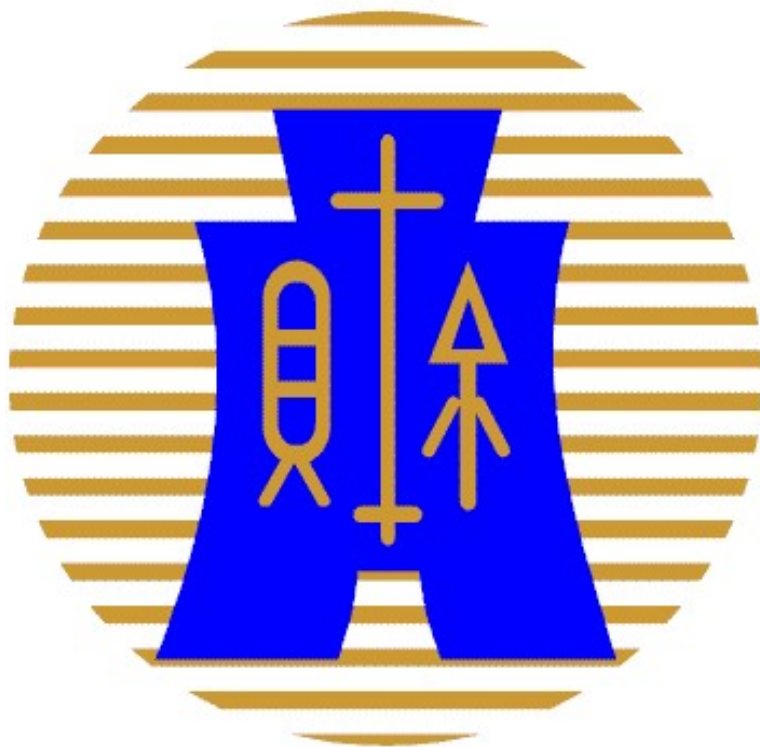


南區國稅統計

Statistics of Southern Area's National Tax Revenue

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Annual Yearbook

第32期
Issue 32



財政部南區國稅局
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National Taxation Bureau of the Southern Area,
Ministry of Finance, July 2025

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編製說明

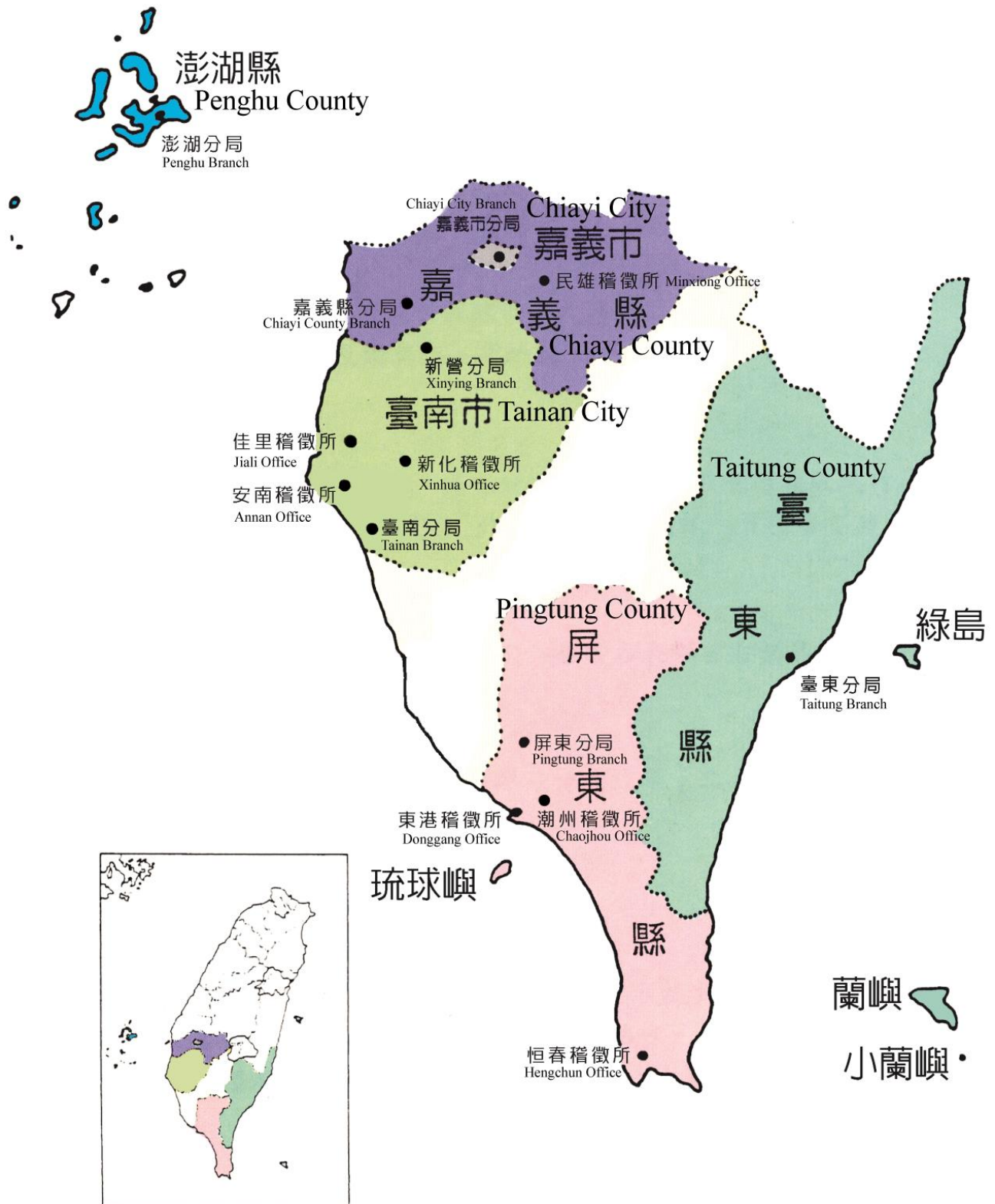
- 一、本刊編印之主要目的，在提供本局及所屬之稅收概況及其業務成果資料，以為公務設計執行與考核及財務管理上之參考。
- 二、本刊內容，係以本局所轄縣市國稅為範圍（配合100年縣市合併改制調整服務轄區，100年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達），含營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅（特種貨物及勞務稅自103年度納編中央政府總預算、營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料、綜合所得稅自105年度起含房地合一課徵所得稅資料、遺產及贈與稅與菸酒稅自106年起包括撥入長照基金之稅款）。
- 三、自112年1月16日起，配合財政部南區國稅局組織調整，相關單位名稱同步修正。
- 四、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。
- 五、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。
- 六、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）。
- 七、本刊數字尾數採四捨五入。
- 八、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。
- 九、本刊表內符號「-」表示無數值或數值無統計，「0」表示數值不及半單位，前加「-」表示負數值。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 this 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 belong 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 from 2016 to 2019; from 2020 onwards, it only includes income from house and land transactions income tax; the individual income tax includes house and land transactions income tax since 2016; both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund since 2017).
3. As of January 16, 2023, in accordance with the restructuring of the National Taxation Bureau of the Southern Area (NTBSA), the names of certain related units have been changed.
4. 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.
5. 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.
6. 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).
7. Figures in this yearbook are rounded off to the nearest integer.
8. 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.
9. In all tables in this yearbook, the symbol "_" indicates absence of number or not available; "0" indicates the value less than a half unit; "-" in front of a number indicates a negative number. 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



壹、提要分析

Summary of Financial Statistics

一、歷年稅收實徵淨額成長與經濟成長

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 %
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	3.66
107		113,070,128	15,458,488	15.84	2.91
108		118,831,444	5,761,316	5.10	3.06
109		115,058,219	-3,773,225	-3.18	3.42
110		135,137,025	20,078,806	17.45	6.72
111		144,822,087	9,685,062	7.17	2.68
112		158,463,407	13,641,320	9.42	1.12
113		178,717,487	20,254,080	12.78	4.59
平均		122,739,464	10,889,939	-	-

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。

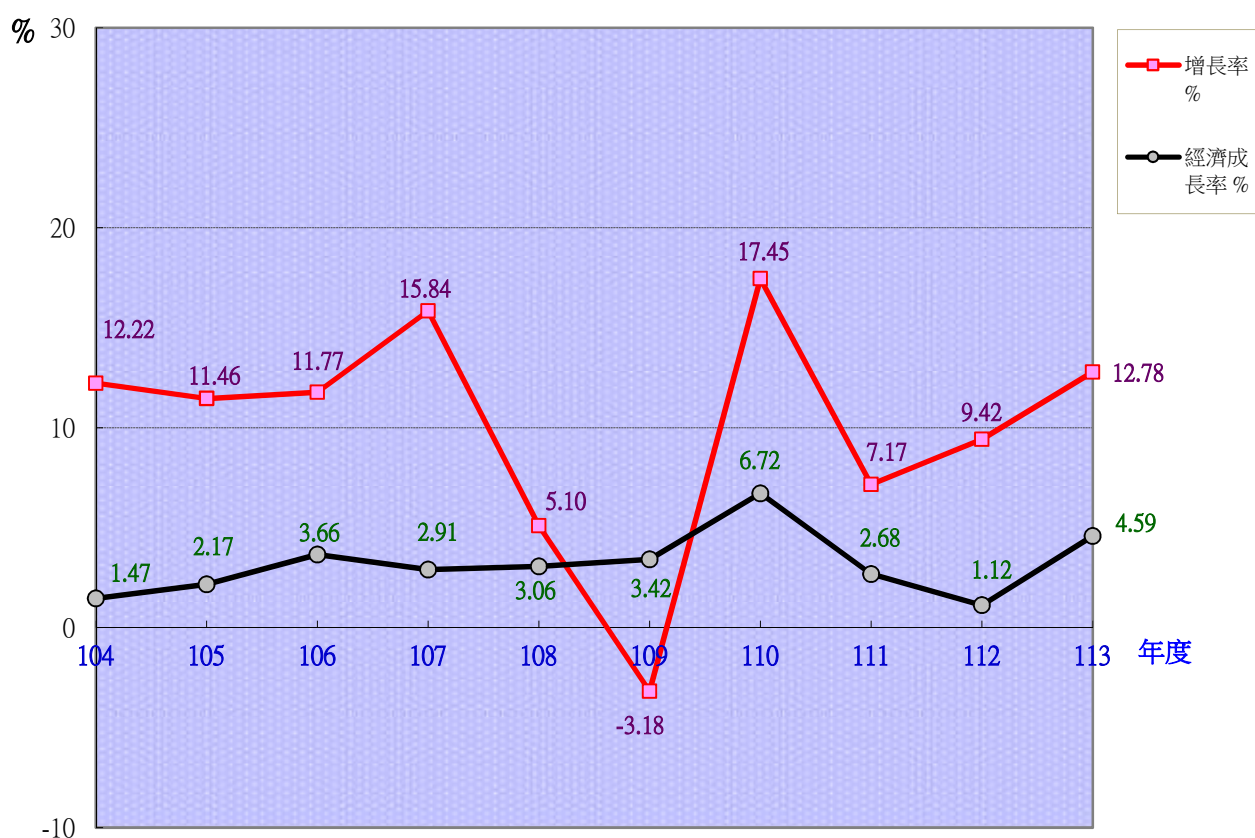
3.綜合所得稅自105年度含房地合一課徵所得稅資料。

4.營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅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 歷年稅收實徵淨額成長與經濟成長



I. Net Tax Revenues Growth and Economic Growth

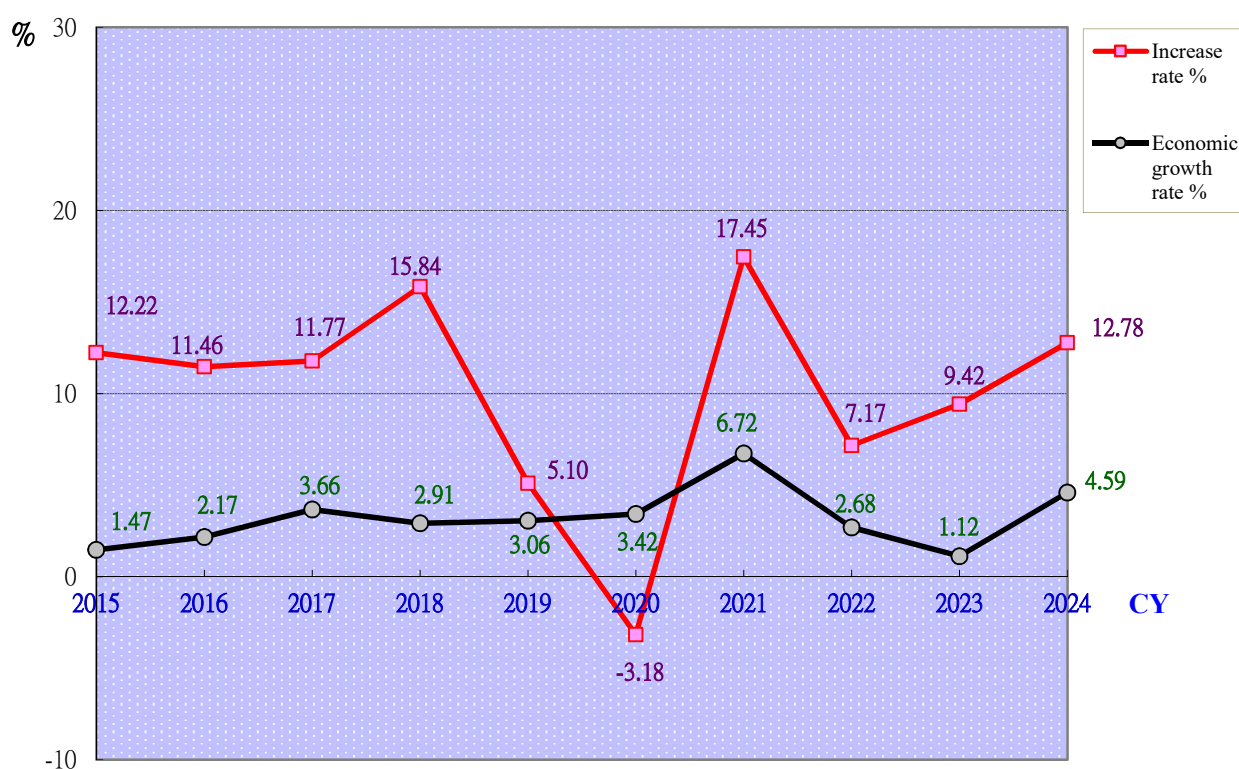
Unit: NT\$1,000

CY \ Item	Net Tax Revenues	Increase (decrease) amount compared to last year	Increase rate %	Economic growth rate %
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	3.66
2018	113,070,128	15,458,488	15.84	2.91
2019	118,831,444	5,761,316	5.10	3.06
2020	115,058,219	-3,773,225	-3.18	3.42
2021	135,137,025	20,078,806	17.45	6.72
2022	144,822,087	9,685,062	7.17	2.68
2023	158,463,407	13,641,320	9.42	1.12
2024	178,717,487	20,254,080	12.78	4.59
Average	122,739,464	10,889,939	-	-

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

- In this table Net Tax Revenues excludes revenues from fines indemnities, revenues from other sources, financial enterprise business tax and health and welfare surcharge.
- Since 2016, the individual income tax includes house and land transactions income tax.
- From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
- Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.
- Increase rate% = (net tax revenues of current year - net tax revenues of previous year) / net tax revenues of previous year * 100.

Figure 1. Net tax revenues growth and economic growth



二、歷年預算數及稅收成長趨勢

單位：億元

年度	104	105	106	107	108	109	110	111	112	113
預算數	694	777	810	903	962	1,011	1,029	1,182	1,307	1,343
實徵數	891	954	1,062	1,227	1,302	1,272	1,468	1,577	1,715	1,921
實徵淨額	784	873	976	1,131	1,188	1,151	1,351	1,448	1,585	1,787

圖 2 歷年預算數及稅收成長趨勢比較

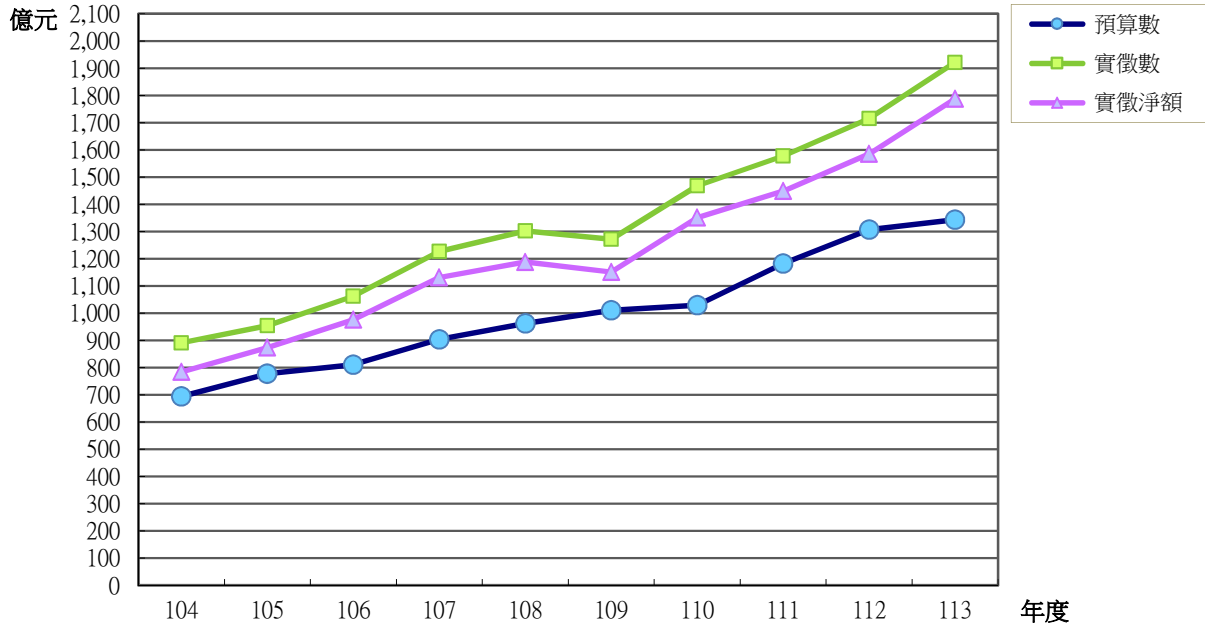
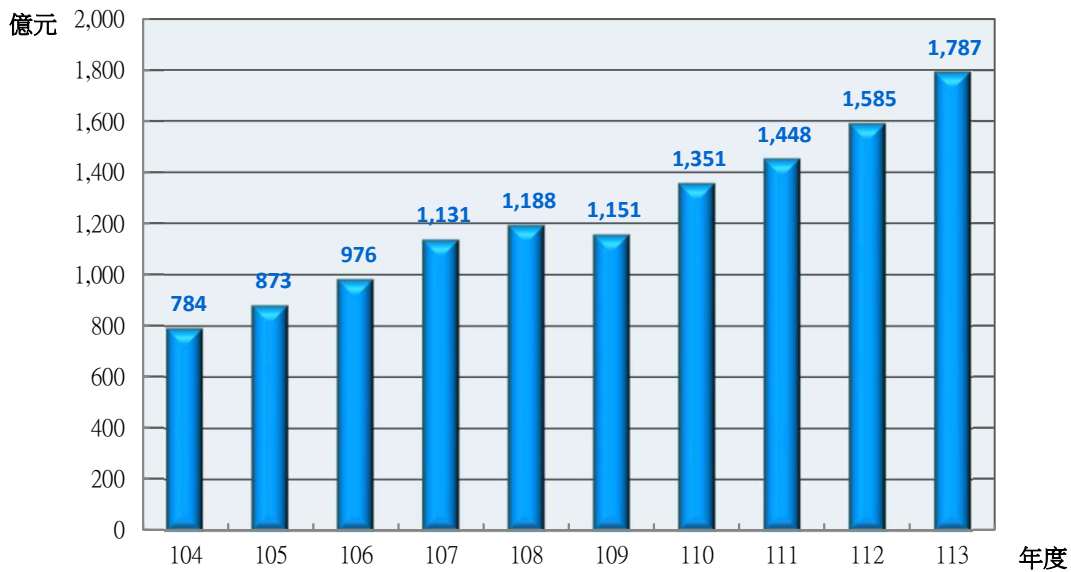


圖 3 歷年實徵淨額比較



II. The Growth Trend of Budget and Tax Revenues

Unit: NT\$ one hundred million dollars

CY	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Budget	694	777	810	903	962	1,011	1,029	1,182	1,307	1,343
Actual Revenues	891	954	1,062	1,227	1,302	1,272	1,468	1,577	1,715	1,921
Net Tax Revenues	784	873	976	1,131	1,188	1,151	1,351	1,448	1,585	1,787

Figure 2. Comparison of the growth trend of budget and tax revenues

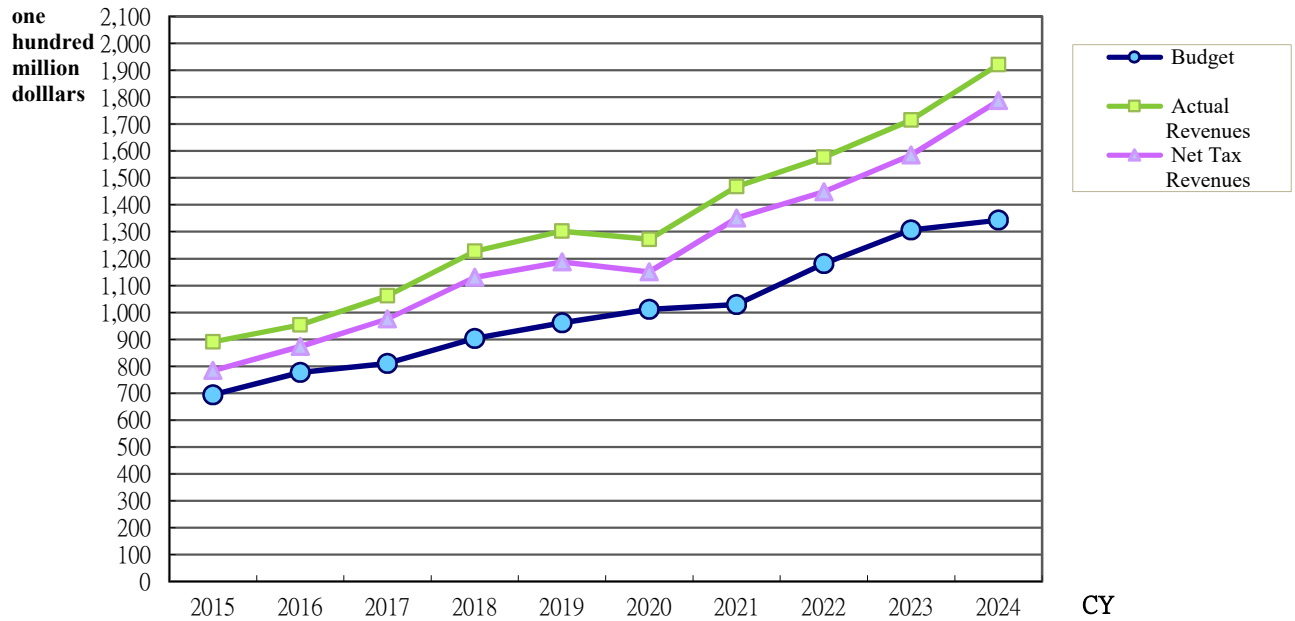
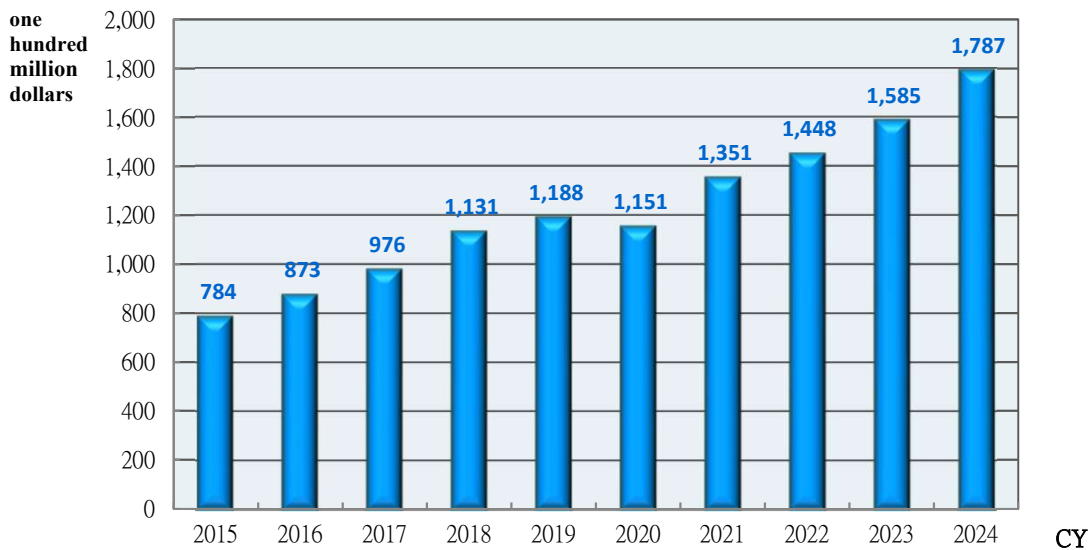


Figure 3. Comparison of net tax revenues



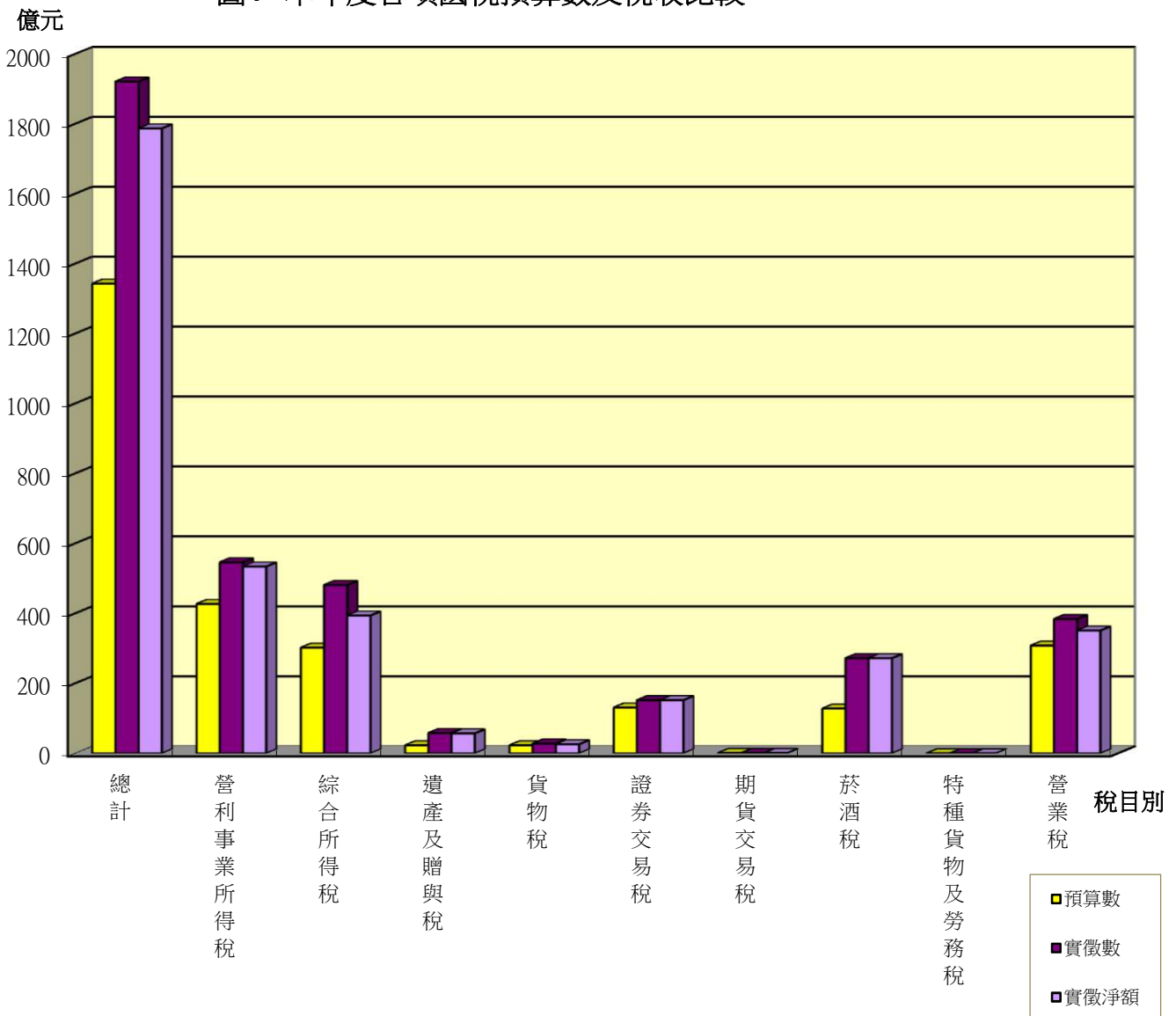
三、各項國稅預算數及稅收分析

(一)本(113)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	4,274,620	31.84	5,461,856	5,341,300	29.89
綜合所得稅	3,020,403	22.50	4,810,497	3,937,268	22.03
遺產及贈與稅	225,200	1.68	575,224	574,191	3.21
貨物稅	228,555	1.70	275,013	258,177	1.45
證券交易稅	1,310,000	9.76	1,516,892	1,516,868	8.49
期貨交易稅	7,300	0.05	10,514	10,514	0.06
菸酒稅	1,283,625	9.56	2,717,369	2,717,369	15.20
特種貨物及勞務稅	1,900	0.01	2,249	2,249	0.01
營業稅	3,075,000	22.90	3,841,699	3,513,813	19.66
合計	13,426,603	100.00	19,211,313	17,871,749	100.00

圖4 本年度各項國稅預算數及稅收比較



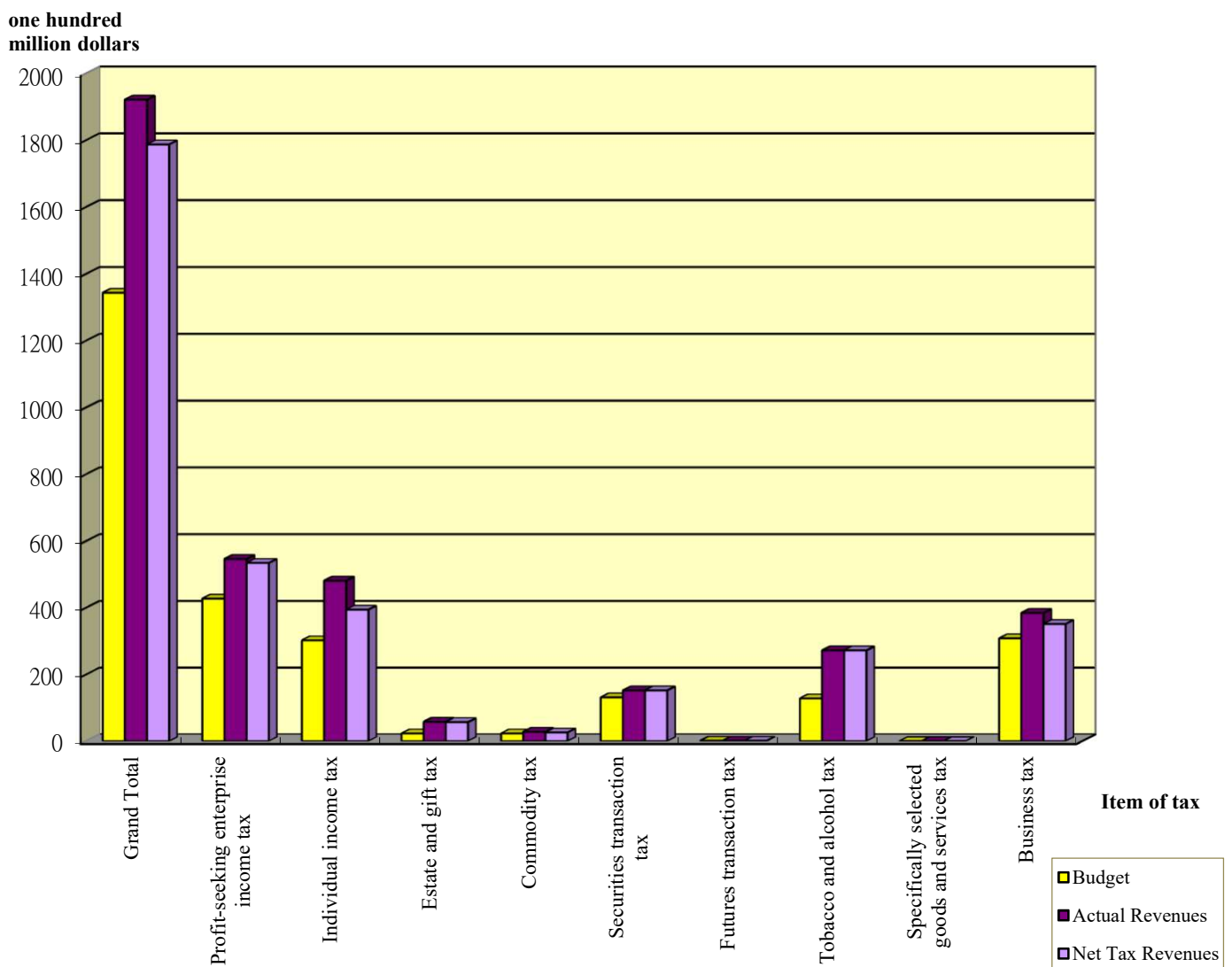
III. Analysis of Each Category of National Tax Budget and Tax Revenues

1. Comparison of Each Category of National Tax Budget and Tax Revenues for Current Year (2024)

Unit: NTS 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	4,274,620	31.84	5,461,856	5,341,300	29.89
Individual income tax	3,020,403	22.50	4,810,497	3,937,268	22.03
Estate and gift tax	225,200	1.68	575,224	574,191	3.21
Commodity tax	228,555	1.70	275,013	258,177	1.45
Securities transaction tax	1,310,000	9.76	1,516,892	1,516,868	8.49
Futures transaction tax	7,300	0.05	10,514	10,514	0.06
Tobacco and alcohol tax	1,283,625	9.56	2,717,369	2,717,369	15.20
Specifically selected goods and services tax	1,900	0.01	2,249	2,249	0.01
Business tax	3,075,000	22.90	3,841,699	3,513,813	19.66
Grand Total	13,426,603	100.00	19,211,313	17,871,749	100.00

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

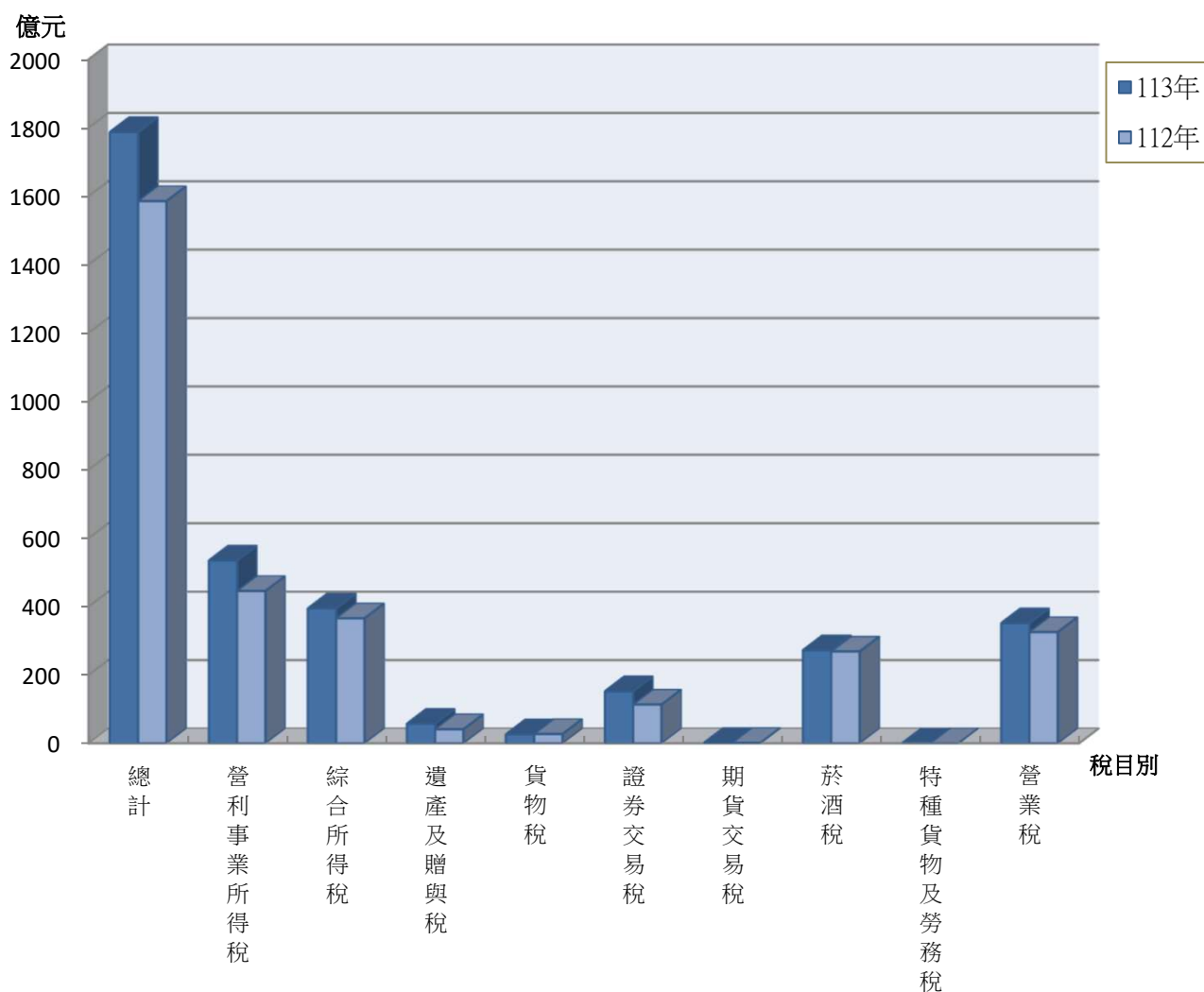


(二)本(113)年度與上年度各項國稅實徵淨額比較

單位:萬元

稅目別	113年	112年	增(減)數	增(減)率%
營利事業所得稅	5,341,300	4,451,500	889,800	19.99
綜合所得稅	3,937,268	3,650,010	287,258	7.87
遺產及贈與稅	574,191	409,424	164,767	40.24
貨物稅	258,177	263,727	-5,550	-2.10
證券交易稅	1,516,868	1,132,404	384,464	33.95
期貨交易稅	10,514	8,055	2,459	30.53
菸酒稅	2,717,369	2,678,690	38,679	1.44
特種貨物及勞務稅	2,249	2,708	-459	-16.95
營業稅	3,513,813	3,249,823	263,990	8.12
總計	17,871,749	15,846,341	2,025,408	12.78

圖 5 本年度與上年度各項國稅實徵淨額比較

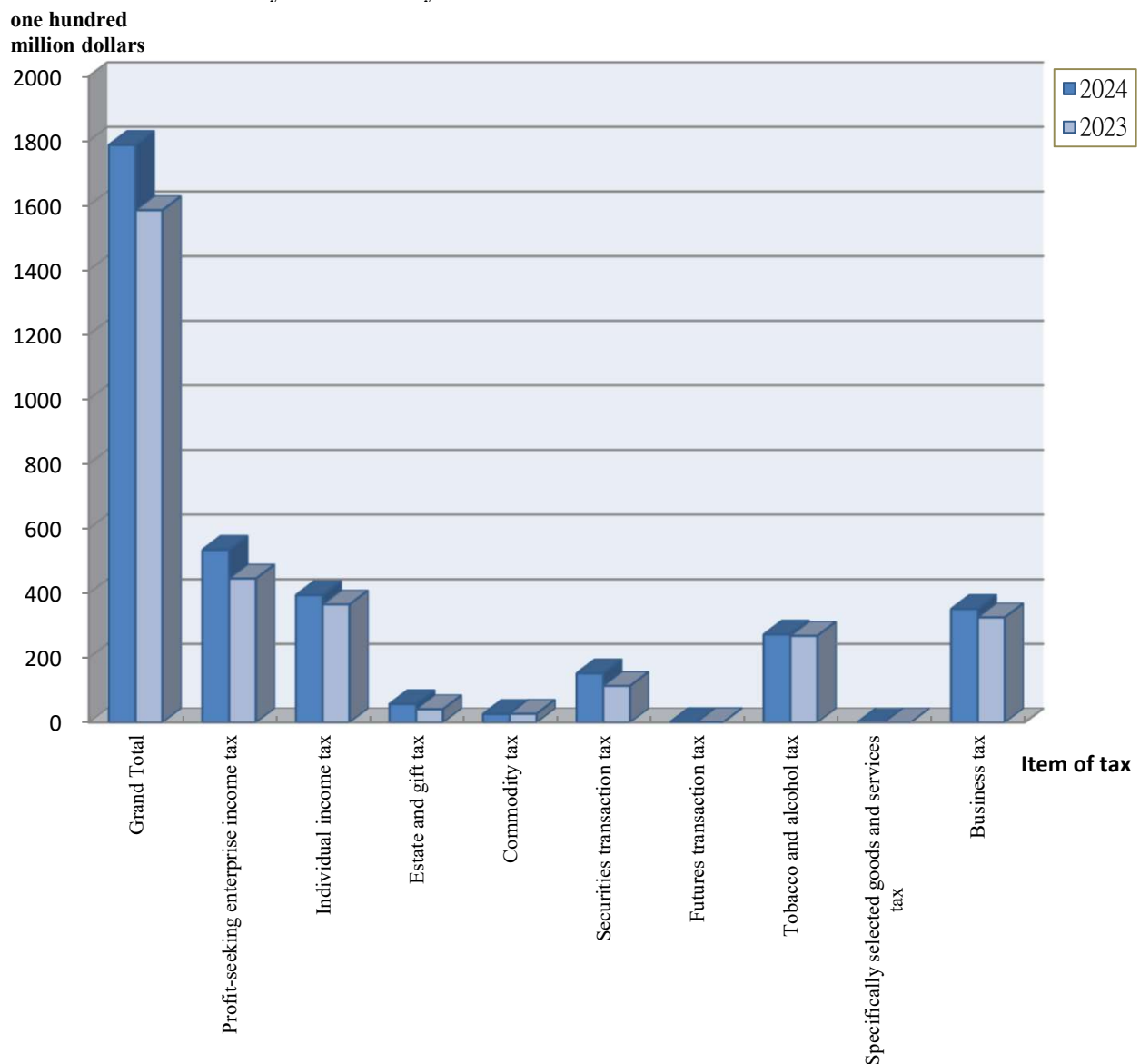


2. Comparison between Net Tax Revenues of Each Category of National Tax for Current Year (2024) and Last Year

Unit: NT\$ ten thousand dollars

Item of Tax	2024	2023	Increase (decrease) amount	Increase (decrease) rate%
Profit-seeking enterprise income tax	5,341,300	4,451,500	889,800	19.99
Individual income tax	3,937,268	3,650,010	287,258	7.87
Estate and gift tax	574,191	409,424	164,767	40.24
Commodity tax	258,177	263,727	-5,550	-2.10
Securities transaction tax	1,516,868	1,132,404	384,464	33.95
Futures transaction tax	10,514	8,055	2,459	30.53
Tobacco and alcohol tax	2,717,369	2,678,690	38,679	1.44
Specifically selected goods and services tax	2,249	2,708	-459	-16.95
Business tax	3,513,813	3,249,823	263,990	8.12
Grand Total	17,871,749	15,846,341	2,025,408	12.78

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	113年 預算數 (1)	113年 實徵淨額 (2)	增(減)數 =(2)-(1)	增(減)數 %	112年 實徵淨額 (3)	增(減)數 =(2)-(3)	增(減)率 %
臺南市	9,684,541	13,047,607	3,363,066	34.73	11,603,180	1,444,427	12.45
嘉義縣	778,830	1,011,528	232,698	29.88	874,748	136,780	15.64
屏東縣	1,726,963	2,272,972	546,009	31.62	2,069,736	203,236	9.82
臺東縣	226,735	273,537	46,802	20.64	245,692	27,845	11.33
澎湖縣	98,385	156,888	58,503	59.46	123,188	33,700	27.36
嘉義市	911,149	1,109,217	198,068	21.74	929,797	179,420	19.30
總計	13,426,603	17,871,749	4,445,146	33.11	15,846,341	2,025,408	12.78

圖6 各縣市本(113)年度預算數及實徵淨額比較

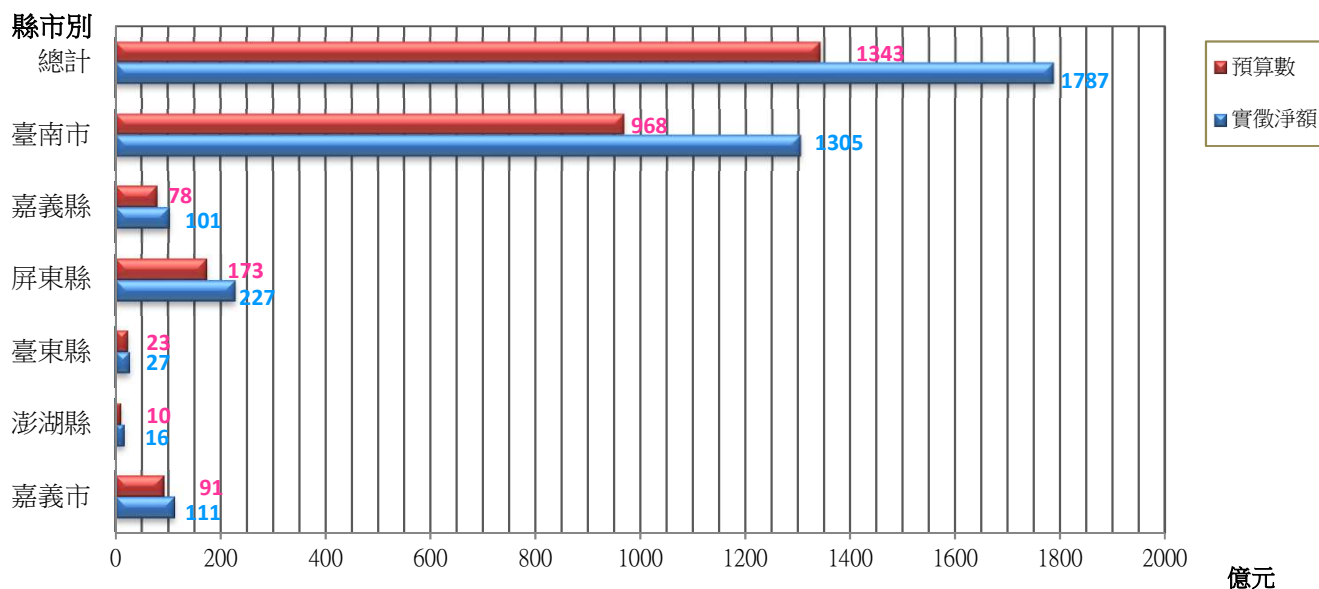
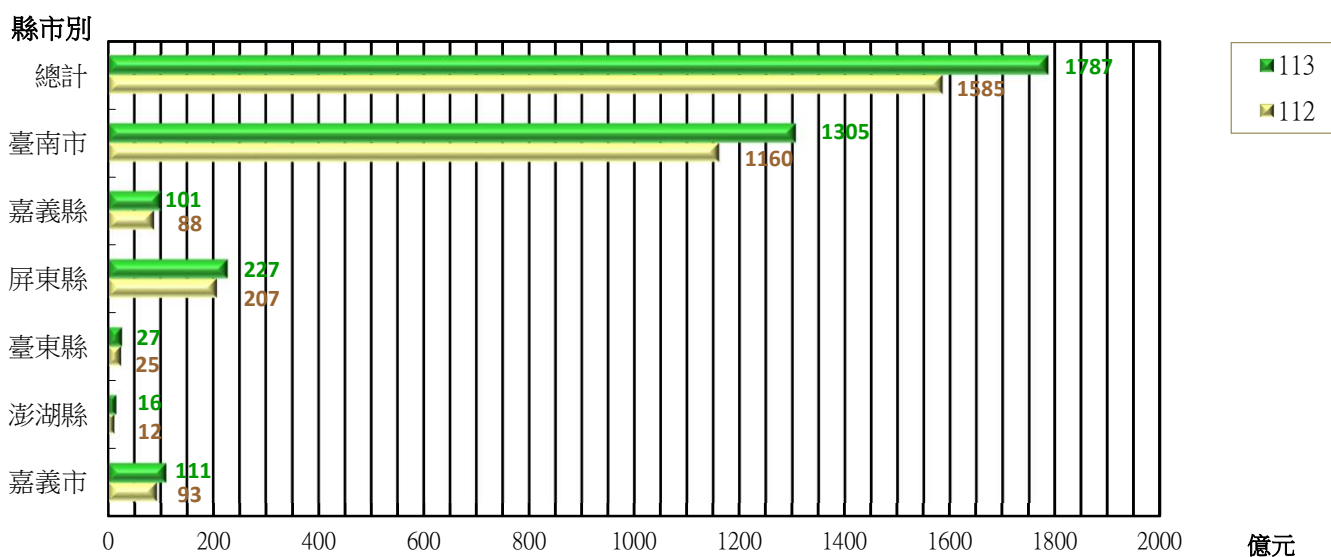


圖7 各縣市本(113)年度實徵淨額及上年度實徵淨額比較



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

Unit: NT\$ ten thousand dollars

City or County	2024 Budget (1)	2024 Net Tax Revenues (2)	Increase (decrease) amount = (2)-(1)	Increase (decrease) rate%	2023 Net Tax Revenues (3)	Increase (decrease) amount = (2)-(3)	Increase (decrease) rate%
Tainan City	9,684,541	13,047,607	3,363,066	34.73	11,603,180	1,444,427	12.45
Chiayi County	778,830	1,011,528	232,698	29.88	874,748	136,780	15.64
Pingtung County	1,726,963	2,272,972	546,009	31.62	2,069,736	203,236	9.82
Taitung County	226,735	273,537	46,802	20.64	245,692	27,845	11.33
Penghu County	98,385	156,888	58,503	59.46	123,188	33,700	27.36
Chiayi City	911,149	1,109,217	198,068	21.74	929,797	179,420	19.30
Grand Total	13,426,603	17,871,749	4,445,146	33.11	15,846,341	2,025,408	12.78

Figure 6. Comparison between budget and net tax revenues of every county and city in 2024

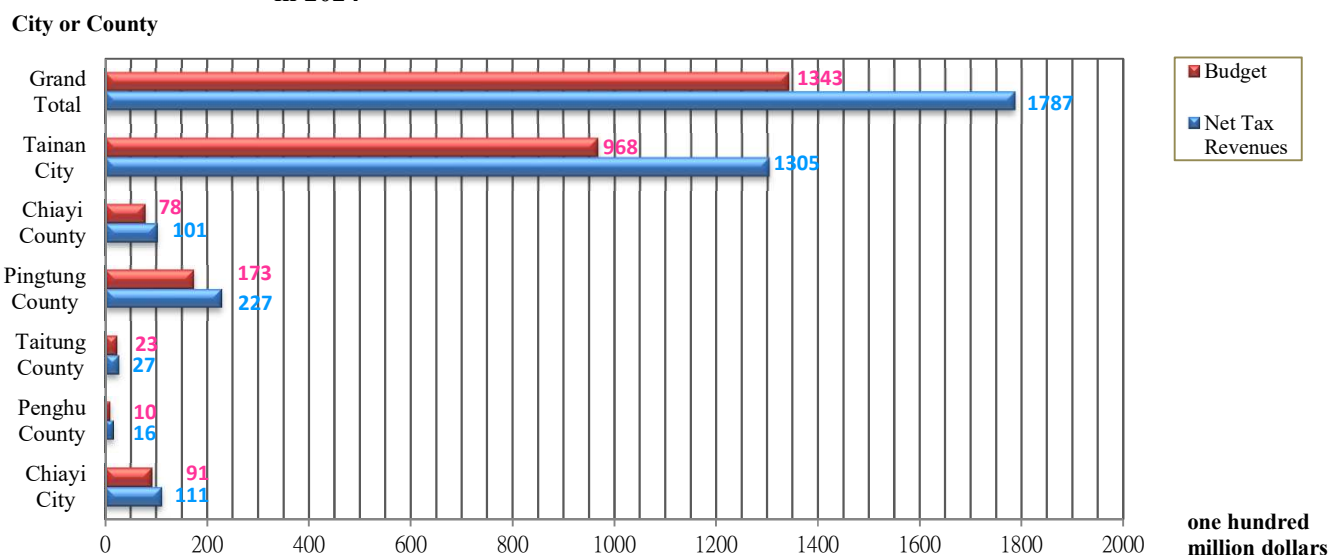
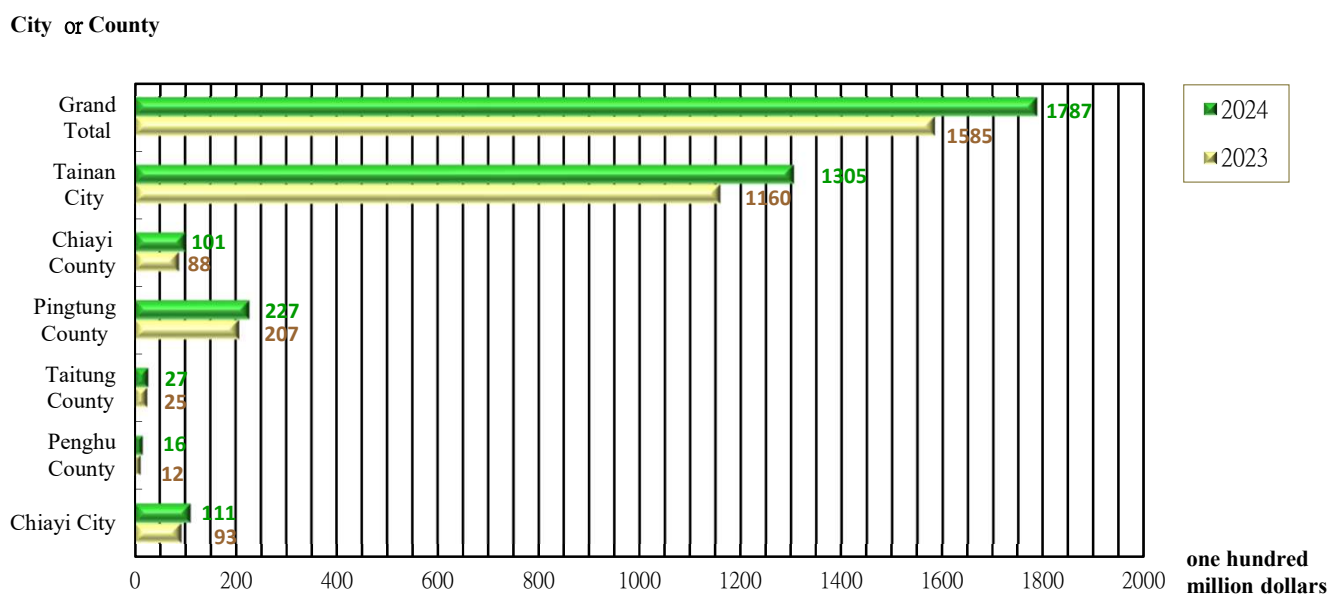


Figure 7. Comparison net tax revenues of every county and city between current year (2024) and last year



四、各項國稅收入季節變動分析

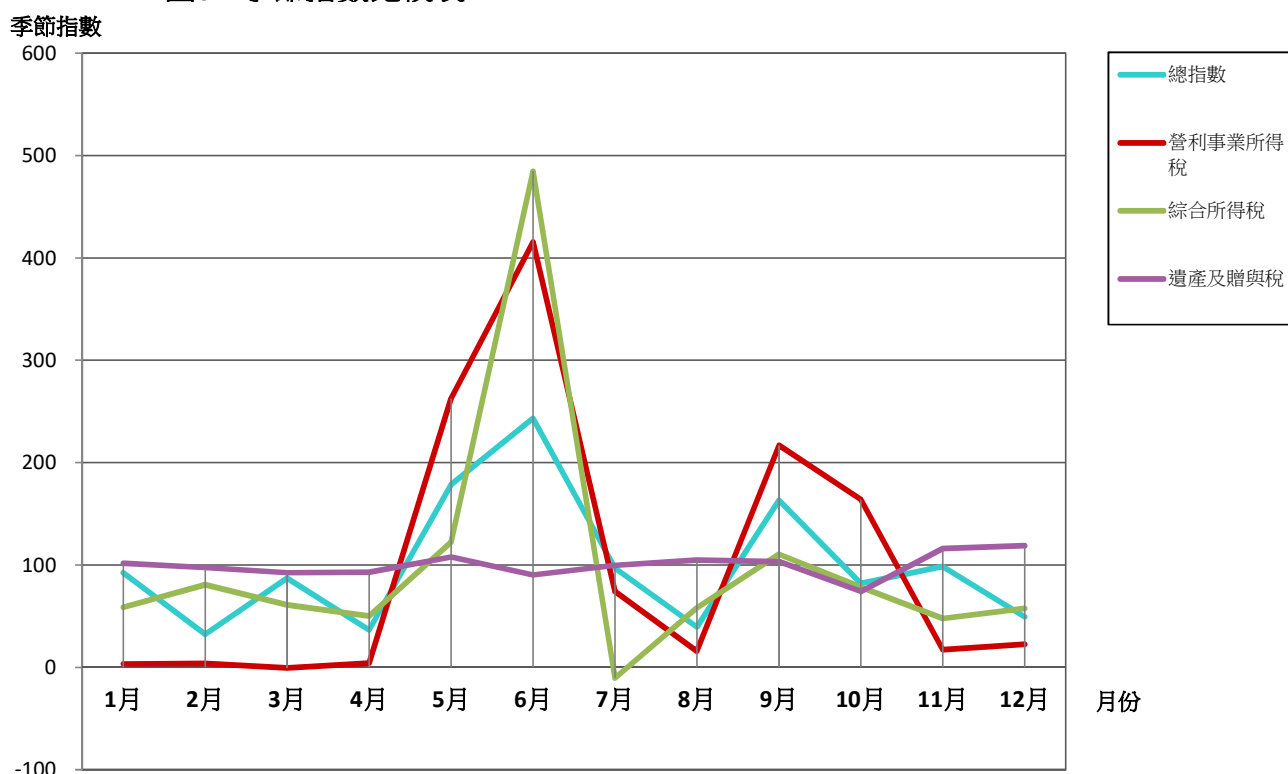
(一)本(113)年度各項國稅總指數及營利事業所得稅、綜合所得稅、遺產及贈與稅之季節指數分析

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	92.57	32.25	87.25	36.58	178.53	243.29	96.93	39.46	163.06	82.01	98.57	49.50
營利事業所得稅	3.44	3.85	-0.50	4.16	262.74	415.54	74.09	16.01	216.94	163.84	17.23	22.66
綜合所得稅	58.75	80.86	61.17	50.22	122.49	484.65	-10.39	58.17	110.47	78.29	47.81	57.51
遺產及贈與稅	101.87	97.47	92.38	92.90	107.96	90.32	99.75	104.82	103.35	74.19	116.16	118.83

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248億8,450萬4千元為最高，最低為2月份32億9,803萬1千元，全年平均稅收為102億2,828萬8千元，以此平均數之指數為100，以6月份指數最高為243.29，5月份指數178.53次之，其次依序為9月份指數163.06，其餘各月份指數皆在100以下，2月份指數32.25為最低。
- (2)營利事業所得稅：5月份為結算申報期、9月份為暫繳申報期，又逢申報繳納截止日為例假日或月底繳納稅款，易致稅款延遲至次月入庫，故以6月份指數415.54居首，5月份指數262.74次之，其次依序為9月份指數216.94，10月份指數163.84，其餘各月份指數皆在100以下，以3月份指數-0.50為最低，係因書面審核電腦核定案件退稅所致。
- (3)綜合所得稅：5月份結算申報之稅款依信用卡扣款日於6月份入庫，故以6月份指數484.65居首，5月份指數122.49次之，其次為9月份指數110.47，其餘各月份指數皆在100以下，以7月份指數-10.39為最低，係大批退稅所致。
- (4)遺產及贈與稅：指數約於74.19至118.83之間，以12月份指數最高，10月份指數最低。

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

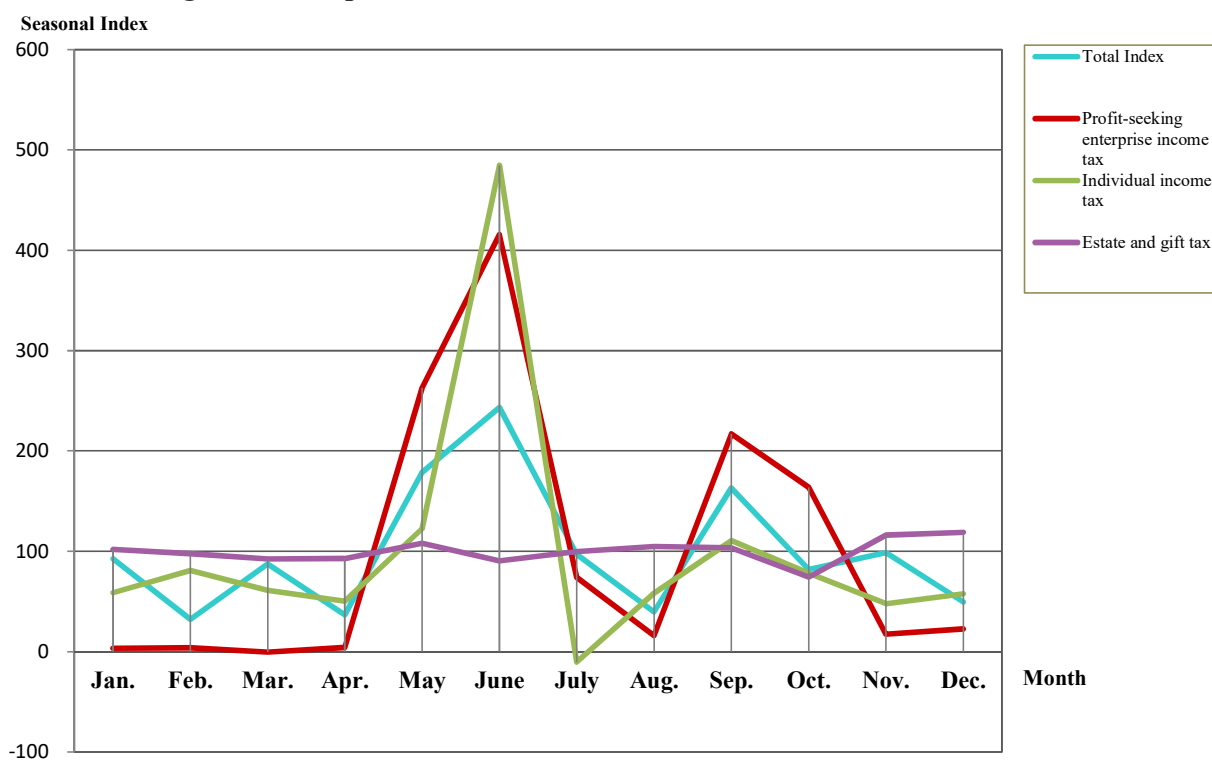
1. Seasonal index analysis of each category of national tax of current year (2024), including total index, profit-seeking enterprise income tax, individual income tax, estate and gift tax

1-1 Table of Seasonal Index

Month \ Seasonal Index	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Total Index	92.57	32.25	87.25	36.58	178.53	243.29	96.93	39.46	163.06	82.01	98.57	49.50
Profit-seeking enterprise income tax	3.44	3.85	-0.50	4.16	262.74	415.54	74.09	16.01	216.94	163.84	17.23	22.66
Individual income tax	58.75	80.86	61.17	50.22	122.49	484.65	-10.39	58.17	110.47	78.29	47.81	57.51
Estate and gift tax	101.87	97.47	92.38	92.90	107.96	90.32	99.75	104.82	103.35	74.19	116.16	118.83

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\$24,884,504,000 dollars in June, whereas the lowest as is NT\$3,298,031,000 in February, and annual average tax income is NT\$10,228,288,000. If the index of the whole year is set at the annual average as 100, the highest index is 243.29 in June, followed by 178.53 in May, 163.06 in September, and other monthly indices fall below 100, with the lowest 32.25 in February.

1-2-2 Profit-seeking Enterprise Income Tax: The annual income tax return and payment due date is in May, and the provisional income tax return and payment due date is in September. However, when the due date for tax payments falls on a Saturday, Sunday, or legal holiday, or at the end of the month, tax payments may be delayed to the following month. Therefore, the highest index is 415.54 in June, followed by 262.74 in May, 216.94 in September, and 163.84 in October. Other monthly indices are below 100, with the lowest of -0.50 in March due to tax refunds of cases for assessment by computer after reviewing tax declaration on paper.

1-2-3 Individual Income Tax: The annual income tax return and payment due date is in May, and tax payments according to the credit card deduction date is in June. The highest index is 484.65 in June, followed by 122.49 in May, and 110.47 in September. Other monthly indices are below 100, with the lowest of -10.39 in July because of the large amount of tax refunds.

1-2-4 Estate and Gift Tax: The indices fall between 74.19 and 118.83, with the highest in December and lowest in October.

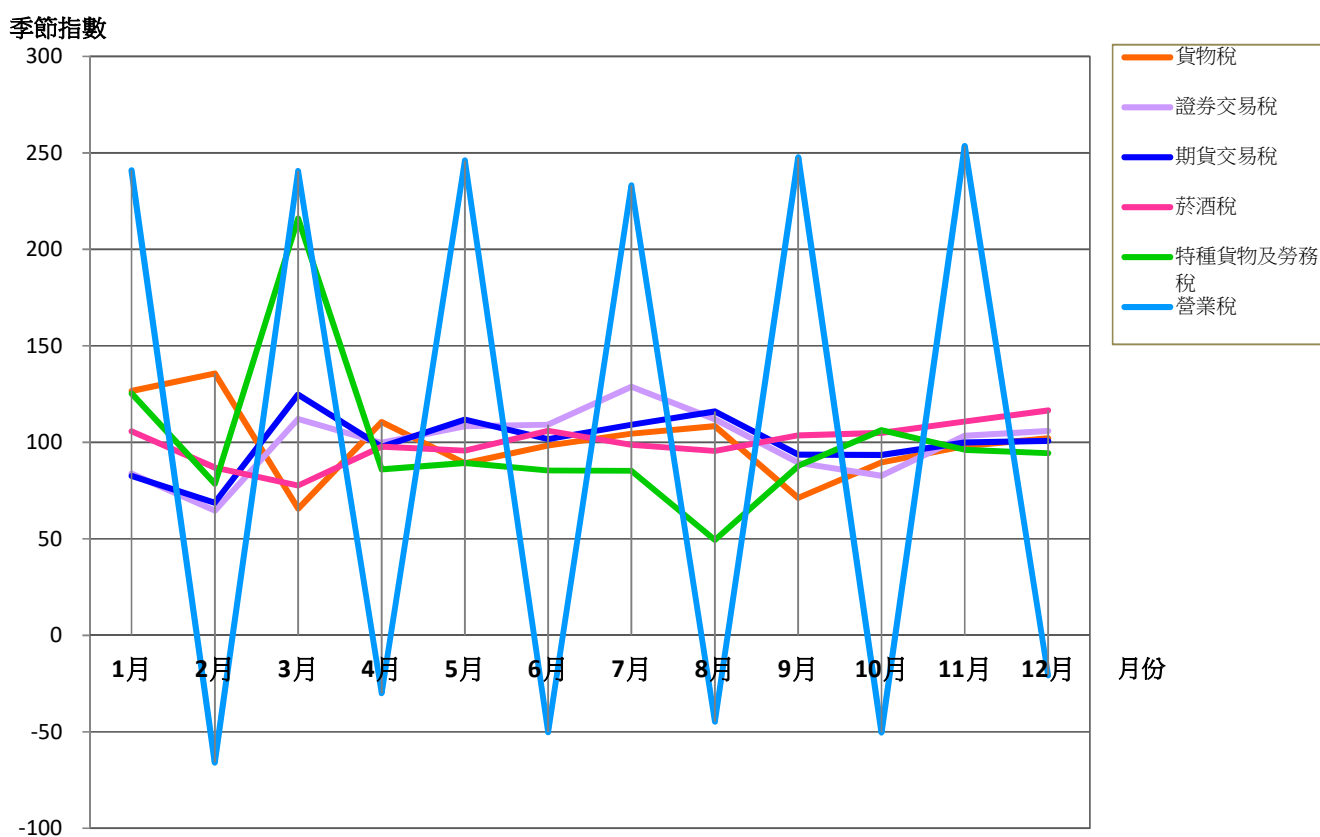
(二)本(113)年度各項國稅之貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅季節指數分析

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	126.67	135.73	65.66	110.50	89.17	98.45	104.50	108.35	71.27	89.59	98.04	102.07
證券交易稅	83.68	64.62	112.10	99.70	108.44	109.18	128.81	111.95	89.37	82.72	103.52	105.91
期貨交易稅	82.57	68.70	124.71	97.68	111.79	101.64	109.08	116.08	93.57	93.50	99.91	100.77
菸酒稅	105.77	86.88	77.61	97.74	95.72	106.07	98.67	95.62	103.65	104.92	110.81	116.54
特種貨物及勞務稅	125.32	78.50	216.04	86.05	89.32	85.36	85.28	49.36	87.80	106.37	96.22	94.38
營業稅	240.97	-65.93	240.67	-30.07	246.00	-50.18	233.17	-44.87	247.76	-50.27	253.57	-20.82

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：指數約於65.66至135.73之間，以2月份指數最高，3月份指數最低。
- (2)證券交易稅：指數約於64.62至128.81之間，以7月份指數最高，2月份指數最低。
- (3)期貨交易稅：指數約於68.70至124.71之間，以3月份指數最高，2月份指數最低。
- (4)菸酒稅：指數約於77.61至116.54之間，以12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49.36至216.04之間，以3月份指數最高，8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233.17至253.57之間，以11月份指數253.57為最高，雙月份指數約於-65.93至-20.82之間，以2月份指數最低。

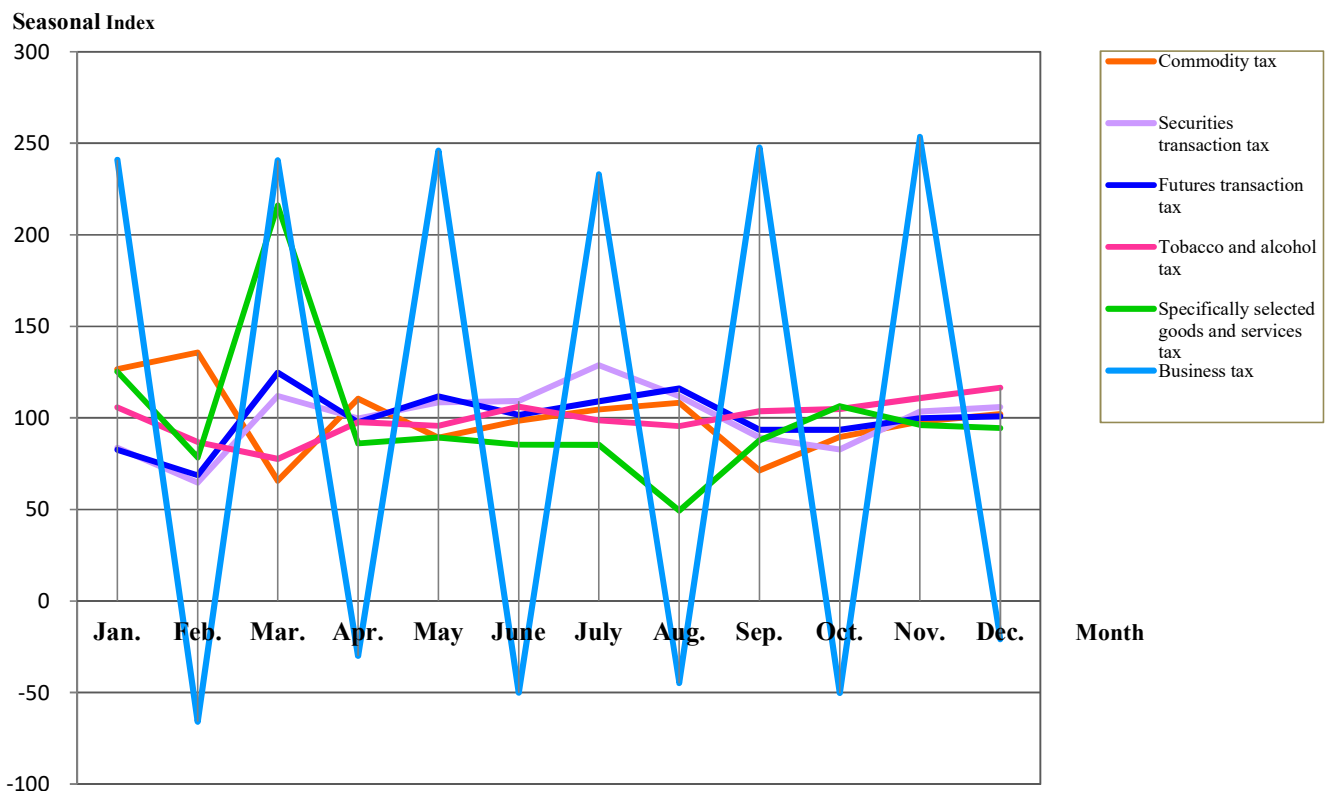
2. Seasonal index analysis of each category of national tax of current year (2024), including commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax

2-1 Table of Seasonal Index

Seasonal Index \ Month	Month											
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Commodity tax	126.67	135.73	65.66	110.50	89.17	98.45	104.50	108.35	71.27	89.59	98.04	102.07
Securities transaction tax	83.68	64.62	112.10	99.70	108.44	109.18	128.81	111.95	89.37	82.72	103.52	105.91
Futures transaction tax	82.57	68.70	124.71	97.68	111.79	101.64	109.08	116.08	93.57	93.50	99.91	100.77
Tobacco and alcohol tax	105.77	86.88	77.61	97.74	95.72	106.07	98.67	95.62	103.65	104.92	110.81	116.54
Specifically selected goods and services tax	125.32	78.50	216.04	86.05	89.32	85.36	85.28	49.36	87.80	106.37	96.22	94.38
Business tax	240.97	-65.93	240.67	-30.07	246.00	-50.18	233.17	-44.87	247.76	-50.27	253.57	-20.82

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 indices are between 65.66 and 135.73, with the highest in February and lowest in March.

2-2-2 Securities transaction tax: The indices are between 64.62 and 128.81, with the highest in July and lowest in February.

2-2-3 Futures transaction tax: The indices are between 68.70 and 124.71, with the highest in March and lowest in February.

2-2-4 Tobacco and alcohol tax: The indices are between 77.61 and 116.54, with the highest in December and lowest in March.

2-2-5 Specifically selected goods and services tax: The indices are between 49.36 and 216.04, with the highest in March and lowest in August.

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 233.17 and 253.57) with the highest of 253.57 in November, and negative in even months (between -65.93 and -20.82) with the lowest index in February.

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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		
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

- 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。)
- 綜合所得稅自105年度起含房地合一課徵所得稅資料。
- 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
- 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。
- 實徵數：指本年度實徵數與以前年度實徵數之合計，其中本年度實徵數指本年度各項稅捐徵起數減除於本年度開徵屬本年度稅款之退稅數。以前年度實徵數，指以前年度各稅於本年度徵起數減除本年開徵屬以前年度稅款之退稅數。
- 實徵淨額：指各項稅捐在本年度內之徵起數減除退稅數，不論開徵屬本年度或以前年度均包括在內。亦即實徵毛額減除全部退稅數，亦等於實徵數減除退還以前年度歲入款(即以前年度徵起之稅款於本年度辦理退稅數)。

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

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
						CY 2015
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
						CY 2016
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
						CY 2017
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
						CY 2018
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
						CY 2019
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 of the Bureau(The tobacco and alcohol tax excludes health and welfare surcharge. The business tax excludes financial enterprise business tax.)
2. Since 2016, the individual income tax includes house and land transactions income tax.
3. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
4. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.
5. Actual revenues: This refers to the sum total of the current net fiscal levy and that of the previous net fiscal levy, where the current net fiscal levy pertains to the sum of various taxation levies deducted with tax rebates on taxes levied in the current fiscal year; the previous net fiscal levy refers to the sum of the current fiscal levy deducted with rebates given to the previous fiscal levy.
6. Net tax revenues: This refers to the sum of tax levies minus the sum of tax rebates of a fiscal year, including those of the current fiscal and the previous fiscal years, meaning the sum of gross levy minus the sum of rebates, or the equivalent of the actual levy minus rebates made against previous revenues (tax rebates given to tax collected from the previous fiscal).

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
109年							
	預算數	101,068,127	57,544,011	34,546,140	22,997,871	1,627,000	3,566,667
	實徵數	127,244,270	56,070,108	26,118,177	29,951,931	2,467,279	2,540,643
	實徵淨額	115,058,219	48,478,849	25,688,140	22,790,709	2,450,533	2,203,201
	實徵數達成率	125.9	97.4	75.6	130.2	151.6	71.2
	實徵數年增率	-2.3	-15.9	-28.2	-1.2	-12.9	-21.9
	實徵淨額達成率	113.8	84.2	74.4	99.1	150.6	61.8
	實徵淨額年增率	-3.2	-17.7	-27.7	-2.6	-13.2	-30.0
110年							
	預算數	102,882,923	56,793,887	33,183,619	23,610,268	1,633,000	3,355,556
	實徵數	146,829,573	62,722,956	30,690,840	32,032,116	3,812,625	2,277,716
	實徵淨額	135,137,025	54,547,970	29,778,982	24,768,988	3,803,823	2,112,502
	實徵數達成率	142.7	110.4	92.5	135.7	233.5	67.9
	實徵數年增率	15.4	11.9	17.5	6.9	54.5	-10.3
	實徵淨額達成率	131.4	96.0	89.7	104.9	232.9	63.0
	實徵淨額年增率	17.5	12.5	15.9	8.7	55.2	-4.1
111年							
	預算數	118,167,896	64,529,804	39,347,120	25,182,684	1,633,000	2,884,444
	實徵數	157,657,018	80,117,819	42,398,786	37,719,033	3,857,622	2,428,528
	實徵淨額	144,822,087	71,445,246	41,603,852	29,841,394	3,853,120	2,269,936
	實徵數達成率	133.4	124.2	107.8	149.8	236.2	84.2
	實徵數年增率	7.4	27.7	38.1	17.8	1.2	6.6
	實徵淨額達成率	122.6	110.7	105.7	118.5	236.0	78.7
	實徵淨額年增率	7.2	31.0	39.7	20.5	1.3	7.5
112年							
	預算數	130,665,349	79,239,866	52,157,477	27,082,389	1,644,000	2,053,333
	實徵數	171,507,165	90,166,421	45,218,155	44,948,266	4,101,153	2,773,204
	實徵淨額	158,463,407	81,015,097	44,514,996	36,500,101	4,094,244	2,637,271
	實徵數達成率	131.3	113.8	86.7	166.0	249.5	135.1
	實徵數年增率	8.8	12.5	6.6	19.2	6.3	14.2
	實徵淨額達成率	121.3	102.2	85.3	134.8	249.0	128.4
	實徵淨額年增率	9.4	13.4	7.0	22.3	6.3	16.2
113年							
	預算數	134,266,033	72,950,228	42,746,196	30,204,032	2,252,000	2,285,555
	實徵數	192,113,125	102,723,533	54,618,560	48,104,973	5,752,237	2,750,128
	實徵淨額	178,717,487	92,785,678	53,413,003	39,372,675	5,741,908	2,581,770
	實徵數達成率	143.1	140.8	127.8	159.3	255.4	120.3
	實徵數年增率	12.0	13.9	20.8	7.0	40.3	-0.8
	實徵淨額達成率	133.1	127.2	125.0	130.4	255.0	113.0
	實徵淨額年增率	12.8	14.5	20.0	7.9	40.2	-2.1

- 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。)
- 綜合所得稅自105年度起含房地合一課徵所得稅資料。
- 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
- 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。
- 實徵數：指本年度實徵數與以前年度實徵數之合計，其中本年度實徵數指本年度各項稅捐徵起數減除於本年度開徵屬本年度稅款之退稅數。以前年度實徵數，指以前年度各稅於本年度徵起數減除本年開徵屬以前年度稅款之退稅數。
- 實徵淨額：指各項稅捐在本年度內之徵起數減除退稅數，不論開徵屬本年度或以前年度均包括在內。亦即實徵毛額減除全部退稅數，亦等於實徵數減除退還以前年度歲入款(即以前年度徵起之稅款於本年度辦理退稅數)。

Table 1 Comparison between Each Category of National Tax
Actually Levied and Budget
(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
					CY 2020
6,529,000	46,000	11,403,750	20,000	20,331,699	Budget
9,304,738	66,305	29,063,196	4,822	27,727,179	Actual Revenues
9,304,678	66,305	29,063,196	1,627	23,489,830	Net Tax Revenues
142.5	144.1	254.9	24.1	136.4	% of Actual Revenues to Budget
72.5	64.8	7.2	56.5	11.6	Actual Revenues Annual Growth Rate
142.5	144.1	254.9	8.1	115.5	% of Net Tax Revenues to Budget
72.5	64.8	7.2	-	9.8	Net Tax Revenues Annual Growth Rate
					CY 2021
7,037,000	45,000	12,057,500	10,000	21,950,980	Budget
18,502,616	96,786	29,643,941	23,102	29,749,831	Actual Revenues
18,502,537	96,786	29,643,941	23,102	26,406,364	Net Tax Revenues
262.9	215.1	245.9	231.0	135.5	% of Actual Revenues to Budget
98.9	46.0	2.0	379.1	7.3	Actual Revenues Annual Growth Rate
262.9	215.1	245.9	231.0	120.3	% of Net Tax Revenues to Budget
98.9	46.0	2.0	1,319.9	12.4	Net Tax Revenues Annual Growth Rate
					CY 2022
10,756,934	66,000	13,051,250	3,000	25,243,464	Budget
9,964,937	100,611	28,695,445	40,373	32,451,683	Actual Revenues
9,964,937	100,611	28,695,445	40,373	28,452,419	Net Tax Revenues
92.6	152.4	219.9	1,345.8	128.6	% of Actual Revenues to Budget
-46.1	4.0	-3.2	74.8	9.1	Actual Revenues Annual Growth Rate
92.6	152.4	219.9	1,345.8	112.7	% of Net Tax Revenues to Budget
-46.1	4.0	-3.2	74.8	7.7	Net Tax Revenues Annual Growth Rate
					CY 2023
9,956,000	65,000	13,230,000	18,000	24,459,150	Budget
11,324,058	80,554	26,786,898	27,077	36,247,800	Actual Revenues
11,324,038	80,554	26,786,898	27,077	32,498,228	Net Tax Revenues
113.7	123.9	202.5	150.4	148.2	% of Actual Revenues to Budget
13.6	-19.9	-6.7	-32.9	11.7	Actual Revenues Annual Growth Rate
113.7	123.9	202.5	150.4	132.9	% of Net Tax Revenues to Budget
13.6	-19.9	-6.7	-32.9	14.2	Net Tax Revenues Annual Growth Rate
					CY 2024
13,100,000	73,000	12,836,250	19,000	30,750,000	Budget
15,168,916	105,137	27,173,695	22,490	38,416,989	Actual Revenues
15,168,677	105,137	27,173,695	22,490	35,138,132	Net Tax Revenues
115.8	144.0	211.7	118.4	124.9	% of Actual Revenues to Budget
34.0	30.5	1.4	-16.9	6.0	Actual Revenues Annual Growth Rate
115.8	144.0	211.7	118.4	114.3	% of Net Tax Revenues to Budget
34.0	30.5	1.4	-16.9	8.1	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau(The tobacco and alcohol tax excludes health and welfare surcharge. The business tax excludes financial enterprise business tax.).
2. Since 2016, the individual income tax includes house and land transactions income tax.
3. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
4. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.
5. Actual revenues: This refers to the sum total of the current net fiscal levy and that of the previous net fiscal levy, where the current net fiscal levy pertains to the sum of various taxation levies deducted with tax rebates on taxes levied in the current fiscal year; the previous net fiscal levy refers to the sum of the current fiscal levy deducted with rebates given to the previous fiscal levy.
6. Net tax revenues: This refers to the sum of tax levies minus the sum of tax rebates of a fiscal year, including those of the current fiscal and the previous fiscal years, meaning the sum of gross levy minus the sum of rebates, or the equivalent of the actual levy minus rebates made against previous revenues (tax rebates given to tax collected from the previous fiscal).

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	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
104年				
預算數	69,431,307	44,404,548	4,506,432	13,642,128
實徵數	89,081,902	59,017,352	6,034,059	15,620,665
實徵淨額	78,353,040	51,547,487	5,115,606	14,349,047
實徵數達成率	128.3	132.9	133.9	114.5
實徵數年增率	11.0	11.8	9.9	11.2
實徵淨額達成率	112.8	116.1	113.5	105.2
實徵淨額年增率	12.2	13.2	10.5	12.8
105年				
預算數	77,681,469	50,383,105	5,111,242	14,435,857
實徵數	95,447,604	64,956,462	6,511,112	15,280,205
實徵淨額	87,330,161	59,346,470	5,828,008	14,228,141
實徵數達成率	122.9	128.9	127.4	105.8
實徵數年增率	7.1	10.1	7.9	-2.2
實徵淨額達成率	112.4	117.8	114.0	98.6
實徵淨額年增率	11.5	15.1	13.9	-0.8
106年				
預算數	81,016,422	54,618,644	5,395,156	12,875,848
實徵數	106,205,750	74,101,163	6,475,150	16,588,550
實徵淨額	97,611,640	68,186,983	5,736,767	15,456,219
實徵數達成率	131.1	135.7	120.0	128.8
實徵數年增率	11.3	14.1	-0.6	8.6
實徵淨額達成率	120.5	124.8	106.3	120.0
實徵淨額年增率	11.8	14.9	-1.6	8.6
107年				
預算數	90,292,378	63,103,479	5,665,193	13,279,688
實徵數	122,714,885	88,100,582	6,853,874	18,218,021
實徵淨額	113,070,128	81,558,761	6,069,598	16,993,553
實徵數達成率	135.9	139.6	121.0	137.2
實徵數年增率	15.5	18.9	5.8	9.8
實徵淨額達成率	125.2	129.2	107.1	128.0
實徵淨額年增率	15.8	19.6	5.8	9.9
108年				
預算數	96,208,303	66,971,705	6,034,884	14,750,974
實徵數	130,173,574	95,610,735	7,611,513	17,264,197
實徵淨額	118,831,444	87,950,736	6,617,950	15,718,251
實徵數達成率	135.3	142.8	126.1	117.0
實徵數年增率	6.1	8.5	11.1	-5.2
實徵淨額達成率	123.5	131.3	109.7	106.6
實徵淨額年增率	5.1	7.8	9.0	-7.5

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. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
3. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
4. 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 of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
			Budget
1,694,113	477,564	4,706,522	Actual Revenues
2,373,953	688,749	5,347,124	Net Tax Revenues
2,129,129	556,053	4,655,718	% of Actual Revenues to Budget
140.1	144.2	113.6	Actual Revenues Annual Growth Rate
17.5	6.0	1.7	% of Net Tax Revenues to Budget
125.7	116.4	98.9	Net Tax Revenues Annual Growth Rate
18.5	4.8	0.9	
			CY 2016
			Budget
2,090,131	582,396	5,078,738	Actual Revenues
2,201,708	835,266	5,662,851	Net Tax Revenues
2,007,193	717,007	5,203,342	% of Actual Revenues to Budget
105.3	143.4	111.5	Actual Revenues Annual Growth Rate
-7.3	21.3	5.9	% of Net Tax Revenues to Budget
96.0	123.1	102.5	Net Tax Revenues Annual Growth Rate
-5.7	28.9	11.8	
			CY 2017
			Budget
2,113,481	634,342	5,378,951	Actual Revenues
2,006,564	864,271	6,170,052	Net Tax Revenues
1,785,589	740,556	5,705,526	% of Actual Revenues to Budget
94.9	136.2	114.7	Actual Revenues Annual Growth Rate
-8.9	3.5	9.0	% of Net Tax Revenues to Budget
84.5	116.7	106.1	Net Tax Revenues Annual Growth Rate
-11.0	3.3	9.7	
			CY 2018
			Budget
1,941,787	703,515	5,598,716	Actual Revenues
2,027,681	887,263	6,627,464	Net Tax Revenues
1,752,173	748,571	5,947,472	% of Actual Revenues to Budget
104.4	126.1	118.4	Actual Revenues Annual Growth Rate
1.1	2.7	7.4	% of Net Tax Revenues to Budget
90.2	106.4	106.2	Net Tax Revenues Annual Growth Rate
-1.9	1.1	4.2	
			CY 2019
			Budget
1,840,970	693,348	5,916,422	Actual Revenues
2,183,888	849,057	6,654,184	Net Tax Revenues
1,875,737	649,410	6,019,360	% of Actual Revenues to Budget
118.6	122.5	112.5	Actual Revenues Annual Growth Rate
7.7	-4.3	0.4	% of Net Tax Revenues to Budget
101.9	93.7	101.7	Net Tax Revenues Annual Growth Rate
7.1	-13.2	1.2	

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge. The business tax excludes financial enterprise business tax.)
2. Since 2016, the individual income tax includes house and land transactions income tax.
3. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
4. 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

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
109年					
	預算數	101,068,127	71,893,649	6,288,486	14,363,083
	實徵數	127,244,270	91,738,140	7,401,613	17,700,461
	實徵淨額	115,058,219	83,321,468	6,332,714	16,171,571
	實徵數達成率	125.9	127.6	117.7	123.2
	實徵數年增率	-2.3	-4.1	-2.8	2.5
	實徵淨額達成率	113.8	115.9	100.7	112.6
	實徵淨額年增率	-3.2	-5.3	-4.3	2.9
110年					
	預算數	102,882,923	73,266,068	6,622,081	14,149,154
	實徵數	146,829,573	106,368,587	7,442,061	19,263,580
	實徵淨額	135,137,025	98,543,869	6,389,671	17,672,937
	實徵數達成率	142.7	145.2	112.4	136.1
	實徵數年增率	15.4	15.9	0.5	8.8
	實徵淨額達成率	131.4	134.5	96.5	124.9
	實徵淨額年增率	17.5	18.3	0.9	9.3
111年					
	預算數	118,167,896	84,893,158	7,225,908	15,486,325
	實徵數	157,657,018	116,217,184	8,320,945	20,533,656
	實徵淨額	144,822,087	107,457,238	7,234,336	18,831,364
	實徵數達成率	133.4	136.9	115.2	132.6
	實徵數年增率	7.4	9.3	11.8	6.6
	實徵淨額達成率	122.6	126.6	100.1	121.6
	實徵淨額年增率	7.2	9.0	13.2	6.6
112年					
	預算數	130,665,349	95,959,494	7,821,938	15,979,423
	實徵數	171,507,165	124,712,678	10,031,624	22,425,415
	實徵淨額	158,463,407	116,031,801	8,747,481	20,697,363
	實徵數達成率	131.3	130.0	128.2	140.3
	實徵數年增率	8.8	7.3	20.6	9.2
	實徵淨額達成率	121.3	120.9	111.8	129.5
	實徵淨額年增率	9.4	8.0	20.9	9.9
113年					
	預算數	134,266,033	96,845,406	7,788,305	17,269,634
	實徵數	192,113,125	139,443,701	11,229,832	24,654,078
	實徵淨額	178,717,487	130,476,066	10,115,284	22,729,723
	實徵數達成率	143.1	144.0	144.2	142.8
	實徵數年增率	12.0	11.8	11.9	9.9
	實徵淨額達成率	133.1	134.7	129.9	131.6
	實徵淨額年增率	12.8	12.4	15.6	9.8

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. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
3. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
4. 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 of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
			Budget
1,842,337	692,063	5,988,509	Actual Revenues
2,093,139	879,356	7,431,561	Net Tax Revenues
1,787,566	662,971	6,781,929	% of Actual Revenues to Budget
113.6	127.1	124.1	Actual Revenues Annual Growth Rate
-4.2	3.6	11.7	% of Net Tax Revenues to Budget
97.0	95.8	113.2	Net Tax Revenues Annual Growth Rate
-4.7	2.1	12.7	
			CY 2021
			Budget
1,812,687	684,611	6,348,322	Actual Revenues
2,465,769	998,375	10,291,201	Net Tax Revenues
2,130,503	779,869	9,620,176	% of Actual Revenues to Budget
136.0	145.8	162.1	Actual Revenues Annual Growth Rate
17.8	13.5	38.5	% of Net Tax Revenues to Budget
117.5	113.9	151.5	Net Tax Revenues Annual Growth Rate
19.2	17.6	41.9	
			CY 2022
			Budget
2,014,240	747,671	7,800,594	Actual Revenues
2,443,613	1,083,015	9,058,605	Net Tax Revenues
2,101,268	839,944	8,357,937	% of Actual Revenues to Budget
121.3	144.9	116.1	Actual Revenues Annual Growth Rate
-0.9	8.5	-12.0	% of Net Tax Revenues to Budget
104.3	112.3	107.1	Net Tax Revenues Annual Growth Rate
-1.4	7.7	-13.1	
			CY 2023
			Budget
2,025,432	825,820	8,053,242	Actual Revenues
2,810,526	1,487,832	10,039,090	Net Tax Revenues
2,456,914	1,231,883	9,297,965	% of Actual Revenues to Budget
138.8	180.2	124.7	Actual Revenues Annual Growth Rate
15.0	37.4	10.8	% of Net Tax Revenues to Budget
121.3	149.2	115.5	Net Tax Revenues Annual Growth Rate
16.9	46.7	11.2	
			CY 2024
			Budget
2,267,353	983,850	9,111,485	Actual Revenues
3,097,257	1,826,539	11,861,718	Net Tax Revenues
2,735,368	1,568,882	11,092,164	% of Actual Revenues to Budget
136.6	185.7	130.2	Actual Revenues Annual Growth Rate
10.2	22.8	18.2	% of Net Tax Revenues to Budget
120.6	159.5	121.7	Net Tax Revenues Annual Growth Rate
11.3	27.4	19.3	

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge. The business tax excludes financial enterprise business tax.)
2. Since 2016, the individual income tax includes house and land transactions income tax.
3. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
4. 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

年度別 \ 縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
104年				
預算數	18,773,000	14,868,420	1,227,480	1,613,710
實徵數	24,208,640	19,483,205	1,475,416	2,111,114
實徵淨額	23,860,148	19,243,082	1,444,171	2,070,299
實徵數達成率	129.0	131.0	120.2	130.8
實徵數年增率	24.3	25.2	11.4	31.1
實徵淨額達成率	127.1	129.4	117.7	128.3
實徵淨額年增率	25.3	26.5	11.2	31.5
105年				
預算數	21,377,182	17,026,861	1,390,966	1,853,838
實徵數	27,943,613	22,347,275	1,814,752	2,350,406
實徵淨額	27,419,867	21,926,260	1,782,625	2,306,560
實徵數達成率	130.7	131.2	130.5	126.8
實徵數年增率	15.4	14.7	23.0	11.3
實徵淨額達成率	128.3	128.8	128.2	124.4
實徵淨額年增率	14.9	13.9	23.4	11.4
106年				
預算數	21,858,700	17,497,920	1,403,231	1,858,584
實徵數	28,492,550	23,152,118	1,702,547	2,321,510
實徵淨額	27,971,685	22,774,147	1,636,561	2,275,097
實徵數達成率	130.3	132.3	121.3	124.9
實徵數年增率	2.0	3.6	-6.2	-1.2
實徵淨額達成率	128.0	130.2	116.6	122.4
實徵淨額年增率	2.0	3.9	-8.2	-1.4
107年				
預算數	28,921,448	23,306,746	1,784,312	2,418,067
實徵數	30,644,559	24,785,980	1,901,486	2,510,662
實徵淨額	29,958,055	24,304,826	1,855,819	2,417,898
實徵數達成率	106.0	106.3	106.6	103.8
實徵數年增率	7.6	7.1	11.7	8.1
實徵淨額達成率	103.6	104.3	104.0	100.0
實徵淨額年增率	7.1	6.7	13.4	6.3
108年				
預算數	33,214,345	26,830,163	2,068,192	2,727,340
實徵數	36,371,591	29,248,452	2,512,911	3,103,903
實徵淨額	35,539,661	28,610,867	2,472,474	2,988,381
實徵數達成率	109.5	109.0	121.5	113.8
實徵數年增率	18.7	18.0	32.2	23.6
實徵淨額達成率	107.0	106.6	119.5	109.6
實徵淨額年增率	18.6	17.7	33.2	23.6

1. 資料來源：本局主計室。

2. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。

Table 3 Comparison between Profit-seeking Enterprise Income Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
			Budget
253,280	81,850	728,260	Actual Revenues
354,169	75,611	709,125	Net Tax Revenues
347,408	72,907	682,281	% of Actual Revenues to Budget
139.8	92.4	97.4	Actual Revenues Annual Growth Rate
41.4	2.8	8.2	% of Net Tax Revenues to Budget
137.2	89.1	93.7	Net Tax Revenues Annual Growth Rate
43.5	2.5	7.1	
			CY 2016
			Budget
293,664	80,813	731,040	Actual Revenues
370,636	134,429	926,115	Net Tax Revenues
366,603	131,684	906,135	% of Actual Revenues to Budget
126.2	166.3	126.7	Actual Revenues Annual Growth Rate
4.6	77.8	30.6	% of Net Tax Revenues to Budget
124.8	162.9	124.0	Net Tax Revenues Annual Growth Rate
5.5	80.6	32.8	
			CY 2017
			Budget
296,025	86,300	716,640	Actual Revenues
319,313	124,066	872,996	Net Tax Revenues
313,287	121,499	851,094	% of Actual Revenues to Budget
107.9	143.8	121.8	Actual Revenues Annual Growth Rate
-13.8	-7.7	-5.7	% of Net Tax Revenues to Budget
105.8	140.8	118.8	Net Tax Revenues Annual Growth Rate
-14.5	-7.7	-6.1	
			CY 2018
			Budget
374,892	118,625	918,806	Actual Revenues
286,631	146,001	1,013,799	Net Tax Revenues
266,100	143,554	969,858	% of Actual Revenues to Budget
76.5	123.1	110.3	Actual Revenues Annual Growth Rate
-10.2	17.7	16.1	% of Net Tax Revenues to Budget
71.0	121.0	105.6	Net Tax Revenues Annual Growth Rate
-15.1	18.2	14.0	
			CY 2019
			Budget
369,510	154,130	1,065,010	Actual Revenues
291,062	108,035	1,107,228	Net Tax Revenues
282,915	105,764	1,079,260	% of Actual Revenues to Budget
78.8	70.1	104.0	Actual Revenues Annual Growth Rate
1.5	-26.0	9.2	% of Net Tax Revenues to Budget
76.6	68.6	101.3	Net Tax Revenues Annual Growth Rate
6.3	-26.3	11.3	

1. Source: Accounting and Statistics Office of the Bureau.

2. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.

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	屏東縣 Pingtung County
109年				
預算數	34,546,140	27,985,620	2,205,780	2,836,850
實徵數	26,118,177	20,290,685	1,941,577	2,568,187
實徵淨額	25,688,140	19,972,769	1,911,616	2,523,611
實徵數達成率	75.6	72.5	88.0	90.5
實徵數年增率	-28.2	-30.6	-22.7	-17.3
實徵淨額達成率	74.4	71.4	86.7	89.0
實徵淨額年增率	-27.7	-30.2	-22.7	-15.6
110年				
預算數	33,183,619	26,504,010	2,262,880	2,907,839
實徵數	30,690,840	23,721,080	1,942,685	3,477,311
實徵淨額	29,778,982	23,009,648	1,891,298	3,398,132
實徵數達成率	92.5	89.5	85.9	119.6
實徵數年增率	17.5	16.9	0.1	35.4
實徵淨額達成率	89.7	86.8	83.6	116.9
實徵淨額年增率	15.9	15.2	-1.1	34.7
111年				
預算數	39,347,120	31,018,206	2,685,944	3,859,860
實徵數	42,398,786	33,693,020	2,478,893	4,367,499
實徵淨額	41,603,852	33,059,937	2,439,758	4,287,889
實徵數達成率	107.8	108.6	92.3	113.2
實徵數年增率	38.1	42.0	27.6	25.6
實徵淨額達成率	105.7	106.6	90.8	111.1
實徵淨額年增率	39.7	43.7	29.0	26.2
112年				
預算數	52,157,477	41,217,777	3,486,580	5,132,840
實徵數	45,218,155	35,307,257	3,046,410	4,689,818
實徵淨額	44,514,996	34,772,797	2,982,743	4,623,654
實徵數達成率	86.7	85.7	87.4	91.4
實徵數年增率	6.6	4.8	22.9	7.4
實徵淨額達成率	85.3	84.4	85.5	90.1
實徵淨額年增率	7.0	5.2	22.3	7.8
113年				
預算數	42,746,196	33,774,926	2,764,390	4,346,540
實徵數	54,618,560	43,020,971	3,515,444	5,204,129
實徵淨額	53,413,003	42,029,939	3,455,460	5,111,717
實徵數達成率	127.8	127.4	127.2	119.7
實徵數年增率	20.8	21.8	15.4	11.0
實徵淨額達成率	125.0	124.4	125.0	117.6
實徵淨額年增率	20.0	20.9	15.8	10.6

1. 資料來源：本局主計室。

2. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。

Table 3 Comparison between Profit-seeking Enterprise Income Tax Actually Levied and Budget of Every County and City (Cont.1 End)

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
319,620	136,840	1,061,430	Budget
219,694	85,672	1,012,362	Actual Revenues
214,011	82,784	983,349	Net Tax Revenues
68.7	62.6	95.4	% of Actual Revenues to Budget
-24.5	-20.7	-8.6	Actual Revenues Annual Growth Rate
67.0	60.5	92.6	% of Net Tax Revenues to Budget
-24.4	-21.7	-8.9	Net Tax Revenues Annual Growth Rate
			CY 2021
277,920	120,710	1,110,260	Budget
282,523	103,282	1,163,959	Actual Revenues
262,125	100,012	1,117,767	Net Tax Revenues
101.7	85.6	104.8	% of Actual Revenues to Budget
28.6	20.6	15.0	Actual Revenues Annual Growth Rate
94.3	82.9	100.7	% of Net Tax Revenues to Budget
22.5	20.8	13.7	Net Tax Revenues Annual Growth Rate
			CY 2022
324,280	122,350	1,336,480	Budget
296,639	109,404	1,453,331	Actual Revenues
291,976	105,775	1,418,517	Net Tax Revenues
91.5	89.4	108.7	% of Actual Revenues to Budget
5.0	5.9	24.9	Actual Revenues Annual Growth Rate
90.0	86.5	106.1	% of Net Tax Revenues to Budget
11.4	5.8	26.9	Net Tax Revenues Annual Growth Rate
			CY 2023
403,430	158,290	1,758,560	Budget
377,963	247,092	1,549,615	Actual Revenues
370,628	242,782	1,522,392	Net Tax Revenues
93.7	156.1	88.1	% of Actual Revenues to Budget
27.4	125.9	6.6	Actual Revenues Annual Growth Rate
91.9	153.4	86.6	% of Net Tax Revenues to Budget
26.9	129.5	7.3	Net Tax Revenues Annual Growth Rate
			CY 2024
323,870	152,910	1,383,560	Budget
490,373	376,537	2,011,106	Actual Revenues
483,081	373,689	1,959,117	Net Tax Revenues
151.4	246.2	145.4	% of Actual Revenues to Budget
29.7	52.4	29.8	Actual Revenues Annual Growth Rate
149.2	244.4	141.6	% of Net Tax Revenues to Budget
30.3	53.9	28.7	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.

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	屏東縣 Pingtung County
104年				
預算數	14,979,000	10,468,450	886,040	1,673,780
實徵數	26,015,705	17,744,168	1,806,851	3,209,441
實徵淨額	19,123,994	13,532,462	1,097,665	2,186,604
實徵數達成率	173.7	169.5	203.9	191.7
實徵數年增率	10.5	11.0	13.5	11.9
實徵淨額達成率	127.7	129.3	123.9	130.6
實徵淨額年增率	11.2	12.0	15.4	13.6
105年				
預算數	19,552,000	13,716,980	1,137,630	2,198,400
實徵數	27,885,515	19,245,861	1,924,903	3,163,522
實徵淨額	23,166,304	16,488,252	1,452,984	2,371,424
實徵數達成率	142.6	140.3	169.2	143.9
實徵數年增率	7.2	8.5	6.5	-1.4
實徵淨額達成率	118.5	120.2	127.7	107.9
實徵淨額年增率	21.1	21.8	32.4	8.5
106年				
預算數	20,469,206	14,433,705	1,240,058	2,186,245
實徵數	28,205,482	19,529,629	1,918,214	3,169,157
實徵淨額	23,321,070	16,671,499	1,437,518	2,350,758
實徵數達成率	137.8	135.3	154.7	145.0
實徵數年增率	1.1	1.5	-0.3	0.2
實徵淨額達成率	113.9	115.5	115.9	107.5
實徵淨額年增率	0.7	1.1	-1.1	-0.9
107年				
預算數	22,567,757	16,163,354	1,363,170	2,289,960
實徵數	31,301,065	22,456,695	2,008,045	3,206,412
實徵淨額	25,920,481	19,276,533	1,488,338	2,317,683
實徵數達成率	138.7	138.9	147.3	140.0
實徵數年增率	11.0	15.0	4.7	1.2
實徵淨額達成率	114.9	119.3	109.2	101.2
實徵淨額年增率	11.1	15.6	3.5	-1.4
108年				
預算數	20,732,135	15,053,932	1,221,440	1,999,340
實徵數	30,320,089	21,678,143	1,926,056	3,014,852
實徵淨額	23,399,155	17,643,673	1,244,013	1,842,252
實徵數達成率	146.2	144.0	157.7	150.8
實徵數年增率	-3.1	-3.5	-4.1	-6.0
實徵淨額達成率	112.9	117.2	101.8	92.1
實徵淨額年增率	-9.7	-8.5	-16.4	-20.5

1. 資料來源：本局主計室。

2. 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 Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
499,170	307,750	1,143,810	Budget
854,973	539,128	1,861,144	Actual Revenues
625,799	413,256	1,268,208	Net Tax Revenues
171.3	175.2	162.7	% of Actual Revenues to Budget
5.7	9.1	3.7	Actual Revenues Annual Growth Rate
125.4	134.3	110.9	% of Net Tax Revenues to Budget
5.1	9.2	1.1	Net Tax Revenues Annual Growth Rate
			CY 2016
655,270	425,610	1,418,110	Budget
872,855	620,342	2,058,032	Actual Revenues
687,095	506,011	1,660,538	Net Tax Revenues
133.2	145.8	145.1	% of Actual Revenues to Budget
2.1	15.1	10.6	Actual Revenues Annual Growth Rate
104.9	118.9	117.1	% of Net Tax Revenues to Budget
9.8	22.4	30.9	Net Tax Revenues Annual Growth Rate
			CY 2017
668,309	457,708	1,483,181	Budget
866,760	649,118	2,072,604	Actual Revenues
663,995	529,433	1,667,867	Net Tax Revenues
129.7	141.8	139.7	% of Actual Revenues to Budget
-0.7	4.6	0.7	Actual Revenues Annual Growth Rate
99.4	115.7	112.5	% of Net Tax Revenues to Budget
-3.4	4.6	0.4	Net Tax Revenues Annual Growth Rate
			CY 2018
670,873	496,880	1,583,520	Budget
873,751	661,578	2,094,584	Actual Revenues
653,020	527,401	1,657,506	Net Tax Revenues
130.2	133.1	132.3	% of Actual Revenues to Budget
0.8	1.9	1.1	Actual Revenues Annual Growth Rate
97.3	106.1	104.7	% of Net Tax Revenues to Budget
-1.7	-0.4	-0.6	Net Tax Revenues Annual Growth Rate
			CY 2019
569,750	447,953	1,439,720	Budget
882,291	644,355	2,174,392	Actual Revenues
586,118	451,266	1,631,833	Net Tax Revenues
154.9	143.8	151.0	% of Actual Revenues to Budget
1.0	-2.6	3.8	Actual Revenues Annual Growth Rate
102.9	100.7	113.3	% of Net Tax Revenues to Budget
-10.2	-14.4	-1.5	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. The individual income tax includes 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	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
109年				
預算數	22,997,871	17,119,624	1,294,127	1,986,140
實徵數	29,951,931	20,829,654	2,052,930	3,189,934
實徵淨額	22,790,709	16,653,149	1,349,037	1,980,940
實徵數達成率	130.2	121.7	158.6	160.6
實徵數年增率	-1.2	-3.9	6.6	5.8
實徵淨額達成率	99.1	97.3	104.2	99.7
實徵淨額年增率	-2.6	-5.6	8.4	7.5
110年				
預算數	23,610,268	17,693,714	1,303,454	1,940,560
實徵數	32,032,116	22,752,270	1,911,065	3,426,284
實徵淨額	24,768,988	18,534,746	1,185,758	2,198,730
實徵數達成率	135.7	128.6	146.6	176.6
實徵數年增率	6.9	9.2	-6.9	7.4
實徵淨額達成率	104.9	104.8	91.0	113.3
實徵淨額年增率	8.7	11.3	-12.1	11.0
111年				
預算數	25,182,684	18,900,029	1,309,970	2,050,995
實徵數	37,719,033	27,364,858	2,156,090	3,844,889
實徵淨額	29,841,394	22,774,530	1,397,572	2,486,985
實徵數達成率	149.8	144.8	164.6	187.5
實徵數年增率	17.8	20.3	12.8	12.2
實徵淨額達成率	118.5	120.5	106.7	121.3
實徵淨額年增率	20.5	22.9	17.9	13.1
112年				
預算數	27,082,389	20,454,479	1,355,140	2,192,330
實徵數	44,948,266	32,192,782	2,662,277	4,672,045
實徵淨額	36,500,101	27,247,183	1,831,550	3,250,179
實徵數達成率	166.0	157.4	196.5	213.1
實徵數年增率	19.2	17.6	23.5	21.5
實徵淨額達成率	134.8	133.2	135.2	148.3
實徵淨額年增率	22.3	19.6	31.1	30.7
113年				
預算數	30,204,032	22,951,292	1,435,624	2,453,523
實徵數	48,104,973	34,155,865	3,016,378	5,061,285
實徵淨額	39,372,675	28,998,521	2,163,144	3,613,743
實徵數達成率	159.3	148.8	210.1	206.3
實徵數年增率	7.0	6.1	13.3	8.3
實徵淨額達成率	130.4	126.3	150.7	147.3
實徵淨額年增率	7.9	6.4	18.1	11.2

1. 資料來源：本局主計室。

2. 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 Budget of Every County and City
(Cont. 1 End)

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
			Budget
590,050	465,860	1,542,070	Actual Revenues
862,462	670,089	2,346,862	Net Tax Revenues
565,732	460,268	1,781,583	% of Actual Revenues to Budget
146.2	143.8	152.2	Actual Revenues Annual Growth Rate
-2.2	4.0	7.9	% of Net Tax Revenues to Budget
95.9	98.8	115.5	Net Tax Revenues Annual Growth Rate
-3.5	2.0	9.2	CY 2021
			Budget
566,120	464,670	1,641,750	Actual Revenues
918,318	684,424	2,339,755	Net Tax Revenues
612,540	472,641	1,764,573	% of Actual Revenues to Budget
162.2	147.3	142.5	Actual Revenues Annual Growth Rate
6.5	2.1	-0.3	% of Net Tax Revenues to Budget
108.2	101.7	107.5	Net Tax Revenues Annual Growth Rate
8.3	2.7	-1.0	CY 2022
			Budget
620,520	492,480	1,808,690	Actual Revenues
1,004,096	816,569	2,532,531	Net Tax Revenues
683,632	581,471	1,917,204	% of Actual Revenues to Budget
161.8	165.8	140.0	Actual Revenues Annual Growth Rate
9.3	19.3	8.2	% of Net Tax Revenues to Budget
110.2	118.1	106.0	Net Tax Revenues Annual Growth Rate
11.6	23.0	8.6	CY 2023
			Budget
630,900	543,560	1,905,980	Actual Revenues
1,150,116	1,051,448	3,219,598	Net Tax Revenues
810,709	804,633	2,555,847	% of Actual Revenues to Budget
182.3	193.4	168.9	Actual Revenues Annual Growth Rate
14.5	28.8	27.1	% of Net Tax Revenues to Budget
128.5	148.0	134.1	Net Tax Revenues Annual Growth Rate
18.6	38.4	33.3	CY 2024
			Budget
673,923	645,718	2,043,952	Actual Revenues
1,204,750	1,236,518	3,430,177	Net Tax Revenues
854,473	984,995	2,757,799	% of Actual Revenues to Budget
178.8	191.5	167.8	Actual Revenues Annual Growth Rate
4.8	17.6	6.5	% of Net Tax Revenues to Budget
126.8	152.5	134.9	Net Tax Revenues Annual Growth Rate
5.4	22.4	7.9	

1. Source: Accounting and Statistics Office of the Bureau.

2. The individual income tax includes 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

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
104年					
	預算數	2,122,000	1,632,000	55,530	208,450
	實徵數	1,837,145	1,344,040	106,799	189,104
	實徵淨額	1,831,233	1,339,040	106,783	188,984
	實徵數達成率	86.6	82.4	192.3	90.7
	實徵數年增率	29.3	31.2	139.2	18.4
	實徵淨額達成率	86.3	82.0	192.3	90.7
	實徵淨額年增率	29.2	30.9	139.2	19.5
105年					
	預算數	2,100,000	1,600,000	69,400	206,320
	實徵數	2,232,991	1,688,486	68,967	225,997
	實徵淨額	2,228,954	1,685,132	68,571	225,837
	實徵數達成率	106.3	105.5	99.4	109.5
	實徵數年增率	21.5	25.6	-35.4	19.5
	實徵淨額達成率	106.1	105.3	98.8	109.5
	實徵淨額年增率	21.7	25.8	-35.8	19.5
106年					
	預算數	2,210,000	1,700,000	79,020	198,570
	實徵數	2,758,174	2,175,480	88,242	231,940
	實徵淨額	2,751,518	2,171,903	88,242	231,692
	實徵數達成率	124.8	128.0	111.7	116.8
	實徵數年增率	23.5	28.8	27.9	2.6
	實徵淨額達成率	124.5	127.8	111.7	116.7
	實徵淨額年增率	23.4	28.9	28.7	2.6
107年					
	預算數	1,513,000	1,088,000	65,860	162,440
	實徵數	2,727,110	2,043,639	116,863	259,537
	實徵淨額	2,711,697	2,036,628	116,505	258,746
	實徵數達成率	180.2	187.8	177.4	159.8
	實徵數年增率	-1.1	-6.1	32.4	11.9
	實徵淨額達成率	179.2	187.2	176.9	159.3
	實徵淨額年增率	-1.4	-6.2	32.0	11.7
108年					
	預算數	1,513,000	1,088,000	61,090	167,710
	實徵數	2,834,276	2,027,903	97,373	294,904
	實徵淨額	2,822,294	2,022,156	96,569	290,987
	實徵數達成率	187.3	186.4	159.4	175.8
	實徵數年增率	3.9	-0.8	-16.7	13.6
	實徵淨額達成率	186.5	185.9	158.1	173.5
	實徵淨額年增率	4.1	-0.7	-17.1	12.5

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 5 Comparison between Estate and Gift Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
47,400	6,080	172,540	Budget
60,029	11,526	125,647	Actual Revenues
60,029	11,526	124,871	Net Tax Revenues
126.6	189.6	72.8	% of Actual Revenues to Budget
102.6	89.8	-19.5	Actual Revenues Annual Growth Rate
126.6	189.6	72.4	% of Net Tax Revenues to Budget
102.6	89.8	-19.8	Net Tax Revenues Annual Growth Rate
			CY 2016
46,550	7,950	169,780	Budget
70,443	12,397	166,701	Actual Revenues
70,443	12,338	166,633	Net Tax Revenues
151.3	155.9	98.2	% of Actual Revenues to Budget
17.3	7.6	32.7	Actual Revenues Annual Growth Rate
151.3	155.2	98.1	% of Net Tax Revenues to Budget
17.3	7.0	33.4	Net Tax Revenues Annual Growth Rate
			CY 2017
58,940	11,630	161,840	Budget
33,577	10,273	218,662	Actual Revenues
33,404	10,273	216,004	Net Tax Revenues
57.0	88.3	135.1	% of Actual Revenues to Budget
-52.3	-17.1	31.2	Actual Revenues Annual Growth Rate
56.7	88.3	133.5	% of Net Tax Revenues to Budget
-52.6	-16.7	29.6	Net Tax Revenues Annual Growth Rate
			CY 2018
47,100	9,710	139,890	Budget
28,079	11,883	267,109	Actual Revenues
28,011	11,883	259,924	Net Tax Revenues
59.6	122.4	190.9	% of Actual Revenues to Budget
-16.4	15.7	22.2	Actual Revenues Annual Growth Rate
59.5	122.4	185.8	% of Net Tax Revenues to Budget
-16.1	15.7	20.3	Net Tax Revenues Annual Growth Rate
			CY 2019
41,000	9,200	146,000	Budget
67,792	22,292	324,012	Actual Revenues
67,792	21,501	323,289	Net Tax Revenues
165.3	242.3	221.9	% of Actual Revenues to Budget
141.4	87.6	21.3	Actual Revenues Annual Growth Rate
165.3	233.7	221.4	% of Net Tax Revenues to Budget
142.0	80.9	24.4	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. 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	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
109年				
預算數	1,627,000	1,172,000	71,900	182,400
實徵數	2,467,279	1,783,467	119,153	350,144
實徵淨額	2,450,533	1,779,225	118,889	348,794
實徵數達成率	151.6	152.2	165.7	192.0
實徵數年增率	-12.9	-12.1	22.4	18.7
實徵淨額達成率	150.6	151.8	165.4	191.2
實徵淨額年增率	-13.2	-12.0	23.1	19.9
110年				
預算數	1,633,000	1,178,000	77,700	187,200
實徵數	3,812,625	2,806,785	232,777	364,163
實徵淨額	3,803,823	2,800,614	231,576	363,382
實徵數達成率	233.5	238.3	299.6	194.5
實徵數年增率	54.5	57.4	95.4	4.0
實徵淨額達成率	232.9	237.7	298.0	194.1
實徵淨額年增率	55.2	57.4	94.8	4.2
111年				
預算數	1,633,000	1,178,000	77,700	187,200
實徵數	3,857,622	2,645,316	144,376	430,744
實徵淨額	3,853,120	2,642,936	143,076	430,685
實徵數達成率	236.2	224.6	185.8	230.1
實徵數年增率	1.2	-5.8	-38.0	18.3
實徵淨額達成率	236.0	224.4	184.1	230.1
實徵淨額年增率	1.3	-5.6	-38.2	18.5
112年				
預算數	1,644,000	1,184,000	78,660	189,320
實徵數	4,101,153	3,148,713	220,757	349,588
實徵淨額	4,094,244	3,145,996	220,035	346,277
實徵數達成率	249.5	265.9	280.6	184.7
實徵數年增率	6.3	19.0	52.9	-18.8
實徵淨額達成率	249.0	265.7	279.7	182.9
實徵淨額年增率	6.3	19.0	53.8	-19.6
113年				
預算數	2,252,000	1,572,000	114,520	278,960
實徵數	5,752,237	4,393,008	300,173	582,199
實徵淨額	5,741,908	4,387,923	300,139	581,492
實徵數達成率	255.4	279.5	262.1	208.7
實徵數年增率	40.3	39.5	36.0	66.5
實徵淨額達成率	255.0	279.1	262.1	208.4
實徵淨額年增率	40.2	39.5	36.4	67.9

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 5 Comparison between Estate and Gift Tax Actually
Levied and Budget of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
			Budget
31,100	9,800	159,800	Actual Revenues
38,752	23,346	152,417	Net Tax Revenues
38,617	23,346	141,662	% of Actual Revenues to Budget
124.6	238.2	95.4	Actual Revenues Annual Growth Rate
-42.8	4.7	-53.0	% of Net Tax Revenues to Budget
124.2	238.2	88.6	Net Tax Revenues Annual Growth Rate
-43.0	8.6	-56.2	CY 2021
			Budget
30,000	11,300	148,800	Actual Revenues
64,939	39,801	304,160	Net Tax Revenues
64,573	39,801	303,877	% of Actual Revenues to Budget
216.5	352.2	204.4	Actual Revenues Annual Growth Rate
67.6	70.5	99.6	% of Net Tax Revenues to Budget
215.2	352.2	204.2	Net Tax Revenues Annual Growth Rate
67.2	70.5	114.5	CY 2022
			Budget
30,000	11,300	148,800	Actual Revenues
83,401	46,835	506,950	Net Tax Revenues
83,278	46,835	506,310	% of Actual Revenues to Budget
278.0	414.5	340.7	Actual Revenues Annual Growth Rate
28.4	17.7	66.7	% of Net Tax Revenues to Budget
277.6	414.5	340.3	Net Tax Revenues Annual Growth Rate
29.0	17.7	66.6	CY 2023
			Budget
30,430	11,390	150,200	Actual Revenues
91,389	26,915	263,791	Net Tax Revenues
91,347	26,904	263,685	% of Actual Revenues to Budget
300.3	236.3	175.6	Actual Revenues Annual Growth Rate
9.6	-42.5	-48.0	% of Net Tax Revenues to Budget
300.2	236.2	175.6	Net Tax Revenues Annual Growth Rate
9.7	-42.6	-47.9	CY 2024
			Budget
43,360	17,400	225,760	Actual Revenues
79,252	39,881	357,724	Net Tax Revenues
79,144	39,881	353,329	% of Actual Revenues to Budget
182.8	229.2	158.5	Actual Revenues Annual Growth Rate
-13.3	48.2	35.6	% of Net Tax Revenues to Budget
182.5	229.2	156.5	Net Tax Revenues Annual Growth Rate
-13.4	48.2	34.0	

1. Source: Accounting and Statistics Office of the Bureau.

2. 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	屏東縣 Pingtung County
104年				
預算數	3,630,000	738,070	294,520	2,534,710
實徵數	3,538,299	608,770	334,016	2,524,733
實徵淨額	3,526,991	608,770	333,858	2,513,583
實徵數達成率	97.5	82.5	113.4	99.6
實徵數年增率	5.7	-10.1	7.2	10.1
實徵淨額達成率	97.2	82.5	113.4	99.2
實徵淨額年增率	8.0	-10.1	7.3	13.7
105年				
預算數	3,709,000	648,000	362,090	2,627,050
實徵數	2,969,208	531,468	319,446	2,043,345
實徵淨額	2,915,474	528,132	319,446	1,992,947
實徵數達成率	80.1	82.0	88.2	77.8
實徵數年增率	-16.1	-12.7	-4.4	-19.1
實徵淨額達成率	78.6	81.5	88.2	75.9
實徵淨額年增率	-17.3	-13.2	-4.3	-20.7
106年				
預算數	3,549,000	673,070	336,600	2,469,600
實徵數	3,762,778	525,575	306,112	2,872,184
實徵淨額	3,735,965	525,332	306,112	2,845,614
實徵數達成率	106.0	78.1	90.9	116.3
實徵數年增率	26.7	-1.1	-4.2	40.6
實徵淨額達成率	105.3	78.1	90.9	115.2
實徵淨額年增率	28.1	-0.5	-4.2	42.8
107年				
預算數	3,067,778	458,520	271,178	2,283,660
實徵數	3,888,343	491,801	273,660	3,057,060
實徵淨額	3,851,957	491,598	273,660	3,020,877
實徵數達成率	126.7	107.3	100.9	133.9
實徵數年增率	3.3	-6.4	-10.6	6.4
實徵淨額達成率	125.6	107.2	100.9	132.3
實徵淨額年增率	3.1	-6.4	-10.6	6.2
108年				
預算數	3,442,222	445,630	254,670	2,688,040
實徵數	3,251,204	350,805	220,014	2,665,926
實徵淨額	3,146,126	295,042	195,095	2,641,530
實徵數達成率	94.5	78.7	86.4	99.2
實徵數年增率	-16.4	-28.7	-19.6	-12.8
實徵淨額達成率	91.4	66.2	76.6	98.3
實徵淨額年增率	-18.3	-40.0	-28.7	-12.6

資料來源：本局主計室。

Table 6 Comparison between Commodity Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
120	-	62,580	Budget
160	4	70,616	Actual Revenues
160	4	70,616	Net Tax Revenues
133.3	-	112.8	% of Actual Revenues to Budget
3.2	33.3	6.6	Actual Revenues Annual Growth Rate
133.3	-	112.8	% of Net Tax Revenues to Budget
3.2	33.3	6.6	Net Tax Revenues Annual Growth Rate
			CY 2016
150	-	71,710	Budget
369	124	74,456	Actual Revenues
369	124	74,456	Net Tax Revenues
246.0	-	103.8	% of Actual Revenues to Budget
130.6	3,000.0	5.4	Actual Revenues Annual Growth Rate
246.0	-	103.8	% of Net Tax Revenues to Budget
130.6	3,000.0	5.4	Net Tax Revenues Annual Growth Rate
			CY 2017
300	-	69,430	Budget
282	117	58,508	Actual Revenues
282	117	58,508	Net Tax Revenues
94.0	-	84.3	% of Actual Revenues to Budget
-23.6	-5.6	-21.4	Actual Revenues Annual Growth Rate
94.0	-	84.3	% of Net Tax Revenues to Budget
-23.6	-5.6	-21.4	Net Tax Revenues Annual Growth Rate
			CY 2018
120	-	54,300	Budget
453	574	64,795	Actual Revenues
453	574	64,795	Net Tax Revenues
377.5	-	119.3	% of Actual Revenues to Budget
60.6	390.6	10.7	Actual Revenues Annual Growth Rate
377.5	-	119.3	% of Net Tax Revenues to Budget
60.6	390.6	10.7	Net Tax Revenues Annual Growth Rate
			CY 2019
122	-	53,760	Budget
-8,730	-6,479	29,668	Actual Revenues
-8,730	-6,479	29,668	Net Tax Revenues
-	-	55.2	% of Actual Revenues to Budget
-	-	-54.2	Actual Revenues Annual Growth Rate
-	-	55.2	% of Net Tax Revenues to Budget
-	-	-54.2	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

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	屏東縣 Pingtung County
109年				
預算數	3,566,667	481,340	257,960	2,773,240
實徵數	2,540,643	214,971	220,919	2,139,254
實徵淨額	2,203,201	63,950	91,884	2,083,447
實徵數達成率	71.2	44.7	85.6	77.1
實徵數年增率	-21.9	-38.7	0.4	-19.8
實徵淨額達成率	61.8	13.3	35.6	75.1
實徵淨額年增率	-30.0	-78.3	-52.9	-21.1
110年				
預算數	3,355,556	484,310	256,326	2,562,340
實徵數	2,277,716	138,194	157,268	2,028,146
實徵淨額	2,112,502	66,779	96,307	1,997,876
實徵數達成率	67.9	28.5	61.4	79.2
實徵數年增率	-10.3	-35.7	-28.8	-5.2
實徵淨額達成率	63.0	13.8	37.6	78.0
實徵淨額年增率	-4.1	4.4	4.8	-4.1
111年				
預算數	2,884,444	451,670	237,874	2,146,620
實徵數	2,428,528	209,813	168,805	2,110,785
實徵淨額	2,269,936	139,402	111,739	2,082,784
實徵數達成率	84.2	46.5	71.0	98.3
實徵數年增率	6.6	51.8	7.3	4.1
實徵淨額達成率	78.7	30.9	47.0	97.0
實徵淨額年增率	7.5	108.8	16.0	4.2
112年				
預算數	2,053,333	372,860	194,873	1,448,050
實徵數	2,773,204	304,699	185,189	2,344,910
實徵淨額	2,637,271	252,457	144,212	2,303,628
實徵數達成率	135.1	81.7	95.0	161.9
實徵數年增率	14.2	45.2	9.7	11.1
實徵淨額達成率	128.4	67.7	74.0	159.1
實徵淨額年增率	16.2	81.1	29.1	10.6
113年				
預算數	2,285,555	391,510	186,810	1,676,015
實徵數	2,750,128	346,416	218,508	2,240,759
實徵淨額	2,581,770	296,676	202,561	2,141,000
實徵數達成率	120.3	88.5	117.0	133.7
實徵數年增率	-0.8	13.7	18.0	-4.4
實徵淨額達成率	113.0	75.8	108.4	127.7
實徵淨額年增率	-2.1	17.5	40.5	-7.1

資料來源：本局主計室。

Table 6 Comparison between Commodity Tax Actually Levied
and Budget of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
430	-	53,697	Budget
-24,750	-13,082	3,331	Actual Revenues
-25,090	-13,310	2,320	Net Tax Revenues
-	-	6.2	% of Actual Revenues to Budget
-	-	-88.8	Actual Revenues Annual Growth Rate
-	-	4.3	% of Net Tax Revenues to Budget
-	-	-92.2	Net Tax Revenues Annual Growth Rate
			CY 2021
120	-	52,460	Budget
-26,822	-16,368	-2,702	Actual Revenues
-27,234	-16,844	-4,382	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
			CY 2022
310	-	47,970	Budget
-36,715	-19,608	-4,552	Actual Revenues
-36,903	-20,032	-7,054	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
			CY 2023
260	-	37,290	Budget
-32,510	-20,035	-9,049	Actual Revenues
-32,635	-20,320	-10,071	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
			CY 2024
270	-	30,950	Budget
-33,202	-20,263	-2,090	Actual Revenues
-34,008	-20,743	-3,716	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

Source: Accounting and Statistics Office of the Bureau.

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	屏東縣 Pingtung County
104年				
預算數	6,087,000	3,484,800	153,360	760,800
實徵數	4,819,405	2,827,380	148,071	571,307
實徵淨額	4,818,807	2,826,794	148,071	571,307
實徵數達成率	79.2	81.1	96.6	75.1
實徵數年增率	-16.3	-15.0	-0.2	-17.4
實徵淨額達成率	79.2	81.1	96.6	75.1
實徵淨額年增率	-16.3	-15.0	-0.2	-17.4
105年				
預算數	5,730,000	3,333,180	153,000	694,980
實徵數	4,121,471	2,442,973	117,970	506,199
實徵淨額	4,121,285	2,442,854	117,970	506,199
實徵數達成率	71.9	73.3	77.1	72.8
實徵數年增率	-14.5	-13.6	-20.3	-11.4
實徵淨額達成率	71.9	73.3	77.1	72.8
實徵淨額年增率	-14.5	-13.6	-20.3	-11.4
106年				
預算數	6,103,000	3,571,480	172,110	732,970
實徵數	5,779,488	3,325,467	172,955	684,602
實徵淨額	5,779,428	3,325,419	172,943	684,602
實徵數達成率	94.7	93.1	100.5	93.4
實徵數年增率	40.2	36.1	46.6	35.2
實徵淨額達成率	94.7	93.1	100.5	93.4
實徵淨額年增率	40.2	36.1	46.6	35.2
107年				
預算數	6,032,000	3,523,010	178,380	723,940
實徵數	6,163,739	3,608,331	176,829	711,077
實徵淨額	6,163,720	3,608,319	176,823	711,077
實徵數達成率	102.2	102.4	99.1	98.2
實徵數年增率	6.6	8.5	2.2	3.9
實徵淨額達成率	102.2	102.4	99.1	98.2
實徵淨額年增率	6.6	8.5	2.2	3.9
108年				
預算數	6,842,000	3,986,280	200,990	810,510
實徵數	5,395,316	3,225,155	150,764	666,536
實徵淨額	5,395,316	3,225,155	150,764	666,536
實徵數達成率	78.9	80.9	75.0	82.2
實徵數年增率	-12.5	-10.6	-14.7	-6.3
實徵淨額達成率	78.9	80.9	75.0	82.2
實徵淨額年增率	-12.5	-10.6	-14.7	-6.3

資料來源：本局主計室。

Table 7 Comparison between Securities Transaction Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
174,720	56,640	1,456,680	Budget
139,075	37,909	1,095,663	Actual Revenues
139,075	37,909	1,095,651	Net Tax Revenues
79.6	66.9	75.2	% of Actual Revenues to Budget
-15.3	-23.4	-20.5	Actual Revenues Annual Growth Rate
79.6	66.9	75.2	% of Net Tax Revenues to Budget
-15.3	-23.4	-20.5	Net Tax Revenues Annual Growth Rate
			CY 2016
162,120	49,320	1,337,400	Budget
111,134	33,182	910,013	Actual Revenues
111,134	33,182	909,946	Net Tax Revenues
68.6	67.3	68.0	% of Actual Revenues to Budget
-20.1	-12.5	-16.9	Actual Revenues Annual Growth Rate
68.6	67.3	68.0	% of Net Tax Revenues to Budget
-20.1	-12.5	-16.9	Net Tax Revenues Annual Growth Rate
			CY 2017
172,100	50,040	1,404,300	Budget
157,874	46,278	1,392,312	Actual Revenues
157,874	46,278	1,392,312	Net Tax Revenues
91.7	92.5	99.1	% of Actual Revenues to Budget
42.1	39.5	53.0	Actual Revenues Annual Growth Rate
91.7	92.5	99.1	% of Net Tax Revenues to Budget
42.1	39.5	53.0	Net Tax Revenues Annual Growth Rate
			CY 2018
167,040	48,260	1,391,370	Budget
166,170	46,269	1,455,063	Actual Revenues
166,170	46,268	1,455,063	Net Tax Revenues
99.5	95.9	104.6	% of Actual Revenues to Budget
5.3	0.0	4.5	Actual Revenues Annual Growth Rate
99.5	95.9	104.6	% of Net Tax Revenues to Budget
5.3	0.0	4.5	Net Tax Revenues Annual Growth Rate
			CY 2019
185,300	53,410	1,605,510	Budget
152,843	42,391	1,157,627	Actual Revenues
152,843	42,391	1,157,627	Net Tax Revenues
82.5	79.4	72.1	% of Actual Revenues to Budget
-8.0	-8.4	-20.4	Actual Revenues Annual Growth Rate
82.5	79.4	72.1	% of Net Tax Revenues to Budget
-8.0	-8.4	-20.4	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

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

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
109年				
預算數	6,529,000	3,828,890	188,090	777,860
實徵數	9,304,738	5,622,525	254,829	1,144,332
實徵淨額	9,304,678	5,622,465	254,829	1,144,332
實徵數達成率	142.5	146.8	135.5	147.1
實徵數年增率	72.5	74.3	69.0	71.7
實徵淨額達成率	142.5	146.8	135.5	147.1
實徵淨額年增率	72.5	74.3	69.0	71.7
110年				
預算數	7,037,000	4,199,790	196,140	845,850
實徵數	18,502,616	10,995,167	372,001	2,162,503
實徵淨額	18,502,537	10,995,167	372,001	2,162,424
實徵數達成率	262.9	261.8	189.7	255.7
實徵數年增率	98.9	95.6	46.0	89.0
實徵淨額達成率	262.9	261.8	189.7	255.7
實徵淨額年增率	98.9	95.6	46.0	89.0
111年				
預算數	10,756,934	6,428,660	251,925	1,287,262
實徵數	9,964,937	6,125,979	200,155	1,195,559
實徵淨額	9,964,937	6,125,979	200,155	1,195,559
實徵數達成率	92.6	95.3	79.5	92.9
實徵數年增率	-46.1	-44.3	-46.2	-44.7
實徵淨額達成率	92.6	95.3	79.5	92.9
實徵淨額年增率	-46.1	-44.3	-46.2	-44.7
112年				
預算數	9,956,000	5,993,849	217,826	1,186,199
實徵數	11,324,058	6,959,417	241,397	1,353,288
實徵淨額	11,324,038	6,959,397	241,397	1,353,288
實徵數達成率	113.7	116.1	110.8	114.1
實徵數年增率	13.6	13.6	20.6	13.2
實徵淨額達成率	113.7	116.1	110.8	114.1
實徵淨額年增率	13.6	13.6	20.6	13.2
113年				
預算數	13,100,000	7,927,087	266,437	1,549,398
實徵數	15,168,916	9,471,407	319,263	1,806,915
實徵淨額	15,168,677	9,471,390	319,263	1,806,915
實徵數達成率	115.8	119.5	119.8	116.6
實徵數年增率	34.0	36.1	32.3	33.5
實徵淨額達成率	115.8	119.5	119.8	116.6
實徵淨額年增率	34.0	36.1	32.3	33.5

資料來源：本局主計室。

Table 7 Comparison between Securities Transaction Tax Actually Levied and Budget of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
180,150	50,550	1,503,460	Budget
253,175	76,483	1,953,394	Actual Revenues
253,175	76,483	1,953,394	Net Tax Revenues
140.5	151.3	129.9	% of Actual Revenues to Budget
65.6	80.4	68.7	Actual Revenues Annual Growth Rate
140.5	151.3	129.9	% of Net Tax Revenues to Budget
65.6	80.4	68.7	Net Tax Revenues Annual Growth Rate
			CY 2021
193,990	55,270	1,545,960	Budget
500,283	149,865	4,322,797	Actual Revenues
500,283	149,865	4,322,797	Net Tax Revenues
257.9	271.2	279.6	% of Actual Revenues to Budget
97.6	95.9	121.3	Actual Revenues Annual Growth Rate
257.9	271.2	279.6	% of Net Tax Revenues to Budget
97.6	95.9	121.3	Net Tax Revenues Annual Growth Rate
			CY 2022
293,622	87,066	2,408,399	Budget
241,297	87,519	2,114,428	Actual Revenues
241,297	87,519	2,114,428	Net Tax Revenues
82.2	100.5	87.8	% of Actual Revenues to Budget
-51.8	-41.6	-51.1	Actual Revenues Annual Growth Rate
82.2	100.5	87.8	% of Net Tax Revenues to Budget
-51.8	-41.6	-51.1	Net Tax Revenues Annual Growth Rate
			CY 2023
262,526	82,621	2,212,979	Budget
287,297	95,469	2,387,190	Actual Revenues
287,297	95,469	2,387,190	Net Tax Revenues
109.4	115.6	107.9	% of Actual Revenues to Budget
19.1	9.1	12.9	Actual Revenues Annual Growth Rate
109.4	115.6	107.9	% of Net Tax Revenues to Budget
19.1	9.1	12.9	Net Tax Revenues Annual Growth Rate
			CY 2024
340,260	109,485	2,907,333	Budget
370,321	126,924	3,074,086	Actual Revenues
370,321	126,924	3,073,864	Net Tax Revenues
108.8	115.9	105.7	% of Actual Revenues to Budget
28.9	32.9	28.8	Actual Revenues Annual Growth Rate
108.8	115.9	105.7	% of Net Tax Revenues to Budget
28.9	32.9	28.8	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

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	屏東縣 Pingtung County
104年				
預算數	17,000	15,210	-	90
實徵數	28,737	26,068	-	147
實徵淨額	28,737	26,068	-	147
實徵數達成率	169.0	171.4	-	163.3
實徵數年增率	30.1	30.0	-	10.5
實徵淨額達成率	169.0	171.4	-	163.3
實徵淨額年增率	30.1	30.0	-	10.5
105年				
預算數	22,000	19,950	-	110
實徵數	32,031	28,717	-	175
實徵淨額	31,985	28,671	-	175
實徵數達成率	145.6	143.9	-	159.1
實徵數年增率	11.5	10.2	-	19.0
實徵淨額達成率	145.4	143.7	-	159.1
實徵淨額年增率	11.3	10.0	-	19.0
106年				
預算數	30,000	27,210	-	170
實徵數	44,238	39,498	-	159
實徵淨額	44,238	39,498	-	159
實徵數達成率	147.5	145.2	-	93.5
實徵數年增率	38.1	37.5	-	-9.1
實徵淨額達成率	147.5	145.2	-	93.5
實徵淨額年增率	38.3	37.8	-	-9.1
107年				
預算數	32,000	28,860	-	150
實徵數	47,878	42,499	-	197
實徵淨額	47,878	42,499	-	197
實徵數達成率	149.6	147.3	-	131.3
實徵數年增率	8.2	7.6	-	23.9
實徵淨額達成率	149.6	147.3	-	131.3
實徵淨額年增率	8.2	7.6	-	23.9
108年				
預算數	55,000	49,100	-	200
實徵數	40,237	35,636	-	187
實徵淨額	40,237	35,636	-	187
實徵數達成率	73.2	72.6	-	93.5
實徵數年增率	-16.0	-16.1	-	-5.1
實徵淨額達成率	73.2	72.6	-	93.5
實徵淨額年增率	-16.0	-16.1	-	-5.1

資料來源：本局主計室。

Table 8 Comparison between Futures Transaction Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
190	310	1,200	Budget
105	315	2,102	Actual Revenues
105	315	2,102	Net Tax Revenues
55.3	101.6	175.2	% of Actual Revenues to Budget
-36.4	37.0	39.7	Actual Revenues Annual Growth Rate
55.3	101.6	175.2	% of Net Tax Revenues to Budget
-36.4	37.0	39.7	Net Tax Revenues Annual Growth Rate
			CY 2016
170	340	1,430	Budget
-	482	2,657	Actual Revenues
-	482	2,657	Net Tax Revenues
0.0	141.8	185.8	% of Actual Revenues to Budget
-100.0	53.0	26.4	Actual Revenues Annual Growth Rate
0.0	141.8	185.8	% of Net Tax Revenues to Budget
-100.0	53.0	26.4	Net Tax Revenues Annual Growth Rate
			CY 2017
-	380	2,240	Budget
-	261	4,320	Actual Revenues
-	261	4,320	Net Tax Revenues
-	68.7	192.9	% of Actual Revenues to Budget
-	-45.9	62.6	Actual Revenues Annual Growth Rate
-	68.7	192.9	% of Net Tax Revenues to Budget
-	-45.9	62.6	Net Tax Revenues Annual Growth Rate
			CY 2018
-	330	2,660	Budget
-	294	4,888	Actual Revenues
-	294	4,888	Net Tax Revenues
-	89.1	183.8	% of Actual Revenues to Budget
-	12.6	13.1	Actual Revenues Annual Growth Rate
-	89.1	183.8	% of Net Tax Revenues to Budget
-	12.6	13.1	Net Tax Revenues Annual Growth Rate
			CY 2019
-	440	5,260	Budget
-	205	4,209	Actual Revenues
-	205	4,209	Net Tax Revenues
-	46.6	80.0	% of Actual Revenues to Budget
-	-30.3	-13.9	Actual Revenues Annual Growth Rate
-	46.6	80.0	% of Net Tax Revenues to Budget
-	-30.3	-13.9	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

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	屏東縣 Pingtung County
109年				
預算數	46,000	40,880	-	200
實徵數	66,305	57,663	-	1,271
實徵淨額	66,305	57,663	-	1,271
實徵數達成率	144.1	141.1	-	635.5
實徵數年增率	64.8	61.8	-	579.7
實徵淨額達成率	144.1	141.1	-	635.5
實徵淨額年增率	64.8	61.8	-	579.7
110年				
預算數	45,000	39,420	-	510
實徵數	96,786	86,731	-	1,475
實徵淨額	96,786	86,731	-	1,475
實徵數達成率	215.1	220.0	-	289.2
實徵數年增率	46.0	50.4	-	16.1
實徵淨額達成率	215.1	220.0	-	289.2
實徵淨額年增率	46.0	50.4	-	16.1
111年				
預算數	66,000	58,630	-	910
實徵數	100,611	88,515	-	1,547
實徵淨額	100,611	88,515	-	1,547
實徵數達成率	152.4	151.0	-	170.0
實徵數年增率	4.0	2.1	-	4.9
實徵淨額達成率	152.4	151.0	-	170.0
實徵淨額年增率	4.0	2.1	-	4.9
112年				
預算數	65,000	57,393	-	1,067
實徵數	80,554	70,443	-	1,853
實徵淨額	80,554	70,443	-	1,853
實徵數達成率	123.9	122.7	-	173.7
實徵數年增率	-19.9	-20.4	-	19.8
實徵淨額達成率	123.9	122.7	-	173.7
實徵淨額年增率	-19.9	-20.4	-	19.8
113年				
預算數	73,000	64,456	-	1,198
實徵數	105,137	92,144	-	-
實徵淨額	105,137	92,144	-	-
實徵數達成率	144.0	143.0	-	0.0
實徵數年增率	30.5	30.8	-	-100.0
實徵淨額達成率	144.0	143.0	-	0.0
實徵淨額年增率	30.5	30.8	-	-100.0

資料來源：本局主計室。

Table 8 Comparison between Futures Transaction Tax Actually Levied and Budget of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
-	280	4,640	Budget
-	406	6,965	Actual Revenues
-	406	6,965	Net Tax Revenues
-	145.0	150.1	% of Actual Revenues to Budget
-	98.0	65.5	Actual Revenues Annual Growth Rate
-	145.0	150.1	% of Net Tax Revenues to Budget
-	98.0	65.5	Net Tax Revenues Annual Growth Rate
			CY 2021
-	260	4,810	Budget
-	856	7,724	Actual Revenues
-	856	7,724	Net Tax Revenues
-	329.2	160.6	% of Actual Revenues to Budget
-	110.8	10.9	Actual Revenues Annual Growth Rate
-	329.2	160.6	% of Net Tax Revenues to Budget
-	110.8	10.9	Net Tax Revenues Annual Growth Rate
			CY 2022
-	460	6,000	Budget
-	953	9,596	Actual Revenues
-	953	9,596	Net Tax Revenues
-	207.2	159.9	% of Actual Revenues to Budget
-	11.3	24.2	Actual Revenues Annual Growth Rate
-	207.2	159.9	% of Net Tax Revenues to Budget
-	11.3	24.2	Net Tax Revenues Annual Growth Rate
			CY 2023
-	559	5,981	Budget
-	464	7,794	Actual Revenues
-	464	7,794	Net Tax Revenues
-	83.0	130.3	% of Actual Revenues to Budget
-	-51.3	-18.8	Actual Revenues Annual Growth Rate
-	83.0	130.3	% of Net Tax Revenues to Budget
-	-51.3	-18.8	Net Tax Revenues Annual Growth Rate
			CY 2024
-	627	6,719	Budget
-	926	12,067	Actual Revenues
-	926	12,067	Net Tax Revenues
-	147.7	179.6	% of Actual Revenues to Budget
-	99.6	54.8	Actual Revenues Annual Growth Rate
-	147.7	179.6	% of Net Tax Revenues to Budget
-	99.6	54.8	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

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	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
104年				
預算數	8,000,000	3,940,690	372,200	3,683,430
實徵數	7,597,592	3,783,282	275,661	3,534,818
實徵淨額	7,597,592	3,783,282	275,661	3,534,818
實徵數達成率	95.0	96.0	74.1	96.0
實徵數年增率	11.1	7.3	-13.7	18.2
實徵淨額達成率	95.0	96.0	74.1	96.0
實徵淨額年增率	11.1	7.3	-13.7	18.2
105年				
預算數	7,791,000	3,926,010	290,390	3,571,060
實徵數	8,825,542	4,931,944	263,813	3,626,415
實徵淨額	8,825,542	4,931,944	263,813	3,626,415
實徵數達成率	113.3	125.6	90.8	101.6
實徵數年增率	16.2	30.4	-4.3	2.6
實徵淨額達成率	113.3	125.6	90.8	101.6
實徵淨額年增率	16.2	30.4	-4.3	2.6
106年				
預算數	7,506,000	5,248,680	276,140	1,977,760
實徵數	15,112,040	11,251,834	236,999	3,620,189
實徵淨額	15,112,040	11,251,834	236,999	3,620,189
實徵數達成率	201.3	214.4	85.8	183.0
實徵數年增率	71.2	128.1	-10.2	-0.2
實徵淨額達成率	201.3	214.4	85.8	183.0
實徵淨額年增率	71.2	128.1	-10.2	-0.2
107年				
預算數	9,297,500	7,108,780	150,700	2,036,090
實徵數	24,700,331	19,976,043	204,042	4,517,994
實徵淨額	24,700,331	19,976,043	204,042	4,517,994
實徵數達成率	265.7	281.0	135.4	221.9
實徵數年增率	63.4	77.5	-13.9	24.8
實徵淨額達成率	265.7	281.0	135.4	221.9
實徵淨額年增率	63.4	77.5	-13.9	24.8
108年				
預算數	9,785,000	7,078,270	202,960	2,501,330
實徵數	27,102,879	23,652,427	180,156	3,268,144
實徵淨額	27,102,879	23,652,427	180,156	3,268,144
實徵數達成率	277.0	334.2	88.8	130.7
實徵數年增率	9.7	18.4	-11.7	-27.7
實徵淨額達成率	277.0	334.2	88.8	130.7
實徵淨額年增率	9.7	18.4	-11.7	-27.7

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。
2. 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 Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
2,100	1,580	-	Budget
2,338	1,493	-	Actual Revenues
2,338	1,493	-	Net Tax Revenues
111.3	94.5	-	% of Actual Revenues to Budget
21.4	6.0	-	Actual Revenues Annual Growth Rate
111.3	94.5	-	% of Net Tax Revenues to Budget
21.4	6.0	-	Net Tax Revenues Annual Growth Rate
			CY 2016
2,100	1,440	-	Budget
2,021	1,349	-	Actual Revenues
2,021	1,349	-	Net Tax Revenues
96.2	93.7	-	% of Actual Revenues to Budget
-13.6	-9.6	-	Actual Revenues Annual Growth Rate
96.2	93.7	-	% of Net Tax Revenues to Budget
-13.6	-9.6	-	Net Tax Revenues Annual Growth Rate
			CY 2017
1,910	1,510	-	Budget
1,657	1,361	-	Actual Revenues
1,657	1,361	-	Net Tax Revenues
86.8	90.1	-	% of Actual Revenues to Budget
-18.0	0.9	-	Actual Revenues Annual Growth Rate
86.8	90.1	-	% of Net Tax Revenues to Budget
-18.0	0.9	-	Net Tax Revenues Annual Growth Rate
			CY 2018
1,110	820	-	Budget
1,628	624	-	Actual Revenues
1,628	624	-	Net Tax Revenues
146.7	76.1	-	% of Actual Revenues to Budget
-1.8	-54.2	-	Actual Revenues Annual Growth Rate
146.7	76.1	-	% of Net Tax Revenues to Budget
-1.8	-54.2	-	Net Tax Revenues Annual Growth Rate
			CY 2019
1,470	970	-	Budget
1,209	943	-	Actual Revenues
1,209	943	-	Net Tax Revenues
82.2	97.2	-	% of Actual Revenues to Budget
-25.7	51.1	-	Actual Revenues Annual Growth Rate
82.2	97.2	-	% of Net Tax Revenues to Budget
-25.7	51.1	-	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge).

2. 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	屏東縣 Pingtung County
109年				
預算數	11,403,750	9,254,390	190,840	1,956,220
實徵數	29,063,196	25,159,810	177,230	3,723,900
實徵淨額	29,063,196	25,159,810	177,230	3,723,900
實徵數達成率	254.9	271.9	92.9	190.4
實徵數年增率	7.2	6.4	-1.6	13.9
實徵淨額達成率	254.9	271.9	92.9	190.4
實徵淨額年增率	7.2	6.4	-1.6	13.9
110年				
預算數	12,057,500	10,267,680	177,730	1,609,870
實徵數	29,643,941	26,361,710	141,976	3,138,016
實徵淨額	29,643,941	26,361,710	141,976	3,138,016
實徵數達成率	245.9	256.7	79.9	194.9
實徵數年增率	2.0	4.8	-19.9	-15.7
實徵淨額達成率	245.9	256.7	79.9	194.9
實徵淨額年增率	2.0	4.8	-19.9	-15.7
111年				
預算數	13,051,250	11,365,100	164,180	1,519,590
實徵數	28,695,445	25,650,389	136,279	2,906,053
實徵淨額	28,695,445	25,650,389	136,279	2,906,053
實徵數達成率	219.9	225.7	83.0	191.2
實徵數年增率	-3.2	-2.7	-4.0	-7.4
實徵淨額達成率	219.9	225.7	83.0	191.2
實徵淨額年增率	-3.2	-2.7	-4.0	-7.4
112年				
預算數	13,230,000	11,616,820	151,630	1,459,210
實徵數	26,786,898	23,568,507	133,539	3,081,572
實徵淨額	26,786,898	23,568,507	133,539	3,081,572
實徵數達成率	202.5	202.9	88.1	211.2
實徵數年增率	-6.7	-8.1	-2.0	6.0
實徵淨額達成率	202.5	202.9	88.1	211.2
實徵淨額年增率	-6.7	-8.1	-2.0	6.0
113年				
預算數	12,836,250	11,463,070	60,570	1,311,380
實徵數	27,173,695	23,392,479	113,486	3,664,610
實徵淨額	27,173,695	23,392,479	113,486	3,664,610
實徵數達成率	211.7	204.1	187.4	279.4
實徵數年增率	1.4	-0.7	-15.0	18.9
實徵淨額達成率	211.7	204.1	187.4	279.4
實徵淨額年增率	1.4	-0.7	-15.0	18.9

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。
2. 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 Budget of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
1,380	920	-	Budget
1,493	763	-	Actual Revenues
1,493	763	-	Net Tax Revenues
108.2	82.9	-	% of Actual Revenues to Budget
23.5	-19.1	-	Actual Revenues Annual Growth Rate
108.2	82.9	-	% of Net Tax Revenues to Budget
23.5	-19.1	-	Net Tax Revenues Annual Growth Rate
			CY 2021
1,430	790	-	Budget
1,586	653	-	Actual Revenues
1,586	653	-	Net Tax Revenues
110.9	82.7	-	% of Actual Revenues to Budget
6.2	-14.4	-	Actual Revenues Annual Growth Rate
110.9	82.7	-	% of Net Tax Revenues to Budget
6.2	-14.4	-	Net Tax Revenues Annual Growth Rate
			CY 2022
1,540	840	-	Budget
2,256	468	-	Actual Revenues
2,256	468	-	Net Tax Revenues
146.5	55.7	-	% of Actual Revenues to Budget
42.2	-28.3	-	Actual Revenues Annual Growth Rate
146.5	55.7	-	% of Net Tax Revenues to Budget
42.2	-28.3	-	Net Tax Revenues Annual Growth Rate
			CY 2023
1,790	550	-	Budget
2,234	1,046	-	Actual Revenues
2,234	1,046	-	Net Tax Revenues
124.8	190.2	-	% of Actual Revenues to Budget
-1.0	123.5	-	Actual Revenues Annual Growth Rate
124.8	190.2	-	% of Net Tax Revenues to Budget
-1.0	123.5	-	Net Tax Revenues Annual Growth Rate
			CY 2024
900	330	-	Budget
1,996	1,124	-	Actual Revenues
1,996	1,124	-	Net Tax Revenues
221.8	340.6	-	% of Actual Revenues to Budget
-10.7	7.5	-	Actual Revenues Annual Growth Rate
221.8	340.6	-	% of Net Tax Revenues to Budget
-10.7	7.5	-	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge).
2. 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	屏東縣 Pingtung County
104年				
預算數	222,000	131,358	25,152	32,101
實徵數	162,185	82,867	14,259	37,960
實徵淨額	156,556	81,212	13,159	36,496
實徵數達成率	73.1	63.1	56.7	118.3
實徵數年增率	-41.4	-51.0	-71.4	-4.7
實徵淨額達成率	70.5	61.8	52.3	113.7
實徵淨額年增率	-42.2	-50.7	-72.6	-8.3
105年				
預算數	98,000	57,564	10,486	16,032
實徵數	78,080	49,968	5,148	12,302
實徵淨額	73,148	47,395	4,991	10,205
實徵數達成率	79.7	86.8	49.1	76.7
實徵數年增率	-51.9	-39.7	-63.9	-67.6
實徵淨額達成率	74.6	82.3	47.6	63.7
實徵淨額年增率	-53.3	-41.6	-62.1	-72.0
106年				
預算數	83,000	48,553	10,957	14,359
實徵數	35,869	19,289	3,263	3,280
實徵淨額	33,566	18,300	3,263	2,192
實徵數達成率	43.2	39.7	29.8	22.8
實徵數年增率	-54.1	-61.4	-36.6	-73.3
實徵淨額達成率	40.4	37.7	29.8	15.3
實徵淨額年增率	-54.1	-61.4	-34.6	-78.5
107年				
預算數	39,000	21,789	3,063	7,216
實徵數	17,383	14,925	436	1,729
實徵淨額	16,447	14,400	436	1,318
實徵數達成率	44.6	68.5	14.2	24.0
實徵數年增率	-51.5	-22.6	-86.6	-47.3
實徵淨額達成率	42.2	66.1	14.2	18.3
實徵淨額年增率	-51.0	-21.3	-86.6	-39.9
108年				
預算數	38,000	24,180	2,571	4,304
實徵數	3,081	699	326	1,566
實徵淨額	-5,876	-8,258	326	1,566
實徵數達成率	8.1	2.9	12.7	36.4
實徵數年增率	-82.3	-95.3	-25.2	-9.4
實徵淨額達成率	-	-	12.7	36.4
實徵淨額年增率	-	-	-25.2	18.8

資料來源：本局主計室。

Table 10 Comparison between Specifically Selected Goods and Services Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
6,793	3,064	23,532	Budget
12,018	1,095	13,986	Actual Revenues
12,003	330	13,356	Net Tax Revenues
176.9	35.7	59.4	% of Actual Revenues to Budget
176.3	-79.4	60.3	Actual Revenues Annual Growth Rate
176.7	10.8	56.8	% of Net Tax Revenues to Budget
177.8	-93.8	53.1	Net Tax Revenues Annual Growth Rate
			CY 2016
3,437	1,173	9,308	Budget
3,242	2,869	4,551	Actual Revenues
3,237	2,831	4,489	Net Tax Revenues
94.3	244.6	48.9	% of Actual Revenues to Budget
-73.0	162.0	-67.5	Actual Revenues Annual Growth Rate
94.2	241.3	48.2	% of Net Tax Revenues to Budget
-73.0	757.9	-66.4	Net Tax Revenues Annual Growth Rate
			CY 2017
3,237	1,494	4,400	Budget
654	4,913	4,470	Actual Revenues
654	4,687	4,470	Net Tax Revenues
20.2	328.8	101.6	% of Actual Revenues to Budget
-79.8	71.2	-1.8	Actual Revenues Annual Growth Rate
20.2	313.7	101.6	% of Net Tax Revenues to Budget
-79.8	65.6	-0.4	Net Tax Revenues Annual Growth Rate
			CY 2018
2,392	1,180	3,360	Budget
293	-	-	Actual Revenues
293	-	-	Net Tax Revenues
12.2	0.0	0.0	% of Actual Revenues to Budget
-55.2	-100.0	-100.0	Actual Revenues Annual Growth Rate
12.2	0.0	0.0	% of Net Tax Revenues to Budget
-55.2	-100.0	-100.0	Net Tax Revenues Annual Growth Rate
			CY 2019
1,348	2,555	3,042	Budget
208	-	282	Actual Revenues
208	-	282	Net Tax Revenues
15.4	0.0	9.3	% of Actual Revenues to Budget
-29.0	-	-	Actual Revenues Annual Growth Rate
15.4	0.0	9.3	% of Net Tax Revenues to Budget
-29.0	-	-	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

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	屏東縣 Pingtung County
109年				
預算數	20,000	11,815	1,429	2,013
實徵數	4,822	3,181	104	3
實徵淨額	1,627	-14	104	3
實徵數達成率	24.1	26.9	7.3	0.1
實徵數年增率	56.5	355.1	-68.1	-99.8
實徵淨額達成率	8.1	-	7.3	0.1
實徵淨額年增率	-	-	-68.1	-99.8
110年				
預算數	10,000	6,514	721	1,045
實徵數	23,102	20,366	120	-
實徵淨額	23,102	20,366	120	-
實徵數達成率	231.0	312.6	16.6	0.0
實徵數年增率	379.1	540.2	15.4	-100.0
實徵淨額達成率	231.0	312.6	16.6	0.0
實徵淨額年增率	1,319.9	-	15.4	-100.0
111年				
預算數	3,000	1,993	155	228
實徵數	40,373	39,378	246	49
實徵淨額	40,373	39,378	246	49
實徵數達成率	1,345.8	1,975.8	158.7	21.5
實徵數年增率	74.8	93.4	105.0	-
實徵淨額達成率	1,345.8	1,975.8	158.7	21.5
實徵淨額年增率	74.8	93.4	105.0	-
112年				
預算數	18,000	16,886	99	17
實徵數	27,077	26,501	135	121
實徵淨額	27,077	26,501	135	121
實徵數達成率	150.4	156.9	136.4	711.8
實徵數年增率	-32.9	-32.7	-45.1	146.9
實徵淨額達成率	150.4	156.9	136.4	711.8
實徵淨額年增率	-32.9	-32.7	-45.1	146.9
113年				
預算數	19,000	18,745	84	-
實徵數	22,490	22,062	118	17
實徵淨額	22,490	22,062	118	17
實徵數達成率	118.4	117.7	140.5	-
實徵數年增率	-16.9	-16.8	-12.6	-86.0
實徵淨額達成率	118.4	117.7	140.5	-
實徵淨額年增率	-16.9	-16.8	-12.6	-86.0

資料來源：本局主計室。

Table 10 Comparison between Specifically Selected Goods and Services
Tax Actually Levied and Budget of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
				CY 2020
597	1,923	2,223		Budget
140	-	1,394		Actual Revenues
140	-	1,394		Net Tax Revenues
23.5	0.0	62.7		% of Actual Revenues to Budget
-32.7	-	394.3		Actual Revenues Annual Growth Rate
23.5	0.0	62.7		% of Net Tax Revenues to Budget
-32.7	-	394.3		Net Tax Revenues Annual Growth Rate
				CY 2021
417	171	1,132		Budget
162	3	2,451		Actual Revenues
162	3	2,451		Net Tax Revenues
38.8	1.8	216.5		% of Actual Revenues to Budget
15.7	-	75.8		Actual Revenues Annual Growth Rate
38.8	1.8	216.5		% of Net Tax Revenues to Budget
15.7	-	75.8		Net Tax Revenues Annual Growth Rate
				CY 2022
84	105	435		Budget
48	-	652		Actual Revenues
48	-	652		Net Tax Revenues
57.1	0.0	149.9		% of Actual Revenues to Budget
-70.4	-100.0	-73.4		Actual Revenues Annual Growth Rate
57.1	0.0	149.9		% of Net Tax Revenues to Budget
-70.4	-100.0	-73.4		Net Tax Revenues Annual Growth Rate
				CY 2023
66	-	932		Budget
155	-	165		Actual Revenues
155	-	165		Net Tax Revenues
234.8	-	17.7		% of Actual Revenues to Budget
222.9	-	-74.7		Actual Revenues Annual Growth Rate
234.8	-	17.7		% of Net Tax Revenues to Budget
222.9	-	-74.7		Net Tax Revenues Annual Growth Rate
				CY 2024
-	-	171		Budget
1	1	291		Actual Revenues
1	1	291		Net Tax Revenues
-	-	170.2		% of Actual Revenues to Budget
-99.4	-	76.4		Actual Revenues Annual Growth Rate
-	-	170.2		% of Net Tax Revenues to Budget
-99.4	-	76.4		Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

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	屏東縣 Pingtung County
104年				
預算數	15,601,307	9,125,550	1,492,150	3,135,057
實徵數	20,874,194	13,117,572	1,872,986	3,442,041
實徵淨額	17,408,982	10,106,777	1,696,238	3,246,809
實徵數達成率	133.8	143.7	125.5	109.8
實徵數年增率	6.7	5.0	10.2	1.4
實徵淨額達成率	111.6	110.8	113.7	103.6
實徵淨額年增率	8.7	6.5	12.6	3.6
105年				
預算數	17,302,287	10,054,560	1,697,280	3,268,067
實徵數	21,359,153	13,689,770	1,996,113	3,351,844
實徵淨額	18,547,602	11,267,830	1,817,608	3,188,379
實徵數達成率	123.4	136.2	117.6	102.6
實徵數年增率	2.3	4.4	6.6	-2.6
實徵淨額達成率	107.2	112.1	107.1	97.6
實徵淨額年增率	6.5	11.5	7.2	-1.8
106年				
預算數	19,207,516	11,418,026	1,877,040	3,437,590
實徵數	22,015,131	14,082,273	2,046,818	3,685,529
實徵淨額	18,862,130	11,409,051	1,855,129	3,445,916
實徵數達成率	114.6	123.3	109.0	107.2
實徵數年增率	3.1	2.9	2.5	10.0
實徵淨額達成率	98.2	99.9	98.8	100.2
實徵淨額年增率	1.7	1.3	2.1	8.1
107年				
預算數	18,821,895	11,404,420	1,848,530	3,358,165
實徵數	23,224,477	14,680,669	2,172,513	3,953,353
實徵淨額	19,699,562	11,807,915	1,953,975	3,747,763
實徵數達成率	123.4	128.7	117.5	117.7
實徵數年增率	5.5	4.2	6.1	7.3
實徵淨額達成率	104.7	103.5	105.7	111.6
實徵淨額年增率	4.4	3.5	5.3	8.8
108年				
預算數	20,586,601	12,416,150	2,022,971	3,852,200
實徵數	24,854,901	15,391,515	2,523,913	4,248,179
實徵淨額	21,391,652	12,474,038	2,278,553	4,018,668
實徵數達成率	120.7	124.0	124.8	110.3
實徵數年增率	7.0	4.8	16.2	7.5
實徵淨額達成率	103.9	100.5	112.6	104.3
實徵淨額年增率	8.6	5.6	16.6	7.2

資料來源：本局主計室(營業稅不含金融業營業稅)。

Table 11 Comparison between Business Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2015
			Budget
710,340	20,290	1,117,920	Actual Revenues
951,086	21,668	1,468,841	Net Tax Revenues
942,212	18,313	1,398,633	% of Actual Revenues to Budget
133.9	106.8	131.4	Actual Revenues Annual Growth Rate
25.1	12.4	22.9	% of Net Tax Revenues to Budget
132.6	90.3	125.1	Net Tax Revenues Annual Growth Rate
24.3	-0.2	25.5	
			CY 2016
			Budget
926,670	15,750	1,339,960	Actual Revenues
771,008	30,092	1,520,326	Net Tax Revenues
766,291	29,006	1,478,488	% of Actual Revenues to Budget
83.2	191.1	113.5	Actual Revenues Annual Growth Rate
-18.9	38.9	3.5	% of Net Tax Revenues to Budget
82.7	184.2	110.3	Net Tax Revenues Annual Growth Rate
-18.7	58.4	5.7	
			CY 2017
			Budget
912,660	25,280	1,536,920	Actual Revenues
626,447	27,884	1,546,180	Net Tax Revenues
614,436	26,647	1,510,951	% of Actual Revenues to Budget
68.6	110.3	100.6	Actual Revenues Annual Growth Rate
-18.7	-7.3	1.7	% of Net Tax Revenues to Budget
67.3	105.4	98.3	Net Tax Revenues Annual Growth Rate
-19.8	-8.1	2.2	
			CY 2018
			Budget
678,260	27,710	1,504,810	Actual Revenues
670,676	20,040	1,727,226	Net Tax Revenues
636,498	17,973	1,535,438	% of Actual Revenues to Budget
98.9	72.3	114.8	Actual Revenues Annual Growth Rate
7.1	-28.1	11.7	% of Net Tax Revenues to Budget
93.8	64.9	102.0	Net Tax Revenues Annual Growth Rate
3.6	-32.6	1.6	
			CY 2019
			Budget
672,470	24,690	1,598,120	Actual Revenues
797,213	37,315	1,856,766	Net Tax Revenues
793,382	33,819	1,793,192	% of Actual Revenues to Budget
118.5	151.1	116.2	Actual Revenues Annual Growth Rate
18.9	86.2	7.5	% of Net Tax Revenues to Budget
118.0	137.0	112.2	Net Tax Revenues Annual Growth Rate
24.6	88.2	16.8	

Source: Accounting and Statistics Office of the Bureau (The business tax excludes financial enterprise business tax).

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	屏東縣 Pingtung County
109年				
預算數	20,331,699	11,999,090	2,078,360	3,848,160
實徵數	27,727,179	17,776,184	2,634,871	4,583,436
實徵淨額	23,489,830	14,012,451	2,429,125	4,365,273
實徵數達成率	136.4	148.1	126.8	119.1
實徵數年增率	11.6	15.5	4.4	7.9
實徵淨額達成率	115.5	116.8	116.9	113.4
實徵淨額年增率	9.8	12.3	6.6	8.6
110年				
預算數	21,950,980	12,892,630	2,347,130	4,093,940
實徵數	29,749,831	19,486,284	2,684,169	4,665,682
實徵淨額	26,406,364	16,668,108	2,470,635	4,412,902
實徵數達成率	135.5	151.1	114.4	114.0
實徵數年增率	7.3	9.6	1.9	1.8
實徵淨額達成率	120.3	129.3	105.3	107.8
實徵淨額年增率	12.4	19.0	1.7	1.1
111年				
預算數	25,243,464	15,490,870	2,498,160	4,433,660
實徵數	32,451,683	20,399,916	3,036,101	5,676,531
實徵淨額	28,452,419	16,936,172	2,805,511	5,439,813
實徵數達成率	128.6	131.7	121.5	128.0
實徵數年增率	9.1	4.7	13.1	21.7
實徵淨額達成率	112.7	109.3	112.3	122.7
實徵淨額年增率	7.7	1.6	13.6	23.3
112年				
預算數	24,459,150	15,045,430	2,337,130	4,370,390
實徵數	36,247,800	23,134,359	3,541,920	5,932,220
實徵淨額	32,498,228	19,988,520	3,193,870	5,736,791
實徵數達成率	148.2	153.8	151.5	135.7
實徵數年增率	11.7	13.4	16.7	4.5
實徵淨額達成率	132.9	132.9	136.7	131.3
實徵淨額年增率	14.2	18.0	13.8	5.5
113年				
預算數	30,750,000	18,682,320	2,959,870	5,652,620
實徵數	38,416,989	24,549,349	3,746,462	6,094,164
實徵淨額	35,138,132	21,784,932	3,561,113	5,810,229
實徵數達成率	124.9	131.4	126.6	107.8
實徵數年增率	6.0	6.1	5.8	2.7
實徵淨額達成率	114.3	116.6	120.3	102.8
實徵淨額年增率	8.1	9.0	11.5	1.3

資料來源：本局主計室(營業稅不含金融業營業稅)。

Table 11 Comparison between Business Tax Actually Levied and Budget of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2020
			Budget
719,010	25,890	1,661,189	Actual Revenues
742,173	35,679	1,954,836	Net Tax Revenues
739,488	32,231	1,911,262	% of Actual Revenues to Budget
103.2	137.8	117.7	Actual Revenues Annual Growth Rate
-6.9	-4.4	5.3	% of Net Tax Revenues to Budget
102.8	124.5	115.1	Net Tax Revenues Annual Growth Rate
-6.8	-4.7	6.6	
			CY 2021
			Budget
742,690	31,440	1,843,150	Actual Revenues
724,780	35,859	2,153,057	Net Tax Revenues
716,468	32,882	2,105,369	% of Actual Revenues to Budget
97.6	114.1	116.8	Actual Revenues Annual Growth Rate
-2.3	0.5	10.1	% of Net Tax Revenues to Budget
96.5	104.6	114.2	Net Tax Revenues Annual Growth Rate
-3.1	2.0	10.2	
			CY 2022
			Budget
743,884	33,070	2,043,820	Actual Revenues
852,591	40,875	2,445,669	Net Tax Revenues
835,684	36,955	2,398,284	% of Actual Revenues to Budget
114.6	123.6	119.7	Actual Revenues Annual Growth Rate
17.6	14.0	13.6	% of Net Tax Revenues to Budget
112.3	111.7	117.3	Net Tax Revenues Annual Growth Rate
16.6	12.4	13.9	
			CY 2023
			Budget
696,030	28,850	1,981,320	Actual Revenues
933,882	85,433	2,619,986	Net Tax Revenues
927,179	80,905	2,570,963	% of Actual Revenues to Budget
134.2	296.1	132.2	Actual Revenues Annual Growth Rate
9.5	109.0	7.1	% of Net Tax Revenues to Budget
133.2	280.4	129.8	Net Tax Revenues Annual Growth Rate
10.9	118.9	7.2	
			CY 2024
			Budget
884,770	57,380	2,513,040	Actual Revenues
983,766	64,891	2,978,357	Net Tax Revenues
980,360	62,085	2,939,413	% of Actual Revenues to Budget
111.2	113.1	118.5	Actual Revenues Annual Growth Rate
5.3	-24.0	13.7	% of Net Tax Revenues to Budget
110.8	108.2	117.0	Net Tax Revenues Annual Growth Rate
5.7	-23.3	14.3	

Source: Accounting and Statistics Office of the Bureau (The business tax excludes financial enterprise business tax).

表12. 歷年各項國稅分月實徵淨額

(一)總計

單位：新臺幣千元

年度別 CY	月別 Month							
		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
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
109年	2020	9,776,536	3,456,327	8,730,275	3,728,854	10,226,081	8,550,694	24,573,184
110年	2021	10,910,815	4,460,550	10,721,732	5,316,387	14,331,427	18,384,319	22,277,869
111年	2022	11,334,647	4,044,124	9,974,276	4,631,104	13,085,479	24,447,859	27,611,384
112年	2023	10,368,444	4,564,938	11,216,522	4,613,472	27,624,504	40,451,617	4,802,995
113年	2024	13,711,255	5,407,617	12,862,960	5,590,695	32,006,210	41,326,777	5,852,605
各月總計	Monthly Total	94,683,519	32,980,313	89,243,637	37,411,934	182,606,005	248,845,042	99,147,063
各月平均	Monthly Average	9,468,352	3,298,031	8,924,364	3,741,193	18,260,601	24,884,504	9,914,706
季節指數	Seasonal Index	92.57	32.25	87.25	36.58	178.53	243.29	96.93

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: 92.57= (\$9,468,352/\$10,228,288.7)x100。

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

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
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
5,573,050	16,378,777	7,275,224	10,106,828	6,682,389	115,058,219	9,588,184.9
4,686,275	15,901,056	9,291,423	12,164,658	6,690,514	135,137,025	11,261,418.8
4,698,763	18,781,314	7,829,908	12,143,471	6,239,758	144,822,087	12,068,507.3
6,741,364	20,548,491	8,086,395	12,783,228	6,661,437	158,463,407	13,205,283.9
6,150,287	24,220,186	12,388,855	13,303,027	5,897,013	178,717,487	14,893,123.9
40,357,632	166,785,412	83,883,119	100,817,697	50,633,265		102,282,886.5
4,035,763	16,678,541	8,388,312	10,081,770	5,063,327		10,228,288.7
39.46	163.06	82.01	98.57	49.50		100.00

1. Source: Accounting and Statistics Office of the Bureau.

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

3. Seasonal Index= (Monthly Average/Annual Average) x100, for example: 92.57= (\$9,468,352/\$10,228,288.7) 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
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
109年	2020	170,721	90,338	174,454	213,469	866,388	8,814,226	4,270,743
110年	2021	1,855	142,899	222,795	66,370	1,676,918	11,967,148	5,507,461
111年	2022	142,169	110,558	-242,226	240,568	1,320,934	18,881,715	9,599,249
112年	2023	81,721	117,763	385,737	-121,825	14,022,490	16,411,159	312,474
113年	2024	271,910	313,520	378,833	-42,496	16,459,178	15,737,302	444,090
各月總計	Monthly Total	974,596	1,089,717	-140,278	1,176,290	74,387,024	117,649,022	20,977,674
各月平均	Monthly Average	97,460	108,972	-14,028	117,629	7,438,702	11,764,902	2,097,767
季節指數	Seasonal Index	3.44	3.85	-0.50	4.16	262.74	415.54	74.09

(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
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
109年	2020	1,159,803	1,951,887	976,717	997,206	1,438,224	-2,143,687	11,534,408
110年	2021	1,142,494	1,746,021	1,563,680	1,056,091	1,895,187	2,459,140	6,816,105
111年	2022	1,901,647	2,224,742	1,219,328	1,322,459	2,096,768	3,155,755	9,270,412
112年	2023	1,626,503	2,582,114	1,328,999	1,370,875	4,009,842	20,873,694	-5,809,540
113年	2024	1,751,928	2,418,040	2,123,881	1,659,966	4,431,946	22,182,497	-5,199,659
各月總計	Monthly Total	13,130,353	18,073,353	13,670,950	11,223,885	27,377,731	108,322,315	-2,322,777
各月平均	Monthly Average	1,313,035	1,807,335	1,367,095	1,122,389	2,737,773	10,832,232	-232,278
季節指數	Seasonal Index	58.75	80.86	61.17	50.22	122.49	484.65	-10.39

1. 資料來源：本局主計室。

2. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。

3. 自105年度起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
(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
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
1,097,193	5,834,335	2,779,066	400,231	976,976	25,688,140	2,140,678.3
410,151	5,592,165	3,107,651	640,075	443,494	29,778,982	2,481,581.8
365,978	6,463,200	3,428,956	572,733	720,018	41,603,852	3,466,987.7
806,806	7,185,146	3,916,878	676,086	720,561	44,514,996	3,709,583.0
407,326	10,320,700	7,778,705	714,739	629,196	53,413,003	4,451,083.6
4,532,977	61,420,411	46,386,347	4,878,376	6,416,233		28,312,365.8
453,298	6,142,041	4,638,635	487,838	641,623		2,831,236.6
16.01	216.94	163.84	17.23	22.66		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
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
1,171,424	1,893,282	1,702,123	911,383	1,197,939	22,790,709	1,899,225.8
924,957	1,386,097	3,220,886	1,082,721	1,475,609	24,768,988	2,064,082.3
1,516,980	2,574,580	1,870,557	1,229,320	1,458,846	29,841,394	2,486,782.8
2,426,263	3,259,748	1,420,596	1,477,691	1,933,316	36,500,101	3,041,675.1
2,221,368	2,951,231	1,615,157	1,437,321	1,778,999	39,372,675	3,281,056.3
13,001,099	24,690,818	17,497,612	10,686,881	12,852,651		22,350,406.0
1,300,110	2,469,082	1,749,761	1,068,688	1,285,265		2,235,040.6
58.17	110.47	78.29	47.81	57.51		100.00

1. Source: Accounting and Statistics Office of the Bureau.

2. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.

3. Since 2016, the individual income tax includes 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	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
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
109年	2020	160,921	216,787	205,351	228,898	175,212	179,224	318,392
110年	2021	301,688	210,077	209,333	272,501	959,357	227,136	240,960
111年	2022	214,574	267,432	350,519	259,396	262,889	353,189	246,310
112年	2023	284,158	492,922	247,207	245,581	260,074	287,157	353,975
113年	2024	808,804	711,607	481,839	369,791	489,250	308,119	297,762
各月總計	Monthly Total	2,741,135	2,622,628	2,485,670	2,499,784	2,904,935	2,430,253	2,684,112
各月平均	Monthly Average	274,114	262,263	248,567	249,978	290,494	243,025	268,411
季節指數	Seasonal Index	101.87	97.47	92.38	92.90	107.96	90.32	99.75

(五) 貨物稅

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
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
109年	2020	354,634	161,506	65,119	140,104	149,880	128,060	317,089
110年	2021	290,517	184,220	116,524	215,343	151,540	191,156	152,974
111年	2022	167,570	244,557	107,418	232,236	142,731	144,248	147,825
112年	2023	260,436	207,550	239,352	261,882	177,457	168,611	122,196
113年	2024	274,131	447,226	182,162	274,175	261,832	267,009	176,267
各月總計	Monthly Total	3,059,099	3,278,082	1,585,768	2,668,621	2,153,561	2,377,623	2,523,912
各月平均	Monthly Average	305,910	327,808	158,577	266,862	215,356	237,762	252,391
季節指數	Seasonal Index	126.67	135.73	65.66	110.50	89.17	98.45	104.50

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
(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
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
188,017	231,797	139,577	175,559	230,798	2,450,533	204,211.1
255,604	195,070	215,107	310,523	406,467	3,803,823	316,985.3
497,958	320,936	368,772	337,438	373,707	3,853,120	321,093.3
620,607	279,884	200,055	396,335	426,289	4,094,244	341,187.0
477,559	290,374	173,197	892,750	440,856	5,741,908	478,492.3
2,820,590	2,780,837	1,996,339	3,125,651	3,197,390		2,690,777.2
282,059	278,084	199,634	312,565	319,739		269,077.7
104.82	103.35	74.19	116.16	118.83		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
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
206,064	77,503	232,022	158,955	212,265	2,203,201	183,600.1
122,844	167,268	181,171	168,161	170,784	2,112,502	176,041.8
289,703	136,375	192,879	241,846	222,548	2,269,936	189,161.3
101,152	156,712	229,715	359,232	352,976	2,637,271	219,772.6
147,873	61,874	197,983	129,217	162,021	2,581,770	215,147.5
2,616,753	1,721,141	2,163,804	2,367,699	2,465,130		2,415,099.4
261,675	172,114	216,380	236,770	246,513		241,509.9
108.35	71.27	89.59	98.04	102.07		100.0

1. Source: Accounting and Statistics Office of the Bureau.

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	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
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
109年	2020	420,968	484,948	673,259	580,224	733,768	786,063	1,122,327
110年	2021	1,370,816	764,578	1,350,010	1,734,963	1,969,842	1,884,179	2,558,541
111年	2022	1,042,017	658,737	1,283,102	888,986	805,527	820,700	774,149
112年	2023	406,391	716,791	1,038,400	743,241	943,123	1,116,268	1,300,292
113年	2024	1,029,859	778,737	1,563,056	1,395,621	1,586,969	1,418,463	1,648,728
各月總計	Monthly Total	6,313,823	4,875,929	8,458,417	7,522,627	8,181,709	8,237,713	9,719,199
各月平均	Monthly Average	631,382	487,593	845,842	752,263	818,171	823,771	971,920
季節指數	Seasonal Index	83.68	64.62	112.10	99.70	108.44	109.18	128.81

(七) 期貨交易稅

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
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
109年	2020	3,562	6,080	10,671	5,187	4,645	4,302	5,225
110年	2021	7,749	5,158	8,748	7,067	11,292	7,987	9,333
111年	2022	8,190	5,186	11,716	8,448	11,148	8,877	8,238
112年	2023	4,088	6,628	9,619	5,824	7,207	6,563	7,663
113年	2024	6,487	3,632	9,704	9,989	9,153	10,755	11,957
各月總計	Monthly Total	44,206	36,779	66,768	52,301	59,847	54,418	58,396
各月平均	Monthly Average	4,421	3,678	6,677	5,230	5,985	5,442	5,840
季節指數	Seasonal Index	82.57	68.70	124.71	97.68	111.79	101.64	109.08

資料來源：本局主計室。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month
(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
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
893,429	827,159	609,060	889,461	1,284,012	9,304,678	775,389.8
1,662,686	1,148,118	1,025,184	1,640,024	1,393,596	18,502,537	1,541,878.1
855,403	683,161	559,456	816,082	777,617	9,964,937	830,411.4
1,291,222	857,079	806,727	1,025,694	1,078,810	11,324,038	943,669.8
1,327,665	1,058,151	1,112,562	1,092,429	1,156,437	15,168,677	1,264,056.4
8,447,130	6,742,960	6,241,585	7,810,853	7,991,478		7,545,285.2
844,713	674,296	624,159	781,085	799,148		754,528.5
111.95	89.37	82.72	103.52	105.91		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
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
4,693	5,806	4,259	5,746	6,129	66,305	5,525.4
9,206	7,245	8,127	7,147	7,727	96,786	8,065.5
6,702	6,921	8,387	8,307	8,491	100,611	8,384.3
9,351	6,362	5,879	5,904	5,466	80,554	6,712.8
11,626	8,199	7,706	8,577	7,352	105,137	8,761.4
62,145	50,103	50,063	53,492	53,950		53,539.0
6,215	5,010	5,006	5,349	5,395		5,354.0
116.08	93.57	93.50	99.91	100.77		100.00

Source: Accounting and Statistics Office of the Bureau.

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	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
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
109年	2020	2,932,406	1,555,778	1,884,684	2,138,185	2,357,032	2,429,376	2,470,873
110年	2021	2,342,950	2,429,236	2,018,463	2,485,768	2,448,795	2,502,797	2,255,165
111年	2022	2,038,269	1,964,405	1,669,294	2,481,054	2,344,033	2,078,336	2,211,402
112年	2023	1,773,584	1,862,755	1,860,327	2,477,837	1,846,780	2,481,494	2,413,783
113年	2024	3,128,444	1,902,907	1,767,491	2,301,181	2,172,151	2,203,967	2,221,513
各月總計	Monthly Total	19,805,306	16,268,179	14,531,577	18,302,715	17,923,557	19,860,686	18,476,808
各月平均	Monthly Average	1,980,531	1,626,818	1,453,158	1,830,272	1,792,356	1,986,069	1,847,681
季節指數	Seasonal Index	105.77	86.88	77.61	97.74	95.72	106.07	98.67

(九) 特種貨物及勞務稅

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
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
109年	2020	54	377	396	29	1,323	219	101
110年	2021	152	192	240	587	410	700	46
111年	2022	2,448	3,970	8,171	2,767	4,692	3,896	4,930
112年	2023	3,463	1,532	3,844	2,944	2,459	92	1,679
113年	2024	1,603	3,219	5,467	2,169	2,478	846	912
各月總計	Monthly Total	40,575	25,415	69,944	27,860	28,917	27,635	27,610
各月平均	Monthly Average	4,058	2,542	6,994	2,786	2,892	2,764	2,761
季節指數	Seasonal Index	125.32	78.50	216.04	86.05	89.32	85.36	85.28

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。
2. 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
(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
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
2,804,808	2,408,931	2,736,910	2,363,062	2,981,151	29,063,196	2,421,933.0
2,306,630	2,349,732	2,676,846	2,737,808	3,089,751	29,643,941	2,470,328.4
2,495,639	2,671,864	2,702,258	2,782,344	3,256,547	28,695,445	2,391,287.1
2,197,241	2,386,000	2,360,669	2,464,664	2,661,764	26,786,898	2,232,241.5
2,180,689	2,623,314	2,348,744	2,423,022	1,900,272	27,173,695	2,264,474.6
17,905,295	19,408,536	19,645,860	20,750,110	21,822,930		18,725,130.0
1,790,530	1,940,854	1,964,586	2,075,011	2,182,293		1,872,513.0
95.62	103.65	104.92	110.81	116.54		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
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
275	239	367	-2,824	1,071	1,627	135.6
2,956	4,725	6,170	2,799	4,125	23,102	1,925.2
763	4,145	1,951	1,366	1,274	40,373	3,364.4
674	2,880	1,916	3,426	2,168	27,077	2,256.4
628	372	1,905	467	2,424	22,490	1,874.2
15,982	28,425	34,438	31,151	30,558		32,375.9
1,598	2,843	3,444	3,115	3,056		3,237.6
49.36	87.80	106.37	96.22	94.38		100.00

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge).

2. 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 Month	1月	2月	3月	4月	5月	6月	7月
		Jan.	Feb.	Mar.	Apr.	May	June	July
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
109年	2020	4,573,467	-1,011,374	4,739,624	-574,448	4,499,609	-1,647,089	4,534,026
110年	2021	5,452,594	-1,021,831	5,231,939	-522,303	5,218,086	-855,924	4,737,284
111年	2022	5,817,763	-1,435,463	5,566,954	-804,810	6,096,757	-998,857	5,348,869
112年	2023	5,928,100	-1,423,117	6,103,037	-372,887	6,355,072	-893,421	6,100,473
113年	2024	6,438,089	-1,171,271	6,350,527	-379,701	6,593,253	-802,181	6,251,035
各月總計	Monthly Total	48,574,426	-13,289,769	48,514,821	-6,062,149	49,588,724	-10,114,623	47,002,129
各月平均	Monthly Average	4,857,443	-1,328,977	4,851,482	-606,215	4,958,872	-1,011,462	4,700,213
季節指數	Seasonal Index	240.97	-65.93	240.67	-30.07	246.00	-50.18	233.17

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
(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
-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
-792,853	5,099,725	-928,160	5,205,255	-207,952	23,489,830	1,957,485.8
-1,008,759	5,050,636	-1,149,719	5,575,400	-301,039	26,406,364	2,200,530.3
-1,330,363	5,920,132	-1,303,308	6,154,035	-579,290	28,452,419	2,371,034.9
-711,952	6,414,680	-856,040	6,374,196	-519,913	32,498,228	2,708,185.7
-624,447	6,905,971	-847,104	6,604,505	-180,544	35,138,132	2,928,177.7
-9,044,339	49,942,181	-10,132,929	51,113,484	-4,197,055		20,157,908.5
-904,434	4,994,218	-1,013,293	5,111,348	-419,706		2,015,790.8
-44.87	247.76	-50.27	253.57	-20.82		100.00

Source: Accounting and Statistics Office of the Bureau (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)
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
109年	2020				
{實徵淨額	Net Tax Revenues	2,203,201	49	11,570	478,693
{分配比	Rate	100.00	0.00	0.52	21.73
110年	2021				
{實徵淨額	Net Tax Revenues	2,112,502	41	604	465,772
{分配比	Rate	100.00	0.00	0.03	22.05
111年	2022				
{實徵淨額	Net Tax Revenues	2,269,936	7	-	471,098
{分配比	Rate	100.00	0.00	-	20.75
112年	2023				
{實徵淨額	Net Tax Revenues	2,637,271	179	-	511,286
{分配比	Rate	100.00	0.01	-	19.38
113年	2024				
{實徵淨額	Net Tax Revenues	2,581,770	130	-	534,872
{分配比	Rate	100.00	0.01	-	20.72
臺南市	Tainan City	296,676	93	-	275,956
嘉義縣	Chiayi County	202,561	0	-	224,826
屏東縣	Pingtung County	2,141,000	37	-	33,959
臺東縣	Taitung County	-34,008	-	-	131
澎湖縣	Penghu County	-20,743	-	-	-
嘉義市	Chiayi City	-3,716	-	-	-

資料來源：本局主計室。

Table 13 Net Revenues of Commodity Tax - 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	電冰箱 Refrigerators	電視機 Television Sets
-	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	-
-	52,307	-410,593	-118,146	-
-	2.37	-18.63	-5.36	-
-	58,286	-476,724	-136,423	-
-	2.76	-22.57	-6.46	-
-	52,004	-458,667	-130,361	-
-	2.29	-20.21	-5.74	-
-	52,622	-442,253	-153,975	-
-	2.00	-16.77	-5.84	-
-	51,368	-392,075	-127,008	-
-	1.99	-15.19	-4.92	-
-	34	-54,693	-59,519	-
-	68	-81,851	-17,187	-
-	801	-146,531	-28,687	-
-	-	-34,255	-6,982	-
-	1	-20,894	-3,352	-
-	50,464	-53,851	-11,281	-

Source: Accounting and Statistics Office of the Bureau.

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

貨品別 Commodity		Electric Appliances (6)			
		冷暖氣機 Air Conditioners	除濕機 Dehumidifiers	錄影機 Video Recorders	錄音機 Audio Recorders
年度別 CY					
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
109年	2020				
{實徵淨額	Net Tax Revenues	-296,998	-52	-	2,702
{分配比	Rate	-13.48	0.00	-	0.12
110年	2021				
{實徵淨額	Net Tax Revenues	-340,129	-4,839	-	2,536
{分配比	Rate	-16.10	-0.23	-	0.12
111年	2022				
{實徵淨額	Net Tax Revenues	-320,806	-8,843	-	2,933
{分配比	Rate	-14.13	-0.39	-	0.13
112年	2023				
{實徵淨額	Net Tax Revenues	-279,180	-13,906	-1	2,576
{分配比	Rate	-10.59	-0.53	0.00	0.10
113年	2024				
{實徵淨額	Net Tax Revenues	-255,297	-14,430	-	2,815
{分配比	Rate	-9.89	-0.56	-	0.11
臺南市	Tainan City	6,694	-2,266	-	-
嘉義縣	Chiayi County	-62,743	-2,551	-	-
屏東縣	Pingtung County	-113,684	-4,275	-	-
臺東縣	Taitung County	-25,951	-1,322	-	-
澎湖縣	Penghu County	-15,863	-1,679	-	-
嘉義市	Chiayi City	-43,750	-2,337	-	2,815

資料來源：本局主計室。

Table 13 Net Revenues of Commodity Tax - 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	
1,106	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	
1,018	883	2,071,175	2,039,313	31,862	
0.05	0.04	94.01	92.56	1.45	
1,181	950	2,064,523	2,057,553	6,970	
0.06	0.04	97.73	97.40	0.33	
1,310	-2,900	2,205,494	2,199,679	5,815	
0.06	-0.13	97.16	96.90	0.26	
1,298	935	2,515,437	2,501,409	14,028	
0.05	0.04	95.38	94.85	0.53	
1,082	763	2,387,475	2,359,886	27,589	
0.04	0.03	92.47	91.40	1.07	
265	133	75,286	47,697	27,589	
-	630	59,518	59,518	-	
115	-	2,252,734	2,252,734	-	
-	-	116	116	0	
-	-	150	150	-	
702	-	-329	-329	-	

Source: Accounting and Statistics Office of the Bureau.

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 (1)						
	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	住宅基金 庫 Housing Fund Treasury
	(1) =(1a)+(1b)+ (1c)+(1d)+(1e) +(1f)+(1g)	(2) =(2a)+(2b)+ (2c)+(2d)+(2e) +(2f)+(2g)	(3) =(3a)+(3b)+ (3c)+(3d)+(3e) +(3f)+(3g)	(1a)	(1b)	(1c)	(1d)	(1e)	(1f)	(1g)
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	-
109年 2020	126,677,192	510,576	12,186,051	88,465,034	19,210,718	710,133	118,803	355,324	17,817,180	-
110年 2021	145,016,741	1,653,923	11,692,548	102,811,893	20,524,181	856,925	178,555	478,230	20,166,957	-
111年 2022	156,112,927	1,399,654	12,834,931	109,144,822	23,211,218	1,039,388	296,010	458,686	21,962,803	-
112年 2023	169,042,068	2,161,140	13,043,758	120,495,339	25,479,020	1,052,641	173,827	464,173	21,377,068	-
113年 2024	188,113,738	3,910,403	13,395,638	134,626,054	27,516,513	1,278,604	220,567	631,082	23,068,083	772,835
營利事業所得稅 Profit-seeking Enterprise Income Tax	52,216,847	2,401,713	1,205,557	45,369,140	5,221,687	-	-	-	1,463,418	162,602
綜合所得稅 Individual Income Tax	47,939,248	165,725	8,732,298	37,042,974	4,793,930	-	-	-	5,492,111	610,233
遺產稅 Estate Tax	2,700,614	1,121,368	7,289	852,383	-	720,068	135,972	445,636	546,555	-
贈與稅 Gift Tax	1,795,435	45,836	3,040	626,047	-	558,536	84,595	185,446	340,811	-
貨物稅 Commodity Tax	2,756,727	-6,599	168,358	2,481,054	275,673	-	-	-	-	-
證券交易稅 Securities Transaction Tax	15,168,953	-37	239	15,168,953	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax	105,137	-	-	105,137	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax	27,172,927	768	-	9,558,191	2,389,548	-	-	-	15,225,188	-
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	21,583	907	-	21,583	-	-	-	-	-	-
營業稅 Business Tax	38,236,267	180,722	3,278,857	23,400,592	14,835,675	-	-	-	-	-
臺南市 Tainan City	136,054,050	3,313,198	8,967,635	96,582,252	19,017,540	1,278,604	-	-	18,668,363	507,291
嘉義縣 Chiayi County	11,103,639	125,798	1,114,548	8,221,911	2,134,632	-	-	194,238	503,017	49,841
屏東縣 Pingtung County	24,437,752	207,472	1,924,355	17,069,830	3,962,488	-	-	347,849	2,943,051	114,534
臺東縣 Taitung County	3,056,404	40,853	361,889	2,216,218	542,209	-	-	62,492	212,050	23,435
澎湖縣 Penghu County	1,757,525	69,014	257,657	1,424,470	177,711	-	-	26,503	116,322	12,519
嘉義市 Chiayi City	11,704,368	154,068	769,554	9,111,373	1,681,933	-	220,567	-	625,280	65,215

資料來源：本局主計室。

Table 14 Statistics of Each Category of National Tax Forwarded to Treasury

Unit: NT\$1,000

以前年度 Previous Year (2)							退還以前年度 Refund for Revenues of Previous Years (3)						
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	住宅基金 庫 Housing 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	住宅基金 庫 Housing Fund Treasury
(2a)	(2b)	(2c)	(2d)	(2e)	(2f)	(2g)	(3a)	(3b)	(3c)	(3d)	(3e)	(3f)	(3g)
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	-
283,149	67,017	46,480	1,216	36,382	76,332	-	9,720,188	2,436,959	1,995	7,066	733	19,110	-
882,683	127,503	221,900	23,558	10,843	387,436	-	9,518,906	2,131,283	2,780	227	1,878	37,474	-
991,806	184,944	32,223	3,157	21,715	165,809	-	10,269,479	2,434,828	1,190	512	1,140	127,782	-
1,538,574	237,922	86,341	9,550	31,459	257,294	-	10,431,124	2,383,557	1,358	85	3,269	224,365	-
2,521,488	326,362	317,461	34,075	9,175	681,207	20,635	10,771,526	2,282,815	2,488	2,432	679	335,698	-
2,009,375	240,172	-	-	-	136,949	15,217	1,085,002	120,555	-	-	-	-	-
94,806	16,575	-	-	-	48,926	5,418	7,524,835	873,229	-	-	-	334,234	-
295,008	-	305,328	18,906	8,266	493,860	-	2,067	-	1,502	2,043	213	1,464	-
16,153	-	12,133	15,169	909	1,472	-	1,199	-	986	389	466	-	-
-5,939	-660	-	-	-	-	-	151,523	16,835	-	-	-	-	-
-37	-	-	-	-	-	-	239	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
614	154	-	-	-	-	-	-	-	-	-	-	-	-
907	-	-	-	-	-	-	-	-	-	-	-	-	-
110,601	70,121	-	-	-	-	-	2,006,661	1,272,196	-	-	-	-	-
2,118,812	249,270	317,461	-	-	614,407	13,248	7,004,520	1,692,404	2,488	-	-	268,223	-
98,389	16,728	-	-	2,342	7,510	829	941,396	164,832	-	-	27	8,293	-
138,216	29,718	-	-	4,540	31,499	3,499	1,617,340	274,137	-	-	566	32,312	-
25,921	6,085	-	-	4	7,959	884	316,742	37,159	-	-	86	7,902	-
58,400	6,972	-	-	2,289	1,242	111	225,814	26,574	-	-	-	5,269	-
81,750	17,589	-	34,075	-	18,590	2,064	665,714	87,709	-	2,432	-	13,699	-

Source: Accounting and Statistics Office of the Bureau.

表15. 促進產業升級條例減免稅額

核定日期所列年度:113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。		
	第九條(或修正前第八條之一) Article 9 (or Article 8-1 before amendment)	(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。		
第九條之二 Article 9-2	製造業及其相關技術服務業5年免稅。			
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	物流配送銷中心免稅。			
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	-	-
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。	14	
		(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。		
	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	14	-

資料來源：本局營所稅組、綜所遺贈稅組。

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

Assessed date of each respective period: 2024

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) Investment Tax Credit for domestic-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			(2) Investment Tax Credit for foreign-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			(3) Investment Tax Credit for automation production technology or technology used for reduction of greenhouse gas emissions.
			(4) Investment Tax Credit for domestic-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			(5) Investment Tax Credit for foreign-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			(6) Investment Tax Credit for technology used for reclamation of resources, pollution control, or recycling of industrial used water.
			(7) Investment Tax Credit for domestic-made equipment used for employing new and clean energy, energy conservation.
			(8) Investment Tax Credit for foreign-made equipment used for employing new and clean energy, energy conservation.
			(9) Investment Tax Credit for technology used for employing new and clean energy, energy conservation.
			(10) Investment Tax Credit for domestic-made equipment used for upgrading energy efficiency.
			(11) Investment Tax Credit for foreign-made equipment used for upgrading energy efficiency.
			(12) Investment Tax Credit for technology used for upgrading energy efficiency.
			(13) Investment Tax Credit for research and development.
			(14) Investment Tax Credit for human resource training.
			(15) Investment Tax Credit for developing international brands and raising international image. (refer to the surplus amount not yet given tax credit which occurred before 1999.)
			A corporate income tax credit up to twenty percent (20%) of the total amount of investment will be allowed for promoting balanced development of industries in various geographical areas.
			(1) 5-year exemption of important technology enterprise.
			(2) 5-year exemption of important investment enterprise.
			(3) 5-year exemption of newly emerging, important and strategic industry.
			5-year exemption of manufacturing and its related service industry.
			Transfer exemption. (permitted exemption equipment which supports other emerging important strategic industry.)
			Foreign investment loss preparation.
			For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
			Exemption of logistics and distribution centers.
			(1) After specially approved merger, the existing or new companies after merger take undued exemption that dissolved companies have already had before merger.
			(2) After specially approved merger, the existing or new companies after merger take not-yet-deducted investment tax credit that dissolved companies have already had before merger.
			Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.
			Exempted from corporate income tax for the premium on stock when it is used for company reserve.
			Exempted from corporate income tax for establishing operation headquarters.
-	-	-	Subtotal
			Where a patent right is provided or sold, fifty percent (50%) tax exemption will be given to the royalty or income.
			For a non-resident individual who receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
-	-	-	Subtotal
	246		(1) Investment Tax Credit for shareholders of newly emerging, important and strategic industries.
			(2) Investment Tax Credit for shareholders of important technology enterprises.
			(3) Investment Tax Credit for shareholders of important investment enterprises.
			(4) Investment Tax Credit for shareholders of venture capital enterprises.
			Tax deferral for shares obtained by shareholders through investment.
			(1) Tax deferral is allowed for shares or contribution to investment obtained by shareholders through capital increment which were from undistributed earnings of venture capital enterprises.
			(2) Tax deferral is allowed for shares obtained by employees through capital increment from employee bonus.
			New shares obtained by employees through capital increment from employee bonus shall be levied by par value.
-	246	-	Subtotal

Source: Profit-seeking Enterprise Income Tax Division & Individual Income, Estate and Gift Tax Division of the Bureau.

表16. 產業創新條例減免稅額

113年

單位：件；新臺幣千元

行業別 (大類 / 細類)		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	核定減免所得額 Income Reduction of Verified
C· 製造業			44	5,746,155	-
0899	未分類其他食品製造業	臺南市 Tainan City	2	27,028	-
1111	棉毛紡紗業	臺南市 Tainan City	1	20,075	-
1122	人造纖維梭織布業	臺南市 Tainan City	1	20,648	-
1990	未分類其他化學製品製造業	臺南市 Tainan City	1	76,266	-
2001	原料藥製造業	臺南市 Tainan City	1	32,015	-
2002	西藥製造業	臺南市 Tainan City	2	76,555	-
2003	醫用生物製品製造業	臺南市 Tainan City	1	7,845	-
2004	中藥製造業	臺南市 Tainan City	1	3,222	-
2209	其他塑膠製品製造業	臺南市 Tainan City	2	695,130	-
2313	玻璃纖維製造業	嘉義縣 Chiayi County	1	31,583	-
2413	鋼鐵軋延及擠型業	臺南市 Tainan City	2	14,814	-
2421	鍊鋁業	臺南市 Tainan City	1	47,352	-
2499	未分類其他基本金屬製造業	臺南市 Tainan City	2	176,775	-
2512	金屬模具製造業	臺南市 Tainan City	1	250,838	-
2591	螺絲、螺帽及鉚釘製造業	臺南市 Tainan City	1	24,426	-
2611	積體電路製造業	臺南市 Tainan City	2	3,248,607	-
2630	印刷電路板製造業	臺南市 Tainan City	1	28,062	-
2699	未分類其他電子零組件製造業	小計 Subtotal	4	194,154	-
		臺南市 Tainan City	3	170,145	-
		屏東縣 Pingtung County	1	24,009	-
2729	其他通訊傳播設備製造業	臺南市 Tainan City	1	134,665	-
2730	視聽電子產品製造業	臺南市 Tainan City	1	24,004	-
2760	輻射及電子醫學設備製造業	臺南市 Tainan City	1	156,522	-
2810	發電、輸電及配電機械製造業	臺南市 Tainan City	1	9,385	-
2831	電線及電纜製造業	臺南市 Tainan City	1	25,096	-
2841	電燈泡及燈管製造業	臺南市 Tainan City	1	5,280	-
2927	橡膠及塑膠加工用機械設備製造業	臺南市 Tainan City	2	18,020	-
2934	機械傳動設備製造業	臺南市 Tainan City	1	30,283	-
2939	其他通用機械設備製造業	臺南市 Tainan City	1	103,081	-
3010	汽車製造業	臺南市 Tainan City	1	37,732	-
3030	汽車零件製造業	臺南市 Tainan City	4	215,067	-
3311	體育用品製造業	屏東縣 Pingtung County	1	-	-
3399	其他未分類製造業	臺南市 Tainan City	1	11,625	-
G· 批發及零售業			1	1,424	-
4642	電子、通訊設備及其零組件批發業	臺南市 Tainan City	1	1,424	-
M· 專業、科學及技術服務業			1	-	-
7230	綜合研究發展服務業	臺南市 Tainan City	1	-	-
總計			46	5,747,579	-

資料來源：本局營所稅組。

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

CY 2024

Unit: Case; NT\$1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			Industrial Classification (Section/ Class)
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	
824,054	820,275	3,779	C• Manufacturing
4,055	4,055	-	Manufacture of Other Food Products Not Elsewhere Classified
4,588	4,588	-	Spinning of Yarn, Cotton and Wool
-	-	-	Manufacture of Woven Fabrics of Man-made Fibers
11,440	11,440	-	Manufacture of Other Chemical Products Not Elsewhere Classified
4,802	4,802	-	Manufacture of Raw Material Medicines
11,483	11,483	-	Manufacture of Drugs and Medicines
1,177	1,177	-	Manufacture of Medicinal Biological Products
686	686	-	Manufacture of Chinese Medicines
104,269	104,269	-	Manufacture of Other Plastic Products
377	377	-	Manufacture of Glass Fiber
2,222	2,222	-	Rolling and Extruding of Iron and Steel
2,241	2,241	-	Smelting and Refining of Aluminum
26,543	26,543	-	Manufacture of Other Basic Metals Not Elsewhere Classified
37,626	37,626	-	Manufacture of Metal Die
3,664	3,664	-	Manufacture of Screw, Nut and Rivet
487,291	487,291	-	Manufacture of Integrated Circuits
-	-	-	Manufacture of Bare Printed Circuit Boards
29,123	29,123	-	Manufacture of Other Electronic Parts and Components Not Elsewhere Classified
25,522	25,522	-	
3,601	3,601	-	
788	788	-	Manufacture of Other Communication Equipment
3,601	3,601	-	Manufacture of Audio and Video Equipment
15,227	15,227	-	Manufacture of Irradiation and Electromedical Equipment
1,408	1,408	-	Manufacture of Power Generation, Transmission and Distribution Machinery
3,764	3,764	-	Manufacture of Electric Wires and Cables
792	792	-	Manufacture of Light Bulbs and Tubes
334	-	334	Manufacture of Plastic and Rubber Processing Machinery
4,542	4,542	-	Manufacture of Mechanical Power Transmission Equipment
8,108	8,108	-	Manufacture of Other General-purpose Machinery
5,660	2,215	3,445	Manufacture of Motor Vehicles
46,499	46,499	-	Manufacture of Parts for Motor Vehicles
-	-	-	Manufacture of Sports Goods
1,744	1,744	-	Other Manufacturing Not Elsewhere Classified
-	-	-	G• Wholesale and Retail Trade
-	-	-	Wholesale of Electronic and Communication Equipment and Parts
-	-	-	M• Professional, Scientific and Technical Activities
-	-	-	Miscellaneous Scientific Research and Development
824,054	820,275	3,779	Grand Total

Source: Profit-seeking Enterprise Income Tax Division of the Bureau.

表17. 查(核)定開徵數、未徵數情形

113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	14,243
綜合所得稅 Individual Income Tax	73,730	1,873,177			64,142	1,285,078
遺產稅 Estate Tax	1,681	3,012,961			1,589	2,716,380
贈與稅 Gift Tax	3,029	1,873,114			2,876	1,795,435
貨物稅 Commodity Tax	200	2,051			181	1,861
證券交易稅 Securities Transaction Tax	-	-			-	-
期貨交易稅 Futures Transaction Tax	-	-			-	-
菸酒稅 Tobacco and Alcohol Tax	13	1,099			8	750
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-			-	-
營業稅 Business Tax	213,614	1,378,061			205,005	1,101,085
小計 Subtotal	306,510	10,734,822			285,970	8,758,574
以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	34,807		6,847,727	24,877	2,401,830
	綜合所得稅 Individual Income Tax	24,521		1,562,636	9,078	163,657
	遺產稅 Estate Tax	260		1,611,371	224	1,194,587
	贈與稅 Gift Tax	263		367,984	183	45,835
	貨物稅 Commodity Tax	454		-1,094	416	-6,599
	證券交易稅 Securities Transaction Tax	-		-	-	-
	期貨交易稅 Futures Transaction Tax	-		-	-	-
	菸酒稅 Tobacco and Alcohol Tax	85		66,781	36	768
	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	171		50,216	96	907
	營業稅 Business Tax	40,667		2,076,456	13,432	180,721
	小計 Subtotal	101,228		12,582,077	48,342	3,981,706
合計 Total	407,738	23,316,899	334,312	12,740,280		
罰鍰案件 Cases of Fines	本年度 Current Year		12,384	634,899	11,138	352,536
	以前年度 Previous Year		10,744	3,375,282	3,622	86,938
	合計 Total		23,128	4,010,181	14,760	439,474
總計 Grand Total	本年度 Current Year		318,894	11,369,721	297,108	9,111,110
	以前年度 Previous Year		111,972	15,957,359	51,964	4,068,644
	合計 Total		430,866	27,327,080	349,072	13,179,754

- 資料來源：本局徵收及資訊組。
- 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

CY 2024

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 (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
184	59,103	-	-	-	-	-	-	1,890	677,271
5,314	277,600	-	-	-	-	-	-	4,274	310,499
42	32,911	-	-	-	-	-	-	50	263,670
108	35,496	-	-	-	-	-	-	45	42,183
12	129	-	-	-	-	-	-	7	61
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	227	-	-	-	-	-	-	5	122
-	-	-	-	-	-	-	-	-	-
416	21,006	-	-	-	-	-	-	8,193	255,970
6,076	426,472	-	-	-	-	-	-	14,464	1,549,776
-4	9,343	-	-	138	93,227	3	423	9,793	4,342,904
26	-4,329	1	0	148	103,841	5	51	15,263	1,299,416
1	29,675	-	-	-	-	-	-	35	387,109
3	25,229	-	-	1	0	-	-	76	296,920
1	4	-	-	1	61	-	-	36	5,440
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1	230	-	-	2	1,898	-	-	46	63,885
-	-	-	-	-	-	-	-	75	49,309
8	52,658	6	1	87	13,141	4	7	27,130	1,829,928
36	112,810	7	1	377	212,168	12	481	52,454	8,274,911
6,112	539,282	7	1	377	212,168	12	481	66,918	9,824,687
60	35,936	-	-	-	-	-	-	1,186	246,427
14	71,056	2	0	102	174,835	-	-	7,004	3,042,453
74	106,992	2	0	102	174,835	-	-	8,190	3,288,880
6,136	462,408	-	-	-	-	-	-	15,650	1,796,203
50	183,866	9	1	479	387,003	12	481	59,458	11,317,364
6,186	646,274	9	1	479	387,003	12	481	75,108	13,113,567

1. Source: Collection and Information Management Division of the Bureau.

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)

113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 Balance of Tax Not Collected											
			=(1)+(2)+(3)+(4)+(5)+(6)		繳款書未送達未徵數 Have Not Been Served the Payment Notice (1)		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment (2)		行政救濟未徵數 Administrative Remedies (3)		分期繳納未徵數 Pay by Stages (4)		特殊原因未徵數 Special Reason (5)	
			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	1,890	677,271	6	301	96	26,822	9	48,322	442	265,381	7	250
		綜合所得稅 Individual Income Tax	4,274	310,499	8	6,068	492	17,941	28	75,710	32	23,482	5	187
		遺產稅 Estate Tax	50	263,670	-	-	37	188,807	4	47,277	2	4,396	-	-
		贈與稅 Gift Tax	45	42,183	-	-	39	40,018	-	-	3	1,422	-	-
		貨物稅 Commodity Tax	7	61	-	-	1	12	-	-	-	-	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	5	122	-	-	3	82	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	-	-
		營業稅 Business Tax	8,193	255,970	22	1,125	2,046	5,980	6	16,029	-	-	9	17
	小計 Subtotal	14,464	1,549,776	36	7,494	2,714	279,662	47	187,338	479	294,681	21	454	
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	9,793	4,342,904	1	25	9	2,662	1	3,055	1,067	2,183,529	12	527
		綜合所得稅 Individual Income Tax	15,263	1,299,416	-	-	11	1,476	20	36,309	56	16,075	26	236
		遺產稅 Estate Tax	35	387,109	-	-	-	-	2	29,585	7	3,642	-	-
		贈與稅 Gift Tax	76	296,920	-	-	1	784	9	6,601	7	3,739	-	-
		貨物稅 Commodity Tax	36	5,440	-	-	-	-	-	-	14	2,953	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	46	63,885	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	75	49,309	-	-	-	-	-	-	-	-	-	-
營業稅 Business Tax		27,130	1,829,928	-	-	2	3	2	2,275	138	48,079	49	130	
小計 Subtotal	52,454	8,274,911	1	25	23	4,925	34	77,825	1,289	2,258,017	87	893		
合計 Total	66,918	9,824,687	37	7,519	2,737	284,587	81	265,163	1,768	2,552,698	108	1,347		
罰鍰案件 Cases of Fines	本年度 Current Year	1,186	246,427	-	-	132	9,871	28	78,846	19	8,003	1	24	
	以前年度 Previous Year	7,004	3,042,453	-	-	1	274	10	48,230	79	16,450	3	24	
	合計 Total	8,190	3,288,880	-	-	133	10,145	38	127,076	98	24,453	4	48	
總計 Grand Total	本年度 Current Year	15,650	1,796,203	36	7,494	2,846	289,533	75	266,184	498	302,684	22	478	
	以前年度 Previous Year	59,458	11,317,364	1	25	24	5,199	44	126,055	1,368	2,274,467	90	917	
	合計 Total	75,108	13,113,567	37	7,519	2,870	294,732	119	392,239	1,866	2,577,151	112	1,395	

1. 資料來源：本局徵收及資訊組。
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)

CY 2024

Unit: Case; NT\$1,000

Balance of Tax Not Collected

欠稅數 =(7)+(8)+(9)+ (10)+(11)+(12)		Tax in Arrears (6)													
		送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period (7)		待移送執行 Pending for Compulsory Execution (8)		移送執行未結 Pending Case under Compulsory Execution (9)		取得執行憑證 Execution Certificate (10)				移送執行 結(銷)案 Case Closed Under Compulsory Execution (11)		無法執行 欠稅數 Unable to Carry out Compulsory Execution (12)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	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
1,330	336,195	61	41,695	507	72,522	644	210,868	118	11,110	-	-	-	-	-	-
3,709	187,111	329	16,036	81	6,599	3,239	154,896	59	9,580	-	-	1	0	-	-
7	23,190	5	17,340	1	59	1	5,791	-	-	-	-	-	-	-	-
3	743	1	289	1	0	1	454	-	-	-	-	-	-	-	-
6	49	1	9	-	-	4	36	1	4	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	40	-	-	-	-	2	40	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,110	232,819	967	8,160	161	6,718	4,522	209,476	460	8,465	-	-	-	-	-	-
11,167	780,147	1,364	83,529	751	85,898	8,413	581,561	638	29,159	-	-	1	0	-	-
8,703	2,153,106	10	3,217	11	18,985	1,903	699,090	1,406	175,234	5,372	1,256,580	1	0	-	-
15,150	1,245,320	2	281	5	521	1,176	566,318	2,415	100,266	11,551	577,934	1	0	-	-
26	353,882	-	-	-	-	10	56,398	2	10,564	14	286,920	-	-	-	-
59	285,796	-	-	-	-	11	47,572	1	22	47	238,202	-	-	-	-
22	2,487	-	-	-	-	3	1,668	12	302	7	517	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	63,885	-	-	-	-	7	56,553	-	-	39	7,332	-	-	-	-
75	49,309	-	-	-	-	14	7,246	-	-	61	42,063	-	-	-	-
26,939	1,779,441	-	-	25	6,475	3,110	664,315	6,859	113,071	16,942	995,580	3	0	-	-
51,020	5,933,226	12	3,498	41	25,981	6,234	2,099,160	10,695	399,459	34,033	3,405,128	5	0	-	-
62,187	6,713,373	1,376	87,027	792	111,879	14,647	2,680,721	11,333	428,618	34,033	3,405,128	6	0	-	-
1,006	149,683	199	18,281	36	3,699	700	99,255	71	28,448	-	-	-	-	-	-
6,911	2,977,475	-	-	-	-	1,171	1,123,795	1,130	194,007	4,608	1,659,673	2	0	-	-
7,917	3,127,158	199	18,281	36	3,699	1,871	1,223,050	1,201	222,455	4,608	1,659,673	2	0	-	-
12,173	929,830	1,563	101,810	787	89,597	9,113	680,816	709	57,607	-	-	1	0	-	-
57,931	8,910,701	12	3,498	41	25,981	7,405	3,222,955	11,825	593,466	38,641	5,064,801	7	0	-	-
70,104	9,840,531	1,575	105,308	828	115,578	16,518	3,903,771	12,534	651,073	38,641	5,064,801	8	0	-	-

1. Source: Collection and Information Management Division of the Bureau.

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					
	上期未結件數 No. of Pending of Last Term	本期受理件數 No. of Accepted in This Term	合計 Total	依法免議件數 No. of Not Indictable by Law	依法免罰件數 No. of Fine Free	依法併案件數 No. of Consolidated	依法註銷件數 No. of Cancelled	處罰 Fined		未結件數 No. of Pending	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
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
109年 2020	176	15,912	16,088	156	5,296	33	64	10,405	448,346	134	9,114	311,606	1,655	214,239	10,769	525,845
110年 2021	134	15,999	16,133	217	5,543	16	57	10,146	639,235	154	9,548	350,657	1,621	395,896	11,169	746,553
111年 2022	154	16,603	16,757	186	5,326	18	68	11,018	446,191	141	9,908	264,189	1,481	215,914	11,389	480,103
112年 2023	141	17,902	18,043	189	5,948	12	44	11,629	569,218	221	10,565	332,790	1,791	286,089	12,356	618,879
113年 2024	221	18,450	18,671	223	6,095	15	50	12,003	637,804	285	10,759	372,051	1,666	282,631	12,425	654,682
營利事業所得稅 Profit-seeking Enterprise Income Tax	45	1,120	1,165	-	-	-	4	1,089	87,317	72	999	68,056	115	16,820	1,114	84,876
綜合所得稅 Individual Income Tax	115	9,501	9,616	10	1,908	-	28	7,581	228,070	89	6,781	84,140	1,022	108,477	7,803	192,617
遺產稅 Estate Tax	5	20	25	-	-	-	-	21	12,935	4	19	6,997	2	2,985	21	9,982
贈與稅 Gift Tax	-	49	49	-	-	-	1	47	3,141	1	43	3,908	2	2,384	45	6,292
貨物稅 Commodity Tax	2	19	21	-	4	-	-	17	270	-	21	402	3	49	24	451
證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax	1	9	10	-	-	-	-	10	1,362	-	6	152	4	701	10	853
特種貨物及勞務 稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	-	13	2	333	2	346
營業稅 Business Tax	53	7,732	7,785	213	4,183	15	17	3,238	304,709	119	2,890	208,383	516	150,882	3,406	359,265

- 資料來源：本局徵收及資訊組。
- 自105年度起綜合所得稅含房地合一課徵所得稅資料。
- 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」。
- 「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 Revised or Cancelled		本期執行情形 Executed in This Term												更正調整案件 Adjustment		截至本期移送執行未結案件 Unexecuted, Up to Date	
		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤案 Withdrawn		退案 Rejected		結案 Closed		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	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
1,205	548,960	1,048	123,375	1,416	384,241	1	1,296	1	6	4	0	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	0	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
162	51,143	1,045	84,006	923	96,568	3	25,781	-	-	4	0	1,975	206,355	-43	-59,826	2,718	2,220,507
123	97,019	843	115,793	853	163,333	1	12	-	-	4	0	1,701	279,138	-10	10,068	5,152	4,545,345
152	461,772	734	61,558	916	753,703	1	23,396	-	-	3	0	1,654	838,657	54	11,495	2,401	1,713,094
148	200,594	755	69,928	847	379,966	2	436	-	-	-	-	1,604	450,330	-5	-13,866	2,583	1,534,986
178	281,827	770	64,934	1,113	433,975	2	32,321	-	-	1	0	1,886	531,230	-4	-13,569	2,359	1,272,819
30	19,127	52	5,526	97	42,340	-	-	-	-	-	-	149	47,866	-	-	317	120,421
79	106,695	484	20,698	651	154,107	1	270	-	-	1	0	1,137	175,075	-2	-12,956	1,195	328,393
1	159	-	452	1	5,333	-	-	-	-	-	-	1	5,785	-	-	6	21,142
3	11,450	1	57	1	189	-	-	-	-	-	-	2	246	-	-	5	2,916
2	627	2	39	5	673	-	-	-	-	-	-	7	712	-	-	3	1,519
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	292	-	384	1	3,871	-	-	-	-	-	-	1	4,255	-	20	23	86,178
-	-	3	728	9	8,443	-	-	-	-	-	-	12	9,171	-	-	18	17,104
62	143,477	228	37,050	348	219,019	1	32,051	-	-	-	-	577	288,120	-2	-633	792	695,146

1. Source: Collection and Information Management Division of the Bureau.
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

113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	2,625,258,985	100.00	3,138,271,135	100.00
營利事業所得稅	Profit-seeking Enterprise Income Tax	971,504,445	100.00	1,121,990,865	100.00
綜合所得稅	Individual Income Tax	659,476,667	100.00	829,090,890	100.00
遺產及贈與稅	Estate and Gift Tax	30,564,000	100.00	73,090,592	100.00
貨物稅	Commodity Tax	166,807,778	100.00	161,268,378	100.00
證券交易稅	Securities Transaction Tax	208,663,000	100.00	288,062,892	100.00
期貨交易稅	Futures Transaction Tax	7,755,000	100.00	12,800,911	100.00
菸酒稅	Tobacco and Alcohol Tax	42,532,500	100.00	66,327,696	100.00
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	2,802,000	100.00	6,633,327	100.00
營業稅	Business Tax	535,153,595	100.00	579,005,584	100.00
金融業營業稅	Financial Enterprises Business Tax	-	-	44,730,853	100.00
健康福利捐	Health and Welfare Surcharge	-	-	26,421,399	100.00
稅目別 Tax of Item		財政部中區國稅局 National Taxation Bureau of the Central 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 %
合計	Total	336,929,427	12.83	392,536,720	12.51
營利事業所得稅	Profit-seeking Enterprise Income Tax	115,900,480	11.93	133,372,504	11.89
綜合所得稅	Individual Income Tax	69,904,527	10.60	89,430,871	10.79
遺產及贈與稅	Estate and Gift Tax	5,172,000	16.92	12,296,759	16.82
貨物稅	Commodity Tax	36,196,667	21.70	37,439,631	23.21
證券交易稅	Securities Transaction Tax	24,553,000	11.77	28,016,865	9.73
期貨交易稅	Futures Transaction Tax	312,000	4.02	501,882	3.92
菸酒稅	Tobacco and Alcohol Tax	9,591,250	22.55	11,903,562	17.94
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	1,208,000	43.11	2,717,024	40.96
營業稅	Business Tax	74,091,503	13.84	76,857,622	13.27
金融業營業稅	Financial Enterprises Business Tax	-	-	4,244,534	9.49
健康福利捐	Health and Welfare Surcharge	-	-	4,061,900	15.37

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

CY 2024

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 %
1,047,561,968	39.90	1,225,558,882	39.05	847,793,605	32.29	1,082,432,476	34.49
363,245,511	37.39	364,626,491	32.50	372,280,504	38.32	492,866,896	43.93
292,609,797	44.37	355,984,857	42.94	224,288,014	34.01	296,932,302	35.81
12,106,000	39.61	31,298,978	42.82	8,608,000	28.16	16,923,620	23.16
-	-	-341,036	-0.21	91,527,778	54.87	92,740,598	57.51
121,181,000	58.07	186,380,271	64.70	36,357,000	17.42	42,896,574	14.89
6,906,000	89.05	11,512,934	89.94	223,000	2.88	277,247	2.17
25,000	0.06	25,549	0.04	17,876,250	42.03	25,130,067	37.89
5,000	0.18	2,996	0.05	1,486,000	53.03	3,675,369	55.40
251,483,660	46.99	276,067,842	47.68	95,147,059	17.78	110,989,803	19.17
-	-	30,186,296	67.48	-	-	6,071,336	13.57
-	-	-	-	-	-	7,123,299	26.96
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 %
134,266,033	5.12	178,717,487	5.70	258,707,952	9.86	259,025,570	8.25
42,746,196	4.40	53,413,003	4.76	77,331,754	7.96	77,711,971	6.92
30,204,032	4.58	39,372,675	4.75	42,470,297	6.44	47,370,185	5.71
2,252,000	7.37	5,741,908	7.86	2,426,000	7.94	6,829,327	9.34
2,285,555	1.37	2,581,770	1.60	36,797,778	22.06	28,847,415	17.89
13,100,000	6.28	15,168,677	5.27	13,472,000	6.46	15,600,505	5.41
73,000	0.94	105,137	0.82	241,000	3.11	403,711	3.15
12,836,250	30.18	27,173,695	40.97	2,203,750	5.18	2,094,823	3.16
19,000	0.68	22,490	0.34	84,000	3.00	215,448	3.25
30,750,000	5.75	35,138,132	6.07	83,681,373	15.64	79,952,185	13.81
-	-	1,743,928	3.90	-	-	2,484,759	5.56
-	-	15,225,188	57.63	-	-	11,012	0.04

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

2. In this table, the tobacco and alcohol tax excludes health and welfare surcharge, 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

年度別及 縣市別 CY & City or County		105年 CY 2016					
		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	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
年度別及 縣市別 CY & City or County		106年 CY 2017					
		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	116,190	2,623,503,620	166,585,649	26,746,041	49,969	4,042,375
臺南市	Tainan City	66,797	1,945,693,621	131,790,824	21,515,986	32,598	3,635,862
嘉義縣	Chiayi County	11,754	204,718,449	11,583,814	1,801,631	4,419	85,762
屏東縣	Pingtung County	19,232	297,226,521	14,589,080	2,219,091	6,625	210,227
臺東縣	Taitung County	4,946	37,556,072	1,927,503	246,548	1,316	31,834
澎湖縣	Penghu County	2,593	16,442,844	1,064,614	136,475	742	1,683
嘉義市	Chiayi City	10,868	121,866,113	5,629,814	826,310	4,269	77,007

1. 資料來源：本局營所稅組。
2. 表列為所得年度資料。

Table 20 Sources of Profit-seeking Enterprise Income Tax

Unit: Case; NT\$1,000

年度別及 縣市別 CY & City or County		107年 CY 2018					
		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	119,252	2,622,482,509	141,236,087	27,628,404	51,889	3,086,037
臺南市	Tainan City	68,401	1,906,696,719	104,605,144	20,565,443	33,728	2,631,346
嘉義縣	Chiayi County	12,271	211,298,048	11,589,273	2,253,772	4,724	150,906
屏東縣	Pingtung County	19,752	316,856,631	15,718,321	3,041,013	6,900	197,575
臺東縣	Taitung County	5,058	39,878,355	2,150,507	403,782	1,420	22,328
澎湖縣	Penghu County	2,719	18,415,068	1,089,168	202,045	803	1,731
嘉義市	Chiayi City	11,051	129,337,688	6,083,674	1,162,349	4,314	82,151
年度別及 縣市別 CY & City or County		108年 CY 2019					
		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	121,505	2,725,404,689	150,683,242	29,555,221	53,464	2,449,333
臺南市	Tainan City	69,971	1,987,120,844	111,428,531	21,949,586	34,845	2,265,066
嘉義縣	Chiayi County	12,468	218,697,926	12,139,928	2,369,927	4,752	43,980
屏東縣	Pingtung County	19,938	323,915,964	17,034,563	3,309,304	7,122	101,442
臺東縣	Taitung County	5,134	40,501,462	2,179,878	411,538	1,421	6,684
澎湖縣	Penghu County	2,776	20,416,037	1,184,874	221,571	821	617
嘉義市	Chiayi City	11,218	134,752,456	6,715,468	1,293,295	4,503	31,544

1. Source: Profit-seeking Enterprise Income Tax Division of the Bureau.
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

年度別及 縣市別 CY & City or County		109年 CY 2020					
		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	125,412	2,741,338,298	162,282,296	31,943,015	55,089	1,309,348
臺南市	Tainan City	71,962	1,993,985,097	119,669,245	23,646,676	35,970	1,038,933
嘉義縣	Chiayi County	12,959	220,312,773	12,500,508	2,447,856	4,793	64,829
屏東縣	Pingtung County	20,775	325,677,464	19,090,089	3,725,734	7,348	142,757
臺東縣	Taitung County	5,391	39,790,730	2,464,727	470,505	1,473	10,455
澎湖縣	Penghu County	2,850	22,305,294	1,401,983	267,811	813	1,815
嘉義市	Chiayi City	11,475	139,266,940	7,155,744	1,384,433	4,692	50,559
年度別及 縣市別 CY & City or County		110年 CY 2021					
		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	129,836	3,235,447,543	220,544,750	43,587,257	57,129	2,290,357
臺南市	Tainan City	74,827	2,329,113,261	169,326,040	33,573,140	37,354	1,977,330
嘉義縣	Chiayi County	13,116	253,449,483	14,620,642	2,871,579	4,917	103,002
屏東縣	Pingtung County	21,422	436,575,522	24,915,219	4,891,190	7,620	141,412
臺東縣	Taitung County	5,619	40,000,673	2,373,280	449,918	1,549	9,711
澎湖縣	Penghu County	3,013	21,250,810	1,284,605	241,530	857	707
嘉義市	Chiayi City	11,839	155,057,794	8,024,964	1,559,900	4,832	58,195

1. 資料來源：本局營所稅組。
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

年度別及 縣市別 CY & City or County		111年 CY 2022					
		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	134,740	3,221,329,855	252,500,357	49,934,297	59,865	3,657,337
臺南市	Tainan City	78,085	2,310,373,072	196,020,465	38,867,982	39,061	3,198,905
嘉義縣	Chiayi County	13,515	277,775,854	16,976,388	3,340,012	5,145	135,034
屏東縣	Pingtung County	22,180	399,118,501	25,992,840	5,106,815	8,050	241,672
臺東縣	Taitung County	5,795	44,099,054	2,931,331	562,335	1,656	5,666
澎湖縣	Penghu County	3,194	26,923,259	1,929,411	372,651	925	1,093
嘉義市	Chiayi City	11,971	163,040,115	8,649,922	1,684,502	5,028	74,967
年度別及 縣市別 CY & City or County		112年 CY 2023					
		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	16,822	16,255,181	1,380,592	197,167	3,267	10,260
臺南市	Tainan City	8,468	8,608,139	672,321	91,381	1,880	7,290
嘉義縣	Chiayi County	1,888	1,009,036	80,449	8,492	314	1,483
屏東縣	Pingtung County	3,263	4,951,358	500,771	84,978	600	1,142
臺東縣	Taitung County	871	386,775	35,829	2,471	162	30
澎湖縣	Penghu County	452	494,600	26,945	3,198	53	107
嘉義市	Chiayi City	1,880	805,273	64,277	6,647	258	208

1. Source: Profit-seeking Enterprise Income Tax Division of the Bureau.
2. Data in the table are annual income.

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表21. 營利事業按收入級距核定情形－111年度

Table 21 Approved Situations of Profit-seeking Enterprises by Revenue Level - CY 2022

單位：家；新臺幣千元
Unit: Case; NT\$1,000

收入級距 Revenue Brackets	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	49,639	9,840,819	1,095,912	85,141	19,211	229,456
超過100萬元- 200萬元 NT\$1,000,001~2,000,000	13,198	19,364,023	1,325,509	61,068	4,318	24,892
超過200萬元- 300萬元 NT\$2,000,001~3,000,000	9,323	23,048,268	1,563,249	209,235	3,042	7,520
超過300萬元- 500萬元 NT\$3,000,001~5,000,000	12,864	50,464,195	3,262,468	622,618	4,451	16,340
超過500萬元- 700萬元 NT\$5,000,001~7,000,000	8,285	49,240,725	3,146,429	616,938	3,154	14,862
超過700萬元-1,000萬元 NT\$7,000,001~10,000,000	8,414	70,635,706	4,595,425	909,043	3,738	25,399
超過1,000萬元-5,000萬元 NT\$10,000,001~50,000,000	25,055	541,020,490	35,137,139	6,997,193	14,643	222,264
超過5,000萬元- 1億元 NT\$50,000,001~100,000,000	4,025	279,972,224	16,639,044	3,324,317	3,528	150,254
超過1億元- 5億元 NT\$100,000,001~500,000,000	3,180	645,749,609	37,452,545	7,489,955	3,045	426,016
超過5億元 over NT\$500,000,000	757	1,531,993,796	148,282,637	29,618,789	735	2,540,334
合計 Total	134,740	3,221,329,855	252,500,357	49,934,297	59,865	3,657,337

1. 資料來源：本局營所稅組。

Source: Profit-seeking Enterprise Income Tax Division of the Bureau.

2. 表列為所得年度資料。

Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111年度

(一)農、林、漁、牧業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	936	9,781,308	391,746	75,907	529	8,782,470	334,769	65,787
5萬元以下 NT\$50,000 or under	410	721	897	36	211	218	595	36
超過5萬-10萬元 NT\$50,001~100,000	27	2,088	418	-	12	888	74	-
超過10萬-50萬元 NT\$100,001~500,000	90	26,368	2,517	210	41	11,153	647	-
超過50萬-100萬元 NT\$500,001~1,000,000	53	38,345	2,320	124	26	19,171	863	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	128	334,080	19,132	2,502	62	167,783	9,653	1,243
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	54	397,485	16,391	3,250	28	205,367	8,438	1,688
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	121	2,943,102	144,871	28,785	97	2,510,156	123,046	24,569
超過5,000萬-1億元 NT\$50,000,001~100,000,000	34	2,282,187	87,888	17,539	34	2,282,187	87,888	17,539
超過1億元 over NT\$100,000,000	19	3,756,932	117,312	23,461	18	3,585,547	103,565	20,712

(二)礦業及土石採取業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	117	1,700,729	88,572	17,446	49	1,402,476	69,277	13,780
5萬元以下 NT\$50,000 or under	58	42	129	-	21	42	109	-
超過5萬-10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	5	1,407	91	-	-	-	-	-
超過50萬-100萬元 NT\$500,001~1,000,000	6	4,550	345	-	1	972	49	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	11	26,707	1,540	192	2	4,814	96	-
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	9	55,592	2,311	435	5	31,472	1,100	207
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	17	435,119	27,093	5,418	10	238,147	14,686	2,937
超過5,000萬-1億元 NT\$50,000,001~100,000,000	9	614,048	31,956	6,379	8	563,765	28,130	5,614
超過1億元 over NT\$100,000,000	2	563,264	25,107	5,022	2	563,264	25,107	5,022

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022

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
16	233,094	18,346	3,638	297	676,412	33,357	5,820	94	89,332	5,274	662
7	42	42	-	151	199	128	-	41	262	132	-
-	-	-	-	9	730	117	-	6	470	227	-
4	775	41	-	28	9,631	789	60	17	4,809	1,040	150
-	-	-	-	20	14,151	1,044	72	7	5,023	413	52
2	5,769	623	110	43	116,287	5,503	689	21	44,241	3,353	460
-	-	-	-	26	192,118	7,953	1,562	-	-	-	-
2	55,123	3,893	779	20	343,296	17,823	3,437	2	34,527	109	-
-	-	-	-	-	-	-	-	-	-	-	-
1	171,385	13,747	2,749	-	-	-	-	-	-	-	-

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	87,925	5,889	1,163	60	210,328	13,406	2,503	-	-	-	-
4	-	0	-	33	-	20	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	1,407	91	-	-	-	-	-
-	-	-	-	5	3,578	296	-	-	-	-	-
-	-	-	-	9	21,893	1,444	192	-	-	-	-
1	5,485	151	16	3	18,635	1,060	212	-	-	-	-
3	82,440	5,738	1,147	4	114,532	6,669	1,334	-	-	-	-
-	-	-	-	1	50,283	3,826	765	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division of the Bureau.

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111年度（續1）

(三) 製造業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	20,012	1,546,374,196	144,448,725	28,819,403	12,178	1,497,911,335	141,416,172	28,257,090
5萬元以下 NT\$50,000 or under	2,395	4,764	41,722	7,243	1,387	2,334	40,785	7,181
超過5萬-10萬元 NT\$50,001~100,000	159	12,018	1,613	107	76	5,925	1,020	101
超過10萬-50萬元 NT\$100,001~500,000	931	278,378	30,684	2,499	386	112,481	18,328	2,269
超過50萬-100萬元 NT\$500,001~1,000,000	1,109	829,322	57,895	1,781	362	274,012	22,703	1,408
超過100萬-500萬元 NT\$1,000,001~5,000,000	4,825	12,947,353	788,196	109,107	1,947	5,419,750	322,829	47,042
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	2,579	18,576,211	1,103,459	218,698	1,388	10,091,700	567,493	112,583
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	5,171	117,561,999	7,048,250	1,405,031	3,856	91,958,323	5,362,476	1,070,843
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,133	79,298,074	4,305,610	860,800	1,074	75,324,883	4,054,596	810,596
超過1億元 over NT\$100,000,000	1,710	1,316,866,077	131,071,296	26,214,137	1,702	1,314,721,927	131,025,942	26,205,067

(四) 電力及燃氣供應業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	696	34,403,496	3,691,418	736,365	525	34,070,074	3,659,658	730,664
5萬元以下 NT\$50,000 or under	277	36	179	-	213	36	74	-
超過5萬-10萬元 NT\$50,001~100,000	6	494	45	-	5	421	38	-
超過10萬-50萬元 NT\$100,001~500,000	23	6,564	1,274	148	17	4,839	477	4
超過50萬-100萬元 NT\$500,001~1,000,000	41	28,984	2,700	6	24	18,243	1,596	1
超過100萬-500萬元 NT\$1,000,001~5,000,000	197	466,150	41,642	7,169	126	307,753	25,788	4,395
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	60	437,550	42,306	8,424	52	380,014	36,524	7,268
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	58	1,141,022	124,992	24,962	54	1,036,072	116,881	23,340
超過5,000萬-1億元 NT\$50,000,001~100,000,000	9	642,388	32,013	6,403	9	642,388	32,013	6,403
超過1億元 over NT\$100,000,000	25	31,680,308	3,446,267	689,253	25	31,680,308	3,446,267	689,253

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (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
784	11,726,032	735,691	144,580	7,019	35,489,619	2,275,941	413,647	31	1,247,210	20,921	4,086
65	119	145	-	934	2,306	744	62	9	5	48	-
4	353	19	-	78	5,682	569	6	1	58	5	-
24	7,637	471	-	519	157,491	11,861	230	2	769	24	-
27	19,000	1,151	3	717	534,302	33,924	370	3	2,008	117	-
172	468,901	28,612	3,893	2,699	7,040,829	435,850	58,050	7	17,873	905	122
140	1,028,688	70,081	13,819	1,051	7,455,823	465,885	92,296	-	-	-	-
317	7,174,738	484,275	96,677	993	18,316,660	1,197,107	236,633	5	112,278	4,392	878
31	2,040,074	121,932	24,387	27	1,874,330	122,834	24,567	1	58,787	6,248	1,250
4	986,522	29,005	5,801	1	102,196	7,167	1,433	3	1,055,432	9,182	1,836

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
24	88,000	7,764	1,490	144	244,146	23,868	4,211	3	1,276	128	-
10	-	28	-	54	-	77	-	-	-	-	-
-	-	-	-	1	73	7	-	-	-	-	-
-	-	-	-	4	1,283	753	144	2	442	44	-
1	515	55	-	15	9,392	965	5	1	834	84	-
9	19,665	1,611	277	62	138,732	14,243	2,497	-	-	-	-
2	15,866	1,879	375	6	41,670	3,903	781	-	-	-	-
2	51,954	4,191	838	2	52,996	3,920	784	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division of the Bureau.

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111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 收入級距 Organization Revenue 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	1,010	26,093,865	1,578,066	312,383	587	24,037,099	1,412,939	281,186
5萬元以下 NT\$50,000 or under	263	480	18,294	3,585	145	227	18,161	3,585
超過5萬-10萬元 NT\$50,001~100,000	16	1,119	71	-	8	590	36	-
超過10萬-50萬元 NT\$100,001~500,000	62	18,922	1,361	-	22	6,750	486	-
超過50萬-100萬元 NT\$500,001~1,000,000	60	46,207	3,299	141	23	18,761	1,017	11
超過100萬-500萬元 NT\$1,000,001~5,000,000	235	630,124	40,160	5,713	114	301,773	18,588	2,681
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	111	804,355	52,950	10,579	71	509,802	33,416	6,684
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	183	4,123,444	332,284	66,436	127	2,951,470	232,481	46,475
超過5,000萬-1億元 NT\$50,000,001~100,000,000	47	3,333,066	318,459	63,691	45	3,217,103	303,898	60,779
超過1億元 over NT\$100,000,000	33	17,136,148	811,188	162,238	32	17,030,623	804,856	160,971

(六) 營建工程業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	26,542	336,780,191	22,991,759	4,456,175	8,466	233,878,425	14,994,323	2,941,371
5萬元以下 NT\$50,000 or under	4,949	7,437	33,839	6,225	1,445	1,898	32,430	6,225
超過5萬-10萬元 NT\$50,001~100,000	262	20,092	1,745	5	63	4,841	308	-
超過10萬-50萬元 NT\$100,001~500,000	1,574	455,566	37,093	592	358	100,336	7,448	104
超過50萬-100萬元 NT\$500,001~1,000,000	1,680	1,247,802	92,972	2,025	339	255,410	18,155	288
超過100萬-500萬元 NT\$1,000,001~5,000,000	7,573	19,998,579	1,420,589	218,163	1,604	4,289,918	287,367	44,185
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	3,766	27,187,083	1,929,127	381,725	1,119	8,193,259	542,935	107,969
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	5,586	116,976,813	8,826,765	1,756,662	2,501	58,649,535	4,171,270	833,570
超過5,000萬-1億元 NT\$50,000,001~100,000,000	710	48,789,445	3,392,081	677,049	605	41,984,547	2,819,140	563,757
超過1億元 over NT\$100,000,000	442	122,097,374	7,257,548	1,413,729	432	120,398,681	7,115,270	1,385,273

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (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
23	326,571	27,455	5,362	398	1,681,039	133,141	24,929	2	49,156	4,531	906
3	-	3	-	114	253	130	-	1	-	-	-
-	-	-	-	8	529	35	-	-	-	-	-
4	1,321	148	-	36	10,851	727	-	-	-	-	-
1	850	51	-	36	26,596	2,231	130	-	-	-	-
5	9,083	596	30	116	319,268	20,976	3,002	-	-	-	-
2	14,428	866	173	38	280,125	18,668	3,722	-	-	-	-
6	142,542	13,109	2,622	49	980,276	82,163	16,433	1	49,156	4,531	906
1	52,822	6,350	1,270	1	63,141	8,211	1,642	-	-	-	-
1	105,525	6,332	1,267	-	-	-	-	-	-	-	-

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
1,048	14,452,688	1,171,085	230,860	17,005	88,093,703	6,783,233	1,275,409	23	355,375	43,118	8,535
135	250	48	-	3,357	5,289	1,360	-	12	-	1	-
10	733	57	-	189	14,518	1,380	5	-	-	-	-
26	8,156	984	2	1,188	346,524	28,626	486	2	550	35	-
32	23,698	1,656	9	1,304	964,871	72,934	1,728	5	3,823	227	-
233	668,382	47,877	7,604	5,733	15,031,413	1,084,675	166,276	3	8,866	670	98
151	1,084,155	80,302	15,874	2,496	17,909,669	1,305,890	257,882	-	-	-	-
418	9,198,784	750,633	149,465	2,667	49,128,494	3,904,862	773,627	-	-	-	-
36	2,409,009	207,845	41,569	69	4,395,889	365,096	71,723	-	-	-	-
7	1,059,521	81,683	16,337	2	297,036	18,410	3,682	1	342,136	42,185	8,437

1. Source: Collection and Information Management Division of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111年度（續3）

(七)批發及零售業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	54,537	931,586,808	47,999,691	9,372,873	25,964	764,683,418	38,822,890	7,679,585
5萬元以下 NT\$50,000 or under	11,260	27,329	35,750	5,017	5,624	14,112	30,475	4,778
超過5萬-10萬元 NT\$50,001~100,000	862	64,204	8,123	541	417	31,216	4,850	480
超過10萬-50萬元 NT\$100,001~500,000	4,447	1,238,803	88,941	1,783	1,834	502,928	33,409	277
超過50萬-100萬元 NT\$500,001~1,000,000	3,769	2,801,340	178,911	3,550	1,449	1,074,321	65,349	988
超過100萬-500萬元 NT\$1,000,001~5,000,000	14,659	38,573,514	2,283,167	305,214	5,337	14,088,009	775,232	100,586
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	6,763	48,322,455	2,748,755	538,732	2,887	20,999,351	1,127,733	222,013
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	10,052	215,477,877	11,641,796	2,317,051	6,005	135,666,345	7,020,873	1,398,410
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,490	103,600,405	4,672,723	933,013	1,252	87,660,310	3,913,654	782,070
超過1億元 over NT\$100,000,000	1,235	521,480,881	26,341,525	5,267,972	1,159	504,646,826	25,851,315	5,169,983

(八)運輸及倉儲業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	2,248	38,864,876	3,181,526	628,473	1,396	35,457,835	2,963,274	589,249
5萬元以下 NT\$50,000 or under	328	917	1,121	120	119	241	807	120
超過5萬-10萬元 NT\$50,001~100,000	30	2,386	250	6	12	953	187	6
超過10萬-50萬元 NT\$100,001~500,000	175	50,346	3,583	112	97	27,687	1,937	72
超過50萬-100萬元 NT\$500,001~1,000,000	152	110,732	6,481	167	69	49,933	2,341	32
超過100萬-500萬元 NT\$1,000,001~5,000,000	497	1,318,480	145,913	23,867	238	659,405	104,234	18,484
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	299	2,174,805	127,128	25,103	182	1,344,141	76,388	15,139
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	655	15,120,353	948,464	189,424	570	13,547,323	839,541	167,871
超過5,000萬-1億元 NT\$50,000,001~100,000,000	79	5,540,027	288,889	57,735	77	5,406,480	283,308	56,619
超過1億元 over NT\$100,000,000	33	14,546,830	1,659,697	331,939	32	14,421,672	1,654,531	330,906

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (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
2,403	42,699,513	2,148,998	422,163	25,522	120,380,736	6,926,705	1,252,559	648	3,823,141	101,098	18,566
292	412	623	99	5,132	12,119	3,733	121	212	686	919	19
22	1,641	155	-	405	29,960	2,890	61	18	1,387	228	-
109	31,081	2,511	38	2,425	684,335	49,529	1,072	79	20,459	3,492	396
106	78,822	5,251	82	2,159	1,607,098	105,760	2,236	55	41,099	2,551	244
567	1,571,468	96,614	13,739	8,592	22,515,945	1,403,702	190,014	163	398,092	7,619	875
355	2,594,610	149,562	29,619	3,483	24,477,983	1,465,400	285,976	38	250,511	6,060	1,124
790	18,173,123	1,096,334	219,030	3,188	60,289,726	3,473,812	689,571	69	1,348,683	50,777	10,040
115	7,828,817	446,580	89,294	114	7,471,426	295,457	58,242	9	639,852	17,032	3,407
47	12,419,539	351,368	70,262	24	3,292,144	126,422	25,266	5	1,122,372	12,420	2,461

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
88	844,219	50,301	9,529	741	2,489,680	166,992	29,618	23	73,142	959	77
8	54	117	-	194	552	137	-	7	70	60	-
2	180	4	-	15	1,155	47	-	1	98	12	-
5	977	50	-	67	19,683	1,393	32	6	1,999	203	8
5	3,367	172	-	73	54,132	3,748	135	5	3,300	220	-
24	66,526	3,730	516	233	586,846	37,828	4,867	2	5,703	121	-
20	142,866	6,827	1,365	96	679,736	43,570	8,530	1	8,062	343	69
23	505,091	34,235	6,615	62	1,067,939	74,688	14,938	-	-	-	-
-	-	-	-	1	79,637	5,581	1,116	1	53,910	-	-
1	125,158	5,166	1,033	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division of the Bureau.

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111年度（續4）

(九)住宿及餐飲業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	6,271	56,144,479	4,243,285	818,606	1,555	30,648,500	2,300,840	457,119
5萬元以下 NT\$50,000 or under	974	1,673	970	36	346	353	556	36
超過5萬-10萬元 NT\$50,001~100,000	65	4,540	467	-	13	932	75	-
超過10萬-50萬元 NT\$100,001~500,000	380	109,924	8,715	147	86	23,247	1,908	18
超過50萬-100萬元 NT\$500,001~1,000,000	412	299,785	21,631	572	64	45,685	2,776	41
超過100萬-500萬元 NT\$1,000,001~5,000,000	2,074	5,772,737	382,629	57,899	284	773,093	41,784	6,881
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	1,194	8,480,991	552,361	107,394	214	1,584,350	84,278	16,533
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	1,025	20,805,211	1,605,987	318,461	429	9,430,474	648,437	129,405
超過5,000萬-1億元 NT\$50,000,001~100,000,000	95	6,449,174	495,856	99,163	68	4,707,757	358,762	71,752
超過1億元 over NT\$100,000,000	52	14,220,444	1,174,669	234,934	51	14,082,609	1,162,264	232,453

(十)出版、影音製作、傳播及資通訊服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	1,285	12,775,555	1,453,325	285,610	937	12,290,768	1,406,006	277,658
5萬元以下 NT\$50,000 or under	439	986	466	5	309	715	349	5
超過5萬-10萬元 NT\$50,001~100,000	36	2,698	364	-	24	1,795	249	-
超過10萬-50萬元 NT\$100,001~500,000	164	45,569	4,440	122	108	28,941	2,142	9
超過50萬-100萬元 NT\$500,001~1,000,000	125	91,968	7,004	215	86	63,340	4,420	67
超過100萬-500萬元 NT\$1,000,001~5,000,000	322	748,403	56,782	8,469	242	579,919	40,973	6,058
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	94	652,754	50,680	10,116	71	497,415	38,631	7,706
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	76	1,445,147	133,143	26,594	68	1,330,613	118,796	23,724
超過5,000萬-1億元 NT\$50,000,001~100,000,000	12	822,503	41,161	8,232	12	822,503	41,161	8,232
超過1億元 over NT\$100,000,000	17	8,965,527	1,159,285	231,857	17	8,965,527	1,159,285	231,857

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (Cont. 4)

9. Accommodation and Food Service 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
787	9,497,405	800,312	157,195	3,919	15,935,003	1,138,781	203,668	10	63,571	3,352	624
94	56	13	-	530	1,264	401	-	4	-	0	-
2	120	21	-	50	3,488	371	-	-	-	-	-
20	5,839	352	-	273	80,537	6,345	129	1	301	110	-
31	21,397	1,611	30	315	231,293	17,119	501	2	1,410	125	-
157	452,411	32,604	5,058	1,633	4,547,233	308,241	45,960	-	-	-	-
170	1,243,437	85,552	16,508	810	5,653,204	382,531	74,353	-	-	-	-
290	6,206,185	540,690	107,713	303	5,106,692	413,743	80,719	3	61,860	3,117	624
22	1,430,125	127,064	25,405	5	311,292	10,030	2,006	-	-	-	-
1	137,835	12,405	2,481	-	-	-	-	-	-	-	-

10. Information and Communication

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	28,891	1,602	233	324	455,896	45,717	7,719	-	-	-	-
13	6	1	-	117	265	116	-	-	-	-	-
-	-	-	-	12	903	115	-	-	-	-	-
2	790	81	-	54	15,838	2,217	113	-	-	-	-
3	2,375	272	24	36	26,253	2,312	124	-	-	-	-
5	15,345	1,248	209	75	153,139	14,561	2,202	-	-	-	-
-	-	-	-	23	155,339	12,049	2,410	-	-	-	-
1	10,375	-	-	7	104,159	14,347	2,870	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111年度（續5）

(十一) 金融及保險業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	2,624	61,866,375	6,834,246	1,362,950	2,526	60,807,384	6,623,876	1,321,096
5萬元以下 NT\$50,000 or under	1,224	1,049	57,181	10,846	1,184	865	57,169	10,846
超過5萬-10萬元 NT\$50,001~100,000	39	2,819	210	-	27	1,983	137	-
超過10萬-50萬元 NT\$100,001~500,000	173	47,038	3,333	197	142	40,115	2,617	197
超過50萬-100萬元 NT\$500,001~1,000,000	130	93,100	3,512	305	127	91,188	3,411	305
超過100萬-500萬元 NT\$1,000,001~5,000,000	401	1,074,626	54,677	10,129	396	1,062,663	53,606	9,952
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	193	1,378,837	68,046	13,129	192	1,370,009	68,035	13,129
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	315	6,922,903	251,724	49,383	313	6,871,630	246,622	48,363
超過5,000萬-1億元 NT\$50,000,001~100,000,000	62	4,238,545	300,177	59,927	61	4,146,959	292,384	58,368
超過1億元 over NT\$100,000,000	87	48,107,458	6,095,386	1,219,034	84	47,221,972	5,899,895	1,179,936

(十二) 不動產業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	5,961	93,169,584	9,889,855	1,964,337	5,043	89,958,897	9,502,191	1,891,041
5萬元以下 NT\$50,000 or under	2,535	1,596	52,329	9,382	2,265	1,314	51,723	9,342
超過5萬-10萬元 NT\$50,001~100,000	50	3,756	555	4	38	2,838	337	4
超過10萬-50萬元 NT\$100,001~500,000	324	95,657	13,555	1,096	223	65,121	9,569	947
超過50萬-100萬元 NT\$500,001~1,000,000	295	218,647	38,054	4,625	200	147,376	27,991	3,556
超過100萬-500萬元 NT\$1,000,001~5,000,000	1,067	2,751,118	321,369	57,354	785	2,047,865	245,085	44,034
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	493	3,595,487	445,670	88,897	410	3,015,298	356,470	71,208
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	756	17,770,558	2,061,925	411,739	688	16,363,147	1,872,149	374,216
超過5,000萬-1億元 NT\$50,000,001~100,000,000	240	17,041,138	1,984,850	396,937	233	16,624,311	1,967,319	393,431
超過1億元 over NT\$100,000,000	201	51,691,627	4,971,548	994,303	201	51,691,627	4,971,548	994,303

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (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	614	80	-	81	38,006	6,995	1,197	14	1,020,371	203,295	40,657
1	-	-	-	33	139	12	-	6	45	0	-
-	-	-	-	11	768	73	-	1	68	-	-
2	614	80	-	29	6,309	636	-	-	-	-	-
-	-	-	-	2	1,234	101	-	1	678	-	-
-	-	-	-	5	11,963	1,071	177	-	-	-	-
-	-	-	-	-	-	-	-	1	8,828	11	-
-	-	-	-	1	17,593	5,102	1,020	1	33,680	-	-
-	-	-	-	-	-	-	-	1	91,586	7,793	1,559
-	-	-	-	-	-	-	-	3	885,486	195,491	39,098

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
231	1,750,795	192,883	38,162	565	1,322,551	178,958	33,163	122	137,341	15,823	1,971
89	32	10	-	173	249	47	-	8	1	549	40
1	99	-	-	7	522	54	-	4	297	164	-
15	4,916	369	7	61	18,462	1,783	25	25	7,158	1,834	117
5	3,915	307	-	51	37,419	5,248	500	39	29,937	4,508	569
49	145,279	14,685	2,658	191	501,310	55,147	9,863	42	56,664	6,452	799
21	151,928	27,547	5,509	59	406,368	60,367	11,940	3	21,893	1,286	240
44	1,027,799	132,434	26,482	23	358,221	56,312	10,835	1	21,391	1,030	206
7	416,827	17,531	3,506	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111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 收入級距 Organization Revenue 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	4,394	21,072,709	2,046,016	390,979	2,777	17,932,898	1,757,899	341,710
5萬元以下 NT\$50,000 or under	1,308	3,231	2,413	215	845	1,861	2,065	215
超過5萬-10萬元 NT\$50,001~100,000	110	8,303	1,308	-	63	4,846	835	-
超過10萬-50萬元 NT\$100,001~500,000	581	163,432	17,588	701	320	88,779	8,801	288
超過50萬-100萬元 NT\$500,001~1,000,000	447	328,393	29,211	902	257	187,934	15,391	124
超過100萬-500萬元 NT\$1,000,001~5,000,000	1,134	2,771,627	218,915	34,519	650	1,623,806	126,300	20,426
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	391	2,830,751	243,071	48,247	280	2,063,034	175,432	34,916
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	366	7,032,222	778,795	155,461	305	6,027,888	674,360	134,807
超過5,000萬-1億元 NT\$50,000,001~100,000,000	37	2,503,091	304,091	60,809	37	2,503,091	304,091	60,809
超過1億元 over NT\$100,000,000	20	5,431,659	450,624	90,125	20	5,431,659	450,624	90,125

(十四) 支援服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	3,761	23,510,005	1,422,666	266,488	1,791	18,006,586	950,484	181,731
5萬元以下 NT\$50,000 or under	968	2,791	1,852	140	356	1,529	1,002	47
超過5萬-10萬元 NT\$50,001~100,000	112	8,345	1,594	48	64	4,762	1,308	48
超過10萬-50萬元 NT\$100,001~500,000	532	147,309	16,816	546	293	78,043	9,669	239
超過50萬-100萬元 NT\$500,001~1,000,000	398	293,010	25,017	576	202	150,827	12,546	257
超過100萬-500萬元 NT\$1,000,001~5,000,000	990	2,393,844	176,158	25,649	418	998,014	72,743	10,630
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	352	2,545,608	197,266	39,090	185	1,354,280	100,080	19,932
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	342	6,728,792	591,606	117,974	212	4,430,553	370,312	74,020
超過5,000萬-1億元 NT\$50,000,001~100,000,000	41	2,898,425	173,688	34,738	35	2,496,697	144,155	28,831
超過1億元 over NT\$100,000,000	26	8,491,881	238,669	47,727	26	8,491,881	238,669	47,727

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (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
81	341,739	34,574	6,437	1,533	2,797,883	253,385	42,832	3	189	158	-
15	120	20	-	446	1,250	242	-	2	-	86	-
4	234	76	-	43	3,223	397	-	-	-	-	-
11	2,558	310	5	249	71,906	8,405	408	1	189	72	-
6	4,692	321	-	184	135,767	13,499	778	-	-	-	-
25	68,842	6,211	1,101	459	1,078,979	86,404	12,992	-	-	-	-
12	81,309	8,117	1,427	99	686,408	59,522	11,904	-	-	-	-
8	183,984	19,519	3,904	53	820,350	84,916	16,750	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
108	828,851	78,481	15,370	1,838	4,573,591	389,031	68,573	24	100,977	4,670	814
33	71	49	-	573	1,191	501	47	6	-	300	46
4	293	15	-	43	3,196	263	-	1	94	8	-
7	1,555	101	-	227	66,283	6,976	307	5	1,428	70	-
5	3,198	292	4	190	138,457	12,137	315	1	528	42	-
19	50,213	3,769	515	544	1,328,834	98,721	14,396	9	16,783	925	108
8	57,503	4,197	839	158	1,127,090	92,964	18,319	1	6,735	25	-
30	587,448	60,620	12,124	100	1,710,791	160,674	31,830	-	-	-	-
2	128,570	9,438	1,888	3	197,749	16,795	3,359	1	75,409	3,300	660
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111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 收入級距 Organization Revenue 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	-	-	-	-	-	-	-	-
超過5萬-10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	-	-	-	-	-	-	-	-
超過50萬-100萬元 NT\$500,001~1,000,000	-	-	-	-	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	-	-	-	-	-	-	-	-
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	-	-	-	-	-	-	-	-
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	-	-	-	-	-	-	-	-
超過5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
超過1億元 over NT\$100,000,000	-	-	-	-	-	-	-	-

(十六) 教育業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	183	1,852,069	396,565	78,758	139	1,820,019	392,659	78,168
5萬元以下 NT\$50,000 or under	77	375	285	-	55	247	155	-
超過5萬-10萬元 NT\$50,001~100,000	4	322	53	-	4	322	53	-
超過10萬-50萬元 NT\$100,001~500,000	21	5,775	589	0	14	3,357	274	-
超過50萬-100萬元 NT\$500,001~1,000,000	7	4,188	444	17	3	1,718	262	17
超過100萬-500萬元 NT\$1,000,001~5,000,000	35	88,151	5,739	927	25	67,400	3,088	463
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	17	123,913	6,265	1,189	16	117,630	5,637	1,063
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	19	342,761	34,937	6,974	19	342,761	34,937	6,974
超過5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
超過1億元 over NT\$100,000,000	3	1,286,584	348,253	69,651	3	1,286,584	348,253	69,651

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111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 收入級距 Organization Revenue 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	184	9,634,133	373,484	74,329	83	1,107,028	115,421	22,919
5萬元以下 NT\$50,000 or under	41	50	87	-	15	-	0	-
超過5萬-10萬元 NT\$50,001~100,000	2	104	-	-	2	104	-	-
超過10萬-50萬元 NT\$100,001~500,000	5	1,478	74	-	5	1,478	74	-
超過50萬-100萬元 NT\$500,001~1,000,000	2	1,398	235	21	1	727	73	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	27	67,205	5,052	832	16	42,815	2,194	400
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	36	280,681	16,041	3,116	21	162,716	6,354	1,194
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	46	1,138,840	99,211	19,821	19	424,116	46,291	9,238
超過5,000萬-1億元 NT\$50,000,001~100,000,000	10	704,001	36,225	7,227	3	202,950	30,992	6,198
超過1億元 over NT\$100,000,000	15	7,440,376	216,559	43,312	1	272,122	29,443	5,889

(十八)藝術、娛樂及休閒服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	1,203	6,054,899	445,576	84,000	524	4,648,333	276,511	53,354
5萬元以下 NT\$50,000 or under	373	1,300	914	42	137	370	315	-
超過5萬-10萬元 NT\$50,001~100,000	41	2,789	281	-	15	1,002	81	-
超過10萬-50萬元 NT\$100,001~500,000	169	46,720	3,949	65	55	16,829	1,134	-
超過50萬-100萬元 NT\$500,001~1,000,000	133	95,502	8,674	355	47	32,361	2,483	91
超過100萬-500萬元 NT\$1,000,001~5,000,000	283	660,513	42,345	5,676	125	320,989	17,550	2,294
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	87	624,058	43,666	8,733	57	411,508	27,639	5,528
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	98	1,993,548	184,215	36,823	71	1,372,339	97,862	19,552
超過5,000萬-1億元 NT\$50,000,001~100,000,000	12	848,868	117,053	23,410	10	711,334	84,968	16,993
超過1億元 over NT\$100,000,000	7	1,781,601	44,479	8,896	7	1,781,601	44,479	8,896

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (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
16	328,585	22,669	4,470	22	214,999	31,223	6,157	63	7,983,521	204,171	40,783
-	-	-	-	4	25	-	-	22	25	87	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1	671	162	21	-	-	-	-	-	-	-	-
2	3,342	619	72	6	14,545	2,239	360	3	6,503	-	-
4	28,181	2,106	421	6	50,028	7,038	1,408	5	39,756	543	93
8	245,576	19,582	3,916	6	150,401	21,946	4,389	13	318,747	11,392	2,278
1	50,815	200	40	-	-	-	-	6	450,236	5,033	989
-	-	-	-	-	-	-	-	14	7,168,254	187,116	37,423

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
49	428,248	74,883	14,842	613	914,017	76,638	12,356	17	64,301	17,544	3,448
16	21	1	-	214	873	512	42	6	36	86	-
1	61	4	-	23	1,572	119	-	2	154	77	-
5	1,248	89	-	105	27,809	2,682	65	4	834	44	-
6	4,154	295	-	79	58,400	5,896	264	1	587	-	-
6	12,857	1,224	188	150	320,932	23,165	3,132	2	5,735	406	62
5	37,786	3,961	792	25	174,764	12,066	2,413	-	-	-	-
8	234,587	37,224	7,445	17	329,667	32,198	6,440	2	56,955	16,931	3,386
2	137,534	32,085	6,417	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111年度（續9）

(十九)其他服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	2,597	9,169,055	1,000,578	184,751	540	4,712,242	669,983	131,862
5萬元以下 NT\$50,000 or under	475	2,070	86,327	17,117	116	588	85,289	17,001
超過5萬-10萬元 NT\$50,001~100,000	67	4,790	662	-	15	1,109	159	-
超過10萬-50萬元 NT\$100,001~500,000	430	124,108	10,856	276	70	18,076	1,484	50
超過50萬-100萬元 NT\$500,001~1,000,000	335	245,435	18,169	490	46	32,953	2,262	25
超過100萬-500萬元 NT\$1,000,001~5,000,000	909	2,209,656	145,910	19,304	134	345,277	20,351	2,739
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	199	1,391,866	93,923	18,640	55	421,397	30,303	6,020
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	168	3,040,462	301,081	60,194	90	1,742,174	186,485	37,297
超過5,000萬-1億元 NT\$50,000,001~100,000,000	5	366,839	56,324	11,265	5	366,839	56,324	11,265
超過1億元 over NT\$100,000,000	9	1,783,829	287,326	57,465	9	1,783,829	287,326	57,465

(二十)其他不能歸類之行業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	179	495,523	23,258	4,464	47	424,491	20,924	4,173
5萬元以下 NT\$50,000 or under	153	-	875	54	44	-	0	-
超過5萬-10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	4	1,033	190	1	1	351	61	-
超過50萬-100萬元 NT\$500,001~1,000,000	-	-	-	-	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	18	43,619	1,311	236	-	-	-	-
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	2	15,949	2,438	484	1	9,535	2,419	484
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	1	20,317	-	-	-	-	-	-
超過5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
超過1億元 over NT\$100,000,000	1	414,605	18,444	3,689	1	414,605	18,444	3,689

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (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
85	453,455	49,422	9,490	1,930	3,942,779	277,802	42,975	42	60,579	3,371	424
14	145	222	31	333	1,325	210	-	12	12	606	85
1	62	-	-	50	3,533	494	-	1	86	9	-
7	1,982	364	53	346	101,898	8,625	139	7	2,152	383	34
6	4,607	797	104	274	200,686	14,741	361	9	7,189	369	-
32	73,846	6,193	933	731	1,764,749	118,884	15,631	12	25,784	482	1
11	75,543	5,677	1,135	133	894,926	57,943	11,485	-	-	-	-
14	297,270	36,169	7,234	63	975,662	76,905	15,359	1	25,356	1,522	304
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
1	-	-	-	76	17,288	2,062	291	55	53,744	272	-
1	-	-	-	66	-	627	54	42	-	248	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	3	682	129	1	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	7	16,606	1,306	236	11	27,013	5	-
-	-	-	-	-	-	-	-	1	6,414	19	-
-	-	-	-	-	-	-	-	1	20,317	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division of the Bureau.

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—111年度（續10完）

(二十一)總計

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue 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	134,740	3,221,329,855	252,500,357	49,934,297	65,656	2,842,580,278	227,690,096	45,319,543
5萬元以下 NT\$50,000 or under	28,507	56,847	335,630	60,063	14,837	26,950	322,059	59,417
超過5萬-10萬元 NT\$50,001~100,000	1,888	140,867	17,759	711	858	64,527	9,747	639
超過10萬-50萬元 NT\$100,001~500,000	10,090	2,864,397	245,649	8,495	4,072	1,130,511	100,465	4,474
超過50萬-100萬元 NT\$500,001~1,000,000	9,154	6,778,708	496,874	15,872	3,326	2,464,932	183,688	7,211
超過100萬-500萬元 NT\$1,000,001~5,000,000	35,385	92,876,486	6,151,226	892,921	12,505	33,101,046	2,167,461	322,493
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	16,699	119,876,431	7,741,854	1,525,981	7,234	52,762,278	3,289,305	651,264
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	25,055	541,020,490	35,137,139	6,997,193	15,434	354,893,066	22,177,505	4,425,611
超過5,000萬-1億元 NT\$50,000,001~100,000,000	4,025	279,972,224	16,639,044	3,324,317	3,568	249,664,104	14,802,783	2,959,256
超過1億元 over NT\$100,000,000	3,937	2,177,743,405	185,735,182	37,108,744	3,822	2,148,472,864	184,637,083	36,889,178

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2022 (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
5,781	84,122,908	5,421,063	1,065,110	62,126	279,503,443	18,760,425	3,428,091	1,177	15,123,226	628,773	121,553
801	1,328	1,322	130	12,476	27,427	9,039	326	393	1,142	3,210	190
51	3,776	351	-	944	69,852	6,931	72	35	2,712	730	-
241	69,449	5,951	105	5,626	1,623,347	131,882	3,211	151	41,090	7,351	705
235	171,261	12,393	277	5,464	4,046,099	292,137	7,519	129	96,416	8,656	865
1,307	3,631,929	246,216	36,903	21,298	55,530,254	3,716,611	531,000	275	613,257	20,938	2,525
903	6,568,068	447,453	87,998	8,512	60,203,886	3,996,809	785,193	50	342,199	8,287	1,526
1,964	44,177,019	3,238,646	645,991	7,558	139,867,455	9,627,187	1,906,969	99	2,082,950	93,801	18,622
217	14,494,593	969,025	193,776	221	14,443,747	827,830	163,420	19	1,369,780	39,406	7,865
62	15,005,485	499,706	99,930	27	3,691,376	151,999	30,381	26	10,573,680	446,394	89,255

1. Source: Collection and Information Management Division of the Bureau.
2. Data in the table are annual income.

表23. 營利事業所得稅各行業按組織別
— 111年度

單位：家；新臺幣千元

組織別 行業別 Organization by Industry	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	134,740	3,221,329,855	252,500,357	49,934,297	65,656	2,842,580,278	227,690,096	45,319,543
農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	936	9,781,308	391,746	75,907	529	8,782,470	334,769	65,787
礦業及土石採取業 Mining & Quarrying	117	1,700,729	88,572	17,446	49	1,402,476	69,277	13,780
製造業 Manufacturing	20,012	1,546,374,196	144,448,725	28,819,403	12,178	1,497,911,335	141,416,172	28,257,090
電力及燃氣供應業 Electricity and Gas Supply	696	34,403,496	3,691,418	736,365	525	34,070,074	3,659,658	730,664
用水供應及污染整治業 Water Supply and Remediation Activities	1,010	26,093,865	1,578,066	312,383	587	24,037,099	1,412,939	281,186
營建工程業 Construction	26,542	336,780,191	22,991,759	4,456,175	8,466	233,878,425	14,994,323	2,941,371
批發及零售業 Wholesale and Retail Trade	54,537	931,586,808	47,999,691	9,372,873	25,964	764,683,418	38,822,890	7,679,585
運輸及倉儲業 Transportation and Storage	2,248	38,864,876	3,181,526	628,473	1,396	35,457,835	2,963,274	589,249
住宿及餐飲業 Accommodation and Food Service Activities	6,271	56,144,479	4,243,285	818,606	1,555	30,648,500	2,300,840	457,119
出版、影音製作、傳播及資通訊服務業 Information and Communication	1,285	12,775,555	1,453,325	285,610	937	12,290,768	1,406,006	277,658
金融及保險業 Finance and Insurance Activities	2,624	61,866,375	6,834,246	1,362,950	2,526	60,807,384	6,623,876	1,321,096
不動產業 Real Estate Activities	5,961	93,169,584	9,889,855	1,964,337	5,043	89,958,897	9,502,191	1,891,041
專業、科學及技術服務業 Professional, Scientific and Technical Activities	4,394	21,072,709	2,046,016	390,979	2,777	17,932,898	1,757,899	341,710
支援服務業 Support Services Activities	3,761	23,510,005	1,422,666	266,488	1,791	18,006,586	950,484	181,731
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	-	-	-	-	-	-	-	-
教育業 Education	183	1,852,069	396,565	78,758	139	1,820,019	392,659	78,168
醫療保健及社會工作服務業 Human Health and Social Work Activities	184	9,634,133	373,484	74,329	83	1,107,028	115,421	22,919
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	1,203	6,054,899	445,576	84,000	524	4,648,333	276,511	53,354
其他服務業 Other Services Activities	2,597	9,169,055	1,000,578	184,751	540	4,712,242	669,983	131,862
其他不能歸類之行業 Activities Not Adequately Defined	179	495,523	23,258	4,464	47	424,491	20,924	4,173

1. 資料來源：本局徵收及資訊組。

2. 表列為所得年度資料。

Table 23 Profit-seeking Enterprise Income Tax Based on Industry and Organization Category - CY 2022

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
5,781	84,122,908	5,421,063	1,065,110	62,126	279,503,443	18,760,425	3,428,091	1,177	15,123,226	628,773	121,553
16	233,094	18,346	3,638	297	676,412	33,357	5,820	94	89,332	5,274	662
8	87,925	5,889	1,163	60	210,328	13,406	2,503	-	-	-	-
784	11,726,032	735,691	144,580	7,019	35,489,619	2,275,941	413,647	31	1,247,210	20,921	4,086
24	88,000	7,764	1,490	144	244,146	23,868	4,211	3	1,276	128	-
23	326,571	27,455	5,362	398	1,681,039	133,141	24,929	2	49,156	4,531	906
1,048	14,452,688	1,171,085	230,860	17,005	88,093,703	6,783,233	1,275,409	23	355,375	43,118	8,535
2,403	42,699,513	2,148,998	422,163	25,522	120,380,736	6,926,705	1,252,559	648	3,823,141	101,098	18,566
88	844,219	50,301	9,529	741	2,489,680	166,992	29,618	23	73,142	959	77
787	9,497,405	800,312	157,195	3,919	15,935,003	1,138,781	203,668	10	63,571	3,352	624
24	28,891	1,602	233	324	455,896	45,717	7,719	-	-	-	-
3	614	80	-	81	38,006	6,995	1,197	14	1,020,371	203,295	40,657
231	1,750,795	192,883	38,162	565	1,322,551	178,958	33,163	122	137,341	15,823	1,971
81	341,739	34,574	6,437	1,533	2,797,883	253,385	42,832	3	189	158	-
108	828,851	78,481	15,370	1,838	4,573,591	389,031	68,573	24	100,977	4,670	814
-	-	-	-	-	-	-	-	-	-	-	-
2	6,283	628	126	39	25,767	3,190	464	3	-	88	-
16	328,585	22,669	4,470	22	214,999	31,223	6,157	63	7,983,521	204,171	40,783
49	428,248	74,883	14,842	613	914,017	76,638	12,356	17	64,301	17,544	3,448
85	453,455	49,422	9,490	1,930	3,942,779	277,802	42,975	42	60,579	3,371	424
1	-	-	-	76	17,288	2,062	291	55	53,744	272	-

1. Source: Collection and Information Management Division of the Bureau.

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 Employment Income	租賃所得 Income from Lease	利息所得 Interest Income
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
109年	2020	13,396,726	7,135,148	821,705	406,833
110年	2021	13,931,615	7,556,570	857,890	276,839
111年	2022	15,015,958	8,210,247	921,536	396,564
112年	2023	16,005,498	8,395,905	977,881	1,227,668
113年	2024	16,440,484	8,763,004	1,042,292	1,565,846
臺南市	Tainan City	11,577,225	5,303,209	727,563	1,230,901
嘉義縣	Chiayi County	1,077,891	808,805	39,631	41,286
屏東縣	Pingtung County	1,752,376	1,233,350	132,711	114,303
臺東縣	Taitung County	487,513	386,254	27,041	22,068
澎湖縣	Penghu County	393,554	337,026	12,674	12,285
嘉義市	Chiayi City	1,151,925	694,360	102,672	145,003

資料來源：本局綜所遺贈稅組。

Table 24 Tax Money Withheld for Individual Income Tax

Unit: NT\$1,000

Withholding Tax						
權利金所得	盈餘分配所得	執行業務所得	競技、競賽及機會中獎之獎金或給與	退職所得	其他所得	文物及藝術品財產交易所
Income from Royalties	Income of Surplus Distribution	Income from Professional Practice	Prizes or Awards Won from Skills Competitions or by Chance	Separation Income	Other Income	Income from Property Transactions in Artifacts and Artwork
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	-
276,150	3,313,191	1,094,294	99,552	6,203	243,650	-
219,822	3,383,384	1,186,758	93,029	5,432	351,891	-
254,511	3,469,138	1,283,361	103,126	5,936	371,537	2
215,353	3,546,197	1,225,350	111,291	5,343	300,484	26
249,951	2,967,098	1,411,364	109,675	4,721	326,437	96
215,131	2,845,075	954,007	35,734	3,557	262,021	27
6,365	61,098	93,243	16,600	252	10,611	-
16,249	47,663	147,611	33,437	324	26,728	-
1,797	567	39,323	5,186	245	5,032	-
2,524	127	21,571	4,847	-	2,500	-
7,885	12,568	155,609	13,871	343	19,545	69

Source: Individual Income, Estate and Gift Tax Division of the Bureau.

表25. 綜合所得稅結算申報按淨所得級距別
—111年

(一)各類所得件數

單位：件

所得級距 Classification of Income Household	納稅單位 Taxable Entity		各類所得						
	件數 Cases (1)	百分比 %	合計 Total		營利 所得 Income from Profit-seeking Activities	執行業 務所得 Income from Professional Practice	薪資 所得 Employment Income	利息 所得 Interest Income	租賃及權 利金所得 Income from Lease and Royalties
			件數 Cases (2)	百分比 %					
無所得淨額 0	424,708	47.08	3,934,568	34.32	95,495	67,774	751,893	575,673	62,819
56萬元以下 NT\$560,000 or under	330,745	36.66	4,013,075	35.01	63,535	50,643	679,336	548,614	65,049
超過56萬元- 126萬元 NT\$560,001~1,260,000	89,194	9.89	1,825,233	15.92	25,053	18,306	230,117	270,415	34,009
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	38,832	4.30	1,056,921	9.22	14,342	9,453	125,632	162,997	22,100
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	13,861	1.54	457,960	3.99	5,996	3,584	49,534	76,332	11,191
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	638	0.07	24,197	0.21	337	178	2,482	3,998	633
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,560	0.39	130,845	1.14	1,499	965	14,857	23,961	3,919
超過1,000萬元 over NT\$10,000,000	589	0.07	21,621	0.19	142	174	2,617	4,262	797
合計 Total	902,127	100.00	11,464,420	100.00	206,399	151,077	1,856,468	1,666,252	200,517

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 Individual Income Tax Cases Filed by Classification of Net Income - CY 2022

1. Category of Cases

Unit: Case

Category						申報大於 歸戶所得戶 數 Number of Declared Cases Greater Than Assessed Cases	歸戶所得來源 Household Income Source		每戶平 均件數 =(2)/(1) Average Number of Cases per Household
財產交易 所得 Income from Property Transactions	機會中獎 所得 Income from Won Prizes or Awards	股利 所得 Dividend	退職 所得 Separation Income	其他 所得 Other Income	稿費 所得 Taxable Income from Published Articles		本縣市 In the City/County	外縣市 Outside the City/County	
4,667	47,302	2,145,822	806	173,796	8,521	3,464	1,046,136	2,888,432	9
4,301	57,254	2,344,902	385	188,914	10,142	2,134	881,460	3,131,615	12
2,097	22,998	1,143,485	345	70,412	7,996	929	375,932	1,449,301	20
1,436	12,702	661,817	425	37,093	8,924	550	215,303	841,618	27
674	5,465	283,450	286	15,336	6,112	227	93,294	364,666	33
36	250	15,177	12	727	367	13	5,062	19,135	38
214	1,516	76,687	67	4,067	3,093	78	30,150	100,695	37
54	216	12,287	14	717	341	16	5,499	16,122	37
13,479	147,703	6,683,627	2,340	491,062	45,496	7,411	2,652,836	8,811,584	13

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
—111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

所得級距 Classification of Income Household	納稅單位 (件數) Taxable Entity (Cases)	應納 稅額 Tax Payable	投資抵 減稅額		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		重購自宅稅額		扣繳稅額	
			Investment Tax Credit		Payable balance between basic tax and regular income tax after overseas income tax is credited		Deduction or Refund for Repurchase of a Building as Self-Use Residence		Withholding Tax	
			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	424,708	-	-	-	43	89,699	-	-	109,252	1,326,369
56萬元以下 NT\$560,000 or under	330,745	3,468,071	-	-	48	125,093	60	349	174,524	3,433,428
超過56萬元- 126萬元 NT\$560,001~1,260,000	89,194	4,897,768	-	-	52	44,766	39	733	74,163	2,923,768
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	38,832	6,717,151	-	-	43	49,948	58	3,562	33,702	2,932,954
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	13,861	6,954,978	1	9	41	26,493	31	4,895	12,385	2,218,184
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	638	577,284	-	-	3	1,533	2	464	572	161,007
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,560	5,221,499	-	-	25	29,513	15	5,347	3,201	1,204,436
超過1,000萬元 over NT\$10,000,000	589	3,204,584	-	-	7	6,627	2	6,518	558	612,040
合計 Total	902,127	31,041,335	1	9	262	373,672	207	21,868	408,357	14,812,186

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 Individual Income Tax Cases Filed by Classification of Net Income – CY 2022 (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 Mainland China Tax Credit		自繳稅額 Tax Paid for Self-Payment		核定應補稅額 Assessed Tax Due		核定應退稅額 Assessed Tax Refund		核定不補不退戶數 Number of Households Approved for No Tax Due and No Tax Refund	申報大陸來源所得 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
-	-	996	1,268,864	22	16,073	291,050	2,480,480	133,629	264	17,794
69	800	165,119	1,692,888	15,995	68,990	163,129	3,196,731	142,792	413	49,105
110	4,099	55,059	1,923,989	9,079	92,018	34,267	1,023,742	42,818	255	87,959
156	20,401	33,630	3,593,490	7,992	165,787	5,485	281,035	23,632	235	214,825
103	33,711	13,380	4,939,358	3,910	152,370	846	104,834	8,504	125	229,649
6	4,506	620	508,293	189	8,362	43	7,328	380	10	22,337
68	59,670	3,472	4,353,316	1,156	87,112	233	58,468	2,025	73	252,029
30	49,936	560	3,499,988	200	21,883	57	39,231	320	29	155,963
542	173,123	272,836	21,780,186	38,543	612,595	495,110	7,191,849	354,100	1,404	1,029,661

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
—111年(續2)

(三)各類所得金額

單位：件；新臺幣千元

所得級距 Classification of Income Household	納稅單位 (件數) Taxable Entity (Cases)	各類所得						
		合計 Total	營利所得 Income from Profit-seeking Activities	執行業務 所得 Income from Professional Practice	薪資所得 Employment Income	利息所得 Interest Income	租賃及權 利金所得 Income from Lease and Royalties	財產交易 所得 Income from Property Transactions
無所得淨額 0	424,708	134,178,311	7,058,234	3,100,984	93,341,598	7,645,827	2,428,712	223,328
56萬元以下 NT\$560,000 or under	330,745	222,486,006	7,230,078	5,250,795	170,808,473	6,933,068	3,499,389	294,205
超過56萬元- 126萬元 NT\$560,001~1,260,000	89,194	131,368,154	5,212,115	3,758,087	93,540,211	3,500,782	2,304,180	244,918
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	38,832	99,118,518	4,272,499	3,209,576	65,848,236	2,299,555	1,896,546	315,343
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	13,861	61,076,890	2,321,759	1,947,116	38,396,629	1,227,091	1,294,567	204,754
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	638	4,137,317	112,060	116,938	2,465,005	70,513	76,961	19,287
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,560	29,331,773	848,423	998,883	16,639,595	565,987	575,155	142,852
超過1,000萬元 over NT\$10,000,000	589	14,327,668	415,686	495,109	7,173,950	162,838	157,773	64,430
合計 Total	902,127	696,024,637	27,470,854	18,877,488	488,213,697	22,405,661	12,233,283	1,509,117

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。
4. 自108年起，薪資所得為薪資收入減去薪資費用(薪資特別扣除額或必要費用)之餘額。

Table 25 Individual Income Tax Cases Filed by Classification of Net Income - CY 2022 (Cont. 2)

3. Category of Amounts

Unit: Case; NT\$1,000

Category						薪資收入 Salaries and Wages	稿費收入 Remuneration from Publishing Article
機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Separation Income	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	申報大於歸戶 Declared Amount Greater Than Assessed Amount		
240,119	17,968,596	19,080	1,716,558	26,142	409,133	176,304,338	202,387
345,488	25,003,701	40,584	2,565,488	32,695	482,042	245,995,341	191,151
187,128	20,475,708	48,944	1,685,166	21,601	389,314	117,025,347	127,577
148,483	19,043,845	83,051	1,549,435	24,428	427,521	76,994,297	136,042
76,263	14,027,715	116,193	1,155,158	15,523	294,122	42,422,348	93,922
2,602	1,149,442	9,333	83,631	1,552	29,993	2,650,320	6,644
56,189	8,546,249	80,210	690,373	5,604	182,253	17,708,257	40,692
1,661	4,728,615	60,704	891,160	550	175,192	7,348,221	4,702
1,057,933	110,943,871	458,099	10,336,969	128,095	2,389,570	686,448,469	803,117

1. Source: Fiscal Information Agency, Ministry of Finance.
2. Data in the table are annual income.
3. Incomes refer to assessed household incomes.
4. Since 2019, the Employment Income shall be all salaries and wages after deducting the special deduction for employment income and necessary expenses.

表25. 綜合所得稅結算申報按淨所得級距別
—111年(續3)

(四)應納稅額及稅率

單位：件：新臺幣千元

所得級距 Classification of Income Household	總計 Grand Total													
	納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income (1)		所得淨額 The Net Amount of Income (2)		應納稅額 Tax Payable (3)		稅後所得 After-tax Income =(1)-(3)		平均 稅率 Average Tax Rate =(3)/(2)	有效 稅率 Effective Tax Rate =(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 %	金額 Amount	百分比 %				
無所得淨額 0	424,708	129,887,115	-	0.00	-	0.00	-	0.00	129,887,115	100.00	-	0.00		
56萬元以下 NT\$560,000 or under	330,745	221,099,205	69,364,825	31.37	3,468,071	1.57	217,631,134	98.43	5.00	1.57				
超過56萬元-126萬元 NT\$560,001~1,260,000	89,194	129,906,051	74,215,999	57.13	4,897,768	3.77	125,008,283	96.23	6.60	3.77				
超過126萬元-252萬元 NT\$1,260,001~2,520,000	38,832	96,776,564	67,337,818	69.58	6,717,151	6.94	90,059,413	93.06	9.98	6.94				
超過252萬元-472萬元 NT\$2,520,001~4,720,000	13,861	58,460,177	46,035,194	78.75	6,954,978	11.90	51,505,199	88.10	15.11	11.90				
超過472萬元-500萬元 NT\$4,720,001~5,000,000	638	3,713,424	3,096,327	83.38	577,284	15.55	3,136,140	84.45	18.64	15.55				
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,560	27,408,266	23,489,247	85.70	5,221,499	19.05	22,186,767	80.95	22.23	19.05				
超過1,000萬元 over NT\$10,000,000	589	10,907,532	9,985,030	91.54	3,204,584	29.38	7,702,948	70.62	32.09	29.38				
合計 Total	902,127	678,158,334	293,524,440	43.28	31,041,335	4.58	647,116,999	95.42	10.58	4.58				
所得級距 Classification of Income Household	屏東縣 Pingtung County							臺東縣 Taitung County						
	納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income	所得淨額 The 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 The Gross Consolidated Income	所得淨額 The 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			件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount		
無所得淨額 0	84,541	25,628,111	-	-	25,628,111	-	0.00	21,001	6,357,677	-	-	6,357,677	-	0.00
56萬元以下 NT\$560,000 or under	62,917	41,166,135	12,899,326	644,934	40,521,201	5.00	1.57	16,202	10,349,667	3,279,672	163,975	10,185,692	5.00	1.58
超過56萬元-126萬元 NT\$560,001~1,260,000	13,594	19,466,598	11,204,475	737,774	18,728,824	6.58	3.79	3,508	5,014,664	2,882,951	187,472	4,827,192	6.50	3.74
超過126萬元-252萬元 NT\$1,260,001~2,520,000	4,971	12,114,137	8,502,211	840,486	11,273,651	9.89	6.94	1,148	2,773,621	1,938,633	186,020	2,587,601	9.60	6.71
超過252萬元-472萬元 NT\$2,520,001~4,720,000	1,351	5,525,910	4,421,294	662,737	4,863,173	14.99	11.99	261	1,080,610	857,263	129,721	950,889	15.13	12.00
超過472萬元-500萬元 NT\$4,720,001~5,000,000	48	275,644	232,942	44,721	230,923	19.20	16.22	12	67,359	58,100	11,872	55,487	20.43	17.62
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	305	2,266,343	1,955,209	442,996	1,823,347	22.66	19.55	57	445,263	383,734	88,088	357,175	22.96	19.78
超過1,000萬元 over NT\$10,000,000	35	991,181	940,132	330,150	661,031	35.12	33.31	11	152,366	141,476	44,770	107,596	31.64	29.38
合計 Total	167,762	107,434,059	40,155,589	3,703,798	103,730,261	9.22	3.45	42,200	26,241,227	9,541,829	811,918	25,429,309	8.51	3.09

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31.37=\$69,364,825/\$221,099,205*100。

Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2022 (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 The Gross Consolidated Income	所得淨額 The 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 The Gross Consolidated Income	所得淨額 The 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
226,276	69,657,356	-	-	69,657,356	-	0.00	49,719	15,035,743	-	-	15,035,743	-	0.00
176,703	118,756,246	37,130,099	1,856,413	116,899,833	5.00	1.56	37,085	24,719,521	7,657,991	382,881	24,336,640	5.00	1.55
52,344	76,765,956	43,834,338	2,905,594	73,860,362	6.63	3.79	8,702	12,609,522	7,150,229	466,949	12,142,573	6.53	3.70
25,182	63,324,906	43,969,323	4,431,058	58,893,848	10.08	7.00	3,029	7,447,791	5,187,916	510,743	6,937,048	9.84	6.86
9,884	41,958,663	32,934,529	4,982,401	36,976,262	15.13	11.87	893	3,722,596	2,937,376	438,000	3,284,596	14.91	11.77
475	2,771,857	2,305,674	426,819	2,345,038	18.51	15.40	31	180,494	150,357	28,276	152,218	18.81	15.67
2,672	20,668,109	17,691,795	3,913,897	16,754,212	22.12	18.94	183	1,401,753	1,201,976	271,582	1,130,171	22.59	19.37
486	8,890,776	8,102,341	2,582,185	6,308,591	31.87	29.04	16	240,170	216,990	65,810	174,360	30.33	27.40
494,022	402,793,869	185,968,099	21,098,367	381,695,502	11.35	5.24	99,658	65,357,590	24,502,835	2,164,241	63,193,349	8.83	3.31
澎湖縣 Penghu County							嘉義市 Chiayi City						
納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income	所得淨額 The 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 The Gross Consolidated Income	所得淨額 The 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
11,415	3,775,521	-	-	3,775,521	-	0.00	31,756	9,432,707	-	-	9,432,707	-	0.00
12,585	8,713,040	2,879,799	143,984	8,569,056	5.00	1.65	25,253	17,394,596	5,517,938	275,884	17,118,712	5.00	1.59
3,032	4,288,595	2,460,626	159,759	4,128,836	6.49	3.73	8,014	11,760,716	6,683,380	440,220	11,320,496	6.59	3.74
1,037	2,535,276	1,735,170	159,363	2,375,913	9.18	6.29	3,465	8,580,833	6,004,565	589,481	7,991,352	9.82	6.87
241	1,015,852	803,881	122,074	893,778	15.19	12.02	1,231	5,156,546	4,080,851	620,045	4,536,501	15.19	12.02
11	65,038	53,496	10,566	54,472	19.75	16.25	61	353,032	295,758	55,030	298,002	18.61	15.59
47	351,068	303,111	70,454	280,614	23.24	20.07	296	2,275,730	1,953,422	434,482	1,841,248	22.24	19.09
7	101,591	94,391	29,177	72,414	30.91	28.72	34	531,448	489,700	152,492	378,956	31.14	28.69
28,375	20,845,981	8,330,474	695,377	20,150,604	8.35	3.34	70,110	55,485,608	25,025,614	2,567,634	52,917,974	10.26	4.63

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: 31.37% of the net amount of income=\$69,364,825/\$221,099,205*100.

表25. 綜合所得稅結算申報按淨所得級距別
—111年(續4)

(五)各項扣除額

單位：件；戶；新臺幣千元

所得級距 Classification of Income Household	納稅 單位 (件數) Taxable Entity (Cases)	總扣除額									
		合計 Total	免稅額 Exemption	標準扣除額 Standard Deduction		列舉扣除額 Itemized Deductions		財產交 易損失 Loss from Property Transactions		儲蓄投資 特別扣除 Special Deduction for Savings and Investment	
				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
無所得淨額 0	424,708	225,684,879	100,019,778	407,045	72,802,413	17,663	5,270,164	-	-	215,762	6,756,479
56萬元以下 NT\$560,000 or under	330,745	151,716,841	68,621,604	309,747	49,866,284	20,998	5,227,861	-	-	192,268	5,875,028
超過56萬元- 126萬元 NT\$560,001~1,260,000	89,194	55,679,230	25,424,614	76,178	14,572,412	13,016	3,824,879	2	214	71,858	3,003,140
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	38,832	29,425,946	13,487,246	28,070	5,954,417	10,762	3,647,249	-	-	35,151	1,884,401
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	13,861	12,421,022	5,551,602	7,086	1,585,091	6,775	2,740,811	-	-	13,206	928,158
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	638	617,065	270,664	210	48,856	428	175,760	-	-	623	49,297
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,560	3,914,784	1,566,530	857	202,616	2,703	1,453,316	-	-	3,454	324,057
超過1,000萬元 over NT\$10,000,000	589	921,602	245,732	62	13,392	527	549,608	-	-	584	67,614
合計 Total	902,127	480,381,369	215,187,770	829,255	145,045,481	72,872	22,889,648	2	214	532,906	18,888,174

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. 薪資費用含薪資所得特別扣除額及必要費用。

Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2022 (Cont. 4)

5. Category of Deductions

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

Total Amounts of Deduction										薪資費用	
身心障礙特別扣除 Special Deduction for the Disabled		教育學費特別扣除 Special Deduction for Educational Tuition		幼兒學前特別扣除 Special Deduction for Pre-school Children		長期照顧特別扣除 Special Deduction for Long-Term care		基本生活費差額 Basic Living Expense Difference		Special Deduction for Employment Income or Expenses	
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	金額 Amount	戶數 No. of Households	金額 Amount
47,825	10,730,466	32,843	973,652	42,830	6,575,040	23,561	3,067,920	159,597	19,488,967	346,951	82,962,740
23,445	5,142,501	18,808	561,662	16,691	2,416,560	14,670	1,875,960	112,608	12,129,381	303,941	75,186,868
9,852	2,212,209	10,182	310,868	6,865	1,009,200	7,730	1,019,880	35,775	4,301,814	81,979	23,485,137
5,531	1,270,566	6,279	198,799	1,547	226,680	2,132	288,360	17,674	2,468,228	35,688	11,146,060
2,571	611,685	2,251	73,309	-	-	-	-	6,097	930,366	12,811	4,025,718
133	32,499	118	3,961	-	-	-	-	242	36,028	595	185,315
802	195,201	719	24,044	-	-	-	-	1,059	149,020	3,271	1,068,661
135	31,878	169	5,629	-	-	-	-	58	7,749	556	174,271
90,294	20,227,005	71,369	2,151,924	67,933	10,227,480	48,093	6,252,120	333,110	39,511,553	785,792	198,234,770

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

2. Data in the table are annual income.

3. Special Deduction for Employment Income or Expenses include the special deduction for employment income and necessary expenses.

表25. 綜合所得稅結算申報按淨所得級距別
—111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

所得級距 Classification of Income Household	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 Filed (1)	核定 Assessed (2)	差額 Balance =(2)-(1)	申報 Filed (1)	核定 Assessed (2)	差額 Balance =(2)-(1)
無所得淨額 0	424,708	15,387	-	-15,387	73,557	89,699	16,142
56萬元以下 NT\$560,000 or under	330,745	3,317,980	3,468,071	150,091	116,185	125,093	8,908
超過56萬元- 126萬元 NT\$560,001~1,260,000	89,194	4,727,818	4,897,768	169,950	34,233	44,766	10,533
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	38,832	6,493,674	6,717,151	223,477	45,627	49,948	4,321
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	13,861	6,753,085	6,954,978	201,893	18,409	26,493	8,084
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	638	563,041	577,284	14,243	936	1,533	597
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,560	5,071,777	5,221,499	149,722	16,595	29,513	12,918
超過1,000萬元 over NT\$10,000,000	589	3,139,275	3,204,584	65,309	7,371	6,627	-744
合計 Total	902,127	30,082,037	31,041,335	959,298	312,913	373,672	60,759

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 Individual Income Tax Cases Filed by Classification of Net Income – CY 2022 (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
285,618	2,450,811	291,050	2,480,480	996	1,268,864	22	16,073	138,447	133,629
162,565	3,228,694	163,129	3,196,731	165,119	1,692,888	15,995	68,990	3,786	142,792
34,299	1,058,779	34,267	1,023,742	55,059	1,923,989	9,079	92,018	177	42,818
5,302	287,721	5,485	281,035	33,630	3,593,490	7,992	165,787	35	23,632
504	96,549	846	104,834	13,380	4,939,358	3,910	152,370	12	8,504
17	7,457	43	7,328	620	508,293	189	8,362	1	380
96	57,928	233	58,468	3,472	4,353,316	1,156	87,112	3	2,025
30	37,500	57	39,231	560	3,499,988	200	21,883	1	320
488,431	7,225,439	495,110	7,191,849	272,836	21,780,186	38,543	612,595	142,462	354,100

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		核定徵免案件	
			徵稅 Taxation	免稅 Exemption	核定案件遺產總額 Gross Inheritance Amount of Verified Cases	
104年	2015	33,232	25,857	558	26,375	101,476,268
105年	2016	35,133	27,825	661	27,005	114,223,683
106年	2017	34,367	29,296	729	28,290	115,486,252
107年	2018	34,293	31,668	728	30,380	126,561,556
108年	2019	34,845	32,187	825	31,652	130,122,896
109年	2020	34,510	31,628	830	30,553	124,922,928
110年	2021	35,738	31,188	950	30,150	145,523,133
111年	2022	40,162	34,936	1,029	33,793	160,452,928
112年	2023	39,922	35,183	1,090	34,041	168,483,593
113年	2024	39,051	35,013	1,196	33,928	181,257,191
臺南市	Tainan City	17,407	15,538	736	14,821	99,976,045
嘉義縣	Chiayi County	6,406	5,698	90	5,628	24,025,200
屏東縣	Pingtung County	9,263	8,080	193	7,922	33,955,872
臺東縣	Taitung County	2,527	2,190	39	2,161	6,448,172
澎湖縣	Penghu County	1,041	1,058	19	1,053	3,813,328
嘉義市	Chiayi City	2,407	2,449	119	2,343	13,038,574

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

113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)		1
67萬元以下 NT\$670,000 or under	2%	-
超過67萬元-167萬元 NT\$670,001 ~ 1,670,000	4%	-
超過167萬元-334萬元 NT\$1,670,001 ~ 3,340,000	7%	-
超過334萬元-501萬元 NT\$3,340,001 ~ 5,010,000	11%	-
超過501萬元-668萬元 NT\$5,010,001 ~ 6,680,000	15%	-
超過668萬元-1,113萬元 NT\$6,680,001 ~ 11,130,000	20%	-
超過1,113萬元-1,670萬元 NT\$11,130,001 ~ 16,700,000	26%	-
超過1,670萬元-4,453萬元 NT\$16,700,001 ~ 44,530,000	33%	-
超過4,453萬元-1億1,132萬元 NT\$44,530,001 ~ 111,320,000	41%	1
超過1億1,132萬元 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%	3
106年5月12日起(合計) Since May 12, 2017 (Total)		1,378
5,000萬元以下 NT\$50,000,000 or under	10%	1,251
超過5,000萬元-1億元 NT\$50,000,001 ~ 100,000,000	15%	79
超過1億元 over NT\$100,000,000	20%	48
總計 Grand Total		1,382

資料來源：本局徵收及資訊組。

Table 26 Source of Estate Tax

1. Category of Years and County and City

Unit: Case; NT\$1,000

Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地 免稅總額 Total Exemption for Farmland	公共設施保留 地免稅總額 Total Exemption for Land Reserved for Public Facilities	捐贈財團法人 不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate (1)	法定扣除額 及免稅額 Deduction and Exemption (2)	應課稅遺產淨額 Net Amount of Taxable Estate (3)=(1)-(2)
-	-	2,720	24,837,745	16,137,802	8,699,943
-	-	9,478	29,495,844	18,591,687	10,904,157
-	-	1,000	31,889,006	19,948,957	11,940,049
-	-	-	39,738,881	22,932,744	16,806,137
-	-	44,440	40,556,248	23,461,789	17,094,459
-	-	3,138	37,740,513	24,074,928	13,665,585
-	-	22,046	50,036,082	34,213,848	15,822,234
-	-	15,804	49,772,800	25,617,939	24,154,861
-	-	15,000	52,669,634	30,470,263	22,199,371
-	-	7,956	64,577,277	33,251,223	31,326,054
-	-	7,956	43,027,170	20,467,524	22,559,646
-	-	-	5,096,264	2,845,946	2,250,318
-	-	-	9,525,565	6,207,218	3,318,347
-	-	-	1,204,636	766,817	437,819
-	-	-	673,192	411,916	261,276
-	-	-	5,050,450	2,551,802	2,498,648

Source: Fiscal Information Agency, Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.

2. By Tax Brackets

CY 2024

Unit: Case; NT\$1,000

實徵案件遺產總額 Gross Estate Amount of Levied Cases	實徵案件遺產淨額 Net Estate Amount of Levied Cases	實徵淨額 Net Estate Tax Revenues
119,949	92,599	20,108
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
119,949	92,599	20,108
-	-	-
170,936	59,374	1,835
68,188,590	33,495,895	3,881,734
41,693,992	13,112,004	1,149,082
7,632,919	5,161,734	502,533
18,861,679	15,222,157	2,230,119
68,479,475	33,647,868	3,903,677

Source: Collection and Information Management Division of the Bureau.

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
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
109年 2020	37,023	2,178	36,872
110年 2021	36,234	2,360	35,934
111年 2022	37,157	2,467	36,864
112年 2023	36,512	2,398	36,072
113年 2024	38,566	2,733	38,173
臺南市 Tainan City	19,935	1,647	19,344
嘉義縣 Chiayi County	5,233	266	5,322
屏東縣 Pingtung County	7,315	423	7,484
臺東縣 Taitung County	2,458	156	2,406
澎湖縣 Penghu County	1,065	29	1,063
嘉義市 Chiayi City	2,560	212	2,554

資料來源：本局綜所遺贈稅組。

(二) 課稅級距別

113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)		1
67萬元以下 NT\$670,000 or under	4%	1
超過 67萬元-189萬元 NT\$670,001 ~ 1,890,000	6%	-
超過 189萬元-312萬元 NT\$1,890,001 ~ 3,120,000	9%	-
超過 312萬元-434萬元 NT\$3,120,001 ~ 4,340,000	12%	-
超過 434萬元-557萬元 NT\$4,340,001 ~ 5,570,000	16%	-
超過 557萬元-802萬元 NT\$5,570,001 ~ 8,020,000	21%	-
超過 802萬元-1,558萬元 NT\$8,020,001 ~ 15,580,000	27%	-
超過 1,558萬元-3,228萬元 NT\$15,580,001 ~ 32,280,000	34%	-
超過 3,228萬元-5,009萬元 NT\$32,280,001 ~ 50,090,000	42%	-
超過 5,009萬元 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%	5
106年5月12日起(合計) Since May 12, 2017 (Total)		2,616
2,500萬元以下 NT\$25,000,000 or under	10%	2,526
超過 2,500萬元-5,000萬元 NT\$25,000,001 ~ 50,000,000	15%	69
超過 5,000萬元 over NT\$50,000,000	20%	21
總計 Grand Total		2,622

資料來源：本局徵收及資訊組。

Table 27 Sources of Gift Tax

1. Category of 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 Gross Amount of Taxable Gift (1)	法定扣除額及免稅額 Deduction and Exemption (2)	應課稅贈與淨額 Net Amount of Taxable Gift (3)=(1)-(2)
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
12,614,972	5,051,459	7,563,513
14,954,778	5,509,944	9,444,834
19,051,139	6,219,076	12,832,063
16,365,882	6,105,307	10,260,575
21,497,808	6,990,602	14,507,206
15,721,953	4,204,242	11,517,711
1,394,855	677,329	717,526
2,083,530	1,074,924	1,008,606
661,020	390,693	270,327
156,007	84,190	71,817
1,480,443	559,224	921,219

Source: Individual Income, Estate and Gift Tax Division of the Bureau.

2. By Tax Brackets

CY 2024

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
1,712	602	1
1,712	602	1
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
57,498	46,498	876
20,670,248	14,415,841	1,837,354
14,784,057	8,739,568	921,524
2,276,170	2,111,864	224,230
3,610,021	3,564,409	691,600
20,729,458	14,462,941	1,838,231

Source: Collection and Information Management Division of the Bureau.

表28. 貨物稅稅源

年度別及 縣市別 CY & County or City	實際廠 商家數 Actual manufacturer number	水泥 Cement		飲料品 Beverages		油氣類 Oil / Gas			電器類 Electric Appliances			
		家數 No. of Factory	完稅量 (公噸) Tax Quantity (M.T.)	家數 No. of Factory	完稅量 (打) Tax Quantity (Dozen)	家數 No. of Factory	油類 Oil	天然氣 Natural Gas	液化石油氣 Liquefied Petroleum Gas	實際廠 商家數 Actual manufacturer number	電冰箱 Refrigerators	
							完稅量 (公秉) 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.)		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
104年 2015	193	1	58,246	75	75,164,138	3	74,529	-	-	21	2	397
105年 2016	197	1	52,800	80	68,092,304	3	70,565	-	-	22	2	790
106年 2017	193	1	47,141	80	63,343,601	3	64,960	-	-	20	3	1,675
107年 2018	192	1	50,270	79	57,557,280	3	59,268	-	-	22	2	3,728
108年 2019	193	1	38,862	78	54,209,268	3	53,560	-	-	24	3	1,626
109年 2020	194	1	32,954	77	50,513,411	3	46,468	-	-	23	3	3,585
110年 2021	203	1	242	79	52,924,646	3	51,367	-	-	25	3	3,318
111年 2022	205	1	-	79	53,475,456	4	56,222	-	-	24	3	672
112年 2023	204	1	-	79	57,549,728	4	51,447	-	-	25	3	683
113年 2024	207	1	-	82	62,419,180	4	56,928	-	-	25	3	29,923
臺南市 Tainan City	99	-	-	33	36,973,390	1	249	-	-	18	2	29,488
嘉義縣 Chiayi County	42	1	-	19	23,766,777	1	604	-	-	3	-	270
屏東縣 Pingtung County	48	-	-	24	1,677,466	1	5,147	-	-	2	1	165
臺東縣 Taitung County	7	-	-	5	1,547	-	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-	-	-	-	-	-	-
嘉義市 Chiayi City	11	-	-	1	-	1	50,928	-	-	2	-	-

資料來源：本局銷售稅組。

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	-	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
-	-	7	115,029	2	32,834	-	-	1	2,805	5	2,165	5	727	90	46,632
-	-	8	123,167	2	46,622	-	-	1	3,206	6	3,862	5	1,438	95	58,376
-	-	5	256,756	3	62,582	-	-	1	3,457	3	3,561	4	819	97	60,914
-	-	9	303,683	2	16,697	-	-	1	2,962	5	2,379	5	747	95	58,387
-	-	6	302,667	3	18,261	-	-	1	3,300	3	2,545	2	1,228	95	50,789
-	-	6	302,667	3	18,261	-	-	-	-	1	249	-	1,125	47	13,082
-	-	-	-	-	-	-	-	-	-	-	-	2	103	18	4,783
-	-	-	-	-	-	-	-	-	-	1	750	-	-	21	32,822
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	31
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	3,300	1	1,546	-	-	7	71

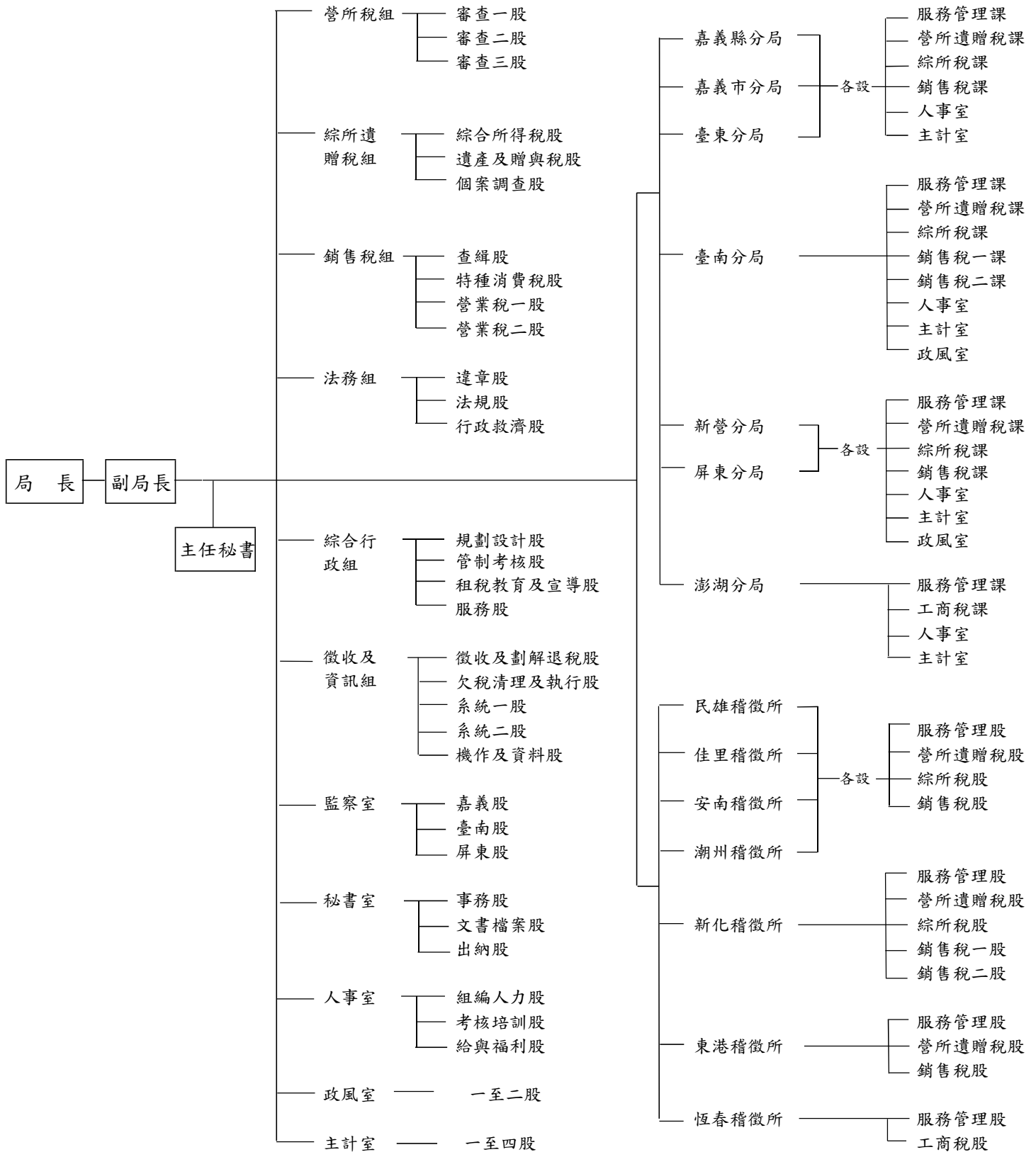
Source: Sales Tax Division of the Bureau.

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參、行政組織與工作績效

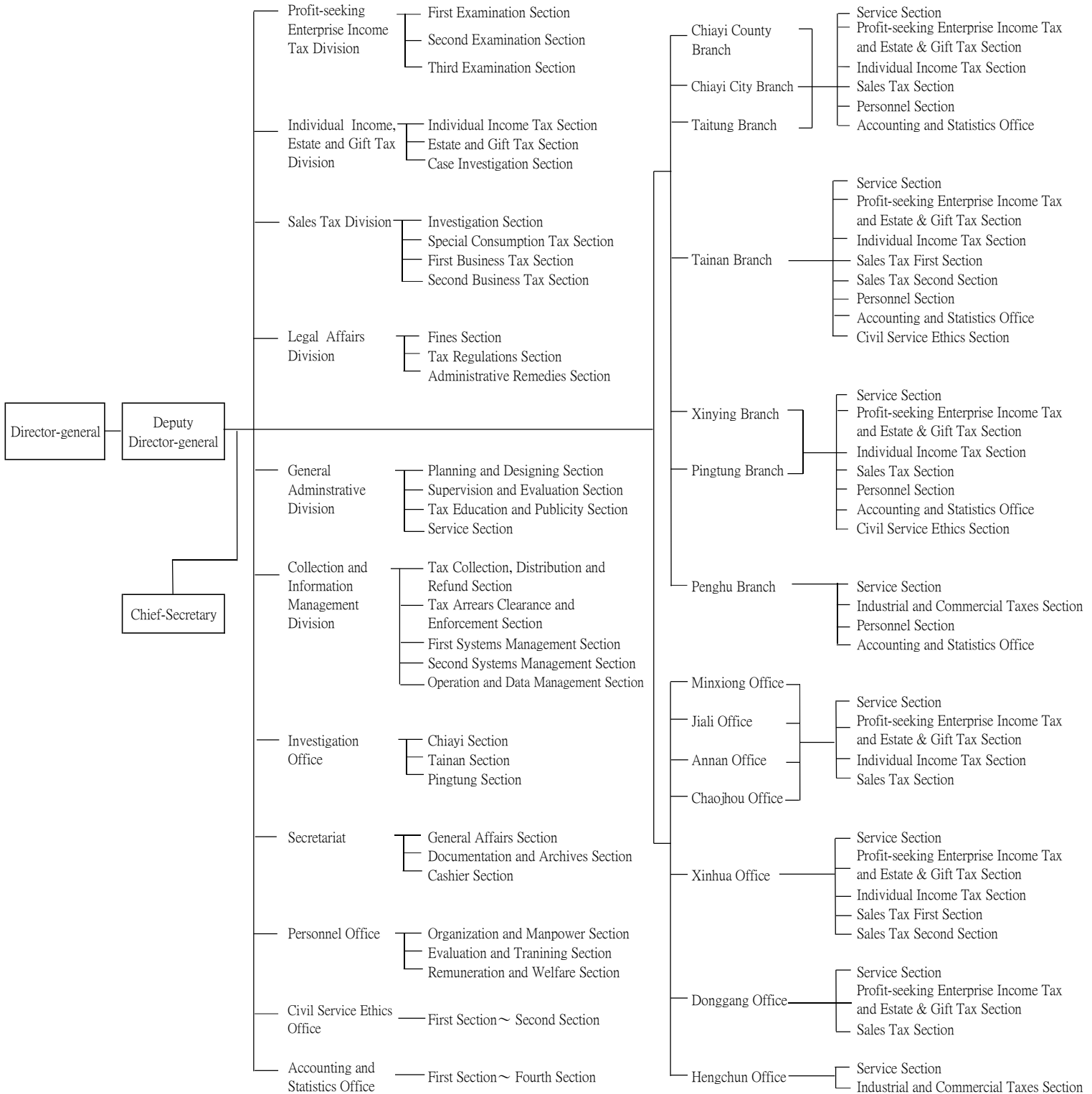
Administrative Organization and Work Performance

表29. 組織系統表



資料來源：本局人事室。

Table 29 Organization Chart



Source: Personnel Office of the Bureau.

表30. 員額與素質

(一) 員額統計

113年底

單位：人

職稱	職等別	法定員額 (上限)	現有 員額	備 註
		合計	1,107	
		1,202	1,107	
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	
組長	薦任第9職等至簡任第10職等	6	5	
副組長	薦任第9職等	6	6	
室主任	薦任第9職等	2	2	
主任	薦任第9職等	3	3	
稽核	簡任第10職等	22	3	含兼任稽徵所主任1名。
稽核	薦任第8至第9職等		17	17
秘書	薦任第8至第9職等	2	2	
分析師	薦任第7至第9職等	1	1	
股長	薦任第7至第8職等	37	37	
審核員	薦任第7至第8職等	55	51	
專員	薦任第7至第8職等	4	5	含薦派人員1名，不占法定員額。
稅務員	薦任第6至第7職等	132	112	
稅務員	委任第5職等		1	1
科員	薦任第6至第7職等	38	29	
科員	委任第5職等		1	1
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	24	3	
助理員	委任第4至第5職等		15	15
佐理員	薦任第6職等	3	1	
佐理員	委任第4至第5職等		2	2
書記	委任第1至第3職等	5	3	
分局長	薦任第9至簡任第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	
課長	薦任第7至第8職等	27	27	
審核員	薦任第6至第8職等	17	21	含總局支援分局4名。
稅務員	薦任第6至第7職等	338	318	
稅務員	委任第5職等		12	12
課員	薦任第6至第7職等	10	10	
課員	委任第5職等		-	-
助理員	薦任第6職等	61	9	
助理員	委任第4至第5職等		49	49
佐理員	薦任第6職等	7	3	
佐理員	委任第4至第5職等		3	3
書記	委任第1至第3職等	13	2	
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	5	5	
股長	薦任第7至第8職等	26	26	
審核員	薦任第7至第8職等	5	5	
稅務員	薦任第6至第7職等	246	224	
稅務員	委任第5職等		11	11
助理員	薦任第6職等	49	2	
助理員	委任第4至第5職等		27	27
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, 2024

Unit: Person

Title	Grade	Statutory Quota (Max)	Existing Staff	Note
	Total	1,202	1,107	
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	
Director	Junior Rank Grade 9 - Senior Rank Grade 10	6	5	
Deputy Director	Junior Rank Grade 9	6	6	
Chief	Junior Rank Grade 9	2	2	
Chief	Junior Rank Grade 9	3	3	
Auditor	Senior Rank Grade 10	22	3	Including one person concurrently Chief of the Office.
Auditor	Junior Rank Grade 8 - Grade 9		17	
Secretary	Junior Rank Grade 8 - Grade 9	2	2	
Systems Analyst	Junior Rank Grade 7 - Grade 9	1	1	
Head	Junior Rank Grade 7 - Grade 8	37	37	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	55	51	
Executive Officer/Specialist	Junior Rank Grade 7 - Grade 8	4	5	One person's grade is Junior Rank, who does not occupy the statutory quota.
Revenue Officer	Junior Rank Grade 6 - Grade 7	132	112	
Revenue Officer	Elementary Rank Grade 5		1	
Officer	Junior Rank Grade 6 - Grade 7	38	29	
Officer	Elementary Rank Grade 5		1	
Systems Coordinator	Elementary Rank Grade 5 - Junior Rank Grade 7	14	14	
Junior Officer	Junior Rank Grade 6	24	3	
Junior Officer	Elementary Rank Grade 4 - Grade 5		15	
Junior Officer	Junior Rank Grade 6	3	1	
Junior Officer	Elementary Rank Grade 4 - Grade 5		2	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	5	3	
Director	Junior Rank Grade 9 - Senior Rank Grade 10	7	7	Including four persons sent from Bureau headquarters to support branch offices.
Secretary	Junior Rank Grade 8 - Grade 9	7	7	
Chief	Junior Rank Grade 7 - Grade 8	17	17	
Chief	Junior Rank Grade 7 - Grade 8	27	27	
Revenue Assessor	Junior Rank Grade 6 - Grade 8	17	21	
Revenue Officer	Junior Rank Grade 6 - Grade 7	338	318	
Revenue Officer	Elementary Rank Grade 5		12	
Officer	Junior Rank Grade 6 - Grade 7	10	10	
Officer	Elementary Rank Grade 5		-	
Junior Officer	Junior Rank Grade 6	61	9	
Junior Officer	Elementary Rank Grade 4 - Grade 5		49	
Junior Officer	Junior Rank Grade 6	7	3	
Junior Officer	Elementary Rank Grade 4 - Grade 5		3	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	13	2	
Chief	Junior Rank Grade 8 - Grade 9	7	6	
Auditor	Junior Rank Grade 8 - Grade 9	5	5	
Head	Junior Rank Grade 7 - Grade 8	26	26	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	5	5	
Revenue Officer	Junior Rank Grade 6 - Grade 7	246	224	
Revenue Officer	Elementary Rank Grade 5		11	
Junior Officer	Junior Rank Grade 6	49	2	
Junior Officer	Elementary Rank Grade 4 - Grade 5		27	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	3	-	

Source: Personnel Office of the Bureau.

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

113年底 At the end of Dec. 31, 2024

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	1,107	18	963	126	-	1,107	256	851
24歲以下 24 Years or under	18	-	5	13	-	18	5	13
25歲 - 29歲 25 Years - 29 Years	49	-	35	14	-	49	12	37
30歲 - 34歲 30 Years - 34 Years	84	-	64	20	-	84	21	63
35歲 - 39歲 35 Years - 39 Years	122	-	105	17	-	122	28	94
40歲 - 44歲 40 Years - 44 Years	155	-	136	19	-	155	41	114
45歲 - 49歲 45 Years - 49 Years	167	-	154	13	-	167	35	132
50歲 - 54歲 50 Years - 54 Years	228	2	212	14	-	228	44	184
55歲 - 59歲 55 Years - 59 Years	193	11	173	9	-	193	41	152
60歲以上 over 60 Years	91	5	79	7	-	91	29	62

資料來源：本局人事室。

Source: Personnel Office of the Bureau.

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

113年底 At the end of Dec. 31, 2024

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	1,107	18	963	126	-
研究所 Graduate School	319	12	297	10	-
大學 University	677	6	573	98	-
專科 College	99	-	84	15	-
高中(高職) High (Vocational) School	11	-	9	2	-
初(國)中 Junior High School	1	-	-	1	-

(四)按考試及格種類分 By Examination Type

113年底 At the end of Dec. 31, 2024

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	1,107	18	963	126	-
高等考試 Senior Examination	559	1	539	19	-
普通考試 Junior Examination	50	-	-	50	-
特種考試 Special Examination	226	-	195	31	-
升等考試 Promotion Examination	271	17	228	26	-
其他 Other Examination	1	-	1	-	-

資料來源：本局人事室。

Source: Personnel Office of the Bureau.

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表31. 人民申請案件統計

Table 31 Statistics of Application Cases

113年度 CY 2024

月別 Month		收文統計 Statistics of Cases Received			本月份已結案件統計 Statistics of Closed Cases in This Month					本月份待辦統計 Statistics of Pending Cases in This Month				
		合計 Total	本月份新 收件數 Number of New Cases Received in This Month	截至上月 待辦件數 Number of Pending Cases of Last Month	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		合計 Total	逾限 Overdue		未逾限 Not Expired	
						件數 cases	%	件數 cases	%		件數 cases	%	件數 cases	%
		(1) =(2)+(3)	(2)	(3)										
總計	Grand Total	129,300	120,492	8,808	120,722	120,720	100.00	2	0.00	8,578	-	-	8,578	100.00
1月	Jan.	11,633	10,973	660	11,006	11,006	100.00	-	-	627	-	-	627	100.00
2月	Feb.	7,684	7,057	627	7,028	7,028	100.00	-	-	656	-	-	656	100.00
3月	Mar.	11,632	10,976	656	10,853	10,852	99.99	1	0.01	779	-	-	779	100.00
4月	Apr.	10,838	10,047	791	10,104	10,104	100.00	-	-	734	-	-	734	100.00
5月	May	12,908	12,173	735	12,215	12,215	100.00	-	-	693	-	-	693	100.00
6月	June	9,894	9,133	761	9,181	9,180	99.99	1	0.01	713	-	-	713	100.00
7月	July	11,468	10,731	737	10,564	10,564	100.00	-	-	904	-	-	904	100.00
8月	Aug.	11,655	10,751	904	10,903	10,903	100.00	-	-	752	-	-	752	100.00
9月	Sep.	10,238	9,486	752	9,491	9,491	100.00	-	-	747	-	-	747	100.00
10月	Oct.	9,593	8,793	800	8,904	8,904	100.00	-	-	689	-	-	689	100.00
11月	Nov.	10,892	10,201	691	10,202	10,202	100.00	-	-	690	-	-	690	100.00
12月	Dec.	10,865	10,171	694	10,271	10,271	100.00	-	-	594	-	-	594	100.00

資料來源：本局綜合行政組。

Source: General Administrative Division of the Bureau.

表32. 公文處理績效統計

113年度

月別 Month		應辦公文統計 The Statistics of Official Documents to be Processed				已辦結公文統計			
		本月份 新收件數 Number of Newly Received Documents in This Month (1)	截至上 月待辦 件數 Number of Documents Pending of Last Month (2)	本月創 簽稿數 Number of Newly Created Official Documents in This Month (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計			
						6日以內 Within Six Days		超過6日至30日 From Six to Thirty Days	
						件數 Cases (5)	% (5)/(8)*100	件數 Cases (6)	% (6)/(8)*100
總計	Grand Total	224,771	7,695	99,667	332,133	108,648	100.00	-	0.00
1月	Jan.	21,398	595	8,547	30,540	9,795	100.00	-	0.00
2月	Feb.	14,689	540	6,212	21,441	7,079	100.00	-	0.00
3月	Mar.	19,586	735	8,558	28,879	9,566	100.00	-	0.00
4月	Apr.	18,798	601	8,589	27,988	8,965	100.00	-	0.00
5月	May	21,674	737	8,148	30,559	9,871	100.00	-	0.00
6月	June	17,644	661	7,963	26,268	8,379	100.00	-	0.00
7月	July	18,185	689	8,411	27,285	9,403	100.00	-	0.00
8月	Aug.	19,115	662	8,814	28,591	9,723	100.00	-	0.00
9月	Sep.	17,548	605	8,431	26,584	8,808	100.00	-	0.00
10月	Oct.	17,105	620	7,669	25,394	8,259	100.00	-	0.00
11月	Nov.	18,608	685	8,703	27,996	9,076	100.00	-	0.00
12月	Dec.	20,421	565	9,622	30,608	9,724	100.00	-	0.00

資料來源：本局綜合行政組。

Table 32 Efficiency Data of Handling Official Documents

CY 2024

Statistics of Completed Official Documents							待辦公文統計 Statistics of Pending Official Documents				
Statistics of Official Documents Sent			發文平均 使用日數 Average Days Needed for Official Documents (9)	收文存 查件數 Received Documents Filed for Reference (10)	創簽辦結 件數 Number of Created Official Documents Completed (11)	辦結公文 Processing Completed Official Documents		待辦公文 Pending Official Documents		未逾辦 理期限 Processing Deadline has not Expired (14)	已逾辦 理期限 Processing Deadline has Expired (15)
超過30日 Over Thirty Days		發文件數 The Number of Official Documents Sent (8)= (5)+(6)+(7)				件數 Cases (12)= (8)+(10)+(11)	% (12)/(4)*100	件數 Cases (13)=(4)-(12) =(14)+(15)	% (13)/(4)*100		
件數 Cases (7)	% (7)/(8)*100										
-	0.00	108,648	0.72	192,078	22,815	323,541	97.41	8,592	2.59	8,592	-
-	0.00	9,795	0.71	18,571	1,598	29,964	98.11	576	1.89	576	-
-	0.00	7,079	0.70	12,419	1,178	20,676	96.43	765	3.57	765	-
-	0.00	9,566	0.73	16,846	1,699	28,111	97.34	768	2.66	768	-
-	0.00	8,965	0.71	16,138	2,145	27,248	97.36	740	2.64	740	-
-	0.00	9,871	0.73	18,516	1,374	29,761	97.39	798	2.61	798	-
-	0.00	8,379	0.71	15,154	1,921	25,454	96.90	814	3.10	814	-
-	0.00	9,403	0.75	15,366	1,853	26,622	97.57	663	2.43	663	-
-	0.00	9,723	0.72	16,137	2,097	27,957	97.78	634	2.22	634	-
-	0.00	8,808	0.73	14,831	2,230	25,869	97.31	715	2.69	715	-
-	0.00	8,259	0.75	14,532	1,888	24,679	97.18	715	2.82	715	-
-	0.00	9,076	0.73	15,967	2,159	27,202	97.16	794	2.84	794	-
-	0.00	9,724	0.71	17,601	2,673	29,998	98.01	610	1.99	610	-

Source: General Administrative Division of the Bureau.

表33. 歲出決算分析

Table 33 Analysis of Expenditure Final Accounts

(一)政事別 Expenditures by Functions

113年度 CY 2024

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	決算數占預 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	2,135,888,224	100.00	2,135,874,447	100.00	13,777	100.00
一般行政 General Administrative Business Plan	1,694,684,000	79.34	1,694,671,561	79.34	12,439	100.00
國稅稽徵業務 Business Plan for Taxation Operations	178,235,000	8.35	178,233,662	8.35	1,338	100.00
一般建築及設備 General Building and Equipment	36,156,000	1.69	36,156,000	1.69	-	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	60,023,117	2.81	60,023,117	2.81	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	148,195,883	6.94	148,195,883	6.94	-	100.00
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	5,677,026	0.27	5,677,026	0.27	-	100.00
公教人員婚喪生育及子女教育補助 Subsidies for Civil Servants and Teachers' Wedding, Death, Childbearing and Children Education	12,917,198	0.60	12,917,198	0.60	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office of the Bureau.

表33. 歲出決算分析(續1完)

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

(二)用途別

Objectives

113年度

CY 2024

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	決算數占預 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	2,135,888,224	100.00	2,135,874,447	100.00	13,777	100.00
人事費 Personnel Expenses	1,580,340,000	73.99	1,580,339,642	73.99	358	100.00
業務費 Operational Expenses	242,564,103	11.36	242,555,622	11.36	8,481	100.00
獎補助費 Award and Subsidy Expenses	16,652,850	0.78	16,649,250	0.78	3,600	99.98
設備及投資 Equipment and Investment	69,518,047	3.25	69,516,709	3.25	1,338	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	60,023,117	2.81	60,023,117	2.81	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	148,195,883	6.94	148,195,883	6.94	-	100.00
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	5,677,026	0.27	5,677,026	0.27	-	100.00
公教人員婚喪生育及子女教育補助 Subsidies for Civil Servants and Teachers' Wedding, Death, Childbearing and Children Education	12,917,198	0.60	12,917,198	0.60	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office of the Bureau.

表34. 各項國稅稽徵成本

年度別 及稅目別 CY& Item of Tax	實徵淨額 (千元) Net Tax Revenues (Unit: NT\$1,000)	成本總計 (元) Total Cost (Unit: NTD)	每千元 單位成本 Cost Per NT\$1,000	直接成本	
				合計 Total	人事費 Personnel Expenses
	(1)	(2)=(3)+(7)	(2)/(1)	(3)=(4)+(5)+(6)	(4)
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
109年 2020	131,876,000	1,781,301,296	13.51	1,509,893,066	1,324,926,399
110年 2021	152,903,859	1,804,868,805	11.80	1,535,874,870	1,348,163,338
111年 2022	161,989,065	1,858,937,863	11.48	1,579,691,903	1,401,885,536
112年 2023	174,944,804	1,876,039,838	10.72	1,593,493,258	1,419,256,508
113年 2024	195,686,603	1,949,471,187	9.96	1,669,930,114	1,492,295,114
營利事業所得稅 Profit-seeking Enterprise Income Tax	53,413,003	376,427,647	7.05	322,028,954	290,400,629
綜合所得稅 Individual Income Tax	39,372,675	625,574,001	15.89	535,170,419	482,608,240
遺產及贈與稅 Estate and Gift Tax	5,741,908	185,312,274	32.27	158,532,240	142,961,872
貨物稅 Commodity Tax	2,581,770	38,880,759	15.06	33,261,983	29,995,132
證券交易稅 Securities Transaction Tax	15,168,677	18,099,369	1.19	17,652,103	2,387,672
期貨交易稅 Futures Transaction Tax	105,137	1,648,181	15.68	1,424,548	1,193,836
菸酒稅 Tobacco and Alcohol Tax	42,398,883	23,986,139	0.57	20,519,829	18,504,459
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	22,490	4,642,477	206.42	3,971,579	3,581,508
營業稅 Business Tax	36,882,060	674,900,340	18.30	577,368,459	520,661,766

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(15,225,188千元)；營業稅含金融業營業稅(1,743,928千元)。

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) Operational Expenses (Business Plan for Taxation Operations)	獎補助費 Award and Subsidy Expenses	合計 Total	人事費 Personnel Expenses	業務費 (「一般行政」業務 計畫) Operational Expenses (General Administrative Business Plan)	設備及投資 Equipment and Investment Costs		
(5)	(6)	(7)=(8)+(9)+(10)	(8)	(9)	(10)		
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		
174,798,797	10,167,870	271,408,230	135,503,836	84,260,541	51,643,853		
168,209,532	19,502,000	268,993,935	140,639,697	75,771,582	52,582,656		
165,588,672	12,217,695	279,245,960	148,544,163	77,590,525	53,111,272		
161,351,149	12,885,601	282,546,580	150,384,796	87,689,624	44,472,160		
161,421,750	16,213,250	279,541,073	160,689,541	78,382,301	40,469,231		
31,412,673	215,652	54,398,693	31,270,185	15,253,196	7,875,312		
52,203,794	358,385	90,403,582	51,966,997	25,348,836	13,087,749		
15,464,204	106,164	26,780,034	15,394,058	7,509,024	3,876,952		
3,244,577	22,274	5,618,776	3,229,860	1,575,484	813,432		
258,275	15,006,156	447,266	257,103	125,412	64,751		
129,137	101,575	223,633	128,552	62,706	32,375		
2,001,629	13,741	3,466,310	1,992,550	971,941	501,819		
387,412	2,659	670,898	385,655	188,117	97,126		
56,320,049	386,644	97,531,881	56,064,581	27,347,585	14,119,715		

1. Source: Accounting and Statistics Office of the Bureau.

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 (NT\$15,225,188 thousand dollars); net tax revenues of the business tax include financial enterprise business tax (NT\$1,743,928 thousand dollars).

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Appendix

表 35. 各項國稅稅率—113 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	560,000 以下	× 5%	－ 0	= "
2	560,001 - 1,260,000	×12%	－ 39,200	= "
3	1,260,001 - 2,520,000	×20%	－ 140,000	= "
4	2,520,001 - 4,720,000	×30%	－ 392,000	= "
5	4,720,001 以上	×40%	－ 864,000	= "
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 138,000 元；未滿 70 歲之納稅義務人、配偶暨受扶養親屬每人免稅額 92,000 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 124,000 元，與配偶合併申報者 248,000 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) 購屋借款利息：		納稅義務人、配偶及受扶養親屬購買自用住宅，向金融機構借款所支付之利息，其每一申報戶每年扣除數額以三十萬元為限。但申報有儲蓄投資特別扣除額者，其申報之儲蓄投資特別扣除金額，應在上項購屋借款利息中減除；納稅義務人依上述規定扣除購屋借款利息者，以一屋為限。		
(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：		具選舉權的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 109 年度立法委員選舉得票率未達 1% 者或收據格式不符者，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減除政治獻金的餘額，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.財產交易損失：		依查核資料認定，不得超過當年度申報之財產交易所得。		
2.薪資所得特別扣除：		有薪資所得者，每人可扣除 207,000 元，但其全年薪資所得總額未達 207,000 元者，僅就其全年薪資所得總額全數扣除。		
3.儲蓄投資特別扣除：		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：		每人可減除 207,000 元。		
5.教育學費特別扣除：		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：		納稅義務人申報扶養 5 歲以下（民國 107 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)經減除幼兒學前特別扣除額及長期照顧特別扣除額後，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。		
7.長期照顧特別扣除：		自中華民國 108 年 1 月 1 日起納稅義務人、配偶或受扶養親屬為符合中央衛生福利主管機關公告須長期照顧之身心失能者，每人每年扣除 120,000 元。但有下列情形之一者，不得扣除：(1)經減除幼兒學前特別扣除額及長期照顧特別扣除額後，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% 單一稅率分開計算者亦同)。(2) 納稅義務人依所得基本稅額條例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 113 年申報 112 年度所得稅適用。

Table 35 National Tax Rates – CY 2024

The amount of tax is calculated in NTD.

	Tax Brackets	Net Taxable Income	×Tax Rate	– Progressive Difference	= Tax Payable
	1	560,000 or under	× 5%	– 0	= "
	2	560,001 – 1,260,000	× 12%	– 39,200	= "
	3	1,260,001 – 2,520,000	× 20%	– 140,000	= "
	4	2,520,001 – 4,720,000	× 30%	– 392,000	= "
	5	over 4,720,000	× 40%	– 864,000	= "
Individual Income Tax	I. Exemption		The exemption is NT\$138,000 for every taxpayer, spouse, and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$92,000 for every taxpayer, spouse, and dependent who is under the age of 70.		
	II. General Deductions:		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.		
	1. Standard Deduction:		The standard deduction is NT\$124,000 for a single individual, and NT\$248,000 for taxpayer with his/her spouse 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 Premium:		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 Maternity Expenses:		Determined by submitted data.		
	2-4 Losses from Disaster:		Determined by submitted data.		
	2-5 Interest on a House Mortgage:		The interest payable on a loan from a financial institution by a taxpayer, his/her spouse, and dependent(s) for the purpose of a house for his/her own use may be deducted from his/her consolidated income, with the deductible amount not exceeding NT\$300,000 per year per tax return. 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; the deduction for interest on the house mortgage in accordance with the above-mentioned provisions is limited to one house only.		
	2-6 Rent for Housing:		The deduction fee should be no more than NT\$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 donation of an individual with the right of suffrage contributed to the same person planning to participate in campaign may not exceed NT\$100,000 per year. 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 CY 2020 legislator election or those with an invalid receipt shall not be recognized.			
2-8 Campaign Expenses 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 subtracted the donations accepted 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. Loss from Property Transactions:		Shall not exceed the declared amount of income derived from property transactions in the same year.			
2. Special Deduction for Employment Income:		Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NT\$207,000, and he/she may claim a full deduction of the amount of the salary if it is less than NT\$207,000.			
3. Special Deduction for Savings and 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 the Disabled:		There is a deduction of NT\$207,000 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 2018) 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\$1,260,001 after deducting the pre-school and long-term care 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. (4) 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%.			
7. Special Deduction for Long-Term Care:		Starting from 2019, for a taxpayer, his/her spouse, or dependent(s) who is a qualified person with physical or mental incapacity and need long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$120,000 per year may be made for each person, 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\$1,260,001 after deducting the pre-school and long-term care 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. (4) 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%.			

Note: In this table the rate is applied to income tax in CY 2023 which is filed in CY 2024.

表 35. 各項國稅稅率—113 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%	1. 21% 2. 大陸地區人民、法人、團體、其他機構或其於第三地區投資之公司，依臺灣地區與大陸地區人民關係條例第 73 條規定申請投資經許可，按給付額或應分配額扣取 20%	
執行業務所得	10%	20%	
佣金	10%	20%	
薪資所得	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%	
利息所得	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%	
租賃所得	10%	20%	
權利金所得	10%	20%	
競技、競賽及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：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：15%	
財產交易所	1. 申報納稅 2. 個人符合文化藝術獎助及促進條例第 29 條規定之文物或藝術品財產交易所，按成交價額 6%為所得額：20%	1. 按 20%申報納稅 2. 同左	
自力耕作、漁、牧、林、礦之所得	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 113 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 National Tax Rates – CY 2024 (Cont.1)

The amount of tax is calculated in NTD.

Category	Withholding Rate	
	Profit-seeking Enterprise of Resident and Fixed Place of Business	Profit-seeking Enterprise of Non-resident and Un-fixed Place of Business
Income from Profit-seeking Activities	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%	1. 21% 2. For any individual, juristic person, organization, or other institution of the Mainland Area or any company it invests in any third area permitted to invest in the Taiwan Area in accordance with the provisions of Article 73 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area, 20% of the payment is withheld.
Income from Professional Practice	10%	20%
Commission	10%	20%
Employment Income	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 NT\$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.
Interest Income	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%
Prizes or Awards Won from Skills Competitions or by Chance	1. 10% 2. For lottery prizes won in a lottery held under government auspices, where the prize for each ticket exceeds NT\$5,000 (NT\$2,000 prior to November 30, 2019), 20% of the full payment will be withheld.	1. 20% 2. Same as left column.
Separation Income	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	1. Taxpayer shall file tax return and pay tax assessed by the tax authority. 2. The individual's income from the transaction of cultural relics or works of art property that meets the provisions of Article 29 of the Culture and the Arts Reward and Promotion Act shall be 6% of the transaction price: 20%	1. Filed and taxed at the rate of 20%. 2. Same as left column.
Income from Independent 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 MOF 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 2024.

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—113 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2年以內。 2. 持有房屋、土地期間超過2年且在5年以內。 3. 持有房屋、土地期間超過5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5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5年內完成並銷售該房屋、土地。 7. 個人提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第一次移轉且其持有期間在5年以下。 8. 符合第4條之5第1項第1款規定之自住房屋、土地，按本項規定計算之餘額超過400萬元部分。	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2年以內。 2. 持有房屋、土地期間超過2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 二、超過 12 萬元 ~ 20 萬元 三、超過 20 萬元	免徵 $T=(P-120,000) \times 1/2$ $T=P \times 20\%$			
	附註： 1. T=稅額；P=課稅所得額 2. 課稅所得額超過 12 萬元者，就其全部課稅所得額課徵 20%，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。				
	房地合一課徵所得稅	一、總機構在中華民國境內之營利事業： <ol style="list-style-type: none"> 持有 2 年以內：45% 持有超過 2 年未逾 5 年：35% 持有超過 5 年：20% 因財政部公告之非自願性因素，持有 5 年以內：20% 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 5 年內完成並銷售：20% 提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第一次移轉且其持有期間在 5 年以下：20% 二、總機構在中華民國境外之營利事業： <ol style="list-style-type: none"> 持有 2 年以內：45% 持有超過 2 年：35% 			
未分配盈餘	營利事業 111 年度之盈餘未作分配者，應就該未分配盈餘加徵 5% 營利事業所得稅。				

附註：上表營利事業所得稅稅率為 113 年申報 112 年度所得稅適用。

Table 35 National Tax Rates – CY 2024 (Cont.2)

The amount of tax is calculated in NTD.

	Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax	I. Resident of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 2 years. 45% 2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years. 35% 3. The transferred house and land that have been held for a period of more than 5 years but no more than 10 years. 20% 4. The transferred house and land that have been held for a period of more than 10 years. 15% 5. House and land that have been held for a period of no more than 5 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance. 20% 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 5 years. 20% 7. A house and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or the participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings. 20% 8. 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. 10%	
	II. Non-resident of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 2 years. 45% 2. The transferred house and land that have been held for a period of more than 2 years. 35%	
Profit-seeking Enterprise Income Tax	Taxable Income	Computation of Profit-seeking Enterprise Income Tax	
	I. NT\$120,000 or under	none	
	II. over NT\$120,000 ~ NT\$200,000	$T = (P - 120,000) \times 1/2$	
	III. over NT\$200,000	$T = P \times 20\%$	
	Note: 1. T= Profit-seeking Enterprise Income Tax; P= Taxable income 2. Where the total taxable income is more than NT\$120,000, the income tax rate is 20%. The amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000.		
	House and Land Transactions Income Tax	I. For a profit-seeking enterprise having its head office within the territory of the Republic of China: 1. The transferred house and land that have been held for a period of no more than 2 years: 45% 2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years: 35% 3. The transferred house and land that have been held for a period of more than 5 years: 20% 4. House and land that have been held for a period of no more than 5 years and are transferred because of any involuntary cause announced by the MOF: 20% 5. A profit-seeking enterprise 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 5 years: 20% 6. House and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings: 20% II. For a profit-seeking enterprise having its head office outside the territory of the Republic of China: 1. The transferred house and land that have been held for a period of no more than 2 years: 45% 2. The transferred house and land that have been held for a period of more than 2 years: 35%	
	Undistributed Surplus Earnings	IF there are any earnings of the year 2022 not distributed by a profit-seeking enterprise, an additional profit-seeking income tax shall be levied at the rate of five percent on such undistributed surplus earnings.	

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY2023 which is filed in CY 2024.

表 35. 各項國稅稅率—113 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＝應納遺產稅額
	50,000,001－100,000,000	15%	遺產淨額×0.15－ 2,500,000＝應納遺產稅額
	超過 100,000,000	20%	遺產淨額×0.20－ 7,500,000＝應納遺產稅額
	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＝應納遺產稅額	
	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＝應納遺產稅額	
670,001－ 1,670,000	4%	遺產淨額×0.04－ 13,400＝應納遺產稅額	
1,670,001－ 3,340,000	7%	遺產淨額×0.07－ 63,500＝應納遺產稅額	
3,340,001－ 5,010,000	11%	遺產淨額×0.11－ 197,100＝應納遺產稅額	
5,010,001－ 6,680,000	15%	遺產淨額×0.15－ 397,500＝應納遺產稅額	
6,680,001－ 11,130,000	20%	遺產淨額×0.20－ 731,500＝應納遺產稅額	
11,130,001－ 16,700,000	26%	遺產淨額×0.26－ 1,399,300＝應納遺產稅額	
16,700,001－ 44,530,000	33%	遺產淨額×0.33－ 2,568,300＝應納遺產稅額	
44,530,001－111,320,000	41%	遺產淨額×0.41－ 6,130,700＝應納遺產稅額	
超過 111,320,000	50%	遺產淨額×0.50－ 16,149,500＝應納遺產稅額	
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＝應納贈與稅額
	25,000,001－50,000,000	15%	贈與淨額×0.15－ 1,250,000＝應納贈與稅額
	超過 50,000,000	20%	贈與淨額×0.20－ 3,750,000＝應納贈與稅額
	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＝應納贈與稅額	
	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＝應納贈與稅額	
670,001－ 1,890,000	6%	贈與淨額×0.06－ 13,400＝應納贈與稅額	
1,890,001－ 3,120,000	9%	贈與淨額×0.09－ 70,100＝應納贈與稅額	
3,120,001－ 4,340,000	12%	贈與淨額×0.12－ 163,700＝應納贈與稅額	
4,340,001－ 5,570,000	16%	贈與淨額×0.16－ 337,300＝應納贈與稅額	
5,570,001－ 8,020,000	21%	贈與淨額×0.21－ 615,800＝應納贈與稅額	
8,020,001－ 15,580,000	27%	贈與淨額×0.27－ 1,097,000＝應納贈與稅額	
15,580,001－ 32,280,000	34%	贈與淨額×0.34－ 2,187,600＝應納贈與稅額	
32,280,001－ 50,090,000	42%	贈與淨額×0.42－ 4,770,000＝應納贈與稅額	
超過 50,090,000	50%	贈與淨額×0.50－ 8,777,200＝應納贈與稅額	

Table 35 National Tax Rates – CY 2024 (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\$100,000,000	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 Rate = 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\$670,001 – 1,670,000	4%	Net Taxable Income \times 0.04 – 13,400 = Tax Payable	
NT\$1,670,001 – 3,340,000	7%	Net Taxable Income \times 0.07 – 63,500 = Tax Payable	
NT\$3,340,001 – 5,010,000	11%	Net Taxable Income \times 0.11 – 197,100 = Tax Payable	
NT\$5,010,001 – 6,680,000	15%	Net Taxable Income \times 0.15 – 397,500 = Tax Payable	
NT\$6,680,001 – 11,130,000	20%	Net Taxable Income \times 0.20 – 731,500 = Tax Payable	
NT\$11,130,001 – 16,700,000	26%	Net Taxable Income \times 0.26 – 1,399,300 = Tax Payable	
NT\$16,700,001 – 44,530,000	33%	Net Taxable Income \times 0.33 – 2,568,300 = Tax Payable	
NT\$44,530,001 – 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\$50,000,000	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 Rate = 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\$670,001 – 1,890,000	6%	Net Taxable Income \times 0.06 – 13,400 = Tax Payable	
NT\$1,890,001 – 3,120,000	9%	Net Taxable Income \times 0.09 – 70,100 = Tax Payable	
NT\$3,120,001 – 4,340,000	12%	Net Taxable Income \times 0.12 – 163,700 = Tax Payable	
NT\$4,340,001 – 5,570,000	16%	Net Taxable Income \times 0.16 – 337,300 = Tax Payable	
NT\$5,570,001 – 8,020,000	21%	Net Taxable Income \times 0.21 – 615,800 = Tax Payable	
NT\$8,020,001 – 15,580,000	27%	Net Taxable Income \times 0.27 – 1,097,000 = Tax Payable	
NT\$15,580,001 – 32,280,000	34%	Net Taxable Income \times 0.34 – 2,187,600 = Tax Payable	
NT\$32,280,001 – 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—113 年(續 4)

稅率金額以新臺幣為計算標準

貨 物 稅			
項目	稅率(%)或 單位稅額	項目	稅率(%)或 單位稅額
一、橡膠輪胎		六、電器類	
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	
1. 白水泥或有色水泥	每公噸 600 元	(1)普通用	20 %
2. 卜特蘭一型水泥	每公噸 320 元	(2)中央系統型	15 %
3. 卜特蘭高爐水泥	每公噸 196 元	4. 除濕機	15 %
4. 代水泥及其他水泥	每公噸 440 元	5. 錄影機	13 %
三、飲料品		6. 電唱機	10 %
1. 稀釋天然果蔬汁	8 %	7. 錄音機	10 %
2. 其他飲料	15 %	8. 音響組合	10 %
四、平板玻璃	10 %	9. 電烤箱	15 %
五、油氣類		七、車輛類	
1. 汽油	每公秉 6,830 元	1. 汽車	
2. 柴油	每公秉 3,990 元	(1)小客車	
3. 煤油	每公秉 4,250 元	氣缸排氣量在 2,000 立方公分以下	25 %
4. 航空燃油	每公秉 610 元	氣缸排氣量在 2,001 立方公分以上	30 %
5. 燃料油	每公秉 110 元	(2)貨車、大客車、其他車輛	15 %
6. 溶劑油	每公秉 720 元	2. 機車	17 %
7. 液化石油氣	每公噸 690 元	3. 電動車輛及油電混合動力車輛	
		(1)電動車輛及油電混合動力車輛	減半徵稅
		(2)自 106 年 1 月 28 日起至 114 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 National Tax Rates – CY 2024 (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 Tires	15 %	2. Color Television Sets	13 %
II. Cement		3. Air Conditioners	
1. White or Colored Cement	NT\$600/MT	3-1 General	20 %
2. Portland I Cement	NT\$320/MT	3-2 Central System	15 %
3. Portland Blast-furnace Slag Cement	NT\$196/MT	4. Dehumidifiers	15 %
4. Cement Substitutes and Others	NT\$440/MT	5. Video Recorders	13 %
III. Beverages		6. Record Players	10 %
1. Diluted Natural Fruit/Vegetable Juice	8 %	7. Audio Recorders	10 %
2. Other 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	Displacement Below 2,000 cm ³	25 %
4. Fuel Oil for Aircraft	NT\$610/KL	Displacement Over 2,001 cm ³	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 Motor- cycles 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, 2025, 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

表 35. 各項國稅稅率—113 年(續 5)

稅率金額以新臺幣為計算標準

菸 酒 稅			
項目	應徵稅額	項目	應徵稅額
<p>菸類：</p> <p>1. 紙菸(106.6.12 起) 每千支 1,590 元</p> <p>2. 菸絲(106.6.12 起) 每公斤 1,590 元</p> <p>3. 雪茄(106.6.12 起) 每公斤 1,590 元</p> <p>4. 其他菸品</p> <p style="padding-left: 20px;">(1) 106.6.12 至 112.3.31 每公斤 1,590 元</p> <p style="padding-left: 20px;">(2) 112.4.1 起 每公斤或每千支 1,590 元，取其高者</p> <p>【106 年 6 月 11 日以前單位稅額紙菸每千支 590 元，菸絲、雪茄、其他菸品每公斤 590 元】</p> <p>健康福利捐：</p> <p>菸品依菸害防制法規定應徵之健康福利捐，由菸酒稅稽徵機關於徵收菸酒稅時代徵之。</p> <p>1. 紙菸(98.6.1 起) 每千支 1,000 元</p> <p>2. 菸絲(98.6.1 起) 每公斤 1,000 元</p> <p>3. 雪茄(98.6.1 起) 每公斤 1,000 元</p> <p>4. 其他菸品</p> <p style="padding-left: 20px;">(1) 98.6.1 至 112.3.31 每公斤 1,000 元</p> <p style="padding-left: 20px;">(2) 112.4.1 起 每公斤或每千支 1,000 元，取其高者</p> <p>【95.2.16 至 98.5.31 單位捐額：紙菸每千支 500 元，菸絲、雪茄、其他菸品每公斤 500 元】</p>		<p>酒類：</p> <p>1. 釀造酒類</p> <p style="padding-left: 20px;">(1)啤酒 每公升 26 元</p> <p style="padding-left: 20px;">(2)其他釀造酒 每公升每度 7 元</p> <p>2. 蒸餾酒類(98.6.1 起) 每公升每度 2.5 元</p> <p>3. 再製酒類</p> <p style="padding-left: 20px;">(1)酒精成分 > 20% 每公升 185 元</p> <p style="padding-left: 20px;">(2)酒精成分 ≤ 20% 每公升每度 7 元</p> <p>4. 料理酒</p> <p style="padding-left: 20px;">(1)一般料理酒 每公升 9 元</p> <p style="padding-left: 20px;">(2)料理米酒 每公升 9 元</p> <p>5. 其他酒類 每公升每度 7 元</p> <p>6. 酒精 每公升 15 元</p>	
證 券 交 易 稅		期 貨 交 易 稅	
<p>1.股票：3 ‰ (股票當沖自 106 年 4 月 28 日起至 113 年 12 月 31 日止：1.5 ‰)</p> <p>2.公司債及其他經政府核准之有價證券：1 ‰ (公司債及金融債券自 99 年 1 月 1 日起至 115 年 12 月 31 日止停徵)</p> <p>3.履約認購(售)權證： (1)以股票交割者：3 ‰ (2)以現金交割者：1 ‰</p> <p>4.權證避險專戶股票交易：1 ‰ (自 112 年 11 月 10 日起至 117 年 11 月 9 日止)</p>		<p>1.股價類期貨契約：0.02‰</p> <p>2.利率類期貨契約： (1)30 天期商業本票：0.125‰ (2)10 年期政府債券：1.25‰</p> <p>3.選擇權契約或期貨選擇權契約：1‰</p> <p>4.黃金期貨交易契約：2.5‰</p> <p>5.匯率類期貨契約：1‰</p>	

Table 35 National Tax Rates – CY 2024 (Cont.5)

The amount of tax is calculated in NTD.

Tobacco and Alcohol Tax			
Item	Tax Per Unit	Item	Tax Per Unit
<p>Tobacco:</p> <ol style="list-style-type: none"> 1. Cigarettes (Since June 12, 2017) 2. Cut Tobacco (Since June 12, 2017) 3. Cigars (Since June 12, 2017) 4. Other Tobacco Products <ol style="list-style-type: none"> 4-1 Between June 12, 2017 and March 31, 2023 4-2 Since April 1, 2023 <p>(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)</p> <p>Health and Welfare Surcharge:</p> <p>The health and welfare surcharge on tobacco products shall be collected by the competent tax authority of the tobacco and alcohol taxes when such taxes are collected.</p> <ol style="list-style-type: none"> 1. Cigarettes (Since June 1, 2009) 2. Cut Tobacco (Since June 1, 2009) 3. Cigars (Since June 1, 2009) 4. Other Tobacco Products <ol style="list-style-type: none"> 4-1 Between June 1, 2009 and March 31, 2023 4-2 Since April 1, 2023 <p>(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)</p>	<p>NT\$1,590 per 1000 sticks</p> <p>NT\$1,590/kg</p> <p>NT\$1,590/kg</p> <p>NT\$1,590/kg</p> <p>NT\$1,590 per kilo or NT\$1,590 per 1000 sticks, whichever is higher</p> <p>NT\$1,000 per 1000 sticks</p> <p>NT\$1,000/kg</p> <p>NT\$1,000/kg</p> <p>NT\$1,000/kg</p> <p>NT\$1,000 per kilo or NT\$1,000 per 1000 sticks, whichever is higher</p>	<p>Alcohol:</p> <ol style="list-style-type: none"> 1. Brewed Alcoholic Beverages <ol style="list-style-type: none"> 1-1 Beer 1-2 Other Brewed Alcoholic Beverages 2. Distilled Spirits (Since June 1, 2009) 3. Reprocessed Alcoholic Beverages <ol style="list-style-type: none"> 3-1 Alcohol Content exceeding 20% 3-2 Alcohol Content less than 20% 4. Cooking Alcoholic Products <ol style="list-style-type: none"> 4-1 General Cooking Alcoholic Products 4-2 Cooking Rice Wine 5. Other Alcoholic Beverages 6. Ethyl Alcohol 	<p>NT\$26/ liter</p> <p>NT\$7 per liter per degree of alcohol content</p> <p>NT\$2.5 per liter per degree of alcohol content</p> <p>NT\$185/ liter</p> <p>NT\$7 per liter per degree of alcohol content</p> <p>NT\$9/ liter</p> <p>NT\$9 / liter</p> <p>NT\$7 per liter per degree of alcohol content</p> <p>NT\$15/ liter</p>
Securities Transaction Tax		Futures Transaction Tax	
<ol style="list-style-type: none"> 1. Shares: 3 ‰ (During the period from April 28, 2017 to Dec. 31, 2024, the securities transaction tax shall be levied at the rate of 1.5 ‰) 2. Corporate Bonds and Other Securities Approved by the Government: 1 ‰ (Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2026) 3. Call (Put) Warrants: <ol style="list-style-type: none"> 3-1 Settled with Shares: 3 ‰ 3-2 Settled in Cash: 1 ‰ 4. Stock Transactions in the Warrant Hedging Accounts: 1 ‰ (From Nov. 10, 2023 to Nov. 9, 2028) 		<ol style="list-style-type: none"> 1. Stock Index and Single Stock Futures Contracts: 0.02‰ 2. Interest Rate Futures Contracts: <ol style="list-style-type: none"> 2-1 30-day Commercial Paper Interest Rate Futures: 0.125‰ 2-2 10-year Government Bond Futures: 1.25‰ 3. Option Contracts or Option Contracts on Futures: 1‰ 4. Gold Futures Contracts: 2.5‰ 5. Foreign Exchange Futures Contracts: 1‰ 	

表 35. 各項國稅稅率—113 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：	<p>適用營業稅法第 4 章第 1 節之營業人。</p> <p>1. 一般稅率</p> <p>2. 零稅率</p> <p>(1)外銷貨物。</p> <p>(2)與外銷有關之勞務，或在國內提供而在國外使用之勞務。</p> <p>(3)依法設立之免稅商店銷售與過境或出境旅客之貨物。</p> <p>(4)銷售與保稅區營業人供營運之貨物或勞務。</p> <p>(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。</p> <p>(6)國際運輸用之船舶、航空器及遠洋漁船。</p> <p>(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。</p> <p>(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。</p> <p>(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。</p>	<p>5%</p> <p>0%</p>
二、特種稅額計算：	<p>適用營業稅法第 4 章第 2 節之營業人。</p> <p>1. 金融保險業等</p> <p>(1)信託投資業、證券業、期貨業、票券業及典當業。</p> <p>(2)銀行業、保險業。</p> <p>2. 特種飲食業</p> <p>(1)夜總會、有娛樂節目之餐飲店。</p> <p>(2)酒家及有陪侍服務之茶室、咖啡廳、酒吧等。</p> <p>3. 查定課徵營業人</p> <p>(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。</p> <p>(2)農產品批發市場承銷人及銷售農產品之小規模營業人。</p>	<p>1.本業：2%</p> <p>2.非專屬本業：5%</p> <p>1.本業：5%</p> <p>2.非專屬本業：5%</p> <p>3.保險業之再保險費用：1%</p> <p>4.其他專屬本業：2%</p> <p>15%</p> <p>25%</p> <p>1%</p> <p>0.1%</p>

Table 35 National Tax Rates – CY 2024 (Cont.6)

The amount of tax is calculated in NTD.

Value-added and Non-value-added Business Tax (VANVABT)		
Category of Tax Rates	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> <p>1. General Tax rate</p> <p>2. Zero-tax-rate</p> <p>2-1 Exported goods.</p> <p>2-2 Services relating to export or services provided in the R.O.C. but used in a foreign country.</p> <p>2-3 Goods sold to outbound or transit passengers by duty-free shops established under applicable law.</p> <p>2-4 Goods or services sold to a bonded zone business entity for its operational use.</p> <p>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.</p> <p>2-6 Vessels and aircraft used in international transportation and deep sea fishing boats.</p> <p>2-7 Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep sea fishing boats.</p> <p>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.</p> <p>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>	<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> <p>1. Financial and Insurance Activities</p> <p>1-1 Investment trusts, securities, futures, commercial paper and pawnshops.</p> <p>1-2 Banking, insurance.</p> <p>2. Specially Regulated Food and Beverage Services Enterprises</p> <p>2-1 Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment.</p> <p>2-2 Enterprises engaging in special food and beverage services for saloons or tea-rooms, coffee shops and bars offering companionship services.</p> <p>3. Sales Amount of Business Entities Assessed by the Competent Taxation Authority</p> <p>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.</p> <p>3-2 Traders in the wholesale agricultural market and small businesses supplying agricultural products.</p>	<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>

35. 各項國稅稅率—113 年(續 7 完)

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
<p>一、特種貨物：</p> <p>1. 房屋、土地</p>	<p>持有期間在 2 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。</p> <p>1. 持有期間在 1 年以內者。</p> <p>2. 持有期間逾 1 年，2 年以內者。</p> <p>(105 年 1 月 1 日起停徵不動產特種貨物及勞務稅)</p>	<p>15%</p> <p>10%</p>
<p>2. 小客車</p>	<p>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 300 萬元者。</p>	<p>10%</p>
<p>3. 遊艇</p>	<p>每艘船身全長達 30.48 公尺。</p>	<p>10%</p>
<p>4. 飛機、直昇機及超輕型載具</p>	<p>每架銷售價格或完稅價格達新臺幣 300 萬元者。</p>	<p>10%</p>
<p>5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其製品</p>	<p>每件銷售價格或完稅價格達新臺幣 50 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。</p>	<p>10%</p>
<p>6. 家具</p>	<p>每件銷售價格或完稅價格達新臺幣 50 萬元者。</p>	<p>10%</p>
<p>二、特種勞務：</p>	<p>本條例所稱特種勞務，指每次銷售價格達新臺幣 50 萬元之入會權利，屬可退還之保證金性質者，不包括之。</p>	<p>10%</p>

Table 35 National Tax Rates – CY 2024 (Cont.7 End)

The amount of tax is calculated in NTD.

Specifically Selected Goods and Services Tax		
Item	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 years.</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 Sedans</p>	<p>Any passenger sedan 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

113年度 CY 2024

單位：件；戶；%
Unit: Case; Households; %

年別及縣市別 及機關別 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112年 CY 2023	940,947	100.00	1,426,512	100.00	65.96
臺南市 Tainan City	515,140	54.75	716,543	50.24	71.89
臺南分局 Tainan Branch	171,982	18.28	234,112	16.41	73.46
新營分局 Xinying Branch	81,599	8.67	124,895	8.76	65.33
佳里稽徵所 Jiali Office	57,170	6.08	86,350	6.05	66.21
新化稽徵所 Xinhua Office	150,389	15.98	201,213	14.11	74.74
安南稽徵所 Annan Office	54,000	5.74	69,973	4.91	77.17
嘉義縣 Chiayi County	104,260	11.08	185,398	12.99	56.24
嘉義縣分局 Chiayi County Branch	61,072	6.49	113,162	7.93	53.97
民雄稽徵所 Minxiong Office	43,188	4.59	72,236	5.06	59.79
屏東縣 Pingtung County	174,704	18.57	295,132	20.69	59.20
屏東分局 Pingtung Branch	94,038	9.99	145,050	10.17	64.83
東港稽徵所 Donggang Office	29,909	3.18	56,221	3.94	53.20
潮州稽徵所 Chaozhou Office	40,357	4.29	69,600	4.88	57.98
恆春稽徵所 Hengchun Office	10,400	1.11	24,261	1.70	42.87
臺東縣 Taitung County	44,323	4.71	84,259	5.91	52.60
臺東分局 Taitung Branch	44,323	4.71	84,259	5.91	52.60
澎湖縣 Penghu County	29,575	3.14	42,840	3.00	69.04
澎湖分局 Penghu Branch	29,575	3.14	42,840	3.00	69.04
嘉義市 Chiayi City	72,945	7.75	102,340	7.17	71.28
嘉義市分局 Chiayi City Branch	72,945	7.75	102,340	7.17	71.28

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