7 - Grade 8	27	27	
Revenue Officer	Junior Rank Grade 6 - Grade 7	338	324	
Revenue Officer	Elementary Rank Grade 5		4	
Officer	Junior Rank Grade 6 - Grade 7	10	10	
Officer	Elementary Rank Grade 5		-	
Junior Officer	Junior Rank Grade 6	29	4	
Junior Officer	Elementary Rank Grade 4 - Grade 5	32	55	
Junior Officer	Junior Rank Grade 6	6	5	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	13	4	
Chief	Junior Rank Grade 8 - Grade 9	7	6	
Auditor	Junior Rank Grade 8 - Grade 9	2	2	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	8	8	
Head	Junior Rank Grade 7	26	25	
Revenue Officer	Junior Rank Grade 6 - Grade 7	244	229	
Revenue Officer	Elementary Rank Grade 5		4	
Junior Officer	Junior Rank Grade 6	23	3	
Junior Officer	Elementary Rank Grade 4 - Grade 5	24	28	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	3	-	

Source: Personnel Office, National Taxation Bureau of the Southern Area.

表30. 員額與素質 (續1)

Table 30 Number of Civil Servants and Quality (Cont.1)

(二)按職等及年齡分 By Grade & Age

108年底 At the end of Dec. 31, 2019

單位：人
Unit: Person

官職等及年齡 Grade & Age	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee	合計 Total	男 Male	女 Female
合計 Total	1,112	17	976	119	-	1,112	272	840
24歲以下 24 Years or under	7	-	5	2	-	7	2	5
25歲 - 29歲 25 Years - 29 Years	52	-	37	15	-	52	15	37
30歲 - 34歲 30 Years - 34 Years	114	-	97	17	-	114	21	93
35歲 - 39歲 35 Years - 39 Years	150	-	137	13	-	150	44	106
40歲 - 44歲 40 Years - 44 Years	164	-	149	15	-	164	40	124
45歲 - 49歲 45 Years - 49 Years	226	-	198	28	-	226	41	185
50歲 - 54歲 50 Years - 54 Years	224	1	208	15	-	224	54	170
55歲 - 59歲 55 Years - 59 Years	126	1	115	10	-	126	41	85
60歲以上 over 60 Years	49	15	30	4	-	49	14	35

資料來源:本局人事室。

Source: Personnel Office, National Taxation Bureau of the Southern Area.

表30. 員額與素質 (續2完)

Table 30 Number of Civil Servants and Quality (Cont. 2 End)

(三)按教育程度分 By Educational Attainment

108年底 At the end of Dec. 31, 2019

單位：人
Unit: Person

官職等及學歷 Grade & Education	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee
合計 Total	1,112	17	976	119	-
研究所 Graduate School	274	6	265	3	-
大學 University	680	10	584	86	-
專科 College	143	1	116	26	-
高中(高職) High (Vocational) School	14	-	11	3	-
初(國)中 Junior High School	1	-	-	1	-

(四)按考試及格種類分 By Examination Type

108年底 At the end of Dec. 31, 2019

單位：人
Unit: Person

官職等及 考試及格種類 Grade & Examination Type	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee
合計 Total	1,112	17	976	119	-
高等考試 Senior Examination	507	2	500	5	-
普通考試 Junior Examination	32	-	6	26	-
特種考試 Special Examination	274	2	217	55	-
升等考試 Promotion Examination	258	13	245	-	-
其他 Other Examination	41	-	8	33	-

資料來源：本局人事室。

Source: Personnel Office, National Taxation Bureau of the Southern Area.

表31. 處理人民申請案件統計

Table 31 Statistics of Case Status of Application

108年度 CY2019

月別 Month	收文 Cases Received			當月份結案 Cases Closed in the Month					當月份待辦 Cases Pending in the Month	
	合計 Total	當月份新 收案件 Newly- received Cases in the Month	截至上月底 止待辦案件 Pending Cases from the End of Last Month	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		件數 cases	%
					件數 cases	%	件數 cases	%		
總計 Grand Total	97,568	92,156	5,412	92,081	92,076	99.99	5	0.01	5,487	5.62
1月 Jan.	9,444	9,089	355	9,035	9,035	100.00	-	-	409	4.33
2月 Feb.	5,240	4,830	410	4,810	4,810	100.00	-	-	430	8.21
3月 Mar.	8,106	7,679	427	7,600	7,600	100.00	-	-	506	6.24
4月 Apr.	7,739	7,233	506	7,203	7,202	99.99	1	0.01	536	6.93
5月 May	8,593	8,058	535	8,142	8,142	100.00	-	-	451	5.25
6月 June	7,191	6,744	447	6,739	6,739	100.00	-	-	452	6.29
7月 July	10,642	10,194	448	10,172	10,171	99.99	1	0.01	470	4.42
8月 Aug.	7,716	7,247	469	7,310	7,309	99.99	1	0.01	406	5.26
9月 Sep.	7,754	7,348	406	7,282	7,281	99.99	1	0.01	472	6.09
10月 Oct.	8,160	7,687	473	7,672	7,671	99.99	1	0.01	488	5.98
11月 Nov.	8,389	7,901	488	7,941	7,941	100.00	-	-	448	5.34
12月 Dec.	8,594	8,146	448	8,175	8,175	100.00	-	-	419	4.88

資料來源：本局綜合規劃科。

Source: Planning Division, National Taxation Bureau of the Southern Area.

表32. 公文處理績效統計

(一)月份別

108年度

月別 Month	收文 Cases Received			當月份結案						
	總計 Grand Total	各月份新收 來文 Newly- received Cases in a Month	截至上月底 止待辦件數 Pending Cases from the End of Last Month	總計 Grand Total	發文					
					合計 Total	1 - 3 天辦結 Closed within One to Three Days		4 - 6 天辦結 Closed within Four to Six Days		
				件數 Cases		%	件數 Cases	%		
總計 Grand Total	223,822	217,302	6,520	323,378	114,048	113,209	99.26	835	0.73	
1月 Jan.	21,563	21,045	518	31,262	11,504	11,428	99.34	76	0.66	
2月 Feb.	13,569	13,098	471	19,687	7,248	7,212	99.50	36	0.50	
3月 Mar.	18,308	17,808	500	27,044	9,803	9,713	99.08	90	0.92	
4月 Apr.	18,377	17,869	508	26,660	9,151	9,094	99.38	57	0.62	
5月 May	22,161	21,502	659	29,690	9,451	9,383	99.28	68	0.72	
6月 June	18,406	17,884	522	26,207	8,460	8,418	99.50	41	0.48	
7月 July	21,962	21,470	492	31,467	10,635	10,530	99.01	105	0.99	
8月 Aug.	18,355	17,694	661	26,317	9,569	9,491	99.18	78	0.82	
9月 Sep.	16,902	16,401	501	25,330	9,529	9,457	99.24	72	0.76	
10月 Oct.	18,297	17,782	515	26,741	9,866	9,789	99.22	76	0.77	
11月 Nov.	17,619	17,059	560	25,996	9,575	9,507	99.29	67	0.70	
12月 Dec.	18,303	17,690	613	26,977	9,257	9,187	99.24	69	0.75	

資料來源：本局綜合規劃科。

Table 32 Efficiency Data of Handling Official Documents

1. By Month

CY2019

Cases Closed in the Month								待辦統計件數	創稿
Official Document							存查 Filed for Reference		
7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days		發文平均 使用天數 Average Days Needed for Official Documents			
件數 Cases	%	件數 Cases	%	件數 Cases	%				
4	0.00	-	-	-	-	0.80	209,330	6,560	106,116
-	-	-	-	-	-	0.85	19,758	471	10,170
-	-	-	-	-	-	0.81	12,439	502	6,620
-	-	-	-	-	-	0.81	17,241	509	9,245
-	-	-	-	-	-	0.82	17,509	659	8,942
-	-	-	-	-	-	0.83	20,239	519	8,048
1	0.01	-	-	-	-	0.77	17,747	494	8,295
-	-	-	-	-	-	0.78	20,832	659	10,164
-	-	-	-	-	-	0.74	16,748	500	8,462
-	-	-	-	-	-	0.77	15,801	516	8,944
1	0.01	-	-	-	-	0.83	16,875	561	9,005
1	0.01	-	-	-	-	0.80	16,421	613	8,990
1	0.01	-	-	-	-	0.82	17,720	557	9,231

Source: Planning Division, National Taxation Bureau of the Southern Area.

表32. 公文處理績效統計(續1完)

(二)單位別

108年度

單位 Unit		收文 Cases Received			當月份結案			
		總計 Grand Total	各月份新收 來文 Newly- received Cases in a Month	截至上月 底止待辦 件數 Pending Cases from the End of Last Month	總計 Grand Total	發文		
						合計 Total	1 - 3 天辦結 Closed within One to Three Days	件數 Cases
總計		223,822	217,302	6,520	323,378	114,048	113,209	99.26
審查一科	First Examination Division	1,800	1,695	105	2,396	1,071	1,041	97.20
審查二科	Second Examination Division	5,696	5,547	149	7,901	3,636	3,622	99.61
審查三科	Third Examination Division	1,909	1,852	57	2,622	1,277	1,264	98.98
審查四科	Fourth Examination Division	3,100	2,992	108	3,670	1,674	1,651	98.63
綜合規劃科	Planning Division	1,063	923	140	1,213	381	360	94.49
法務一科	First Legal Affairs Division	1,294	1,161	133	2,671	1,570	1,495	95.22
法務二科	Second Legal Affairs Division	1,359	1,310	49	2,825	1,495	1,467	98.13
稅務資訊科	Information Management Division	1,499	1,396	103	1,496	304	294	96.71
徵收科	Collection Division	3,610	3,477	133	3,978	1,177	1,162	98.73
服務科	Services Division	1,181	1,144	37	1,391	361	352	97.51
秘書室	Secretariat	1,397	1,357	40	1,973	1,046	1,040	99.43
政風室	Civil Service Ethics Office	644	626	18	721	99	97	97.98
監察室	Investigation Office	454	427	27	428	2	2	100.00
主計室	Accounting and Statistics Office	925	888	37	1,067	173	170	98.27
人事室	Personnel Office	1,240	1,150	90	1,613	853	833	97.66
納保組	Taxpayer Rights Protection Division	1	1	-	3	1	1	100.00
臺南分局	Tainan Branch	28,548	27,559	989	47,399	18,069	17,919	99.17
嘉義縣分局	Chiayi County Branch	14,396	13,817	579	20,442	8,084	8,068	99.80
新營分局	Xinying Branch	13,767	13,362	405	19,994	7,087	7,072	99.79
屏東分局	Pingtung Branch	20,339	20,054	285	30,043	10,632	10,621	99.90
臺東分局	Taitung Branch	17,303	16,993	310	21,260	5,083	5,057	99.49
澎湖分局	Penghu Branch	8,317	8,249	68	10,051	2,339	2,292	97.99
嘉義市分局	Chiayi City Branch	17,307	16,824	483	24,921	10,198	10,094	98.98
民雄稽徵所	Minxiong Office	11,062	10,697	365	16,227	5,589	5,573	99.71
佳里稽徵所	Jiali Office	8,801	8,625	176	11,759	3,165	3,154	99.65
新化稽徵所	Xinhua Office	23,058	22,164	894	35,816	12,507	12,392	99.08
安南稽徵所	Annan Office	8,212	7,993	219	12,970	4,291	4,271	99.53
東港稽徵所	Donggang Office	7,767	7,624	143	11,092	3,320	3,317	99.91
潮州稽徵所	Chaozhou Office	11,299	11,056	243	16,975	5,938	5,927	99.81
恆春稽徵所	Hengchun Office	6,474	6,339	135	8,461	2,626	2,601	99.05

資料來源：本局綜合規劃科。

Table 32 Efficiency Data of Handling Official Documents
(Cont. 1 End)

2. By Unit

CY2019

Cases Closed in the Month										待辦統計件數 Numbers of Pending Cases	創稿 Created Document
Official Document									存查 Filed for Reference		
4 - 6 天辦結 Closed within Four to Six Days		7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days		發文平均 使用天數 Average Days Needed for Official Documents			
件數 Cases	%	件數 Cases	%	件數 Cases	%	件數 Cases	%				
835	0.73	4	0.00	-	-	-	-	0.80	209,330	6,560	106,116
30	2.80	-	-	-	-	-	-	0.87	1,325	93	689
14	0.39	-	-	-	-	-	-	0.75	4,265	151	2,356
13	1.02	-	-	-	-	-	-	0.80	1,345	46	759
22	1.31	1	0.06	-	-	-	-	0.80	1,996	105	675
21	5.51	-	-	-	-	-	-	1.23	832	142	292
75	4.78	-	-	-	-	-	-	0.93	1,101	129	1,506
28	1.87	-	-	-	-	-	-	0.88	1,330	46	1,512
10	3.29	-	-	-	-	-	-	0.94	1,192	102	99
15	1.27	-	-	-	-	-	-	0.76	2,801	119	487
9	2.49	-	-	-	-	-	-	1.12	1,030	41	251
6	0.57	-	-	-	-	-	-	0.80	927	36	612
2	2.02	-	-	-	-	-	-	0.90	622	16	93
-	-	-	-	-	-	-	-	1.75	426	28	2
3	1.73	-	-	-	-	-	-	0.96	894	40	182
19	2.23	1	0.12	-	-	-	-	1.09	760	95	468
-	-	-	-	-	-	-	-	0.50	2	-	2
150	0.83	-	-	-	-	-	-	0.88	29,330	1,018	19,869
16	0.20	-	-	-	-	-	-	0.73	12,358	560	6,606
15	0.21	-	-	-	-	-	-	0.65	12,907	400	6,627
11	0.10	-	-	-	-	-	-	0.65	19,411	237	9,941
25	0.49	1	0.02	-	-	-	-	0.90	16,177	334	4,291
47	2.01	-	-	-	-	-	-	0.90	7,712	70	1,804
104	1.02	-	-	-	-	-	-	0.95	14,723	515	8,129
16	0.29	-	-	-	-	-	-	0.86	10,638	387	5,552
11	0.35	-	-	-	-	-	-	0.74	8,594	188	3,146
114	0.91	1	0.01	-	-	-	-	0.90	23,309	903	13,661
20	0.47	-	-	-	-	-	-	0.62	8,679	224	4,982
3	0.09	-	-	-	-	-	-	0.58	7,772	143	3,468
11	0.19	-	-	-	-	-	-	0.66	11,037	251	5,927
25	0.95	-	-	-	-	-	-	0.75	5,835	141	2,128

Source: Planning Division, National Taxation Bureau of the Southern Area.

表33. 歲出決算分析

Table 33 Analysis of Expenditure Final Accounts

(一)政事別 Expenditures by Functions

108年度 CY2019

單位：新臺幣元
Unit: NTD

科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	1,919,356,303	100.00	1,919,023,274	100.00	333,029	99.98
一般行政 General Administrative Business Plan	1,574,937,000	82.06	1,574,887,524	82.07	49,476	100.00
國稅稽徵業務 Business Plan for Taxation Operations	163,184,000	8.50	163,183,999	8.50	1	100.00
一般建築及設備 General Building and Equipment	1,780,000	0.09	1,496,448	0.08	283,552	84.07
交通及運輸設備 Traffic and Transport Equipment	1,780,000	0.09	1,496,448	0.08	283,552	84.07
第一預備金 First Reserve Fund	-	-	-	-	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	162,630,723	8.47	162,630,723	8.47	-	100.00
婚喪生育、子女教育及低薪配套補助 Subsidies for Civil Servants and Teachers' Wedding, Death, Childbearing, Children Education and Low Wages	16,824,580	0.88	16,824,580	0.88	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

表33. 歲出決算分析(續1完)

Table 33 Analysis of Expenditure Final Accounts (Cont.1 End)

科目 Account	(二)用途別 108年度		Objectives CY2019		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget
	預算數 Budget		決算數 Final Account			
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	1,919,356,303	100.00	1,919,023,274	100.00	333,029	99.98
人事費 Personnel Expenses	1,477,082,000	76.96	1,477,076,984	76.97	5,016	100.00
業務費 Operational Expenses	241,547,786	12.58	241,535,304	12.59	12,482	99.99
獎補助費 Award and Subsidy Expenses	10,218,575	0.53	10,188,175	0.53	30,400	99.70
設備及投資 Equipment and Investment	11,052,639	0.58	10,767,508	0.56	285,131	97.42
第一預備金 First Reserve Fund	-	-	-	-	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	162,630,723	8.47	162,630,723	8.47	-	100.00
婚喪生育、子女教育及低薪配套補助 Subsidies for Civil Servants and Teachers' Wedding, Death, Childbearing, Children Education and Low Wages	16,824,580	0.88	16,824,580	0.88	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

表34. 各項國稅稽徵成本

年度別 及稅目別	實徵淨額 (千元) (1)	成本總計 (元) (2)=(3)+(7)	每千元 單位成本 (2)/(1)	直接成本	
				合計 (3)=(4)+(5)+(6)	人事費 (4)
CY& Item of Tax	Net Tax Revenues (Unit: NT\$1,000)	Total Cost (Unit: NTD)	Cost Per NT\$1,000	Total	Personnel Expenses
99年 2010	79,337,617	2,218,612,929	27.96	1,916,058,295	1,545,712,266
100年 2011	65,590,386	1,824,368,802	27.81	1,530,780,102	1,243,627,758
101年 2012	72,535,578	1,820,501,672	25.10	1,510,579,791	1,248,025,229
102年 2013	72,439,522	1,783,666,079	24.62	1,495,326,870	1,258,135,405
103年 2014	75,100,222	1,738,890,136	23.15	1,454,460,043	1,265,957,173
104年 2015	84,523,376	1,714,221,663	20.28	1,440,610,165	1,266,691,536
105年 2016	95,940,182	1,743,161,701	18.17	1,457,823,039	1,291,320,121
106年 2017	112,813,481	1,703,686,980	15.10	1,434,666,967	1,278,610,575
107年 2018	126,870,384	1,772,506,040	13.97	1,489,048,297	1,332,850,215
108年 2019	134,501,639	1,774,783,347	13.20	1,502,995,875	1,340,455,515
營利事業所得稅 Profit-seeking Enterprise Income Tax	35,539,661	351,265,592	9.88	297,315,779	266,080,420
綜合所得稅 Individual Income Tax	23,399,155	562,555,827	24.04	476,154,589	426,130,808
遺產稅及贈與稅 Estate and Gift Tax	2,822,294	157,140,476	55.68	133,005,749	119,032,450
貨物稅 Commodity Tax	3,146,126	49,017,919	15.58	41,489,406	37,130,618
證券交易稅 Securities Transaction Tax	5,395,316	9,745,422	1.81	9,038,775	3,485,184
期貨交易稅 Futures Transaction Tax	40,237	1,100,685	27.36	937,613	804,273
菸酒稅 Tobacco and Alcohol Tax	41,754,134	25,305,279	0.61	21,418,718	19,168,514
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-5,876	6,547,520	-	5,541,906	4,959,685
營業稅 Business Tax	22,410,592	612,104,627	27.31	518,093,340	463,663,563

1. 資料來源：本局主計室。

2. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

3. 本表實徵淨額菸酒稅含健康福利捐(14,651,255千元)；營業稅含金融業營業稅(1,018,941千元)。

Table 34 Cost of National Tax Collection

Direct Expenses		間接成本		Indirect Expenses	
業務費 (「國稅稽徵業務」業 務計畫) (5)	獎補助費 (6)	合計 (7)=(8)+(9)+(10)	人事費 (8)	業務費 (「一般行政」業務 計畫) (9)	設備及投資 (10)
Operational Expenses (Business Plan for Taxation Operations)	Award and Subsidy Expenses	Total	Personnel Expenses	Operational Expenses (General Administrative Business Plan)	Equipment and Investment Costs
353,133,829	17,212,200	302,554,634	134,828,484	120,991,198	46,734,952
271,323,449	15,828,895	293,588,700	133,457,669	108,221,249	51,909,782
251,091,984	11,462,578	309,921,881	130,434,941	120,213,439	59,273,501
224,141,558	13,049,907	288,339,209	131,641,963	95,734,557	60,962,689
176,548,349	11,954,521	284,430,093	131,344,320	92,921,780	60,163,993
162,395,429	11,523,200	273,611,498	131,670,595	83,985,167	57,955,736
157,856,680	8,646,238	285,338,662	134,381,281	95,012,620	55,944,761
148,149,963	7,906,429	269,020,013	133,480,176	90,439,167	45,100,670
147,206,926	8,991,156	283,457,743	137,888,511	103,826,078	41,743,154
152,352,185	10,188,175	271,787,472	136,621,469	89,183,119	45,982,884
30,241,909	993,450	53,949,813	27,119,362	17,702,849	9,127,602
48,432,760	1,591,021	86,401,238	43,431,965	28,351,314	14,617,959
13,528,874	444,425	24,134,727	12,131,986	7,919,461	4,083,280
4,220,155	138,633	7,528,513	3,784,415	2,470,372	1,273,726
396,116	5,157,475	706,647	355,216	231,876	119,555
91,411	41,929	163,072	81,973	53,509	27,590
2,178,636	71,568	3,886,561	1,953,687	1,275,319	657,555
563,703	18,518	1,005,614	505,499	329,978	170,137
52,698,621	1,731,156	94,011,287	47,257,366	30,848,441	15,905,480

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.

2. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

3. In this table net tax revenues of the tobacco and alcohol tax include health and welfare surcharge on tobacco (NT\$14,651,255 thousand dollars) ; net tax revenues of the business tax include financial enterprise business tax (NT\$1,018,941 thousand dollars).

肆、附 錄

Appendix

表 35. 各項國稅稅率表—108 年

稅率金額以新臺幣為計算標準

級別	所得淨額	×稅率	- 累進差額	= 應納稅額
1	540,000 以下	× 5%	- 0	= "
2	540,0001 - 1,210,000	×12%	- 37,800	= "
3	1,210,001 - 2,420,000	×20%	- 134,600	= "
4	2,420,001 - 4,530,000	×30%	- 376,600	= "
5	4,530,001 以上	×40%	- 829,600	= "
一、免稅額：		年滿 70 歲之納稅義務人、配偶暨受扶養直系尊親屬，每人免稅額為 132,000 元；未滿 70 歲之納稅義務人、配偶暨受扶養親屬每人免稅額 88,000 元。		
二、一般扣除額：		標準或列舉扣除額只能擇一，不得同時並用。		
1.標準扣除額：		單身者 120,000 元，夫妻合併申報者 240,000 元。		
2.列舉扣除額：				
(1) 捐贈：		捐贈總額最高不得超過綜合所得總額 20%，但國防、勞軍捐贈、對政府捐獻及依文化資產保存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺跡、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。		
(2) 保險費：		納稅義務人、配偶及申報受扶養直系親屬之人身保險保費，每人每年最高 24,000 元。但全民健康保險之保險費不受金額限制。		
(3) 醫藥及生育費：		依查核資料認定。		
(4) 災害損失：		依查核資料認定。		
(5) 自用住宅購屋借款利息：		每戶每年 300,000 元，以一屋為限，但有儲蓄投資特別扣除額者，應在購屋借款利息中減除。		
(6) 房屋租金支出：		每一申報戶每年扣除數額以 120,000 元為限，但申報有購屋借款利息者，不得扣除。		
(7) 政治獻金法之捐贈：		個人對同一擬參選人每年捐贈總額不得超過 10 萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額 20%，其總額並不得超過 20 萬元。對政黨捐贈，政黨推薦之候選人於 105 年度立法委員選舉得票率未達 1%或收據格式不符者，不予認定。		
(8) 公職人員選罷法之競選經費：		候選人自選舉公告日起，至投票日後 30 日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第 43 條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。		
(9) 公職人員選罷法之罷免案支出：		各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日後 30 日內，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，於同法第 41 條規定候選人競選經費最高金額內，可於罷免案宣告不成立之日或投票日年度列報扣除。		
(10) 私立學校法第 62 條規定的捐贈：		個人透過財團法人私立學校興學基金會，對學校法人或該法 96 年 12 月 18 日修正條文施行前已設立的財團法人私立學校的捐款，金額不得超過綜合所得總額 50%；惟如未指定捐款予特定的學校法人或學校者，得全數列舉扣除。須檢附收據正本以供查核。		
三、特別扣除額：				
1.薪資所得特別扣除額：		有薪資所得者，每人可扣除 200,000 元，但其全年薪資所得總額未達 200,000 元者，僅就其全年薪資所得總額全數扣除。		
2.財產交易損失扣除額：		依查核資料認定，不得超過當年度申報之財產交易所得。		
3.儲蓄投資特別扣除額：		合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過 270,000 元。		
4.身心障礙特別扣除額：		每人可減除 200,000 元。		
5.教育學費特別扣除額：		子女就讀大專以上院校，每人每年以扣除 25,000 元為限，已接受政府補助，應以扣除該補助的餘額在 25,000 元內列報。但就讀空中大學、專校及五專前 3 年者不適用。		
6.幼兒學前特別扣除額：		納稅義務人申報扶養 5 歲以下（民國 102 年(含該年)以後出生）之子女，每人每年可扣除 120,000 元。但有下列情形之一者，不得扣除：(1)經減除本特別扣除額後，全年綜合所得稅適用稅率在 20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20%以上(選擇股利及盈餘按 28%單一稅率分開計稅者亦同)。(2)納稅義務人依所得基本稅額條例規定計算之基本所得額超過同條例規定之扣除金額 670 萬元。		

附註：上列稅率為 108 年申報 107 年度所得稅適用。

Table 35 Table of National Tax Rates – CY2019

The amount of tax is calculated in NTD.

	Tax Brackets	Net Taxable Income	×Tax Rate	– Progressive Difference	= Tax Payable
	1	540,000 or under	× 5%	– 0	= "
	2	540,0001 – 1,210,000	×12%	– 37,800	= "
	3	1,210,001 – 2,420,000	×20%	– 134,600	= "
	4	2,420,001 – 4,530,000	×30%	– 376,600	= "
	5	over 4,530,001	×40%	– 829,600	= "
Individual Income Tax	I. Exemption		The exemption is NTS\$132,000 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NTS\$88,000 for every taxpayer, spouse and dependent who is under the age of 70.		
	II. Standard Deduction:		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.		
	1. Standard Deduction:		The standard deduction is NTS\$120,000 for a single individual, and NTS\$240,000 dollars for a married couple filing a joint return.		
	2. Itemized Deductions:				
	2-1 Donations:		The overall maximum donation cannot exceed 20% of the Gross Consolidated Income. However, no restriction on the amount of money is placed on donations for national defense, troop entertainment, and the government; donations or sponsored funds for the restoration, reuse, management or conservation of monuments, historic buildings, commemorative buildings, buildings within monument preservation zones, archaeological sites, groups of buildings, historic sites, cultural landscapes, or antiquities in accordance with the Cultural Heritage Preservation Act; and donations made to undesignated specific athletes through a designated account set up by the central competent authority.		
	2-2 Insurance Premiums:		The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is \$NT\$24,000. However, there is no limit to the amount of the premium paid for national health insurance.		
	2-3 Medical and Childbirth Expenses:		Determined by submitted data.		
	2-4 Losses from Disaster:		Determined by submitted data.		
	2-5 Interest on a House Mortgage of Self-use Residence:		NTS\$300,000 per year per household; limited to one house only. However, if a special deduction for Savings and Investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the aforesaid interest of the house mortgage.		
	2-6 Rent for Housing:		The deduction fee should be no more than NTS\$120,000 per household per year. However, no deduction shall be made for taxpayers who have filed Interest on a House Mortgage on the same tax return.		
2-7 Donations made in accordance with the Political Donations Act:		The total amount of individual donation contributed to the same person planning to participate in campaign each year may not exceed NTS\$100,000. The total amount of deduction, for each account declaration, may not exceed 20% of the total comprehensive incomes declared in the very year, and the total amount may not exceed NT\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY2016 legislator election or those with an invalid receipt shall not be recognized.			
2-8 Campaign Expenditures of the Civil Servants Election and Recall Act:		The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.			
2-9 Recall Expenditures of the Civil Servants Election and Recall Act:		The recall expenditures, paid by the leading proposer and the person being recalled within 30 days from the day when the list of consignees is obtained to the voting day for the established declaration of recall, within the maximum campaign fund prescribed in Article 41 may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the day when the declaration of recall is not established or the very year of the voting day.			
2-10 Donations made in accordance with Article 62 of the Private School Law:		Individual donations to juridical schools or private school foundations established before the enforcement of the Law's amendment on December 18, 2007 through juridical private school foundations cannot exceed 50% of the Gross Consolidated Income. However, donations through the foundation to non-specified school legal persons or schools may deduct the entire donations from their incomes when filing their tax return. The original copy of receipt is required for Tax Audit.			
III. Special Deductions:					
1. Special Deduction of Income from Salaries/Wages:		Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NTS\$200,000, and he/she may claim a full deduction of the amount of the salary if it is less than NTS\$200,000.			
2. Special Deduction for Property Transaction Losses:		Shall not exceed the declared amount of income derived from property transactions in the same year.			
3. Special Deduction for Savings & Investment:		Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NT\$270,000 annually.			
4. Special Deduction for Disability:		There is a deduction of NT\$200,000 for each disabled person.			
5. Special Deduction for Educational Tuition:		If any of the children of a taxpayer is studying in a college or university, a deduction of NT\$25,000 per child per year may be made for his (her) educational tuition. For those who have accepted government subsidies, the remaining portion after deducting the subsidies and is within NT\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.			
6. Special Deduction for Pre-school Children:		For a taxpayer who has children under or equal to 5 years of age (born in or after CY 2013) may claim the special deduction of NT\$120,000 per child per year, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,210,001 after deducting the pre-school deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. ※If a taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%, he/she can't claim the special deduction for pre-school children.			

Note: In this table the rate is applied to income tax in CY 2018 which is filed in CY 2019.

表 35. 各項國稅稅率表—108 年(續 1)

稅率金額以新臺幣為計算標準

所得種類	扣 繳 率	
	居住者、有固定營業場所之營利事業	非居住者、無固定營業場所之營利事業
營利所得	1. 個人、總機構在境內之營利事業： 免扣繳 2. 總機構在境外之營利事業： 21%	21%
執行業務報酬	10%	20%
佣金	10%	20%
薪資	按全月給付總額，依下列二種方式擇一扣繳： 1. 依「薪資所得扣繳辦法」扣繳(註：兼職所得及非每月給付之薪資，得按給付額扣取 5%，免併入全月給付總額扣繳) 2. 5%	按給付額扣取 18%，但下列除外： 1. 政府派駐國外工作人員所領政府發給之薪資按全月給付總額超過新臺幣 3 萬元部分，扣取 5% 2. 前項以外之個人全月薪資給付總額在行政院核定每月基本工資 1.5 倍以下者，扣取 6%
利息	1. 10% 2. 軍公教退休(伍)金優惠存款利息：免扣繳，應列單	1. 20% 2. 短期票券利息到期兌償金額超過首次發售價格部分之利息、依金融資產證券化條例及不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息、公債、公司債及金融債券之利息、以前述之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息：15%
租金	10%	20%
權利金	10%	20%
競技競賽機會中獎之獎金或給與	1. 10% 2. 政府舉辦之獎券每聯(組、注)獎額超過 5,000 元者(108 年 11 月 30 日以前為 2,000 元)：全額扣繳 20%	1. 20% 2. 同左
退職所得	減除定額免稅後之餘額：6%	減除定額免稅後之餘額：18%
其他所得	1. 免扣繳、應列單 2. 告發或檢舉獎金：20% 3. 結構型商品交易所得：10%	1. 個人依 20%申報納稅，免扣繳，應列單 2. 餘按 20%扣繳 3. 告發或檢舉獎金：20% 4. 結構型商品交易所得：15%
財產交易所得	申報納稅	按 20%申報納稅
自力耕作漁牧林礦所得	申報納稅	按 20%申報納稅
國際運輸及承包營建工程等業務，依法按扣繳方式繳納者	—	20% (經財政部核准依營業收入 10%或 15%計算所得額)
國外影片事業所得	—	20% (有營業代理人者依片租收入 50%計算所得額)
國際金融業務分行授信收入	15%申報納稅	—
營利事業成立、變更、追加他益信託	受益人享有信託利益之權利價值或權利價值增加部分屬其他所得，免扣繳，惟應由委託人列單申報	1. 受益人為營利事業按 20%扣繳 2. 受益人為個人按 20%申報納稅，免扣繳，應列單
營利事業成立之他益信託，受益人不特定或尚未存在者	受託人就受益人享有信託利益之權利價值或權利價值增加部分按 20%申報納稅	
信託成立後，信託財產發生之收入，受益人不特定或尚未存在者	受託人就受益人享有信託財產之收入依規定計算之所得額按 20%申報納稅	

附註：1. 上列稅率為 108 年當年之規定。

2. 表內扣繳率不含財產交易屬房地合一新制部分。

Table 35 Table of National Tax Rates – CY2019 (Cont.1)

The amount of tax is calculated in NTD.

Category	Withholding Tax Rate	
	Profit-seeking Enterprise of Resident and Fixed Place of Business	Profit-seeking Enterprise of Non-resident and Un-fixed Place of Business
Business Income	1. Profit-seeking enterprise for which an individual or headquarters are within the territory of the Republic of China: No deduction 2. Profit-seeking enterprise of which the headquarters are outside the territory of the Republic of China: 21%	21%
Income from Professional Practice	10%	20%
Commission	10%	20%
Income from Salaries and Wages	Monthly payments shall be withheld in one of the following two ways: 1. To be withheld in accordance with "The Regulations Governing the Withholding of Tax on Wages," (for the wages for a part-time job and/or a salary not paid monthly, tax shall be withheld at 5% and be exempted from withheld as part of the total monthly payment) 2. 5%	18% of the payment is withheld. However, cases coming under the following conditions shall not be included: 1. For the salaries paid to civil servants employed by the government to work abroad, 5% of the portion of the total monthly payment exceeding NTD\$30,000 is withheld. 2. For the salaries not exceeding 1.5 times the monthly baseline salary as assessed by the Executive Yuan, but with the exception of salary paid to the individuals described above, 6% of the payment is withheld.
Income from Interest	1. 10% 2. Interest on favorable pension (discharge) fund savings of military personnel, civil servants, and teachers shall be exempted from tax being withheld, but the tax withholder shall file a withholding report to the tax collecting authority-in-charge.	1. 20% 2. For interest from the portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance, or interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act, Government Bond, Corporate Bond, interest from Financial Debenture, and interest of due sale price subtracted by original buying cost from above Securities or conditional transaction of Short-term Commercial Papers: 15%
Income from lease	10%	20%
Income from Royalties	10%	20%
Income from Prizes or Payment from Contests and Games Won by Chance	1. 10% 2. For lottery prizes won in a lottery held under government auspices, where the prize for each ticket exceeds NTD\$5,000 (NTD\$2,000 prior to November 30, 2019), 20% of the full payment will be withheld.	1. 20% 2. Same as left column.
Income from Severance and Retirement	6% of the balance of the payment minus the fixed exemption is withheld	18% of the balance of the payment minus the fixed exemption is withheld
Other Income	1. Where there is exemption from tax being withheld, a report shall be filed. 2. For payment of reward for information or accusation, 20% of the full payment is withheld. 3. For income from transactions in structured products between taxpayers and securities firms or banks, 10% of the income derived is withheld	1. Where an individual files and pays 20% income tax, there is an exemption from tax being withheld and a report shall be filed. 2. The remainder shall be filed and taxed at the rate of 20%. 3. For payment of reward for information or accusation, 20% of the full payment is withheld. 4. For income from transactions in structured products between taxpayers and securities firms or banks, 15% of the income derived is withheld.
Income from Property Transactions	Taxpayer shall file tax return and pay tax assessed by the tax authority	Filed and taxed at the rate of 20%.
Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining	Taxpayer shall file tax return and pay tax assessed by the tax authority	Filed and taxed at the rate of 20%.
Income from International Transport, Construction Contracting, etc.	—	20% (determined by the M.O.F. as 10% or 15% of its total business revenue)
Foreign Motion Picture Enterprise Income	—	20% (50% of the revenue from the lease of motion pictures through agents shall be deemed as income within the territory of the Republic of China)
Revenue Derived from Loans by Off-shore Banking Unit	Filed and taxed at the rate of 15%.	—
Trust Deed Establishment, Beneficiary Change, or Trust Property Increase of Profit-seeking Enterprise	The value or the increased portion of the value of the beneficiary's entitlement to such trust benefit is deemed as other income, and is exempt from tax being withheld. However, a report shall be filed by the trustee.	1. Where a beneficiary is a profit-seeking enterprise, 20% is withheld 2. Where a beneficiary is an individual who files and pays 20%, there is an exemption from tax being withheld and a report shall be filed.
Trust Deed Establishment by Profit-seeking Enterprise Where the Beneficiary is Not Specified or Not Yet in Existence	The trustee shall declare and pay the tax according to a withholding rate of 20% for the value or the increased portion of the value of the beneficiary's entitlement to such trust benefit.	
Income derived from Established Trust Where the Beneficiary is Not Specified or Not Yet in Existence	The trustee shall declare and pay the tax according to a withholding rate of 20% for the income of the beneficiary's entitlement to such trust benefit.	

Notes: 1. Tax rate above is for 2019.

2. Withholding rates in the list excludes property transactions under new House and Land Transactions Income Tax.

表 35. 各項國稅稅率表—108 年(續 2)

稅率金額以新臺幣為計算標準

	種類	適用範圍	稅率
房地合一課徵個人所得稅	一、中華民國境內居住之個人：	1. 持有房屋、土地期間在1年以內 2. 持有房屋、土地期間超過1年且在2年以內 3. 持有房屋、土地期間超過2年且在10年以內 4. 持有房屋、土地期間超過10年 5. 因財政部公告之調職、非自願離職或其他非自願性因素，交易持有期間在2年以下之房屋、土地 6. 個人以自有土地與營利事業合作興建房屋，自土地取得之日起算2年內完成並銷售該房屋、土地 7. 符合第四條之五第一項第一款規定之自住房屋、土地，按本項規定計算之餘額超過四百萬元部分	45% 35% 20% 15% 20% 20% 10%
	二、非中華民國境內居住之個人：	1. 持有房屋、土地期間在1年以內 2. 持有房屋、土地期間超過1年	45% 35%
營利事業所得稅	課稅所得額		稅額計算公式
	一、12 萬元以下者		免徵
	二、12 萬元 ~ 50 萬元 1. 187,500 元以下者 2. 超過 187,500 元者		$T=(P-120,000) \times 1/2$ $T=P \times 18 \%$
	三、超過 50 萬元		$T= P \times 20 \%$
附註： 1. T=稅額；P=課稅所得額 2. 課稅所得額超過 12 萬元未逾 50 萬元者，就其全部課稅所得額課徵 18%，但其應納稅額不得超過課稅所得額超過 12 萬元部分之半數。			

附註：上表營利事業所得稅稅率為 108 年申報 107 年度所得稅適用。

Table 35 Table of National Tax Rates – CY2019 (Cont.2)

The amount of tax is calculated in NTD.

	Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax	I. An individual residing in the territory of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 1 year 2. The transferred house and land that have been held for a period of more than 1 year but no more than 2 years 3. The transferred house and land that have been held for a period of more than 2 years but no more than 10 years 4. The transferred house and land that have been held for a period of more than 10 years 5. House and land that have been held for a period of no more than 2 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance 6. An individual who sells house and land where the house is built in partnership with a business entity, and the share of land associated with the unit has been held for a period of no more than 2 years 7. For income derived from transactions of self-use residence and land conforming to the provisions of Subparagraph 1, Paragraph 1, Article 4-5, if the amount of income calculated in accordance with said provisions exceeds NT\$4 million, the income shall be taxed at 10% on the part of the income amount exceeding NT\$4 million.	45% 35% 20% 15% 20% 20% 10%
	II. An individual not residing in the territory of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 1 year 2. The transferred house and land that have been held for a period of more than 1 year	45% 35%
Profit-seeking Enterprise Income Tax	Taxable Income	Computation of Profit-seeking Enterprise Income Tax	
	I. NT\$120,000 or under II. NT\$120,001 ~ 500,000 1. NT\$187,500 or under 2. over NT\$187,500 III. over NT\$500,000	none $T = (P - 120,000) \times 1/2$ $T = P \times 18\%$ $T = P \times 20\%$	
Note: 1. T= Profit-seeking Enterprise Income Tax; P= Taxable income 2. Where the total taxable income is more than NT\$120,000 but not more than NT\$500,000, the income tax rate is 18%. The amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000.			

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY 2018 which is filed in CY 2019.

表 35. 各項國稅稅率表—108 年(續 3)

稅率金額以新臺幣為計算標準

遺 產 稅	一、106 年 5 月 12 日(含)以後之繼承案件：		
	遺產淨額	稅率	稅額計算公式 遺產淨額×稅率－累進差額＝應納遺產稅額
	50,000,000 以下	10%	遺產淨額×0.10－0＝遺產稅額
	50,000,001—100,000,000	15%	遺產淨額×0.15－2,500,000＝遺產稅額
	100,000,001 以上	20%	遺產淨額×0.20－7,500,000＝遺產稅額
	二、98 年 1 月 23 日(含)至 106 年 5 月 11 日(含)之繼承案件：		
	稅率		稅額計算公式 遺產淨額 × 稅率 = 應納遺產稅額
	10%		遺產淨額 × 0.10 = 遺產稅額
	三、98 年 1 月 22 日(含)以前之繼承案件：		
	遺產淨額	稅率	稅額計算公式 遺產淨額×稅率－累進差額＝應納遺產稅額
670,000 以下	2%	遺產淨額×0.02－0＝遺產稅額	
670,000—1,670,000	4%	遺產淨額×0.04－13,400＝遺產稅額	
1,670,000—3,340,000	7%	遺產淨額×0.07－63,500＝遺產稅額	
3,340,000—5,010,000	11%	遺產淨額×0.11－197,100＝遺產稅額	
5,010,000—6,680,000	15%	遺產淨額×0.15－397,500＝遺產稅額	
6,680,000—11,130,000	20%	遺產淨額×0.20－731,500＝遺產稅額	
11,130,000—16,700,000	26%	遺產淨額×0.26－1,399,300＝遺產稅額	
16,700,000—44,530,000	33%	遺產淨額×0.33－2,568,300＝遺產稅額	
44,530,000—111,320,000	41%	遺產淨額×0.41－6,130,700＝遺產稅額	
111,320,000 以上	50%	遺產淨額×0.50－16,149,500＝遺產稅額	
贈 與 稅	一、106 年 5 月 12 日(含)以後之贈與案件：		
	贈與淨額	稅率	稅額計算公式 贈與淨額×稅率－累進差額＝應納贈與稅額
	25,000,000 以下	10%	贈與淨額×0.10－0＝贈與稅額
	25,000,001—50,000,000	15%	贈與淨額×0.15－1,250,000＝贈與稅額
	50,000,001 以上	20%	贈與淨額×0.20－3,750,000＝贈與稅額
	二、98 年 1 月 23 日(含)至 106 年 5 月 11 日(含)之贈與案件：		
	稅率		稅額計算公式 贈與淨額 × 稅率 = 應納贈與稅額
	10%		贈與淨額 × 0.10 = 贈與稅額
	三、98 年 1 月 22 日(含)以前之贈與案件：		
	贈與淨額	稅率	稅額計算公式 贈與淨額×稅率－累進差額＝應納贈與稅額
670,000 以下	4%	贈與淨額×0.04－0＝贈與稅額	
670,000—1,890,000	6%	贈與淨額×0.06－13,400＝贈與稅額	
1,890,000—3,120,000	9%	贈與淨額×0.09－70,100＝贈與稅額	
3,120,000—4,340,000	12%	贈與淨額×0.12－163,700＝贈與稅額	
4,340,000—5,570,000	16%	贈與淨額×0.16－337,300＝贈與稅額	
5,570,000—8,020,000	21%	贈與淨額×0.21－615,800＝贈與稅額	
8,020,000—15,580,000	27%	贈與淨額×0.27－1,097,000＝贈與稅額	
15,580,000—32,280,000	34%	贈與淨額×0.34－2,187,600＝贈與稅額	
32,280,000—50,090,000	42%	贈與淨額×0.42－4,770,000＝贈與稅額	
50,090,000 以上	50%	贈與淨額×0.50－8,777,200＝贈與稅額	

Table 35 Table of National Tax Rates – CY2019 (Cont.3)

The amount of tax is calculated in NTD.

Estate Tax	I. Inheritance cases since May 12, 2017:		
	Net Taxable Income	Tax Rate	Computation of Estate Tax Net Taxable Income \times Rate – Progressive Difference = Tax Payable
	NT\$50,000,000 or under	10%	Net Taxable Income \times 0.10 – 0 = Tax Payable
	NT\$50,000,001 – 100,000,000	15%	Net Taxable Income \times 0.15 – 2,500,000 = Tax Payable
	over NT\$100,000,001	20%	Net Taxable Income \times 0.20 – 7,500,000 = Tax Payable
	II. Inheritance cases between Jan. 23, 2009 and May 11, 2017:		
	Tax Rate	Computation of Estate Tax Net Taxable Income \times 0.10 = Tax Payable	
	10%	Net Taxable Income \times 0.10 = Tax Payable	
	III. Inheritance cases prior to Jan. 22, 2009:		
	Net Taxable Income	Tax Rate	Computation of Estate Tax Net Taxable Income \times Rate – Progressive Difference = Tax Payable
NT\$670,000 or under	2%	Net Taxable Income \times 0.02 – 0 = Tax Payable	
NT\$670,000 – 1,670,000	4%	Net Taxable Income \times 0.04 – 13,400 = Tax Payable	
NT\$1,670,000 – 3,340,000	7%	Net Taxable Income \times 0.07 – 63,500 = Tax Payable	
NT\$3,340,000 – 5,010,000	11%	Net Taxable Income \times 0.11 – 197,100 = Tax Payable	
NT\$5,010,000 – 6,680,000	15%	Net Taxable Income \times 0.15 – 397,500 = Tax Payable	
NT\$6,680,000 – 11,130,000	20%	Net Taxable Income \times 0.20 – 731,500 = Tax Payable	
NT\$11,130,000 – 16,700,000	26%	Net Taxable Income \times 0.26 – 1,399,300 = Tax Payable	
NT\$16,700,000 – 44,530,000	33%	Net Taxable Income \times 0.33 – 2,568,300 = Tax Payable	
NT\$44,530,000 – 111,320,000	41%	Net Taxable Income \times 0.41 – 6,130,700 = Tax Payable	
over NT\$111,320,000	50%	Net Taxable Income \times 0.50 – 16,149,500 = Tax Payable	
Gift Tax	I. Gift cases since May 12, 2017:		
	Net Taxable Income	Tax Rate	Computation of Gift Tax Net Taxable Income \times Rate – Progressive Difference = Tax Payable
	NT\$25,000,000 or under	10%	Net Taxable Income \times 0.10 – 0 = Tax Payable
	NT\$25,000,001 – 50,000,000	15%	Net Taxable Income \times 0.15 – 1,250,000 = Tax Payable
	over NT\$50,000,001	20%	Net Taxable Income \times 0.20 – 3,750,000 = Tax Payable
	II. Gift cases between Jan. 23, 2009 and May 11, 2017:		
	Tax Rate	Computation of Gift Tax Net Taxable Income \times 0.10 = Tax Payable	
	10%	Net Taxable Income \times 0.10 = Tax Payable	
	III. Gift cases prior to Jan. 22, 2009:		
	Net Taxable Income	Tax Rate	Computation of Gift Tax Net Taxable Income \times Rate – Progressive Difference = Tax Payable
NT\$670,000 or under	4%	Net Taxable Income \times 0.04 – 0 = Tax Payable	
NT\$670,000 – 1,890,000	6%	Net Taxable Income \times 0.06 – 13,400 = Tax Payable	
NT\$1,890,000 – 3,120,000	9%	Net Taxable Income \times 0.09 – 70,100 = Tax Payable	
NT\$3,120,000 – 4,340,000	12%	Net Taxable Income \times 0.12 – 163,700 = Tax Payable	
NT\$4,340,000 – 5,570,000	16%	Net Taxable Income \times 0.16 – 337,300 = Tax Payable	
NT\$5,570,000 – 8,020,000	21%	Net Taxable Income \times 0.21 – 615,800 = Tax Payable	
NT\$8,020,000 – 15,580,000	27%	Net Taxable Income \times 0.27 – 1,097,000 = Tax Payable	
NT\$15,580,000 – 32,280,000	34%	Net Taxable Income \times 0.34 – 2,187,600 = Tax Payable	
NT\$32,280,000 – 50,090,000	42%	Net Taxable Income \times 0.42 – 4,770,000 = Tax Payable	
over NT\$50,090,000	50%	Net Taxable Income \times 0.50 – 8,777,200 = Tax Payable	

表 35. 各項國稅稅率表—108 年(續 4)

稅率金額以新臺幣為計算標準

貨 物 稅			
類 目	稅率(%)或 單位稅額	類 目	稅率(%)或 單位稅額
一、橡膠輪胎		六、電氣類	
1. 大客(貨)車輪胎	10 %	1. 電冰箱	13 %
2. 其他輪胎	15 %	2. 彩色電視機	13 %
二、水泥		3. 冷暖氣機	
(自 84.7.1 改為從量課稅)		普通用	20 %
1. 白水泥或有色水泥	每公噸 600 元	中央系統型	15 %
2. 卜特蘭一型水泥	每公噸 320 元	4. 除濕機	15 %
3. 卜特蘭高爐水泥	每公噸 196 元	5. 錄影機	13 %
4. 代水泥及其他水泥	每公噸 440 元	6. 電唱機	10 %
三、飲料品		7. 錄音機	10 %
1. 稀釋果蔬汁	8 %	8. 音響組合	10 %
2. 一般飲料	15 %	9. 電烤箱	15 %
四、平板玻璃	10 %	七、車輛類	
五、油氣類		1. 汽車	
(自 84.7.1 改為從量課稅)		(1)小客車	
1. 汽油	每公秉 6,830 元	氣缸排氣量在 2,000 立方公分以下	25 %
2. 柴油	每公秉 3,990 元	氣缸排氣量在 2,000 立方公分以上	30 %
3. 煤油	每公秉 4,250 元	(2)貨車、大客車、其他車輛	15 %
4. 航空燃油	每公秉 610 元	2. 機車	17 %
5. 燃料油	每公秉 110 元	3. 電動車輛及油電混合動力車輛	
6. 溶劑油	每公秉 720 元	(1)電動車輛及油電混合動力車輛	減半徵稅
7. 液化石油氣	每公噸 690 元	(2)自 106 年 1 月 28 日起至 110 年 12 月 31 日止，購買完全以電能為動力之電動車輛並完成登記者，免徵貨物稅，但電動小客車免徵金額以完稅價格新臺幣 140 萬元計算之稅額為限，超過部分，不予免徵。	免 稅

Table 35 Table of National Tax Rates – CY2019 (Cont.4)

The amount of tax is calculated in NTD.

Commodity Tax

Item	Tax Rates or Tax Per Unit	Item	Tax Rates or Tax Per Unit
I. Rubber Tires		VII. Electric Appliances	
1. Truck and bus tires	10 %	1. Refrigerators	13 %
2. Other	15 %	2. Color television sets	13 %
II. Cement		3. Air-conditioners	
1. White or colored cement	NT\$600/MT	General	20 %
2. Portland I cement	NT\$320/MT	Central system	15 %
3. Portland blast-furnace slag cement	NT\$196/MT	4. Dehumidifiers	15 %
4. Other	NT\$440/MT	5. Video recorders	13 %
III. Beverages		6. Record players	10 %
1. Diluted fruit juice	8 %	7. Audio recorders	10 %
2. Others beverages	15 %	8. Stereophonic systems	10 %
IV. Flat-glass	10 %	9. Electric ovens	15 %
V. Oil/Gas		VIII. Vehicles	
1. Gasoline	NT\$6,830/KL	1. Automobiles	
2. Diesel oil	NT\$3,990/KL	1-1 Passenger sedans	
3. Kerosene	NT\$4,250/KL	Cylinder volume not exceeding 2,000cc	25 %
4. Fuel oil for aircraft	NT\$610/KL	Cylinder volume exceeding 2,001cc	30 %
5. Fuel oil	NT\$110/KL	1-2 Trucks, buses, and other vehicles	15 %
6. Dissolving oil	NT\$720/KL	2. Motorcycles	17 %
7. Liquefied petroleum gas	NT\$ 690/MT	3. Electric-powered automobiles and motorcy- cles and hybrid electric vehicles	
		3-1 Electric-powered automobiles and motorcy- cles and hybrid electric vehicles	one-half of the statutory tax rates
		3-2 From January 28, 2017 to December 31, 2021, a person who purchases a completely electric-operated automobile or motorcycle and completes registration shall be exempted from commodity tax. However, the exempt- ed tax amount shall be limited to NT \$1.4 million taxable value; the exceeding portion shall not be granted commodity tax exemp- tion.	none

Table 35 Table of National Tax Rates – CY2019 (Cont.5)

The amount of tax is calculated in NTD.

Tobacco and Alcohol Tax

Item	Tax Per Unit	Item	Tax Per Unit
Tobacco:		Alcohol:	
1. Cigarettes (Since June 12, 2017)	NT\$1,590 per 1000 sticks	1. Brewed alcoholic beverages	NT\$26/ liter
2. Cut tobacco (Since June 12, 2017)	NT\$1,590/kg	1-1 Beer	NT\$7 per liter per degree of alcohol content
3. Cigars (Since June 12, 2017)	NT\$1,590/kg	1-2 Other brewed alcoholic beverages	
4. Other tobacco products (Since June 12, 2017)	NT\$1,590/kg		
(Prior to June 11, 2017, the tax per unit was NT\$590 per thousand cigarettes, and NT\$590 per kilogram of cut tobacco, cigars, and other tobacco products)		2. Distilled spirits	NT\$185/ liter
		Between Jan. 1, 2002 and May 31, 2009	NT\$2.5 per liter per degree of alcohol content
		Since June 1, 2009	
Health and Welfare Surcharge on Tobacco Products:		3. Reprocessed Alcoholic Beverages	NT\$185/ liter
The Health and Welfare Surcharge on Tobacco Products shall be collected by the taxation agencies of the tobacco and alcohol taxes when such taxes are collected.		3-1 Alcohol content exceeding 20%	NT\$7 per liter per degree of alcohol content
1. Cigarettes (Since June 1, 2009)	NT\$1,000 per 1000 sticks	3-2 Alcohol content less than 20%	
2. Cut tobacco (Since June 1, 2009)	NT\$1,000/kg	4. Cooking alcoholic products	NT\$9/ liter
3. Cigars (Since June 1, 2009)	NT\$1,000/kg	4-1 General cooking alcoholic products	NT\$9 / liter
4. Other tobacco products (Since June 1, 2009)	NT\$1,000/kg	4-2 Cooking rice wine	
(Between Feb. 16, 2006 and May 31, 2009, the surcharge per unit was NT\$500 per thousand cigarettes, and NT\$500 per kilogram of cut tobacco, cigars, and other tobacco products)		5. Other alcoholic beverages	NT\$7 per liter per degree of alcohol content
		6. Ethyl alcohol	NT\$15/ liter
Securities Transaction Tax		Futures Transaction Tax	
1. Corporate stocks: 3‰		1. Stock index futures contracts: 0.02‰	
(During the period from Apr. 28, 2017 to Dec. 31, 2021, the securities transaction tax shall be levied at the rate of 1.5‰)		2. Interest rate futures contracts:	
2. Corporate bonds and other securities approved by the government: 1‰		2-1 30-day commercial paper interest rate futures:	0.125‰
(Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2026)		2-2 10-year government bond futures: 1.25‰	
3. Call (put) warrants:		3. Option contracts or option contracts on futures: 1‰	
3-1 Settled with shares: 3‰		4. Gold futures contracts: 2.5‰	
3-2 Settled in cash: 1‰		5. Foreign exchange futures contracts: 1‰	

表 35. 各項國稅稅率表—108 年(續 6)

稅率金額以新臺幣為計算標準

營業稅

稅率種類	適用範圍	稅率
一、一般稅額計算：	適用營業稅法第 4 章第 1 節之營業人。	
	1. 一般稅率	5%
	2. 零稅率	0%
	(1) 外銷貨物。	
	(2) 與外銷有關之勞務，或在國內提供而在國外使用之勞務。	
	(3) 依法設立之免稅商店銷售與過境或出境旅客之貨物。	
	(4) 銷售與保稅區營業人供營運之貨物或勞務。	
	(5) 國際間之運輸。但外國運輸事業在中華民國境內經營國際運輸業務者，應以各該國對中華民國國際運輸事業予以相等待遇或免徵類似稅捐者為限。	
	(6) 國際運輸用之船舶、航空器及遠洋漁船。	
	(7) 銷售與國際運輸用之船舶、航空器及遠洋漁船所使用之貨物或修繕勞務。	
	(8) 保稅區營業人銷售與課稅區營業人未輸往課稅區而直接出口之貨物。	
	(9) 保稅區營業人銷售與課稅區營業人存入自由港區事業或海關管理之保稅倉庫、物流中心以供外銷之貨物。	
二、特種稅額計算：	適用營業稅法第 4 章第 2 節之營業人。	
	1. 金融保險業等	
	(1) 信託投資業、證券業、期貨業、票券業及典當業。	1.本業：2%
	(2) 銀行業、保險業。	2.非專屬本業：5%
		1.本業：5%
		2.非專屬本業：5%
		3.保險業之再保險費用：1%
		4.其他專屬本業：2%
	2. 特種飲食業	
	(1) 夜總會及有娛樂節目之餐飲店。	15%
	(2) 酒家及有陪侍服務之茶室、咖啡廳、酒吧等。	25%
	3. 查定課徵營業人	
	(1) 小規模營業人、依法取得從事按摩資格之視覺功能障礙者經營且全部由視覺功能障礙者提供按摩勞務之按摩業及其他經財政部規定免予申報銷售額之營業人。	1%
	(2) 農產品批發市場承銷人及銷售農產品之小規模營業人。	0.1%

Table 35 Table of National Tax Rates – CY2019 (Cont.6)

The amount of tax is calculated in NTD.

Value-added and Non-value-added Business Tax (VANVABT)

Category	Scope of Application	Tax Rates
I. General Tax Computation:	<p>Applicable to business entities in accordance with Section 1, Chapter 4 of the VANVABT Act</p> <ol style="list-style-type: none"> 1. General Tax rate 2. Zero-rating <ol style="list-style-type: none"> 2-1 Export goods. 2-2 Services relating to export or services provided in the R.O.C. but used in a foreign country. 2-3 Goods sold to outbound or transit passengers by duty-free shops established under applicable law. 2-4 Goods or services sold to a bonded zone business entity for its operational use. 2-5 International transportation; however, foreign transport enterprises engaging in international transportation within the territory of the R.O.C. shall qualify for zero-rated tax, only if provided that reciprocal treatment, such as exemption from similar taxes, is given to international transport enterprises of the R.O.C. by the foreign country in which the foreign enterprise is incorporated. 2-6 Vessels and aircraft used in international transportation and deep-sea fishing boats. 2-7 Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep-sea fishing boats. 2-8 Goods sold by a bonded zone business entity to a taxable zone business entity and exported directly without being transported to the taxable zone. 2-9 Goods sold by a bonded zone business entity to a taxable zone business entity for export and placed in a bonded warehouse or logistics center administered by an enterprise inside a free trade zone or by Customs. 	<p>5%</p> <p>0%</p>
II. Special Tax Computation:	<p>Applicable to business entities in accordance with Section 2, Chapter 4 of the VANVABT Act</p> <ol style="list-style-type: none"> 1. Financial and Insurance Activities <ol style="list-style-type: none"> 1-1 Investment trusts, securities, futures, commercial paper and pawnshops 1-2 Banking, insurance 2. Special Food and Beverage Services Enterprises <ol style="list-style-type: none"> 2-1 Night clubs or restaurants providing entertainment programs 2-2 Saloons and tea rooms, coffee shops and bars offering companionship services 3. Sales Amount of Business Entities Assessed by the Competent Taxation Authority <ol style="list-style-type: none"> 3-1 For small business entities, massage enterprises run by visually impaired persons who have duly obtained qualifications to engage in massage operations and that are entirely staffed with visually impaired persons to provide massage services, and other business entities exempted by the Ministry of Finance from filing sales amounts 3-2 For consignees of the agricultural wholesale markets and small business entities which sell agricultural products 	<p>Core business 2%, Non-core business 5%</p> <p>Core business 5%, Non-core business 5%, Reinsurance premiums of insurance enterprises 1%, Other core business 2%</p> <p>15%</p> <p>25%</p> <p>1%</p> <p>0.1%</p>

表 35. 各項國稅稅率表—108 年(續 7)

稅率金額以新臺幣為計算標準

特種貨物及勞務稅

項目	適用範圍	稅率
一、特種貨物：		
1. 房屋、土地	持有期間在二年以內之房屋及其坐落基地或依法得核發建造執照之都市土地及非都市土地之工業區土地。但符合第 5 條規定者，不包括之。 1. 持有期間在一年以內者 2. 持有期間逾一年，二年以內者 (105 年 1 月 1 日起停徵不動產特種貨物及勞務稅)	15% 10%
2. 小客車	包括駕駛人座位在內，座位在 9 座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣三百萬元者。	10%
3. 遊艇	每艘船身全長達三十點四八公尺。	10%
4. 飛機、直昇機及超輕型載具	每架銷售價格或完稅價格達新臺幣三百萬元者。	10%
5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其製品	每件銷售價格或完稅價格達新臺幣五十萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。	10%
6. 家具	每件銷售價格或完稅價格達新臺幣五十萬元者。	10%
二、特種勞務：	本條例所稱特種勞務，指每次銷售價格達新臺幣五十萬元之人會權利，屬可退還之保證金性質者，不包括之。	10%

Table 35 Table of National Tax Rates – CY2019 (Cont.7)

The amount of tax is calculated in NTD.

Specifically Selected Goods and Services Tax

Category	Scope of Application	Tax Rates
<p>I. Specifically selected goods</p> <p>1. Buildings and land</p>	<p>Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years, excluding those prescribed in Article 5 of the Specifically Selected Goods and Services Tax (SSGST) Act.</p> <p>1. Where holding period is no more than 1 year</p> <p>2. Where holding period is more than 1 year and less than 2 year</p> <p>(The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.)</p>	<p>15%</p> <p>10%</p>
<p>2. Passenger cars</p>	<p>Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.</p>	<p>10%</p>
<p>3. Yachts</p>	<p>Any yacht with a full length of not less than 30.48 meters.</p>	<p>10%</p>
<p>4. Airplanes, helicopters, and ultra-light vehicles</p>	<p>Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.</p>	<p>10%</p>
<p>5. Turtle shells, hawksbill, coral, ivory, furs, and their products</p>	<p>Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.</p>	<p>10%</p>
<p>6. Furniture</p>	<p>Any item of furniture with a selling price or taxable value of not less than NT\$500,000.</p>	<p>10%</p>
<p>II. Specifically selected services</p>	<p>As used in the SSGST Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.</p>	<p>10%</p>

表36. 轄區戶口與綜合所得稅申報件數統計

Table 36 Data of Jurisdiction Household and Declared Cases of Individual Income Tax

108年度 CY2019

單位：件；戶；%
Unit: Case; Households; %

年別及縣市(機關)別 CY & City or County (Agencies)	綜合所得稅申報案件 Declared Cases of Individual Income Tax		戶口 Household		申報案件 占戶口數 % Ratio of Declared Cases to Households %
	件數 Cases	分配比% Proportion of Distribution %	戶數 Households	分配比% Proportion of Distribution %	
民國107年 CY2018	854,731	100.00	1,383,933	100.00	61.76
臺南市 Tainan City	462,688	54.13	689,258	49.80	67.13
臺南分局 Tainan Branch	157,434	18.42	227,183	16.42	69.30
新營分局 Xinying Branch	75,242	8.80	121,690	8.79	61.83
佳里稽徵所 Jiali Office	51,949	6.08	84,315	6.09	61.61
新化稽徵所 Xinhua Office	132,827	15.54	192,195	13.89	69.11
安南稽徵所 Annan Office	45,236	5.29	63,875	4.62	70.82
嘉義縣 Chiayi County	95,821	11.21	183,224	13.24	52.30
嘉義縣分局 Chiayi County Branch	56,630	6.63	112,235	8.11	50.46
民雄稽徵所 Minxiong Office	39,191	4.59	70,989	5.13	55.21
屏東縣 Pingtung County	163,377	19.11	287,915	20.80	56.74
屏東分局 Pingtung Branch	88,187	10.32	141,577	10.23	62.29
東港稽徵所 Donggang Office	27,878	3.26	55,088	3.98	50.61
潮州稽徵所 Chaozhou Office	37,884	4.43	67,439	4.87	56.18
恆春稽徵所 Hengchun Office	9,428	1.10	23,811	1.72	39.60
臺東縣 Taitung County	41,213	4.82	83,037	6.00	49.63
臺東分局 Taitung Branch	41,213	4.82	83,037	6.00	49.63
澎湖縣 Penghu County	25,460	2.98	40,574	2.93	62.75
澎湖分局 Penghu Branch	25,460	2.98	40,574	2.93	62.75
嘉義市 Chiayi City	66,172	7.74	99,925	7.22	66.22
嘉義市分局 Chiayi City Branch	66,172	7.74	99,925	7.22	66.22

資料來源：本局審查二科。

Source: Second Examination Division, National Taxation Bureau of the Southern Area.

表37. 全國歷年平均每人綜合所得稅稅負比較表

Table 37 Table of Comparison of National Average Individual Income Tax Burden in Previous Years

年度 CY	人口數(1) (千人) Population (Thousand People)	綜合所得稅稅收(2) (千元) Individual Income Tax (NT\$ Thousand Dollars)	平均每人稅負 (2)/(1) (元) Average Tax per Person (NTD)	環比 Increase/Decrease on a Year-on-year Basis
99年 2010	23,162	304,686,208	13,155	99.1
100年 2011	23,224	343,004,982	14,769	112.3
101年 2012	23,316	393,065,301	16,858	114.1
102年 2013	23,374	392,174,282	16,778	99.5
103年 2014	23,434	410,852,287	17,532	104.5
104年 2015	23,492	473,946,434	20,175	115.1
105年 2016	23,540	495,971,933	21,069	104.4
106年 2017	23,571	483,099,840	20,496	97.3
107年 2018	23,589	509,134,610	21,584	105.3
108年 2019	23,603	500,903,110	21,222	98.3

環比 = 本年度平均每人稅負 / 上年度平均每人稅負*100，例：98.3=21,222/21,584*100。

Increase/Decrease on a Year-on-year Basis = Average Tax per Capita for current year / Average Tax per Capita for last year *100, for example: 98.3=21,222/21,584*100.

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