

南區國稅統計

Statistics of Southern Area's National Tax Revenue

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編製說明

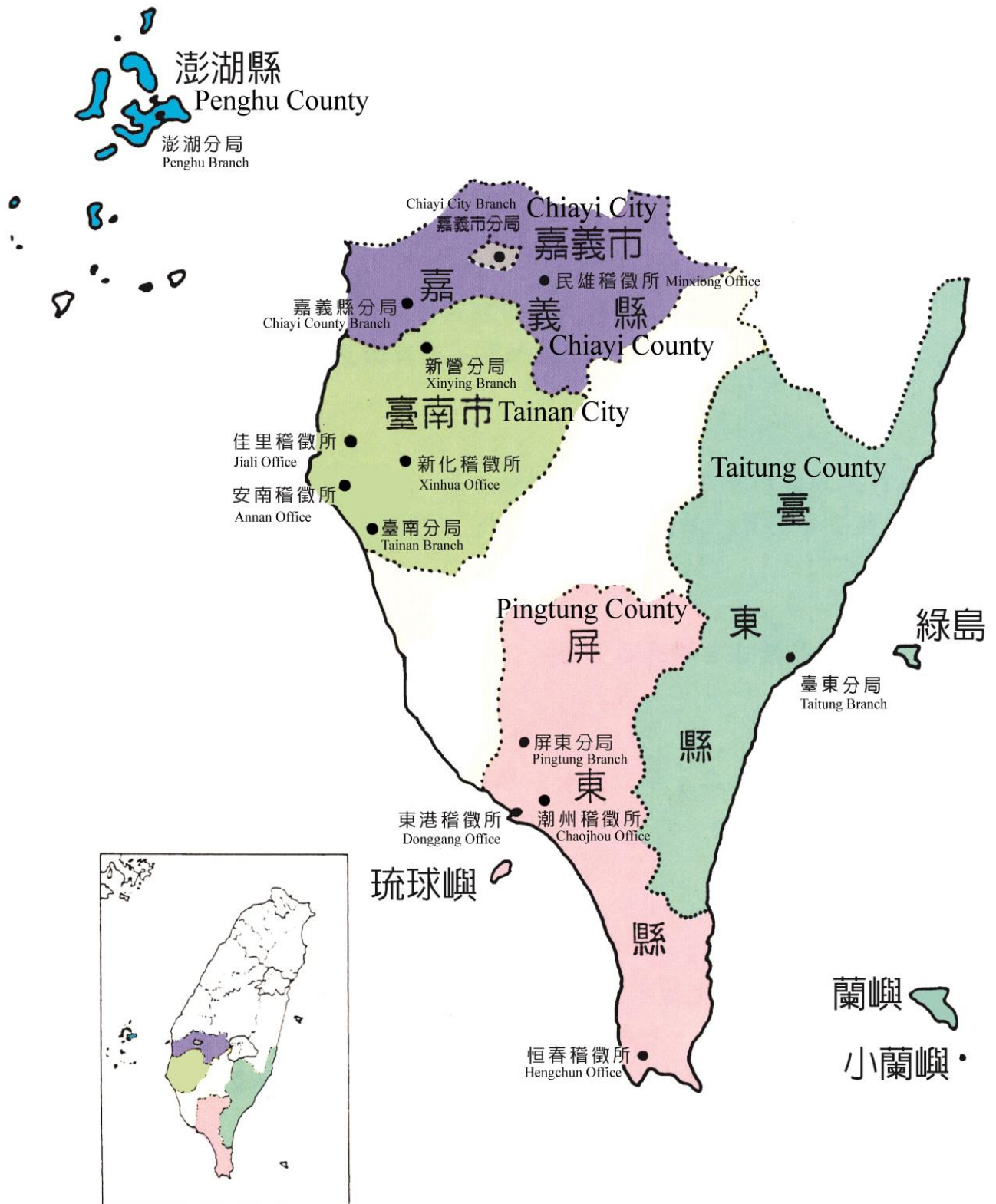
- 一、本刊編印之主要目的，在提供本局及所屬之稅收概況及其業務成果資料，以為公務設計執行與考核及財務管理上之參考。
- 二、本刊內容，係以本局所轄縣市國稅為範圍（配合 100 年縣市合併改制調整服務轄區，100 年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達），含營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅（特種貨物及勞務稅自 103 年度納編中央政府總預算、營利事業所得稅 105 至 108 年度含特別預算及房地合一課徵所得稅資料，自 109 年度起僅含房地合一課徵所得稅資料、綜合所得稅自 105 年度起含房地合一課徵所得稅資料、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、本刊內容編排為：壹、提要分析；貳、統計表（包括稅收統計及稅源）；參、行政組織與工作績效；肆、附錄。資料著重於本局及所屬之稅收分析，其期間概以近 10 年為統計基礎。
- 四、各表所用單位除於項目欄內括註外，皆於各表欄首右側標明，並將資料來源註記於各表欄底。
- 五、本刊各表所稱「年」係指曆年，年底係指該年 12 月底，年度係指政府會計年度（當年 1 月 1 日至 12 月 31 日）。
- 六、本刊數字尾數採四捨五入。
- 七、本刊本期所載資料，或因校訂修正，因而與前期數字有不同者，應以本期修正數為準。
- 八、本刊表內符號「-」表示無數字，「…」表示數字不詳，「0」表示數字不及單位數字，前加「-」表示負數或減少。各表概採橫式表示，其一頁篇幅不敷容納者，則續排於各該表之次頁。

Compilation Notes

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

財政部南區國稅局稽徵區域圖

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



壹、提要分析

Summary of Financial Statistics

一、歷年稅收增長與經濟成長比較

單位：新臺幣千元

年度	項目	實徵淨額	較上年度增(減)數	增長率 %	經濟成長率 %
101		65,296,016	6,201,766	10.49	2.22
102		65,864,351	568,335	0.87	2.48
103		69,818,099	3,953,748	6.00	4.72
104		78,353,040	8,534,941	12.22	1.47
105		87,330,161	8,977,121	11.46	2.17
106		97,611,640	10,281,479	11.77	3.31
107		113,070,128	15,458,488	15.84	2.79
108		118,831,444	5,761,316	5.10	3.06
109		115,058,219	-3,773,225	-3.18	3.36
110		135,137,025	20,078,806	17.45	6.45
平均		94,637,012	7,604,278	-	-

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.特種貨物及勞務稅自103年度納編中央政府總預算。

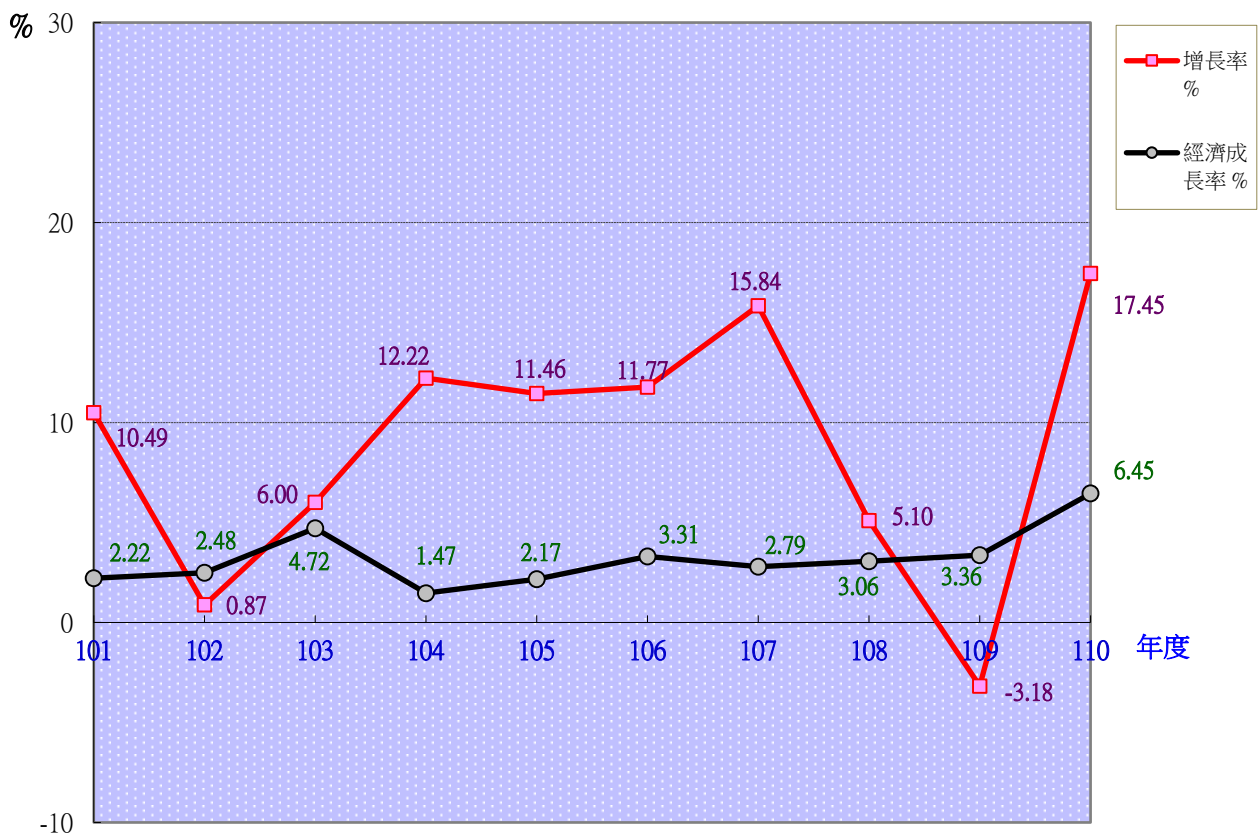
4.綜合所得稅自105年度含房地合一課徵所得稅資料。

5.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。

6.遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

7.增長率%=(本年度實徵淨額-上年度實徵淨額)/上年度實徵淨額*100。

圖 1 歷年稅收增長與經濟成長比較



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

Unit: NT\$1,000

CY \ Item	Net Tax Revenues	Increase (decrease) amount compared to last year	Increase rate	Economic growth rate
			%	%
2012	65,296,016	6,201,766	10.49	2.22
2013	65,864,351	568,335	0.87	2.48
2014	69,818,099	3,953,748	6.00	4.72
2015	78,353,040	8,534,941	12.22	1.47
2016	87,330,161	8,977,121	11.46	2.17
2017	97,611,640	10,281,479	11.77	3.31
2018	113,070,128	15,458,488	15.84	2.79
2019	118,831,444	5,761,316	5.10	3.06
2020	115,058,219	-3,773,225	-3.18	3.36
2021	135,137,025	20,078,806	17.45	6.45
Average	94,637,012	7,604,278	-	-

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

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

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

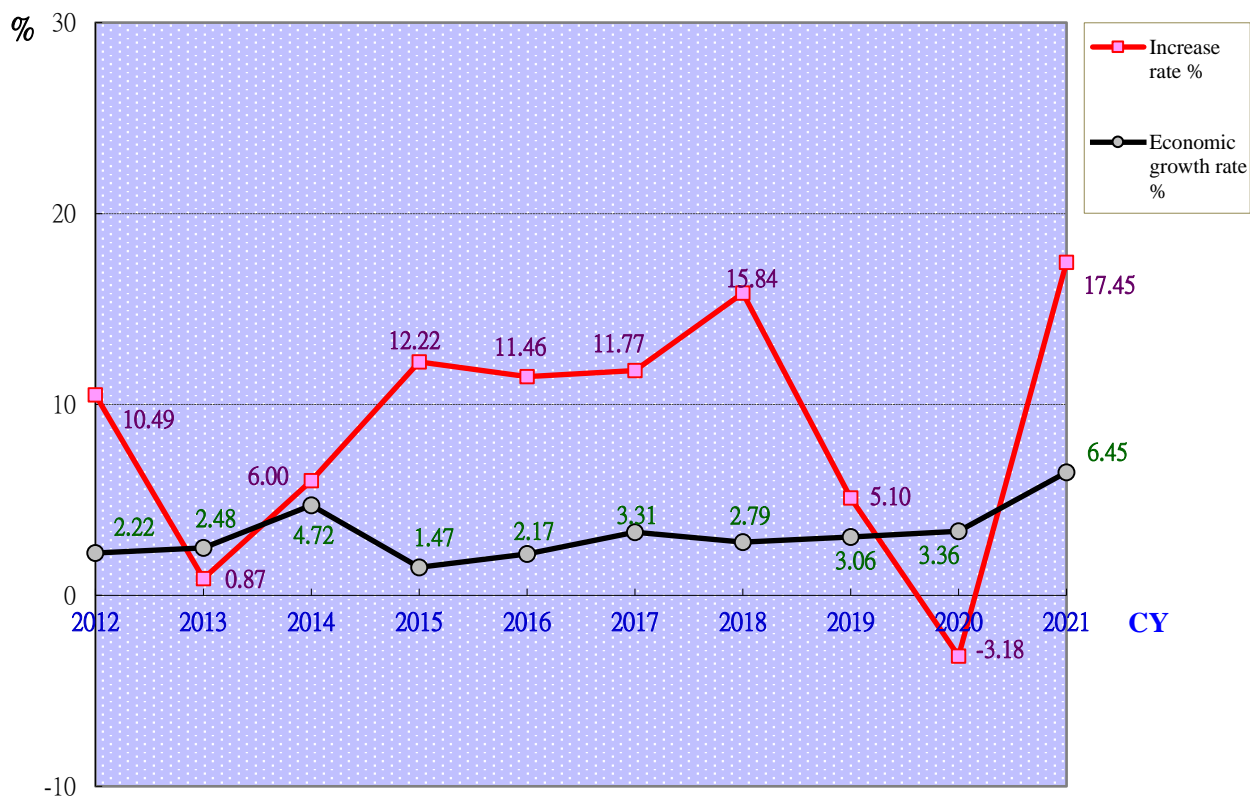
4. Since 2016, the individual income tax includes house and land transactions income tax.

5. 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.

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

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

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



二、歷年預算數及稅收成長趨勢分析

單位：億元

年度	101	102	103	104	105	106	107	108	109	110
預算數	683	662	674	694	777	810	903	962	1,011	1,029
實徵數	723	757	802	891	954	1,062	1,227	1,302	1,272	1,468
實徵淨額	653	659	698	784	873	976	1,131	1,188	1,151	1,351

圖 2 歷年預算數及稅收成長趨勢比較

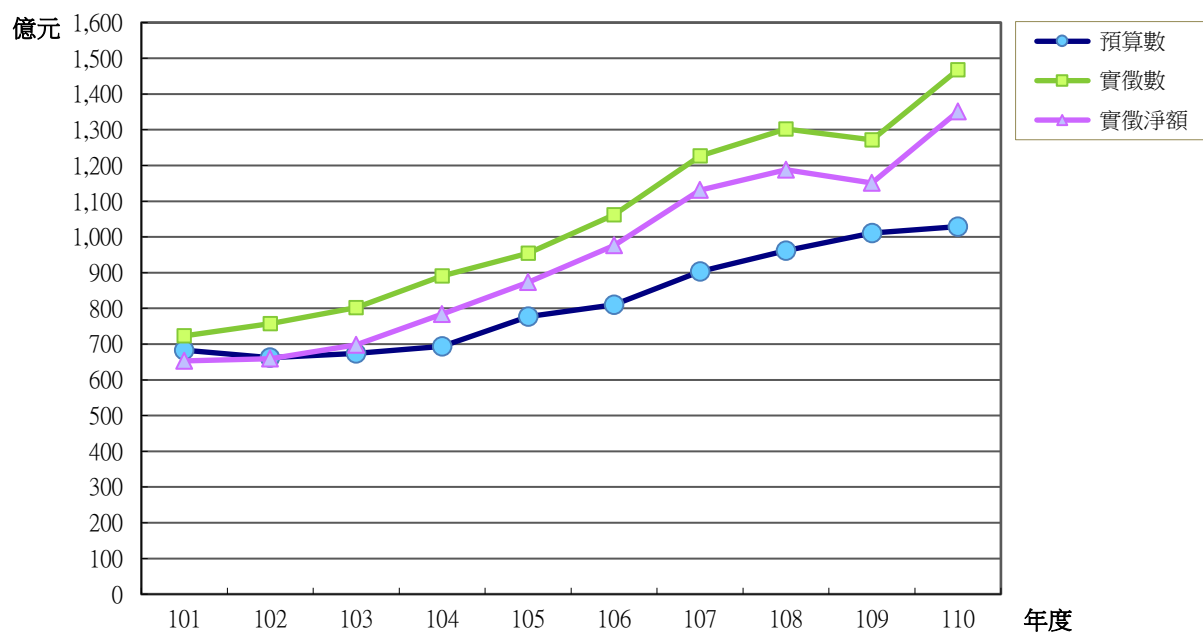
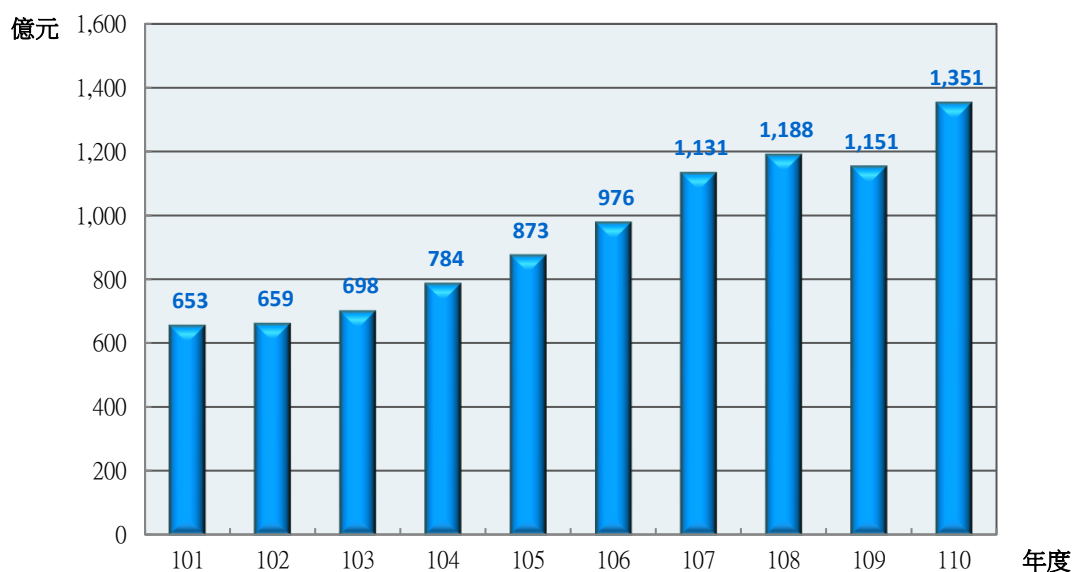


圖 3 歷年實徵淨額比較



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

Unit: NT\$ one hundred million dollars

CY	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Budget	683	662	674	694	777	810	903	962	1,011	1,029
Actual Revenues	723	757	802	891	954	1,062	1,227	1,302	1,272	1,468
Net Tax Revenues	653	659	698	784	873	976	1,131	1,188	1,151	1,351

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

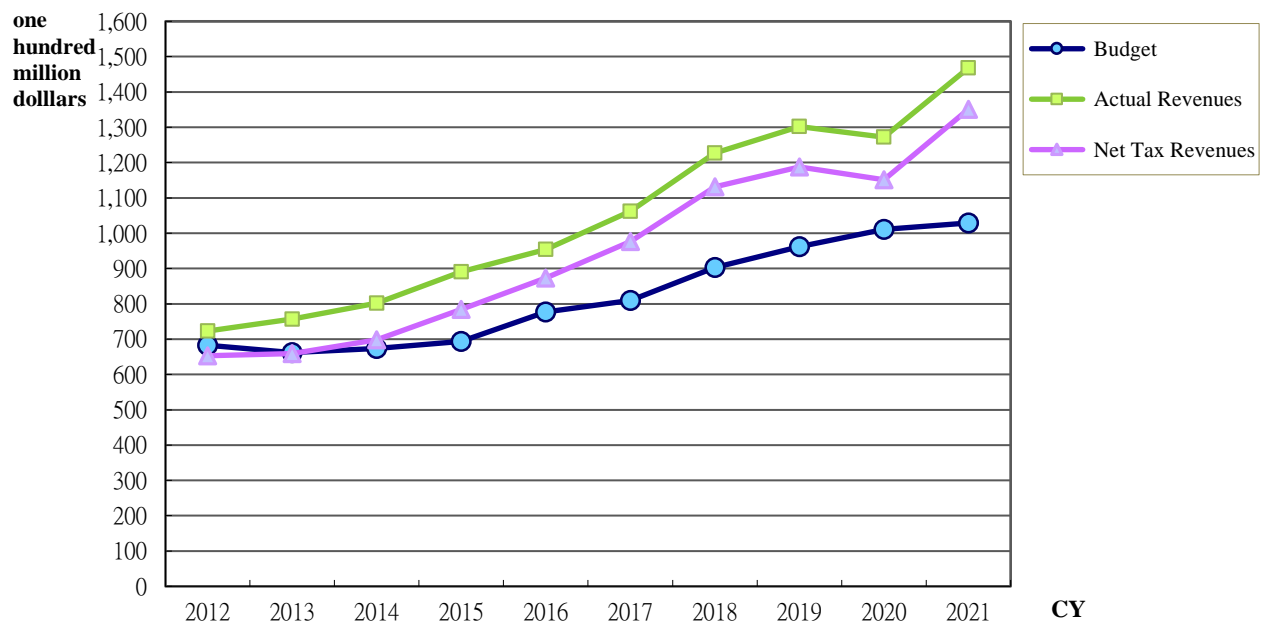
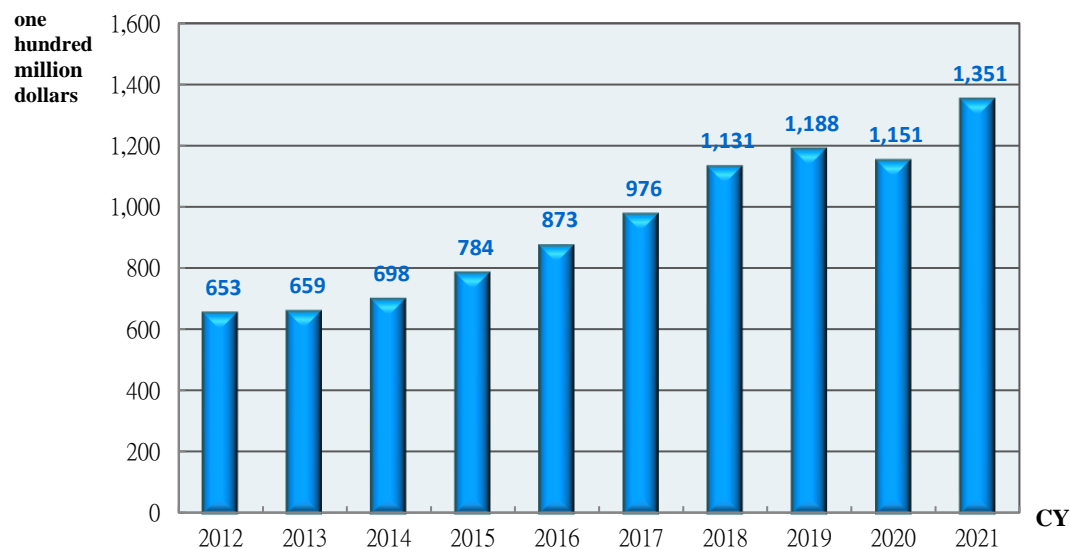


Figure 3. Comparison of net tax revenues in previous years



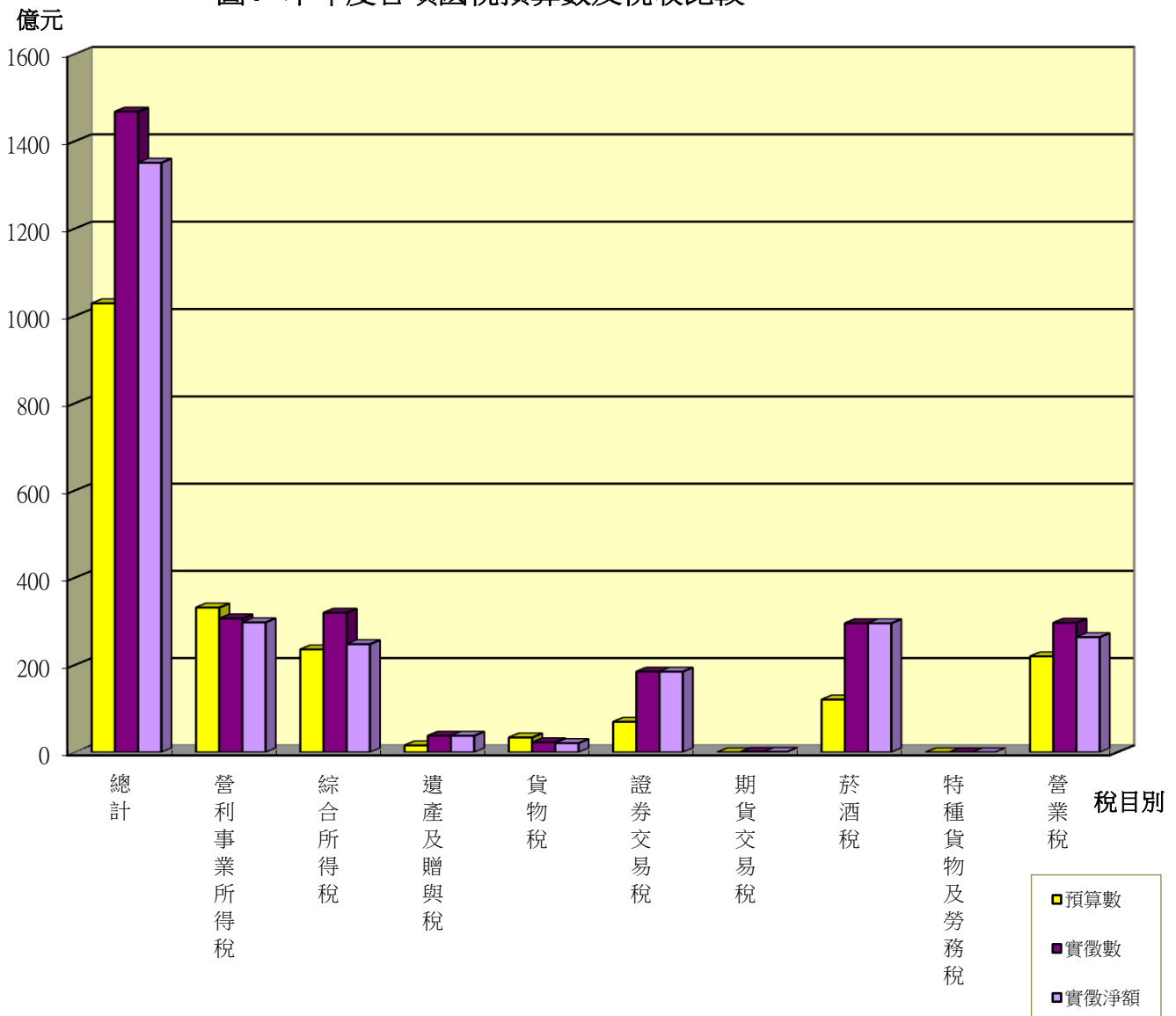
三、各項國稅預算數及稅收分析

(一)本(110)年度各項國稅預算數及稅收比較

單位:萬元

稅目別	預 算 數		實 徵 數	實 徵 淨 額	
	金 額	分 配 比%		金 額	分 配 比%
營利事業所得稅	3,318,362	32.25	3,069,084	2,977,898	22.04
綜合所得稅	2,361,027	22.95	3,203,211	2,476,899	18.33
遺產及贈與稅	163,300	1.59	381,263	380,382	2.81
貨物稅	335,555	3.26	227,771	211,250	1.56
證券交易稅	703,700	6.84	1,850,262	1,850,254	13.69
期貨交易稅	4,500	0.04	9,679	9,679	0.07
菸酒稅	1,205,750	11.72	2,964,394	2,964,394	21.94
特種貨物及勞務稅	1,000	0.01	2,310	2,310	0.02
營業稅	2,195,098	21.34	2,974,983	2,640,637	19.54
合計	10,288,292	100.00	14,682,957	13,513,703	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

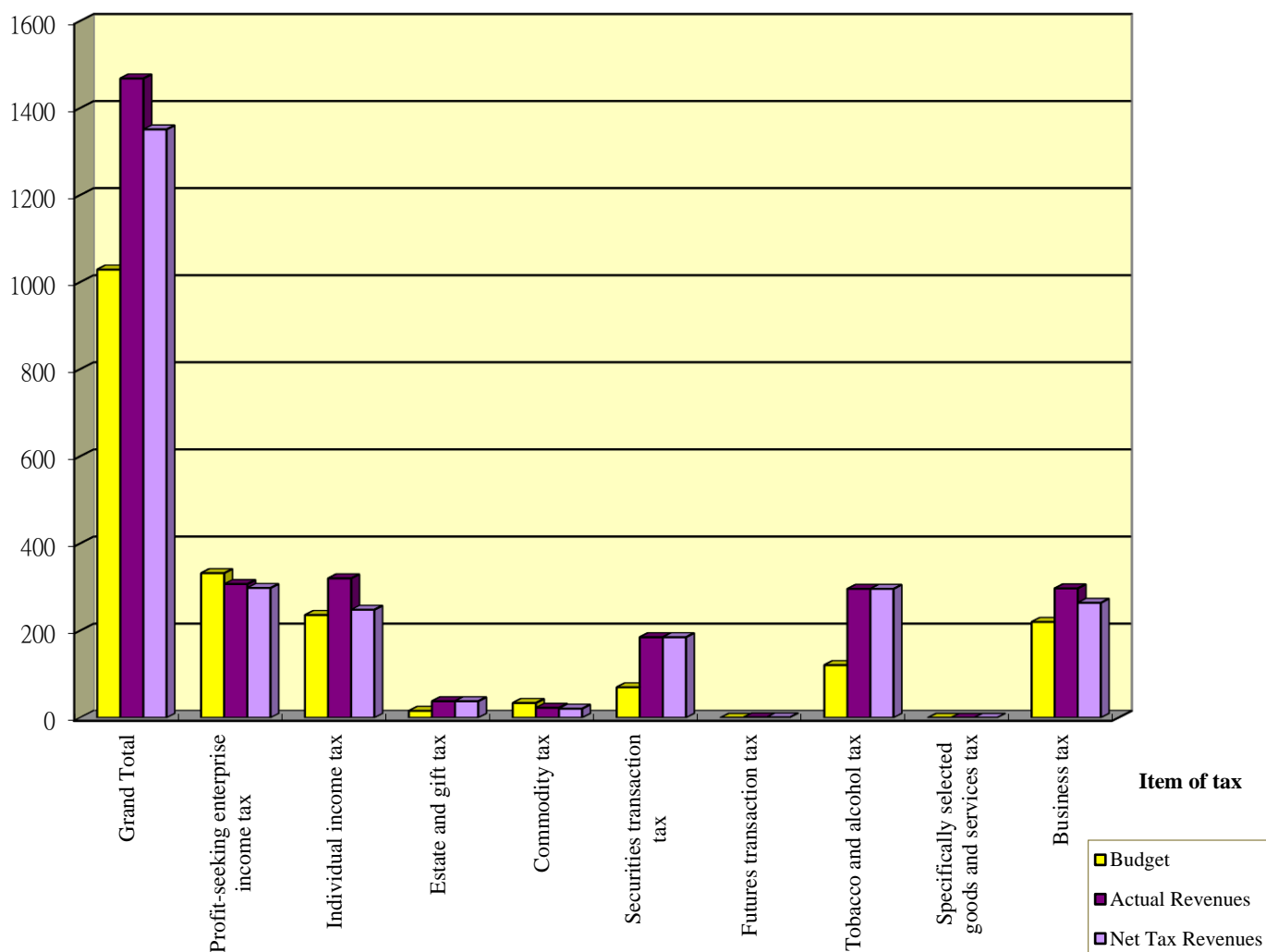
1. Comparison of Each Category of National Tax Budget and Tax Revenues for Current Year (2021)

Unit: NT\$ ten thousand dollars

Item of Tax	Budget		Actual Revenues	Net Tax Revenues	
	Amount	Proportion of Distribution %		Amount	Proportion of Distribution %
Profit-seeking enterprise income tax	3,318,362	32.25	3,069,084	2,977,898	22.04
Individual income tax	2,361,027	22.95	3,203,211	2,476,899	18.33
Estate and gift tax	163,300	1.59	381,263	380,382	2.81
Commodity tax	335,555	3.26	227,771	211,250	1.56
Securities transaction tax	703,700	6.84	1,850,262	1,850,254	13.69
Futures transaction tax	4,500	0.04	9,679	9,679	0.07
Tobacco and alcohol tax	1,205,750	11.72	2,964,394	2,964,394	21.94
Specifically selected goods and services tax	1,000	0.01	2,310	2,310	0.02
Business tax	2,195,098	21.34	2,974,983	2,640,637	19.54
Grand Total	10,288,292	100.00	14,682,957	13,513,703	100.00

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

one hundred million dollars

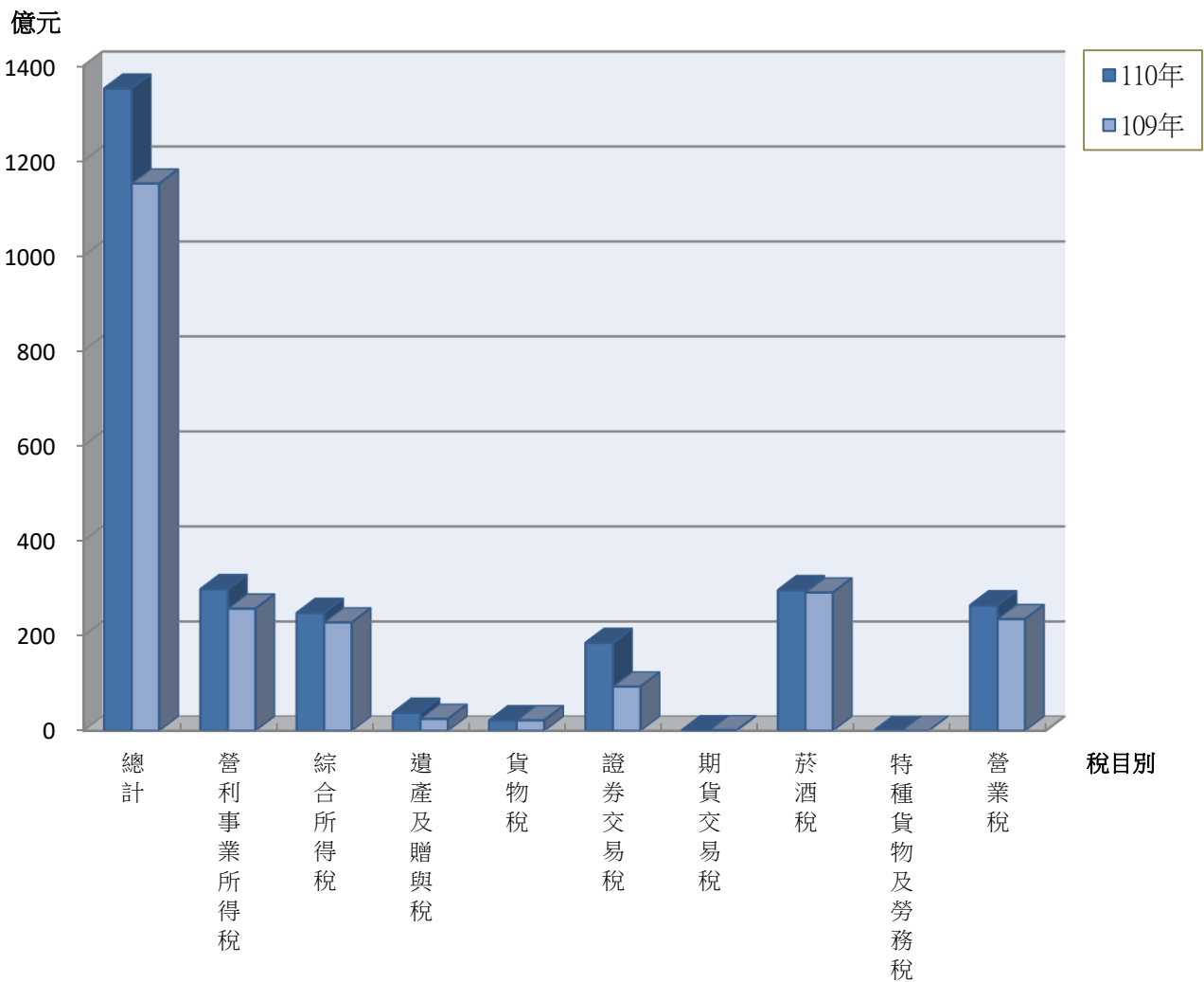


(二)本(110)年度與上年度各項國稅實徵淨額比較

單位:萬元

稅目別	110年	109年	增(減)數	增(減)率 %
營利事業所得稅	2,977,898	2,568,814	409,084	15.93
綜合所得稅	2,476,899	2,279,071	197,828	8.68
遺產及贈與稅	380,382	245,053	135,329	55.22
貨物稅	211,250	220,320	-9,070	-4.12
證券交易稅	1,850,254	930,468	919,786	98.85
期貨交易稅	9,679	6,630	3,049	45.99
菸酒稅	2,964,394	2,906,320	58,074	2.00
特種貨物及勞務稅	2,310	163	2,147	1,317.18
營業稅	2,640,637	2,348,983	291,654	12.42
總計	13,513,703	11,505,822	2,007,881	17.45

圖 5 本年度與上年度各項國稅實徵淨額比較

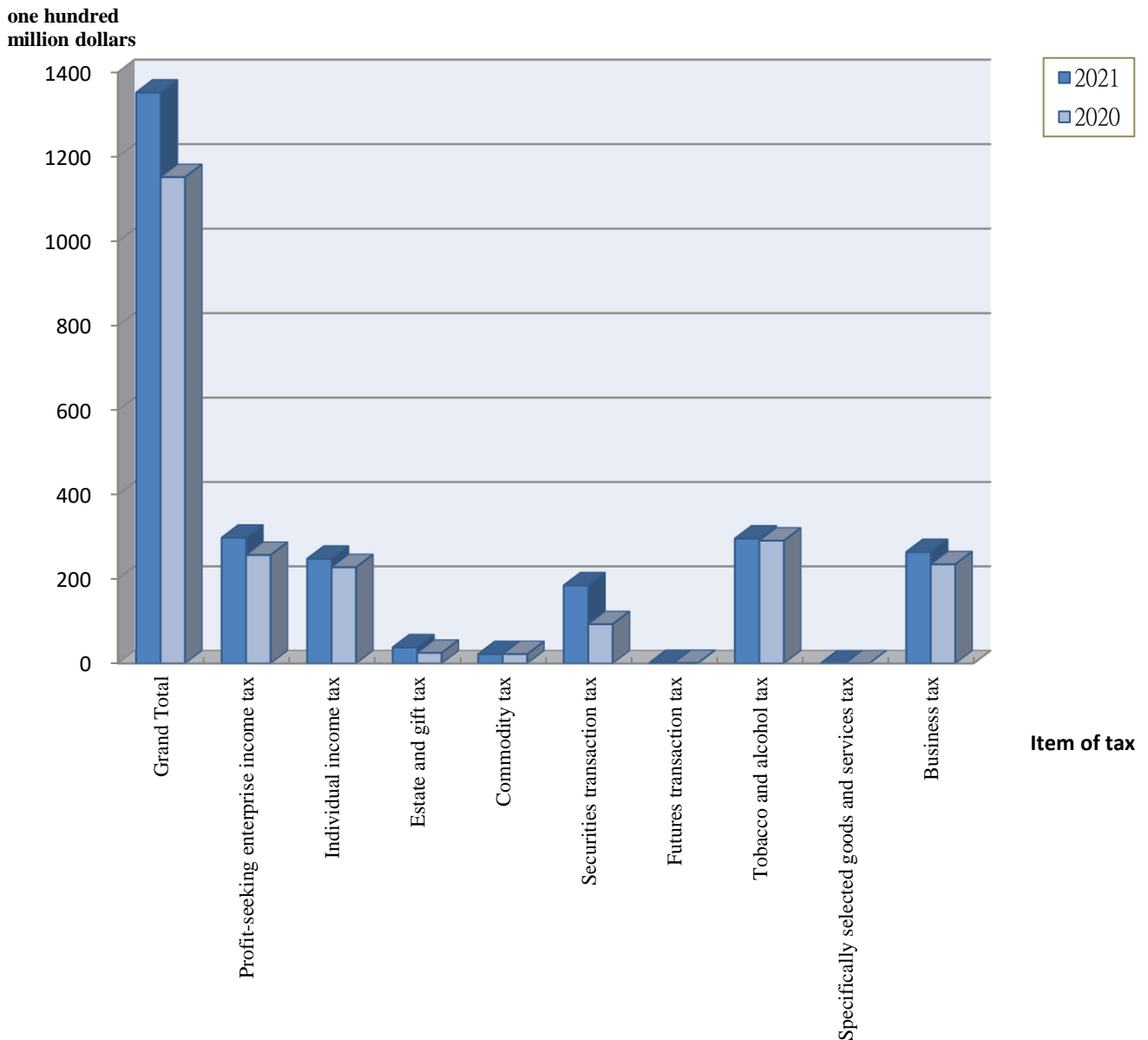


2. Comparison between Net Tax Revenues of Each Category of National Tax for Current Year (2021) and Last Year

Unit: NT\$ ten thousand dollars

Item of Tax	2021	2020	Increase (decrease) amount	Increase (decrease) rate%
Profit-seeking enterprise income tax	2,977,898	2,568,814	409,084	15.93
Individual income tax	2,476,899	2,279,071	197,828	8.68
Estate and gift tax	380,382	245,053	135,329	55.22
Commodity tax	211,250	220,320	-9,070	-4.12
Securities transaction tax	1,850,254	930,468	919,786	98.85
Futures transaction tax	9,679	6,630	3,049	45.99
Tobacco and alcohol tax	2,964,394	2,906,320	58,074	2.00
Specifically selected goods and services tax	2,310	163	2,147	1,317.18
Business tax	2,640,637	2,348,983	291,654	12.42
Grand Total	13,513,703	11,505,822	2,007,881	17.45

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	110 年 預算數 (1)	110 年 實徵淨額 (2)	增(減)數 =(2)-(1)	增(減)數 %	109 年 實徵淨額 (3)	增(減)數 =(2)-(3)	增(減)率 %
臺 南 市	7,326,607	9,854,387	2,527,780	34.50	8,332,147	1,522,240	18.27
嘉 義 縣	662,208	638,967	-23,241	-3.51	633,271	5,696	0.90
屏 東 縣	1,414,915	1,767,294	352,379	24.90	1,617,157	150,137	9.28
臺 東 縣	181,269	213,050	31,781	17.53	178,757	34,293	19.18
澎 湖 縣	68,461	77,987	9,526	13.91	66,297	11,690	17.63
嘉 義 市	634,832	962,018	327,186	51.54	678,193	283,825	41.85
總 計	10,288,292	13,513,703	3,225,411	31.35	11,505,822	2,007,881	17.45

圖6 各縣市本(110)年度預算數及實徵淨額比較

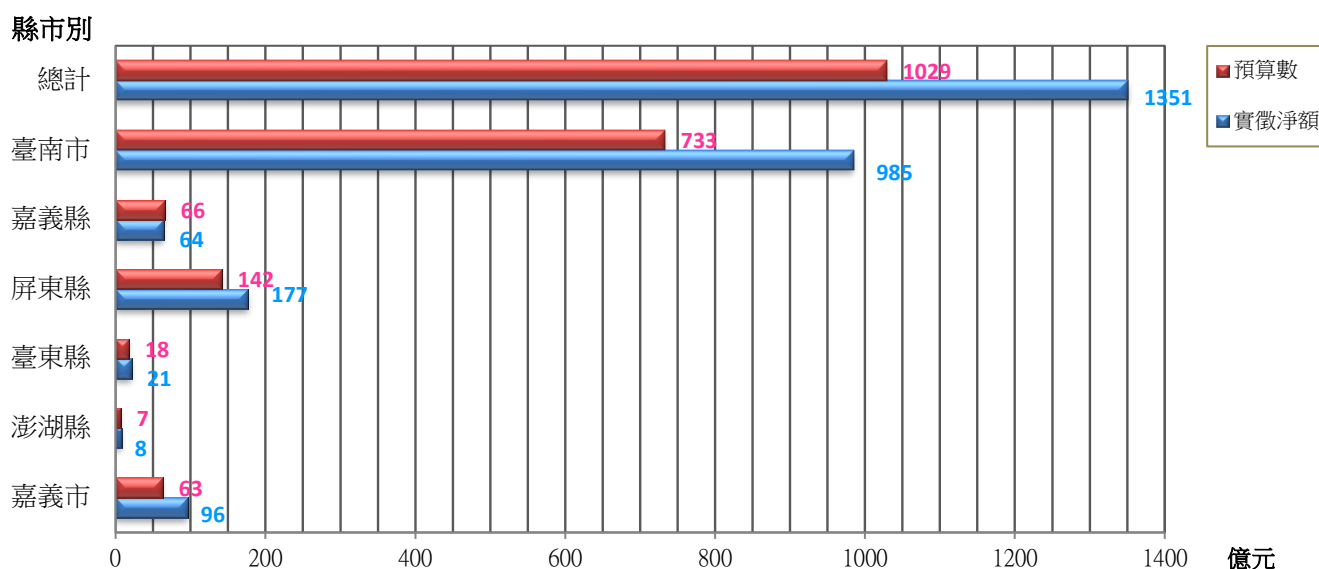
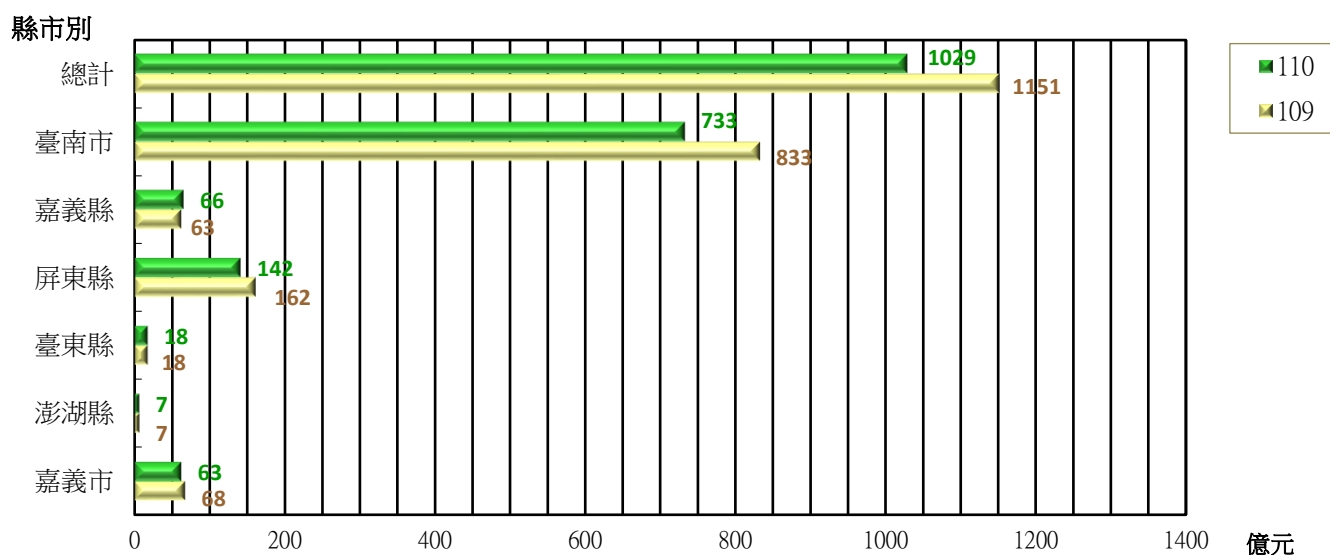


圖7 各縣市本(110)年度實徵淨額及上年度實徵淨額比較



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

Unit: NT\$ ten thousand dollars

City or County	2021 Budget (1)	2021 Net Tax Revenues (2)	Increase (decrease) amount =(2)-(1)	Increase (decrease) rate%	2020 Net Tax Revenues (3)	Increase (decrease) amount =(2)-(3)	Increase (decrease) rate%
Tainan City	7,326,607	9,854,387	2,527,780	34.50	8,332,147	1,522,240	18.27
Chiayi County	662,208	638,967	-23,241	-3.51	633,271	5,696	0.90
Pingtung County	1,414,915	1,767,294	352,379	24.90	1,617,157	150,137	9.28
Taitung County	181,269	213,050	31,781	17.53	178,757	34,293	19.18
Penghu County	68,461	77,987	9,526	13.91	66,297	11,690	17.63
Chiayi City	634,832	962,018	327,186	51.54	678,193	283,825	41.85
Grand Total	10,288,292	13,513,703	3,225,411	31.35	11,505,822	2,007,881	17.45

Figure 6. Comparison between net tax revenues of national tax and budget for every county and city in 2021

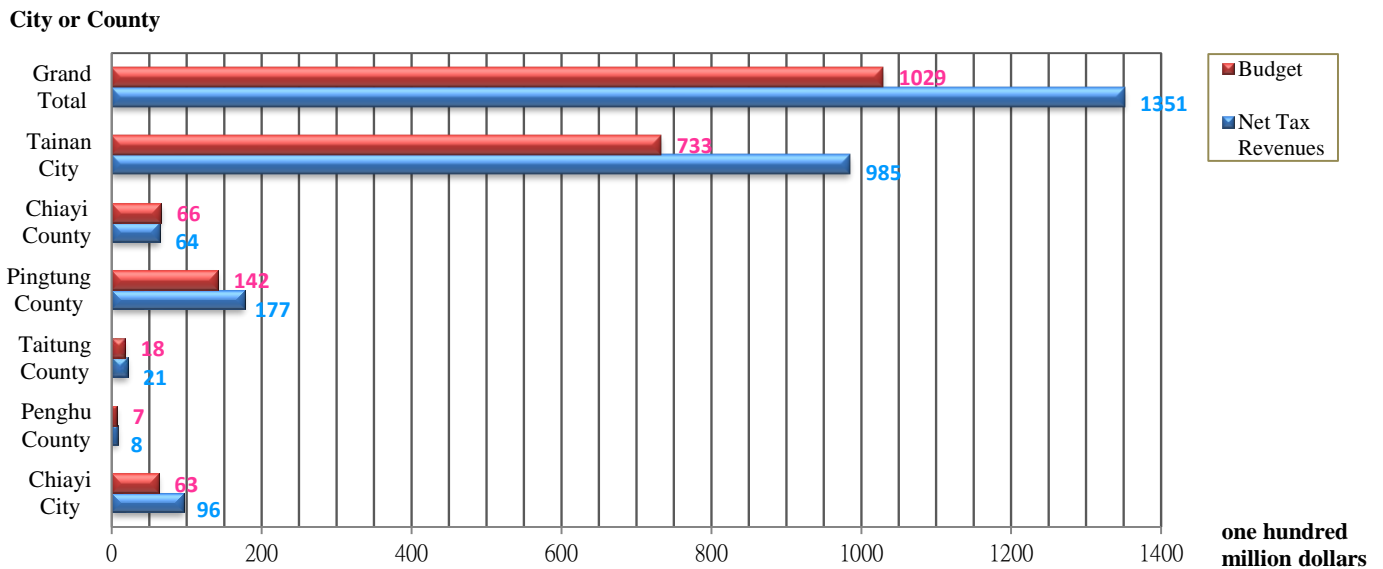
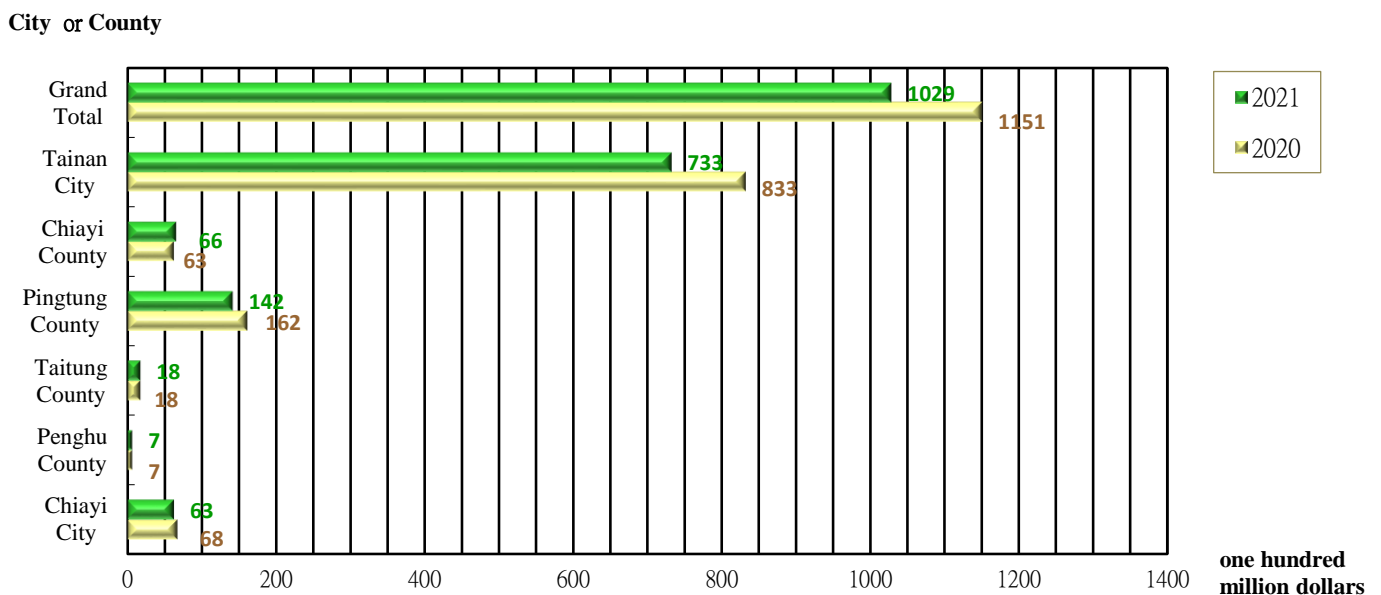


Figure 7. Comparison net tax revenues for every county and city between current year (2021) and last year



四、各項國稅收入季節變動分析

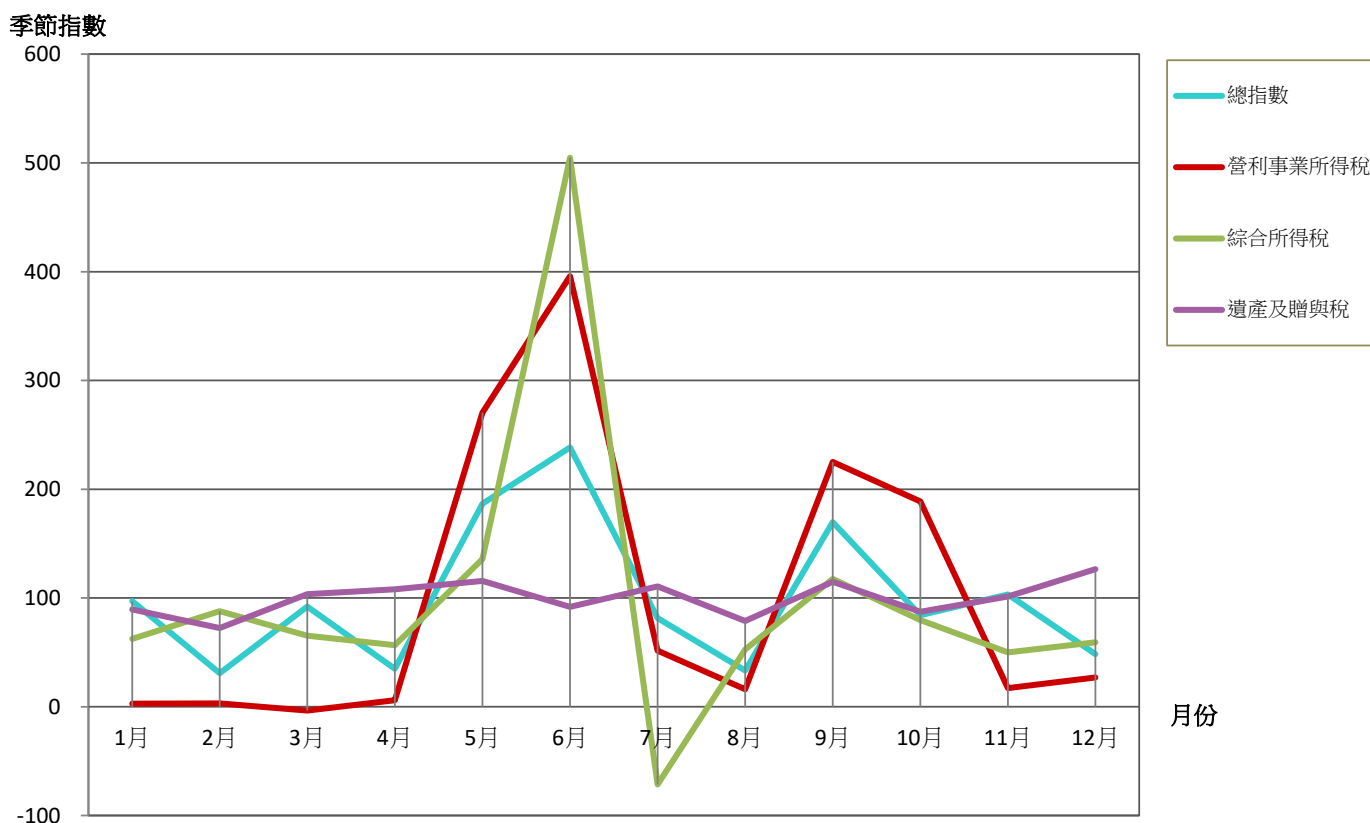
(一)本(110)年度各項國稅總指數及營利事業所得稅、綜合所得稅、遺產及贈與稅之季節指數分析

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	97.10	30.81	91.96	34.85	186.76	238.40	81.46	33.26	169.82	84.06	103.18	48.34
營利事業所得稅	2.88	2.97	-3.52	5.95	270.44	395.83	51.65	15.97	224.99	188.79	17.10	26.95
綜合所得稅	62.48	87.79	65.29	56.47	135.67	504.79	-71.50	52.51	117.40	79.75	49.99	59.36
遺產及贈與稅	89.34	72.36	103.43	107.91	115.74	91.83	110.51	78.75	114.75	87.43	101.48	126.47

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188億109萬7千元為最高，最低為2月份24億2,995萬4千元，全年平均稅收為78億8,641萬7千元，以此平均數之指數為100，以6月份指數最高為238.40，5月份指數186.76次之，其次依序為9月份指數169.82，11月份指數份指數103.18，其餘各月份指數皆在100以下，2月份指數30.81為最低。
- (2)營利事業所得稅：以6月份指數395.83居首，5月份指數270.44次之，其次依序為9月份指數224.99，10月份指數188.79，其餘各月份指數皆在100以下，3月份指數-3.52為最低。
- (3)綜合所得稅：此稅指數變動最大，上半年為稅收旺季，6月份指數504.79居首，5月份指數135.67次之，其次依序為9月份指數117.40，其餘各月份指數皆在100以下，以7月份指數-71.50為最低，係大批退稅所致。
- (4)遺產及贈與稅：指數約於72.36至126.47之間，以12月份指數最高，2月份指數最低。

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

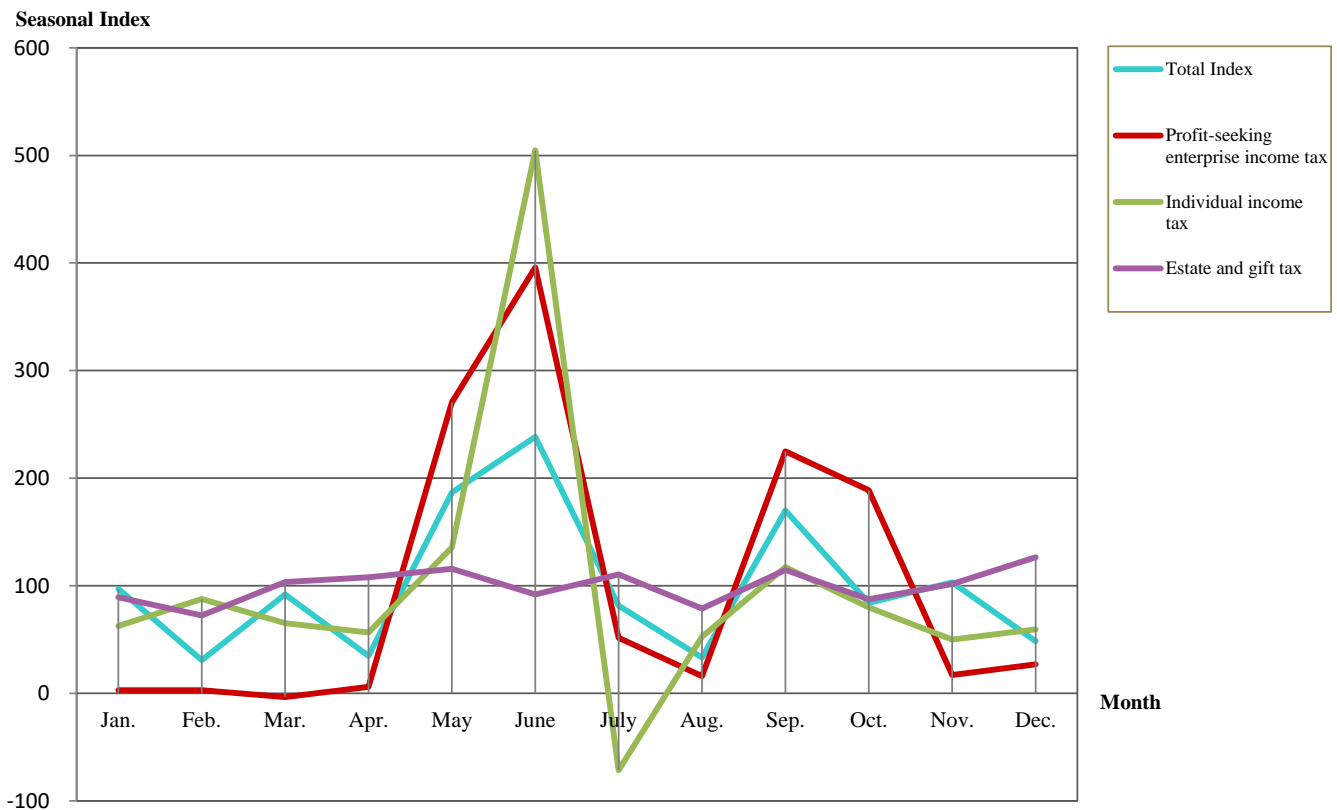
1. Seasonal index analysis of each category of national tax of current year (2021), including total index, profit-seeking enterprise income tax, individual income tax, estate and gift tax

1-1 Table of Seasonal Index

Seasonal Index \ Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Total Index	97.10	30.81	91.96	34.85	186.76	238.40	81.46	33.26	169.82	84.06	103.18	48.34
Profit-seeking enterprise income tax	2.88	2.97	-3.52	5.95	270.44	395.83	51.65	15.97	224.99	188.79	17.10	26.95
Individual income tax	62.48	87.79	65.29	56.47	135.67	504.79	-71.50	52.51	117.40	79.75	49.99	59.36
Estate and gift tax	89.34	72.36	103.43	107.91	115.74	91.83	110.51	78.75	114.75	87.43	101.48	126.47

Source: Table 12 of this annual report.

Figure 8. Comparison Table of Seasonal Index



1-2 Analysis of Seasonal Index

1-2-1 Total Index: The highest average tax income of national tax incomes is NT\$18,801,097,000 dollars in June, whereas the lowest as is NT\$2,429,954,000 in February, and annual average tax income is NT\$7,886,417,000. If the index of the whole year is set at the annual average as 100, the highest index is 238.40 in June, followed by 186.76 in May, 169.82 in September, 103.18 in November, and other monthly indices fall below 100, with the lowest 30.81 in February.

1-2-2 Profit-seeking Enterprise Income Tax: The highest index is 395.83 in June, followed by 270.44 in May, 224.99 in September, and 188.79 in October. Other monthly indices are below 100, with the lowest of -3.52 in March.

1-2-3 Individual Income Tax: The change in this tax index is the most dramatic. The first half-year is income tax's peak season with the highest of 504.79 in June, followed by 135.67 in May, and 117.40 in September. Other monthly indices are below 100, with the lowest of -71.50 in July because of the large amount of tax refunds.

1-2-4 Estate and Gift Tax: The indices fall between 72.36 and 126.47, with the highest in December and lowest in February.

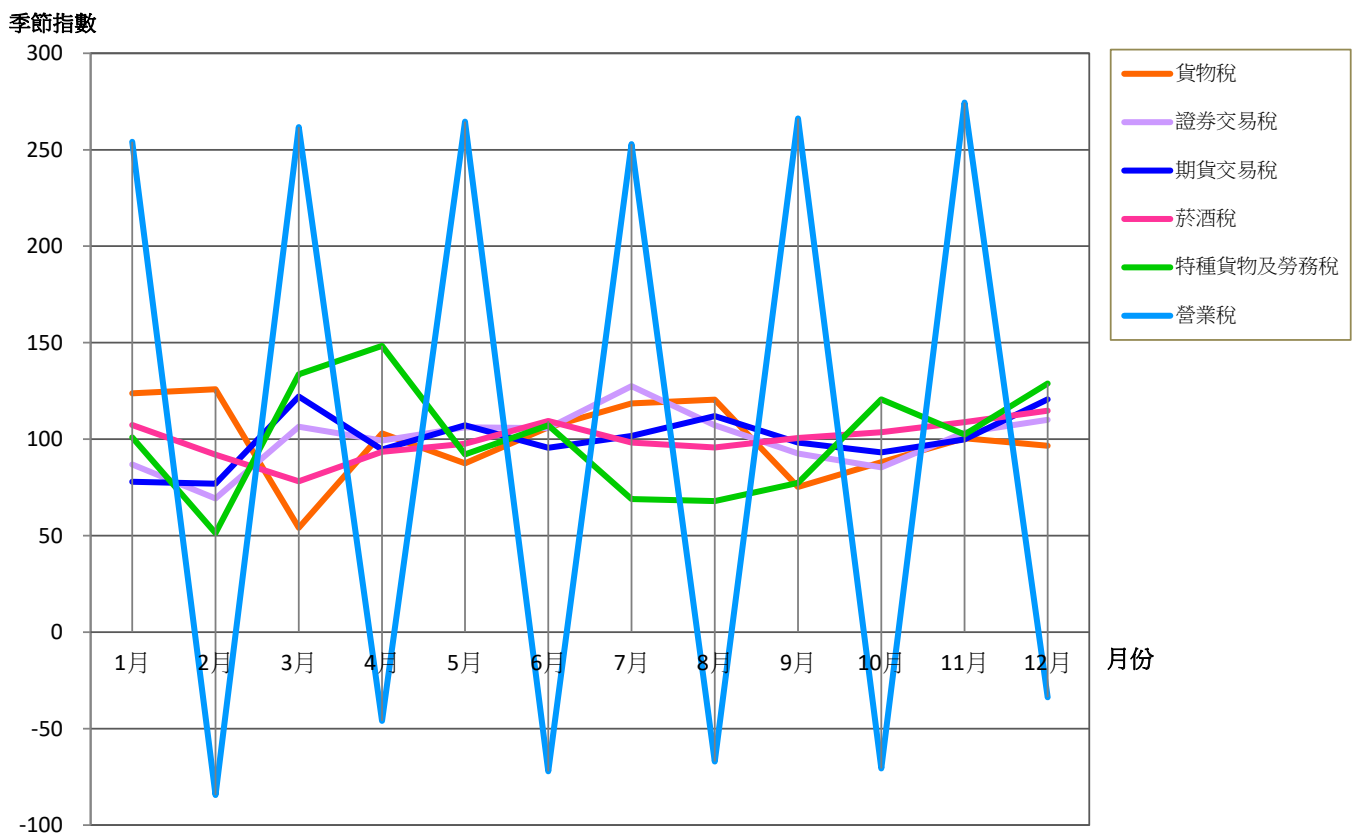
(二)本(110)年度各項國稅之貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅季節指數分析

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	123.80	125.88	54.08	102.99	87.54	106.19	118.53	120.51	75.25	88.14	100.53	96.56
證券交易稅	86.92	69.28	106.44	99.35	106.21	105.63	127.49	107.17	92.53	85.46	103.47	110.05
期貨交易稅	77.87	76.92	122.10	94.71	107.18	95.61	101.68	111.98	98.28	93.18	99.84	120.65
菸酒稅	107.34	91.96	78.17	93.46	97.63	109.44	98.29	95.74	100.70	103.65	108.86	114.76
特種貨物及勞務稅	100.98	51.33	133.69	148.36	92.16	107.20	68.99	67.94	77.36	120.69	102.41	128.89
營業稅	254.10	-84.42	261.79	-46.03	264.63	-72.18	252.89	-67.01	266.16	-70.66	274.45	-33.72

資料來源:本年報之表12。

圖9 季節指數比較表



2. 季節指數分析

- (1)貨物稅：此稅收變動不大，指數約於54.08至125.88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69.28至127.49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76.92至122.10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78.17至114.76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51.33至148.36之間，以4月份指數最高，2月份指數最低
- (6)營業稅：申報繳納以每二個月為一期，復以外銷退稅、固定資產退稅等因素，致單月份指數為正數，雙月份則為負，單月份指數約於252.89至274.45之間，以11月份指數274.45為最高，雙月份指數約於-84.42至-33.72之間，以2月份指數最低。

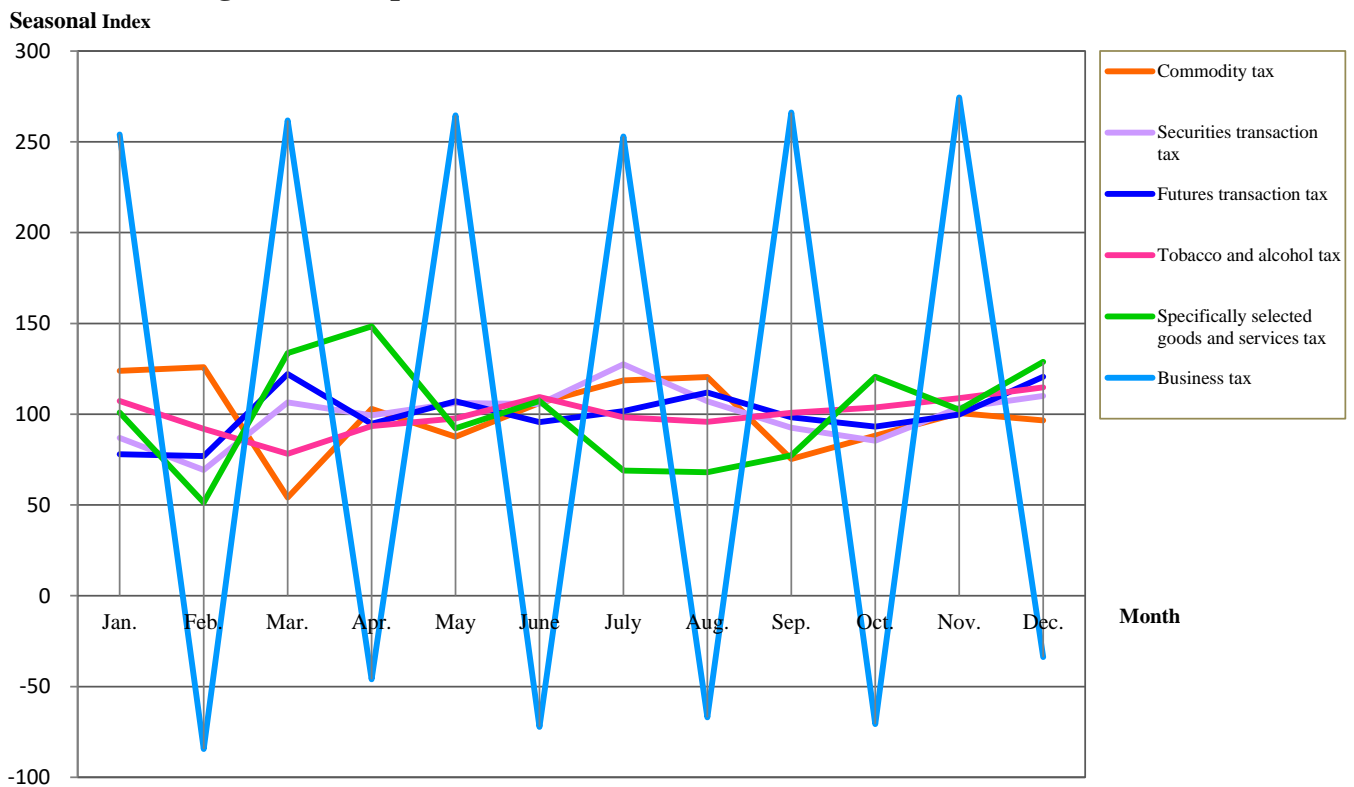
2. Seasonal index analysis of each category of national tax of current year (2021), including commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax

2-1 Table of Seasonal Index

Seasonal Index \ Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Commodity tax	123.80	125.88	54.08	102.99	87.54	106.19	118.53	120.51	75.25	88.14	100.53	96.56
Securities transaction tax	86.92	69.28	106.44	99.35	106.21	105.63	127.49	107.17	92.53	85.46	103.47	110.05
Futures transaction tax	77.87	76.92	122.10	94.71	107.18	95.61	101.68	111.98	98.28	93.18	99.84	120.65
Tobacco and alcohol tax	107.34	91.96	78.17	93.46	97.63	109.44	98.29	95.74	100.70	103.65	108.86	114.76
Specifically selected goods and services tax	100.98	51.33	133.69	148.36	92.16	107.20	68.99	67.94	77.36	120.69	102.41	128.89
Business tax	254.10	-84.42	261.79	-46.03	264.63	-72.18	252.89	-67.01	266.16	-70.66	274.45	-33.72

Source: Table 12 of this annual report.

Figure 9. Comparison Table of Seasonal Index



2-2 Analysis of Seasonal Index

2-2-1 Commodity Tax: The seasonal change in commodity tax is not substantial, and the tax indices fall between 54.08 and 125.88, with the highest in February and lowest in March.

2-2-2 Securities transaction tax: The indices are between 69.28 and 127.49, with the highest in July and lowest in February.

2-2-3 Futures transaction tax: The indices are between 76.92 and 122.10, with the highest in March and lowest in February.

2-2-4 Tobacco and alcohol tax: The indices are between 78.17 and 114.76, with the highest in December and lowest in March.

2-2-5 Specifically selected goods and services tax: The indices are between 51.33 and 148.36, with the highest in April and lowest in February.

2-2-6 Business Tax: This tax is declared and paid once every two months. Because of the export products refund and fixed assets refund, the indices are positive in odd months (between 252.89 and 274.45) with the highest of 274.45 in November, and negative in even months (between -84.42 and -33.72) 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		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	Income Tax 營利事業所得稅 Profit-seeking Enterprise Income Tax			綜合所得稅 Individual Income Tax
101年							
	預算數	68,257,310	31,318,000	18,000,000	13,318,000	1,962,310	3,915,000
	實徵數	72,281,871	40,238,609	18,305,109	21,933,500	1,437,866	3,211,839
	實徵淨額	65,296,016	34,163,333	17,970,228	16,193,105	1,435,920	3,090,137
	實徵數達成率	105.9	128.5	101.7	164.7	73.3	82.0
	實徵數年增率	5.1	11.2	1.6	20.7	8.2	-10.7
	實徵淨額達成率	95.7	109.1	99.8	121.6	73.2	78.9
	實徵淨額年增率	10.5	24.5	6.0	54.2	9.2	-13.4
102年							
	預算數	66,182,889	31,571,889	18,563,000	13,008,889	1,919,000	3,965,000
	實徵數	75,719,147	40,930,792	17,392,897	23,537,895	1,383,546	3,690,498
	實徵淨額	65,864,351	34,550,104	17,046,941	17,503,163	1,378,072	3,520,983
	實徵數達成率	114.4	129.6	93.7	180.9	72.1	93.1
	實徵數年增率	4.8	1.7	-5.0	7.3	-3.8	14.9
	實徵淨額達成率	99.5	109.4	91.8	134.5	71.8	88.8
	實徵淨額年增率	0.9	1.1	-5.1	8.1	-4.0	13.9
103年							
	預算數	67,392,530	31,861,889	18,261,000	13,600,889	2,080,000	3,757,000
	實徵數	80,248,221	43,016,427	19,477,487	23,538,940	1,420,765	3,348,527
	實徵淨額	69,818,099	36,227,217	19,035,683	17,191,534	1,417,073	3,264,796
	實徵數達成率	119.1	135.0	106.7	173.1	68.3	89.1
	實徵數年增率	6.0	5.1	12.0	0.0	2.7	-9.3
	實徵淨額達成率	103.6	113.7	104.2	126.4	68.1	86.9
	實徵淨額年增率	6.0	4.9	11.7	-1.8	2.8	-7.3
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

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. 特種貨物及勞務稅自103年度納編中央政府總預算。

3. 綜合所得稅自105年度起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。

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY 2012
8,258,000	44,000	9,013,000	-	13,747,000	Budget
4,663,589	32,886	8,706,139	-	13,990,943	Actual Revenues
4,663,521	32,886	8,703,727	-	13,206,492	Net Tax Revenues
56.5	74.7	96.6	-	101.8	% of Actual Revenues to Budget
-24.2	-28.5	4.6	-	6.8	Actual Revenues Annual Growth Rate
56.5	74.7	96.6	-	96.1	% of Net Tax Revenues to Budget
-24.2	-28.5	4.6	-	7.9	Net Tax Revenues Annual Growth Rate
					CY 2013
6,804,000	48,000	8,998,000	-	12,877,000	Budget
4,550,536	19,131	7,676,445	-	17,468,199	Actual Revenues
4,550,346	19,131	7,676,445	-	14,169,270	Net Tax Revenues
66.9	39.9	85.3	-	135.7	% of Actual Revenues to Budget
-2.4	-41.8	-11.8	-	24.9	Actual Revenues Annual Growth Rate
66.9	39.9	85.3	-	110.0	% of Net Tax Revenues to Budget
-2.4	-41.8	-11.8	-	7.3	Net Tax Revenues Annual Growth Rate
					CY 2014
5,847,000	29,000	9,200,000	183,000	14,434,641	Budget
5,756,847	22,087	6,839,785	276,981	19,566,802	Actual Revenues
5,756,496	22,081	6,839,068	270,945	16,020,423	Net Tax Revenues
98.5	76.2	74.3	151.4	135.6	% of Actual Revenues to Budget
26.5	15.5	-10.9	-	12.0	Actual Revenues Annual Growth Rate
98.5	76.1	74.3	148.1	111.0	% of Net Tax Revenues to Budget
26.5	15.4	-10.9	-	13.1	Net Tax Revenues Annual Growth Rate
					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

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. 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.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表1. 歷年各項國稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	Income Tax			
			營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax			
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
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

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. 特種貨物及勞務稅自103年度納編中央政府總預算。

3. 綜合所得稅自105年度起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。

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY 2017
					Budget
6,103,000	30,000	7,506,000	83,000	19,207,516	Actual Revenues
5,779,488	44,238	15,112,040	35,869	22,015,131	Net Tax Revenues
5,779,428	44,238	15,112,040	33,566	18,862,130	% of Actual Revenues to Budget
94.7	147.5	201.3	43.2	114.6	Actual Revenues Annual Growth Rate
40.2	38.1	71.2	-54.1	3.1	% of Net Tax Revenues to Budget
94.7	147.5	201.3	40.4	98.2	Net Tax Revenues Annual Growth Rate
40.2	38.3	71.2	-54.1	1.7	CY 2018
					Budget
6,032,000	32,000	9,297,500	39,000	18,821,895	Actual Revenues
6,163,739	47,878	24,700,331	17,383	23,224,477	Net Tax Revenues
6,163,720	47,878	24,700,331	16,447	19,699,562	% of Actual Revenues to Budget
102.2	149.6	265.7	44.6	123.4	Actual Revenues Annual Growth Rate
6.6	8.2	63.4	-51.5	5.5	% of Net Tax Revenues to Budget
102.2	149.6	265.7	42.2	104.7	Net Tax Revenues Annual Growth Rate
6.6	8.2	63.4	-51.0	4.4	CY 2019
					Budget
6,842,000	55,000	9,785,000	38,000	20,586,601	Actual Revenues
5,395,316	40,237	27,102,879	3,081	24,854,901	Net Tax Revenues
5,395,316	40,237	27,102,879	-5,876	21,391,652	% of Actual Revenues to Budget
78.9	73.2	277.0	8.1	120.7	Actual Revenues Annual Growth Rate
-12.5	-16.0	9.7	-82.3	7.0	% of Net Tax Revenues to Budget
78.9	73.2	277.0	-	103.9	Net Tax Revenues Annual Growth Rate
-12.5	-16.0	9.7	-	8.6	CY 2020
					Budget
6,529,000	46,000	11,403,750	20,000	20,331,699	Actual Revenues
9,304,738	66,305	29,063,196	4,822	27,727,179	Net Tax Revenues
9,304,678	66,305	29,063,196	1,627	23,489,830	% of Actual Revenues to Budget
142.5	144.1	254.9	24.1	136.4	Actual Revenues Annual Growth Rate
72.5	64.8	7.2	56.5	11.6	% of Net Tax Revenues to Budget
142.5	144.1	254.9	8.1	115.5	Net Tax Revenues Annual Growth Rate
72.5	64.8	7.2	-	9.8	CY 2021
					Budget
7,037,000	45,000	12,057,500	10,000	21,950,980	Actual Revenues
18,502,616	96,786	29,643,941	23,102	29,749,831	Net Tax Revenues
18,502,537	96,786	29,643,941	23,102	26,406,364	% of Actual Revenues to Budget
262.9	215.1	245.9	231.0	135.5	Actual Revenues Annual Growth Rate
98.9	46.0	2.0	379.1	7.3	% of Net Tax Revenues to Budget
262.9	215.1	245.9	231.0	120.3	Net Tax Revenues Annual Growth Rate
98.9	46.0	2.0	1,319.9	12.4	CY 2021

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. 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.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
101年				
預算數	68,257,310	43,688,796	4,102,090	13,593,550
實徵數	72,281,871	46,470,219	4,912,877	13,808,605
實徵淨額	65,296,016	42,088,248	4,253,081	12,736,413
實徵數達成率	105.9	106.4	119.8	101.6
實徵數年增率	5.1	5.0	10.8	3.5
實徵淨額達成率	95.7	96.3	103.7	93.7
實徵淨額年增率	10.5	10.7	20.8	6.1
102年				
預算數	66,182,889	42,076,597	4,198,180	13,304,813
實徵數	75,719,147	48,661,022	5,200,911	14,414,007
實徵淨額	65,864,351	41,858,408	4,385,364	13,121,804
實徵數達成率	114.4	115.6	123.9	108.3
實徵數年增率	4.8	4.7	5.9	4.4
實徵淨額達成率	99.5	99.5	104.5	98.6
實徵淨額年增率	0.9	-0.5	3.1	3.0
103年				
預算數	67,392,530	43,272,150	4,122,620	13,575,200
實徵數	80,248,221	52,780,602	5,490,804	14,050,763
實徵淨額	69,818,099	45,523,469	4,628,917	12,722,957
實徵數達成率	119.1	122.0	133.2	103.5
實徵數年增率	6.0	8.5	5.6	-2.5
實徵淨額達成率	103.6	105.2	112.3	93.7
實徵淨額年增率	6.0	8.8	5.6	-3.0
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

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. 特種貨物及勞務稅自103年度納編中央政府總預算。
3. 綜合所得稅自105年度起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。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
			Budget
1,426,500	373,074	5,073,300	Actual Revenues
1,723,393	552,261	4,814,516	Net Tax Revenues
1,514,067	449,023	4,255,184	% of Actual Revenues to Budget
120.8	148.0	94.9	Actual Revenues Annual Growth Rate
14.3	36.2	0.2	% of Net Tax Revenues to Budget
106.1	120.4	83.9	Net Tax Revenues Annual Growth Rate
23.3	72.3	4.5	
			CY 2013
			Budget
1,461,063	385,290	4,756,946	Actual Revenues
1,770,842	636,547	5,035,818	Net Tax Revenues
1,537,650	527,289	4,433,836	% of Actual Revenues to Budget
121.2	165.2	105.9	Actual Revenues Annual Growth Rate
2.8	15.3	4.6	% of Net Tax Revenues to Budget
105.2	136.9	93.2	Net Tax Revenues Annual Growth Rate
1.6	17.4	4.2	
			CY 2014
			Budget
1,425,390	399,100	4,598,070	Actual Revenues
2,020,182	649,487	5,256,383	Net Tax Revenues
1,796,085	530,505	4,616,166	% of Actual Revenues to Budget
141.7	162.7	114.3	Actual Revenues Annual Growth Rate
14.1	2.0	4.4	% of Net Tax Revenues to Budget
126.0	132.9	100.4	Net Tax Revenues Annual Growth Rate
16.8	0.6	4.1	
			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	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.)
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. 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.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
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
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

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. 特種貨物及勞務稅自103年度納編中央政府總預算。
3. 綜合所得稅自105年度起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。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			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	
			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	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.)
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. 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.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
101年				
預算數	18,000,000	14,304,910	1,247,400	1,448,110
實徵數	18,305,109	14,660,244	1,113,315	1,538,337
實徵淨額	17,970,228	14,392,196	1,088,569	1,516,870
實徵數達成率	101.7	102.5	89.3	106.2
實徵數年增率	1.6	-1.3	0.3	22.6
實徵淨額達成率	99.8	100.6	87.3	104.7
實徵淨額年增率	6.0	3.2	4.7	27.0
102年				
預算數	18,563,000	14,880,108	1,215,000	1,432,833
實徵數	17,392,897	13,730,632	1,141,405	1,555,600
實徵淨額	17,046,941	13,451,630	1,124,723	1,529,604
實徵數達成率	93.7	92.3	93.9	108.6
實徵數年增率	-5.0	-6.3	2.5	1.1
實徵淨額達成率	91.8	90.4	92.6	106.8
實徵淨額年增率	-5.1	-6.5	3.3	0.8
103年				
預算數	18,261,000	14,597,670	1,159,250	1,487,330
實徵數	19,477,487	15,563,340	1,324,903	1,609,888
實徵淨額	19,035,683	15,212,676	1,298,810	1,574,212
實徵數達成率	106.7	106.6	114.3	108.2
實徵數年增率	12.0	13.3	16.1	3.5
實徵淨額達成率	104.2	104.2	112.0	105.8
實徵淨額年增率	11.7	13.1	15.5	2.9
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

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 County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
			Budget
196,910	72,860	729,810	Actual Revenues
229,372	80,202	683,639	Net Tax Revenues
226,997	78,294	667,302	% of Actual Revenues to Budget
116.5	110.1	93.7	Actual Revenues Annual Growth Rate
29.7	57.6	17.3	% of Net Tax Revenues to Budget
115.3	107.5	91.4	Net Tax Revenues Annual Growth Rate
34.9	66.4	19.6	
			CY 2013
			Budget
217,343	68,130	749,586	Actual Revenues
225,325	83,704	656,231	Net Tax Revenues
221,132	82,313	637,539	% of Actual Revenues to Budget
103.7	122.9	87.5	Actual Revenues Annual Growth Rate
-1.8	4.4	-4.0	% of Net Tax Revenues to Budget
101.7	120.8	85.1	Net Tax Revenues Annual Growth Rate
-2.6	5.1	-4.5	
			CY 2014
			Budget
232,600	73,880	710,270	Actual Revenues
250,429	73,552	655,375	Net Tax Revenues
242,058	71,114	636,813	% of Actual Revenues to Budget
107.7	99.6	92.3	Actual Revenues Annual Growth Rate
11.1	-12.1	-0.1	% of Net Tax Revenues to Budget
104.1	96.3	89.7	Net Tax Revenues Annual Growth Rate
9.5	-13.6	-0.1	
			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	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.
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	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
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
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

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 County/City Budget in Previous Years (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 2017
296,025	86,300	716,640	Budget
319,313	124,066	872,996	Actual Revenues
313,287	121,499	851,094	Net Tax Revenues
107.9	143.8	121.8	% of Actual Revenues to Budget
-13.8	-7.7	-5.7	Actual Revenues Annual Growth Rate
105.8	140.8	118.8	% of Net Tax Revenues to Budget
-14.5	-7.7	-6.1	Net Tax Revenues Annual Growth Rate
			CY 2018
374,892	118,625	918,806	Budget
286,631	146,001	1,013,799	Actual Revenues
266,100	143,554	969,858	Net Tax Revenues
76.5	123.1	110.3	% of Actual Revenues to Budget
-10.2	17.7	16.1	Actual Revenues Annual Growth Rate
71.0	121.0	105.6	% of Net Tax Revenues to Budget
-15.1	18.2	14.0	Net Tax Revenues Annual Growth Rate
			CY 2019
369,510	154,130	1,065,010	Budget
291,062	108,035	1,107,228	Actual Revenues
282,915	105,764	1,079,260	Net Tax Revenues
78.8	70.1	104.0	% of Actual Revenues to Budget
1.5	-26.0	9.2	Actual Revenues Annual Growth Rate
76.6	68.6	101.3	% of Net Tax Revenues to Budget
6.3	-26.3	11.3	Net Tax Revenues Annual Growth Rate
			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

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

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
101年				
預算數	13,318,000	9,561,000	640,590	1,394,390
實徵數	21,933,500	14,711,204	1,618,481	2,721,607
實徵淨額	16,193,105	11,264,059	1,005,512	1,860,568
實徵數達成率	164.7	153.9	252.7	195.2
實徵數年增率	20.7	18.7	25.6	21.5
實徵淨額達成率	121.6	117.8	157.0	133.4
實徵淨額年增率	54.2	44.2	113.0	75.3
102年				
預算數	13,008,889	9,193,379	668,660	1,471,310
實徵數	23,537,895	15,788,888	1,690,200	2,880,219
實徵淨額	17,503,163	12,142,621	1,075,925	1,953,318
實徵數達成率	180.9	171.7	252.8	195.8
實徵數年增率	7.3	7.3	4.4	5.8
實徵淨額達成率	134.5	132.1	160.9	132.8
實徵淨額年增率	8.1	7.8	7.0	5.0
103年				
預算數	13,600,889	9,712,390	754,400	1,463,910
實徵數	23,538,940	15,979,354	1,591,945	2,868,779
實徵淨額	17,191,534	12,087,153	951,541	1,924,165
實徵數達成率	173.1	164.5	211.0	196.0
實徵數年增率	0.0	1.2	-5.8	-0.4
實徵淨額達成率	126.4	124.5	126.1	131.4
實徵淨額年增率	-1.8	-0.5	-11.6	-1.5
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

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 County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
390,220	213,090	1,118,710	Budget
719,381	394,255	1,768,572	Actual Revenues
523,393	292,925	1,246,648	Net Tax Revenues
184.4	185.0	158.1	% of Actual Revenues to Budget
33.7	41.7	23.4	Actual Revenues Annual Growth Rate
134.1	137.5	111.4	% of Net Tax Revenues to Budget
89.9	105.6	68.4	Net Tax Revenues Annual Growth Rate
			CY 2013
408,480	223,750	1,043,310	Budget
793,402	484,959	1,900,227	Actual Revenues
578,484	377,349	1,375,466	Net Tax Revenues
194.2	216.7	182.1	% of Actual Revenues to Budget
10.3	23.0	7.4	Actual Revenues Annual Growth Rate
141.6	168.6	131.8	% of Net Tax Revenues to Budget
10.5	28.8	10.3	Net Tax Revenues Annual Growth Rate
			CY 2014
409,840	240,279	1,020,070	Budget
809,207	494,144	1,795,511	Actual Revenues
595,348	378,524	1,254,803	Net Tax Revenues
197.4	205.7	176.0	% of Actual Revenues to Budget
2.0	1.9	-5.5	Actual Revenues Annual Growth Rate
145.3	157.5	123.0	% of Net Tax Revenues to Budget
2.9	0.3	-8.8	Net Tax Revenues Annual Growth Rate
			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

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

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 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
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
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

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 County/City Budget in Previous Years
(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 2017
			Budget
668,309	457,708	1,483,181	Actual Revenues
866,760	649,118	2,072,604	Net Tax Revenues
663,995	529,433	1,667,867	% of Actual Revenues to Budget
129.7	141.8	139.7	Actual Revenues Annual Growth Rate
-0.7	4.6	0.7	% of Net Tax Revenues to Budget
99.4	115.7	112.5	Net Tax Revenues Annual Growth Rate
-3.4	4.6	0.4	CY 2018
			Budget
670,873	496,880	1,583,520	Actual Revenues
873,751	661,578	2,094,584	Net Tax Revenues
653,020	527,401	1,657,506	% of Actual Revenues to Budget
130.2	133.1	132.3	Actual Revenues Annual Growth Rate
0.8	1.9	1.1	% of Net Tax Revenues to Budget
97.3	106.1	104.7	Net Tax Revenues Annual Growth Rate
-1.7	-0.4	-0.6	CY 2019
			Budget
569,750	447,953	1,439,720	Actual Revenues
882,291	644,355	2,174,392	Net Tax Revenues
586,118	451,266	1,631,833	% of Actual Revenues to Budget
154.9	143.8	151.0	Actual Revenues Annual Growth Rate
1.0	-2.6	3.8	% of Net Tax Revenues to Budget
102.9	100.7	113.3	Net Tax Revenues Annual Growth Rate
-10.2	-14.4	-1.5	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 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 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 2021

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

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
101年				
預算數	1,962,310	1,509,046	52,690	138,620
實徵數	1,437,866	1,053,482	39,331	186,204
實徵淨額	1,435,920	1,053,326	37,938	185,934
實徵數達成率	73.3	69.8	74.6	134.3
實徵數年增率	8.2	21.8	-6.8	65.1
實徵淨額達成率	73.2	69.8	72.0	134.1
實徵淨額年增率	9.2	22.2	-10.1	82.1
102年				
預算數	1,919,000	1,474,000	46,050	154,860
實徵數	1,383,546	970,554	112,159	152,080
實徵淨額	1,378,072	967,152	112,159	150,445
實徵數達成率	72.1	65.8	243.6	98.2
實徵數年增率	-3.8	-7.9	185.2	-18.3
實徵淨額達成率	71.8	65.6	243.6	97.1
實徵淨額年增率	-4.0	-8.2	195.6	-19.1
103年				
預算數	2,080,000	1,600,000	50,120	191,660
實徵數	1,420,765	1,024,680	44,641	159,653
實徵淨額	1,417,073	1,022,941	44,634	158,164
實徵數達成率	68.3	64.0	89.1	83.3
實徵數年增率	2.7	5.6	-60.2	5.0
實徵淨額達成率	68.1	63.9	89.1	82.5
實徵淨額年增率	2.8	5.8	-60.2	5.1
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

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 County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
18,400	5,324	238,230	Budget
44,212	5,120	109,517	Actual Revenues
44,212	5,120	109,390	Net Tax Revenues
240.3	96.2	46.0	% of Actual Revenues to Budget
187.1	85.6	-62.4	Actual Revenues Annual Growth Rate
240.3	96.2	45.9	% of Net Tax Revenues to Budget
187.6	85.6	-62.4	Net Tax Revenues Annual Growth Rate
			CY 2013
34,470	2,510	207,110	Budget
22,280	3,828	122,645	Actual Revenues
22,279	3,828	122,209	Net Tax Revenues
64.6	152.5	59.2	% of Actual Revenues to Budget
-49.6	-25.2	12.0	Actual Revenues Annual Growth Rate
64.6	152.5	59.0	% of Net Tax Revenues to Budget
-49.6	-25.2	11.7	Net Tax Revenues Annual Growth Rate
			CY 2014
34,460	4,750	199,010	Budget
29,624	6,073	156,094	Actual Revenues
29,624	6,073	155,637	Net Tax Revenues
86.0	127.9	78.4	% of Actual Revenues to Budget
33.0	58.6	27.3	Actual Revenues Annual Growth Rate
86.0	127.9	78.2	% of Net Tax Revenues to Budget
33.0	58.6	27.4	Net Tax Revenues Annual Growth Rate
			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

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

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

表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
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
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

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 County/City Budget in Previous Years
(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 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
			CY 2020
31,100	9,800	159,800	Budget
38,752	23,346	152,417	Actual Revenues
38,617	23,346	141,662	Net Tax Revenues
124.6	238.2	95.4	% of Actual Revenues to Budget
-42.8	4.7	-53.0	Actual Revenues Annual Growth Rate
124.2	238.2	88.6	% of Net Tax Revenues to Budget
-43.0	8.6	-56.2	Net Tax Revenues Annual Growth Rate
			CY 2021
30,000	11,300	148,800	Budget
64,939	39,801	304,160	Actual Revenues
64,573	39,801	303,877	Net Tax Revenues
216.5	352.2	204.4	% of Actual Revenues to Budget
67.6	70.5	99.6	Actual Revenues Annual Growth Rate
215.2	352.2	204.2	% of Net Tax Revenues to Budget
67.2	70.5	114.5	Net Tax Revenues Annual Growth Rate

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

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

表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
101年				
預算數	3,915,000	785,520	377,940	2,677,440
實徵數	3,211,839	731,624	349,938	2,062,657
實徵淨額	3,090,137	731,116	349,672	1,941,729
實徵數達成率	82.0	93.1	92.6	77.0
實徵數年增率	-10.7	-5.9	1.0	-14.0
實徵淨額達成率	78.9	93.1	92.5	72.5
實徵淨額年增率	-13.4	-5.8	1.0	-18.2
102年				
預算數	3,965,000	885,250	433,030	2,563,160
實徵數	3,690,498	678,813	333,440	2,612,770
實徵淨額	3,520,983	668,312	333,147	2,454,049
實徵數達成率	93.1	76.7	77.0	101.9
實徵數年增率	14.9	-7.2	-4.7	26.7
實徵淨額達成率	88.8	75.5	76.9	95.7
實徵淨額年增率	13.9	-8.6	-4.7	26.4
103年				
預算數	3,757,000	700,810	330,550	2,661,420
實徵數	3,348,527	677,369	311,450	2,293,321
實徵淨額	3,264,796	677,364	311,265	2,209,780
實徵數達成率	89.1	96.7	94.2	86.2
實徵數年增率	-9.3	-0.2	-6.6	-12.2
實徵淨額達成率	86.9	96.7	94.2	83.0
實徵淨額年增率	-7.3	1.4	-6.6	-10.0
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

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
120	-	73,980	Budget
124	-	67,496	Actual Revenues
124	-	67,496	Net Tax Revenues
103.3	-	91.2	% of Actual Revenues to Budget
-19.5	-100.0	-6.8	Actual Revenues Annual Growth Rate
103.3	-	91.2	% of Net Tax Revenues to Budget
-19.5	-100.0	-6.8	Net Tax Revenues Annual Growth Rate
			CY 2013
160	-	83,400	Budget
530	-	64,945	Actual Revenues
530	-	64,945	Net Tax Revenues
331.3	-	77.9	% of Actual Revenues to Budget
327.4	-	-3.8	Actual Revenues Annual Growth Rate
331.3	-	77.9	% of Net Tax Revenues to Budget
327.4	-	-3.8	Net Tax Revenues Annual Growth Rate
			CY 2014
120	-	64,100	Budget
155	3	66,229	Actual Revenues
155	3	66,229	Net Tax Revenues
129.2	-	103.3	% of Actual Revenues to Budget
-70.8	-	2.0	Actual Revenues Annual Growth Rate
129.2	-	103.3	% of Net Tax Revenues to Budget
-70.8	-	2.0	Net Tax Revenues Annual Growth Rate
			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

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

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
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
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

資料來源：本局主計室。

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

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

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
101年				
預算數	8,258,000	4,663,410	215,040	1,100,530
實徵數	4,663,589	2,604,907	119,791	605,395
實徵淨額	4,663,521	2,604,854	119,776	605,395
實徵數達成率	56.5	55.9	55.7	55.0
實徵數年增率	-24.2	-24.4	-21.3	-23.6
實徵淨額達成率	56.5	55.9	55.7	55.0
實徵淨額年增率	-24.2	-24.4	-21.3	-23.6
102年				
預算數	6,804,000	3,826,830	173,040	884,040
實徵數	4,550,536	2,639,790	109,552	574,384
實徵淨額	4,550,346	2,639,611	109,541	574,384
實徵數達成率	66.9	69.0	63.3	65.0
實徵數年增率	-2.4	1.3	-8.5	-5.1
實徵淨額達成率	66.9	69.0	63.3	65.0
實徵淨額年增率	-2.4	1.3	-8.5	-5.1
103年				
預算數	5,847,000	3,304,240	144,980	751,360
實徵數	5,756,847	3,325,139	148,404	691,764
實徵淨額	5,756,496	3,325,133	148,404	691,419
實徵數達成率	98.5	100.6	102.4	92.1
實徵數年增率	26.5	26.0	35.5	20.4
實徵淨額達成率	98.5	100.6	102.4	92.0
實徵淨額年增率	26.5	26.0	35.5	20.4
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

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
233,320	73,740	1,971,960	Budget
139,107	46,772	1,147,617	Actual Revenues
139,107	46,772	1,147,617	Net Tax Revenues
59.6	63.4	58.2	% of Actual Revenues to Budget
-25.8	-15.8	-24.4	Actual Revenues Annual Growth Rate
59.6	63.4	58.2	% of Net Tax Revenues to Budget
-25.8	-15.8	-24.4	Net Tax Revenues Annual Growth Rate
			CY 2013
200,860	63,090	1,656,140	Budget
126,169	42,785	1,057,856	Actual Revenues
126,169	42,785	1,057,856	Net Tax Revenues
62.8	67.8	63.9	% of Actual Revenues to Budget
-9.3	-8.5	-7.8	Actual Revenues Annual Growth Rate
62.8	67.8	63.9	% of Net Tax Revenues to Budget
-9.3	-8.5	-7.8	Net Tax Revenues Annual Growth Rate
			CY 2014
172,460	54,960	1,419,000	Budget
164,190	49,485	1,377,865	Actual Revenues
164,190	49,485	1,377,865	Net Tax Revenues
95.2	90.0	97.1	% of Actual Revenues to Budget
30.1	15.7	30.3	Actual Revenues Annual Growth Rate
95.2	90.0	97.1	% of Net Tax Revenues to Budget
30.1	15.7	30.3	Net Tax Revenues Annual Growth Rate
			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

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

表7. 歷年各縣市證券交易稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

年度別 \ 縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
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
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

資料來源：本局主計室。

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

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

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
101年				
預算數	44,000	41,510	-	930
實徵數	32,886	28,650	-	226
實徵淨額	32,886	28,650	-	226
實徵數達成率	74.7	69.0	-	24.3
實徵數年增率	-28.5	-32.9	-	-50.9
實徵淨額達成率	74.7	69.0	-	24.3
實徵淨額年增率	-28.5	-32.9	-	-50.9
102年				
預算數	48,000	44,160	-	480
實徵數	19,131	17,319	-	81
實徵淨額	19,131	17,319	-	81
實徵數達成率	39.9	39.2	-	16.9
實徵數年增率	-41.8	-39.5	-	-64.2
實徵淨額達成率	39.9	39.2	-	16.9
實徵淨額年增率	-41.8	-39.5	-	-64.2
103年				
預算數	29,000	26,240	-	240
實徵數	22,087	20,054	-	133
實徵淨額	22,081	20,048	-	133
實徵數達成率	76.2	76.4	-	55.4
實徵數年增率	15.5	15.8	-	64.2
實徵淨額達成率	76.1	76.4	-	55.4
實徵淨額年增率	15.4	15.8	-	64.2
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

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
300	140	1,120	Budget
512	657	2,841	Actual Revenues
512	657	2,841	Net Tax Revenues
170.7	469.3	253.7	% of Actual Revenues to Budget
27.4	38.9	44.1	Actual Revenues Annual Growth Rate
170.7	469.3	253.7	% of Net Tax Revenues to Budget
27.4	38.9	44.1	Net Tax Revenues Annual Growth Rate
			CY 2013
540	480	2,340	Budget
202	469	1,060	Actual Revenues
202	469	1,060	Net Tax Revenues
37.4	97.7	45.3	% of Actual Revenues to Budget
-60.5	-28.6	-62.7	Actual Revenues Annual Growth Rate
37.4	97.7	45.3	% of Net Tax Revenues to Budget
-60.5	-28.6	-62.7	Net Tax Revenues Annual Growth Rate
			CY 2014
360	480	1,680	Budget
165	230	1,505	Actual Revenues
165	230	1,505	Net Tax Revenues
45.8	47.9	89.6	% of Actual Revenues to Budget
-18.3	-51.0	42.0	Actual Revenues Annual Growth Rate
45.8	47.9	89.6	% of Net Tax Revenues to Budget
-18.3	-51.0	42.0	Net Tax Revenues Annual Growth Rate
			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

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

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
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
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

資料來源：本局主計室。

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

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

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
101年				
預算數	9,013,000	4,660,480	409,120	3,940,400
實徵數	8,706,139	4,197,785	341,690	4,163,685
實徵淨額	8,703,727	4,195,380	341,690	4,163,678
實徵數達成率	96.6	90.1	83.5	105.7
實徵數年增率	4.6	0.7	-8.2	10.1
實徵淨額達成率	96.6	90.0	83.5	105.7
實徵淨額年增率	4.6	0.7	-8.2	10.1
102年				
預算數	8,998,000	4,383,790	375,370	4,235,950
實徵數	7,676,445	3,719,396	320,788	3,632,561
實徵淨額	7,676,445	3,719,396	320,788	3,632,561
實徵數達成率	85.3	84.8	85.5	85.8
實徵數年增率	-11.8	-11.4	-6.1	-12.8
實徵淨額達成率	85.3	84.8	85.5	85.8
實徵淨額年增率	-11.8	-11.3	-6.1	-12.8
103年				
預算數	9,200,000	4,516,580	382,880	4,296,700
實徵數	6,839,785	3,525,796	319,273	2,991,382
實徵淨額	6,839,068	3,525,644	319,273	2,990,817
實徵數達成率	74.3	78.1	83.4	69.6
實徵數年增率	-10.9	-5.2	-0.5	-17.7
實徵淨額達成率	74.3	78.1	83.4	69.6
實徵淨額年增率	-10.9	-5.2	-0.5	-17.7
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

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 County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
1,880	1,120	-	Budget
2,235	744	-	Actual Revenues
2,235	744	-	Net Tax Revenues
118.9	66.4	-	% of Actual Revenues to Budget
23.1	-19.4	-	Actual Revenues Annual Growth Rate
118.9	66.4	-	% of Net Tax Revenues to Budget
23.1	-19.4	-	Net Tax Revenues Annual Growth Rate
			CY 2013
2,120	770	-	Budget
2,128	1,572	-	Actual Revenues
2,128	1,572	-	Net Tax Revenues
100.4	204.2	-	% of Actual Revenues to Budget
-4.8	111.3	-	Actual Revenues Annual Growth Rate
100.4	204.2	-	% of Net Tax Revenues to Budget
-4.8	111.3	-	Net Tax Revenues Annual Growth Rate
			CY 2014
2,540	1,300	-	Budget
1,926	1,408	-	Actual Revenues
1,926	1,408	-	Net Tax Revenues
75.8	108.3	-	% of Actual Revenues to Budget
-9.5	-10.4	-	Actual Revenues Annual Growth Rate
75.8	108.3	-	% of Net Tax Revenues to Budget
-9.5	-10.4	-	Net Tax Revenues Annual Growth Rate
			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

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

2. 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
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
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

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 County/City Budget in Previous Years
(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 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
			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

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco).
2. 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
101年				
預算數	-	-	-	-
實徵數	-	-	-	-
實徵淨額	-	-	-	-
實徵數達成率	-	-	-	-
實徵數年增率	-	-	-	-
實徵淨額達成率	-	-	-	-
實徵淨額年增率	-	-	-	-
102年				
預算數	-	-	-	-
實徵數	-	-	-	-
實徵淨額	-	-	-	-
實徵數達成率	-	-	-	-
實徵數年增率	-	-	-	-
實徵淨額達成率	-	-	-	-
實徵淨額年增率	-	-	-	-
103年				
預算數	183,000	103,300	14,760	31,510
實徵數	276,981	168,957	49,813	39,817
實徵淨額	270,945	164,766	48,011	39,804
實徵數達成率	151.4	163.6	337.5	126.4
實徵數年增率	-	-	-	-
實徵淨額達成率	148.1	159.5	325.3	126.3
實徵淨額年增率	-	-	-	-
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

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
-	-	-	Budget
-	-	-	Actual Revenues
-	-	-	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2013
-	-	-	Budget
-	-	-	Actual Revenues
-	-	-	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2014
6,310	2,200	24,920	Budget
4,350	5,319	8,725	Actual Revenues
4,320	5,319	8,725	Net Tax Revenues
68.9	241.8	35.0	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
68.5	241.8	35.0	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			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

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

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

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
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
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

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			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
			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

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

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

表11. 歷年各縣市營業稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
101年				
預算數	13,747,000	8,162,920	1,159,310	2,893,130
實徵數	13,990,943	8,482,323	1,330,331	2,530,494
實徵淨額	13,206,492	7,818,667	1,309,924	2,462,013
實徵數達成率	101.8	103.9	114.8	87.5
實徵數年增率	6.8	10.0	18.6	-8.3
實徵淨額達成率	96.1	95.8	113.0	85.1
實徵淨額年增率	7.9	12.3	19.4	-8.9
102年				
預算數	12,877,000	7,389,080	1,287,030	2,562,180
實徵數	17,468,199	11,115,630	1,493,367	3,006,312
實徵淨額	14,169,270	8,252,367	1,309,081	2,827,362
實徵數達成率	135.7	150.4	116.0	117.3
實徵數年增率	24.9	31.0	12.3	18.8
實徵淨額達成率	110.0	111.7	101.7	110.3
實徵淨額年增率	7.3	5.5	-0.1	14.8
103年				
預算數	14,434,641	8,710,920	1,285,680	2,691,070
實徵數	19,566,802	12,495,913	1,700,375	3,396,026
實徵淨額	16,020,423	9,487,744	1,506,979	3,134,463
實徵數達成率	135.6	143.5	132.3	126.2
實徵數年增率	12.0	12.4	13.9	13.0
實徵淨額達成率	111.0	108.9	117.2	116.5
實徵淨額年增率	13.1	15.0	15.1	10.9
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

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 County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2012
585,350	6,800	939,490	Budget
588,450	24,511	1,034,834	Actual Revenues
577,487	24,511	1,013,890	Net Tax Revenues
100.5	360.5	110.1	% of Actual Revenues to Budget
0.1	47.2	13.9	Actual Revenues Annual Growth Rate
98.7	360.5	107.9	% of Net Tax Revenues to Budget
-0.2	114.0	13.9	Net Tax Revenues Annual Growth Rate
			CY 2013
597,090	26,560	1,015,060	Budget
600,806	19,230	1,232,854	Actual Revenues
586,726	18,973	1,174,761	Net Tax Revenues
100.6	72.4	121.5	% of Actual Revenues to Budget
2.1	-21.5	19.1	Actual Revenues Annual Growth Rate
98.3	71.4	115.7	% of Net Tax Revenues to Budget
1.6	-22.6	15.9	Net Tax Revenues Annual Growth Rate
			CY 2014
566,700	21,251	1,159,020	Budget
760,136	19,273	1,195,079	Actual Revenues
758,299	18,349	1,114,589	Net Tax Revenues
134.1	90.7	103.1	% of Actual Revenues to Budget
26.5	0.2	-3.1	Actual Revenues Annual Growth Rate
133.8	86.3	96.2	% of Net Tax Revenues to Budget
29.2	-3.3	-5.1	Net Tax Revenues Annual Growth Rate
			CY 2015
710,340	20,290	1,117,920	Budget
951,086	21,668	1,468,841	Actual Revenues
942,212	18,313	1,398,633	Net Tax Revenues
133.9	106.8	131.4	% of Actual Revenues to Budget
25.1	12.4	22.9	Actual Revenues Annual Growth Rate
132.6	90.3	125.1	% of Net Tax Revenues to Budget
24.3	-0.2	25.5	Net Tax Revenues Annual Growth Rate
			CY 2016
926,670	15,750	1,339,960	Budget
771,008	30,092	1,520,326	Actual Revenues
766,291	29,006	1,478,488	Net Tax Revenues
83.2	191.1	113.5	% of Actual Revenues to Budget
-18.9	38.9	3.5	Actual Revenues Annual Growth Rate
82.7	184.2	110.3	% of Net Tax Revenues to Budget
-18.7	58.4	5.7	Net Tax Revenues Annual Growth Rate

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

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
County/City Budget in Previous Years
(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 2017
912,660	25,280	1,536,920	Budget
626,447	27,884	1,546,180	Actual Revenues
614,436	26,647	1,510,951	Net Tax Revenues
68.6	110.3	100.6	% of Actual Revenues to Budget
-18.7	-7.3	1.7	Actual Revenues Annual Growth Rate
67.3	105.4	98.3	% of Net Tax Revenues to Budget
-19.8	-8.1	2.2	Net Tax Revenues Annual Growth Rate
			CY 2018
678,260	27,710	1,504,810	Budget
670,676	20,040	1,727,226	Actual Revenues
636,498	17,973	1,535,438	Net Tax Revenues
98.9	72.3	114.8	% of Actual Revenues to Budget
7.1	-28.1	11.7	Actual Revenues Annual Growth Rate
93.8	64.9	102.0	% of Net Tax Revenues to Budget
3.6	-32.6	1.6	Net Tax Revenues Annual Growth Rate
			CY 2019
672,470	24,690	1,598,120	Budget
797,213	37,315	1,856,766	Actual Revenues
793,382	33,819	1,793,192	Net Tax Revenues
118.5	151.1	116.2	% of Actual Revenues to Budget
18.9	86.2	7.5	Actual Revenues Annual Growth Rate
118.0	137.0	112.2	% of Net Tax Revenues to Budget
24.6	88.2	16.8	Net Tax Revenues Annual Growth Rate
			CY 2020
719,010	25,890	1,661,189	Budget
742,173	35,679	1,954,836	Actual Revenues
739,488	32,231	1,911,262	Net Tax Revenues
103.2	137.8	117.7	% of Actual Revenues to Budget
-6.9	-4.4	5.3	Actual Revenues Annual Growth Rate
102.8	124.5	115.1	% of Net Tax Revenues to Budget
-6.8	-4.7	6.6	Net Tax Revenues Annual Growth Rate
			CY 2021
742,690	31,440	1,843,150	Budget
724,780	35,859	2,153,057	Actual Revenues
716,468	32,882	2,105,369	Net Tax Revenues
97.6	114.1	116.8	% of Actual Revenues to Budget
-2.3	0.5	10.1	Actual Revenues Annual Growth Rate
96.5	104.6	114.2	% of Net Tax Revenues to Budget
-3.1	2.0	10.2	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (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
101年	2012	5,030,844	2,348,355	5,738,548	1,666,536	12,272,007	14,451,924	946,218
102年	2013	5,872,420	1,282,743	5,891,321	1,786,756	13,106,908	14,454,255	1,141,525
103年	2014	6,407,539	1,704,808	5,699,837	1,453,047	12,014,367	16,486,003	1,278,622
104年	2015	6,511,686	726,407	7,004,126	2,162,246	12,581,481	21,271,152	927,306
105年	2016	6,323,076	1,674,027	6,294,432	2,141,585	15,771,849	21,058,149	2,467,472
106年	2017	7,284,986	2,753,060	6,812,387	2,261,458	14,973,830	25,204,938	3,014,334
107年	2018	8,731,747	2,665,652	8,251,258	3,453,562	19,936,824	23,720,334	4,487,918
108年	2019	9,730,327	3,227,611	7,375,669	3,512,571	22,068,320	24,429,203	3,131,996
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
各月總計	Monthly Total	76,579,976	24,299,540	72,519,585	27,483,002	147,283,094	188,010,971	64,246,444
各月平均	Monthly Average	7,657,998	2,429,954	7,251,959	2,748,300	14,728,309	18,801,097	6,424,644
季節指數	Seasonal Index	97.10	30.81	91.96	34.85	186.76	238.40	81.46

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: 97.10= (\$7,657,998/\$7,886,417.7)x100。

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

1. Grand Total

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
1,029,441	9,685,297	3,642,290	6,183,129	2,301,427	65,296,016	5,441,334.7
1,011,441	10,025,214	3,676,593	5,848,368	1,766,807	65,864,351	5,488,695.9
1,421,284	10,981,980	3,396,367	6,756,090	2,218,155	69,818,099	5,818,174.9
1,688,916	10,674,164	6,007,631	6,168,905	2,629,020	78,353,040	6,529,420.0
2,016,821	11,977,004	5,845,176	8,160,670	3,599,900	87,330,161	7,277,513.4
1,773,624	16,091,689	5,878,376	8,346,468	3,216,490	97,611,640	8,134,303.3
3,187,852	16,661,748	9,888,630	8,300,449	3,784,154	113,070,128	9,422,510.7
3,840,680	15,550,983	11,391,501	9,339,993	5,232,590	118,831,444	9,902,620.3
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
26,229,384	133,927,912	66,293,211	81,375,558	38,121,446		78,864,176.9
2,622,938	13,392,791	6,629,321	8,137,556	3,812,145		7,886,417.7
33.26	169.82	84.06	103.18	48.34		100.00

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

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

3. Seasonal Index= (Monthly Average/Annual Average) x100, for example: 97.10= (\$7,657,998/\$7,886,417.7) 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
101年	2012	28,944	44,550	-57,808	89,624	4,940,720	5,739,402	105,440
102年	2013	41,866	6,153	55,150	2,679	5,305,537	4,649,239	106,925
103年	2014	60,428	29,936	-80,066	68,410	4,473,604	6,865,602	110,838
104年	2015	83,071	82,617	16,907	152,881	4,839,993	9,409,247	150,285
105年	2016	40,232	17,248	-162,767	159,673	7,861,658	8,728,620	137,334
106年	2017	39,616	25,484	-163,630	192,147	6,268,312	9,915,901	154,726
107年	2018	56,094	62,291	-348,252	163,072	9,461,846	8,320,509	198,270
108年	2019	87,207	126,999	-402,129	152,431	11,609,307	9,463,195	203,042
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
各月總計	Monthly Total	610,034	628,515	-745,346	1,260,756	57,304,283	83,873,089	10,945,064
各月平均	Monthly Average	61,003	62,852	-74,535	126,076	5,730,428	8,387,309	1,094,506
季節指數	Seasonal Index	2.88	2.97	-3.52	5.95	270.44	395.83	51.65

(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
101年	2012	930,130	1,773,753	781,940	1,125,914	2,231,072	8,851,269	-3,864,857
102年	2013	1,029,979	1,353,002	1,058,088	1,176,444	2,778,479	9,505,439	-4,144,336
103年	2014	1,299,635	1,635,451	770,306	868,406	2,275,773	9,291,447	-4,120,944
104年	2015	914,535	1,188,779	1,588,002	1,103,910	2,436,718	11,504,073	-4,811,040
105年	2016	872,410	1,466,341	1,263,456	1,129,478	2,820,442	11,848,174	-3,048,889
106年	2017	1,260,469	1,679,846	1,023,820	784,908	2,428,758	13,071,161	-2,991,256
107年	2018	1,019,382	1,274,162	1,556,687	907,569	2,973,010	12,825,127	-3,453,773
108年	2019	1,481,182	1,541,421	1,026,380	891,423	2,846,836	12,546,381	-4,629,545
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
各月總計	Monthly Total	11,110,019	15,610,663	11,609,076	10,041,349	24,124,499	89,758,524	-12,714,127
各月平均	Monthly Average	1,111,002	1,561,066	1,160,908	1,004,135	2,412,450	8,975,852	-1,271,413
季節指數	Seasonal Index	62.48	87.79	65.29	56.47	135.67	504.79	-71.50

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 in Previous Years
(Cont. 1)

2. Profit-seeking Enterprise Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
141,269	3,126,755	3,078,902	287,094	445,336	17,970,228	1,497,519.0
105,457	3,275,434	2,780,576	203,308	514,617	17,046,941	1,420,578.4
183,929	3,818,875	2,882,177	218,969	402,981	19,035,683	1,586,306.9
134,058	3,636,308	4,563,157	264,609	527,015	23,860,148	1,988,345.7
230,208	4,726,316	4,564,302	528,718	588,325	27,419,867	2,284,988.9
297,657	7,434,019	2,930,180	396,313	480,960	27,971,685	2,330,973.8
254,943	4,979,131	6,086,519	260,646	462,986	29,958,055	2,496,504.6
528,657	5,249,091	7,230,933	424,226	866,702	35,539,661	2,961,638.4
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
3,383,522	47,672,429	40,003,463	3,624,189	5,709,392		21,189,115.8
338,352	4,767,243	4,000,346	362,419	570,939		2,118,911.6
15.97	224.99	188.79	17.10	26.95		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
794,060	1,427,015	363,053	710,633	1,069,123	16,193,105	1,349,425.4
776,550	1,770,362	725,537	608,077	865,542	17,503,163	1,458,596.9
930,306	1,773,506	500,131	1,027,831	939,686	17,191,534	1,432,627.8
853,640	1,876,746	979,364	742,793	746,474	19,123,994	1,593,666.2
1,157,926	1,971,900	750,209	1,504,736	1,430,121	23,166,304	1,930,525.3
827,573	2,106,018	1,577,903	709,900	841,970	23,321,070	1,943,422.5
869,644	4,027,740	2,266,260	736,742	917,931	25,920,481	2,160,040.1
1,031,324	2,643,476	2,094,557	854,274	1,071,446	23,399,155	1,949,929.6
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
9,337,404	20,876,142	14,180,023	8,889,090	10,555,841		17,781,541.9
933,740	2,087,614	1,418,002	888,909	1,055,584		1,778,154.2
52.51	117.40	79.75	49.99	59.36		100.00

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.
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
101年	2012	55,594	65,995	238,480	151,899	127,938	88,631	90,724
102年	2013	104,538	50,333	156,261	165,011	78,046	104,582	106,642
103年	2014	106,018	109,706	166,983	111,117	103,419	72,186	119,211
104年	2015	137,050	123,570	176,246	103,736	160,822	70,910	328,915
105年	2016	92,500	78,853	142,568	326,064	125,896	172,199	158,148
106年	2017	361,565	237,406	253,001	264,363	128,714	289,843	215,587
107年	2018	128,234	116,705	177,747	277,971	185,280	116,340	168,405
108年	2019	251,641	167,269	241,859	151,483	157,441	426,136	355,658
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
各月總計	Monthly Total	1,699,749	1,376,701	1,967,829	2,053,043	2,202,125	1,747,187	2,102,642
各月平均	Monthly Average	169,975	137,670	196,783	205,304	220,213	174,719	210,264
季節指數	Seasonal Index	89.34	72.36	103.43	107.91	115.74	91.83	110.51

(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
101年	2012	158,882	148,633	102,467	247,794	273,302	287,640	319,045
102年	2013	359,338	432,384	144,045	277,477	198,839	265,960	384,248
103年	2014	360,849	330,730	110,360	266,502	244,740	424,460	317,433
104年	2015	353,013	444,716	218,109	283,153	287,496	286,767	324,723
105年	2016	306,244	408,780	164,550	234,265	206,455	230,820	246,501
106年	2017	363,878	388,993	170,964	285,786	234,521	299,659	290,207
107年	2018	377,740	378,092	211,695	378,121	280,660	382,483	379,478
108年	2019	310,936	412,442	109,875	363,556	260,989	278,810	366,652
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
各月總計	Monthly Total	3,236,031	3,290,496	1,413,708	2,692,101	2,288,422	2,775,815	3,098,350
各月平均	Monthly Average	323,603	329,050	141,371	269,210	228,842	277,582	309,835
季節指數	Seasonal Index	123.80	125.88	54.08	102.99	87.54	106.19	118.53

1. 資料來源：本局主計室。
2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

4. Estate and Gift Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
119,312	129,767	153,076	94,221	120,283	1,435,920	119,660.0
63,363	84,410	138,255	189,071	137,560	1,378,072	114,839.3
91,169	79,390	117,713	148,343	191,818	1,417,073	118,089.4
124,076	133,975	99,874	114,276	257,783	1,831,233	152,602.8
150,127	165,243	201,196	329,150	287,010	2,228,954	185,746.2
188,620	184,505	148,629	281,715	197,570	2,751,518	229,293.2
152,322	705,935	202,614	121,279	358,865	2,711,697	225,974.8
165,700	273,118	247,318	166,626	218,045	2,822,294	235,191.2
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
1,498,310	2,183,210	1,663,359	1,930,763	2,406,199		1,902,593.3
149,831	218,321	166,336	193,076	240,620		190,259.3
78.75	114.75	87.43	101.48	126.47		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
361,395	276,901	242,791	368,810	302,477	3,090,137	257,511.4
400,037	263,424	263,703	279,240	252,288	3,520,983	293,415.3
310,657	60,511	254,161	342,535	241,858	3,264,796	272,066.3
340,807	236,947	228,685	252,636	269,939	3,526,991	293,915.9
239,494	198,595	149,091	271,394	259,285	2,915,474	242,956.2
388,986	329,357	369,358	285,877	328,379	3,735,965	311,330.4
379,857	220,900	272,736	264,849	325,346	3,851,957	320,996.4
399,973	135,610	110,164	235,532	161,587	3,146,126	262,177.2
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
3,150,114	1,967,016	2,303,882	2,627,989	2,524,208		2,614,011.0
315,011	196,702	230,388	262,799	252,421		261,401.1
120.51	75.25	88.14	100.53	96.56		100.0

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

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

表12. 歷年各項國稅分月實徵淨額 (續3)

(六) 證券交易稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
101年	2012	282,736	675,973	601,334	361,905	329,304	302,836	285,020
102年	2013	373,794	245,578	380,004	320,585	437,210	322,209	433,660
103年	2014	509,790	343,828	570,255	540,277	499,177	571,526	621,650
104年	2015	404,075	205,821	455,284	429,692	397,699	431,040	406,800
105年	2016	333,139	243,820	515,259	334,560	300,623	334,349	378,745
106年	2017	277,198	413,920	541,372	406,925	383,806	431,636	433,311
107年	2018	641,214	335,802	591,708	485,401	614,290	658,204	583,823
108年	2019	388,146	272,775	446,967	523,014	446,062	356,811	512,483
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
各月總計	Monthly Total	5,001,876	3,987,043	6,125,452	5,717,546	6,111,781	6,078,853	7,336,360
各月平均	Monthly Average	500,188	398,704	612,545	571,755	611,178	607,885	733,636
季節指數	Seasonal Index	86.92	69.28	106.44	99.35	106.21	105.63	127.49

(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
101年	2012	272	3,460	3,993	3,120	3,202	2,913	2,392
102年	2013	1,320	1,859	2,420	1,580	1,167	1,787	1,684
103年	2014	884	929	1,641	1,216	1,719	1,358	1,848
104年	2015	1,530	1,411	1,412	2,061	2,517	2,459	2,707
105年	2016	2,703	1,510	2,805	2,561	2,595	2,650	2,370
106年	2017	2,434	2,427	4,323	4,102	2,940	4,018	3,754
107年	2018	4,365	3,303	5,065	3,842	3,664	3,928	3,998
108年	2019	3,098	1,444	2,705	3,220	4,686	2,879	3,151
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
各月總計	Monthly Total	27,917	27,581	43,783	33,956	38,427	34,281	36,462
各月平均	Monthly Average	2,792	2,758	4,378	3,396	3,843	3,428	3,646
季節指數	Seasonal Index	77.87	76.92	122.10	94.71	107.18	95.61	101.68

資料來源：本局主計室。

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

6. Securities Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
368,835	384,248	304,603	329,185	437,542	4,663,521	388,626.8
364,354	387,526	456,042	387,618	441,766	4,550,346	379,195.5
460,974	408,486	394,668	360,652	475,213	5,756,496	479,708.0
388,765	371,705	421,681	437,910	468,335	4,818,807	401,567.3
421,234	318,542	293,591	326,122	321,301	4,121,285	343,440.4
590,224	628,810	483,935	637,318	550,973	5,779,428	481,619.0
557,154	416,190	435,159	418,801	425,974	6,163,720	513,643.3
459,348	434,045	494,230	527,012	534,423	5,395,316	449,609.7
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
6,167,003	5,324,829	4,918,153	5,954,103	6,333,135		5,754,677.9
616,700	532,483	491,815	595,410	633,314		575,467.8
107.17	92.53	85.46	103.47	110.05		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
2,532	2,262	1,381	1,348	6,011	32,886	2,740.5
1,718	1,327	1,323	951	1,995	19,131	1,594.3
1,436	3,033	2,615	2,793	2,609	22,081	1,840.1
5,151	2,290	2,116	2,344	2,739	28,737	2,394.8
3,021	2,792	2,609	3,250	3,119	31,985	2,665.4
4,277	4,219	2,718	4,041	4,985	44,238	3,686.5
3,808	3,509	4,844	4,034	3,518	47,878	3,989.8
4,310	2,760	3,418	4,142	4,424	40,237	3,353.1
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
40,152	35,243	33,410	35,796	43,256		35,855.4
4,015	3,524	3,341	3,580	4,326		3,585.6
111.98	98.28	93.18	99.84	120.65		100.00

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

表12. 歷年各項國稅分月實徵淨額 (續4)

(八) 菸酒稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
101年	2012	731,112	718,587	591,896	709,322	743,914	745,366	717,009
102年	2013	666,997	741,131	551,812	622,988	603,354	694,396	657,319
103年	2014	520,210	666,364	387,463	496,160	537,566	536,216	532,242
104年	2015	759,297	504,844	539,413	623,521	588,828	633,351	703,135
105年	2016	834,904	498,410	445,842	537,870	542,128	617,984	670,588
106年	2017	1,046,393	1,212,735	925,371	1,201,673	1,609,923	2,255,977	1,176,269
107年	2018	2,151,336	2,028,655	1,785,529	2,024,969	1,890,859	2,346,572	2,266,924
108年	2019	2,797,723	2,308,454	1,635,163	2,030,657	2,123,028	2,310,832	2,087,156
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
各月總計	Monthly Total	14,783,328	12,664,194	10,765,636	12,871,113	13,445,427	15,072,867	13,536,680
各月平均	Monthly Average	1,478,333	1,266,419	1,076,564	1,287,111	1,344,543	1,507,287	1,353,668
季節指數	Seasonal Index	107.34	91.96	78.17	93.46	97.63	109.44	98.29

(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
101年	2012	-	-	-	-	-	-	-
102年	2013	-	-	-	-	-	-	-
103年	2014	14,862	7,668	10,986	50,432	24,451	28,076	12,655
104年	2015	13,442	9,702	23,941	10,783	8,954	14,331	13,533
105年	2016	16,646	2,918	23,748	4,005	4,581	5,706	2,551
106年	2017	2,269	3,279	1,475	4,324	2,759	2,029	3,493
107年	2018	76	166	2,577	172	1,200	-286	97
108年	2019	422	60	85	80	61	102	268
109年	2020	54	377	396	29	1,323	219	101
110年	2021	152	192	240	587	410	700	46
各月總計	Monthly Total	47,923	24,362	63,448	70,412	43,739	50,877	32,744
各月平均	Monthly Average	5,990	3,045	7,931	8,802	5,467	6,360	4,093
季節指數	Seasonal Index	100.98	51.33	133.69	148.36	92.16	107.20	68.99

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

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

8. Tobacco and Alcohol Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
803,119	821,833	753,915	730,437	637,217	8,703,727	725,310.6
687,117	679,691	619,239	561,784	590,617	7,676,445	639,703.8
663,475	639,397	666,782	620,661	572,532	6,839,068	569,922.3
680,646	730,193	633,068	612,198	589,098	7,597,592	633,132.7
624,369	761,996	873,155	1,208,010	1,210,286	8,825,542	735,461.8
352,895	1,075,072	1,362,316	1,575,789	1,317,627	15,112,040	1,259,336.7
1,907,184	2,264,098	1,807,951	2,196,013	2,030,241	24,700,331	2,058,360.9
2,355,194	2,137,336	2,143,943	2,387,200	2,786,193	27,102,879	2,258,573.3
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
13,185,437	13,868,279	14,274,125	14,992,962	15,804,713		13,772,063.5
1,318,544	1,386,828	1,427,413	1,499,296	1,580,471		1,377,206.3
95.74	100.70	103.65	108.86	114.76		100.00

9. Specifically Selected Goods and Services Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,326	15,686	28,614	22,710	36,479	270,945	22,578.8
13,590	10,713	9,509	15,631	12,427	156,556	13,046.3
2,362	1,905	3,064	2,780	2,882	73,148	6,095.7
2,090	3,293	4,140	1,553	2,862	33,566	2,797.2
1,358	86	4,052	5,870	1,079	16,447	1,370.6
-8,714	67	1,364	83	246	-5,876	-489.7
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
32,243	36,714	57,280	48,602	61,171		47,459.7
4,030	4,589	7,160	6,075	7,646		5,932.4
67.94	77.36	120.69	102.41	128.89		100.00

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表12. 歷年各項國稅分月實徵淨額（續5完）

(十)營業稅

單位：新臺幣千元

年度別 CY	月別 Month	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
	101年	2012	2,843,174	-1,082,596	3,476,246	-1,023,042	3,622,555	-1,566,133
102年	2013	3,294,588	-1,547,697	3,543,541	-780,008	3,704,276	-1,089,357	3,595,383
103年	2014	3,534,863	-1,419,804	3,761,909	-949,473	3,853,918	-1,304,868	3,683,689
104年	2015	3,845,673	-1,835,053	3,984,812	-547,491	3,858,454	-1,081,026	3,808,248
105年	2016	3,824,298	-1,043,853	3,898,971	-586,891	3,907,471	-882,353	3,920,124
106年	2017	3,931,164	-1,211,030	4,055,691	-882,770	3,914,097	-1,065,286	3,728,243
107年	2018	4,353,306	-1,533,524	4,268,502	-787,555	4,526,015	-932,543	4,340,696
108年	2019	4,409,972	-1,603,253	4,314,764	-603,293	4,619,910	-955,943	4,233,131
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
各月總計	Monthly Total	40,063,099	-13,310,015	41,275,999	-7,257,274	41,724,391	-11,380,522	39,872,269
各月平均	Monthly Average	4,006,310	-1,331,002	4,127,600	-725,727	4,172,439	-1,138,052	3,987,227
季節指數	Seasonal Index	254.10	-84.42	261.79	-46.03	264.63	-72.18	252.89

資料來源：本局主計室(營業稅不含金融業營業稅)。

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

10. Business Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-1,561,081	3,516,516	-1,255,431	3,661,401	-716,562	13,206,492	1,100,541.0
-1,387,155	3,563,040	-1,308,082	3,618,319	-1,037,578	14,169,270	1,180,772.5
-1,238,988	4,183,096	-1,450,494	4,011,596	-645,021	16,020,423	1,335,035.3
-851,817	3,675,287	-929,823	3,726,508	-244,790	17,408,982	1,450,748.5
-811,920	3,829,715	-992,041	3,986,510	-502,429	18,547,602	1,545,633.5
-878,698	4,326,396	-1,000,803	4,453,962	-508,836	18,862,130	1,571,844.2
-938,418	4,044,159	-1,191,505	4,292,215	-741,786	19,699,562	1,641,630.2
-1,095,112	4,675,480	-934,426	4,740,898	-410,476	21,391,652	1,782,637.7
-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
-10,564,801	41,964,050	-11,140,484	43,272,064	-5,316,469		15,766,859.0
-1,056,480	4,196,405	-1,114,048	4,327,206	-531,647		1,576,685.9
-67.01	266.16	-70.66	274.45	-33.72		100.00

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

表13. 歷年貨物稅實徵淨額 — 按貨品別分

單位：新臺幣千元

貨品別 Commodity		總計 Grand Total	橡膠輪胎 Rubber Tires	水泥 Cement	飲料品 Beverages
年度別 CY		= (1)+(2)+(3)+(4)+(5)+(6)+(7)	(1)	(2)	(3)
101年	2012				
{實徵淨額	Net Tax Revenues	3,090,137	35	24,429	663,270
{分配比	Rate	100.00	0.00	0.79	21.46
102年	2013				
{實徵淨額	Net Tax Revenues	3,520,983	39	22,291	559,934
{分配比	Rate	100.00	0.00	0.63	15.90
103年	2014				
{實徵淨額	Net Tax Revenues	3,264,796	5	19,749	549,743
{分配比	Rate	100.00	0.00	0.60	16.84
104年	2015				
{實徵淨額	Net Tax Revenues	3,526,991	2	18,379	563,504
{分配比	Rate	100.00	0.00	0.52	15.98
105年	2016				
{實徵淨額	Net Tax Revenues	2,915,474	2	17,226	505,554
{分配比	Rate	100.00	0.00	0.59	17.34
106年	2017				
{實徵淨額	Net Tax Revenues	3,735,965	2	15,162	506,899
{分配比	Rate	100.00	0.00	0.41	13.57
107年	2018				
{實徵淨額	Net Tax Revenues	3,851,957	-	16,193	407,444
{分配比	Rate	100.00	-	0.42	10.58
108年	2019				
{實徵淨額	Net Tax Revenues	3,146,126	-	12,771	430,140
{分配比	Rate	100.00	-	0.41	13.67
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
臺南市	Tainan City	66,779	41	-	250,791
嘉義縣	Chiayi County	96,307	-	604	157,884
屏東縣	Pingtung County	1,997,876	-	-	56,921
臺東縣	Taitung County	-27,234	-	-	107
澎湖縣	Penghu County	-16,844	-	-	-
嘉義市	Chiayi City	-4,382	-	-	69

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品。

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

Unit: NT\$1,000

平板玻璃 Flat-glass (4)	油氣類 Oil / Gas (5)	小計 Subtotal	電器類	
			電冰箱 Refrigerators	電視機 Television Sets
27	63,511	143,447	47	51,119
0.00	2.06	4.64	0.00	1.65
69	60,719	162,531	125	66,479
0.00	1.72	4.62	0.00	1.89
-	62,009	181,973	2,165	82,963
-	1.90	5.57	0.07	2.54
-	66,244	113,541	642	6,625
-	1.88	3.22	0.02	0.19
116	70,300	101,748	651	-
0.00	2.41	3.49	0.02	-
-	54,488	101,989	1,440	603
-	1.46	2.73	0.04	0.02
-	63,361	99,103	3,897	-
-	1.64	2.57	0.10	-
-	44,434	-113,288	-51,199	-
-	1.41	-3.60	-1.63	-
-	52,307	-410,593	-118,146	-
-	2.37	-18.63	-5.36	-
-	58,286	-476,724	-136,423	-
-	2.76	-22.57	-6.46	-
-	93	-212,453	-74,880	-
-	-	-52,018	-11,882	-
-	548	-105,491	-25,021	-
-	-	-27,738	-7,016	-
-	637	-17,481	-3,486	-
-	57,008	-61,543	-14,138	-

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

2. Beverages=Diluted fruit juice+Others beverages.

表13. 歷年貨物稅實徵淨額 — 按貨品別分 (續1完)

單位：新臺幣千元

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					
101年	2012				
{實徵淨額	Net Tax Revenues	88,176	-	30	2,119
{分配比	Rate	2.85	-	0.00	0.07
102年	2013				
{實徵淨額	Net Tax Revenues	91,429	-	-	2,402
{分配比	Rate	2.60	-	-	0.07
103年	2014				
{實徵淨額	Net Tax Revenues	91,934	-	-	2,702
{分配比	Rate	2.82	-	-	0.08
104年	2015				
{實徵淨額	Net Tax Revenues	101,779	-	-	2,736
{分配比	Rate	2.89	-	-	0.08
105年	2016				
{實徵淨額	Net Tax Revenues	93,342	3,099	-	2,585
{分配比	Rate	3.20	0.11	-	0.09
106年	2017				
{實徵淨額	Net Tax Revenues	90,319	5,764	-	2,527
{分配比	Rate	2.42	0.15	-	0.07
107年	2018				
{實徵淨額	Net Tax Revenues	78,705	5,575	-	3,185
{分配比	Rate	2.04	0.14	-	0.08
108年	2019				
{實徵淨額	Net Tax Revenues	-80,235	12,983	-	2,926
{分配比	Rate	-2.55	0.41	-	0.09
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
臺南市	Tainan City	-146,465	8,391	-	-
嘉義縣	Chiayi County	-39,031	-1,902	-	-
屏東縣	Pingtung County	-74,376	-6,297	-	-
臺東縣	Taitung County	-19,728	-994	-	-
澎湖縣	Penghu County	-12,762	-1,233	-	-
嘉義市	Chiayi City	-47,767	-2,804	-	2,536

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品。

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

Unit: NT\$1,000

		車輛類	Vehicles (7)	
音響組合 Stereophonic Systems	電烤箱 Electric Ovens	小計 Subtotal	汽車 Automobiles	機車 Motorcycles
960	996	2,195,418	2,194,784	634
0.03	0.03	71.05	71.03	0.02
877	1,219	2,715,400	2,715,353	47
0.02	0.03	77.12	77.12	0.00
1,131	1,078	2,451,317	2,396,941	54,376
0.03	0.03	75.08	73.42	1.67
1,106	653	2,765,321	2,709,610	55,711
0.03	0.02	78.40	76.82	1.58
1,152	919	2,220,528	2,186,814	33,714
0.04	0.03	76.16	75.01	1.16
866	470	3,057,425	3,027,318	30,107
0.02	0.01	81.84	81.03	0.81
783	6,958	3,265,856	3,224,891	40,965
0.02	0.18	84.78	83.72	1.06
782	1,455	2,772,069	2,757,774	14,295
0.02	0.05	88.11	87.66	0.45
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
348	153	28,307	21,397	6,910
-	797	-10,163	-10,163	-
203	-	2,045,898	2,045,897	1
-	-	397	338	59
-	-	-	-	-
630	-	84	84	-

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

2. Beverages=Diluted fruit juice+Others beverages.

表14. 歷年各項國稅納庫數統計

單位：新臺幣千元

年度別及 稅目別及 縣市別	CY & Tax of Item & City or County	總計 Grand Total			本年度 Current Year					
		本年度 Current Year	以前年度 Previous Year	退還以前年度 Refund for Revenues of Previous Years	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
101年	2012	71,223,059	889,819	6,985,855	59,223,077	11,425,409	353,361	75,811	145,401	-
102年	2013	74,962,700	644,002	9,854,796	61,640,846	12,705,569	403,441	69,875	142,969	-
103年	2014	79,568,967	635,996	10,430,122	65,344,296	13,508,127	462,756	89,715	164,073	-
104年	2015	88,455,055	505,802	10,728,862	72,555,415	14,922,338	604,529	93,551	279,222	-
105年	2016	94,638,666	653,710	8,117,443	77,657,540	15,856,820	706,154	131,007	287,145	-
106年	2017	105,170,677	933,117	8,594,110	84,127,827	17,044,768	827,761	167,225	261,502	2,741,594
107年	2018	122,008,863	688,586	9,644,757	89,127,342	17,884,897	695,206	177,552	305,915	13,817,951
108年	2019	129,370,278	746,254	11,342,130	92,646,516	19,040,796	679,769	203,964	314,899	16,484,334
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
營利事業所得稅 Profit-seeking Enterprise Income Tax		30,096,604	594,236	911,858	26,719,622	3,009,662	-	-	-	367,320
綜合所得稅 Individual Income Tax		31,904,182	113,226	7,263,128	25,890,120	3,190,422	-	-	-	2,823,640
遺產稅 Estate Tax		1,861,759	777,745	7,323	604,113	-	541,482	122,063	296,996	297,105
贈與稅 Gift Tax		1,013,907	15,119	1,479	374,875	-	315,443	56,492	181,234	85,863
貨物稅 Commodity Tax		2,265,192	12,524	165,214	2,038,673	226,519	-	-	-	-
證券交易稅 Securities Transaction Tax		18,507,952	-5,336	79	18,507,952	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		96,786	-	-	96,786	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		29,643,709	232	-	10,440,544	2,610,136	-	-	-	16,593,029
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		19,849	3,253	-	19,849	-	-	-	-	-
營業稅 Business Tax		29,606,801	142,924	3,343,467	18,119,359	11,487,442	-	-	-	-
臺南市 Tainan City		104,916,497	1,296,516	7,824,718	72,154,155	14,430,964	856,925	-	-	17,474,453
嘉義縣 Chiayi County		7,376,519	65,542	1,052,390	5,555,476	1,461,959	-	-	152,548	206,536
屏東縣 Pingtung County		19,117,177	143,069	1,590,643	13,790,950	2,972,215	-	-	247,335	2,106,677
臺東縣 Taitung County		2,411,437	54,332	335,266	1,903,187	389,308	-	-	51,172	67,770
澎湖縣 Penghu County		988,635	9,739	218,505	837,411	90,112	-	-	27,175	33,937
嘉義市 Chiayi City		10,206,476	84,725	671,026	8,570,714	1,179,623	-	178,555	-	277,584

資料來源：本局主計室。

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

Unit: NT\$1,000

以前年度 Previous Year						退還以前年度 Refund for Revenues of Previous Years					
國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
609,669	82,248	160,856	11,518	25,528	-	6,059,800	924,545	78	102	1,330	-
410,854	67,670	56,047	28,241	81,190	-	7,916,435	1,935,002	1,701	349	1,309	-
452,239	87,292	48,999	35,082	12,384	-	8,364,260	2,063,430	869	366	1,197	-
380,872	66,894	37,955	6,966	13,115	-	8,655,981	2,069,651	2,500	621	109	-
443,887	68,392	124,596	1,737	15,098	-	6,494,682	1,620,537	1,677	55	492	-
557,131	79,892	255,744	7,323	29,568	3,459	6,820,109	1,766,571	1,788	1,691	337	3,614
472,800	64,610	118,127	10,084	18,205	4,760	7,649,370	1,978,012	3,557	5,748	974	7,096
538,115	86,872	48,546	8,805	50,426	13,490	9,195,454	2,129,533	2,873	579	4,410	9,281
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
487,602	59,425	-	-	-	47,209	820,673	91,185	-	-	-	-
93,337	11,324	-	-	-	8,565	6,499,953	726,312	-	-	-	36,863
198,028	-	215,368	23,310	9,729	331,310	2,724	-	2,303	2	1,683	611
6,873	-	6,532	248	1,114	352	582	-	477	225	195	-
11,272	1,252	-	-	-	-	148,693	16,521	-	-	-	-
-5,336	-	-	-	-	-	79	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
186	46	-	-	-	-	-	-	-	-	-	-
3,253	-	-	-	-	-	-	-	-	-	-	-
87,468	55,456	-	-	-	-	2,046,202	1,297,265	-	-	-	-
635,750	83,335	221,900	-	-	355,531	6,203,435	1,593,488	2,780	-	-	25,015
51,931	8,998	-	-	2,788	1,825	879,846	166,617	-	-	960	4,967
106,016	18,613	-	-	7,494	10,946	1,353,864	231,778	-	-	625	4,376
44,288	9,627	-	-	128	289	297,757	35,884	-	-	293	1,332
8,173	1,065	-	-	433	68	195,511	22,708	-	-	0	286
36,525	5,865	-	23,558	-	18,777	588,493	80,808	-	227	-	1,498

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

表15. 促進產業升級條例減免稅額

核定日期所列年度:110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。		12	
	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。			
	第九條之二 Article 9-2	(3)新興重要策略性產業5年免稅。		3	259,786
製造業及其相關技術服務業5年免稅。			4	71,796	
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	19	331,582	
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：本局審查一科、審查二科。

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

Assessed date of each respective period: 2021

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.)
110,475	16,694	401	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 duty exemption of important technology enterprise.
			(2) 5-year duty exemption of important investment enterprise.
			(3) 5-year duty exemption of newly emerging, important and strategic industry.
			5-year duty exemption of manufacturing and its related service industry.
			Transfer duty exemption. (permitted duty-exemption equipment which supports other emerging important strategic industry.)
			Foreign investment loss preparation.
			For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
			Duty exemption of logistics and distribution centers.
			(1) After specially approved merger, the existing or new companies after merger take undued duty 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.
110,475	16,694	401	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
	801		(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.
-	801	-	Subtotal

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

表16. 產業創新條例減免稅額

110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
A· 農、林、漁、牧業			1	-	-
0117	花卉栽培業	臺南市 Tainan City	1	-	-
C· 製造業			44	3,753,721	-
0899	未分類其他食品製造業	臺南市 Tainan City	1	5,174	-
1111	棉毛紡紗業	臺南市 Tainan City	1	16,693	-
1990	未分類其他化學製品製造業	臺南市 Tainan City	1	56,846	-
2002	西藥製造業	臺南市 Tainan City	2	41,278	-
2003	醫用生物製品製造業	臺南市 Tainan City	1	4,154	-
2004	中藥製造業	臺南市 Tainan City	1	5,519	-
2209	其他塑膠製品製造業	臺南市 Tainan City	2	568,632	-
2313	玻璃纖維製造業	嘉義縣 Chiayi County	1	9,182	-
2413	鋼鐵軋延及擠型業	臺南市 Tainan City	1	-	-
2421	鍊鋁業	臺南市 Tainan City	1	-	-
2499	未分類其他基本金屬製造業	臺南市 Tainan City	1	77,002	-
2512	金屬模具製造業	臺南市 Tainan City	3	404,998	-
2591	螺絲、螺帽及鉚釘製造業	臺南市 Tainan City	1	11,049	-
2611	積體電路製造業	臺南市 Tainan City	2	1,845,826	-
2630	印刷電路板製造業	臺南市 Tainan City	1	32,739	-
2699	未分類其他電子零組件製造業	小計 Subtotal	5	184,945	-
		臺南市 Tainan City	4	145,828	-
		屏東縣 Pingtung County	1	39,117	-
2730	視聽電子產品製造業	臺南市 Tainan City	3	41,204	-
2760	輻射及電子醫學設備製造業	臺南市 Tainan City	1	37,376	-
2831	電線及電纜製造業	臺南市 Tainan City	1	21,541	-
2841	電燈泡及燈管製造業	臺南市 Tainan City	1	9,867	-
2927	橡膠及塑膠加工用機械設備製造業	臺南市 Tainan City	3	18,268	-
2934	機械傳動設備製造業	臺南市 Tainan City	1	39,429	-
2939	其他通用機械設備製造業	小計 Subtotal	3	53,565	-
		嘉義縣 Chiayi County	1	20,420	-
		臺南市 Tainan City	2	33,145	-
3030	汽車零件製造業	臺南市 Tainan City	4	244,377	-
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	24,057	-
G· 批發及零售業			1	8,399	-
4642	電子、通訊設備及其零組件批發業	臺南市 Tainan City	1	8,399	-
J· 出版、影音製作、傳播及資通訊服務業			1	-	-
6390	其他資訊服務業	嘉義縣 Chiayi County	1	-	-
M· 專業、科學及技術服務業			1	42,207	-
7230	綜合研究發展服務業	臺南市 Tainan City	1	42,207	-
總計			48	3,804,327	-

資料來源：本局審查一科。

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

CY 2021

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	
-	-	-	A• Agriculture, Forestry, Fishing and Animal Husbandry
-	-	-	Growing of Flowers
290,739	157,565	133,174	C• Manufacturing
776	-	776	Manufacture of Other Food Products Not Elsewhere Classified
-	-	-	Spinning of Yarn, Cotton and Wool
8,527	8,527	-	Manufacture of Other Chemical Products Not Elsewhere Classified
6,192	6,192	-	Manufacture of Drugs and Medicines
623	623	-	Manufacture of Medicinal Biological Products
-	-	-	Manufacture of Chinese Medicines
85,295	19,082	66,213	Manufacture of Other Plastic Products
1,377	1,377	-	Manufacture of Glass Fiber
-	-	-	Rolling and Extruding of Iron and Steel
-	-	-	Smelting and Refining of Aluminum
3,612	-	3,612	Manufacture of Other Basic Metals Not Elsewhere Classified
60,724	185	60,539	Manufacture of Metal Die
1,657	1,657	-	Manufacture of Screw, Nut and Rivet
29,114	29,114	-	Manufacture of Integrated Circuits
4,911	4,911	-	Manufacture of Bare Printed Circuit Boards
23,624	23,171	453	Manufacture of Other Electronic Parts and Components Not Elsewhere Classified
21,580	21,459	121	
2,044	1,712	332	
6,180	6,180	-	Manufacture of Audio and Video Equipment
5,606	5,606	-	Manufacture of Irradiation and Electromedical Equipment
3,231	3,231	-	Manufacture of Electric Wires and Cables
1,480	1,479	1	Manufacture of Light Bulbs and Tubes
816	816	-	Manufacture of Plastic and Rubber Processing Machinery
5,914	5,914	-	Manufacture of Mechanical Power Transmission Equipment
815	815	-	Manufacture of Other General-purpose Machinery
-	-	-	
815	815	-	
36,656	35,076	1,580	Manufacture of Parts for Motor Vehicles
-	-	-	Manufacture of Sports Goods
3,609	3,609	-	Other Manufacturing Not Elsewhere Classified
-	-	-	G• Wholesale and Retail Trade
-	-	-	Wholesale of Electronic and communication Equipment and Parts
51	51	-	J• Information and Communication
51	51	-	Other information service activities
-	-	-	M• Professional, Scientific and Technical Activities
-	-	-	Miscellaneous Scientific Research and Development
290,790	157,616	133,174	Grand Total

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

表17. 查(核)定開徵數、未徵數情形

110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 (1) Opening Collection for Assessed (Verified)		實徵數 (2) Tax Collected	
			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	18,754	2,937,925	16,133	1,636,823
		綜合所得稅 Individual Income Tax	61,315	1,408,920	54,030	927,270
		遺產稅 Estate Tax	1,336	2,191,523	1,257	1,939,645
		贈與稅 Gift Tax	2,646	1,070,042	2,533	1,013,908
		貨物稅 Commodity Tax	307	42,000	294	34,067
		證券交易稅 Securities Transaction Tax	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	6	59	6	59
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-
		營業稅 Business Tax	195,190	1,246,657	188,235	993,024
		小計 Subtotal	279,554	8,897,126	262,488	6,544,796
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	20,119	3,040,657	11,814	594,282
		綜合所得稅 Individual Income Tax	23,735	1,342,199	7,879	127,279
		遺產稅 Estate Tax	287	1,225,226	249	843,954
		贈與稅 Gift Tax	314	353,204	230	15,120
		貨物稅 Commodity Tax	137	17,572	116	12,524
		證券交易稅 Securities Transaction Tax	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	64	68,096	13	232
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	185	58,245	103	3,253
		營業稅 Business Tax	35,090	1,927,845	10,814	143,008
		小計 Subtotal	79,931	8,033,044	31,218	1,739,652
		合計 Total	359,485	16,930,170	293,706	8,284,448
罰鍰案件 Cases of Fines	本年度 Current Year		11,348	686,614	10,321	334,708
	以前年度 Previous Year		9,374	3,619,828	2,817	132,479
	合計 Total		20,722	4,306,442	13,138	467,187
總計 Grand Total	本年度 Current Year		290,902	9,583,740	272,809	6,879,504
	以前年度 Previous Year		89,305	11,652,872	34,035	1,872,131
	合計 Total		380,207	21,236,612	306,844	8,751,635

1. 資料來源：本局徵收科。

2. 綜合所得稅含房地合一課徵所得稅資料。

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

CY 2021

Unit: Case; NT\$1,000

減免註銷數 (3) Cancelled		逾徵收期間數 (4) Overdue		逾執行期間數 (5) Exceeded Compulsory Execution Period		逾核課期間數 (6) Excess Assessment		未徵數餘額 (7) Balance of Tax Not Collected =(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
306	163,049	-	-	-	-	-	-	2,315	1,138,053
4,721	197,507	-	-	-	-	-	-	2,564	284,143
37	18,620	-	-	-	-	-	-	42	233,258
63	21,222	-	-	-	-	-	-	50	34,912
7	25	-	-	-	-	-	-	6	7,908
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
536	15,640	-	-	-	-	-	-	6,419	237,993
5,670	416,063	-	-	-	-	-	-	11,396	1,936,267
5	4,896	-	-	6	1,656	2	1,025	8,292	2,438,798
35	4,991	3	-	-	-	7	52	15,811	1,209,877
2	5,920	-	-	-	-	-	-	36	375,352
1	2,919	-	-	-	-	-	-	83	335,165
-	-	-	-	-	-	-	-	21	5,048
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	51	67,864
-	-	-	-	-	-	-	-	82	54,992
-9	3,789	14	2	3	1,629	1	2	24,267	1,779,415
34	22,515	17	2	9	3,285	10	1,079	48,643	6,266,511
5,704	438,578	17	2	9	3,285	10	1,079	60,039	8,202,778
88	22,414	-	-	-	-	-	-	939	329,492
33	74,518	1	-	1	87	-	-	6,522	3,412,744
121	96,932	1	-	1	87	-	-	7,461	3,742,236
5,758	438,477	-	-	-	-	-	-	12,335	2,265,759
67	97,033	18	2	10	3,372	10	1,079	55,165	9,679,255
5,825	535,510	18	2	10	3,372	10	1,079	67,500	11,945,014

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

表17. 查(核)定開徵數、未徵數情形 (續1完)

110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 (1) Have Not Been Served the Payment Notice		未逾限繳日 未徵數 (2) Have Not Exceeded the Deadline of Payment		行政救濟未 徵數 (3) Administrative Remedies		分期繳納未 徵數 (4) Pay by Stages		特殊原因 未徵數 (5) Special Reason	
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	2,315	1,138,053	3	8,146	17	14,016	8	16,343	1,483	979,034	1	-
		綜合所得稅 Individual Income Tax	2,564	284,143	5	198	184	8,836	36	80,780	140	58,624	4	16
		遺產稅 Estate Tax	42	233,258	-	-	22	150,927	5	32,513	7	26,034	-	-
		贈與稅 Gift Tax	50	34,912	-	-	37	29,011	3	1,243	5	2,520	-	-
		貨物稅 Commodity Tax	6	7,908	-	-	-	-	-	-	5	7,907	-	-
		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	6,419	237,993	28	4,444	1,426	45,631	2	18,314	237	59,652	10	21
	小計 Subtotal	11,396	1,936,267	36	12,788	1,686	248,421	54	149,193	1,877	1,133,771	15	37	
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	8,292	2,438,798	-	-	5	679	6	12,316	410	377,841	10	885
		綜合所得稅 Individual Income Tax	15,811	1,209,877	-	-	-	-	5	1,687	26	13,152	31	333
		遺產稅 Estate Tax	36	375,352	-	-	-	-	3	20,191	8	4,571	-	-
		贈與稅 Gift Tax	83	335,165	-	-	-	-	2	1,095	13	3,444	-	-
		貨物稅 Commodity Tax	21	5,048	-	-	-	-	-	-	-	-	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	51	67,864	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	82	54,992	-	-	-	-	-	-	-	-	-	-
營業稅 Business Tax		24,267	1,779,415	-	-	8	19,652	1	50	49	23,449	56	927	
小計 Subtotal	48,643	6,266,511	-	-	13	20,331	17	35,339	506	422,457	97	2,145		
合計 Total	60,039	8,202,778	36	12,788	1,699	268,752	71	184,532	2,383	1,556,228	112	2,182		
罰鍰案件 Cases of Fines	本年度 Current Year	939	329,492	1	5	69	11,148	33	87,807	80	32,048	-	-	
	以前年度 Previous Year	6,522	3,412,744	-	-	5	2,104	18	35,550	30	11,901	4	38	
	合計 Total	7,461	3,742,236	1	5	74	13,252	51	123,357	110	43,949	4	38	
總計 Grand Total	本年度 Current Year	12,335	2,265,759	37	12,793	1,755	259,569	87	237,000	1,957	1,165,819	15	37	
	以前年度 Previous Year	55,165	9,679,255	-	-	18	22,435	35	70,889	536	434,358	101	2,183	
	合計 Total	67,500	11,945,014	37	12,793	1,773	282,004	122	307,889	2,493	1,600,177	116	2,220	

- 資料來源：本局徵收科。
- 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 2021

Unit: Case; NT\$1,000

Balance of Tax Not Collected															
欠稅數 (6) =(7)+(8)+(9)+(10)+ (11)+(12)		Tax in Arrears													
		送達未逾滯納期 (7) Delivery of Notice Not Yet Exceeded Delinquency Period		待移送執行 (8) Pending for Compulsory Execution		移送執行未結 (9) Pending Case under Compulsory Execution		取得執行憑證 (10) 未逾徵收期間 Collection Period Not Yet Exceeded		Execution Certificate 已逾徵收期間惟 未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period		移送執行 結(銷)案 (11) Case Closed Under Compulsory Execution		無法執行欠 稅數 (12) Unable to Carry out Compulsory Execution	
		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
803	120,514	36	9,735	123	12,467	556	94,946	88	3,366	-	-	-	-	-	-
2,195	135,689	190	62,100	37	851	1,937	72,153	31	585	-	-	-	-	-	-
8	23,784	4	7,161	2	5,276	2	11,347	-	-	-	-	-	-	-	-
5	2,138	2	1,470	-	-	3	668	-	-	-	-	-	-	-	-
1	1	-	-	-	-	1	1	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,716	109,931	824	3,184	109	4,668	3,441	99,651	342	2,428	-	-	-	-	-	-
7,728	392,057	1,056	83,650	271	23,262	5,940	278,766	461	6,379	-	-	-	-	-	-
7,861	2,047,077	1	886	11	18,134	2,706	908,434	1,560	158,807	3,583	960,816	-	-	-	-
15,749	1,194,705	-	-	1	-	1,219	648,880	3,981	66,038	10,544	479,787	4	0	-	-
25	350,590	-	-	-	-	13	328,562	1	84	11	21,944	-	-	-	-
68	330,626	-	-	-	-	28	265,195	8	2,973	32	62,458	-	-	-	-
21	5,048	-	-	-	-	9	4,298	5	633	7	117	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	67,864	-	-	-	-	8	58,119	1	216	42	9,529	-	-	-	-
82	54,992	-	-	-	-	28	19,187	1	9	53	35,796	-	-	-	-
24,153	1,735,337	3	589	6	6,517	3,755	927,677	7,180	107,457	13,208	693,097	1	0	-	-
48,010	5,786,239	4	1,475	18	24,651	7,766	3,160,352	12,737	336,217	27,480	2,263,544	5	0	-	-
55,738	6,178,296	1,060	85,125	289	47,913	13,706	3,439,118	13,198	342,596	27,480	2,263,544	5	0	-	-
756	198,484	103	11,593	21	2,294	605	183,860	27	737	-	-	-	-	-	-
6,465	3,363,151	1	9	-	-	1,433	2,105,984	1,412	154,219	3,613	1,102,938	6	1	-	-
7,221	3,561,635	104	11,602	21	2,294	2,038	2,289,844	1,439	154,956	3,613	1,102,938	6	1	-	-
8,484	590,541	1,159	95,243	292	25,556	6,545	462,626	488	7,116	-	-	-	-	-	-
54,475	9,149,390	5	1,484	18	24,651	9,199	5,266,336	14,149	490,436	31,093	3,366,482	11	1	-	-
62,959	9,739,931	1,164	96,727	310	50,207	15,744	5,728,962	14,637	497,552	31,093	3,366,482	11	1	-	-

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

2. The individual income tax includes house and land transactions income tax.

表18. 違章漏稅案件處理及財務罰鍰執行情形

單位：件；新臺幣千元

年度別及 稅目別 CY & Tax of Item	受理情形 Cases Accepted			本期審理情形 Interrogated in This Term							本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term						
	上期末 結件數 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 Consol- idated	依法註 銷件數 No. of Cance- lled	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	
101年	2012	24	13,810	13,834	305	4,510	-	-	8,999	407,460	20	9,418	326,643	2,862	441,256	12,280	767,899
102年	2013	20	15,954	15,974	240	5,270	-	-	10,406	477,596	58	10,582	239,454	2,415	349,898	12,997	589,352
103年	2014	58	16,258	16,316	271	5,510	-	-	10,430	763,604	105	10,414	290,387	2,896	378,045	13,310	668,432
104年	2015	105	15,348	15,453	244	5,052	-	-	10,039	1,281,588	205	10,379	255,448	2,011	384,350	12,390	639,798
105年	2016	118	15,175	15,293	368	4,233	-	-	10,577	545,559	115	10,688	269,418	1,823	584,177	12,511	853,595
106年	2017	314	16,114	16,428	263	4,653	-	-	11,226	488,383	286	11,520	277,345	1,884	551,053	13,404	828,398
107年	2018	244	17,191	17,435	344	5,105	-	-	11,630	527,899	356	12,057	312,150	1,987	200,158	14,044	512,308
108年	2019	426	17,128	17,554	235	5,239	9	90	11,578	472,728	403	10,030	326,114	1,753	180,932	11,783	507,046
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
營利事業所得稅 Profit-seeking Enterprise Income Tax		20	936	956	-	1	-	9	927	56,736	19	836	34,683	97	23,609	933	58,292
綜合所得稅 Individual Income Tax		31	7,768	7,799	3	1,344	-	30	6,375	210,568	47	6,229	81,514	1,025	218,509	7,254	300,023
遺產稅 Estate Tax		7	19	26	-	-	-	2	19	11,368	5	17	5,950	2	5,542	19	11,492
贈與稅 Gift Tax		1	42	43	-	-	-	2	32	6,277	9	27	5,302	4	3,320	31	8,622
貨物稅 Commodity Tax		-	33	33	-	-	-	-	33	859	-	29	428	6	142	35	570
證券交易稅 Securities Transaction Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		1	4	5	-	-	-	-	5	150	-	6	165	-	-	6	165
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		-	-	-	-	-	-	-	-	-	-	1	512	2	345	3	857
營業稅 Business Tax		74	7,197	7,271	214	4,198	16	14	2,755	353,277	74	2,403	222,103	485	144,429	2,888	366,532

1. 資料來源：本局徵收科。

2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

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

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

Unit: Case; NT\$1,000

更正註銷案件 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
3,156	1,546,173	1,246	118,669	2,126	2,477,535	5	306	19	448	-	-	3,396	2,596,958	-	-	3,397	2,804,860
2,436	1,270,400	901	52,210	1,408	751,672	14	3,828	2	12	10	1	2,335	807,723	-	-	2,727	2,840,480
2,026	1,250,194	1,173	91,466	1,432	346,068	8	933	4	6,044	1	0	2,618	444,511	-	-	3,190	2,131,043
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
6	918	63	6,562	106	39,396	-	-	-	-	-	-	169	45,958	2	22,206	927	237,522
86	59,632	538	11,251	444	46,586	1	12	-	-	4	0	987	57,849	-10	-4,134	2,204	673,155
1	2,075	-	3,102	1	209	-	-	-	-	-	-	1	3,311	-	-	10	179,315
-	2,968	2	247	1	191	-	-	-	-	-	-	3	438	-	-	16	29,232
-	-	3	53	2	66	-	-	-	-	-	-	5	119	-	-	17	3,245
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	1	264	5	742	-	-	-	-	-	-	6	1,006	-	-	46	1,001,985
-	1,788	5	3,019	8	3,360	-	-	-	-	-	-	13	6,379	-	-	82	67,660
30	29,638	231	91,295	286	72,783	-	-	-	-	-	-	517	164,078	-2	-8,004	1,850	2,353,231

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

表19. 財政部所屬國稅局各項國稅實徵情形比較

110年度

單位：新臺幣千元

稅目別 Tax of Item	總計 Grand Total			
	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計 Total	1,878,026,312	100.00	2,296,678,041	100.00
營利事業所得稅 Profit-seeking Enterprise Income Tax	609,993,000	100.00	701,845,089	100.00
綜合所得稅 Individual Income Tax	486,489,110	100.00	530,188,505	100.00
遺產及贈與稅 Estate and Gift Tax	28,943,000	100.00	53,061,965	100.00
貨物稅 Commodity Tax	178,485,556	100.00	180,093,437	100.00
證券交易稅 Securities Transaction Tax	119,995,000	100.00	275,392,542	100.00
期貨交易稅 Futures Transaction Tax	5,145,000	100.00	10,459,907	100.00
菸酒稅 Tobacco and Alcohol Tax	41,350,000	100.00	70,859,142	100.00
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	2,508,000	100.00	3,616,249	100.00
營業稅 Business Tax	405,117,646	100.00	471,161,205	100.00
金融業營業稅 Financial Enterprises Business Tax			28,196,403	100.00
健康福利捐 Health and Welfare Surcharge on Tobacco			30,164,461	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	279,003,645	14.86	304,836,665	13.27
營利事業所得稅 Profit-seeking Enterprise Income Tax	103,027,818	16.89	81,383,864	11.59
綜合所得稅 Individual Income Tax	54,604,819	11.22	56,060,731	10.58
遺產及贈與稅 Estate and Gift Tax	4,621,000	15.97	10,082,720	19.00
貨物稅 Commodity Tax	39,998,889	22.41	38,787,502	21.54
證券交易稅 Securities Transaction Tax	12,279,000	10.23	34,625,316	12.57
期貨交易稅 Futures Transaction Tax	177,000	3.44	425,526	4.07
菸酒稅 Tobacco and Alcohol Tax	10,846,250	26.23	14,606,055	20.61
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	1,109,000	44.22	1,523,554	42.13
營業稅 Business Tax	52,339,869	12.92	67,341,397	14.29
金融業營業稅 Financial Enterprises Business Tax			2,725,174	9.66
健康福利捐 Health and Welfare Surcharge on Tobacco			5,137,535	17.03

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 2021

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 %
724,768,780	38.59	930,629,715	40.52	578,503,198	30.80	719,191,499	31.31
206,116,635	33.79	285,706,347	40.71	219,109,485	35.92	260,285,962	37.09
225,998,861	46.46	235,794,215	44.47	152,155,066	31.28	182,491,690	34.42
12,916,000	44.62	22,815,496	43.00	7,479,000	25.84	13,165,315	24.81
-	-	-316,719	-0.18	89,992,222	50.42	100,114,053	55.59
73,888,000	61.58	153,501,245	55.74	19,318,000	16.10	50,236,890	18.24
4,600,000	89.41	9,287,266	88.79	173,000	3.36	322,185	3.08
12,500	0.03	27,259	0.04	16,540,000	40.00	24,390,549	34.42
26,000	1.03	6,353	0.18	1,341,000	53.47	1,963,726	54.30
201,210,784	49.67	223,808,253	47.50	72,395,425	17.87	86,221,129	18.30
		18,927,083	67.13			3,802,382	13.49
		-	-			8,408,972	27.88
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 %
102,882,923	5.48	135,137,025	5.89	192,867,766	10.27	206,883,137	9.01
33,183,619	5.44	29,778,982	4.24	48,555,443	7.96	44,689,934	6.37
23,610,268	4.85	24,768,988	4.67	30,120,096	6.19	31,072,881	5.86
1,633,000	5.64	3,803,823	7.17	2,294,000	7.93	3,194,611	6.02
3,355,556	1.88	2,112,502	1.17	45,138,889	25.29	39,396,099	21.88
7,037,000	5.86	18,502,537	6.72	7,473,000	6.23	18,526,554	6.73
45,000	0.87	96,786	0.92	150,000	2.92	328,144	3.14
12,057,500	29.16	29,643,941	41.84	1,893,750	4.58	2,191,338	3.09
10,000	0.40	23,102	0.64	22,000	0.88	99,514	2.75
21,950,980	5.42	26,406,364	5.61	57,220,588	14.12	67,384,062	14.30
		1,173,808	4.16			1,567,956	5.56
		16,593,026	55.01			24,928	0.08

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

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

表20. 營利事業所得稅結算申報

單位：家；新臺幣千元

年度別及 縣市別 CY & City or County		102年 CY 2013					
		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	104,940	2,479,722,422	108,421,821	18,083,743	43,736	2,525,707
臺南市	Tainan City	59,734	1,859,007,499	81,089,379	13,590,216	28,581	2,201,758
嘉義縣	Chiayi County	11,010	190,487,761	9,102,366	1,512,102	4,159	116,147
屏東縣	Pingtung County	17,347	268,151,236	10,686,652	1,756,874	5,645	118,938
臺東縣	Taitung County	4,765	34,638,367	2,011,420	326,555	1,095	39,724
澎湖縣	Penghu County	2,241	12,961,799	777,995	123,519	561	2,546
嘉義市	Chiayi City	9,843	114,475,760	4,754,009	774,477	3,695	46,594
年度別及 縣市別 CY & City or County		103年 CY 2014					
		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	107,353	2,604,534,346	126,456,609	21,145,378	44,827	3,472,679
臺南市	Tainan City	61,335	1,951,499,206	96,064,529	16,131,551	29,204	3,189,911
嘉義縣	Chiayi County	11,372	198,443,287	9,649,705	1,604,329	4,348	80,794
屏東縣	Pingtung County	17,302	282,639,069	12,686,133	2,096,573	5,699	142,842
臺東縣	Taitung County	4,845	40,756,470	2,432,010	397,649	1,152	19,042
澎湖縣	Penghu County	2,309	13,341,242	847,001	135,619	590	3,802
嘉義市	Chiayi City	10,190	117,855,072	4,777,231	779,657	3,834	36,288

1. 資料來源：本局審查一科。
2. 表列為所得年度資料。

Table 20 Sources of Profit-Seeking Enterprise Income Tax

Unit: Case; NT\$1,000

年度別及 縣市別 CY & City or County		104年 CY 2015					
		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	109,531	2,566,192,866	140,887,053	22,444,997	46,743	3,252,312
臺南市	Tainan City	62,523	1,929,537,351	108,013,609	17,499,229	30,430	2,854,155
嘉義縣	Chiayi County	11,597	190,332,321	10,691,932	1,662,620	4,554	92,434
屏東縣	Pingtung County	17,798	273,650,360	13,505,640	2,049,656	5,952	225,682
臺東縣	Taitung County	4,860	42,964,786	2,538,663	352,285	1,196	25,950
澎湖縣	Penghu County	2,375	14,031,970	920,299	118,789	620	2,279
嘉義市	Chiayi City	10,378	115,676,078	5,216,910	762,418	3,991	51,812
年度別及 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

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

表20. 營利事業所得稅結算申報 (續1完)

單位：家；新臺幣千元

年度別及 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
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

1. 資料來源：本局審查一科。
2. 表列為所得年度資料。

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

Unit: Case; NT\$1,000

年度別及 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	121,441	2,687,622,593	148,556,505	29,142,225	53,543	2,523,652
臺南市	Tainan City	69,934	1,953,705,107	109,488,479	21,574,165	34,906	2,339,585
嘉義縣	Chiayi County	12,459	217,226,279	12,051,700	2,352,158	4,758	42,857
屏東縣	Pingtung County	19,927	321,346,341	16,938,326	3,289,981	7,127	103,885
臺東縣	Taitung County	5,130	40,495,359	2,173,390	410,213	1,420	6,684
澎湖縣	Penghu County	2,776	20,413,489	1,184,688	221,544	824	618
嘉義市	Chiayi City	11,215	134,436,018	6,719,922	1,294,164	4,508	30,023
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	22,272	106,926,185	6,931,103	1,297,795	2,963	8,306
臺南市	Tainan City	10,356	58,923,635	3,958,922	745,288	1,643	3,673
嘉義縣	Chiayi County	2,913	11,648,997	701,221	131,412	300	2,532
屏東縣	Pingtung County	4,595	19,349,948	1,268,278	233,882	580	2,004
臺東縣	Taitung County	1,247	5,448,901	300,001	55,519	128	79
澎湖縣	Penghu County	498	2,752,866	180,789	34,954	43	-
嘉義市	Chiayi City	2,663	8,801,838	521,892	96,740	269	18

1. Source: First Examination Division, National Taxation Bureau of the Southern Area.
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統計表－108年度

Table 21 Statistical Table of Approved Situations of Profit-Seeking Enterprises by Revenue Level - CY 2019

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	46,107	9,047,146	1,000,059	73,951	16,810	70,107
超過100萬元- 200萬元 NT\$1,000,001~2,000,000	12,294	18,031,392	1,268,885	57,539	3,843	5,958
超過200萬元- 300萬元 NT\$2,000,001~3,000,000	8,713	21,552,811	1,383,890	176,406	2,876	6,416
超過300萬元- 500萬元 NT\$3,000,001~5,000,000	11,644	45,674,775	2,866,304	523,399	4,148	14,636
超過500萬元- 700萬元 NT\$5,000,001~7,000,000	7,341	43,621,353	2,741,321	515,248	3,006	11,210
超過700萬元-1,000萬元 NT\$7,000,001~10,000,000	7,425	62,242,184	3,958,035	768,204	3,454	25,934
超過1,000萬元-5,000萬元 NT\$10,000,001~50,000,000	21,408	459,661,385	27,687,353	5,502,895	13,290	101,693
超過5,000萬元- 1億元 NT\$50,000,001~100,000,000	3,232	226,178,597	11,396,128	2,276,604	2,946	60,462
超過1億元- 5億元 NT\$100,000,001~500,000,000	2,653	535,249,176	24,738,049	4,944,700	2,560	236,575
超過5億元 over NT\$500,000,000	624	1,266,363,774	71,516,481	14,303,279	610	1,990,661
合計 Total	121,441	2,687,622,593	148,556,505	29,142,225	53,543	2,523,652

1. 資料來源：本局審查一科。

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

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
統計表－108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	875	8,318,998	311,795	59,689	467	7,322,118	268,755	52,668
5萬元以下 NT\$50,000 or under	414	939	1,393	209	202	437	1,213	209
超過5萬-10萬元 NT\$50,001~100,000	19	1,457	144	-	6	474	16	-
超過10萬-50萬元 NT\$100,001~500,000	83	23,409	2,115	18	38	10,964	846	9
超過50萬-100萬元 NT\$500,001~1,000,000	48	35,692	1,986	47	22	15,926	736	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	118	292,344	13,035	1,206	55	138,064	5,765	557
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	50	354,262	13,697	2,624	30	212,134	7,848	1,507
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	97	2,162,820	115,170	22,741	70	1,664,461	88,076	17,542
超過5,000萬-1億元 NT\$50,000,001~100,000,000	29	1,841,038	54,007	10,799	27	1,672,621	54,007	10,799
超過1億元 over NT\$100,000,000	17	3,607,037	110,248	22,045	17	3,607,037	110,248	22,045

(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	124	1,532,648	91,445	18,093	51	1,226,046	73,060	14,579
5萬元以下 NT\$50,000 or under	69	8	30	-	21	-	21	-
超過5萬-10萬元 NT\$50,001~100,000	1	60	12	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	4	1,238	99	-	1	248	13	-
超過50萬-100萬元 NT\$500,001~1,000,000	2	1,509	118	-	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	12	36,117	1,688	225	3	8,512	534	98
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	9	61,511	3,430	659	6	40,385	2,516	486
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	16	471,108	22,520	4,499	11	330,746	14,376	2,875
超過5,000萬-1億元 NT\$50,000,001~100,000,000	8	558,791	39,224	7,845	6	443,849	31,276	6,255
超過1億元 over NT\$100,000,000	3	402,306	24,324	4,865	3	402,306	24,324	4,865

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019

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
26	206,049	2,597	289	291	663,017	30,422	5,079	91	127,814	10,021	1,653
21	-	0	-	146	273	50	-	45	229	130	-
-	-	-	-	7	498	15	-	6	485	113	-
-	-	-	-	31	8,733	762	9	14	3,712	507	-
-	-	-	-	22	16,786	1,146	47	4	2,980	104	-
1	1,355	54	-	45	117,757	5,740	532	17	35,168	1,476	117
-	-	-	-	19	135,980	5,603	1,070	1	6,148	246	47
2	36,277	2,543	289	21	382,990	17,106	3,421	4	79,092	7,445	1,489
2	168,417	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
6	59,312	3,665	733	67	247,290	14,720	2,781	-	-	-	-
4	-	0	-	44	8	9	-	-	-	-	-
-	-	-	-	1	60	12	-	-	-	-	-
-	-	-	-	3	990	86	-	-	-	-	-
-	-	-	-	2	1,509	118	-	-	-	-	-
-	-	-	-	9	27,605	1,154	127	-	-	-	-
-	-	-	-	3	21,126	914	173	-	-	-	-
2	59,312	3,665	733	3	81,050	4,479	891	-	-	-	-
-	-	-	-	2	114,942	7,948	1,590	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－108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	20,044	1,378,076,752	79,867,186	15,888,082	11,956	1,332,394,333	77,052,334	15,378,794
5萬元以下 NT\$50,000 or under	2,577	4,685	55,725	10,246	1,446	2,564	55,192	10,246
超過5萬-10萬元 NT\$50,001~100,000	153	11,594	2,462	-	66	4,854	446	-
超過10萬-50萬元 NT\$100,001~500,000	939	273,419	20,873	664	352	98,001	9,050	520
超過50萬-100萬元 NT\$500,001~1,000,000	1,080	808,456	52,629	671	367	274,972	18,200	360
超過100萬-500萬元 NT\$1,000,001~5,000,000	4,946	13,277,745	806,539	106,943	1,886	5,308,471	305,537	43,064
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	2,609	18,864,018	1,137,703	217,545	1,435	10,452,193	617,439	118,916
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	5,160	114,834,246	6,629,659	1,320,347	3,869	90,875,369	5,080,418	1,013,131
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,064	75,436,066	3,763,738	752,261	1,030	73,210,296	3,637,031	726,920
超過1億元 over NT\$100,000,000	1,516	1,154,566,523	67,397,858	13,479,405	1,505	1,152,167,613	67,329,021	13,465,637

(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	453	23,855,012	2,122,924	423,068	373	23,741,581	2,109,872	420,861
5萬元以下 NT\$50,000 or under	194	33	10,545	2,021	160	33	10,542	2,021
超過5萬-10萬元 NT\$50,001~100,000	4	325	16	-	4	325	16	-
超過10萬-50萬元 NT\$100,001~500,000	21	6,252	496	-	19	5,753	439	-
超過50萬-100萬元 NT\$500,001~1,000,000	28	18,847	4,371	596	16	11,083	803	12
超過100萬-500萬元 NT\$1,000,001~5,000,000	112	258,557	22,010	3,443	86	203,545	17,110	2,725
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	40	277,202	24,866	4,915	36	248,331	22,142	4,370
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	38	751,662	68,285	13,630	36	730,377	66,485	13,270
超過5,000萬-1億元 NT\$50,000,001~100,000,000	5	332,789	33,437	6,683	5	332,789	33,437	6,683
超過1億元 over NT\$100,000,000	11	22,209,345	1,958,898	391,780	11	22,209,345	1,958,898	391,780

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (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
753	10,172,870	614,005	119,718	7,306	34,216,976	2,170,423	383,556	29	1,292,573	30,424	6,014
68	77	38	-	1,057	2,000	490	-	6	44	5	-
3	248	15	-	83	6,430	1,997	-	1	62	4	-
24	7,051	437	-	560	167,636	11,347	144	3	731	39	-
30	23,573	1,574	-	680	507,836	32,442	246	3	2,075	413	65
174	491,682	31,040	4,172	2,883	7,469,526	469,382	59,609	3	8,066	580	98
130	955,845	59,445	11,456	1,040	7,424,073	459,246	86,882	4	31,907	1,573	291
298	6,331,633	416,732	83,145	988	17,533,758	1,127,574	223,086	5	93,486	4,935	985
20	1,282,777	64,086	12,817	13	892,574	56,192	11,238	1	50,419	6,429	1,286
6	1,079,984	40,638	8,128	2	213,143	11,753	2,351	3	1,105,783	16,446	3,289

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
13	32,174	5,867	1,140	65	81,021	7,161	1,067	2	236	24	-
3	-	1	-	30	-	2	-	1	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	263	33	-	1	236	24	-
2	1,441	2,719	529	10	6,323	849	55	-	-	-	-
6	13,572	1,359	253	20	41,440	3,541	465	-	-	-	-
1	5,889	589	118	3	22,982	2,135	427	-	-	-	-
1	11,272	1,199	240	1	10,013	601	120	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—108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	906	17,593,778	960,708	188,546	521	16,153,589	851,861	168,737
5萬元以下 NT\$50,000 or under	240	440	38,002	7,579	124	87	37,944	7,579
超過5萬-10萬元 NT\$50,001~100,000	10	787	76	-	5	429	26	-
超過10萬-50萬元 NT\$100,001~500,000	72	21,386	1,746	61	29	8,782	625	-
超過50萬-100萬元 NT\$500,001~1,000,000	66	49,901	3,121	47	30	23,216	1,462	39
超過100萬-500萬元 NT\$1,000,001~5,000,000	220	567,741	35,911	4,727	103	282,638	17,248	2,369
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	94	685,813	44,225	8,627	61	464,997	29,522	5,763
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	154	3,646,456	279,168	55,817	121	2,951,074	221,968	44,377
超過5,000萬-1億元 NT\$50,000,001~100,000,000	23	1,677,631	154,559	30,908	22	1,620,737	147,688	29,534
超過1億元 over NT\$100,000,000	27	10,943,623	403,900	80,780	26	10,801,629	395,378	79,076

(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	22,278	224,344,542	13,929,368	2,684,107	6,960	157,597,557	8,835,049	1,746,932
5萬元以下 NT\$50,000 or under	4,914	6,779	6,252	757	1,312	1,483	4,197	630
超過5萬-10萬元 NT\$50,001~100,000	237	18,294	1,490	-	58	4,551	352	-
超過10萬-50萬元 NT\$100,001~500,000	1,563	459,861	39,265	965	311	90,236	6,796	39
超過50萬-100萬元 NT\$500,001~1,000,000	1,500	1,106,046	81,825	1,421	264	195,294	13,570	194
超過100萬-500萬元 NT\$1,000,001~5,000,000	6,416	16,650,383	1,184,612	171,980	1,397	3,810,974	253,632	38,017
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	2,982	21,410,063	1,511,986	293,365	913	6,643,696	439,199	85,686
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	3,915	80,770,365	5,885,128	1,172,083	2,000	46,191,383	3,145,885	628,305
超過5,000萬-1億元 NT\$50,000,001~100,000,000	455	31,719,063	1,926,110	385,053	412	28,846,130	1,701,846	340,204
超過1億元 over NT\$100,000,000	296	72,203,688	3,292,700	658,483	293	71,813,810	3,269,572	653,857

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (Cont. 2)

5. Water Supply and Remediation Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
19	433,725	35,818	7,099	363	968,764	70,083	12,121	3	37,700	2,946	589
2	-	0	-	112	353	58	-	2	-	-	-
-	-	-	-	5	358	50	-	-	-	-	-
-	-	-	-	43	12,604	1,121	61	-	-	-	-
1	818	49	-	35	25,867	1,610	8	-	-	-	-
4	7,778	238	-	113	277,325	18,425	2,358	-	-	-	-
2	11,160	670	127	31	209,656	14,033	2,737	-	-	-	-
8	215,081	19,468	3,894	24	442,601	34,786	6,957	1	37,700	2,946	589
1	56,894	6,871	1,374	-	-	-	-	-	-	-	-
1	141,994	8,522	1,704	-	-	-	-	-	-	-	-

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
836	8,985,257	708,746	138,248	14,458	57,747,074	4,384,799	798,836	24	14,654	774	91
149	63	82	-	3,439	5,233	1,973	127	14	-	0	-
6	436	31	-	172	13,234	1,100	-	1	73	7	-
22	6,086	424	2	1,228	362,883	31,988	924	2	656	57	-
26	19,539	1,325	22	1,208	889,912	66,886	1,205	2	1,301	44	-
194	535,735	38,497	5,924	4,820	12,291,050	891,817	127,948	5	12,624	666	91
136	1,027,844	75,457	14,383	1,933	13,738,523	997,330	193,296	-	-	-	-
287	6,190,637	498,438	99,018	1,628	28,388,345	2,240,805	444,760	-	-	-	-
13	815,039	71,364	14,273	30	2,057,894	152,900	30,576	-	-	-	-
3	389,878	23,128	4,626	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—108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	50,508	766,742,010	33,502,511	6,445,147	24,343	635,242,008	26,632,022	5,235,146
5萬元以下 NT\$50,000 or under	10,850	23,586	45,172	7,125	5,396	12,392	38,526	6,685
超過5萬-10萬元 NT\$50,001~100,000	766	57,178	7,240	551	340	25,531	3,981	412
超過10萬-50萬元 NT\$100,001~500,000	4,102	1,166,939	84,949	1,663	1,728	475,487	34,395	911
超過50萬-100萬元 NT\$500,001~1,000,000	3,621	2,670,803	169,969	2,455	1,353	997,966	62,249	837
超過100萬-500萬元 NT\$1,000,001~5,000,000	13,892	36,260,489	2,137,650	272,325	5,061	13,441,748	771,964	101,418
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	6,220	44,536,008	2,464,832	466,102	2,833	20,549,447	1,086,765	206,999
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	8,809	187,515,542	9,440,263	1,868,810	5,580	124,776,770	6,031,856	1,198,811
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,201	83,551,755	3,219,573	642,151	1,044	73,327,181	2,816,819	562,338
超過1億元 over NT\$100,000,000	1,047	410,959,710	15,932,863	3,183,965	1,008	401,635,486	15,785,467	3,156,735

(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	2,067	32,755,566	2,310,662	452,502	1,294	29,862,696	2,125,337	420,830
5萬元以下 NT\$50,000 or under	332	798	1,018	148	123	390	929	148
超過5萬-10萬元 NT\$50,001~100,000	32	2,419	176	-	15	1,171	110	-
超過10萬-50萬元 NT\$100,001~500,000	168	45,480	15,540	1,137	88	23,773	6,947	1,076
超過50萬-100萬元 NT\$500,001~1,000,000	120	88,824	5,313	130	51	38,031	2,200	40
超過100萬-500萬元 NT\$1,000,001~5,000,000	473	1,216,703	74,235	9,104	247	635,304	37,925	4,740
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	246	1,789,523	109,035	21,186	150	1,132,953	66,939	13,019
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	609	13,966,894	854,506	170,642	537	12,685,776	773,332	154,429
超過5,000萬-1億元 NT\$50,000,001~100,000,000	53	3,444,631	216,783	43,344	50	3,278,497	210,409	42,069
超過1億元 over NT\$100,000,000	34	12,200,294	1,034,056	206,811	33	12,066,801	1,026,546	205,309

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (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
2,141	30,468,044	1,447,214	279,347	23,431	97,595,485	5,355,221	918,859	593	3,436,473	68,054	11,795
296	355	859	137	4,951	10,312	4,327	150	207	527	1,460	153
18	1,394	93	-	396	29,321	3,111	139	12	932	55	-
104	29,533	2,355	44	2,199	642,318	46,688	666	71	19,601	1,511	42
96	73,191	4,682	24	2,113	1,559,320	100,680	1,519	59	40,326	2,358	75
512	1,405,850	83,748	11,417	8,178	21,089,253	1,275,519	158,961	141	323,638	6,419	529
326	2,369,585	136,524	25,876	3,028	21,393,190	1,238,145	232,671	33	223,786	3,398	556
696	15,480,546	894,943	177,724	2,478	46,150,626	2,492,416	488,178	55	1,107,600	21,048	4,097
71	4,548,408	236,702	46,686	75	4,860,656	147,887	29,512	11	815,510	18,165	3,615
22	6,559,182	87,308	17,439	13	1,860,489	46,448	7,063	4	904,553	13,640	2,728

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
83	822,139	54,636	9,141	663	2,005,712	129,870	22,456	27	65,019	819	75
8	47	6	-	193	361	83	-	8	-	0	-
2	144	3	-	13	990	45	-	2	114	18	-
9	2,162	7,267	-	63	17,134	1,209	61	8	2,411	117	-
2	1,381	94	-	61	45,076	2,834	90	6	4,336	185	-
19	61,696	3,813	506	205	515,519	31,998	3,783	2	4,184	499	75
21	137,798	7,440	1,432	75	518,772	34,656	6,735	-	-	-	-
20	431,177	25,610	5,122	52	849,941	55,564	11,091	-	-	-	-
1	54,241	2,893	579	1	57,919	3,481	696	1	53,974	-	-
1	133,493	7,510	1,502	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—108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	5,550	47,822,004	3,144,452	598,355	1,381	26,265,618	1,542,582	305,422
5萬元以下	NT\$50,000 or under	851	1,760	4,166	715	294	212	3,900	715
超過5萬-10萬元	NT\$50,001~100,000	58	4,331	346	-	15	1,089	106	-
超過10萬-50萬元	NT\$100,001~500,000	304	90,045	7,067	120	66	19,595	1,343	23
超過50萬-100萬元	NT\$500,001~1,000,000	337	250,058	17,703	414	58	42,798	2,680	56
超過100萬-500萬元	NT\$1,000,001~5,000,000	1,994	5,708,485	373,395	55,442	254	720,312	39,379	6,321
超過500萬-1,000萬元	NT\$5,000,001~10,000,000	988	6,940,340	465,596	88,375	208	1,533,196	86,156	16,811
超過1,000萬-5,000萬元	NT\$10,000,001~50,000,000	899	17,936,069	1,305,985	259,259	382	8,183,441	521,275	103,952
超過5,000萬-1億元	NT\$50,000,001~100,000,000	76	5,264,811	339,531	67,899	64	4,483,511	277,908	55,579
超過1億元	over NT\$100,000,000	43	11,626,105	630,663	126,131	40	11,281,464	609,835	121,965

(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	1,107	11,464,710	1,080,724	211,384	805	11,153,032	1,053,232	207,286
5萬元以下	NT\$50,000 or under	395	924	729	111	265	721	701	111
超過5萬-10萬元	NT\$50,001~100,000	30	2,314	297	-	14	1,128	152	-
超過10萬-50萬元	NT\$100,001~500,000	145	39,943	4,638	188	98	26,667	2,425	40
超過50萬-100萬元	NT\$500,001~1,000,000	102	73,475	6,685	244	68	49,042	3,691	17
超過100萬-500萬元	NT\$1,000,001~5,000,000	266	643,798	44,548	6,361	207	522,064	34,446	4,998
超過500萬-1,000萬元	NT\$5,000,001~10,000,000	74	520,782	37,466	7,267	61	434,383	31,089	6,033
超過1,000萬-5,000萬元	NT\$10,000,001~50,000,000	64	1,249,819	112,247	22,397	61	1,185,372	106,614	21,271
超過5,000萬-1億元	NT\$50,000,001~100,000,000	16	1,101,603	105,775	21,151	16	1,101,603	105,775	21,151
超過1億元	over NT\$100,000,000	15	7,832,052	768,339	153,665	15	7,832,052	768,339	153,665

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (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
705	8,015,338	654,147	126,957	3,455	13,510,912	944,277	165,296	9	30,136	3,446	680
76	86	37	-	478	1,462	226	-	3	-	3	-
6	477	27	-	37	2,765	213	-	-	-	-	-
15	4,705	334	16	220	65,026	5,349	81	3	719	41	-
27	20,063	1,405	42	252	187,197	13,618	316	-	-	-	-
164	465,802	32,535	4,770	1,575	4,521,369	301,481	44,351	1	1,002	-	-
139	1,013,435	74,217	14,021	640	4,386,615	304,507	57,400	1	7,094	716	143
267	5,651,958	475,559	94,101	249	4,079,349	306,465	60,669	1	21,321	2,686	537
8	514,171	49,205	9,841	4	267,129	12,418	2,479	-	-	-	-
3	344,641	20,828	4,166	-	-	-	-	-	-	-	-

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
19	42,892	4,268	780	283	268,786	23,224	3,318	-	-	-	-
14	40	7	-	116	163	21	-	-	-	-	-
-	-	-	-	16	1,186	145	-	-	-	-	-
1	126	115	-	46	13,150	2,098	148	-	-	-	-
-	-	-	-	34	24,433	2,994	227	-	-	-	-
3	4,975	400	31	56	116,759	9,702	1,332	-	-	-	-
-	-	-	-	13	86,399	6,377	1,234	-	-	-	-
1	37,751	3,746	749	2	26,696	1,887	377	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－108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	1,983	46,225,869	1,957,085	388,304	1,887	45,235,278	1,783,132	353,794
5萬元以下 NT\$50,000 or under	877	792	55,411	10,818	841	615	55,384	10,818
超過5萬-10萬元 NT\$50,001~100,000	25	1,879	2,611	471	21	1,569	2,586	471
超過10萬-50萬元 NT\$100,001~500,000	155	41,009	33,728	6,320	121	33,711	33,103	6,320
超過50萬-100萬元 NT\$500,001~1,000,000	83	59,448	5,051	709	73	51,704	4,452	709
超過100萬-500萬元 NT\$1,000,001~5,000,000	335	903,251	92,597	17,684	330	893,681	91,917	17,573
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	141	1,024,404	32,370	6,047	139	1,008,594	29,455	5,464
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	241	5,535,750	172,143	33,826	241	5,535,750	172,143	33,826
超過5,000萬-1億元 NT\$50,000,001~100,000,000	57	3,979,896	126,012	25,081	55	3,825,788	118,403	23,559
超過1億元 over NT\$100,000,000	69	34,679,440	1,437,162	287,348	66	33,883,866	1,275,689	255,054

(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	4,975	75,190,716	5,154,528	1,017,508	4,152	72,958,342	4,902,708	971,882
5萬元以下 NT\$50,000 or under	2,122	1,497	26,234	4,336	1,848	1,105	24,888	4,176
超過5萬-10萬元 NT\$50,001~100,000	48	3,475	547	-	31	2,198	269	-
超過10萬-50萬元 NT\$100,001~500,000	246	73,805	8,237	160	162	47,397	4,824	132
超過50萬-100萬元 NT\$500,001~1,000,000	266	199,274	28,830	2,884	177	133,423	20,568	2,204
超過100萬-500萬元 NT\$1,000,001~5,000,000	871	2,221,624	208,006	35,240	625	1,642,898	151,012	25,952
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	449	3,289,337	365,534	72,095	395	2,902,829	310,912	61,580
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	648	15,640,171	1,301,434	259,688	591	14,570,253	1,183,853	236,598
超過5,000萬-1億元 NT\$50,000,001~100,000,000	179	12,682,196	1,056,311	211,228	177	12,578,902	1,046,987	209,363
超過1億元 over NT\$100,000,000	146	41,079,337	2,159,395	431,877	146	41,079,337	2,159,395	431,877

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (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
4	427	37	-	78	34,531	4,833	694	14	955,633	169,083	33,816
2	-	-	-	29	177	27	-	5	-	0	-
-	-	-	-	4	310	25	-	-	-	-	-
2	427	37	-	32	6,871	588	-	-	-	-	-
-	-	-	-	8	6,052	599	0	2	1,692	-	-
-	-	-	-	3	5,311	679	111	2	4,259	1	-
-	-	-	-	2	15,810	2,915	583	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2	154,108	7,609	1,522
-	-	-	-	-	-	-	-	3	795,574	161,473	32,294

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
176	1,026,766	109,943	21,001	526	1,084,056	126,670	22,913	121	121,552	15,207	1,712
71	1	4	-	193	391	861	155	10	-	481	5
1	96	7	-	12	868	126	-	4	313	145	-
4	1,292	119	-	53	16,685	1,625	-	27	8,431	1,669	28
9	7,335	1,140	121	40	29,043	2,620	51	40	29,473	4,502	508
41	105,610	10,013	1,716	168	419,509	40,794	6,846	37	53,607	6,187	726
17	124,904	14,325	2,720	35	247,384	38,989	7,533	2	14,220	1,308	262
31	684,234	75,011	14,579	25	370,176	41,655	8,328	1	15,508	915	183
2	103,294	9,324	1,865	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—108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	3,511	14,304,417	1,373,931	257,306	2,163	11,853,338	1,155,000	222,280
5萬元以下 NT\$50,000 or under	1,032	2,640	1,111	70	648	1,834	616	-
超過5萬-10萬元 NT\$50,001~100,000	70	5,232	513	-	42	3,262	283	-
超過10萬-50萬元 NT\$100,001~500,000	514	146,752	15,064	254	277	79,446	7,496	18
超過50萬-100萬元 NT\$500,001~1,000,000	350	255,175	22,503	857	179	130,565	10,741	253
超過100萬-500萬元 NT\$1,000,001~5,000,000	942	2,313,822	182,842	27,177	536	1,384,129	109,038	17,192
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	318	2,286,373	194,825	37,617	234	1,697,627	146,246	28,784
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	254	5,197,471	593,294	118,575	218	4,566,506	526,921	105,301
超過5,000萬-1億元 NT\$50,000,001~100,000,000	22	1,457,805	165,100	33,020	20	1,350,822	154,980	30,996
超過1億元 over NT\$100,000,000	9	2,639,147	198,679	39,736	9	2,639,147	198,679	39,736

(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	3,281	18,886,062	1,077,077	196,900	1,538	14,756,510	737,738	139,102
5萬元以下 NT\$50,000 or under	810	2,275	2,267	260	281	1,306	1,827	240
超過5萬-10萬元 NT\$50,001~100,000	65	4,867	1,058	60	37	2,763	813	60
超過10萬-50萬元 NT\$100,001~500,000	462	130,079	14,051	285	251	70,283	8,610	230
超過50萬-100萬元 NT\$500,001~1,000,000	366	273,799	26,687	1,091	181	135,218	13,707	474
超過100萬-500萬元 NT\$1,000,001~5,000,000	963	2,306,808	171,941	23,828	404	997,458	74,973	10,983
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	286	1,970,509	158,933	31,145	139	975,553	80,600	15,828
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	282	5,523,900	508,970	101,610	200	4,066,691	371,122	74,083
超過5,000萬-1億元 NT\$50,000,001~100,000,000	27	1,945,141	76,763	15,340	25	1,778,554	69,679	13,923
超過1億元 over NT\$100,000,000	20	6,728,684	116,407	23,281	20	6,728,684	116,407	23,281

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (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
69	288,099	31,061	5,929	1,275	2,161,099	187,607	29,048	4	1,881	263	49
15	84	11	-	367	722	484	70	2	-	-	-
2	125	5	-	25	1,764	219	-	1	81	6	-
8	1,825	158	-	229	65,481	7,410	236	-	-	-	-
8	5,478	386	-	163	119,132	11,376	604	-	-	-	-
20	48,951	4,415	716	385	878,942	69,132	9,220	1	1,800	257	49
8	60,401	5,748	1,146	76	528,345	42,831	7,687	-	-	-	-
8	171,235	20,338	4,067	28	459,730	46,035	9,207	-	-	-	-
-	-	-	-	2	106,983	10,120	2,024	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
91	710,583	62,026	12,044	1,632	3,328,756	274,470	45,322	20	90,213	2,843	432
19	43	5	-	504	898	435	20	6	28	0	-
1	83	3	-	27	2,021	242	-	-	-	-	-
8	2,452	199	-	200	56,528	5,174	55	3	816	68	-
6	4,501	312	-	176	131,855	12,387	614	3	2,225	281	3
24	61,482	4,146	606	529	1,236,668	92,423	12,224	6	11,200	399	15
8	60,516	4,300	849	138	928,285	73,538	14,374	1	6,155	495	94
24	484,708	47,577	9,492	58	972,501	90,271	18,035	-	-	-	-
1	96,798	5,484	1,097	-	-	-	-	1	69,789	1,600	320
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—108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	130	1,517,091	324,858	64,576	101	1,497,817	322,742	64,293
5萬元以下 NT\$50,000 or under	42	114	10	-	31	114	10	-
超過5萬-10萬元 NT\$50,001~100,000	4	324	108	-	2	180	18	-
超過10萬-50萬元 NT\$100,001~500,000	26	7,534	692	-	17	4,948	296	-
超過50萬-100萬元 NT\$500,001~1,000,000	4	2,567	119	-	3	2,035	66	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	28	68,348	2,959	464	23	58,048	1,953	295
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	11	72,957	2,670	465	10	67,245	2,099	351
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	11	208,816	25,126	5,012	11	208,816	25,126	5,012
超過5,000萬-1億元 NT\$50,000,001~100,000,000	2	145,200	578	116	2	145,200	578	116
超過1億元 over NT\$100,000,000	2	1,011,231	292,596	58,519	2	1,011,231	292,596	58,519

1. 資料來源：本局稅務資訊科。
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
統計表－108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	96	6,890,918	286,939	57,257	26	119,441	5,290	1,006
5萬元以下 NT\$50,000 or under	26	91	1,113	221	10	67	-	-
超過5萬-10萬元 NT\$50,001~100,000	1	57	-	-	1	57	-	-
超過10萬-50萬元 NT\$100,001~500,000	3	473	7	-	2	360	-	-
超過50萬-100萬元 NT\$500,001~1,000,000	1	898	90	-	1	898	90	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	16	46,855	5,094	986	5	14,264	1,863	352
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	17	119,878	7,401	1,409	4	28,565	1,578	302
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	17	394,842	27,505	5,495	3	75,230	1,759	352
超過5,000萬-1億元 NT\$50,000,001~100,000,000	3	201,349	8,686	1,737	-	-	-	-
超過1億元 over NT\$100,000,000	12	6,126,475	237,043	47,409	-	-	-	-

(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	953	4,981,596	401,185	76,524	389	3,927,523	276,470	54,058
5萬元以下 NT\$50,000 or under	387	1,397	20,506	3,999	113	266	19,995	3,994
超過5萬-10萬元 NT\$50,001~100,000	38	2,799	446	11	14	1,018	150	-
超過10萬-50萬元 NT\$100,001~500,000	110	29,054	3,568	149	38	10,613	928	-
超過50萬-100萬元 NT\$500,001~1,000,000	67	47,557	4,467	268	26	18,788	1,069	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	187	452,540	29,654	4,000	81	214,731	11,892	1,675
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	67	481,148	37,182	7,308	49	352,025	25,676	5,041
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	85	1,793,909	171,268	33,971	56	1,156,890	82,666	16,530
超過5,000萬-1億元 NT\$50,000,001~100,000,000	8	523,728	55,597	11,119	8	523,728	55,597	11,119
超過1億元 over NT\$100,000,000	4	1,649,464	78,497	15,699	4	1,649,464	78,497	15,699

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (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
10	182,965	21,078	4,211	21	232,475	20,653	4,095	39	6,356,037	239,918	47,945
-	-	-	-	1	-	-	-	15	24	1,113	221
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	113	7	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
2	7,540	782	156	6	15,129	2,449	478	3	9,922	-	-
3	18,324	2,154	431	6	44,061	3,493	676	4	28,928	176	-
4	106,120	10,470	2,090	6	94,055	13,690	2,738	4	119,437	1,586	315
1	50,981	7,672	1,534	1	79,117	1,014	203	1	71,251	-	-
-	-	-	-	-	-	-	-	12	6,126,475	237,043	47,409

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
37	308,080	47,589	9,308	510	677,628	56,847	9,149	17	68,365	20,279	4,009
12	-	0	-	251	976	504	5	11	155	7	-
2	150	13	-	22	1,631	283	11	-	-	-	-
1	469	29	-	69	17,454	2,499	149	2	518	112	-
2	1,138	428	74	37	26,592	2,665	156	2	1,039	305	38
10	20,778	1,695	149	96	217,031	16,067	2,176	-	-	-	-
-	-	-	-	18	129,123	11,506	2,267	-	-	-	-
10	285,545	45,424	9,085	17	284,821	23,323	4,385	2	66,653	19,855	3,971
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—108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	2,407	6,430,206	635,804	110,783	458	2,994,700	391,608	76,306
5萬元以下 NT\$50,000 or under	471	1,672	601	-	95	241	124	-
超過5萬-10萬元 NT\$50,001~100,000	75	5,626	749	-	25	1,912	401	-
超過10萬-50萬元 NT\$100,001~500,000	435	126,753	9,785	121	52	13,452	938	-
超過50萬-100萬元 NT\$500,001~1,000,000	320	235,611	16,857	301	44	32,048	2,064	40
超過100萬-500萬元 NT\$1,000,001~5,000,000	831	1,960,176	130,809	16,150	126	310,092	20,803	2,927
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	163	1,166,446	87,233	16,701	47	356,928	29,741	5,853
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	104	1,951,813	172,239	34,004	61	1,297,918	120,006	23,980
超過5,000萬-1億元 NT\$50,000,001~100,000,000	3	233,846	53,586	10,717	3	233,846	53,586	10,717
超過1億元 over NT\$100,000,000	5	748,263	163,945	32,789	5	748,263	163,945	32,789

(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	193	689,698	23,323	4,094	26	536,268	20,319	4,056
5萬元以下 NT\$50,000 or under	111	146	402	-	17	-	5	-
超過5萬-10萬元 NT\$50,001~100,000	10	694	42	-	1	56	5	-
超過10萬-50萬元 NT\$100,001~500,000	29	7,739	626	3	3	861	38	3
超過50萬-100萬元 NT\$500,001~1,000,000	5	3,748	169	-	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	29	73,192	1,554	59	1	1,865	113	21
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	2	12,963	372	-	-	-	-	-
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	5	109,732	2,443	489	2	52,002	2,443	489
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1	81,258	758	152	1	81,258	758	152
超過1億元 over NT\$100,000,000	1	400,226	16,957	3,391	1	400,226	16,957	3,391

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (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
75	278,616	23,923	4,234	1,820	3,096,706	216,107	29,674	54	60,184	4,166	569
9	-	1	-	346	1,377	232	-	21	54	244	-
2	145	4	-	48	3,569	344	-	-	-	-	-
8	2,979	179	-	366	108,207	8,291	69	9	2,115	377	52
14	10,283	1,011	47	253	186,013	13,366	214	9	7,267	416	-
25	64,043	4,437	538	667	1,564,736	103,925	12,465	13	21,305	1,644	220
9	61,233	6,227	1,236	106	741,818	51,264	9,612	1	6,467	1	-
8	139,933	12,064	2,413	34	490,986	38,685	7,314	1	22,976	1,484	297
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
6	5,911	509	38	109	24,748	2,071	-	52	122,771	424	-
1	-	0	-	70	75	260	-	23	71	137	-
-	-	-	-	8	587	37	-	1	51	-	-
2	604	46	-	23	5,932	526	-	1	342	16	-
-	-	-	-	4	2,823	169	-	1	925	-	-
3	5,307	463	38	3	9,492	707	-	22	56,528	271	-
-	-	-	-	1	5,839	372	-	1	7,124	-	-
-	-	-	-	-	-	-	-	3	57,730	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－108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	121,441	2,687,622,593	148,556,505	29,142,225	58,891	2,394,837,795	130,139,111	25,838,032
5萬元以下 NT\$50,000 or under	26,714	50,576	270,687	48,615	13,227	23,867	256,014	47,572
超過5萬-10萬元 NT\$50,001~100,000	1,646	123,712	18,333	1,093	697	52,567	9,730	943
超過10萬-50萬元 NT\$100,001~500,000	9,381	2,691,170	262,546	12,108	3,653	1,020,577	119,112	9,321
超過50萬-100萬元 NT\$500,001~1,000,000	8,366	6,181,688	448,493	12,135	2,913	2,153,007	158,348	5,235
超過100萬-500萬元 NT\$1,000,001~5,000,000	32,651	85,258,978	5,519,079	757,344	11,430	30,588,798	1,947,104	281,277
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	14,766	105,863,537	6,699,356	1,283,452	6,750	49,101,081	3,015,922	582,793
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	21,408	459,661,385	27,687,353	5,502,895	14,050	321,104,825	18,536,324	3,694,134
超過5,000萬-1億元 NT\$50,000,001~100,000,000	3,232	226,178,597	11,396,128	2,276,604	2,967	208,835,312	10,516,764	2,101,477
超過1億元 over NT\$100,000,000	3,277	1,801,612,950	96,254,530	19,247,979	3,204	1,781,957,761	95,579,793	19,115,280

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2019 (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
5,070	62,039,247	3,827,129	740,217	56,378	217,962,259	14,021,574	2,454,547	1,102	12,783,292	568,691	109,429
771	796	1,051	137	12,335	24,781	10,042	527	381	1,132	3,580	379
43	3,298	201	-	878	65,736	8,054	150	28	2,111	348	-
208	59,711	11,699	62	5,376	1,570,594	127,197	2,603	144	40,288	4,538	122
223	168,741	15,125	859	5,099	3,766,301	266,412	5,352	131	93,639	8,608	689
1,202	3,302,156	217,635	30,992	19,765	50,822,670	3,335,941	443,155	254	545,354	18,399	1,920
800	5,846,934	387,096	73,795	7,168	50,583,693	3,288,425	625,471	48	331,829	7,913	1,393
1,667	36,317,419	2,552,787	506,741	5,614	100,617,638	6,535,342	1,289,557	77	1,621,503	62,900	12,463
120	7,691,020	453,601	90,066	128	8,437,214	391,960	78,318	17	1,215,051	33,803	6,743
36	8,649,172	187,934	37,565	15	2,073,632	58,201	9,414	22	8,932,385	428,602	85,720

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

2. Data in the table are annual income.

表23. 營利事業所得稅各行業按組織別統計表
— 108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	121,441	2,687,622,593	148,556,505	29,142,225	58,891	2,394,837,795	130,139,111	25,838,032
農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	875	8,318,998	311,795	59,689	467	7,322,118	268,755	52,668
礦業及土石採取業 Mining & Quarrying	124	1,532,648	91,445	18,093	51	1,226,046	73,060	14,579
製造業 Manufacturing	20,044	1,378,076,752	79,867,186	15,888,082	11,956	1,332,394,333	77,052,334	15,378,794
電力及燃氣供應業 Electricity and Gas Supply	453	23,855,012	2,122,924	423,068	373	23,741,581	2,109,872	420,861
用水供應及污染整治業 Water Supply and Remediation Activities	906	17,593,778	960,708	188,546	521	16,153,589	851,861	168,737
營建工程業 Construction	22,278	224,344,542	13,929,368	2,684,107	6,960	157,597,557	8,835,049	1,746,932
批發及零售業 Wholesale and Retail Trade	50,508	766,742,010	33,502,511	6,445,147	24,343	635,242,008	26,632,022	5,235,146
運輸及倉儲業 Transportation and Storage	2,067	32,755,566	2,310,662	452,502	1,294	29,862,696	2,125,337	420,830
住宿及餐飲業 Accommodation and Food Service Activities	5,550	47,822,004	3,144,452	598,355	1,381	26,265,618	1,542,582	305,422
出版、影音製作、傳播及資通訊服務業 Information and Communication	1,107	11,464,710	1,080,724	211,384	805	11,153,032	1,053,232	207,286
金融及保險業 Finance and Insurance Activities	1,983	46,225,869	1,957,085	388,304	1,887	45,235,278	1,783,132	353,794
不動產業 Real Estate Activities	4,975	75,190,716	5,154,528	1,017,508	4,152	72,958,342	4,902,708	971,882
專業、科學及技術服務業 Professional, Scientific and Technical Activities	3,511	14,304,417	1,373,931	257,306	2,163	11,853,338	1,155,000	222,280
支援服務業 Support Services Activities	3,281	18,886,062	1,077,077	196,900	1,538	14,756,510	737,738	139,102
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	130	1,517,091	324,858	64,576	101	1,497,817	322,742	64,293
醫療保健及社會工作服務業 Human Health and Social Work Activities	96	6,890,918	286,939	57,257	26	119,441	5,290	1,006
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	953	4,981,596	401,185	76,524	389	3,927,523	276,470	54,058
其他服務業 Other Services Activities	2,407	6,430,206	635,804	110,783	458	2,994,700	391,608	76,306
其他不能歸類之行業 Activities Not Adequately Defined	193	689,698	23,323	4,094	26	536,268	20,319	4,056

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 23 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Industry and Organization
Category - CY 2019

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
5,070	62,039,247	3,827,129	740,217	56,378	217,962,259	14,021,574	2,454,547	1,102	12,783,292	568,691	109,429
26	206,049	2,597	289	291	663,017	30,422	5,079	91	127,814	10,021	1,653
6	59,312	3,665	733	67	247,290	14,720	2,781	-	-	-	-
753	10,172,870	614,005	119,718	7,306	34,216,976	2,170,423	383,556	29	1,292,573	30,424	6,014
13	32,174	5,867	1,140	65	81,021	7,161	1,067	2	236	24	-
19	433,725	35,818	7,099	363	968,764	70,083	12,121	3	37,700	2,946	589
836	8,985,257	708,746	138,248	14,458	57,747,074	4,384,799	798,836	24	14,654	774	91
2,141	30,468,044	1,447,214	279,347	23,431	97,595,485	5,355,221	918,859	593	3,436,473	68,054	11,795
83	822,139	54,636	9,141	663	2,005,712	129,870	22,456	27	65,019	819	75
705	8,015,338	654,147	126,957	3,455	13,510,912	944,277	165,296	9	30,136	3,446	680
19	42,892	4,268	780	283	268,786	23,224	3,318	-	-	-	-
4	427	37	-	78	34,531	4,833	694	14	955,633	169,083	33,816
176	1,026,766	109,943	21,001	526	1,084,056	126,670	22,913	121	121,552	15,207	1,712
69	288,099	31,061	5,929	1,275	2,161,099	187,607	29,048	4	1,881	263	49
91	710,583	62,026	12,044	1,632	3,328,756	274,470	45,322	20	90,213	2,843	432
-	-	-	-	-	-	-	-	-	-	-	-
1	-	-	-	25	17,223	2,116	283	3	2,051	0	-
10	182,965	21,078	4,211	21	232,475	20,653	4,095	39	6,356,037	239,918	47,945
37	308,080	47,589	9,308	510	677,628	56,847	9,149	17	68,365	20,279	4,009
75	278,616	23,923	4,234	1,820	3,096,706	216,107	29,674	54	60,184	4,166	569
6	5,911	509	38	109	24,748	2,071	-	52	122,771	424	-

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

表24. 綜合所得稅歷年扣繳稅款統計

單位：新臺幣千元

年度別及 縣市別	CY & County or City	合計 Total	扣繳稅款		
			薪資所得 Salaries and Wages Income	租賃所得 Income from Lease	利息所得 Interest Income
101年	2012	10,991,492	6,261,642	645,366	375,923
102年	2013	11,349,236	6,243,682	675,266	342,200
103年	2014	11,909,010	6,567,227	681,074	360,475
104年	2015	12,051,989	6,683,721	707,933	360,517
105年	2016	13,249,438	6,934,803	732,997	280,375
106年	2017	13,337,235	7,042,327	756,655	295,058
107年	2018	15,644,680	7,013,552	773,681	364,243
108年	2019	14,297,179	7,071,038	813,263	408,223
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
臺南市	Tainan City	9,764,207	4,377,044	592,655	205,691
嘉義縣	Chiayi County	885,102	727,333	33,915	6,396
屏東縣	Pingtung County	1,565,691	1,125,161	108,437	33,872
臺東縣	Taitung County	433,949	360,563	22,172	7,472
澎湖縣	Penghu County	368,652	326,307	12,404	4,056
嘉義市	Chiayi City	914,014	640,162	88,307	19,352

資料來源：本局審查二科。

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

Unit: NT\$1,000

Net Withholding Tax					
權利金所得	盈餘分配所得	執行業務所得	競技競賽機會中獎獎金或給與所得	退職所得	其他所得
Income from Royalties	Income of Surplus Distribution	Professional Practices Income	Income from Contests and Games and from Prizes and Awards Won by Chance	Income from Separation Pay	Other Income
677,534	1,996,273	603,918	157,464	11,660	261,712
610,651	2,228,938	638,104	167,570	6,223	436,602
635,887	2,649,778	638,088	159,840	12,817	203,824
573,184	2,583,088	650,627	168,913	7,965	316,041
453,886	3,694,658	727,275	162,362	6,085	256,997
364,267	3,599,961	825,840	185,929	4,461	262,737
281,776	5,858,389	898,933	173,636	8,589	271,881
226,514	4,270,964	1,022,602	136,866	9,938	337,771
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
189,437	3,287,895	784,713	36,369	4,641	285,762
2,737	8,238	83,132	12,775	133	10,443
24,687	74,463	136,614	24,103	265	38,089
629	20	33,943	4,209	118	4,823
953	327	19,780	3,786	7	1,032
1,379	12,441	128,576	11,787	268	11,742

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

表25. 綜合所得稅結算申報按淨所得級距別統計表
—108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 Profit-seeking Income	執行業 務所得 Professional Practices Income	薪資 所得 Salaries and Wages Income	利息 所得 Interest Income	租賃及 權利金 Income from Lease and Royalties
			件數 Cases (2)	百分比 %					
無所得淨額 0	457,033	52.76	3,262,447	40.88	88,565	61,848	779,458	570,424	50,690
54萬元以下 NT\$540,000 or under	292,991	33.83	2,608,940	32.69	46,442	40,543	576,080	455,934	41,896
超過54萬元- 121萬元 NT\$540,001~1,210,000	74,753	8.63	1,155,988	14.48	16,721	15,187	198,766	221,554	21,748
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,413	3.39	626,503	7.85	7,892	7,365	102,699	123,251	13,704
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,978	1.04	236,566	2.96	2,865	2,876	36,471	48,540	6,860
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	662	0.08	18,770	0.24	193	208	2,896	3,979	627
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,054	0.24	63,584	0.80	723	634	9,332	13,960	2,260
超過1,000萬元 over NT\$10,000,000	273	0.03	7,929	0.10	63	93	1,168	2,112	425
合計 Total	866,157	100.00	7,980,727	100.00	163,464	128,754	1,706,870	1,439,754	138,210

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

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2019

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		每戶平均所 得件數 =(2)/(1) Average Number of Income Cases per Household
財產交易 所得 Property Transactions	機會中獎 所得 Income from Won Prizes or Awards	股利 所得 Dividend	退職 所得 Income from Separation Pay	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	
5,994	53,161	1,467,016	399	175,816	9,076	2,878	1,105,736	2,156,711	7
4,598	54,769	1,223,793	507	154,535	9,843	1,527	762,861	1,846,079	9
2,217	19,395	596,436	328	55,188	8,448	585	319,780	836,208	15
1,368	9,690	324,908	221	26,641	8,764	292	170,758	455,745	21
564	3,291	119,648	108	9,037	6,306	138	64,581	171,985	26
47	243	9,226	6	680	665	12	5,509	13,261	28
180	707	31,125	37	2,082	2,544	40	19,872	43,709	31
23	76	3,533	11	272	153	8	3,015	4,914	29
14,991	141,332	3,775,685	1,617	424,251	45,799	5,480	2,452,112	5,528,612	9

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

2. Data in the table are annual income.

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

表25. 綜合所得稅結算申報按淨所得級距別統計表
—108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		Net 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	457,033	-	-	-	41	23,628	1	100	120,487	1,325,541
54萬元以下 NT\$540,000 or under	292,991	2,922,670	-	-	12	6,879	88	481	162,615	3,128,494
超過54萬元- 121萬元 NT\$540,001~1,210,000	74,753	3,899,414	-	-	28	19,178	94	1,518	64,093	2,586,287
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,413	4,648,611	-	-	30	17,347	68	3,981	25,840	2,255,326
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,978	4,249,193	-	-	18	22,318	41	6,798	7,896	1,471,222
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	662	591,708	-	-	-	-	5	1,751	593	173,223
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,054	3,025,978	-	-	6	8,963	6	2,890	1,828	692,605
超過1,000萬元 over NT\$10,000,000	273	1,589,609	-	-	4	8,102	1	2,464	251	319,394
合計 Total	866,157	20,927,183	-	-	139	106,415	304	19,983	383,603	11,952,092

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

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2019 (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
-	-	785	591,291	19	6,810	278,909	2,229,588	178,104	60	13,602
106	977	154,342	1,328,478	15,934	56,876	136,589	2,572,268	133,925	140	53,305
149	3,985	46,599	1,490,571	7,339	71,964	28,816	833,708	36,564	142	89,980
177	20,390	24,851	2,275,233	5,597	109,947	5,090	248,149	17,575	177	217,776
91	21,098	8,504	2,958,748	2,629	93,449	776	99,874	5,193	93	166,674
15	9,667	645	495,220	236	11,200	42	15,974	361	15	52,177
30	28,895	2,002	2,682,250	722	49,800	138	35,528	1,130	35	124,348
13	17,052	259	2,019,218	96	46,660	29	22,581	144	11	47,975
581	102,064	237,987	13,841,009	32,572	446,706	450,389	6,057,670	372,996	673	765,837

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

2. Data in the table are annual income.

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

表25. 綜合所得稅結算申報按淨所得級距別統計表
— 108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 Profit-seeking Income	執行業務 所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權 利金 Income from Lease and Royalties	財產交易 所得 Property Transactions
無所得淨額 0	457,033	133,502,874	6,582,936	2,714,804	95,821,025	10,394,125	2,505,192	255,636
54萬元以下 NT\$540,000 or under	292,991	191,741,590	5,908,868	4,283,835	151,732,222	8,023,302	3,049,530	300,123
超過54萬元- 121萬元 NT\$540,001~1,210,000	74,753	107,236,429	3,586,132	3,648,444	80,525,722	3,828,111	1,855,623	219,178
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,413	71,700,323	2,667,860	3,571,059	49,652,565	2,376,607	1,482,392	241,928
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,978	38,071,030	1,206,118	2,755,221	23,079,544	1,172,621	930,250	147,718
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	662	4,167,107	102,768	204,056	2,340,112	98,174	100,684	15,036
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,054	17,373,942	404,047	999,928	8,792,843	463,433	392,957	80,888
超過1,000萬元 over NT\$10,000,000	273	8,171,952	140,450	337,230	3,260,037	210,060	83,580	18,313
合計 Total	866,157	571,965,247	20,599,179	18,514,577	415,204,070	26,566,433	10,400,208	1,278,820

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 Statistical Table of Individual Income Tax Cases Filed
by Classification of Net Income – CY 2019 (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 Income from Separation Pay	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		
262,503	12,810,092	48,460	1,721,110	27,334	359,657	183,722,113	203,903
326,325	15,458,574	104,975	2,166,247	40,048	347,541	216,867,349	191,976
165,736	11,727,989	99,954	1,310,716	22,564	246,260	100,218,670	132,320
118,781	10,299,520	103,903	1,010,169	22,177	153,362	58,184,003	128,570
50,154	7,752,740	89,959	714,802	11,511	160,392	25,584,345	86,680
3,235	1,181,458	6,425	74,409	663	40,087	2,526,253	7,821
12,051	5,621,038	90,086	404,978	2,953	108,740	9,376,519	30,815
882	3,670,635	79,649	261,849	500	108,767	3,329,591	2,710
939,667	68,522,046	623,411	7,664,280	127,750	1,524,806	599,808,843	784,795

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 Salaries and Wages Income shall be all Salaries and Wages after deducting the special deduction of salaries/wages and necessary expenses.

表25. 綜合所得稅結算申報按淨所得級距別統計表
— 108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 (1) Gross Consolidated Income	所得淨額 (2) Net Amount of Income		應納稅額 (3) Tax Payable		稅後所得 =(1)-(3) After-tax Income		平均 稅率 =(3)/(2)	有效 稅率 =(3)/(1)				
	件數 Cases	金額 Amount	金額 Amount	百分比 %	金額 Amount	百分比 %	金額 Amount	百分比 %	Average Tax Rate	Effective Tax Rate				
無所得淨額 0	457,033	131,433,027	-	-	-	-	131,433,027	100.00	-	0.00				
54萬元以下 NT\$540,000 or under	292,991	190,883,421	58,456,376	30.62	2,922,670	1.53	187,960,751	98.47	5.00	1.53				
超過54萬元- 121萬元 NT\$540,001~1,210,000	74,753	106,396,754	59,560,749	55.98	3,899,414	3.66	102,497,340	96.34	6.55	3.66				
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,413	70,609,358	48,332,037	68.45	4,648,611	6.58	65,960,747	93.42	9.62	6.58				
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,978	36,523,157	28,573,875	78.23	4,249,193	11.63	32,273,964	88.37	14.87	11.63				
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	662	3,790,068	3,150,297	83.12	591,708	15.61	3,198,360	84.39	18.78	15.61				
超過500萬元- 1,000萬元 NT\$5,000,001~10,000,000	2,054	15,727,586	13,496,476	85.81	3,025,978	19.24	12,701,608	80.76	22.42	19.24				
超過1,000萬元 over NT\$10,000,000	273	5,338,920	4,872,896	91.27	1,589,609	29.77	3,749,311	70.23	32.62	29.77				
合計 Total	866,157	560,702,291	216,442,706	38.60	20,927,183	3.73	539,775,108	96.27	9.67	3.73				
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 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅 單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
無所得淨額 0	90,400	25,602,673	-	-	25,602,673	-	0.00	22,139	6,212,671	-	-	6,212,671	-	0.00
54萬元以下 NT\$540,000 or under	56,387	35,946,310	11,061,109	553,027	35,393,283	5.00	1.54	14,705	9,208,555	2,869,964	143,491	9,065,064	5.00	1.56
超過54萬元- 121萬元 NT\$540,001~1,210,000	11,891	16,591,927	9,370,847	612,838	15,979,089	6.54	3.69	3,169	4,410,582	2,478,717	159,986	4,250,596	6.45	3.63
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	3,979	9,348,429	6,448,733	612,332	8,736,097	9.50	6.55	941	2,180,165	1,498,398	136,311	2,043,854	9.10	6.25
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	881	3,486,536	2,744,429	407,296	3,079,240	14.84	11.68	218	880,106	683,933	104,504	775,602	15.28	11.87
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	43	245,742	205,210	39,683	206,059	19.34	16.15	16	90,915	77,010	15,232	75,683	19.78	16.75
超過500萬元- 1,000萬元 NT\$5,000,001~10,000,000	146	1,102,951	954,998	214,352	888,599	22.45	19.43	35	253,014	216,110	48,555	204,459	22.47	19.19
超過1,000萬元 over NT\$10,000,000	22	474,291	424,807	141,483	332,808	33.31	29.83	4	72,002	62,284	19,920	52,082	31.98	27.67
合計 Total	163,749	92,798,859	31,210,133	2,581,011	90,217,848	8.27	2.78	41,227	23,308,010	7,886,416	627,999	22,680,011	7.96	2.69

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30.62=\$58,456,376/\$190,883,421*100。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income – CY 2019 (Cont. 3)

4. Tax Payable & Tax Rate

Unit: Case; NT\$1,000

臺南市 Tainan City							嘉義縣 Chiayi County						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
246,428	71,226,175	-	-	71,226,175	-	0.00	53,485	15,419,060	-	-	15,419,060	-	0.00
155,377	101,596,835	30,970,162	1,548,429	100,048,406	5.00	1.52	32,858	21,406,272	6,399,616	319,964	21,086,308	5.00	1.49
43,085	61,892,047	34,579,645	2,273,807	59,618,240	6.58	3.67	7,025	9,950,511	5,519,386	356,436	9,594,075	6.46	3.58
18,531	44,816,208	30,651,244	2,983,011	41,833,197	9.73	6.66	2,325	5,539,562	3,790,500	359,451	5,180,111	9.48	6.49
6,145	25,105,252	19,642,727	2,914,370	22,190,882	14.84	11.61	617	2,473,986	1,935,318	289,092	2,184,894	14.94	11.69
470	2,690,069	2,236,155	415,365	2,274,704	18.57	15.44	40	232,195	190,087	36,002	196,193	18.94	15.51
1,508	11,594,609	9,948,162	2,232,122	9,362,487	22.44	19.25	120	920,629	787,473	174,109	746,520	22.11	18.91
218	4,286,111	3,915,438	1,279,328	3,006,783	32.67	29.85	10	148,481	136,419	40,827	107,654	29.93	27.50
471,762	323,207,306	131,943,533	13,646,432	309,560,874	10.34	4.22	96,480	56,090,696	18,758,799	1,575,881	54,514,815	8.40	2.81
澎湖縣 Penghu County							嘉義市 Chiayi City						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
11,201	3,478,137	-	-	3,478,137	-	0.00	33,380	9,494,311	-	-	9,494,311	-	0.00
11,123	7,516,683	2,464,332	123,211	7,393,472	5.00	1.64	22,541	15,208,766	4,691,193	234,548	14,974,218	5.00	1.54
2,673	3,681,435	2,076,932	134,066	3,547,369	6.46	3.64	6,910	9,870,252	5,535,222	362,281	9,507,971	6.55	3.67
801	1,904,839	1,275,446	112,074	1,792,765	8.79	5.88	2,836	6,820,155	4,667,716	445,432	6,374,723	9.54	6.53
167	679,001	529,594	78,163	600,838	14.76	11.51	950	3,898,276	3,037,874	455,768	3,442,508	15.00	11.69
11	62,903	52,297	9,783	53,120	18.71	15.55	82	468,244	389,538	75,643	392,601	19.42	16.15
34	250,640	216,331	50,248	200,392	23.23	20.05	211	1,605,743	1,373,402	306,592	1,299,151	22.32	19.09
4	63,553	59,921	19,070	44,483	31.83	30.01	15	294,482	274,027	88,981	205,501	32.47	30.22
26,014	17,637,191	6,674,853	526,615	17,110,576	7.89	2.99	66,925	47,660,229	19,968,972	1,969,245	45,690,984	9.86	4.13

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: 30.62% of the net amount of income=\$58,456,376/\$190,883,421*100.

表25. 綜合所得稅結算申報按淨所得級距別統計表
—108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 Exemptions	標準扣除額 Standard Deductions		列舉扣除額 Itemized Deductions		財產交易損 失扣除額 Deduction for Losses Incurred in Property ransactions		儲蓄投資 特別扣除額 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	457,033	232,492,396	105,239,376	442,038	77,131,961	14,995	4,206,982	-	-	221,659	9,090,514
54萬元以下 NT\$540,000 or under	292,991	132,423,645	61,512,088	275,133	43,382,093	17,858	4,335,951	1	3	162,100	6,529,273
超過54萬元- 121萬元 NT\$540,001~1,210,000	74,753	46,834,661	21,877,460	63,349	12,097,200	11,404	3,316,844	-	-	58,830	3,204,936
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,413	22,276,881	10,408,068	21,232	4,548,231	8,181	2,810,666	2	243	26,127	1,888,117
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,978	7,949,285	3,513,664	4,479	992,640	4,499	1,891,446	-	-	8,427	797,568
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	662	639,638	266,024	219	49,440	443	201,591	-	-	648	67,868
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,054	2,230,983	831,996	455	105,240	1,599	911,823	-	-	1,973	232,926
超過1,000萬元 over NT\$10,000,000	273	466,024	97,724	22	4,920	251	307,591	-	-	270	38,709
合計 Total	866,157	445,313,513	203,746,400	806,927	138,311,725	59,230	17,982,894	3	246	480,034	21,849,911

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 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2019 (Cont. 4)

5. Category of Deductions

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

Total Amounts of Deduction										薪資費用 Necessary Expenses for Salaries or Wages	
身心障礙 特別扣除額 Special Deduction for the Disabled		教育學費 特別扣除額 Special Deduction for Educational Tuition		幼兒學前 特別扣除額 Special Deduction for Pre-school Children		長期照顧 特別扣除額 Special deduction for long-term care		基本生活費差額 Basic Living Expense Difference			
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
53,652	11,620,800	38,835	1,179,884	50,877	7,965,600	23,143	2,964,840	143,689	13,092,439	379,382	87,900,960
21,777	4,626,800	19,921	612,617	17,557	2,581,200	12,325	1,560,720	90,989	7,282,900	271,900	65,134,279
8,859	1,923,600	10,182	319,829	7,347	1,097,160	6,314	820,560	23,835	2,177,072	69,689	19,692,949
4,275	946,400	6,118	195,417	1,507	225,960	1,668	219,840	10,162	1,033,939	27,232	8,531,437
1,779	412,000	1,917	64,394	-	-	-	-	2,544	277,573	8,249	2,504,802
142	35,200	151	4,854	-	-	-	-	147	14,661	605	186,140
434	102,400	481	15,811	-	-	-	-	299	30,787	1,900	583,676
58	13,200	60	1,949	-	-	-	-	15	1,931	246	69,555
90,976	19,680,400	77,665	2,394,755	77,288	11,869,920	43,450	5,565,960	271,680	23,911,302	759,203	184,603,798

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

2. Data in the table are annual income.

3. Necessary Expenses for Salaries or Wages include the special deduction of salaries/wages and necessary expenses.

表25. 綜合所得稅結算申報按淨所得級距別統計表
— 108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 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance	申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance
		無所得淨額 0	457,033	19,012	-	-19,012	21,458
54萬元以下 NT\$540,000 or under	292,991	2,786,862	2,922,670	135,808	6,235	6,879	644
超過54萬元- 121萬元 NT\$540,001~1,210,000	74,753	3,753,004	3,899,414	146,410	11,750	19,178	7,428
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,413	4,485,079	4,648,611	163,532	14,078	17,347	3,269
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,978	4,113,230	4,249,193	135,963	18,774	22,318	3,544
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	662	574,810	591,708	16,898	-	-	-
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,054	2,926,078	3,025,978	99,900	7,920	8,963	1,043
超過1,000萬元 over NT\$10,000,000	273	1,488,232	1,589,609	101,377	18,469	8,102	-10,367
合計 Total	866,157	20,146,307	20,927,183	780,876	98,684	106,415	7,731

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income – CY 2019 (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
273,376	2,214,127	278,909	2,229,588	785	591,291	19	6,810	183,074	178,104
135,344	2,604,393	136,589	2,572,268	154,339	1,328,438	15,934	56,876	3,844	133,925
28,275	863,684	28,816	833,708	46,599	1,490,571	7,339	71,964	131	36,564
4,659	258,195	5,090	248,149	24,851	2,275,233	5,597	109,947	33	17,575
486	99,599	776	99,874	8,504	2,958,991	2,629	93,449	6	5,193
16	14,283	42	15,974	645	495,220	236	11,200	2	361
56	31,420	138	35,528	2,002	2,682,250	722	49,800	-	1,130
14	20,875	29	22,581	259	2,019,218	96	46,660	2	144
442,226	6,106,576	450,389	6,057,670	237,984	13,841,212	32,572	446,706	187,092	372,996

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
101年	2012	31,638	23,067	405	22,628	81,280,090
102年	2013	31,746	23,804	432	23,283	83,111,207
103年	2014	33,412	24,929	476	24,274	91,995,703
104年	2015	33,232	25,857	558	25,272	100,110,195
105年	2016	35,133	27,827	662	27,015	114,257,321
106年	2017	34,367	29,296	729	28,305	115,517,793
107年	2018	34,293	31,668	736	30,415	127,050,437
108年	2019	34,845	32,188	828	31,712	130,872,184
109年	2020	34,510	31,609	843	30,625	126,377,174
110年	2021	35,738	31,152	991	30,270	148,337,060
臺南市	Tainan City	15,919	14,874	608	14,358	85,360,354
嘉義縣	Chiayi County	5,772	4,677	73	4,618	17,988,597
屏東縣	Pingtung County	8,577	7,049	133	6,903	25,451,781
臺東縣	Taitung County	2,406	1,882	34	1,874	5,461,500
澎湖縣	Penghu County	991	1,042	33	993	3,542,658
嘉義市	Chiayi City	2,073	1,628	110	1,524	10,532,170

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

110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%	16
106年5月12日起(合計)	Since May 12, 2017 (Total)		1,090
5,000萬元以下	NT\$50,000,000 or under	10%	998
超過5,000萬元-1億元	NT\$50,000,001~100,000,000	15%	58
超過1億元	over NT\$100,000,000	20%	34
總計	Grand Total		1,107

資料來源：本局徵收科。

Table 26 Source of Estate Tax

1. Category of Previous 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(1) Gross Amount of Taxable Estate	法定扣除額 及免稅額(2) Deduction and Exemption	應課稅遺產淨額 (3)=(1)-(2) Net Amount of Taxable Estate
-	-	229,542	19,994,026	13,296,027	6,697,999
-	-	3,638	18,998,668	12,345,767	6,652,901
-	-	4,176	20,022,884	12,432,762	7,590,122
-	-	2,720	24,837,745	16,108,518	8,729,227
-	-	9,478	29,494,286	18,525,287	10,968,999
-	-	1,000	31,889,006	19,757,868	12,131,138
-	-	-	40,048,577	22,945,306	17,103,271
-	-	44,440	40,894,619	23,216,799	17,677,820
-	-	3,139	38,441,353	23,837,690	14,603,663
-	-	35,331	51,847,275	33,568,346	18,278,929
-	-	1,377	37,285,652	25,015,491	12,270,161
-	-	16,962	3,252,380	1,874,645	1,377,735
-	-	16,992	4,623,600	3,181,050	1,442,550
-	-	-	980,503	603,634	376,869
-	-	-	860,743	587,296	273,447
-	-	-	4,844,397	2,306,230	2,538,167

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

2. By Tax Brackets

CY 2021

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	1,956
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
119,949	92,599	1,956
-	-	-
1,401,109	796,682	4,661
53,536,675	23,597,458	2,769,659
32,354,325	10,171,611	910,883
5,982,246	3,517,556	355,604
15,200,104	9,908,291	1,503,172
55,057,733	24,486,739	2,776,276

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

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
101年	2012	32,642	1,726	32,606
102年	2013	33,751	1,709	33,556
103年	2014	34,041	1,764	33,903
104年	2015	34,897	2,123	34,661
105年	2016	33,271	2,060	32,799
106年	2017	35,954	2,118	35,124
107年	2018	36,121	2,033	37,530
108年	2019	36,010	1,999	36,498
109年	2020	37,023	2,178	36,872
110年	2021	36,234	2,360	35,934
臺南市	Tainan City	18,899	1,375	18,817
嘉義縣	Chiayi County	4,851	244	4,800
屏東縣	Pingtung County	7,153	404	7,149
臺東縣	Taitung County	2,275	129	2,301
澎湖縣	Penghu County	886	34	812
嘉義市	Chiayi City	2,170	174	2,055

1. 資料來源：本局審查二科。

2. 102年應課稅贈與淨額≠應課稅贈與總額-法定扣除額及免稅額，因所屬澎湖縣「應課稅贈與總額」小於「法定扣除額及免稅額」，該分局「應課稅贈與淨額」以0計。

(二) 課稅級距別

110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)		2
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%	1
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%	57
106年5月12日起(合計)	Since May 12, 2017 (Total)		2,110
2,500萬元以下	NT\$25,000,000 or under	10%	2,063
超過2,500萬元-5,000萬元	NT\$25,000,001~50,000,000	15%	36
超過5,000萬元	over NT\$50,000,000	20%	11
總計	Grand Total		2,169

資料來源：本局徵收科。

Table 27 Sources of Gift Tax

1. Category of Previous Years and County and City

Unit: Case; NT\$1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額(1) Gross Amount of Taxable Gift	法定扣除額及免稅額(2) Deduction and Exemption	應課稅贈與淨額(3)=(1)-(2) Net Amount of Taxable Gift
6,980,977	3,983,016	2,997,961
9,487,149	4,045,666	5,442,742
10,955,120	4,295,941	6,659,179
14,001,667	5,017,260	8,984,407
20,050,239	4,884,213	15,166,026
15,595,804	5,092,793	10,503,011
10,252,014	4,693,140	5,558,874
11,080,841	4,634,148	6,446,693
12,614,972	5,051,459	7,563,513
14,954,778	5,509,944	9,444,834
9,858,549	3,248,452	6,610,097
1,120,207	558,824	561,383
2,127,680	921,362	1,206,318
553,345	297,699	255,646
144,106	77,044	67,062
1,150,891	406,563	744,328

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

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

2. By Tax Brackets

CY 2021

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
9,012	6,792	1
1,712	602	-
-	-	-
-	-	-
-	-	-
-	-	-
7,300	6,190	1
-	-	-
-	-	-
-	-	-
-	-	-
388,285	263,008	14,069
13,616,167	8,847,234	1,013,477
11,260,115	6,663,747	714,403
1,197,583	1,047,264	116,163
1,158,469	1,136,223	182,911
14,013,464	9,117,034	1,027,547

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

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)
101年	2012	199	1	72,038	76	85,768,892	2	78,884	-	-	23	2	23
102年	2013	197	1	69,748	75	77,960,390	2	76,557	-	-	22	2	696
103年	2014	198	1	55,720	75	69,494,201	3	65,851	-	-	22	2	1,417
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
臺南市 Tainan City		99	-	-	34	33,689,432	1	430	-	-	17	1	3,012
嘉義縣 Chiayi County		40	1	242	17	17,183,767	-	-	-	-	3	1	180
屏東縣 Pingtung County		48	-	-	24	2,050,581	1	3,297	-	-	3	1	126
臺東縣 Taitung County		5	-	-	3	866	-	-	-	-	-	-	-
澎湖縣 Penghu County		-	-	-	-	-	-	-	-	-	-	-	-
嘉義市 Chiayi City		11	-	-	1	-	1	47,640	-	-	2	-	-

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

Table 28 Sources of Commodity Tax

電器類 Electric Appliances														車輛類 Vehicles	
電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers		錄影機 Video Recorders		錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)		
1	31,659	8	168,231	-	-	2	-	1	2,680	6	2,550	3	14,030	97	38,375
1	36,197	7	182,978	-	-	2	-	1	2,950	6	2,389	3	19,000	97	46,619
1	55,401	7	153,014	-	-	2	-	1	2,892	6	2,810	3	17,550	97	41,998
1	-	7	169,971	-	-	2	-	1	3,262	5	2,872	3	13,940	93	45,483
1	-	7	152,487	1	6,843	2	-	1	2,981	5	2,830	3	18,000	91	42,342
-	50	8	120,672	2	9,206	1	-	1	3,242	5	2,770	3	11,600	89	50,333
-	-	5	92,843	2	8,912	-	-	1	3,838	2	2,578	3	9,493	87	53,825
-	-	5	116,722	4	34,094	-	-	1	3,684	2	2,324	4	7,446	87	49,342
-	-	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
-	-	8	123,167	2	46,622	-	-	-	-	3	406	3	1,300	47	19,020
-	-	-	-	-	-	-	-	-	-	-	-	2	138	19	6,422
-	-	-	-	-	-	-	-	-	-	2	2,005	-	-	20	32,756
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	107
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	3,206	1	1,451	-	-	7	71

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

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

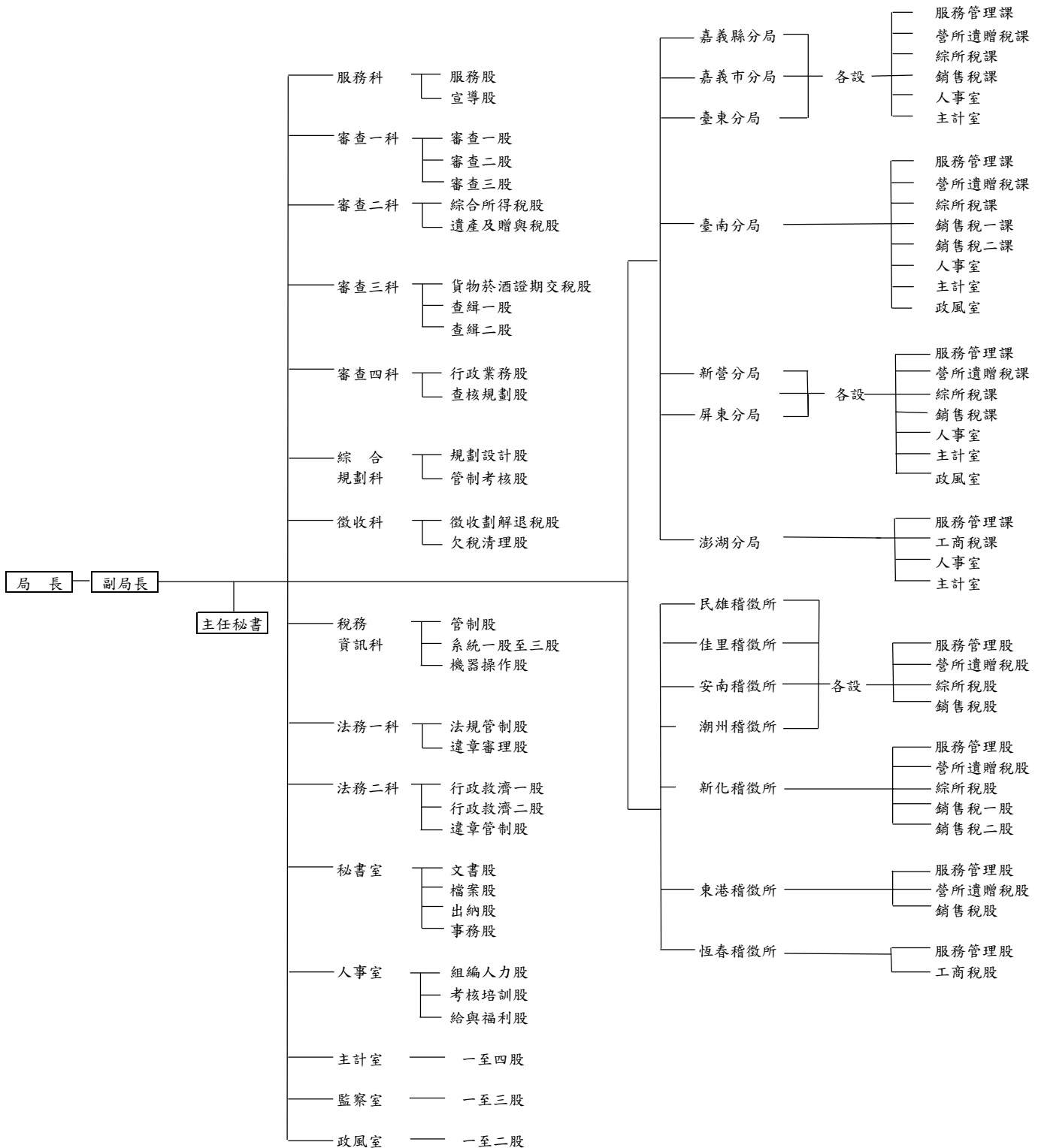
3. The number of factories in the table excludes those have filed for suspension or termination of operation.

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參、行政組織與工作績效

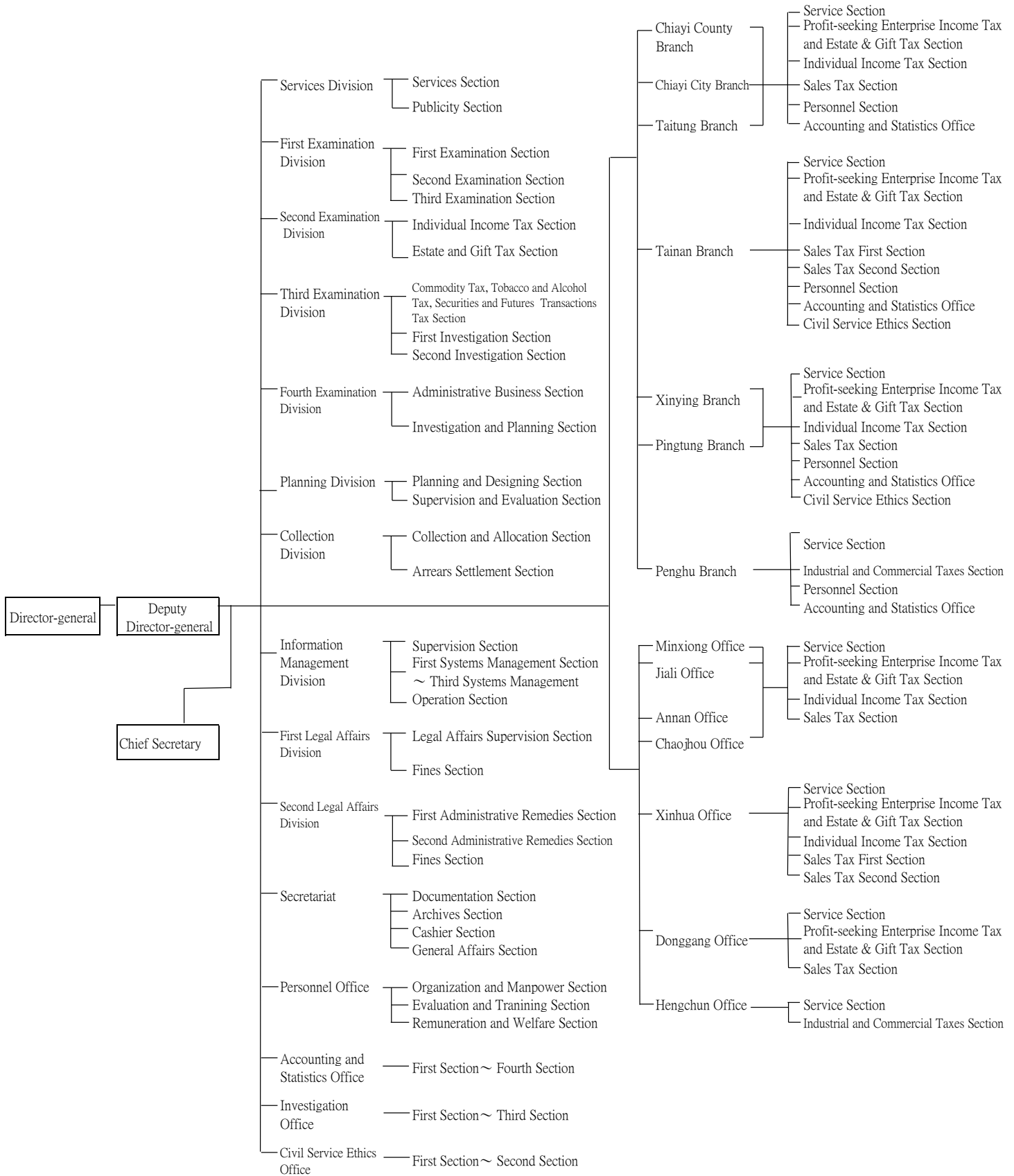
Administrative Organization and Work Performance

表29. 組織系統表



資料來源：本局人事室。

Table 29 Organization Chart



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

表30. 員額與素質

(一) 員額統計

110年底

單位：人

職稱	職等別	法定員額 (上限)	現有 員額	備 註
		合計	1,120	
局長	簡任第12至第13職等	1	1	
副局長	簡任第11職等	1	1	
主任秘書	簡任第10職等	1	1	
科長	薦任第9職等	10	8	
室主任	薦任第9職等	2	2	
稽核主任	簡任第10職等	7	5	含兼任科長、稽徵所主任3名
稽核主任	薦任第9職等	3	3	
稽核	薦任第8至第9職等	18	17	
分析師	薦任第7至第9職等	1	1	
審核員	薦任第7至第8職等	52	52	
專員	薦任第7至第8職等	7	7	含薦派人員1名
股長	薦任第7職等	43	42	
稅務員	薦任第6至第7職等	129	115	
稅務員	委任第5職等		3	
科員	薦任第6至第7職等	37	31	
科員	委任第5職等		-	
管理師	委任第5職等至薦任第7職等	14	14	
助理員	薦任第6職等	13	1	
助理員	委任第4至第5職等	13	17	
佐理員	薦任第6職等	2	2	
佐理員	委任第4至第5職等	1	1	
書記	委任第1至第3職等	5	4	
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	
稽核	薦任第8至第9職等	1	1	
審核員	薦任第6至第8職等	17	17	
課長	薦任第7至第8職等	27	27	
薦任稅務員	薦任第6至第7職等	338	333	
委任稅務員	委任第5職等		2	
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	29	3	
助理員	委任第4至第5職等	32	54	
佐理員	薦任第6職等	6	5	
佐理員	委任第4至第5職等	1	1	
書記	委任第1至第3職等	13	4	
稽徵所主任	薦任第8至第9職等	7	6	
稽核	薦任第8至第9職等	2	2	
審核員	薦任第7至第8職等	8	8	
股長	薦任第7職等	26	26	
稅務員	薦任第6至第7職等	244	231	
稅務員	委任第5職等		1	
助理員	薦任第6職等	23	4	
助理員	委任第4至第5職等	24	26	
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, 2021

Unit: Person

Title	Grade	Statutory Quota (Max)	Existing Staff	Note
	Total	1,202	1,120	
Director-general	Senior Rank Grade 12 - Grade 13	1	1	
Deputy Director-general	Senior Rank Grade 11	1	1	
Chief Secretary	Senior Rank Grade 10	1	1	
Chief	Junior Rank Grade 9	10	8	
Chief	Junior Rank Grade 9	2	2	
Senior Auditor	Senior Rank Grade 10	7	5	Including 3 Senior Auditors concurrently serving as Section Chief and Chief of the Office.
Chief	Junior Rank Grade 9	3	3	
Auditor	Junior Rank Grade 8 - Grade 9	18	17	
Systems Analyst	Junior Rank Grade 7 - Grade 9	1	1	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	52	52	
Executive Officer/Specialist	Junior Rank Grade 7 - Grade 8	7	7	One person's grade is Junior Detail.
Head	Junior Rank Grade 7	43	42	
Revenue Officer	Junior Rank Grade 6 - Grade 7	129	115	
Revenue Officer	Elementary Rank Grade 5		3	
Officer	Junior Rank Grade 6 - Grade 7	37	31	
Officer	Elementary Rank Grade 5		-	
Systems Coordinator	Elementary Rank Grade 5 - Junior Rank Grade 7	14	14	
Junior Officer	Junior Rank Grade 6	13	1	
Junior Officer	Elementary Rank Grade 4 - Grade 5	13	17	
Junior Officer	Junior Rank Grade 6	2	2	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	5	4	
Director	Junior Rank Grade 9 - Senior Rank Grade 10	7	7	
Secretary	Junior Rank Grade 8 - Grade 9	7	7	
Chief	Junior Rank Grade 7 - Grade 8	17	17	
Auditor	Junior Rank Grade 8 - Grade 9	1	1	
Revenue Assessor	Junior Rank Grade 6 - Grade 8	17	17	
Chief	Junior Rank Grade 7 - Grade 8	27	27	
Revenue Officer	Junior Rank Grade 6 - Grade 7	338	333	
Revenue Officer	Elementary Rank Grade 5		2	
Officer	Junior Rank Grade 6 - Grade 7	10	10	
Officer	Elementary Rank Grade 5		-	
Junior Officer	Junior Rank Grade 6	29	3	
Junior Officer	Elementary Rank Grade 4 - Grade 5	32	54	
Junior Officer	Junior Rank Grade 6	6	5	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	13	4	
Chief	Junior Rank Grade 8 - Grade 9	7	6	
Auditor	Junior Rank Grade 8 - Grade 9	2	2	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	8	8	
Head	Junior Rank Grade 7	26	26	
Revenue Officer	Junior Rank Grade 6 - Grade 7	244	231	
Revenue Officer	Elementary Rank Grade 5		1	
Junior Officer	Junior Rank Grade 6	23	4	
Junior Officer	Elementary Rank Grade 4 - Grade 5	24	26	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	3	-	

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

表30. 員額與素質 (續1)

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

(二)按職等及年齡分 By Grade & Age

110年底 At the end of Dec. 31, 2021

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	1,120	15	992	113	-	1,120	264	856
24歲以下 24 Years or under	5	-	3	2	-	5	-	5
25歲 - 29歲 25 Years - 29 Years	42	-	29	13	-	42	11	31
30歲 - 34歲 30 Years - 34 Years	105	-	92	13	-	105	20	85
35歲 - 39歲 35 Years - 39 Years	136	-	116	20	-	136	40	96
40歲 - 44歲 40 Years - 44 Years	167	-	152	15	-	167	42	125
45歲 - 49歲 45 Years - 49 Years	193	1	172	20	-	193	40	153
50歲 - 54歲 50 Years - 54 Years	249	3	230	16	-	249	48	201
55歲 - 59歲 55 Years - 59 Years	155	2	143	10	-	155	38	117
60歲以上 over 60 Years	68	9	55	4	-	68	25	43

資料來源:本局人事室。

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

表30. 員額與素質 (續2完)

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

(三)按教育程度分 By Educational Attainment

110年底 At the end of Dec. 31, 2021

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	1,120	15	992	113	-
研究所	Graduate School	291	8	279	4	-
大學	University	684	7	591	86	-
專科	College	131	-	111	20	-
高中(高職)	High (Vocational) School	13	-	11	2	-
初(國)中	Junior High School	1	-	-	1	-

(四)按考試及格種類分 By Examination Type

110年底 At the end of Dec. 31, 2021

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	1,120	15	992	113	-
高等考試	Senior Examination	524	1	523	-	-
普通考試	Junior Examination	34	-	2	32	-
特種考試	Special Examination	259	-	211	48	-
升等考試	Promotion Examination	263	14	249	-	-
其他	Other Examination	40	-	7	33	-

資料來源：本局人事室。

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

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表31. 處理人民申請案件統計

Table 31 Statistics of Case Status of Application

110年度 CY 2021

月別 Month	收文 Cases Received				當月份結案 Cases Closed in the Month					當月份待辦 Cases Pending in the Month	
	合計 Total	當月份新 收案件 Newly- received Cases in the Month	截至上月底 止待辦案件 Pending Cases from the End of Last Month	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		件數 cases	%	
					件數 cases	%	件數 cases	%			
總計 Grand Total	114,351	107,887	6,464	107,854	107,827	99.97	27	0.03	6,497	5.68	
1月 Jan.	9,428	8,965	463	8,888	8,881	99.92	7	0.08	540	5.73	
2月 Feb.	6,810	6,271	539	6,318	6,318	100.00	-	-	492	7.22	
3月 Mar.	9,915	9,424	491	9,292	9,292	100.00	-	-	623	6.28	
4月 Apr.	8,847	8,224	623	8,345	8,331	99.83	14	0.17	502	5.67	
5月 May	9,471	8,969	502	8,972	8,972	100.00	-	-	499	5.27	
6月 June	10,146	9,647	499	9,457	9,457	100.00	-	-	689	6.79	
7月 July	10,454	9,765	689	10,076	10,076	100.00	-	-	378	3.62	
8月 Aug.	9,730	9,352	378	9,185	9,184	99.99	1	0.01	545	5.60	
9月 Sep.	11,047	10,496	551	10,294	10,294	100.00	-	-	753	6.82	
10月 Oct.	8,998	8,248	750	8,596	8,595	99.99	1	0.01	402	4.47	
11月 Nov.	9,676	9,274	402	9,099	9,096	99.97	3	0.03	577	5.96	
12月 Dec.	9,829	9,252	577	9,332	9,331	99.99	1	0.01	497	5.06	

資料來源：本局綜合規劃科。

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

表32. 公文處理績效統計

(一) 月份別

110年度

月別 Month	收文 Cases Received			當月份結案						
	總計 Grand Total	各月份新收來文 Newly-received Cases in a Month	截至上月底止待辦件數 Pending Cases from the End of Last Month	總計 Grand Total	發文					
					合計 Total	1 - 3 天辦結 Closed within One to Three Days		4 - 6 天辦結 Closed within Four to Six Days		
件數 Cases	%	件數 Cases	%							
總計 Grand Total	221,615	213,485	8,130	314,546	111,534	110,293	98.89	1,238	1.11	
1月 Jan.	19,371	18,798	573	27,466	10,001	9,905	99.04	96	0.96	
2月 Feb.	14,775	14,151	624	21,141	7,830	7,761	99.12	69	0.88	
3月 Mar.	20,021	19,437	584	29,062	10,528	10,422	98.99	106	1.01	
4月 Apr.	18,607	17,840	767	26,624	9,142	9,060	99.10	82	0.90	
5月 May	19,182	18,429	753	26,577	8,806	8,693	98.72	113	1.28	
6月 June	14,708	14,200	508	20,041	6,561	6,503	99.12	58	0.88	
7月 July	20,336	19,560	776	27,102	9,169	9,056	98.77	112	1.22	
8月 Aug.	18,717	17,925	792	28,050	10,938	10,791	98.66	147	1.34	
9月 Sep.	17,732	17,102	630	25,563	9,656	9,528	98.67	128	1.33	
10月 Oct.	18,849	18,114	735	26,558	9,319	9,190	98.62	129	1.38	
11月 Nov.	19,563	18,894	669	28,072	10,067	9,953	98.87	114	1.13	
12月 Dec.	19,754	19,035	719	28,290	9,517	9,431	99.10	84	0.88	

資料來源：本局綜合規劃科。

Table 32 Efficiency Data of Handling Official Documents

1. By Month

CY 2021

Cases Closed in the Month							發文平均 使用天數 Average Days Needed for Official Documents	存查 Filed for Reference	待辦統 計件數 Numbers of Pending Cases	創稿 Created Document
Official Document										
7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days						
件數 Cases	%	件數 Cases	%	件數 Cases	%					
3	0.00	-	-	-	-	0.83	203,012	8,231	101,162	
-	-	-	-	-	-	0.80	17,465	624	8,719	
-	-	-	-	-	-	0.80	13,311	583	6,949	
-	-	-	-	-	-	0.80	18,534	767	9,808	
-	-	-	-	-	-	0.85	17,482	754	8,771	
-	-	-	-	-	-	0.86	17,771	509	7,904	
-	-	-	-	-	-	0.89	13,480	776	6,109	
1	0.01	-	-	-	-	0.92	17,933	783	7,549	
-	-	-	-	-	-	0.83	17,112	631	9,964	
-	-	-	-	-	-	0.81	15,907	735	8,566	
-	-	-	-	-	-	0.85	17,239	669	8,378	
-	-	-	-	-	-	0.80	18,005	719	9,228	
2	0.02	-	-	-	-	0.82	18,773	681	9,217	

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

表32. 公文處理績效統計(續1完)

(二)單位別

110年度

單位 Unit		收文 Cases Received			當月份結案			
		總計 Grand Total	各月份新收 來文 Newly- received Cases in a Month	截至上月底 止待辦件數 Pending Cases from the End of Last Month	總計 Grand Total	發文		
						合計 Total	1 - 3 天辦結 Closed within One to Three Days	
件數 Cases	%							
總計	Grand Total	221,615	213,485	8,130	314,546	111,534	110,293	98.89
審查一科	First Examination Division	1,758	1,634	124	2,192	847	804	94.92
審查二科	Second Examination Division	5,729	5,536	193	7,857	3,535	3,500	99.01
審查三科	Third Examination Division	1,852	1,758	94	2,473	1,220	1,198	98.20
審查四科	Fourth Examination Division	2,356	2,222	134	2,693	1,206	1,155	95.77
綜合規劃科	Planning Division	1,066	927	139	1,341	490	475	96.94
法務一科	First Legal Affairs Division	1,067	999	68	2,371	1,385	1,350	97.47
法務二科	Second Legal Affairs Division	1,026	982	44	2,271	1,266	1,223	96.60
稅務資訊科	Information Management Division	1,323	1,230	93	1,314	285	275	96.49
徵收科	Collection Division	3,224	3,096	128	3,547	1,208	1,183	97.93
服務科	Services Division	958	904	54	1,088	386	373	96.63
秘書室	Secretariat	1,356	1,293	63	1,823	982	962	97.96
政風室	Civil Service Ethics Office	559	526	33	612	103	95	92.23
監察室	Investigation Office	518	497	21	516	23	23	100.00
主計室	Accounting and Statistics Office	860	805	55	953	143	136	95.10
人事室	Personnel Office	1,242	1,125	117	1,557	829	801	96.62
納保組	Taxpayer Rights Protection Division	-	-	-	1	-	-	-
臺南分局	Tainan Branch	26,901	25,886	1,015	43,976	16,812	16,720	99.45
嘉義縣分局	Chiayi County Branch	14,502	13,956	546	20,850	8,291	8,264	99.67
新營分局	Xinying Branch	13,775	13,319	456	20,019	7,189	7,157	99.55
屏東分局	Pingtung Branch	21,600	21,058	542	30,428	10,407	10,232	98.32
臺東分局	Taitung Branch	16,285	15,910	375	20,494	5,409	5,380	99.46
澎湖分局	Penghu Branch	9,788	9,658	130	11,693	2,709	2,704	99.82
嘉義市分局	Chiayi City Branch	17,834	17,386	448	25,783	10,693	10,625	99.36
民雄稽徵所	Minxiong Office	10,631	10,221	410	14,935	5,015	5,000	99.70
佳里稽徵所	Jiali Office	9,244	9,036	208	12,334	3,443	3,426	99.51
新化稽徵所	Xinhua Office	21,786	20,569	1,217	33,590	11,825	11,689	98.85
安南稽徵所	Annan Office	8,402	8,056	346	12,345	4,196	4,180	99.62
東港稽徵所	Donggang Office	8,028	7,698	330	11,035	3,289	3,281	99.76
潮州稽徵所	Chaozhou Office	11,275	10,783	492	15,790	5,447	5,260	96.57
恆春稽徵所	Hengchun Office	6,670	6,415	255	8,665	2,901	2,822	97.28

資料來源：本局綜合規劃科。

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

2. By Unit

CY 2021

Cases Closed in the Month									存查 Filed for Reference	待辦統 計件數 Numbers of Pending Cases	創稿 Created Document
Official Document								發文平均 使用天數 Average Days Needed for Official Documents			
4 - 6 天辦結 Closed within Four to Six Days		7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days					
件數 Cases	%	件數 Cases	%	件數 Cases	%	件數 Cases	%				
1,238	1.11	3	0.00	-	-	-	-	0.83	203,012	8,231	101,162
43	5.08	-	-	-	-	-	-	1.08	1,345	122	556
35	0.99	-	-	-	-	-	-	0.82	4,322	209	2,337
22	1.80	-	-	-	-	-	-	0.91	1,253	88	709
51	4.23	-	-	-	-	-	-	0.98	1,487	134	471
15	3.06	-	-	-	-	-	-	0.98	851	137	412
35	2.53	-	-	-	-	-	-	0.71	986	71	1,375
43	3.40	-	-	-	-	-	-	0.89	1,005	41	1,286
10	3.51	-	-	-	-	-	-	1.01	1,029	99	90
25	2.07	-	-	-	-	-	-	0.92	2,339	123	446
13	3.37	-	-	-	-	-	-	0.85	702	55	185
20	2.04	-	-	-	-	-	-	0.97	841	58	525
8	7.77	-	-	-	-	-	-	1.74	509	35	88
-	-	-	-	-	-	-	-	0.72	493	25	23
7	4.90	-	-	-	-	-	-	1.21	810	53	146
28	3.38	-	-	-	-	-	-	1.04	728	112	427
-	-	-	-	-	-	-	-	-	1	-	1
91	0.54	1	0.01	-	-	-	-	0.77	27,164	1,000	18,075
27	0.33	-	-	-	-	-	-	0.75	12,559	539	6,887
32	0.45	-	-	-	-	-	-	0.76	12,830	469	6,713
175	1.68	-	-	-	-	-	-	0.92	20,021	582	9,410
29	0.54	-	-	-	-	-	-	0.88	15,085	375	4,584
5	0.18	-	-	-	-	-	-	0.72	8,984	117	2,022
67	0.63	1	0.01	-	-	-	-	0.88	15,090	469	8,418
15	0.30	-	-	-	-	-	-	0.75	9,920	412	4,716
17	0.49	-	-	-	-	-	-	0.72	8,891	203	3,293
136	1.15	-	-	-	-	-	-	0.91	21,765	1,233	13,037
16	0.38	-	-	-	-	-	-	0.70	8,149	341	4,284
8	0.24	-	-	-	-	-	-	0.66	7,746	349	3,356
186	3.41	1	0.02	-	-	-	-	0.99	10,343	529	5,044
79	2.72	-	-	-	-	-	-	0.89	5,764	251	2,246

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

表33. 歲出決算分析

Table 33 Analysis of Expenditure Final Accounts

(一)政事別 Expenditures by Functions

110年度 CY 2021

單位：新臺幣元
Unit: NTD

科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	1,936,135,115	100.00	1,936,121,903	100.00	13,212	100.00
一般行政 General Administrative Business Plan	1,573,332,000	81.26	1,573,322,215	81.26	9,785	100.00
國稅稽徵業務 Business Plan for Taxation Operations	191,410,000	9.89	191,406,573	9.89	3,427	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	154,083,066	7.96	154,083,066	7.96	-	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	17,310,049	0.89	17,310,049	0.89	-	100.00

資料來源：本局主計室。

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

表33. 歲出決算分析(續1完)

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

		(二)用途別		Objectives			
		110年度		CY 2021		單位：新臺幣元 Unit: NTD	
科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget	
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %			
總計 Grand Total	1,936,135,115	100.00	1,936,121,903	100.00	13,212	100.00	
人事費 Personnel Expenses	1,488,808,000	76.90	1,488,803,035	76.90	4,965	100.00	
業務費 Operational Expenses	243,985,361	12.60	243,981,114	12.60	4,247	100.00	
獎補助費 Award and Subsidy Expenses	19,506,000	1.01	19,502,000	1.01	4,000	99.98	
設備及投資 Equipment and Investment	12,442,639	0.64	12,442,639	0.64	-	100.00	
第一預備金 First Reserve Fund	-	-	-	-	-	-	
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	154,083,066	7.96	154,083,066	7.96	-	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	17,310,049	0.89	17,310,049	0.89	-	100.00	

資料來源：本局主計室。

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

表34. 各項國稅稽徵成本

年度別 及稅目別	CY& Item of Tax	實徵淨額 (千元) (1) Net Tax Revenues (Unit: NT\$1,000)	成本總計 (元) (2)=(3)+(7) Total Cost (Unit: NTD)	每千元 單位成本 (2)/(1) Cost Per NT\$1,000	直接成本	
					合計 (3)=(4)+(5)+(6) Total	人事費 (4) Personnel Expenses
101年	2012	72,535,578	1,820,501,672	25.10	1,510,579,791	1,248,025,229
102年	2013	72,439,522	1,783,666,079	24.62	1,495,326,870	1,258,135,405
103年	2014	75,100,222	1,738,890,136	23.15	1,454,460,043	1,265,957,173
104年	2015	84,523,376	1,714,221,663	20.28	1,440,610,165	1,266,691,536
105年	2016	95,940,182	1,743,161,701	18.17	1,457,823,039	1,291,320,121
106年	2017	112,813,481	1,703,686,980	15.10	1,434,666,967	1,278,610,575
107年	2018	126,870,384	1,772,506,040	13.97	1,489,048,297	1,332,850,215
108年	2019	134,501,639	1,774,783,347	13.20	1,502,995,875	1,340,455,515
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
營利事業所得稅 Profit-seeking Enterprise Income Tax		29,778,982	355,990,467	11.95	302,406,875	268,554,137
綜合所得稅 Individual Income Tax		24,768,988	573,480,627	23.15	487,160,473	432,625,615
遺產及贈與稅 Estate and Gift Tax		3,803,823	166,557,788	43.79	141,487,554	125,648,823
貨物稅 Commodity Tax		2,112,502	41,460,737	19.63	35,220,077	31,277,389
證券交易稅 Securities Transaction Tax		18,502,537	21,427,253	1.16	20,862,366	2,831,143
期貨交易稅 Futures Transaction Tax		96,786	1,165,988	12.05	1,004,591	808,898
菸酒稅 Tobacco and Alcohol Tax		46,236,967	23,589,730	0.51	20,039,010	17,795,756
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		23,102	4,646,462	201.13	3,947,078	3,505,225
營業稅 Business Tax		27,580,172	616,549,753	22.35	523,746,846	465,116,352

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(16,593,026千元)；營業稅含金融業營業稅(1,173,808千元)。

Table 34 Cost of National Tax Collection

Direct Expenses		間接成本		Indirect Expenses	
業務費 (「國稅稽徵業務」業 務計畫) (5)	獎補助費 (6)	合計 (7)=(8)+(9)+(10)	人事費 (8)	業務費 (「一般行政」業務 計畫) (9)	設備及投資 (10)
Operational Expenses (Business Plan for Taxation Operations)	Award and Subsidy Expenses	Total	Personnel Expenses	Operational Expenses (General Administrative Business Plan)	Equipment and Investment Costs
251,091,984	11,462,578	309,921,881	130,434,941	120,213,439	59,273,501
224,141,558	13,049,907	288,339,209	131,641,963	95,734,557	60,962,689
176,548,349	11,954,521	284,430,093	131,344,320	92,921,780	60,163,993
162,395,429	11,523,200	273,611,498	131,670,595	83,985,167	57,955,736
157,856,680	8,646,238	285,338,662	134,381,281	95,012,620	55,944,761
148,149,963	7,906,429	269,020,013	133,480,176	90,439,167	45,100,670
147,206,926	8,991,156	283,457,743	137,888,511	103,826,078	41,743,154
152,352,185	10,188,175	271,787,472	136,621,469	89,183,119	45,982,884
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
33,507,339	345,399	53,583,592	28,015,428	15,093,699	10,474,465
53,978,439	556,419	86,320,154	45,131,279	24,315,101	16,873,774
15,677,128	161,603	25,070,234	13,107,620	7,061,911	4,900,703
3,902,461	40,227	6,240,660	3,262,841	1,757,901	1,219,918
353,240	17,677,983	564,887	295,343	159,120	110,424
100,926	94,767	161,397	84,384	45,463	31,550
2,220,366	22,888	3,550,720	1,856,444	1,000,185	694,091
437,345	4,508	699,384	365,663	197,006	136,715
58,032,288	598,206	92,802,907	48,520,695	26,141,196	18,141,016

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.
2. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.
3. In this table net tax revenues of the tobacco and alcohol tax include health and welfare surcharge on tobacco (NT\$16,593,026 thousand dollars) ; net tax revenues of the business tax include financial enterprise business tax (NT\$1,173,808 thousand dollars).

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Appendix

表 35. 各項國稅稅率表—110 年

稅率金額以新臺幣為計算標準

級別	所得淨額	x稅率	- 累進差額	= 應納稅額
1	540,000 以下	x 5%	- 0	= "
2	540,001 - 1,210,000	x12%	- 37,800	= "
3	1,210,001 - 2,420,000	x20%	- 134,600	= "
4	2,420,001 - 4,530,000	x30%	- 376,600	= "
5	4,530,001 以上	x40%	- 829,600	= "
一、免稅額：		年滿 70 歲之納稅義務人、配偶暨受扶養直系尊親屬，每人免稅額為 132,000 元；未滿 70 歲之納稅義務人、配偶暨受扶養親屬每人免稅額 88,000 元。		
二、一般扣除額：		標準或列舉扣除額只能擇一，不得同時並用。		
1.標準扣除額：		單身者 120,000 元，與配偶合併申報者 240,000 元。		
2.列舉扣除額：				
(1) 捐贈：		捐贈總額最高不得超過綜合所得總額 20%，但國防、勞軍捐贈、對政府捐獻及依文化資產保存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺跡、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。		
(2) 保險費：		納稅義務人、配偶及申報受扶養直系親屬之人身保險保費，每人每年最高 24,000 元。但全民健康保險之保險費不受金額限制。		
(3) 醫藥及生育費：		依查核資料認定。		
(4) 災害損失：		依查核資料認定。		
(5) 自用住宅購屋借款利息：		每戶每年 300,000 元，以一屋為限，但有儲蓄投資特別扣除額者，應在購屋借款利息中減除。		
(6) 房屋租金支出：		每一申報戶每年扣除數額以 120,000 元為限，但申報有購屋借款利息者，不得扣除。		
(7) 政治獻金法之捐贈：		個人對同一擬參選人每年捐贈總額不得超過 10 萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額 20%，其總額並不得超過 20 萬元。對政黨捐贈，政黨推薦之候選人於 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：		候選人所支付與競選活動有關的競選經費，可依同法第 42 條規定列報扣除。檢附文件請依財政部 96 年 12 月 4 日台財稅字第 09604554490 號令規定辦理。		
(9) 總統副總統選舉罷免法之競選經費：		同一組候選人所支付與競選活動有關的競選經費，可依同法第 40 條規定列報扣除。應檢附候選人自行依協議比例列舉扣除的協議書、向監察院申報的會計報告書影本及經監察院審核完竣的擬參選人政治獻金收支結算表。		
(10) 公職人員選罷法之罷免案支出：		各種公職人員罷免案，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，可依同法第 42 條規定列報扣除。		
(11) 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.財產交易損失扣除額：		依查核資料認定，不得超過當年度申報之財產交易所得。		
2.儲蓄投資特別扣除額：		合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過 270,000 元。		
3.身心障礙特別扣除額：		每人可減除 200,000 元。		
4.教育學費特別扣除額：		子女就讀大專以上院校，每人每年以扣除 25,000 元為限，已接受政府補助，應以扣除該補助的餘額在 25,000 元內列報。但就讀空中大學、專校及五專前 3 年者不適用。		
5.幼兒學前特別扣除額：		納稅義務人申報扶養 5 歲以下（民國 104 年（含該年）以後出生）之子女，每人每年可扣除 120,000 元。但有下列情形之一者，不得扣除：(1)經減除本特別扣除額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。(2)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。(3)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。(4)選擇股利及盈餘按 28% 單一稅率分開計算應納稅額。		
6.長期照顧特別扣除額：		納稅義務人、配偶或申報受扶養親屬符合下列情形之一，每人每年扣除 120,000 元。但有(4)情形之一者，不得扣除。 (1)符合「外國人從事就業服務法第 46 條第 1 項第 8 款至第 11 款工作資格及審查標準」第 22 條第 1 項規定得聘僱外籍家庭看護工資格的被看護者。 (2)身心失能者依長期照顧服務法第 8 條第 2 項規定接受評估，失能等級為第 2 級至第 8 級且 109 年度使用長期照顧給付及支付基準服務者。 (3)身心失能者於 109 年度入住住宿式服務機構全年達 90 日者。 (4)①經減除本特別扣除額及幼兒學前特別扣除額後，全年綜合所得稅適用稅率在 20% 以上。②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。③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。④選擇股利及盈餘按 28% 單一稅率分開計算應納稅額。		

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附註：上列稅率為 110 年申報 109 年度所得稅適用。

Table 35 Table of National Tax Rates – CY 2021

The amount of tax is calculated in NTD.

	Tax Brackets	Net Taxable Income	xTax Rate	– Progressive Difference	= Tax Payable
Individual Income Tax	1	540,000 or under	x 5%	– 0	= "
	2	540,001 – 1,210,000	x12%	– 37,800	= "
	3	1,210,001 – 2,420,000	x20%	– 134,600	= "
	4	2,420,001 – 4,530,000	x30%	– 376,600	= "
	5	over 4,530,000	x40%	– 829,600	= "
	I. Exemption		The exemption is NT\$132,000 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$88,000 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\$120,000 for a single individual, and NT\$240,000 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 Premiums:		The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is \$NT24,000. However, there is no limit to the amount of the premium paid for national health insurance.		
	2-3 Medical and Childbirth Expenses:		Determined by submitted data.		
	2-4 Losses from Disaster:		Determined by submitted data.		
	2-5 Interest on a House Mortgage of Self-use Residence:		NT\$300,000 per year per household; limited to one house only. However, if a special deduction for Savings and Investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the aforesaid interest of the house mortgage.		
	2-6 Rent for Housing:		The deduction fee should be no more than 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 individual donation contributed to the same person planning to participate in campaign each year may not exceed NT\$100,000. The total amount of deduction, for each account declaration, may not exceed 20% of the total comprehensive incomes declared in the very year, and the total amount may not exceed NT\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in 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:		Campaign expenses paid by candidates in connection with election campaigns may be reported for deduction, listed in the listing deduction quota of the annual declaration of comprehensive income tax, in accordance with Article 42 of the Civil Servants Election and Recall Act. Please apply for the inspection and attachment documents in accordance with the provisions of Order No. 09604554490 of the Ministry of Finance of December 4, 2007.		
	2-9 Campaign Expenses of Presidential and Vice Presidential Election and Recall Act:		Campaign expenses paid by the same group of candidates in connection with election campaigns may be reported for deduction in accordance with Article 40 of the Presidential and Vice Presidential Election and Recall Act. The candidate's agreement to list deductions according to the agreed proportion, the photocopy of the accounting report submitted to the Control Yuan, and the income and expenditure settlement statement of the proposed candidate's political contributions that have been reviewed and completed by the Control Yuan should be attached.		
	2-10 Recall Expenditures of the Civil Servants Election and Recall Act:		The recall expenditures paid by the leading proposer and the person being recalled in accordance with Article 42 of the Civil Servants Election and Recall Act may be listed in the listing deduction quota of the annual declaration of comprehensive income tax.		
	2-11 Donations made in accordance with Article 62 of the Private School Law:		Individual donations to juridical schools or private school foundations established before the enforcement of the Law's amendment on December 18, 2007 through juridical private school foundations cannot exceed 50% of the Gross Consolidated Income. However, donations through the foundation to non-specified school legal persons or schools may deduct the entire donations from their incomes when filing their tax return. The original copy of receipt is required for Tax Audit.		
	III. Special Deductions:				
	1. Special Deduction for Property Transaction Losses:		Shall not exceed the declared amount of income derived from property transactions in the same year.		
	2. Special Deduction for Savings & Investment:		Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NT\$270,000 annually.		
	3. Special Deduction for Disability:		There is a deduction of NT\$200,000 for each disabled person.		
	4. 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.		
	5. 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 2015) may claim the special deduction of NT\$120,000 per child per year, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,210,001 after deducting this special deduction and the 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 or her gross income with the single tax rate of 28%.		
	6. Special Deduction for Long-term Care:		For a taxpayer, his/her spouse, or any dependent who is a qualified person with physical or mental incapacity and needs 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; however, there is no deduction if any of the circumstances prescribed in the Item 4 below applies. (1) Compliance with Paragraph 1 of Article 22 of the Reviewing Standards and Employment Qualifications for Foreigners Engaging in the Jobs Specified in Subparagraph 8 to 11, Paragraph 1, Article 46 of the Employment Service Act, which stipulates that foreign family caregivers may be hired. (2) The physically and mentally disabled are evaluated in accordance with the second paragraph of Article 8 of the Long-term Care Service Act, and their disability levels are from level 2 to level 8, and they use the premium payment and payment benchmark services in the year of 2020. (3) The physically and mentally disabled were admitted to residential service institutions in the year of 2020, and the total number of days in institutionalization was 90 days. (4)① The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,210,001 after deducting this special deduction and the pre-school children 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 or her gross income with the single tax rate of 28%.		

Note: In this table the rate is applied to income tax in CY 2020 which is filed in CY 2021.

表 35. 各項國稅稅率表—110 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%
執行業務報酬	10%	20%
佣金	10%	20%
薪資	按全月給付總額，依下列二種方式擇一扣繳： 1. 依「薪資所得扣繳辦法」扣繳(註：兼職所得及非每月給付之薪資，得按給付額扣取 5%，免併入全月給付總額扣繳) 2. 5%	按給付額扣取 18%，但下列除外： 1. 政府派駐國外工作人員所領政府發給之薪資按全月給付總額超過新臺幣 3 萬元部分，扣取 5% 2. 前項以外之個人全月薪資給付總額在行政院核定每月基本工資 1.5 倍以下者，扣取 6%
利息	1. 10% 2. 軍公教退休(伍)金優惠存款利息：免扣繳，應列單	1. 20% 2. 短期票券利息到期兌償金額超過首次發售價格部分之利息、依金融資產證券化條例及不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息、公債、公司債及金融債券之利息、以前述之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息：15%
租金	10%	20%
權利金	10%	20%
競技競賽機會中獎之獎金或給與	1. 10% 2. 政府舉辦之獎券每聯(組、注)獎額超過 5,000 元者(108 年 11 月 30 日以前為 2,000 元)：全額扣繳 20%	1. 20% 2. 同左
退職所得	減除定額免稅後之餘額：6%	減除定額免稅後之餘額：18%
其他所得	1. 免扣繳、應列單 2. 告發或檢舉獎金：20% 3. 結構型商品交易所得：10%	1. 個人依 20%申報納稅，免扣繳，應列單 2. 餘按 20%扣繳 3. 告發或檢舉獎金：20% 4. 結構型商品交易所得：15%
財產交易所得	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得，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 110 年當年之規定。

2. 表內扣繳率不含財產交易屬房地合一新制部分。

Table 35 Table of National Tax Rates – CY 2021 (Cont.1)

The amount of tax is calculated in NTD.

Category	Withholding Tax Rate	
	Profit-seeking Enterprise of Resident and Fixed Place of Business	Profit-seeking Enterprise of Non-resident and Un-fixed Place of Business
Business Income	<ol style="list-style-type: none"> Profit-seeking enterprise for which an individual or headquarters are within the territory of the Republic of China: No deduction Profit-seeking enterprise of which the headquarters are outside the territory of the Republic of China: 21% 	<ol style="list-style-type: none"> 21% For people, legal persons, organizations, and other institutions in the Mainland area or their companies investing in the third area, applying for permission to invest in accordance with Article 73 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area, 20% of the payment or quota shall be deducted after approval.
Income from Professional Practice	10%	20%
Commission	10%	20%
Income from Salaries and Wages	<p>Monthly payments shall be withheld in one of the following two ways:</p> <ol style="list-style-type: none"> 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) 5% 	<p>18% of the payment is withheld. However, cases coming under the following conditions shall not be included:</p> <ol style="list-style-type: none"> 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. For the salaries not exceeding 1.5 times the monthly baseline salary as assessed by the Executive Yuan, but with the exception of salary paid to the individuals described above, 6% of the payment is withheld.
Income from Interest	<ol style="list-style-type: none"> 10% 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. 	<ol style="list-style-type: none"> 20% For interest from the portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance, or interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act, Government Bond, Corporate Bond, interest from Financial Debenture, and interest of due sale price subtracted by original buying cost from above Securities or conditional transaction of Short-term Commercial Papers: 15%
Income from Lease	10%	20%
Income from Royalties	10%	20%
Income from Prizes or Payment from Contests and Games Won by Chance	<ol style="list-style-type: none"> 10% 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. 	<ol style="list-style-type: none"> 20% Same as left column.
Income from Severance and Retirement	6% of the balance of the payment minus the fixed exemption is withheld	18% of the balance of the payment minus the fixed exemption is withheld
Other Income	<ol style="list-style-type: none"> Where there is exemption from tax being withheld, a report shall be filed. For payment of reward for information or accusation, 20% of the full payment is withheld. For income from transactions in structured products between taxpayers and securities firms or banks, 10% of the income derived is withheld. 	<ol style="list-style-type: none"> Where an individual files and pays 20% income tax, there is an exemption from tax being withheld and a report shall be filed. The remainder shall be filed and taxed at the rate of 20%. For payment of reward for information or accusation, 20% of the full payment is withheld. 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	<ol style="list-style-type: none"> Taxpayer shall file tax return and pay tax assessed by the tax authority. 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% 	<ol style="list-style-type: none"> Filed and taxed at the rate of 20%. Same as left column.
Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining	Taxpayer shall file tax return and pay tax assessed by the tax authority.	Filed and taxed at the rate of 20%.
Income from International Transport, Construction Contracting, etc.	—	20% (determined by the M.O.F. as 10% or 15% of its total business revenue)
Foreign Motion Picture Enterprise Income	—	20% (50% of the revenue from the lease of motion pictures through agents shall be deemed as income within the territory of the Republic of China)
Revenue Derived from Loans by Off-shore Banking Unit	Filed and taxed at the rate of 15%.	—
Trust Deed Establishment, Beneficiary Change, or Trust Property Increase of Profit-seeking Enterprise	The value or the increased portion of the value of the beneficiary's entitlement to such trust benefit is deemed as other income, and is exempt from tax being withheld. However, a report shall be filed by the trustee.	<ol style="list-style-type: none"> Where a beneficiary is a profit-seeking enterprise, 20% is withheld 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 2021.

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

表 35. 各項國稅稅率表—110 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。	45%
		2. 持有房屋、土地期間超過2年且在5年以內。	35%
		3. 持有房屋、土地期間超過5年且在10年以內。	20%
		4. 持有房屋、土地期間超過10年。	15%
		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。	20%
		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。	20%
		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。	20%
		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。	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。	45%
		2. 持有房屋、土地期間超過2年。	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		免徵
	二、超過 12 萬元 ~ 20 萬元		$T=(P-120,000) \times 1/2$
	三、超過 20 萬元		$T=P \times 20\%$
附註：			
1. T=稅額；P=課稅所得額			
2. 課稅所得額超過 12 萬元者，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。			

附註：上表營利事業所得稅稅率為 110 年申報 109 年度所得稅適用。

Table 35 Table of National Tax Rates – CY 2021 (Cont.2)

The amount of tax is calculated in NTD.

	Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax	I. An individual residing in the territory of the Republic of China:	<ol style="list-style-type: none"> 1. The transferred house and land that have been held for a period of no more than 2 years. 2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years. 3. The transferred house and land that have been held for a period of more than 5 years but no more than 10 years. 4. The transferred house and land that have been held for a period of more than 10 years. 5. House and land that have been held for a period of no more than 5 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance. 6. An individual who sells house and land where the house is built in partnership with a business entity, and the share of land associated with the unit has been held for a period of no more than 5 years. 7. 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. 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. 	<p>45%</p> <p>35%</p> <p>20%</p> <p>15%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>10%</p>
	II. An individual not residing in the territory of the Republic of China:	<ol style="list-style-type: none"> 1. The transferred house and land that have been held for a period of no more than 2 years. 2. The transferred house and land that have been held for a period of more than 2 years. 	<p>45%</p> <p>35%</p>
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	$T = P \times 20\%$	
<p>Note:</p> <ol style="list-style-type: none"> 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. 			

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY 2020 which is filed in CY 2021.

表 35. 各項國稅稅率表—110 年(續 3)

稅率金額以新臺幣為計算標準

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

Table 35 Table of National Tax Rates – CY 2021 (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. 各項國稅稅率表—110 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、電氣類	
1. 大客(貨)車輪胎	10 %	1. 電冰箱	13 %
2. 其他輪胎	15 %	2. 彩色電視機	13 %
二、水泥		3. 冷暖氣機	
1. 白水泥或有色水泥	每公噸 600 元	普通用	20 %
2. 卜特蘭一型水泥	每公噸 320 元	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. 稀釋果蔬汁	8 %	7. 錄音機	10 %
2. 一般飲料	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 Table of National Tax Rates – CY 2021 (Cont.4)

The amount of tax is calculated in NTD.

Commodity Tax

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

表 35. 各項國稅稅率表—110 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(106.6.12 起) 每公斤 1,590 元</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(98.6.1 起) 每公斤 1,000 元</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 (1)啤酒 每公升 26 元 (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 (1)酒精成分 > 20% 每公升 185 元 (2)酒精成分 ≤ 20% 每公升每度 7 元</p> <p>4. 料理酒 (1)一般料理酒 每公升 9 元 (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>1. 股價類期貨契約：2‰₀₀₀</p> <p>2. 利率類期貨契約： (1)30 天期商業本票：0.125‰₀₀₀₀ (2)10 年期政府債券：1.25‰₀₀₀₀</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‰₀₀₀₀</p> <p>5. 匯率類期貨契約：1‰₀₀₀₀</p>	

表 35. 各項國稅稅率表—110 年(續 6)

稅率金額以新臺幣為計算標準

營 業 稅		
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)夜總會及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 Table of National Tax Rates – CY 2021 (Cont.6)

The amount of tax is calculated in NTD.

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

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

表 35. 各項國稅稅率表—110 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
一、特種貨物：		
1. 房屋、土地	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。 1. 持有期間在 1 年以內者。 2. 持有期間逾 1 年，2 年以內者。 (105 年 1 月 1 日起停徵不動產特種貨物及勞務稅)	15% 10%
2. 小客車	包括駕駛人座位在內，座位在 9 座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣 300 萬元者。	10%
3. 遊艇	每艘船身全長達 30.48 公尺。	10%
4. 飛機、直昇機及超輕型載具	每架銷售價格或完稅價格達新臺幣 300 萬元者。	10%
5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其製品	每件銷售價格或完稅價格達新臺幣 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。	10%
6. 家具	每件銷售價格或完稅價格達新臺幣 50 萬元者。	10%
二、特種勞務：	本條例所稱特種勞務，指每次銷售價格達新臺幣 50 萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%

Table 35 Table of National Tax Rates – CY 2021 (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 cars</p>	<p>Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.</p>	<p>10%</p>
<p>3. Yachts</p>	<p>Any yacht with a full length of not less than 30.48 meters.</p>	<p>10%</p>
<p>4. Airplanes, helicopters, and ultra-light vehicles</p>	<p>Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.</p>	<p>10%</p>
<p>5. Turtle shells, hawksbill, coral, ivory, furs, and their products</p>	<p>Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.</p>	<p>10%</p>
<p>6. Furniture</p>	<p>Any item of furniture with a selling price or taxable value of not less than NT\$500,000.</p>	<p>10%</p>
<p>II. Specifically selected services</p>	<p>As used in the SSGST Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.</p>	<p>10%</p>

表36. 轄區戶口與綜合所得稅申報件數統計

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

110年度 CY 2021

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109年	CY 2020	876,146	100.00	1,406,620	100.00	62.29
臺南市	Tainan City	477,995	54.55	703,564	50.02	67.94
臺南分局	Tainan Branch	162,456	18.54	231,364	16.45	70.22
新營分局	Xinying Branch	76,843	8.77	123,826	8.80	62.06
佳里稽徵所	Jiali Office	53,263	6.08	85,252	6.06	62.48
新化稽徵所	Xinhua Office	138,193	15.77	196,986	14.01	70.15
安南稽徵所	Annan Office	47,240	5.39	66,136	4.70	71.43
嘉義縣	Chiayi County	97,395	11.12	184,641	13.13	52.75
嘉義縣分局	Chiayi County Branch	57,264	6.54	112,912	8.03	50.72
民雄稽徵所	Minxiong Office	40,131	4.58	71,729	5.10	55.95
屏東縣	Pingtung County	164,822	18.81	291,663	20.74	56.51
屏東分局	Pingtung Branch	88,915	10.15	143,252	10.18	62.07
東港稽徵所	Donggang Office	28,152	3.21	55,641	3.96	50.60
潮州稽徵所	Chaozhou Office	38,306	4.37	68,738	4.89	55.73
恆春稽徵所	Hengchun Office	9,449	1.08	24,032	1.71	39.32
臺東縣	Taitung County	41,156	4.70	83,595	5.94	49.23
臺東分局	Taitung Branch	41,156	4.70	83,595	5.94	49.23
澎湖縣	Penghu County	26,821	3.06	42,002	2.98	63.86
澎湖分局	Penghu Branch	26,821	3.06	42,002	2.98	63.86
嘉義市	Chiayi City	67,957	7.76	101,155	7.19	67.18
嘉義市分局	Chiayi City Branch	67,957	7.76	101,155	7.19	67.18

資料來源：本局審查二科。

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

表37. 全國歷年平均每人綜合所得稅稅負比較表

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

年度	CY	人口數(1) (千人)	綜合所得稅稅收(2) (千元)	平均每人稅負 (2)/(1) (元)	環比指數
		Population (Thousand People)	Individual Income Tax (NT\$ Thousand Dollars)	Average Tax per Person (NTD)	Link Index
101年	2012	23,316	393,065,301	16,858	114.1
102年	2013	23,374	392,174,282	16,778	99.5
103年	2014	23,434	410,852,287	17,532	104.5
104年	2015	23,492	473,946,434	20,175	115.1
105年	2016	23,540	495,971,933	21,069	104.4
106年	2017	23,571	483,099,840	20,496	97.3
107年	2018	23,589	509,134,610	21,584	105.3
108年	2019	23,603	500,903,110	21,222	98.3
109年	2020	23,561	504,655,107	21,419	100.9
110年	2021	23,375	530,188,505	22,682	105.9

1. 資料來源：財政部所屬各區國稅局；內政部戶政司。

Source: National Taxation Bureaus of the Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.

2. 環比指數 = 本年度平均每人稅負 / 上年度平均每人稅負 x100，例：105.9=22,682/21,419x100。

Link Index= Average Tax per Capita for current year/ Average Tax per Capita for last year x100, for example: 105.9=22,682/21,419x100.

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