

南區國稅統計

Statistics of Southern Area's National Tax Revenue

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Annual Yearbook

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編製說明

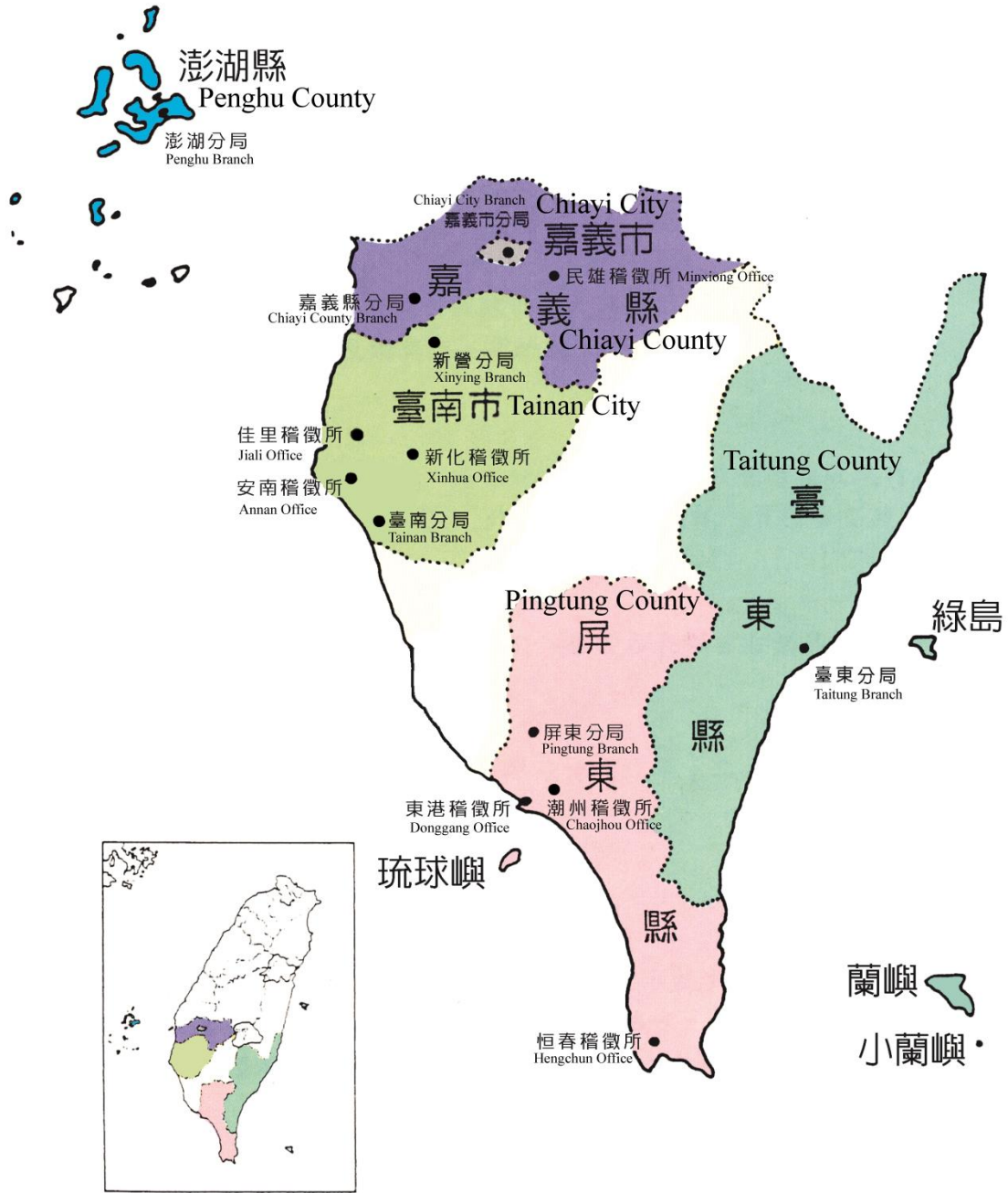
- 一、本刊編印之主要目的，在提供本局及所屬之稅收概況及其業務成果資料，以為公務設計執行與考核及財務管理上之參考。
- 二、本刊內容，係以本局所轄縣市國稅為範圍（配合 100 年縣市合併改制調整服務轄區，100 年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達），含營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅（特種貨物及勞務稅自 103 年度納編中央政府總預算、營利事業所得稅自 105 年度起含特別預算及房地合一課徵所得稅資料、綜合所得稅自 105 年度起含房地合一課徵所得稅資料、遺產及贈與稅與菸酒稅自 106 年起包括撥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

Compilation Notes

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

財政部南區國稅局稽徵區域圖

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



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

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

壹、提要分析

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 %
98		77,250,459	-17,382,217	-18.37	-1.57
99		74,020,645	-3,229,814	-4.18	10.63
100		59,094,250	-14,926,395	-20.17	3.80
101		65,296,016	6,201,766	10.49	2.06
102		65,864,351	568,335	0.87	2.20
103		69,818,099	3,953,748	6.00	4.02
104		78,353,040	8,534,941	12.22	0.81
105		87,330,161	8,977,121	11.46	1.51
106		97,611,640	10,281,479	11.77	3.08
107		113,070,128	15,458,488	15.84	2.63
平均		78,770,879	1,843,745	-	-

附註：1.「經濟成長率」資料來源：行政院主計總處。

2.上表稅收不含罰鍰、其他收入、金融業營業稅、健康福利捐。

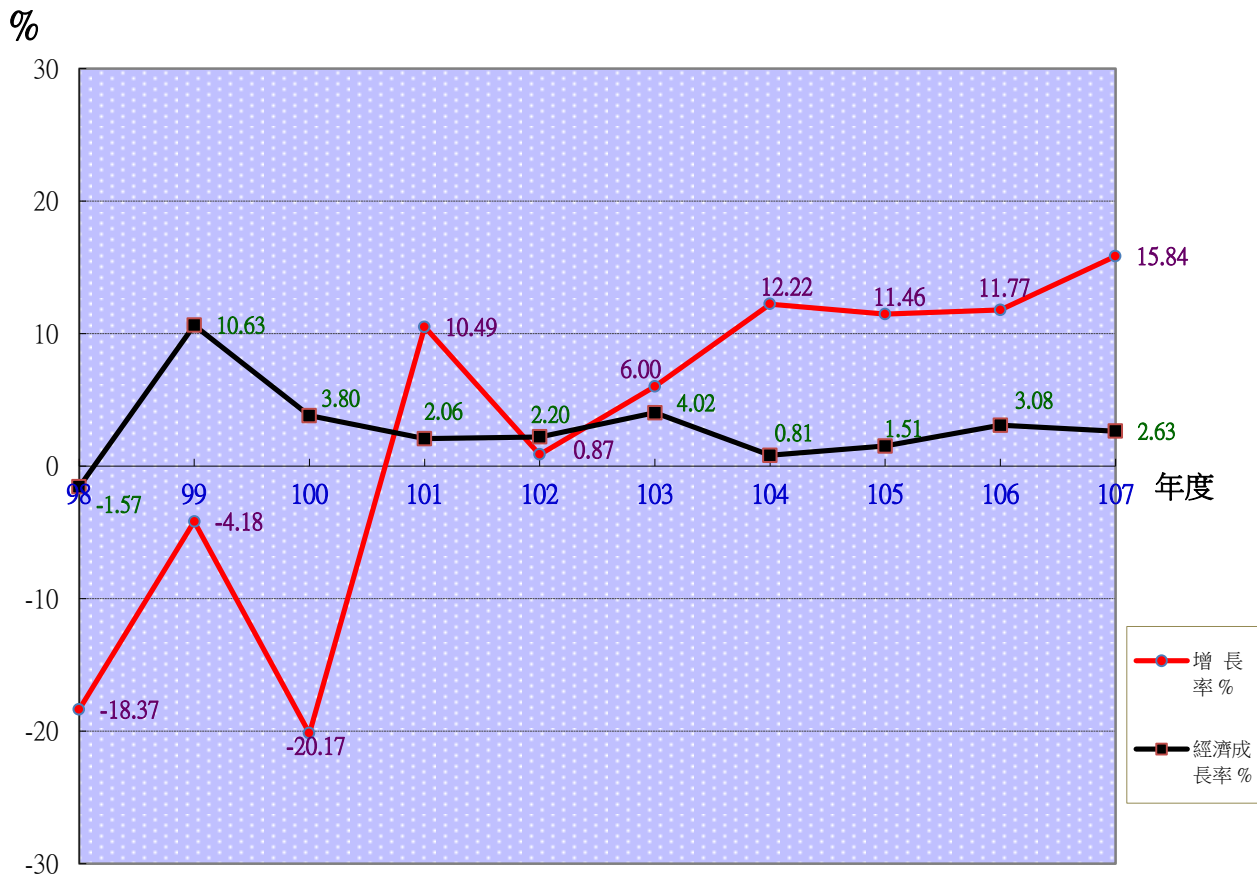
3.因縣市合併，本局自100年度起稅收不含高雄縣轄區。

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

5.遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

6.增長率%=(本年度實徵淨額-上年度實徵淨額)/上年度實徵淨額*100

圖 1 歷年稅收增長與經濟成長比較



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

Unit: NT\$1,000

CY	Net Tax Revenues	Increase (decrease) amount compared to last year	Increase rate %	Economic growth rate %
2009	77,250,459	-17,382,217	-18.37	-1.57
2010	74,020,645	-3,229,814	-4.18	10.63
2011	59,094,250	-14,926,395	-20.17	3.80
2012	65,296,016	6,201,766	10.49	2.06
2013	65,864,351	568,335	0.87	2.20
2014	69,818,099	3,953,748	6.00	4.02
2015	78,353,040	8,534,941	12.22	0.81
2016	87,330,161	8,977,121	11.46	1.51
2017	97,611,640	10,281,479	11.77	3.08
2018	113,070,128	15,458,488	15.84	2.63
Average	78,770,879	1,843,745	-	-

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

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

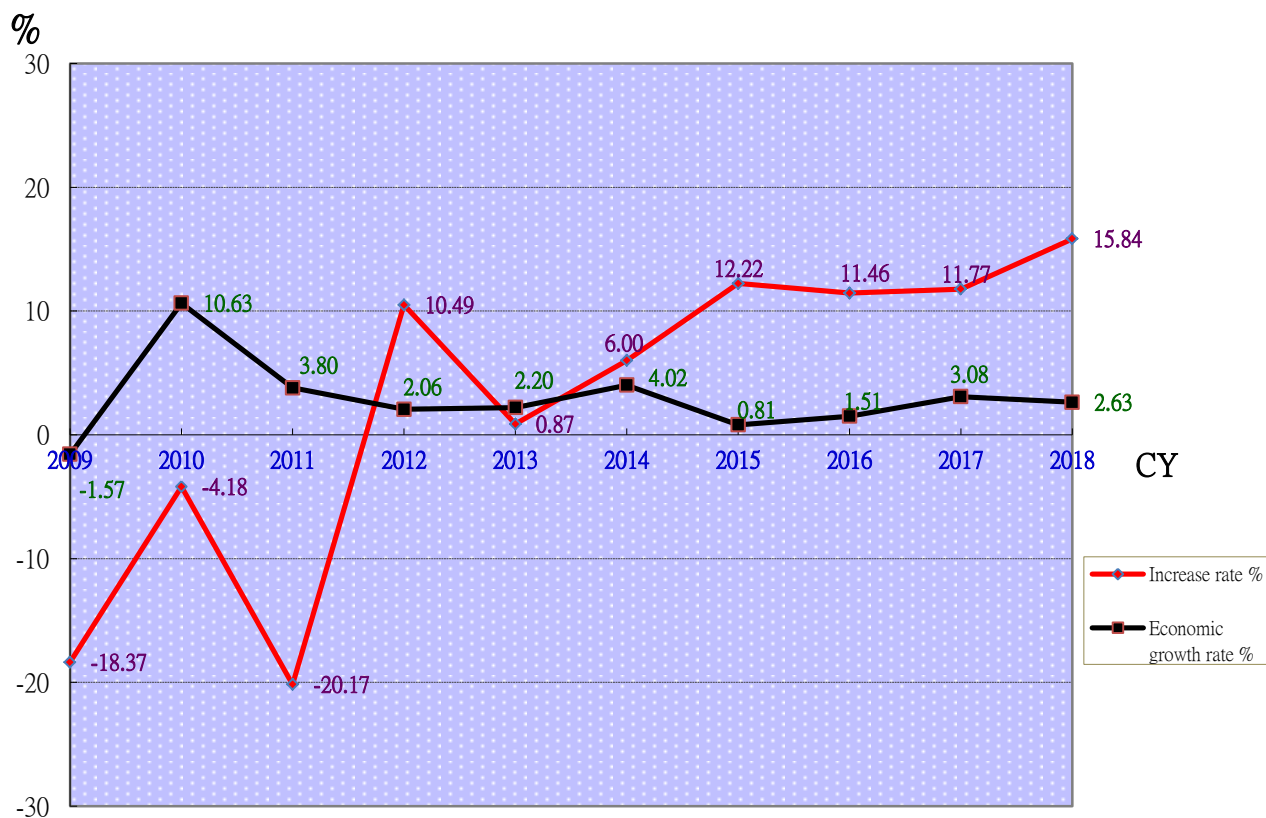
3. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011.

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

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

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

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



二、歷年預算數及稅收成長趨勢分析

單位：億元

年 度	98	99	100	101	102	103	104	105	106	107
預算數	993	852	677	683	662	674	694	777	810	903
實徵數	919	870	687	723	757	802	891	954	1,062	1,227
實徵淨額	773	740	591	653	659	698	784	873	976	1,131

備註：因縣市合併，本局自100年度起稅收不含高雄縣轄區。

圖 2 歷年預算數及稅收成長趨勢比較

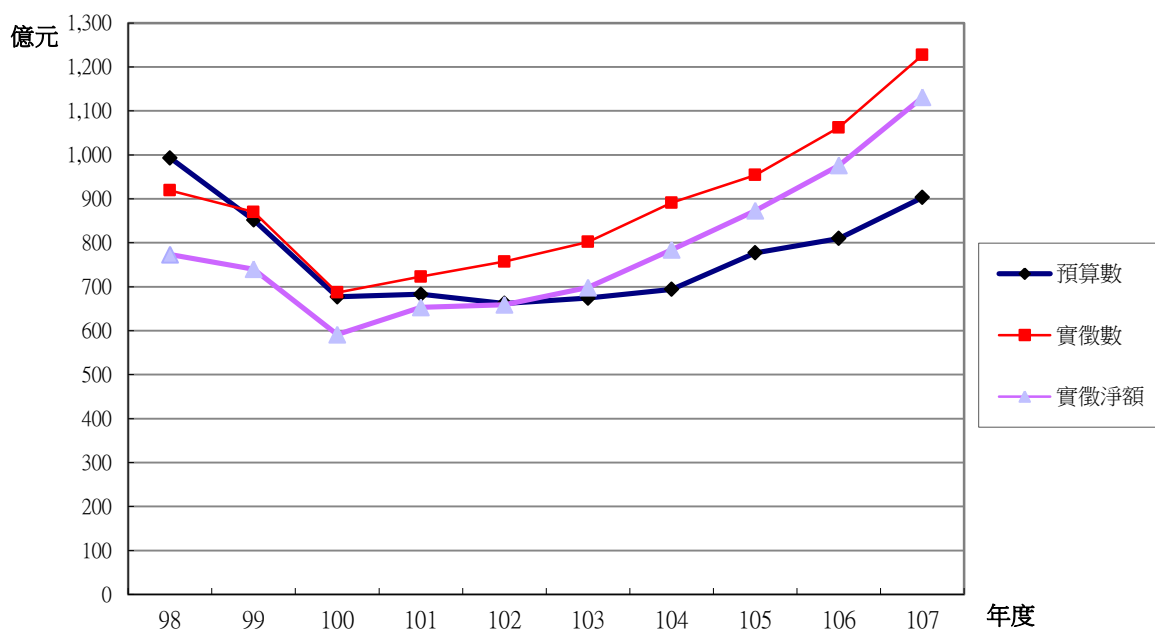
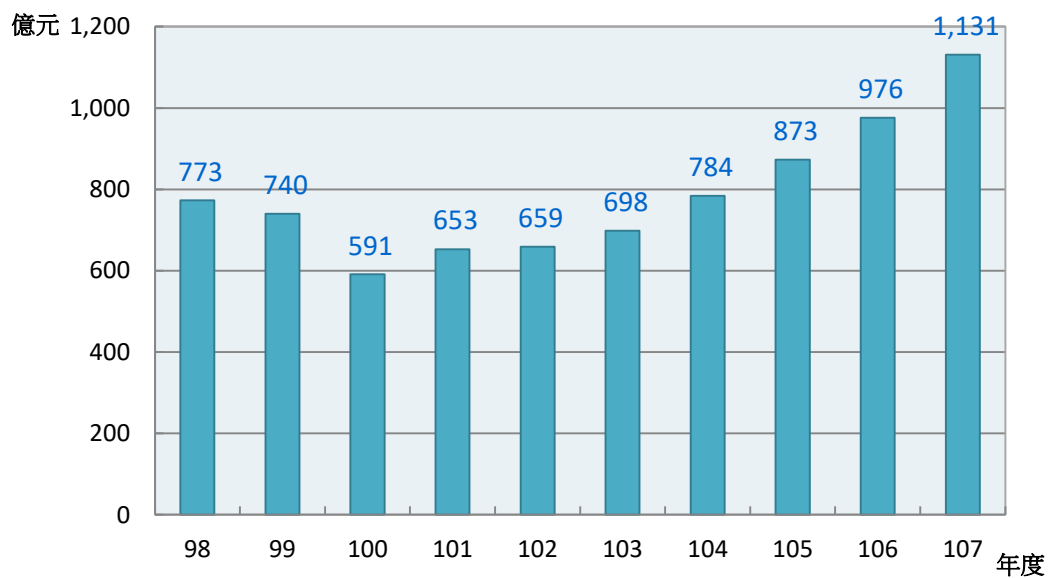


圖 3 歷年實徵淨額比較



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

Unit: NTS one hundred million dollars

CY	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Budget	993	852	677	683	662	674	694	777	810	903
Actual Revenues	919	870	687	723	757	802	891	954	1,062	1,227
Net Tax Revenues	773	740	591	653	659	698	784	873	976	1,131

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

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

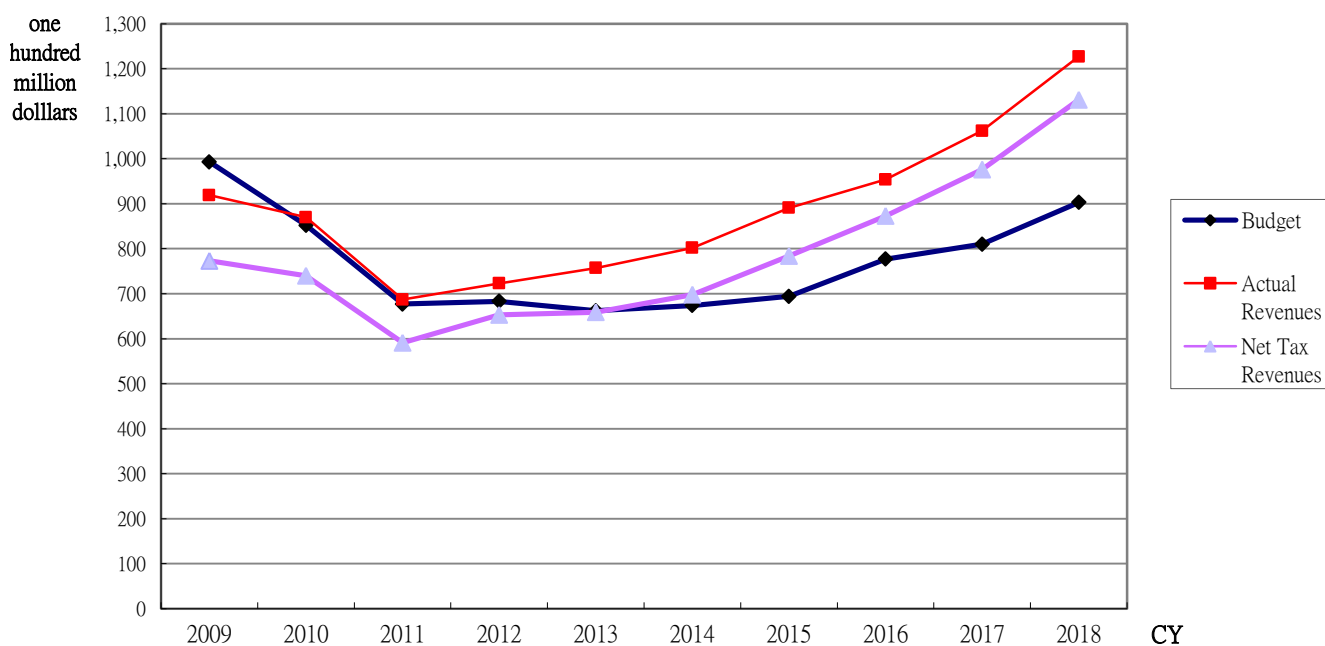
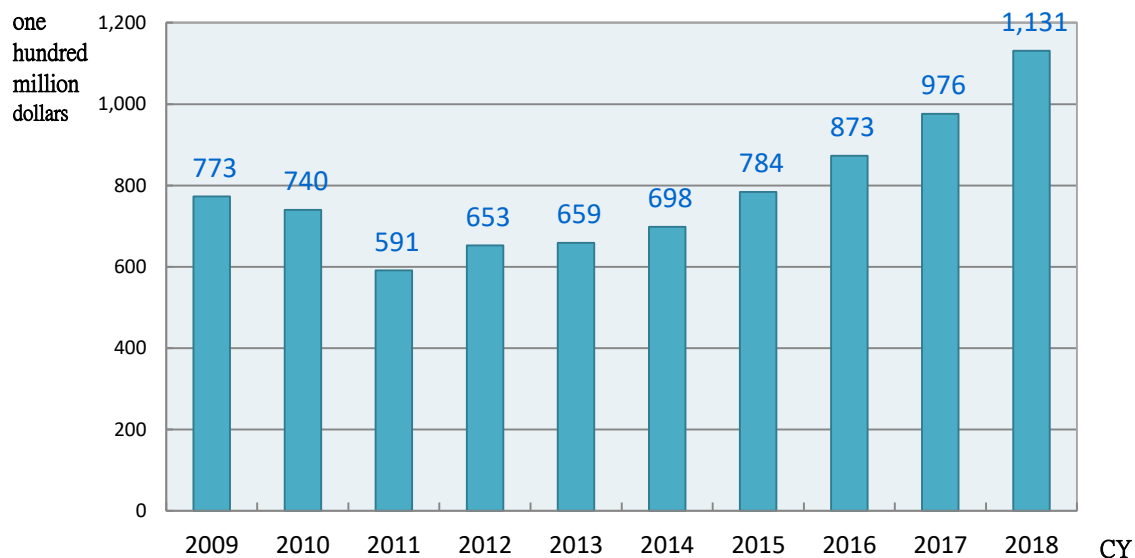


Figure 3. Comparison of net tax revenues in previous years



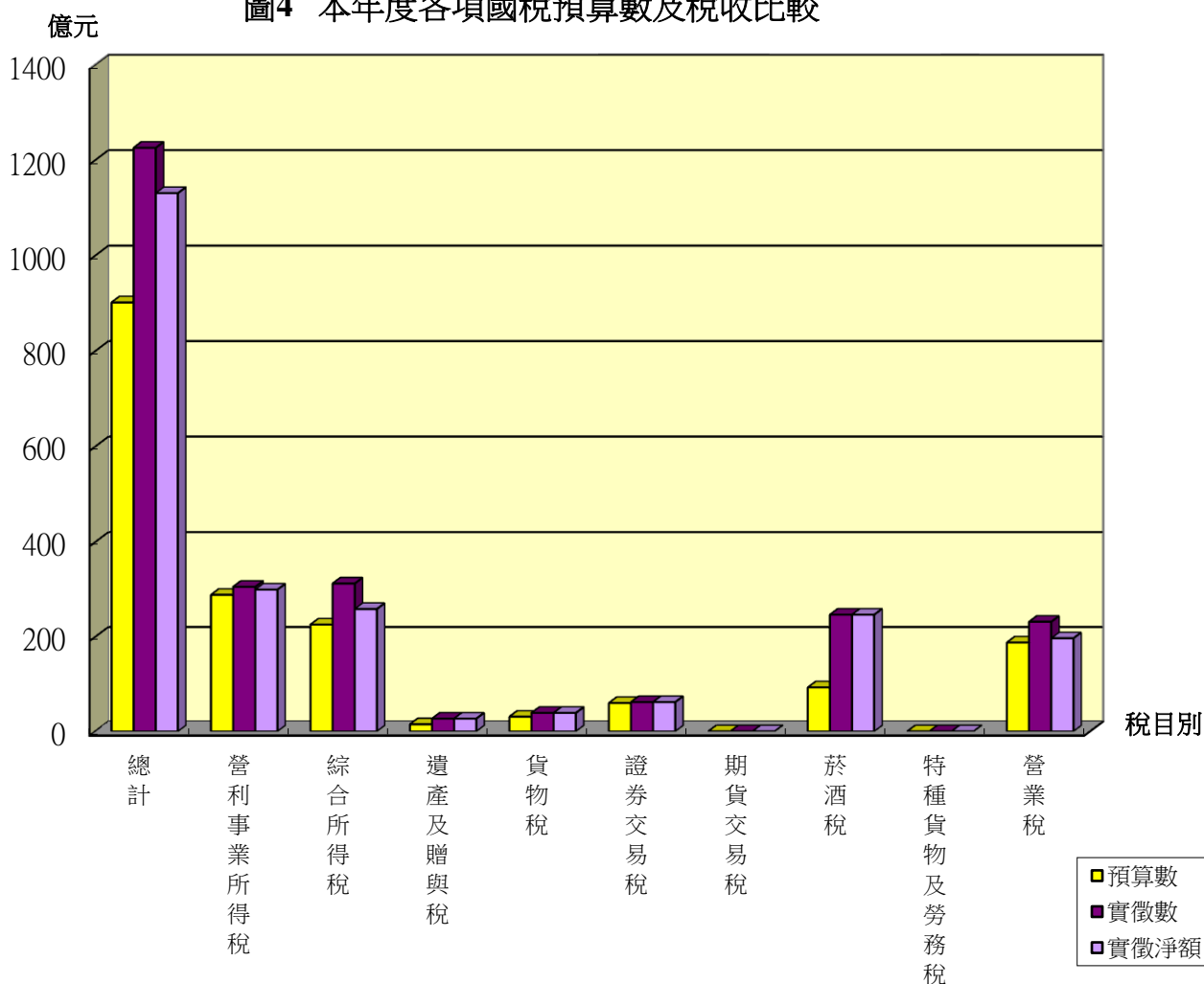
三、各項國稅預算數及稅收分析

(一)本(107)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	2,892,145	32.03	3,064,456	2,995,805	26.50
綜 合 所 得 稅	2,256,776	24.99	3,130,107	2,592,048	22.92
遺 產 及 贈 與 稅	151,300	1.68	272,711	271,170	2.40
貨 物 稅	306,778	3.40	388,834	385,196	3.41
證 券 交 易 稅	603,200	6.68	616,374	616,372	5.45
期 貨 交 易 稅	3,200	0.04	4,788	4,788	0.04
菸 酒 稅	929,750	10.30	2,470,033	2,470,033	21.85
特種貨物及勞務稅	3,900	0.04	1,738	1,645	0.01
營 業 稅	1,882,189	20.84	2,322,448	1,969,956	17.42
合 計	9,029,238	100.00	12,271,489	11,307,013	100.00

圖4 本年度各項國稅預算數及稅收比較



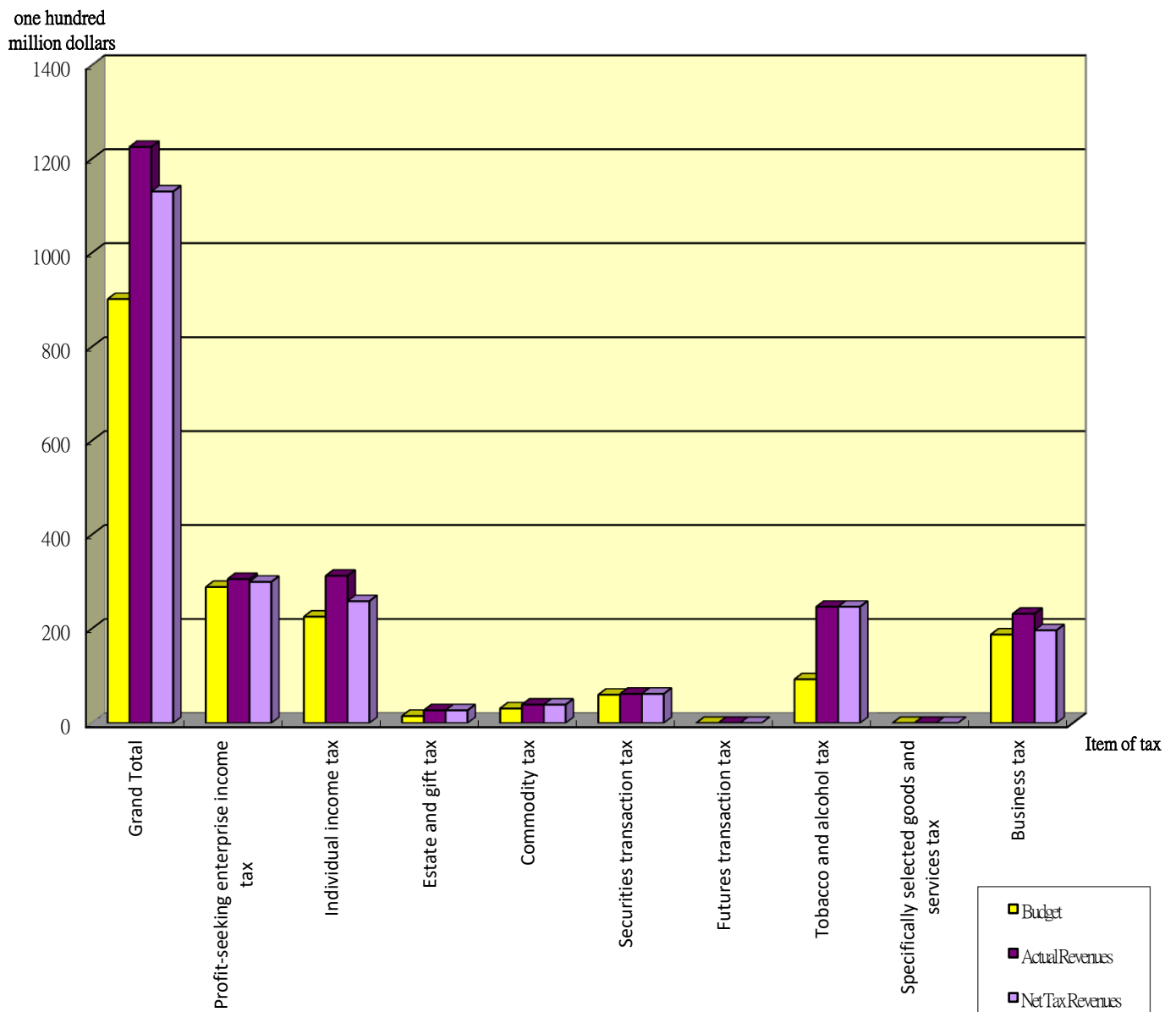
III. Analysis of Each Category of National Tax Budget and Tax Revenues

1. Comparison of Each Category of National Tax Budget and Tax Revenues for Current Year (2018)

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	2,892,145	32.03	3,064,456	2,995,805	26.50
Individual income tax	2,256,776	24.99	3,130,107	2,592,048	22.92
Estate and gift tax	151,300	1.68	272,711	271,170	2.40
Commodity tax	306,778	3.40	388,834	385,196	3.41
Securities transaction tax	603,200	6.68	616,374	616,372	5.45
Futures transaction tax	3,200	0.04	4,788	4,788	0.04
Tobacco and alcohol tax	929,750	10.30	2,470,033	2,470,033	21.85
Specifically selected goods and services tax	3,900	0.04	1,738	1,645	0.01
Business tax	1,882,189	20.84	2,322,448	1,969,956	17.42
Grand Total	9,029,238	100.00	12,271,489	11,307,013	100.00

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

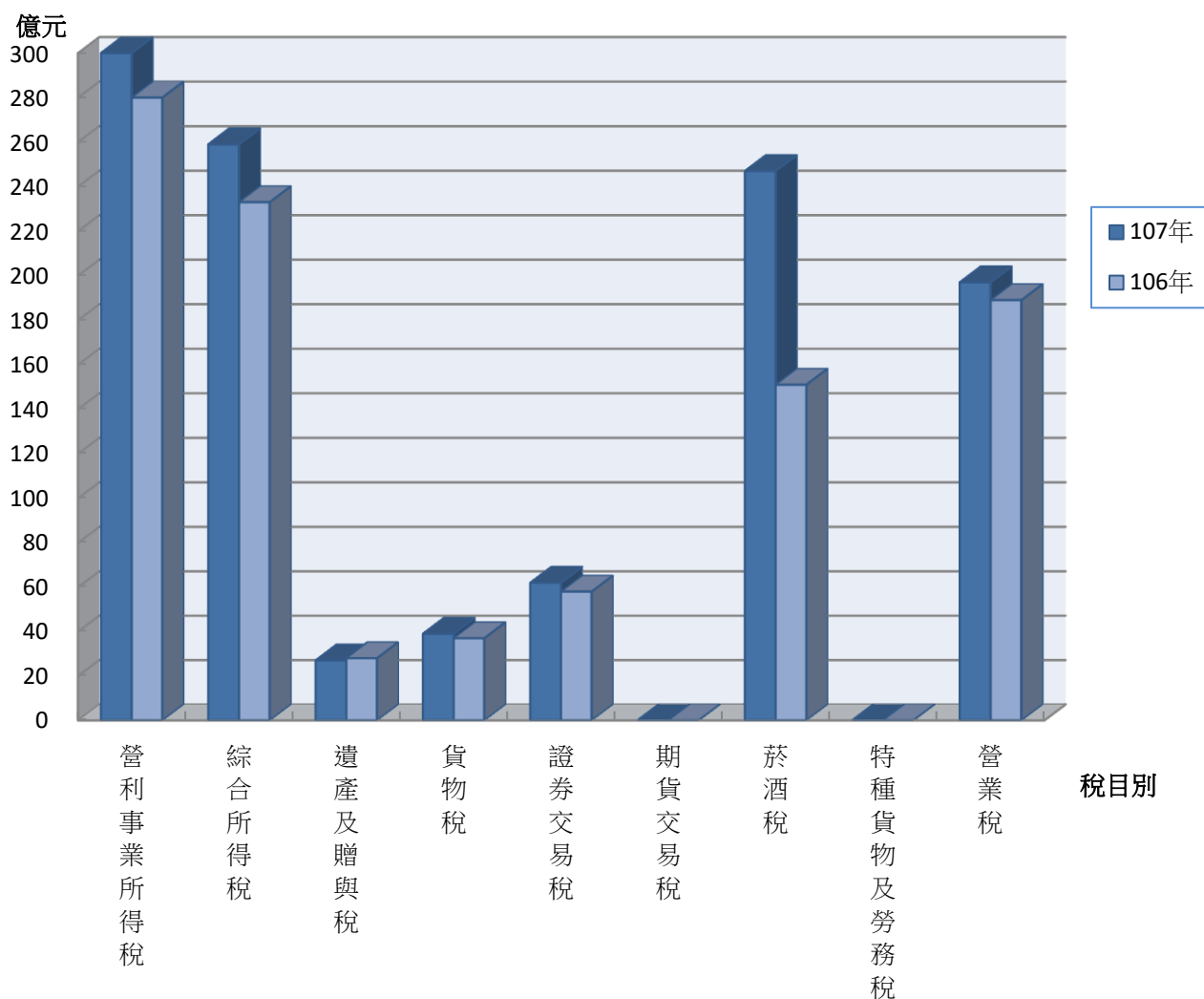


(二)本(107)年度與上年度各項國稅實徵淨額比較

單位:萬元

稅目別	107年	106年	增(減)數	增(減)率%
營利事業所得稅	2,995,805	2,797,168	198,637	7.10
綜合所得稅	2,592,048	2,332,107	259,941	11.15
遺產及贈與稅	271,170	275,152	-3,982	-1.45
貨物稅	385,196	373,597	11,599	3.10
證券交易稅	616,372	577,943	38,429	6.65
期貨交易稅	4,788	4,424	364	8.23
菸酒稅	2,470,033	1,511,204	958,829	63.45
特種貨物及勞務稅	1,645	3,356	-1,711	-50.98
營業稅	1,969,956	1,886,213	83,743	4.44
總計	11,307,013	9,761,164	1,545,849	15.84

圖 5 本年度與上年度各項國稅實徵淨額比較

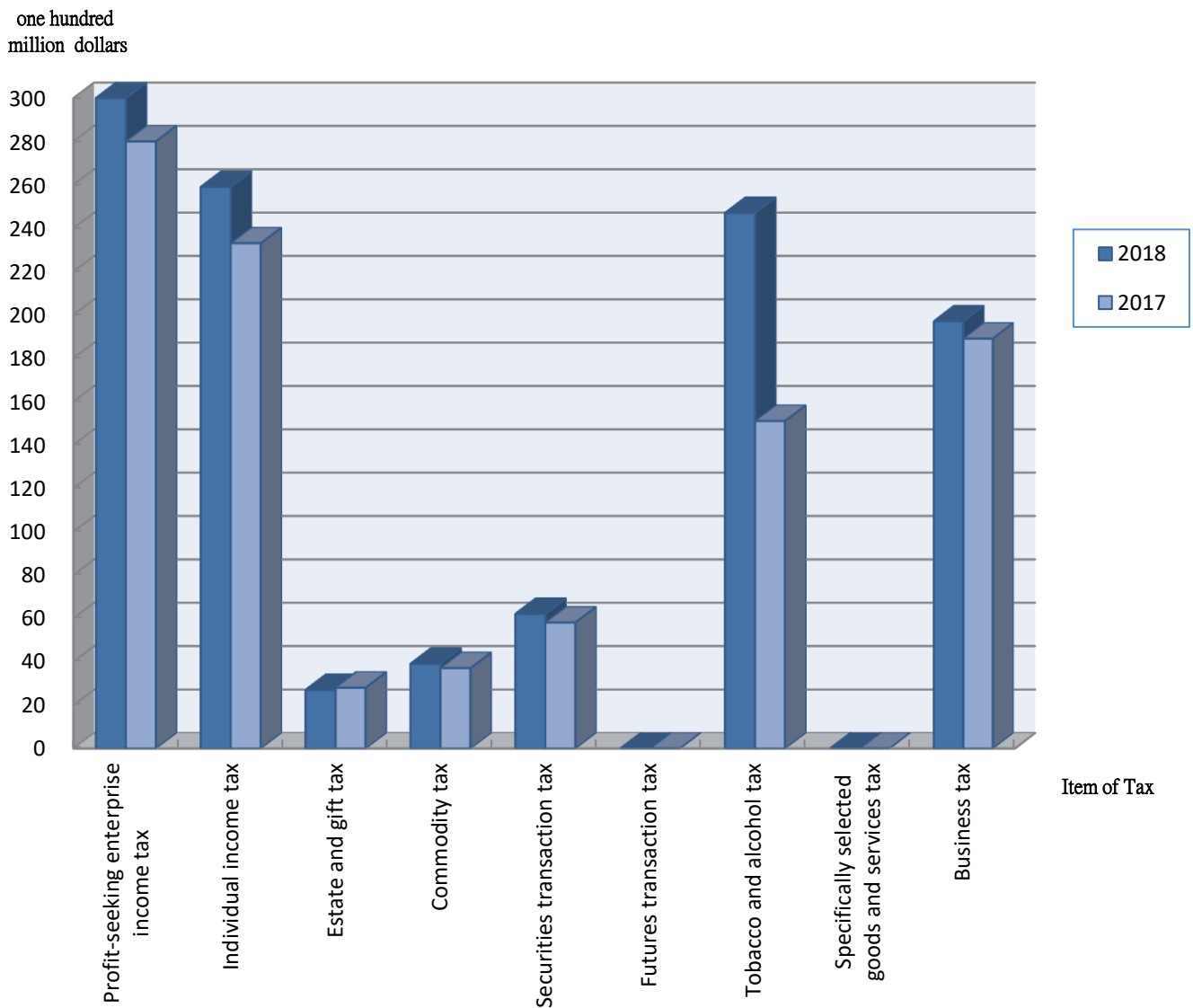


2. Comparison between Net Tax Revenues of Each Category of National Tax for Current Year (2018) and Last Year

Unit: NT\$ ten thousand dollars

Item of Tax	2018	2017	Increase (decrease) amount	Increase (decrease) rate%
Profit-seeking enterprise income tax	2,995,805	2,797,168	198,637	7.10
Individual income tax	2,592,048	2,332,107	259,941	11.15
Estate and gift tax	271,170	275,152	-3,982	-1.45
Commodity tax	385,196	373,597	11,599	3.10
Securities transaction tax	616,372	577,943	38,429	6.65
Futures transaction tax	4,788	4,424	364	8.23
Tobacco and alcohol tax	2,470,033	1,511,204	958,829	63.45
Specifically selected goods and services tax	1,645	3,356	-1,711	-50.98
Business tax	1,969,956	1,886,213	83,743	4.44
Grand Total	11,307,013	9,761,164	1,545,849	15.84

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	107 年 預算數 (1)	107 年 實徵淨額 (2)	增(減)數 =(1)-(2)	增(減)數 %	106 年 實徵淨額 (3)	增(減)數 =(2)-(3)	增(減)率 %
臺 南 市	6,310,348	8,155,876	1,845,528	29.25	6,818,698	1,337,178	19.61
嘉 義 縣	566,519	606,960	40,441	7.14	573,677	33,283	5.80
屏 東 縣	1,327,969	1,699,356	371,387	27.97	1,545,622	153,734	9.95
臺 東 縣	194,179	175,217	-18,962	-9.77	178,559	-3,342	-1.87
澎 湖 縣	70,351	74,857	4,506	6.41	74,055	802	1.08
嘉 義 市	559,872	594,747	34,875	6.23	570,553	24,194	4.24
總 計	9,029,238	11,307,013	2,277,775	25.23	9,761,164	1,545,849	15.84

圖6 各縣市本(107)年度預算數及實徵淨額比較

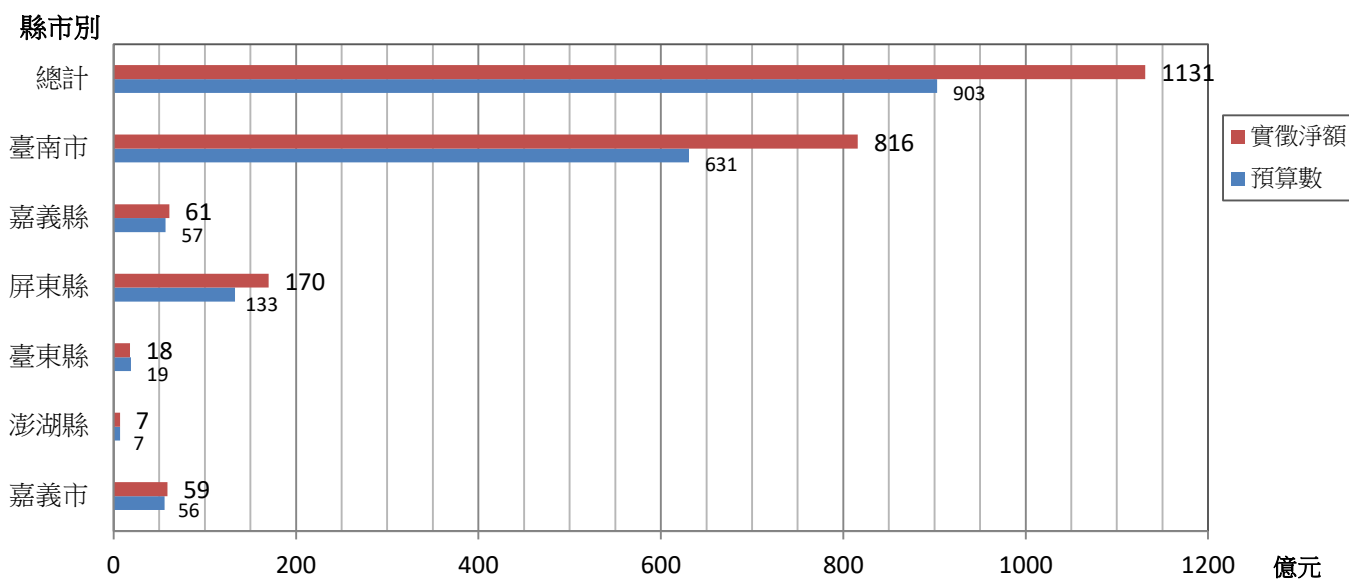
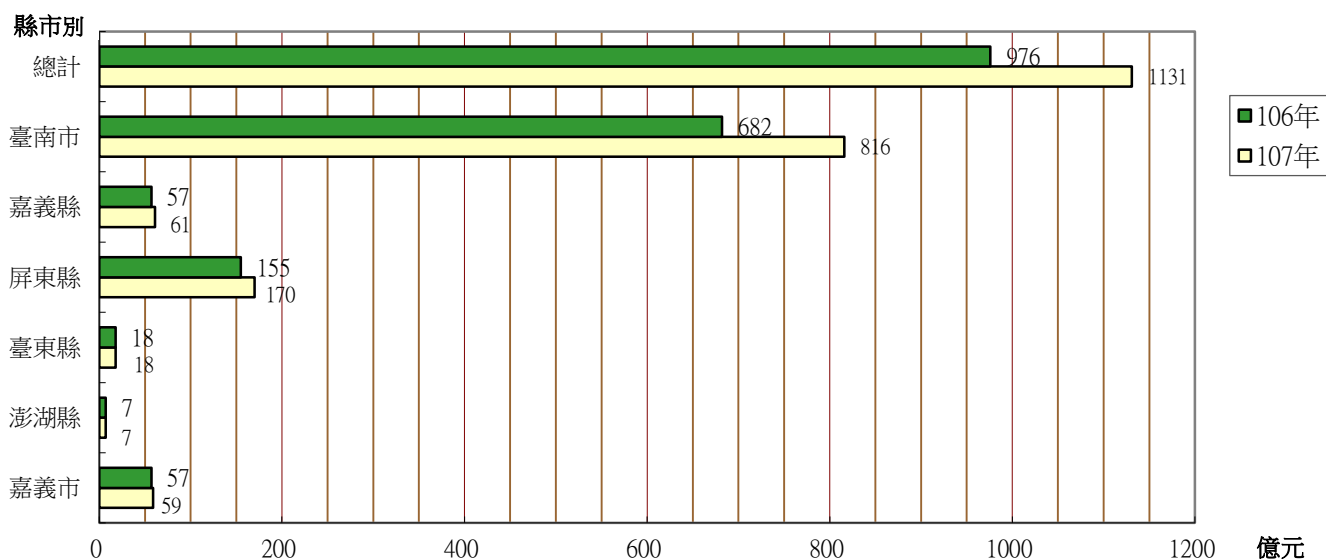


圖7 各縣市本(107)年度實徵淨額及上年度實徵淨額比較



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

Unit: NT\$ ten thousand dollars

City or County	2018 Budget (1)	2018 Net Tax Revenues (2)	Increase (decrease) amount = (1)-(2)	Increase (decrease) rate%	2017 Net Tax Revenues (3)	Increase (decrease) amount = (2)-(3)	Increase (decrease) rate%
Tainan City	6,310,348	8,155,876	1,845,528	29.25	6,818,698	1,337,178	19.61
Chiayi County	566,519	606,960	40,441	7.14	573,677	33,283	5.80
Pingtung County	1,327,969	1,699,356	371,387	27.97	1,545,622	153,734	9.95
Taitung County	194,179	175,217	-18,962	-9.77	178,559	-3,342	-1.87
Penghu County	70,351	74,857	4,506	6.41	74,055	802	1.08
Chiayi City	559,872	594,747	34,875	6.23	570,553	24,194	4.24
Grand Total	9,029,238	11,307,013	2,277,775	25.23	9,761,164	1,545,849	15.84

Figure 6. Comparison between net tax revenues of national tax and budget for every county and city in 2018

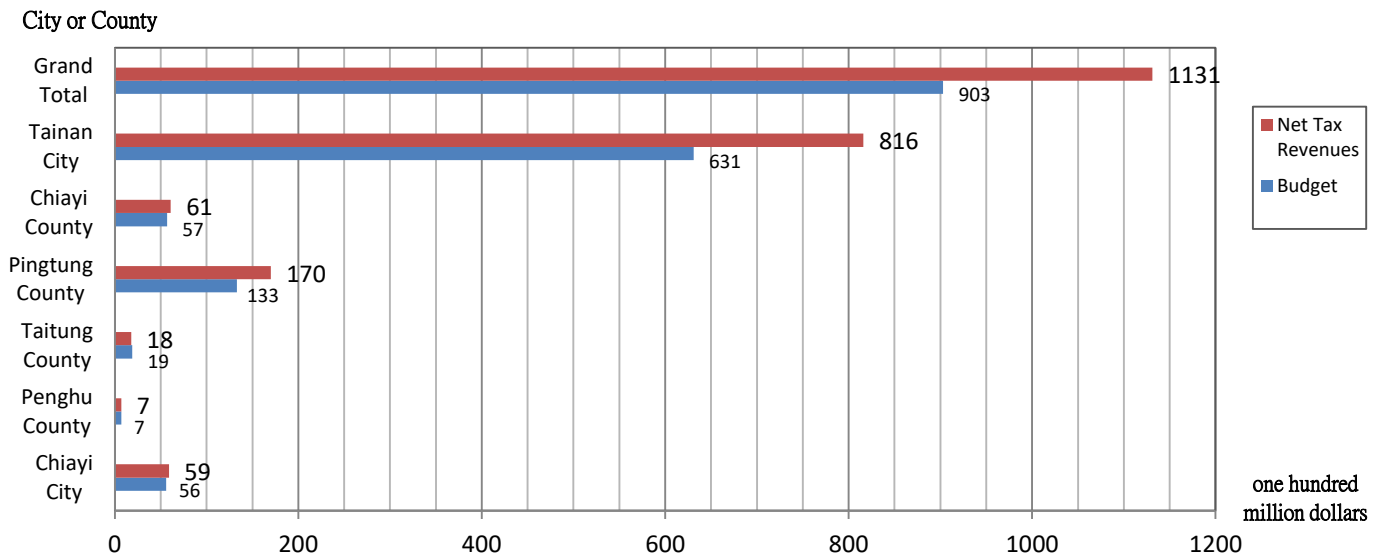
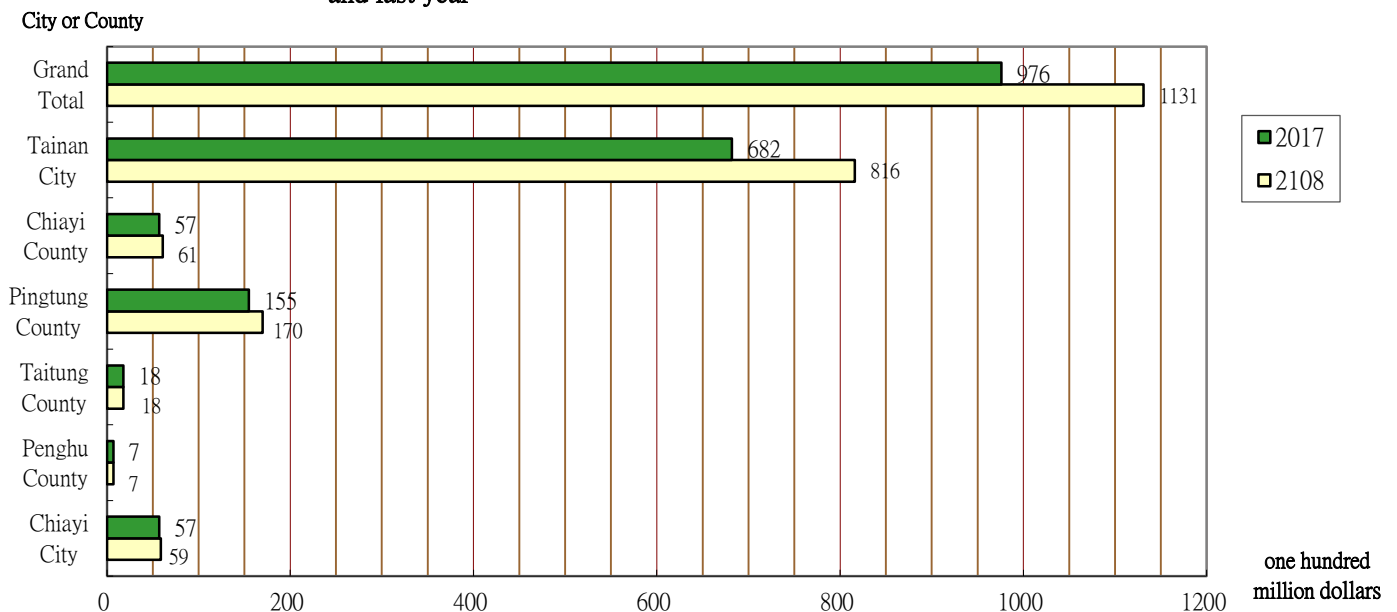


Figure 7. Comparison net tax revenues for every county and city between current year (2018) and last year



四、各項國稅收入季節變動分析

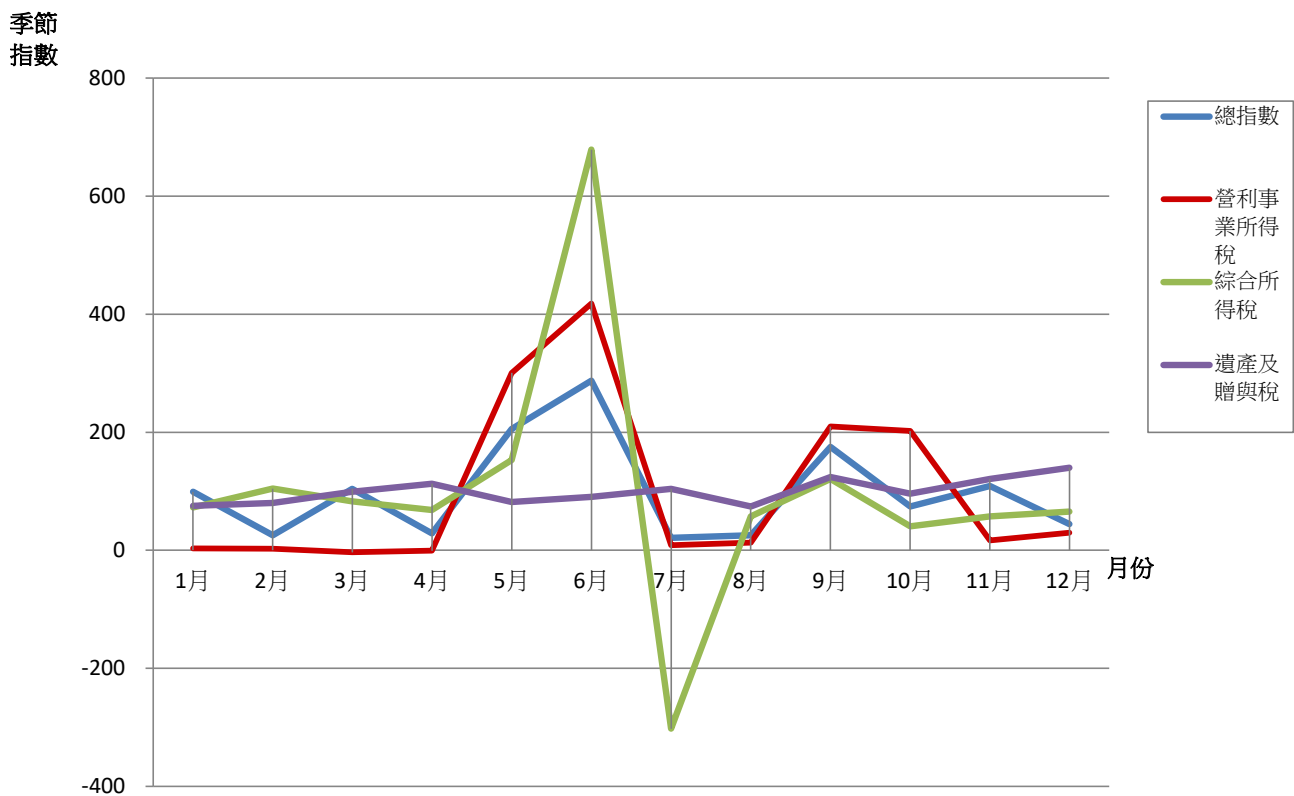
(一)本(107)年度各項國稅總指數及營利事業所得稅、綜合所得稅、遺產及贈與稅之季節指數分析

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	99.01	25.45	104.15	28.98	205.50	287.32	20.98	25.21	175.34	74.31	109.05	44.70
營利事業所得稅	3.24	2.73	-3.28	-0.63	300.63	418.14	8.43	12.93	209.66	201.97	16.56	29.63
綜合所得稅	72.45	104.62	82.78	68.41	152.83	678.74	-302.26	57.68	120.90	40.76	57.27	65.82
遺產及贈與稅	75.60	80.24	98.96	112.98	81.72	90.52	104.34	74.36	124.19	96.17	120.92	139.99

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188億6,010萬5千元為最高，最低為7月份13億7,727萬3千元，全年平均稅收為65億6,423萬9千元，以此平均數之指數為100，以6月份指數最高為287.32，5月份指數205.50次之，其次依序為9月份指數175.34，11月份指數份指數109.05，3月份指數104.15，其餘各月份指數皆在100以下，7月份指數20.98為最低。
- (2)營利事業所得稅：**以6月份指數418.14居首，5月份指數300.63次之，其次依序為9月份指數209.66，10月份指數201.97，其餘各月份指數皆在100以下，3月份指數-3.28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678.74居首，5月份指數152.83次之，其次依序為9月份指數120.90，2月份指數104.62，其餘各月份指數皆在100以下，以7月份指數-302.26為最低，係大批退稅所致。
- (4)遺產及贈與稅：**指數約於74.36至139.99之間，以12月份指數最高，8月份指數最低。

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

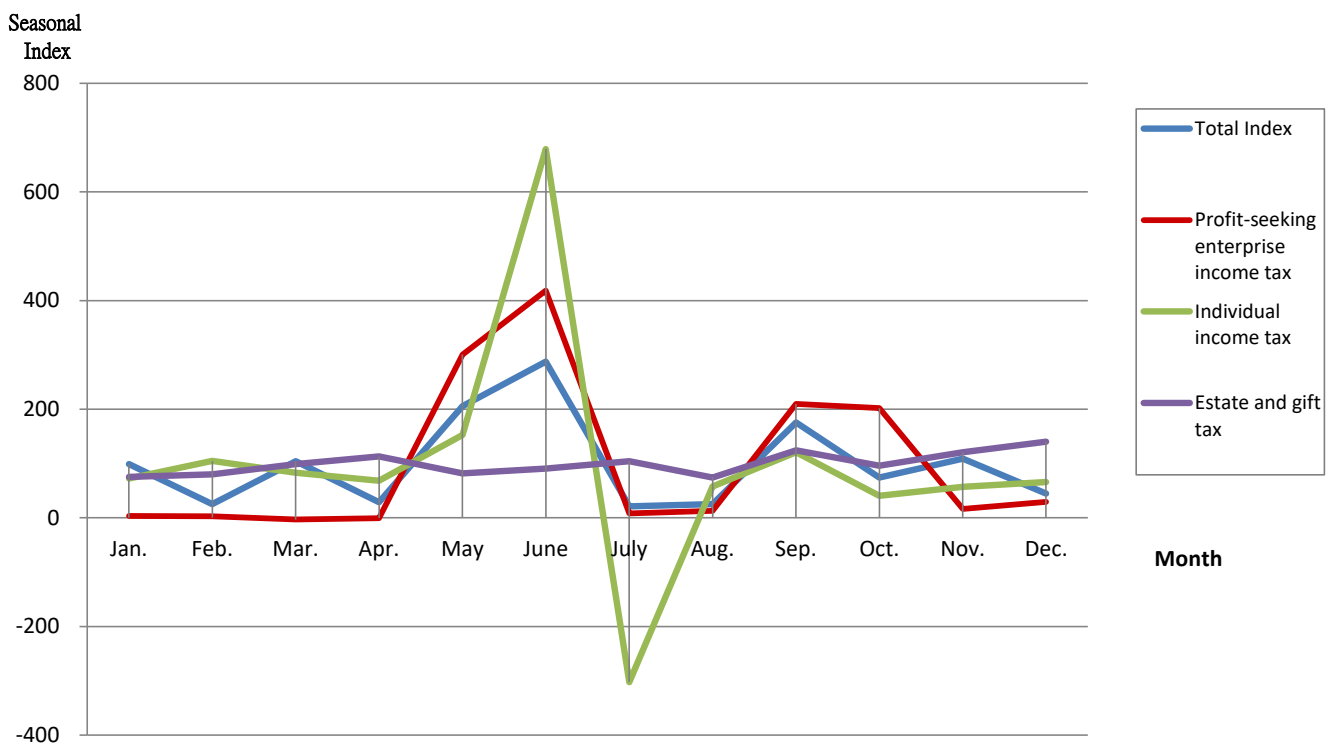
1. Seasonal index analysis of each category of national tax of current year (2018), including total index, profit-seeking enterprise income tax, individual income tax, estate and gift tax

1-1 Table of Seasonal Index

Month \ Seasonal Index	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Total Index	99.01	25.45	104.15	28.98	205.50	287.32	20.98	25.21	175.34	74.31	109.05	44.70
Profit-seeking enterprise income tax	3.24	2.73	-3.28	-0.63	300.63	418.14	8.43	12.93	209.66	201.97	16.56	29.63
Individual income tax	72.45	104.62	82.78	68.41	152.83	678.74	-302.26	57.68	120.90	40.76	57.27	65.82
Estate and gift tax	75.60	80.24	98.96	112.98	81.72	90.52	104.34	74.36	124.19	96.17	120.92	139.99

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\$18,860,105,000 dollars in June, whereas the lowest as is NT\$1,377,273,000 in July, and annual average tax income is NT\$6,564,239,000. If the index of the whole year is set at the annual average as 100, the highest index is 287.32 in June, followed by 205.50 in May, 175.34 in September, 109.05 in November, 104.15 in March, and other monthly indices fall below 100, with lowest index of 20.98 in July.

1-2-2 Profit-seeking Enterprise Income Tax: The highest index is 418.14 in June, followed by 300.63 in May, 209.66 in September, and 201.97 in October. Other monthly indices are below 100, with the lowest one -3.28 in March.

1-2-3 Individual Income Tax: The change in this tax index change is the most dramatic. The first half-year is income tax's peak season with the highest of 678.74 in June, followed by 152.83 in May, 120.90 in September, and 104.62 in February. Other monthly indices are below 100, with lowest -302.26 in July because of the large amount of tax refunds.

1-2-4 Estate and Gift Tax: The indices fall between 74.36 and 139.99, with the highest in December and lowest in August.

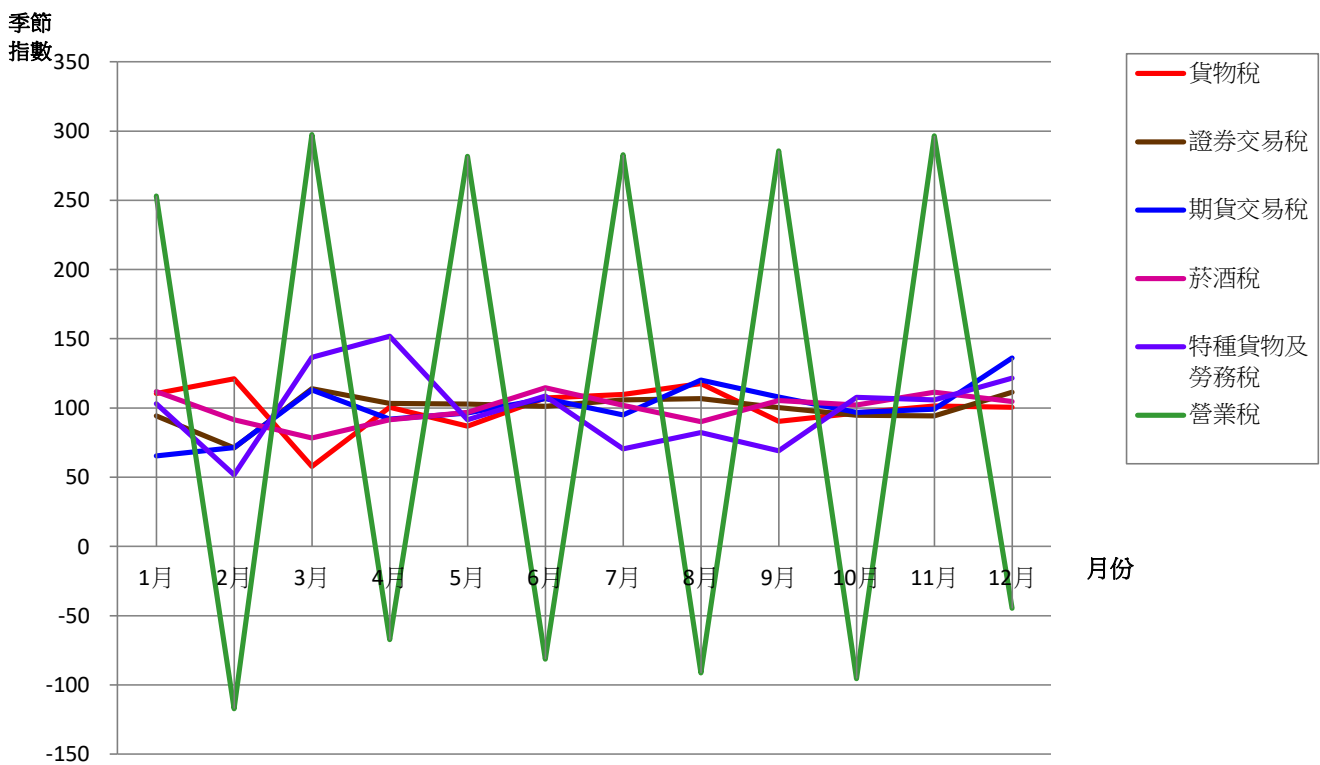
(二)本(107)年度各項國稅之貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅季節指數分析

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	110.36	121.03	57.85	100.48	86.98	107.27	109.82	117.54	90.35	96.32	101.51	100.49
證券交易稅	94.21	71.15	114.01	103.23	102.93	101.12	105.81	106.80	100.29	94.81	94.26	111.38
期貨交易稅	65.46	71.48	113.03	91.96	96.40	106.69	94.90	120.14	107.81	96.75	99.24	136.13
菸酒稅	111.76	91.52	78.27	91.48	96.85	114.56	101.84	90.19	105.37	102.11	111.35	104.70
特種貨物及勞務稅	103.07	51.72	136.69	151.92	91.41	108.65	70.45	82.21	69.04	107.61	105.79	121.44
營業稅	253.01	-117.22	297.58	-67.33	281.79	-81.38	282.82	-91.41	285.74	-95.48	296.54	-44.67

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57.85至121.03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71.15至114.01之間，以3月份指數最高，2月份指數最低。
- (3)期貨交易稅：指數約於65.46至136.13之間，以12月份指數最高，1月份指數最低。
- (4)菸酒稅：指數約於78.27至114.56之間，以6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51.72至151.92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253.01至297.58之間，以3月份指數297.58為最高，雙月份指數約於-117.22至-44.67之間，以2月份指數最低。

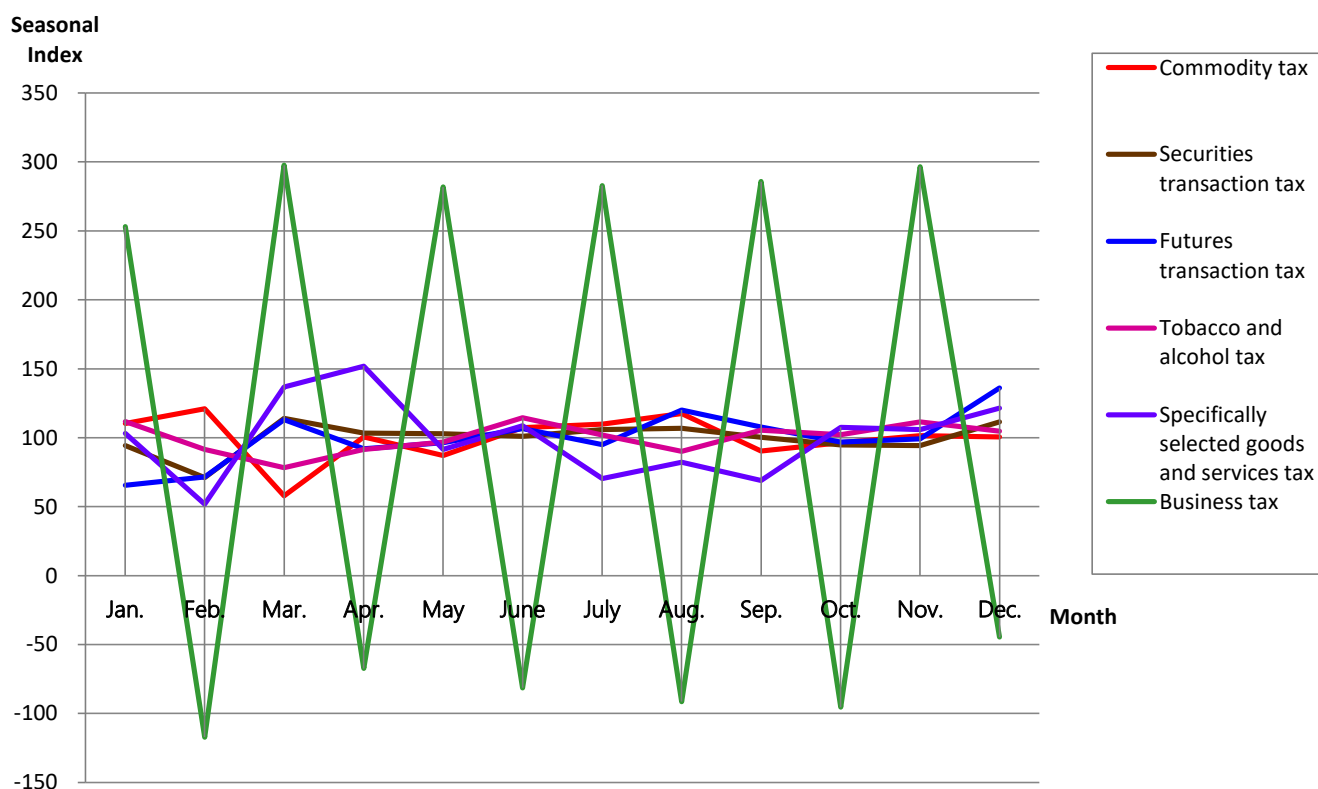
2. Seasonal index analysis of each category of national tax of current year (2018), including commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax

2-1 Table of Seasonal Index

Month \ Seasonal Index	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Commodity tax	110.36	121.03	57.85	100.48	86.98	107.27	109.82	117.54	90.35	96.32	101.51	100.49
Securities transaction tax	94.21	71.15	114.01	103.23	102.93	101.12	105.81	106.80	100.29	94.81	94.26	111.38
Futures transaction tax	65.46	71.48	113.03	91.96	96.40	106.69	94.90	120.14	107.81	96.75	99.24	136.13
Tobacco and alcohol tax	111.76	91.52	78.27	91.48	96.85	114.56	101.84	90.19	105.37	102.11	111.35	104.70
Specifically selected goods and services tax	103.07	51.72	136.69	151.92	91.41	108.65	70.45	82.21	69.04	107.61	105.79	121.44
Business tax	253.01	-117.22	297.58	-67.33	281.79	-81.38	282.82	-91.41	285.74	-95.48	296.54	-44.67

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 57.85 and 121.03. The highest one is in February and lowest one in March.
- 2-2-2 Securities transaction tax: The indices are between 71.15 and 114.01, with the highest in March and lowest in February.
- 2-2-3 Futures transaction tax: The indices are between 65.46 and 136.13, with the highest in December and lowest in January.
- 2-2-4 Tobacco and alcohol tax: The indices are between 78.27 and 114.56, with the highest in June and lowest in March.
- 2-2-5 Specifically selected goods and services tax: The indices are between 51.72 and 151.92, 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 253.01 and 297.58) with the highest of 297.58 in March, and negative in even months (between -117.22 and -44.67) with the lowest index in February.

貳、統計表

Statistical Tables

表1. 歷年各項國稅實徵數與預算數比較

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅 Income Tax		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	營利事業所得稅 Profit-seeking Enterprise Income Tax			綜合所得稅 Individual Income Tax
98年							
	預算數	99,293,000	56,164,000	33,834,000	22,330,000	1,750,000	3,957,000
	實徵數	91,888,316	52,016,969	25,389,240	26,627,729	2,718,687	3,483,245
	實徵淨額	77,250,459	38,450,560	23,947,023	14,503,537	2,704,426	3,480,919
	實徵數達成率	92.5	92.6	75.0	119.2	155.4	88.0
	實徵數年增率	-15.1	-21.9	-29.3	-13.3	-14.9	-5.9
	實徵淨額達成率	77.8	68.5	70.8	65.0	154.5	88.0
	實徵淨額年增率	-18.4	-29.6	-30.6	-27.8	-15.0	-5.9
99年							
	預算數	85,193,000	46,157,000	26,475,000	19,682,000	1,790,000	3,405,000
	實徵數	87,004,362	43,850,170	20,755,856	23,094,314	1,936,852	4,453,446
	實徵淨額	74,020,645	32,295,022	19,030,743	13,264,279	1,929,624	4,406,937
	實徵數達成率	102.1	95.0	78.4	117.3	108.2	130.8
	實徵數年增率	-5.3	-15.7	-18.2	-13.3	-28.8	27.9
	實徵淨額達成率	86.9	70.0	71.9	67.4	107.8	129.4
	實徵淨額年增率	-4.2	-16.0	-20.5	-8.5	-28.6	26.6
100年							
	預算數	67,736,000	31,519,000	16,011,000	15,508,000	1,839,000	3,754,000
	實徵數	68,742,910	36,193,725	18,025,559	18,168,166	1,329,151	3,595,851
	實徵淨額	59,094,250	27,450,980	16,950,500	10,500,480	1,315,166	3,569,159
	實徵數達成率	101.5	114.8	112.6	117.2	72.3	95.8
	實徵數年增率	-21.0	-17.5	-13.2	-21.3	-31.4	-19.3
	實徵淨額達成率	87.2	87.1	105.9	67.7	71.5	95.1
	實徵淨額年增率	-20.2	-15.0	-10.9	-20.8	-31.8	-19.0
101年							
	預算數	68,257,310	31,318,000	18,000,000	13,318,000	1,962,310	3,915,000
	實徵數	72,281,871	40,238,609	18,305,109	21,933,500	1,437,866	3,211,839
	實徵淨額	65,296,016	34,163,333	17,970,228	16,193,105	1,435,920	3,090,137
	實徵數達成率	105.9	128.5	101.7	164.7	73.3	82.0
	實徵數年增率	5.1	11.2	1.6	20.7	8.2	-10.7
	實徵淨額達成率	95.7	109.1	99.8	121.6	73.2	78.9
	實徵淨額年增率	10.5	24.5	6.0	54.2	9.2	-13.4
102年							
	預算數	66,182,889	31,571,889	18,563,000	13,008,889	1,919,000	3,965,000
	實徵數	75,719,147	40,930,792	17,392,897	23,537,895	1,383,546	3,690,498
	實徵淨額	65,864,351	34,550,104	17,046,941	17,503,163	1,378,072	3,520,983
	實徵數達成率	114.4	129.6	93.7	180.9	72.1	93.1
	實徵數年增率	4.8	1.7	-5.0	7.3	-3.8	14.9
	實徵淨額達成率	99.5	109.4	91.8	134.5	71.8	88.8
	實徵淨額年增率	0.9	1.1	-5.1	8.1	-4.0	13.9

- 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)。
- 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
- 特種貨物及勞務稅自103年度納編中央政府總預算。
- 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料，綜合所得稅含房地合一課徵所得稅資料。
- 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
					CY2009
					Budget
9,445,000	34,000	8,937,000	-	19,006,000	Actual Revenues
9,485,413	31,307	8,204,905	-	15,947,790	Net Tax Revenues
9,485,314	31,307	8,204,905	-	14,893,028	% of Actual Revenues to Budget
100.4	92.1	91.8	-	83.9	Actual Revenues Annual Growth Rate
35.9	-35.4	-1.5	-	-17.4	% of Net Tax Revenues to Budget
100.4	92.1	91.8	-	78.4	Net Tax Revenues Annual Growth Rate
35.9	-35.4	-1.5	-	-16.4	
					CY2010
					Budget
10,998,000	33,000	8,488,000	-	14,322,000	Actual Revenues
8,653,663	38,535	8,074,608	-	19,997,088	Net Tax Revenues
8,653,621	38,535	8,073,840	-	18,623,066	% of Actual Revenues to Budget
78.7	116.8	95.1	-	139.6	Actual Revenues Annual Growth Rate
-8.8	23.1	-1.6	-	25.4	% of Net Tax Revenues to Budget
78.7	116.8	95.1	-	130.0	Net Tax Revenues Annual Growth Rate
-8.8	23.1	-1.6	-	25.0	
					CY2011
					Budget
9,523,000	35,000	8,906,000	-	12,160,000	Actual Revenues
6,149,434	46,026	8,325,518	-	13,103,205	Net Tax Revenues
6,149,320	46,026	8,324,275	-	12,239,324	% of Actual Revenues to Budget
64.6	131.5	93.5	-	107.8	Actual Revenues Annual Growth Rate
-28.9	19.4	3.1	-	-34.5	% of Net Tax Revenues to Budget
64.6	131.5	93.5	-	100.7	Net Tax Revenues Annual Growth Rate
-28.9	19.4	3.1	-	-34.3	
					CY2012
					Budget
8,258,000	44,000	9,013,000	-	13,747,000	Actual Revenues
4,663,589	32,886	8,706,139	-	13,990,943	Net Tax Revenues
4,663,521	32,886	8,703,727	-	13,206,492	% of Actual Revenues to Budget
56.5	74.7	96.6	-	101.8	Actual Revenues Annual Growth Rate
-24.2	-28.5	4.6	-	6.8	% of Net Tax Revenues to Budget
56.5	74.7	96.6	-	96.1	Net Tax Revenues Annual Growth Rate
-24.2	-28.5	4.6	-	7.9	
					CY2013
					Budget
6,804,000	48,000	8,998,000	-	12,877,000	Actual Revenues
4,550,536	19,131	7,676,445	-	17,468,199	Net Tax Revenues
4,550,346	19,131	7,676,445	-	14,169,270	% of Actual Revenues to Budget
66.9	39.9	85.3	-	135.7	Actual Revenues Annual Growth Rate
-2.4	-41.8	-11.8	-	24.9	% of Net Tax Revenues to Budget
66.9	39.9	85.3	-	110.0	Net Tax Revenues Annual Growth Rate
-2.4	-41.8	-11.8	-	7.3	

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

表1. 歷年各項國稅實徵數與預算數比較(續1完)

單位：新臺幣千元

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

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

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax	CY
						CY2014
						Budget
5,847,000	29,000	9,200,000	183,000	14,434,641		Actual Revenues
5,756,847	22,087	6,839,785	276,981	19,566,802		Net Tax Revenues
5,756,496	22,081	6,839,068	270,945	16,020,423		% of Actual Revenues to Budget
98.5	76.2	74.3	151.4	135.6		Actual Revenues Annual Growth Rate
26.5	15.5	-10.9	-	12.0		% of Net Tax Revenues to Budget
98.5	76.1	74.3	148.1	111.0		Net Tax Revenues Annual Growth Rate
26.5	15.4	-10.9	-	13.1		CY2015
						Budget
6,087,000	17,000	8,000,000	222,000	15,601,307		Actual Revenues
4,819,405	28,737	7,597,592	162,185	20,874,194		Net Tax Revenues
4,818,807	28,737	7,597,592	156,556	17,408,982		% of Actual Revenues to Budget
79.2	169.0	95.0	73.1	133.8		Actual Revenues Annual Growth Rate
-16.3	30.1	11.1	-41.4	6.7		% of Net Tax Revenues to Budget
79.2	169.0	95.0	70.5	111.6		Net Tax Revenues Annual Growth Rate
-16.3	30.1	11.1	-42.2	8.7		CY2016
						Budget
5,730,000	22,000	7,791,000	98,000	17,302,287		Actual Revenues
4,121,471	32,031	8,825,542	78,080	21,359,153		Net Tax Revenues
4,121,285	31,985	8,825,542	73,148	18,547,602		% of Actual Revenues to Budget
71.9	145.6	113.3	79.7	123.4		Actual Revenues Annual Growth Rate
-14.5	11.5	16.2	-51.9	2.3		% of Net Tax Revenues to Budget
71.9	145.4	113.3	74.6	107.2		Net Tax Revenues Annual Growth Rate
-14.5	11.3	16.2	-53.3	6.5		CY2017
						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		CY2018
						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		

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

表2. 歷年各縣市實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
98年					
預算數	99,293,000	17,991,760	4,482,408	30,253,398	27,007,380
實徵數	91,888,316	19,180,454	4,988,338	25,896,940	21,589,633
實徵淨額	77,250,459	16,074,580	3,929,495	22,328,832	17,485,973
實徵數達成率	92.5	106.6	111.3	85.6	79.9
實徵數年增率	-15.1	-3.8	-5.6	-21.9	-25.5
實徵淨額達成率	77.8	89.3	87.7	73.8	64.7
實徵淨額年增率	-18.4	-6.6	-9.2	-25.1	-30.0
99年					
預算數	85,193,000	17,551,780	4,192,420	24,568,439	20,217,771
實徵數	87,004,362	15,584,598	4,432,927	24,763,104	21,848,660
實徵淨額	74,020,645	12,834,575	3,594,613	21,674,086	17,815,095
實徵數達成率	102.1	88.8	105.7	100.8	108.1
實徵數年增率	-5.3	-18.7	-11.1	-4.4	1.2
實徵淨額達成率	86.9	73.1	85.7	88.2	88.1
實徵淨額年增率	-4.2	-20.2	-8.5	-2.9	1.9
100年					
預算數	67,736,000	42,677,050	4,055,870	-	-
實徵數	68,742,910	44,251,391	4,432,615	-	-
實徵淨額	59,094,250	38,005,580	3,521,155	-	-
實徵數達成率	101.5	103.7	109.3	-	-
實徵數年增率	-21.0	183.9	0.0	-	-
實徵淨額達成率	87.2	89.1	86.8	-	-
實徵淨額年增率	-20.2	196.1	-2.0	-	-
101年					
預算數	68,257,310	43,688,796	4,102,090	-	-
實徵數	72,281,871	46,470,219	4,912,877	-	-
實徵淨額	65,296,016	42,088,248	4,253,081	-	-
實徵數達成率	105.9	106.4	119.8	-	-
實徵數年增率	5.1	5.0	10.8	-	-
實徵淨額達成率	95.7	96.3	103.7	-	-
實徵淨額年增率	10.5	10.7	20.8	-	-
102年					
預算數	66,182,889	42,076,597	4,198,180	-	-
實徵數	75,719,147	48,661,022	5,200,911	-	-
實徵淨額	65,864,351	41,858,408	4,385,364	-	-
實徵數達成率	114.4	115.6	123.9	-	-
實徵數年增率	4.8	4.7	5.9	-	-
實徵淨額達成率	99.5	99.5	104.5	-	-
實徵淨額年增率	0.9	-0.5	3.1	-	-

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2009
					Budget
12,758,820	1,233,618	471,300	5,094,316		Actual Revenues
12,641,891	1,419,248	541,676	5,630,136		Net Tax Revenues
11,150,840	1,091,238	364,092	4,825,409		% of Actual Revenues to Budget
99.1	115.0	114.9	110.5		Actual Revenues Annual Growth Rate
-5.4	-4.7	-25.0	6.6		% of Net Tax Revenues to Budget
87.4	88.5	77.3	94.7		Net Tax Revenues Annual Growth Rate
-7.3	-7.5	-36.3	5.9		
					CY2010
					Budget
11,639,060	1,251,280	453,660	5,318,590		Actual Revenues
13,421,994	1,462,389	451,924	5,038,766		Net Tax Revenues
12,191,628	1,206,698	330,936	4,373,014		% of Actual Revenues to Budget
115.3	116.9	99.6	94.7		Actual Revenues Annual Growth Rate
6.2	3.0	-16.6	-10.5		% of Net Tax Revenues to Budget
104.7	96.4	72.9	82.2		Net Tax Revenues Annual Growth Rate
9.3	10.6	-9.1	-9.4		
					CY2011
					Budget
13,599,180	1,456,110	533,980	5,413,810		Actual Revenues
13,338,426	1,508,410	405,382	4,806,686		Net Tax Revenues
12,008,209	1,227,943	260,668	4,070,695		% of Actual Revenues to Budget
98.1	103.6	75.9	88.8		Actual Revenues Annual Growth Rate
-0.6	3.1	-10.3	-4.6		% of Net Tax Revenues to Budget
88.3	84.3	48.8	75.2		Net Tax Revenues Annual Growth Rate
-1.5	1.8	-21.2	-6.9		
					CY2012
					Budget
13,593,550	1,426,500	373,074	5,073,300		Actual Revenues
13,808,605	1,723,393	552,261	4,814,516		Net Tax Revenues
12,736,413	1,514,067	449,023	4,255,184		% of Actual Revenues to Budget
101.6	120.8	148.0	94.9		Actual Revenues Annual Growth Rate
3.5	14.3	36.2	0.2		% of Net Tax Revenues to Budget
93.7	106.1	120.4	83.9		Net Tax Revenues Annual Growth Rate
6.1	23.3	72.3	4.5		
					CY2013
					Budget
13,304,813	1,461,063	385,290	4,756,946		Actual Revenues
14,414,007	1,770,842	636,547	5,035,818		Net Tax Revenues
13,121,804	1,537,650	527,289	4,433,836		% of Actual Revenues to Budget
108.3	121.2	165.2	105.9		Actual Revenues Annual Growth Rate
4.4	2.8	15.3	4.6		% of Net Tax Revenues to Budget
98.6	105.2	136.9	93.2		Net Tax Revenues Annual Growth Rate
3.0	1.6	17.4	4.2		

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

表2. 歷年各縣市實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年					
預算數	67,392,530	43,272,150	4,122,620	-	-
實徵數	80,248,221	52,780,602	5,490,804	-	-
實徵淨額	69,818,099	45,523,469	4,628,917	-	-
實徵數達成率	119.1	122.0	133.2	-	-
實徵數年增率	6.0	8.5	5.6	-	-
實徵淨額達成率	103.6	105.2	112.3	-	-
實徵淨額年增率	6.0	8.8	5.6	-	-
104年					
預算數	69,431,307	44,404,548	4,506,432	-	-
實徵數	89,081,902	59,017,352	6,034,059	-	-
實徵淨額	78,353,040	51,547,487	5,115,606	-	-
實徵數達成率	128.3	132.9	133.9	-	-
實徵數年增率	11.0	11.8	9.9	-	-
實徵淨額達成率	112.8	116.1	113.5	-	-
實徵淨額年增率	12.2	13.2	10.5	-	-
105年					
預算數	77,681,469	50,383,105	5,111,242	-	-
實徵數	95,447,604	64,956,462	6,511,112	-	-
實徵淨額	87,330,161	59,346,470	5,828,008	-	-
實徵數達成率	122.9	128.9	127.4	-	-
實徵數年增率	7.1	10.1	7.9	-	-
實徵淨額達成率	112.4	117.8	114.0	-	-
實徵淨額年增率	11.5	15.1	13.9	-	-
106年					
預算數	81,016,422	54,618,644	5,395,156	-	-
實徵數	106,205,750	74,101,163	6,475,150	-	-
實徵淨額	97,611,640	68,186,983	5,736,767	-	-
實徵數達成率	131.1	135.7	120.0	-	-
實徵數年增率	11.3	14.1	-0.6	-	-
實徵淨額達成率	120.5	124.8	106.3	-	-
實徵淨額年增率	11.8	14.9	-1.6	-	-
107年					
預算數	90,292,378	63,103,479	5,665,193	-	-
實徵數	122,714,885	88,100,582	6,853,874	-	-
實徵淨額	113,070,128	81,558,761	6,069,598	-	-
實徵數達成率	135.9	139.6	121.0	-	-
實徵數年增率	15.5	18.9	5.8	-	-
實徵淨額達成率	125.2	129.2	107.1	-	-
實徵淨額年增率	15.8	19.6	5.8	-	-

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2014
				Budget
13,575,200	1,425,390	399,100	4,598,070	Actual Revenues
14,050,763	2,020,182	649,487	5,256,383	Net Tax Revenues
12,722,957	1,796,085	530,505	4,616,166	% of Actual Revenues to Budget
103.5	141.7	162.7	114.3	Actual Revenues Annual Growth Rate
-2.5	14.1	2.0	4.4	% of Net Tax Revenues to Budget
93.7	126.0	132.9	100.4	Net Tax Revenues Annual Growth Rate
-3.0	16.8	0.6	4.1	
				CY2015
				Budget
13,642,128	1,694,113	477,564	4,706,522	Actual Revenues
15,620,665	2,373,953	688,749	5,347,124	Net Tax Revenues
14,349,047	2,129,129	556,053	4,655,718	% of Actual Revenues to Budget
114.5	140.1	144.2	113.6	Actual Revenues Annual Growth Rate
11.2	17.5	6.0	1.7	% of Net Tax Revenues to Budget
105.2	125.7	116.4	98.9	Net Tax Revenues Annual Growth Rate
12.8	18.5	4.8	0.9	
				CY2016
				Budget
14,435,857	2,090,131	582,396	5,078,738	Actual Revenues
15,280,205	2,201,708	835,266	5,662,851	Net Tax Revenues
14,228,141	2,007,193	717,007	5,203,342	% of Actual Revenues to Budget
105.8	105.3	143.4	111.5	Actual Revenues Annual Growth Rate
-2.2	-7.3	21.3	5.9	% of Net Tax Revenues to Budget
98.6	96.0	123.1	102.5	Net Tax Revenues Annual Growth Rate
-0.8	-5.7	28.9	11.8	
				CY2017
				Budget
12,875,848	2,113,481	634,342	5,378,951	Actual Revenues
16,588,550	2,006,564	864,271	6,170,052	Net Tax Revenues
15,456,219	1,785,589	740,556	5,705,526	% of Actual Revenues to Budget
128.8	94.9	136.2	114.7	Actual Revenues Annual Growth Rate
8.6	-8.9	3.5	9.0	% of Net Tax Revenues to Budget
120.0	84.5	116.7	106.1	Net Tax Revenues Annual Growth Rate
8.6	-11.0	3.3	9.7	
				CY2018
				Budget
13,279,688	1,941,787	703,515	5,598,716	Actual Revenues
18,218,021	2,027,681	887,263	6,627,464	Net Tax Revenues
16,993,553	1,752,173	748,571	5,947,472	% of Actual Revenues to Budget
137.2	104.4	126.1	118.4	Actual Revenues Annual Growth Rate
9.8	1.1	2.7	7.4	% of Net Tax Revenues to Budget
128.0	90.2	106.4	106.2	Net Tax Revenues Annual Growth Rate
9.9	-1.9	1.1	4.2	

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

表3. 歷年各縣市營利事業所得實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
98年					
預算數	33,834,000	5,526,750	1,549,290	12,785,350	10,887,440
實徵數	25,389,240	4,669,059	1,241,626	9,175,113	7,590,677
實徵淨額	23,947,023	4,393,033	1,188,701	8,798,658	6,966,072
實徵數達成率	75.0	84.5	80.1	71.8	69.7
實徵數年增率	-29.3	-20.5	-22.9	-37.4	-29.5
實徵淨額達成率	70.8	79.5	76.7	68.8	64.0
實徵淨額年增率	-30.6	-21.7	-23.0	-38.8	-31.0
99年					
預算數	26,475,000	4,258,950	1,257,320	10,170,190	8,412,910
實徵數	20,755,856	3,295,593	1,037,821	7,785,701	6,708,981
實徵淨額	19,030,743	3,032,268	985,908	7,279,181	5,926,900
實徵數達成率	78.4	77.4	82.5	76.6	79.7
實徵數年增率	-18.2	-29.4	-16.4	-15.1	-11.6
實徵淨額達成率	71.9	71.2	78.4	71.6	70.5
實徵淨額年增率	-20.5	-31.0	-17.1	-17.3	-14.9
100年					
預算數	16,011,000	12,762,660	1,095,900	-	-
實徵數	18,025,559	14,850,957	1,109,509	-	-
實徵淨額	16,950,500	13,943,088	1,039,482	-	-
實徵數達成率	112.6	116.4	101.2	-	-
實徵數年增率	-13.2	350.6	6.9	-	-
實徵淨額達成率	105.9	109.2	94.9	-	-
實徵淨額年增率	-10.9	359.8	5.4	-	-
101年					
預算數	18,000,000	14,304,910	1,247,400	-	-
實徵數	18,305,109	14,660,244	1,113,315	-	-
實徵淨額	17,970,228	14,392,196	1,088,569	-	-
實徵數達成率	101.7	102.5	89.3	-	-
實徵數年增率	1.6	-1.3	0.3	-	-
實徵淨額達成率	99.8	100.6	87.3	-	-
實徵淨額年增率	6.0	3.2	4.7	-	-
102年					
預算數	18,563,000	14,880,108	1,215,000	-	-
實徵數	17,392,897	13,730,632	1,141,405	-	-
實徵淨額	17,046,941	13,451,630	1,124,723	-	-
實徵數達成率	93.7	92.3	93.9	-	-
實徵數年增率	-5.0	-6.3	2.5	-	-
實徵淨額達成率	91.8	90.4	92.6	-	-
實徵淨額年增率	-5.1	-6.5	3.3	-	-

1. 資料來源：本局主計室

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

3. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料。

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2009
1,903,550	208,260	120,890	852,470	Budget
1,639,738	203,117	98,491	771,419	Actual Revenues
1,573,670	193,523	91,128	742,238	Net Tax Revenues
86.1	97.5	81.5	90.5	% of Actual Revenues to Budget
-7.4	-7.6	-15.3	-14.6	Actual Revenues Annual Growth Rate
82.7	92.9	75.4	87.1	% of Net Tax Revenues to Budget
-7.0	-0.4	-17.1	-15.0	Net Tax Revenues Annual Growth Rate
				CY2010
1,453,230	171,850	90,330	660,220	Budget
1,120,961	153,419	52,278	601,102	Actual Revenues
1,046,750	143,897	45,204	570,635	Net Tax Revenues
77.1	89.3	57.9	91.0	% of Actual Revenues to Budget
-31.6	-24.5	-46.9	-22.1	Actual Revenues Annual Growth Rate
72.0	83.7	50.0	86.4	% of Net Tax Revenues to Budget
-33.5	-25.6	-50.4	-23.1	Net Tax Revenues Annual Growth Rate
				CY2011
1,277,620	154,880	74,320	645,620	Budget
1,254,405	176,912	50,889	582,887	Actual Revenues
1,194,780	168,228	47,060	557,862	Net Tax Revenues
98.2	114.2	68.5	90.3	% of Actual Revenues to Budget
11.9	15.3	-2.7	-3.0	Actual Revenues Annual Growth Rate
93.5	108.6	63.3	86.4	% of Net Tax Revenues to Budget
14.1	16.9	4.1	-2.2	Net Tax Revenues Annual Growth Rate
				CY2012
1,448,110	196,910	72,860	729,810	Budget
1,538,337	229,372	80,202	683,639	Actual Revenues
1,516,870	226,997	78,294	667,302	Net Tax Revenues
106.2	116.5	110.1	93.7	% of Actual Revenues to Budget
22.6	29.7	57.6	17.3	Actual Revenues Annual Growth Rate
104.7	115.3	107.5	91.4	% of Net Tax Revenues to Budget
27.0	34.9	66.4	19.6	Net Tax Revenues Annual Growth Rate
				CY2013
1,432,833	217,343	68,130	749,586	Budget
1,555,600	225,325	83,704	656,231	Actual Revenues
1,529,604	221,132	82,313	637,539	Net Tax Revenues
108.6	103.7	122.9	87.5	% of Actual Revenues to Budget
1.1	-1.8	4.4	-4.0	Actual Revenues Annual Growth Rate
106.8	101.7	120.8	85.1	% of Net Tax Revenues to Budget
0.8	-2.6	5.1	-4.5	Net Tax Revenues Annual Growth Rate

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

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

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

表3. 歷年各縣市營利事業所得實徵數與預算數比較
(續1完)

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年						
	預算數	18,261,000	14,597,670	1,159,250	-	-
	實徵數	19,477,487	15,563,340	1,324,903	-	-
	實徵淨額	19,035,683	15,212,676	1,298,810	-	-
	實徵數達成率	106.7	106.6	114.3	-	-
	實徵數年增率	12.0	13.3	16.1	-	-
	實徵淨額達成率	104.2	104.2	112.0	-	-
	實徵淨額年增率	11.7	13.1	15.5	-	-
104年						
	預算數	18,773,000	14,868,420	1,227,480	-	-
	實徵數	24,208,640	19,483,205	1,475,416	-	-
	實徵淨額	23,860,148	19,243,082	1,444,171	-	-
	實徵數達成率	129.0	131.0	120.2	-	-
	實徵數年增率	24.3	25.2	11.4	-	-
	實徵淨額達成率	127.1	129.4	117.7	-	-
	實徵淨額年增率	25.3	26.5	11.2	-	-
105年						
	預算數	21,377,182	17,026,861	1,390,966	-	-
	實徵數	27,943,613	22,347,275	1,814,752	-	-
	實徵淨額	27,419,867	21,926,260	1,782,625	-	-
	實徵數達成率	130.7	131.2	130.5	-	-
	實徵數年增率	15.4	14.7	23.0	-	-
	實徵淨額達成率	128.3	128.8	128.2	-	-
	實徵淨額年增率	14.9	13.9	23.4	-	-
106年						
	預算數	21,858,700	17,497,920	1,403,231	-	-
	實徵數	28,492,550	23,152,118	1,702,547	-	-
	實徵淨額	27,971,685	22,774,147	1,636,561	-	-
	實徵數達成率	130.3	132.3	121.3	-	-
	實徵數年增率	2.0	3.6	-6.2	-	-
	實徵淨額達成率	128.0	130.2	116.6	-	-
	實徵淨額年增率	2.0	3.9	-8.2	-	-
107年						
	預算數	28,921,448	23,306,746	1,784,312	-	-
	實徵數	30,644,559	24,785,980	1,901,486	-	-
	實徵淨額	29,958,055	24,304,826	1,855,819	-	-
	實徵數達成率	106.0	106.3	106.6	-	-
	實徵數年增率	7.6	7.1	11.7	-	-
	實徵淨額達成率	103.6	104.3	104.0	-	-
	實徵淨額年增率	7.1	6.7	13.4	-	-

1. 資料來源：本局主計室

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

3. 自105年度起營利事業所得稅含特別預算及房地合一課徵所得稅資料。

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

Unit : NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2014
1,487,330	232,600	73,880	710,270		Budget
1,609,888	250,429	73,552	655,375		Actual Revenues
1,574,212	242,058	71,114	636,813		Net Tax Revenues
108.2	107.7	99.6	92.3		% of Actual Revenues to Budget
3.5	11.1	-12.1	-0.1		Actual Revenues Annual Growth Rate
105.8	104.1	96.3	89.7		% of Net Tax Revenues to Budget
2.9	9.5	-13.6	-0.1		Net Tax Revenues Annual Growth Rate
					CY2015
1,613,710	253,280	81,850	728,260		Budget
2,111,114	354,169	75,611	709,125		Actual Revenues
2,070,299	347,408	72,907	682,281		Net Tax Revenues
130.8	139.8	92.4	97.4		% of Actual Revenues to Budget
31.1	41.4	2.8	8.2		Actual Revenues Annual Growth Rate
128.3	137.2	89.1	93.7		% of Net Tax Revenues to Budget
31.5	43.5	2.5	7.1		Net Tax Revenues Annual Growth Rate
					CY2016
1,853,838	293,664	80,813	731,040		Budget
2,350,406	370,636	134,429	926,115		Actual Revenues
2,306,560	366,603	131,684	906,135		Net Tax Revenues
126.8	126.2	166.3	126.7		% of Actual Revenues to Budget
11.3	4.6	77.8	30.6		Actual Revenues Annual Growth Rate
124.4	124.8	162.9	124.0		% of Net Tax Revenues to Budget
11.4	5.5	80.6	32.8		Net Tax Revenues Annual Growth Rate
					CY2017
1,858,584	296,025	86,300	716,640		Budget
2,321,510	319,313	124,066	872,996		Actual Revenues
2,275,097	313,287	121,499	851,094		Net Tax Revenues
124.9	107.9	143.8	121.8		% of Actual Revenues to Budget
-1.2	-13.8	-7.7	-5.7		Actual Revenues Annual Growth Rate
122.4	105.8	140.8	118.8		% of Net Tax Revenues to Budget
-1.4	-14.5	-7.7	-6.1		Net Tax Revenues Annual Growth Rate
					CY2018
2,418,067	374,892	118,625	918,806		Budget
2,510,662	286,631	146,001	1,013,799		Actual Revenues
2,417,898	266,100	143,554	969,858		Net Tax Revenues
103.8	76.5	123.1	110.3		% of Actual Revenues to Budget
8.1	-10.2	17.7	16.1		Actual Revenues Annual Growth Rate
100.0	71.0	121.0	105.6		% of Net Tax Revenues to Budget
6.3	-15.1	18.2	14.0		Net Tax Revenues Annual Growth Rate

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

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

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

表4. 歷年各縣市綜合所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
98年					
預算數	22,330,000	5,841,530	1,007,080	6,522,590	4,883,570
實徵數	26,627,729	7,281,073	1,625,158	6,509,678	6,017,592
實徵淨額	14,503,537	4,679,452	655,605	3,695,921	2,858,142
實徵數達成率	119.2	124.6	161.4	99.8	123.2
實徵數年增率	-13.3	-0.8	-7.5	-23.7	-15.7
實徵淨額達成率	65.0	80.1	65.1	56.7	58.5
實徵淨額年增率	-27.8	-7.8	-27.4	-38.4	-35.1
99年					
預算數	19,682,000	5,841,620	844,360	5,266,900	4,156,840
實徵數	23,094,314	5,198,812	1,298,272	6,127,929	5,584,814
實徵淨額	13,264,279	2,995,126	540,330	3,952,562	2,938,023
實徵數達成率	117.3	89.0	153.8	116.3	134.4
實徵數年增率	-13.3	-28.6	-20.1	-5.9	-7.2
實徵淨額達成率	67.4	51.3	64.0	75.0	70.7
實徵淨額年增率	-8.5	-36.0	-17.6	6.9	2.8
100年					
預算數	15,508,000	10,277,150	727,320	-	-
實徵數	18,168,166	12,390,869	1,288,594	-	-
實徵淨額	10,500,480	7,808,885	471,979	-	-
實徵數達成率	117.2	120.6	177.2	-	-
實徵數年增率	-21.3	138.3	-0.7	-	-
實徵淨額達成率	67.7	76.0	64.9	-	-
實徵淨額年增率	-20.8	160.7	-12.6	-	-
101年					
預算數	13,318,000	9,561,000	640,590	-	-
實徵數	21,933,500	14,711,204	1,618,481	-	-
實徵淨額	16,193,105	11,264,059	1,005,512	-	-
實徵數達成率	164.7	153.9	252.7	-	-
實徵數年增率	20.7	18.7	25.6	-	-
實徵淨額達成率	121.6	117.8	157.0	-	-
實徵淨額年增率	54.2	44.2	113.0	-	-
102年					
預算數	13,008,889	9,193,379	668,660	-	-
實徵數	23,537,895	15,788,888	1,690,200	-	-
實徵淨額	17,503,163	12,142,621	1,075,925	-	-
實徵數達成率	180.9	171.7	252.8	-	-
實徵數年增率	7.3	7.3	4.4	-	-
實徵淨額達成率	134.5	132.1	160.9	-	-
實徵淨額年增率	8.1	7.8	7.0	-	-

1. 資料來源：本局主計室

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

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2009
1,860,090	457,770	243,400	1,513,970	Budget
2,476,779	609,954	332,855	1,774,640	Actual Revenues
1,128,381	301,026	166,863	1,018,147	Net Tax Revenues
133.2	133.2	136.8	117.2	% of Actual Revenues to Budget
-13.2	-11.7	-9.4	-12.4	Actual Revenues Annual Growth Rate
60.7	65.8	68.6	67.3	% of Net Tax Revenues to Budget
-33.6	-28.4	-25.1	-25.4	Net Tax Revenues Annual Growth Rate
				CY2010
1,576,530	403,480	220,440	1,371,830	Budget
2,372,327	617,261	320,235	1,574,664	Actual Revenues
1,298,901	374,593	206,321	958,423	Net Tax Revenues
150.5	153.0	145.3	114.8	% of Actual Revenues to Budget
-4.2	1.2	-3.8	-11.3	Actual Revenues Annual Growth Rate
82.4	92.8	93.6	69.9	% of Net Tax Revenues to Budget
15.1	24.4	23.6	-5.9	Net Tax Revenues Annual Growth Rate
				CY2011
2,200,590	558,290	313,260	1,431,390	Budget
2,239,146	538,171	278,152	1,433,234	Actual Revenues
1,061,493	275,567	142,465	740,091	Net Tax Revenues
101.8	96.4	88.8	100.1	% of Actual Revenues to Budget
-5.6	-12.8	-13.1	-9.0	Actual Revenues Annual Growth Rate
48.2	49.4	45.5	51.7	% of Net Tax Revenues to Budget
-18.3	-26.4	-30.9	-22.8	Net Tax Revenues Annual Growth Rate
				CY2012
1,394,390	390,220	213,090	1,118,710	Budget
2,721,607	719,381	394,255	1,768,572	Actual Revenues
1,860,568	523,393	292,925	1,246,648	Net Tax Revenues
195.2	184.4	185.0	158.1	% of Actual Revenues to Budget
21.5	33.7	41.7	23.4	Actual Revenues Annual Growth Rate
133.4	134.1	137.5	111.4	% of Net Tax Revenues to Budget
75.3	89.9	105.6	68.4	Net Tax Revenues Annual Growth Rate
				CY2013
1,471,310	408,480	223,750	1,043,310	Budget
2,880,219	793,402	484,959	1,900,227	Actual Revenues
1,953,318	578,484	377,349	1,375,466	Net Tax Revenues
195.8	194.2	216.7	182.1	% of Actual Revenues to Budget
5.8	10.3	23.0	7.4	Actual Revenues Annual Growth Rate
132.8	141.6	168.6	131.8	% of Net Tax Revenues to Budget
5.0	10.5	28.8	10.3	Net Tax Revenues Annual Growth Rate

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

表4. 歷年各縣市綜合所得稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年					
預算數	13,600,889	9,712,390	754,400	-	-
實徵數	23,538,940	15,979,354	1,591,945	-	-
實徵淨額	17,191,534	12,087,153	951,541	-	-
實徵數達成率	173.1	164.5	211.0	-	-
實徵數年增率	0.0	1.2	-5.8	-	-
實徵淨額達成率	126.4	124.5	126.1	-	-
實徵淨額年增率	-1.8	-0.5	-11.6	-	-
104年					
預算數	14,979,000	10,468,450	886,040	-	-
實徵數	26,015,705	17,744,168	1,806,851	-	-
實徵淨額	19,123,994	13,532,462	1,097,665	-	-
實徵數達成率	173.7	169.5	203.9	-	-
實徵數年增率	10.5	11.0	13.5	-	-
實徵淨額達成率	127.7	129.3	123.9	-	-
實徵淨額年增率	11.2	12.0	15.4	-	-
105年					
預算數	19,552,000	13,716,980	1,137,630	-	-
實徵數	27,885,515	19,245,861	1,924,903	-	-
實徵淨額	23,166,304	16,488,252	1,452,984	-	-
實徵數達成率	142.6	140.3	169.2	-	-
實徵數年增率	7.2	8.5	6.5	-	-
實徵淨額達成率	118.5	120.2	127.7	-	-
實徵淨額年增率	21.1	21.8	32.4	-	-
106年					
預算數	20,469,206	14,433,705	1,240,058	-	-
實徵數	28,205,482	19,529,629	1,918,214	-	-
實徵淨額	23,321,070	16,671,499	1,437,518	-	-
實徵數達成率	137.8	135.3	154.7	-	-
實徵數年增率	1.1	1.5	-0.3	-	-
實徵淨額達成率	113.9	115.5	115.9	-	-
實徵淨額年增率	0.7	1.1	-1.1	-	-
107年					
預算數	22,567,757	16,163,354	1,363,170	-	-
實徵數	31,301,065	22,456,695	2,008,045	-	-
實徵淨額	25,920,481	19,276,533	1,488,338	-	-
實徵數達成率	138.7	138.9	147.3	-	-
實徵數年增率	11.0	15.0	4.7	-	-
實徵淨額達成率	114.9	119.3	109.2	-	-
實徵淨額年增率	11.1	15.6	3.5	-	-

1. 資料來源：本局主計室

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

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

Unit : NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				Budget
1,463,910	409,840	240,279	1,020,070	Actual Revenues
2,868,779	809,207	494,144	1,795,511	Net Tax Revenues
1,924,165	595,348	378,524	1,254,803	% of Actual Revenues to Budget
196.0	197.4	205.7	176.0	Actual Revenues Annual Growth Rate
-0.4	2.0	1.9	-5.5	% of Net Tax Revenues to Budget
131.4	145.3	157.5	123.0	Net Tax Revenues Annual Growth Rate
-1.5	2.9	0.3	-8.8	CY2015
				Budget
1,673,780	499,170	307,750	1,143,810	Actual Revenues
3,209,441	854,973	539,128	1,861,144	Net Tax Revenues
2,186,604	625,799	413,256	1,268,208	% of Actual Revenues to Budget
191.7	171.3	175.2	162.7	Actual Revenues Annual Growth Rate
11.9	5.7	9.1	3.7	% of Net Tax Revenues to Budget
130.6	125.4	134.3	110.9	Net Tax Revenues Annual Growth Rate
13.6	5.1	9.2	1.1	CY2016
				Budget
2,198,400	655,270	425,610	1,418,110	Actual Revenues
3,163,522	872,855	620,342	2,058,032	Net Tax Revenues
2,371,424	687,095	506,011	1,660,538	% of Actual Revenues to Budget
143.9	133.2	145.8	145.1	Actual Revenues Annual Growth Rate
-1.4	2.1	15.1	10.6	% of Net Tax Revenues to Budget
107.9	104.9	118.9	117.1	Net Tax Revenues Annual Growth Rate
8.5	9.8	22.4	30.9	CY2017
				Budget
2,186,245	668,309	457,708	1,483,181	Actual Revenues
3,169,157	866,760	649,118	2,072,604	Net Tax Revenues
2,350,758	663,995	529,433	1,667,867	% of Actual Revenues to Budget
145.0	129.7	141.8	139.7	Actual Revenues Annual Growth Rate
0.2	-0.7	4.6	0.7	% of Net Tax Revenues to Budget
107.5	99.4	115.7	112.5	Net Tax Revenues Annual Growth Rate
-0.9	-3.4	4.6	0.4	CY2018
				Budget
2,289,960	670,873	496,880	1,583,520	Actual Revenues
3,206,412	873,751	661,578	2,094,584	Net Tax Revenues
2,317,683	653,020	527,401	1,657,506	% of Actual Revenues to Budget
140.0	130.2	133.1	132.3	Actual Revenues Annual Growth Rate
1.2	0.8	1.9	1.1	% of Net Tax Revenues to Budget
101.2	97.3	106.1	104.7	Net Tax Revenues Annual Growth Rate
-1.4	-1.7	-0.4	-0.6	

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

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

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

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
98年					
預算數	1,750,000	717,170	45,080	368,210	360,500
實徵數	2,718,687	927,740	67,353	581,511	670,573
實徵淨額	2,704,426	926,695	63,304	580,022	669,989
實徵數達成率	155.4	129.4	149.4	157.9	186.0
實徵數年增率	-14.9	-38.2	-4.3	13.4	24.6
實徵淨額達成率	154.5	129.2	140.4	157.5	185.8
實徵淨額年增率	-15.0	-38.1	-10.0	13.9	25.4
99年					
預算數	1,790,000	675,270	50,390	379,520	414,310
實徵數	1,936,852	668,516	42,627	264,134	599,205
實徵淨額	1,929,624	667,089	42,331	262,515	596,879
實徵數達成率	108.2	99.0	84.6	69.6	144.6
實徵數年增率	-28.8	-27.9	-36.7	-54.6	-10.6
實徵淨額達成率	107.8	98.8	84.0	69.2	144.1
實徵淨額年增率	-28.6	-28.0	-33.1	-54.7	-10.9
100年					
預算數	1,839,000	1,404,000	48,250	-	-
實徵數	1,329,151	865,072	42,209	-	-
實徵淨額	1,315,166	861,785	42,201	-	-
實徵數達成率	72.3	61.6	87.5	-	-
實徵數年增率	-31.4	29.4	-1.0	-	-
實徵淨額達成率	71.5	61.4	87.5	-	-
實徵淨額年增率	-31.8	29.2	-0.3	-	-
101年					
預算數	1,962,310	1,509,046	52,690	-	-
實徵數	1,437,866	1,053,482	39,331	-	-
實徵淨額	1,435,920	1,053,326	37,938	-	-
實徵數達成率	73.3	69.8	74.6	-	-
實徵數年增率	8.2	21.8	-6.8	-	-
實徵淨額達成率	73.2	69.8	72.0	-	-
實徵淨額年增率	9.2	22.2	-10.1	-	-
102年					
預算數	1,919,000	1,474,000	46,050	-	-
實徵數	1,383,546	970,554	112,159	-	-
實徵淨額	1,378,072	967,152	112,159	-	-
實徵數達成率	72.1	65.8	243.6	-	-
實徵數年增率	-3.8	-7.9	185.2	-	-
實徵淨額達成率	71.8	65.6	243.6	-	-
實徵淨額年增率	-4.0	-8.2	195.6	-	-

1. 資料來源：本局主計室。

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

3. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2009
120,760	16,680	11,650	109,950	Budget
180,396	11,898	15,788	263,428	Actual Revenues
180,287	11,770	11,559	260,800	Net Tax Revenues
149.4	71.3	135.5	239.6	% of Actual Revenues to Budget
-8.0	-75.0	-90.1	55.9	Actual Revenues Annual Growth Rate
149.3	70.6	99.2	237.2	% of Net Tax Revenues to Budget
-7.7	-75.2	-92.8	54.5	Net Tax Revenues Annual Growth Rate
				CY2010
107,520	13,860	31,220	117,910	Budget
136,752	30,107	784	194,727	Actual Revenues
135,439	30,106	784	194,481	Net Tax Revenues
127.2	217.2	2.5	165.1	% of Actual Revenues to Budget
-24.2	153.0	-95.0	-26.1	Actual Revenues Annual Growth Rate
126.0	217.2	2.5	164.9	% of Net Tax Revenues to Budget
-24.9	155.8	-93.2	-25.4	Net Tax Revenues Annual Growth Rate
				CY2011
138,800	26,820	42,730	178,400	Budget
112,754	15,399	2,758	290,959	Actual Revenues
102,125	15,371	2,758	290,926	Net Tax Revenues
81.2	57.4	6.5	163.1	% of Actual Revenues to Budget
-17.5	-48.9	251.8	49.4	Actual Revenues Annual Growth Rate
73.6	57.3	6.5	163.1	% of Net Tax Revenues to Budget
-24.6	-48.9	251.8	49.6	Net Tax Revenues Annual Growth Rate
				CY2012
138,620	18,400	5,324	238,230	Budget
186,204	44,212	5,120	109,517	Actual Revenues
185,934	44,212	5,120	109,390	Net Tax Revenues
134.3	240.3	96.2	46.0	% of Actual Revenues to Budget
65.1	187.1	85.6	-62.4	Actual Revenues Annual Growth Rate
134.1	240.3	96.2	45.9	% of Net Tax Revenues to Budget
82.1	187.6	85.6	-62.4	Net Tax Revenues Annual Growth Rate
				CY2013
154,860	34,470	2,510	207,110	Budget
152,080	22,280	3,828	122,645	Actual Revenues
150,445	22,279	3,828	122,209	Net Tax Revenues
98.2	64.6	152.5	59.2	% of Actual Revenues to Budget
-18.3	-49.6	-25.2	12.0	Actual Revenues Annual Growth Rate
97.1	64.6	152.5	59.0	% of Net Tax Revenues to Budget
-19.1	-49.6	-25.2	11.7	Net Tax Revenues Annual Growth Rate

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

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年					
預算數	2,080,000	1,600,000	50,120	-	-
實徵數	1,420,765	1,024,680	44,641	-	-
實徵淨額	1,417,073	1,022,941	44,634	-	-
實徵數達成率	68.3	64.0	89.1	-	-
實徵數年增率	2.7	5.6	-60.2	-	-
實徵淨額達成率	68.1	63.9	89.1	-	-
實徵淨額年增率	2.8	5.8	-60.2	-	-
104年					
預算數	2,122,000	1,632,000	55,530	-	-
實徵數	1,837,145	1,344,040	106,799	-	-
實徵淨額	1,831,233	1,339,040	106,783	-	-
實徵數達成率	86.6	82.4	192.3	-	-
實徵數年增率	29.3	31.2	139.2	-	-
實徵淨額達成率	86.3	82.0	192.3	-	-
實徵淨額年增率	29.2	30.9	139.2	-	-
105年					
預算數	2,100,000	1,600,000	69,400	-	-
實徵數	2,232,991	1,688,486	68,967	-	-
實徵淨額	2,228,954	1,685,132	68,571	-	-
實徵數達成率	106.3	105.5	99.4	-	-
實徵數年增率	21.5	25.6	-35.4	-	-
實徵淨額達成率	106.1	105.3	98.8	-	-
實徵淨額年增率	21.7	25.8	-35.8	-	-
106年					
預算數	2,210,000	1,700,000	79,020	-	-
實徵數	2,758,174	2,175,480	88,242	-	-
實徵淨額	2,751,518	2,171,903	88,242	-	-
實徵數達成率	124.8	128.0	111.7	-	-
實徵數年增率	23.5	28.8	27.9	-	-
實徵淨額達成率	124.5	127.8	111.7	-	-
實徵淨額年增率	23.4	28.9	28.7	-	-
107年					
預算數	1,513,000	1,088,000	65,860	-	-
實徵數	2,727,110	2,043,639	116,863	-	-
實徵淨額	2,711,697	2,036,628	116,505	-	-
實徵數達成率	180.2	187.8	177.4	-	-
實徵數年增率	-1.1	-6.1	32.4	-	-
實徵淨額達成率	179.2	187.2	176.9	-	-
實徵淨額年增率	-1.4	-6.2	32.0	-	-

1. 資料來源：本局主計室。

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

3. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2014
					Budget
191,660	34,460	4,750	199,010		Actual Revenues
159,653	29,624	6,073	156,094		Net Tax Revenues
158,164	29,624	6,073	155,637		% of Actual Revenues to Budget
83.3	86.0	127.9	78.4		Actual Revenues Annual Growth Rate
5.0	33.0	58.6	27.3		% of Net Tax Revenues to Budget
82.5	86.0	127.9	78.2		Net Tax Revenues Annual Growth Rate
5.1	33.0	58.6	27.4		CY2015
					Budget
208,450	47,400	6,080	172,540		Actual Revenues
189,104	60,029	11,526	125,647		Net Tax Revenues
188,984	60,029	11,526	124,871		% of Actual Revenues to Budget
90.7	126.6	189.6	72.8		Actual Revenues Annual Growth Rate
18.4	102.6	89.8	-19.5		% of Net Tax Revenues to Budget
90.7	126.6	189.6	72.4		Net Tax Revenues Annual Growth Rate
19.5	102.6	89.8	-19.8		CY2016
					Budget
206,320	46,550	7,950	169,780		Actual Revenues
225,997	70,443	12,397	166,701		Net Tax Revenues
225,837	70,443	12,338	166,633		% of Actual Revenues to Budget
109.5	151.3	155.9	98.2		Actual Revenues Annual Growth Rate
19.5	17.3	7.6	32.7		% of Net Tax Revenues to Budget
109.5	151.3	155.2	98.1		Net Tax Revenues Annual Growth Rate
19.5	17.3	7.0	33.4		CY2017
					Budget
198,570	58,940	11,630	161,840		Actual Revenues
231,940	33,577	10,273	218,662		Net Tax Revenues
231,692	33,404	10,273	216,004		% of Actual Revenues to Budget
116.8	57.0	88.3	135.1		Actual Revenues Annual Growth Rate
2.6	-52.3	-17.1	31.2		% of Net Tax Revenues to Budget
116.7	56.7	88.3	133.5		Net Tax Revenues Annual Growth Rate
2.6	-52.6	-16.7	29.6		CY2018
					Budget
162,440	47,100	9,710	139,890		Actual Revenues
259,537	28,079	11,883	267,109		Net Tax Revenues
258,746	28,011	11,883	259,924		% of Actual Revenues to Budget
159.8	59.6	122.4	190.9		Actual Revenues Annual Growth Rate
11.9	-16.4	15.7	22.2		% of Net Tax Revenues to Budget
159.3	59.5	122.4	185.8		Net Tax Revenues Annual Growth Rate
11.7	-16.1	15.7	20.3		

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

表6. 歷年各縣市貨物稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
98年					
預算數	3,957,000	20,780	263,368	527,768	576,510
實徵數	3,483,245	18,379	271,883	612,705	577,425
實徵淨額	3,480,919	18,379	271,597	612,705	577,139
實徵數達成率	88.0	88.4	103.2	116.1	100.2
實徵數年增率	-5.9	-4.2	10.0	17.2	7.2
實徵淨額達成率	88.0	88.4	103.1	116.1	100.1
實徵淨額年增率	-5.9	-4.2	9.9	17.3	7.2
99年					
預算數	3,405,000	11,450	245,470	621,599	583,161
實徵數	4,453,446	18,995	355,608	631,363	578,918
實徵淨額	4,406,937	18,990	355,324	630,472	578,668
實徵數達成率	130.8	165.9	144.9	101.6	99.3
實徵數年增率	27.9	3.4	30.8	3.0	0.3
實徵淨額達成率	129.4	165.9	144.8	101.4	99.2
實徵淨額年增率	26.6	3.3	30.8	2.9	0.3
100年					
預算數	3,754,000	583,480	328,400	-	-
實徵數	3,595,851	777,754	346,447	-	-
實徵淨額	3,569,159	775,976	346,276	-	-
實徵數達成率	95.8	133.3	105.5	-	-
實徵數年增率	-19.3	3,994.5	-2.6	-	-
實徵淨額達成率	95.1	133.0	105.4	-	-
實徵淨額年增率	-19.0	3,986.2	-2.5	-	-
101年					
預算數	3,915,000	785,520	377,940	-	-
實徵數	3,211,839	731,624	349,938	-	-
實徵淨額	3,090,137	731,116	349,672	-	-
實徵數達成率	82.0	93.1	92.6	-	-
實徵數年增率	-10.7	-5.9	1.0	-	-
實徵淨額達成率	78.9	93.1	92.5	-	-
實徵淨額年增率	-13.4	-5.8	1.0	-	-
102年					
預算數	3,965,000	885,250	433,030	-	-
實徵數	3,690,498	678,813	333,440	-	-
實徵淨額	3,520,983	668,312	333,147	-	-
實徵數達成率	93.1	76.7	77.0	-	-
實徵數年增率	14.9	-7.2	-4.7	-	-
實徵淨額達成率	88.8	75.5	76.9	-	-
實徵淨額年增率	13.9	-8.6	-4.7	-	-

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
				CY2009
2,490,420	138	-	78,016	Budget
1,940,771	134	2	61,946	Actual Revenues
1,939,017	134	2	61,946	Net Tax Revenues
77.9	97.1	-	79.4	% of Actual Revenues to Budget
-15.7	-5.0	-99.5	-12.6	Actual Revenues Annual Growth Rate
77.9	97.1	-	79.4	% of Net Tax Revenues to Budget
-15.7	-5.0	-99.5	-12.6	Net Tax Revenues Annual Growth Rate
				CY2010
1,882,810	130	-	60,380	Budget
2,796,941	682	-	70,939	Actual Revenues
2,751,862	682	-	70,939	Net Tax Revenues
148.6	524.6	-	117.5	% of Actual Revenues to Budget
44.1	409.0	-100.0	14.5	Actual Revenues Annual Growth Rate
146.2	524.6	-	117.5	% of Net Tax Revenues to Budget
41.9	409.0	-100.0	14.5	Net Tax Revenues Annual Growth Rate
				CY2011
2,776,020	100	-	66,000	Budget
2,399,081	154	12	72,403	Actual Revenues
2,374,338	154	12	72,403	Net Tax Revenues
86.4	154.0	-	109.7	% of Actual Revenues to Budget
-14.2	-77.4	-	2.1	Actual Revenues Annual Growth Rate
85.5	154.0	-	109.7	% of Net Tax Revenues to Budget
-13.7	-77.4	-	2.1	Net Tax Revenues Annual Growth Rate
				CY2012
2,677,440	120	-	73,980	Budget
2,062,657	124	-	67,496	Actual Revenues
1,941,729	124	-	67,496	Net Tax Revenues
77.0	103.3	-	91.2	% of Actual Revenues to Budget
-14.0	-19.5	-100.0	-6.8	Actual Revenues Annual Growth Rate
72.5	103.3	-	91.2	% of Net Tax Revenues to Budget
-18.2	-19.5	-100.0	-6.8	Net Tax Revenues Annual Growth Rate
				CY2013
2,563,160	160	-	83,400	Budget
2,612,770	530	-	64,945	Actual Revenues
2,454,049	530	-	64,945	Net Tax Revenues
101.9	331.3	-	77.9	% of Actual Revenues to Budget
26.7	327.4	-	-3.8	Actual Revenues Annual Growth Rate
95.7	331.3	-	77.9	% of Net Tax Revenues to Budget
26.4	327.4	-	-3.8	Net Tax Revenues Annual Growth Rate

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

表6. 歷年各縣市貨物稅實徵數與預算數比較(續1完)

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年					
預算數	3,757,000	700,810	330,550	-	-
實徵數	3,348,527	677,369	311,450	-	-
實徵淨額	3,264,796	677,364	311,265	-	-
實徵數達成率	89.1	96.7	94.2	-	-
實徵數年增率	-9.3	-0.2	-6.6	-	-
實徵淨額達成率	86.9	96.7	94.2	-	-
實徵淨額年增率	-7.3	1.4	-6.6	-	-
104年					
預算數	3,630,000	738,070	294,520	-	-
實徵數	3,538,299	608,770	334,016	-	-
實徵淨額	3,526,991	608,770	333,858	-	-
實徵數達成率	97.5	82.5	113.4	-	-
實徵數年增率	5.7	-10.1	7.2	-	-
實徵淨額達成率	97.2	82.5	113.4	-	-
實徵淨額年增率	8.0	-10.1	7.3	-	-
105年					
預算數	3,709,000	648,000	362,090	-	-
實徵數	2,969,208	531,468	319,446	-	-
實徵淨額	2,915,474	528,132	319,446	-	-
實徵數達成率	80.1	82.0	88.2	-	-
實徵數年增率	-16.1	-12.7	-4.4	-	-
實徵淨額達成率	78.6	81.5	88.2	-	-
實徵淨額年增率	-17.3	-13.2	-4.3	-	-
106年					
預算數	3,549,000	673,070	336,600	-	-
實徵數	3,762,778	525,575	306,112	-	-
實徵淨額	3,735,965	525,332	306,112	-	-
實徵數達成率	106.0	78.1	90.9	-	-
實徵數年增率	26.7	-1.1	-4.2	-	-
實徵淨額達成率	105.3	78.1	90.9	-	-
實徵淨額年增率	28.1	-0.5	-4.2	-	-
107年					
預算數	3,067,778	458,520	271,178	-	-
實徵數	3,888,343	491,801	273,660	-	-
實徵淨額	3,851,957	491,598	273,660	-	-
實徵數達成率	126.7	107.3	100.9	-	-
實徵數年增率	3.3	-6.4	-10.6	-	-
實徵淨額達成率	125.6	107.2	100.9	-	-
實徵淨額年增率	3.1	-6.4	-10.6	-	-

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2014
					Budget
2,661,420	120	-	64,100		
2,293,321	155	3	66,229		Actual Revenues
2,209,780	155	3	66,229		Net Tax Revenues
86.2	129.2	-	103.3		% of Actual Revenues to Budget
-12.2	-70.8	-	2.0		Actual Revenues Annual Growth Rate
83.0	129.2	-	103.3		% of Net Tax Revenues to Budget
-10.0	-70.8	-	2.0		Net Tax Revenues Annual Growth Rate
					CY2015
					Budget
2,534,710	120	-	62,580		
2,524,733	160	4	70,616		Actual Revenues
2,513,583	160	4	70,616		Net Tax Revenues
99.6	133.3	-	112.8		% of Actual Revenues to Budget
10.1	3.2	33.3	6.6		Actual Revenues Annual Growth Rate
99.2	133.3	-	112.8		% of Net Tax Revenues to Budget
13.7	3.2	33.3	6.6		Net Tax Revenues Annual Growth Rate
					CY2016
					Budget
2,627,050	150	-	71,710		
2,043,345	369	124	74,456		Actual Revenues
1,992,947	369	124	74,456		Net Tax Revenues
77.8	246.0	-	103.8		% of Actual Revenues to Budget
-19.1	130.6	3,000.0	5.4		Actual Revenues Annual Growth Rate
75.9	246.0	-	103.8		% of Net Tax Revenues to Budget
-20.7	130.6	3,000.0	5.4		Net Tax Revenues Annual Growth Rate
					CY2017
					Budget
2,469,600	300	-	69,430		
2,872,184	282	117	58,508		Actual Revenues
2,845,614	282	117	58,508		Net Tax Revenues
116.3	94.0	-	84.3		% of Actual Revenues to Budget
40.6	-23.6	-5.6	-21.4		Actual Revenues Annual Growth Rate
115.2	94.0	-	84.3		% of Net Tax Revenues to Budget
42.8	-23.6	-5.6	-21.4		Net Tax Revenues Annual Growth Rate
					CY2018
					Budget
2,283,660	120	-	54,300		
3,057,060	453	574	64,795		Actual Revenues
3,020,877	453	574	64,795		Net Tax Revenues
133.9	377.5	-	119.3		% of Actual Revenues to Budget
6.4	60.6	390.6	10.7		Actual Revenues Annual Growth Rate
132.3	377.5	-	119.3		% of Net Tax Revenues to Budget
6.2	60.6	390.6	10.7		Net Tax Revenues Annual Growth Rate

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

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

表7. 歷年各縣市證券交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
98年					
預算數	9,445,000	3,171,550	230,340	1,450,000	1,438,080
實徵數	9,485,413	3,151,043	219,953	1,385,067	1,475,000
實徵淨額	9,485,314	3,151,043	219,953	1,385,061	1,474,912
實徵數達成率	100.4	99.4	95.5	95.5	102.6
實徵數年增率	35.9	34.6	29.5	29.3	37.3
實徵淨額達成率	100.4	99.4	95.5	95.5	102.6
實徵淨額年增率	35.9	34.6	29.5	29.3	37.3
99年					
預算數	10,998,000	3,655,930	256,360	1,610,200	1,706,960
實徵數	8,653,663	2,897,192	190,255	1,252,128	1,311,283
實徵淨額	8,653,621	2,897,165	190,255	1,252,122	1,311,283
實徵數達成率	78.7	79.2	74.2	77.8	76.8
實徵數年增率	-8.8	-8.1	-13.5	-9.6	-11.1
實徵淨額達成率	78.7	79.2	74.2	77.8	76.8
實徵淨額年增率	-8.8	-8.1	-13.5	-9.6	-11.1
100年					
預算數	9,523,000	5,429,230	260,340	-	-
實徵數	6,149,434	3,444,749	152,275	-	-
實徵淨額	6,149,320	3,444,734	152,275	-	-
實徵數達成率	64.6	63.4	58.5	-	-
實徵數年增率	-28.9	18.9	-20.0	-	-
實徵淨額達成率	64.6	63.4	58.5	-	-
實徵淨額年增率	-28.9	18.9	-20.0	-	-
101年					
預算數	8,258,000	4,663,410	215,040	-	-
實徵數	4,663,589	2,604,907	119,791	-	-
實徵淨額	4,663,521	2,604,854	119,776	-	-
實徵數達成率	56.5	55.9	55.7	-	-
實徵數年增率	-24.2	-24.4	-21.3	-	-
實徵淨額達成率	56.5	55.9	55.7	-	-
實徵淨額年增率	-24.2	-24.4	-21.3	-	-
102年					
預算數	6,804,000	3,826,830	173,040	-	-
實徵數	4,550,536	2,639,790	109,552	-	-
實徵淨額	4,550,346	2,639,611	109,541	-	-
實徵數達成率	66.9	69.0	63.3	-	-
實徵數年增率	-2.4	1.3	-8.5	-	-
實徵淨額達成率	66.9	69.0	63.3	-	-
實徵淨額年增率	-2.4	1.3	-8.5	-	-

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2009
					Budget
1,046,840	207,580	73,600	1,827,010		
					Actual Revenues
1,085,956	208,619	72,572	1,887,203		
					Net Tax Revenues
1,085,951	208,619	72,572	1,887,203		
					% of Actual Revenues to Budget
103.7	100.5	98.6	103.3		
					Actual Revenues Annual Growth Rate
40.1	35.8	33.4	40.8		
					% of Net Tax Revenues to Budget
103.7	100.5	98.6	103.3		
					Net Tax Revenues Annual Growth Rate
40.1	35.8	33.4	40.8		
					CY2010
					Budget
1,265,310	243,050	84,800	2,175,390		
					Actual Revenues
987,120	208,884	64,553	1,742,248		
					Net Tax Revenues
987,120	208,884	64,553	1,742,239		
					% of Actual Revenues to Budget
78.0	85.9	76.1	80.1		
					Actual Revenues Annual Growth Rate
-9.1	0.1	-11.0	-7.7		
					% of Net Tax Revenues to Budget
78.0	85.9	76.1	80.1		
					Net Tax Revenues Annual Growth Rate
-9.1	0.1	-11.0	-7.7		
					CY2011
					Budget
1,274,960	253,790	86,180	2,218,500		
					Actual Revenues
792,328	187,507	55,522	1,517,053		
					Net Tax Revenues
792,244	187,506	55,522	1,517,039		
					% of Actual Revenues to Budget
62.1	73.9	64.4	68.4		
					Actual Revenues Annual Growth Rate
-19.7	-10.2	-14.0	-12.9		
					% of Net Tax Revenues to Budget
62.1	73.9	64.4	68.4		
					Net Tax Revenues Annual Growth Rate
-19.7	-10.2	-14.0	-12.9		
					CY2012
					Budget
1,100,530	233,320	73,740	1,971,960		
					Actual Revenues
605,395	139,107	46,772	1,147,617		
					Net Tax Revenues
605,395	139,107	46,772	1,147,617		
					% of Actual Revenues to Budget
55.0	59.6	63.4	58.2		
					Actual Revenues Annual Growth Rate
-23.6	-25.8	-15.8	-24.4		
					% of Net Tax Revenues to Budget
55.0	59.6	63.4	58.2		
					Net Tax Revenues Annual Growth Rate
-23.6	-25.8	-15.8	-24.4		
					CY2013
					Budget
884,040	200,860	63,090	1,656,140		
					Actual Revenues
574,384	126,169	42,785	1,057,856		
					Net Tax Revenues
574,384	126,169	42,785	1,057,856		
					% of Actual Revenues to Budget
65.0	62.8	67.8	63.9		
					Actual Revenues Annual Growth Rate
-5.1	-9.3	-8.5	-7.8		
					% of Net Tax Revenues to Budget
65.0	62.8	67.8	63.9		
					Net Tax Revenues Annual Growth Rate
-5.1	-9.3	-8.5	-7.8		

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

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

表7. 歷年各縣市證券交易稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年					
預算數	5,847,000	3,304,240	144,980	-	-
實徵數	5,756,847	3,325,139	148,404	-	-
實徵淨額	5,756,496	3,325,133	148,404	-	-
實徵數達成率	98.5	100.6	102.4	-	-
實徵數年增率	26.5	26.0	35.5	-	-
實徵淨額達成率	98.5	100.6	102.4	-	-
實徵淨額年增率	26.5	26.0	35.5	-	-
104年					
預算數	6,087,000	3,484,800	153,360	-	-
實徵數	4,819,405	2,827,380	148,071	-	-
實徵淨額	4,818,807	2,826,794	148,071	-	-
實徵數達成率	79.2	81.1	96.6	-	-
實徵數年增率	-16.3	-15.0	-0.2	-	-
實徵淨額達成率	79.2	81.1	96.6	-	-
實徵淨額年增率	-16.3	-15.0	-0.2	-	-
105年					
預算數	5,730,000	3,333,180	153,000	-	-
實徵數	4,121,471	2,442,973	117,970	-	-
實徵淨額	4,121,285	2,442,854	117,970	-	-
實徵數達成率	71.9	73.3	77.1	-	-
實徵數年增率	-14.5	-13.6	-20.3	-	-
實徵淨額達成率	71.9	73.3	77.1	-	-
實徵淨額年增率	-14.5	-13.6	-20.3	-	-
106年					
預算數	6,103,000	3,571,480	172,110	-	-
實徵數	5,779,488	3,325,467	172,955	-	-
實徵淨額	5,779,428	3,325,419	172,943	-	-
實徵數達成率	94.7	93.1	100.5	-	-
實徵數年增率	40.2	36.1	46.6	-	-
實徵淨額達成率	94.7	93.1	100.5	-	-
實徵淨額年增率	40.2	36.1	46.6	-	-
107年					
預算數	6,032,000	3,523,010	178,380	-	-
實徵數	6,163,739	3,608,331	176,829	-	-
實徵淨額	6,163,720	3,608,319	176,823	-	-
實徵數達成率	102.2	102.4	99.1	-	-
實徵數年增率	6.6	8.5	2.2	-	-
實徵淨額達成率	102.2	102.4	99.1	-	-
實徵淨額年增率	6.6	8.5	2.2	-	-

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2014
					Budget
751,360	172,460	54,960	1,419,000		Actual Revenues
691,764	164,190	49,485	1,377,865		Net Tax Revenues
691,419	164,190	49,485	1,377,865		% of Actual Revenues to Budget
92.1	95.2	90.0	97.1		Actual Revenues Annual Growth Rate
20.4	30.1	15.7	30.3		% of Net Tax Revenues to Budget
92.0	95.2	90.0	97.1		Net Tax Revenues Annual Growth Rate
20.4	30.1	15.7	30.3		
					CY2015
					Budget
760,800	174,720	56,640	1,456,680		Actual Revenues
571,307	139,075	37,909	1,095,663		Net Tax Revenues
571,307	139,075	37,909	1,095,651		% of Actual Revenues to Budget
75.1	79.6	66.9	75.2		Actual Revenues Annual Growth Rate
-17.4	-15.3	-23.4	-20.5		% of Net Tax Revenues to Budget
75.1	79.6	66.9	75.2		Net Tax Revenues Annual Growth Rate
-17.4	-15.3	-23.4	-20.5		
					CY2016
					Budget
694,980	162,120	49,320	1,337,400		Actual Revenues
506,199	111,134	33,182	910,013		Net Tax Revenues
506,199	111,134	33,182	909,946		% of Actual Revenues to Budget
72.8	68.6	67.3	68.0		Actual Revenues Annual Growth Rate
-11.4	-20.1	-12.5	-16.9		% of Net Tax Revenues to Budget
72.8	68.6	67.3	68.0		Net Tax Revenues Annual Growth Rate
-11.4	-20.1	-12.5	-16.9		
					CY2017
					Budget
732,970	172,100	50,040	1,404,300		Actual Revenues
684,602	157,874	46,278	1,392,312		Net Tax Revenues
684,602	157,874	46,278	1,392,312		% of Actual Revenues to Budget
93.4	91.7	92.5	99.1		Actual Revenues Annual Growth Rate
35.2	42.1	39.5	53.0		% of Net Tax Revenues to Budget
93.4	91.7	92.5	99.1		Net Tax Revenues Annual Growth Rate
35.2	42.1	39.5	53.0		
					CY2018
					Budget
723,940	167,040	48,260	1,391,370		Actual Revenues
711,077	166,170	46,269	1,455,063		Net Tax Revenues
711,077	166,170	46,268	1,455,063		% of Actual Revenues to Budget
98.2	99.5	95.9	104.6		Actual Revenues Annual Growth Rate
3.9	5.3	0.0	4.5		% of Net Tax Revenues to Budget
98.2	99.5	95.9	104.6		Net Tax Revenues Annual Growth Rate
3.9	5.3	0.0	4.5		

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

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

表8. 歷年各縣市期貨交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
98年					
預算數	34,000	26,160	-	3,920	1,500
實徵數	31,307	26,030	-	2,479	1,075
實徵淨額	31,307	26,030	-	2,479	1,075
實徵數達成率	92.1	99.5	-	63.2	71.7
實徵數年增率	-35.4	-30.4	-	-53.5	-49.9
實徵淨額達成率	92.1	99.5	-	63.2	71.7
實徵淨額年增率	-35.4	-30.4	-	-53.5	-49.9
99年					
預算數	33,000	26,910	-	2,780	1,160
實徵數	38,535	33,397	-	2,079	1,582
實徵淨額	38,535	33,397	-	2,079	1,582
實徵數達成率	116.8	124.1	-	74.8	136.4
實徵數年增率	23.1	28.3	-	-16.1	47.2
實徵淨額達成率	116.8	124.1	-	74.8	136.4
實徵淨額年增率	23.1	28.3	-	-16.1	47.2
100年					
預算數	35,000	32,660	-	-	-
實徵數	46,026	42,720	-	-	-
實徵淨額	46,026	42,720	-	-	-
實徵數達成率	131.5	130.8	-	-	-
實徵數年增率	19.4	27.9	-	-	-
實徵淨額達成率	131.5	130.8	-	-	-
實徵淨額年增率	19.4	27.9	-	-	-
101年					
預算數	44,000	41,510	-	-	-
實徵數	32,886	28,650	-	-	-
實徵淨額	32,886	28,650	-	-	-
實徵數達成率	74.7	69.0	-	-	-
實徵數年增率	-28.5	-32.9	-	-	-
實徵淨額達成率	74.7	69.0	-	-	-
實徵淨額年增率	-28.5	-32.9	-	-	-
102年					
預算數	48,000	44,160	-	-	-
實徵數	19,131	17,319	-	-	-
實徵淨額	19,131	17,319	-	-	-
實徵數達成率	39.9	39.2	-	-	-
實徵數年增率	-41.8	-39.5	-	-	-
實徵淨額達成率	39.9	39.2	-	-	-
實徵淨額年增率	-41.8	-39.5	-	-	-

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2009
1,840	-	-	580		Budget
1,445	-	-	278		Actual Revenues
1,445	-	-	278		Net Tax Revenues
78.5	-	-	47.9		% of Actual Revenues to Budget
-48.9	-	-	-64.7		Actual Revenues Annual Growth Rate
78.5	-	-	47.9		% of Net Tax Revenues to Budget
-48.9	-	-	-64.7		Net Tax Revenues Annual Growth Rate
					CY2010
1,810	-	-	340		Budget
422	380	-	675		Actual Revenues
422	380	-	675		Net Tax Revenues
23.3	-	-	198.5		% of Actual Revenues to Budget
-70.8	-	-	142.8		Actual Revenues Annual Growth Rate
23.3	-	-	198.5		% of Net Tax Revenues to Budget
-70.8	-	-	142.8		Net Tax Revenues Annual Growth Rate
					CY2011
1,540	300	-	500		Budget
460	402	473	1,971		Actual Revenues
460	402	473	1,971		Net Tax Revenues
29.9	134.0	-	394.2		% of Actual Revenues to Budget
9.0	5.8	-	192.0		Actual Revenues Annual Growth Rate
29.9	134.0	-	394.2		% of Net Tax Revenues to Budget
9.0	5.8	-	192.0		Net Tax Revenues Annual Growth Rate
					CY2012
930	300	140	1,120		Budget
226	512	657	2,841		Actual Revenues
226	512	657	2,841		Net Tax Revenues
24.3	170.7	469.3	253.7		% of Actual Revenues to Budget
-50.9	27.4	38.9	44.1		Actual Revenues Annual Growth Rate
24.3	170.7	469.3	253.7		% of Net Tax Revenues to Budget
-50.9	27.4	38.9	44.1		Net Tax Revenues Annual Growth Rate
					CY2013
480	540	480	2,340		Budget
81	202	469	1,060		Actual Revenues
81	202	469	1,060		Net Tax Revenues
16.9	37.4	97.7	45.3		% of Actual Revenues to Budget
-64.2	-60.5	-28.6	-62.7		Actual Revenues Annual Growth Rate
16.9	37.4	97.7	45.3		% of Net Tax Revenues to Budget
-64.2	-60.5	-28.6	-62.7		Net Tax Revenues Annual Growth Rate

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

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

表8. 歷年各縣市期貨交易稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年					
預算數	29,000	26,240	-	-	-
實徵數	22,087	20,054	-	-	-
實徵淨額	22,081	20,048	-	-	-
實徵數達成率	76.2	76.4	-	-	-
實徵數年增率	15.5	15.8	-	-	-
實徵淨額達成率	76.1	76.4	-	-	-
實徵淨額年增率	15.4	15.8	-	-	-
104年					
預算數	17,000	15,210	-	-	-
實徵數	28,737	26,068	-	-	-
實徵淨額	28,737	26,068	-	-	-
實徵數達成率	169.0	171.4	-	-	-
實徵數年增率	30.1	30.0	-	-	-
實徵淨額達成率	169.0	171.4	-	-	-
實徵淨額年增率	30.1	30.0	-	-	-
105年					
預算數	22,000	19,950	-	-	-
實徵數	32,031	28,717	-	-	-
實徵淨額	31,985	28,671	-	-	-
實徵數達成率	145.6	143.9	-	-	-
實徵數年增率	11.5	10.2	-	-	-
實徵淨額達成率	145.4	143.7	-	-	-
實徵淨額年增率	11.3	10.0	-	-	-
106年					
預算數	30,000	27,210	-	-	-
實徵數	44,238	39,498	-	-	-
實徵淨額	44,238	39,498	-	-	-
實徵數達成率	147.5	145.2	-	-	-
實徵數年增率	38.1	37.5	-	-	-
實徵淨額達成率	147.5	145.2	-	-	-
實徵淨額年增率	38.3	37.8	-	-	-
107年					
預算數	32,000	28,860	-	-	-
實徵數	47,878	42,499	-	-	-
實徵淨額	47,878	42,499	-	-	-
實徵數達成率	149.6	147.3	-	-	-
實徵數年增率	8.2	7.6	-	-	-
實徵淨額達成率	149.6	147.3	-	-	-
實徵淨額年增率	8.2	7.6	-	-	-

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2014
240	360	480	1,680		Budget
133	165	230	1,505		Actual Revenues
133	165	230	1,505		Net Tax Revenues
55.4	45.8	47.9	89.6		% of Actual Revenues to Budget
64.2	-18.3	-51.0	42.0		Actual Revenues Annual Growth Rate
55.4	45.8	47.9	89.6		% of Net Tax Revenues to Budget
64.2	-18.3	-51.0	42.0		Net Tax Revenues Annual Growth Rate
					CY2015
90	190	310	1,200		Budget
147	105	315	2,102		Actual Revenues
147	105	315	2,102		Net Tax Revenues
163.3	55.3	101.6	175.2		% of Actual Revenues to Budget
10.5	-36.4	37.0	39.7		Actual Revenues Annual Growth Rate
163.3	55.3	101.6	175.2		% of Net Tax Revenues to Budget
10.5	-36.4	37.0	39.7		Net Tax Revenues Annual Growth Rate
					CY2016
110	170	340	1,430		Budget
175	-	482	2,657		Actual Revenues
175	-	482	2,657		Net Tax Revenues
159.1	0.0	141.8	185.8		% of Actual Revenues to Budget
19.0	-100.0	53.0	26.4		Actual Revenues Annual Growth Rate
159.1	0.0	141.8	185.8		% of Net Tax Revenues to Budget
19.0	-100.0	53.0	26.4		Net Tax Revenues Annual Growth Rate
					CY2017
170	-	380	2,240		Budget
159	-	261	4,320		Actual Revenues
159	-	261	4,320		Net Tax Revenues
93.5	-	68.7	192.9		% of Actual Revenues to Budget
-9.1	-	-45.9	62.6		Actual Revenues Annual Growth Rate
93.5	-	68.7	192.9		% of Net Tax Revenues to Budget
-9.1	-	-45.9	62.6		Net Tax Revenues Annual Growth Rate
					CY2018
150	-	330	2,660		Budget
197	-	294	4,888		Actual Revenues
197	-	294	4,888		Net Tax Revenues
131.3	-	89.1	183.8		% of Actual Revenues to Budget
23.9	-	12.6	13.1		Actual Revenues Annual Growth Rate
131.3	-	89.1	183.8		% of Net Tax Revenues to Budget
23.9	-	12.6	13.1		Net Tax Revenues Annual Growth Rate

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

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

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	臺南縣	高雄縣
年度別	Grand Total	Tainan City	Chiayi County	Tainan County	Kaohsiung County
98年					
預算數	8,937,000	480	595,670	5,115,760	32,700
實徵數	8,204,905	179	466,917	4,538,863	24,103
實徵淨額	8,204,905	179	466,917	4,538,863	24,103
實徵數達成率	91.8	37.3	78.4	88.7	73.7
實徵數年增率	-1.5	-63.9	-17.9	-0.2	34.0
實徵淨額達成率	91.8	37.3	78.4	88.7	73.7
實徵淨額年增率	-1.5	-63.9	-17.9	-0.2	34.0
99年					
預算數	8,488,000	170	420,960	4,894,370	20,270
實徵數	8,074,608	285	359,658	4,190,809	25,725
實徵淨額	8,073,840	285	359,658	4,190,809	25,059
實徵數達成率	95.1	167.6	85.4	85.6	126.9
實徵數年增率	-1.6	59.2	-23.0	-7.7	6.7
實徵淨額達成率	95.1	167.6	85.4	85.6	123.6
實徵淨額年增率	-1.6	59.2	-23.0	-7.7	4.0
100年					
預算數	8,906,000	5,089,440	411,100	-	-
實徵數	8,325,518	4,169,244	372,263	-	-
實徵淨額	8,324,275	4,168,001	372,263	-	-
實徵數達成率	93.5	81.9	90.6	-	-
實徵數年增率	3.1	1,462,792.6	3.5	-	-
實徵淨額達成率	93.5	81.9	90.6	-	-
實徵淨額年增率	3.1	1,462,356.5	3.5	-	-
101年					
預算數	9,013,000	4,660,480	409,120	-	-
實徵數	8,706,139	4,197,785	341,690	-	-
實徵淨額	8,703,727	4,195,380	341,690	-	-
實徵數達成率	96.6	90.1	83.5	-	-
實徵數年增率	4.6	0.7	-8.2	-	-
實徵淨額達成率	96.6	90.0	83.5	-	-
實徵淨額年增率	4.6	0.7	-8.2	-	-
102年					
預算數	8,998,000	4,383,790	375,370	-	-
實徵數	7,676,445	3,719,396	320,788	-	-
實徵淨額	7,676,445	3,719,396	320,788	-	-
實徵數達成率	85.3	84.8	85.5	-	-
實徵數年增率	-11.8	-11.4	-6.1	-	-
實徵淨額達成率	85.3	84.8	85.5	-	-
實徵淨額年增率	-11.8	-11.3	-6.1	-	-

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。

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

3. 菸酒稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2009
					Budget
3,184,620	7,310	460	-		Actual Revenues
3,172,001	2,487	355	-		Net Tax Revenues
3,172,001	2,487	355	-		% of Actual Revenues to Budget
99.6	34.0	77.2	-		Actual Revenues Annual Growth Rate
-0.6	-33.0	-27.0	-		% of Net Tax Revenues to Budget
99.6	34.0	77.2	-		Net Tax Revenues Annual Growth Rate
-0.6	-33.0	-27.0	-		CY2010
					Budget
3,149,250	2,570	410	-		Actual Revenues
3,495,493	2,071	567	-		Net Tax Revenues
3,495,391	2,071	567	-		% of Actual Revenues to Budget
111.0	80.6	138.3	-		Actual Revenues Annual Growth Rate
10.2	-16.7	59.7	-		% of Net Tax Revenues to Budget
111.0	80.6	138.3	-		Net Tax Revenues Annual Growth Rate
10.2	-16.7	59.7	-		CY2011
					Budget
3,402,310	2,500	650	-		Actual Revenues
3,781,272	1,816	923	-		Net Tax Revenues
3,781,272	1,816	923	-		% of Actual Revenues to Budget
111.1	72.6	142.0	-		Actual Revenues Annual Growth Rate
8.2	-12.3	62.8	-		% of Net Tax Revenues to Budget
111.1	72.6	142.0	-		Net Tax Revenues Annual Growth Rate
8.2	-12.3	62.8	-		CY2012
					Budget
3,940,400	1,880	1,120	-		Actual Revenues
4,163,685	2,235	744	-		Net Tax Revenues
4,163,678	2,235	744	-		% of Actual Revenues to Budget
105.7	118.9	66.4	-		Actual Revenues Annual Growth Rate
10.1	23.1	-19.4	-		% of Net Tax Revenues to Budget
105.7	118.9	66.4	-		Net Tax Revenues Annual Growth Rate
10.1	23.1	-19.4	-		CY2013
					Budget
4,235,950	2,120	770	-		Actual Revenues
3,632,561	2,128	1,572	-		Net Tax Revenues
3,632,561	2,128	1,572	-		% of Actual Revenues to Budget
85.8	100.4	204.2	-		Actual Revenues Annual Growth Rate
-12.8	-4.8	111.3	-		% of Net Tax Revenues to Budget
85.8	100.4	204.2	-		Net Tax Revenues Annual Growth Rate
-12.8	-4.8	111.3	-		

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

表9. 歷年各縣市菸酒稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年					
預算數	9,200,000	4,516,580	382,880	-	-
實徵數	6,839,785	3,525,796	319,273	-	-
實徵淨額	6,839,068	3,525,644	319,273	-	-
實徵數達成率	74.3	78.1	83.4	-	-
實徵數年增率	-10.9	-5.2	-0.5	-	-
實徵淨額達成率	74.3	78.1	83.4	-	-
實徵淨額年增率	-10.9	-5.2	-0.5	-	-
104年					
預算數	8,000,000	3,940,690	372,200	-	-
實徵數	7,597,592	3,783,282	275,661	-	-
實徵淨額	7,597,592	3,783,282	275,661	-	-
實徵數達成率	95.0	96.0	74.1	-	-
實徵數年增率	11.1	7.3	-13.7	-	-
實徵淨額達成率	95.0	96.0	74.1	-	-
實徵淨額年增率	11.1	7.3	-13.7	-	-
105年					
預算數	7,791,000	3,926,010	290,390	-	-
實徵數	8,825,542	4,931,944	263,813	-	-
實徵淨額	8,825,542	4,931,944	263,813	-	-
實徵數達成率	113.3	125.6	90.8	-	-
實徵數年增率	16.2	30.4	-4.3	-	-
實徵淨額達成率	113.3	125.6	90.8	-	-
實徵淨額年增率	16.2	30.4	-4.3	-	-
106年					
預算數	7,506,000	5,248,680	276,140	-	-
實徵數	15,112,040	11,251,834	236,999	-	-
實徵淨額	15,112,040	11,251,834	236,999	-	-
實徵數達成率	201.3	214.4	85.8	-	-
實徵數年增率	71.2	128.1	-10.2	-	-
實徵淨額達成率	201.3	214.4	85.8	-	-
實徵淨額年增率	71.2	128.1	-10.2	-	-
107年					
預算數	9,297,500	7,108,780	150,700	-	-
實徵數	24,700,331	19,976,043	204,042	-	-
實徵淨額	24,700,331	19,976,043	204,042	-	-
實徵數達成率	265.7	281.0	135.4	-	-
實徵數年增率	63.4	77.5	-13.9	-	-
實徵淨額達成率	265.7	281.0	135.4	-	-
實徵淨額年增率	63.4	77.5	-13.9	-	-

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。

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

3. 菸酒稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2014
4,296,700	2,540	1,300	-		Budget
2,991,382	1,926	1,408	-		Actual Revenues
2,990,817	1,926	1,408	-		Net Tax Revenues
69.6	75.8	108.3	-		% of Actual Revenues to Budget
-17.7	-9.5	-10.4	-		Actual Revenues Annual Growth Rate
69.6	75.8	108.3	-		% of Net Tax Revenues to Budget
-17.7	-9.5	-10.4	-		Net Tax Revenues Annual Growth Rate
					CY2015
3,683,430	2,100	1,580	-		Budget
3,534,818	2,338	1,493	-		Actual Revenues
3,534,818	2,338	1,493	-		Net Tax Revenues
96.0	111.3	94.5	-		% of Actual Revenues to Budget
18.2	21.4	6.0	-		Actual Revenues Annual Growth Rate
96.0	111.3	94.5	-		% of Net Tax Revenues to Budget
18.2	21.4	6.0	-		Net Tax Revenues Annual Growth Rate
					CY2016
3,571,060	2,100	1,440	-		Budget
3,626,415	2,021	1,349	-		Actual Revenues
3,626,415	2,021	1,349	-		Net Tax Revenues
101.6	96.2	93.7	-		% of Actual Revenues to Budget
2.6	-13.6	-9.6	-		Actual Revenues Annual Growth Rate
101.6	96.2	93.7	-		% of Net Tax Revenues to Budget
2.6	-13.6	-9.6	-		Net Tax Revenues Annual Growth Rate
					CY2017
1,977,760	1,910	1,510	-		Budget
3,620,189	1,657	1,361	-		Actual Revenues
3,620,189	1,657	1,361	-		Net Tax Revenues
183.0	86.8	90.1	-		% of Actual Revenues to Budget
-0.2	-18.0	0.9	-		Actual Revenues Annual Growth Rate
183.0	86.8	90.1	-		% of Net Tax Revenues to Budget
-0.2	-18.0	0.9	-		Net Tax Revenues Annual Growth Rate
					CY2018
2,036,090	1,110	820	-		Budget
4,517,994	1,628	624	-		Actual Revenues
4,517,994	1,628	624	-		Net Tax Revenues
221.9	146.7	76.1	-		% of Actual Revenues to Budget
24.8	-1.8	-54.2	-		Actual Revenues Annual Growth Rate
221.9	146.7	76.1	-		% of Net Tax Revenues to Budget
24.8	-1.8	-54.2	-		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. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
103年					
預算數	183,000	103,300	14,760	-	-
實徵數	276,981	168,957	49,813	-	-
實徵淨額	270,945	164,766	48,011	-	-
實徵數達成率	151.4	163.6	337.5	-	-
實徵數年增率	-	-	-	-	-
實徵淨額達成率	148.1	159.5	325.3	-	-
實徵淨額年增率	-	-	-	-	-
104年					
預算數	222,000	131,358	25,152	-	-
實徵數	162,185	82,867	14,259	-	-
實徵淨額	156,556	81,212	13,159	-	-
實徵數達成率	73.1	63.1	56.7	-	-
實徵數年增率	-41.4	-51.0	-71.4	-	-
實徵淨額達成率	70.5	61.8	52.3	-	-
實徵淨額年增率	-42.2	-50.7	-72.6	-	-
105年					
預算數	98,000	57,564	10,486	-	-
實徵數	78,080	49,968	5,148	-	-
實徵淨額	73,148	47,395	4,991	-	-
實徵數達成率	79.7	86.8	49.1	-	-
實徵數年增率	-51.9	-39.7	-63.9	-	-
實徵淨額達成率	74.6	82.3	47.6	-	-
實徵淨額年增率	-53.3	-41.6	-62.1	-	-
106年					
預算數	83,000	48,553	10,957	-	-
實徵數	35,869	19,289	3,263	-	-
實徵淨額	33,566	18,300	3,263	-	-
實徵數達成率	43.2	39.7	29.8	-	-
實徵數年增率	-54.1	-61.4	-36.6	-	-
實徵淨額達成率	40.4	37.7	29.8	-	-
實徵淨額年增率	-54.1	-61.4	-34.6	-	-
107年					
預算數	39,000	21,789	3,063	-	-
實徵數	17,383	14,925	436	-	-
實徵淨額	16,447	14,400	436	-	-
實徵數達成率	44.6	68.5	14.2	-	-
實徵數年增率	-51.5	-22.6	-86.6	-	-
實徵淨額達成率	42.2	66.1	14.2	-	-
實徵淨額年增率	-51.0	-21.3	-86.6	-	-

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2014
					Budget
31,510	6,310	2,200	24,920		Actual Revenues
39,817	4,350	5,319	8,725		Net Tax Revenues
39,804	4,320	5,319	8,725		% of Actual Revenues to Budget
126.4	68.9	241.8	35.0		Actual Revenues Annual Growth Rate
-	-	-	-		% of Net Tax Revenues to Budget
126.3	68.5	241.8	35.0		Net Tax Revenues Annual Growth Rate
-	-	-	-		CY2015
					Budget
32,101	6,793	3,064	23,532		Actual Revenues
37,960	12,018	1,095	13,986		Net Tax Revenues
36,496	12,003	330	13,356		% of Actual Revenues to Budget
118.3	176.9	35.7	59.4		Actual Revenues Annual Growth Rate
-4.7	176.3	-79.4	60.3		% of Net Tax Revenues to Budget
113.7	176.7	10.8	56.8		Net Tax Revenues Annual Growth Rate
-8.3	177.8	-93.8	53.1		CY2016
					Budget
16,032	3,437	1,173	9,308		Actual Revenues
12,302	3,242	2,869	4,551		Net Tax Revenues
10,205	3,237	2,831	4,489		% of Actual Revenues to Budget
76.7	94.3	244.6	48.9		Actual Revenues Annual Growth Rate
-67.6	-73.0	162.0	-67.5		% of Net Tax Revenues to Budget
63.7	94.2	241.3	48.2		Net Tax Revenues Annual Growth Rate
-72.0	-73.0	757.9	-66.4		CY2017
					Budget
14,359	3,237	1,494	4,400		Actual Revenues
3,280	654	4,913	4,470		Net Tax Revenues
2,192	654	4,687	4,470		% of Actual Revenues to Budget
22.8	20.2	328.8	101.6		Actual Revenues Annual Growth Rate
-73.3	-79.8	71.2	-1.8		% of Net Tax Revenues to Budget
15.3	20.2	313.7	101.6		Net Tax Revenues Annual Growth Rate
-78.5	-79.8	65.6	-0.4		CY2018
					Budget
7,216	2,392	1,180	3,360		Actual Revenues
1,729	293	-	-		Net Tax Revenues
1,318	293	-	-		% of Actual Revenues to Budget
24.0	12.2	0.0	0.0		Actual Revenues Annual Growth Rate
-47.3	-55.2	-100.0	-100.0		% of Net Tax Revenues to Budget
18.3	12.2	0.0	0.0		Net Tax Revenues Annual Growth Rate
-39.9	-55.2	-100.0	-100.0		

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

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

表11. 歷年各縣市營業稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總 計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	臺南縣 Tainan County	高雄縣 Kaohsiung County
98年					
預算數	19,006,000	2,687,340	791,580	3,479,800	8,827,080
實徵數	15,947,790	3,106,951	1,095,448	3,091,524	5,233,188
實徵淨額	14,893,028	2,879,769	1,063,418	2,715,123	4,914,541
實徵數達成率	83.9	115.6	138.4	88.8	59.3
實徵數年增率	-17.4	9.6	26.8	-5.7	-41.1
實徵淨額達成率	78.4	107.2	134.3	78.0	55.7
實徵淨額年增率	-16.4	9.8	29.2	-2.4	-40.8
99年					
預算數	14,322,000	3,081,480	1,117,560	1,622,880	4,922,160
實徵數	19,997,088	3,471,808	1,148,686	4,508,961	7,038,152
實徵淨額	18,623,066	3,190,255	1,120,807	4,104,346	6,436,701
實徵數達成率	139.6	112.7	102.8	277.8	143.0
實徵數年增率	25.4	11.7	4.9	45.8	34.5
實徵淨額達成率	130.0	103.5	100.3	252.9	130.8
實徵淨額年增率	25.0	10.8	5.4	51.2	31.0
100年					
預算數	12,160,000	7,098,430	1,184,560	-	-
實徵數	13,103,205	7,710,026	1,121,318	-	-
實徵淨額	12,239,324	6,960,391	1,096,679	-	-
實徵數達成率	107.8	108.6	94.7	-	-
實徵數年增率	-34.5	122.1	-2.4	-	-
實徵淨額達成率	100.7	98.1	92.6	-	-
實徵淨額年增率	-34.3	118.2	-2.2	-	-
101年					
預算數	13,747,000	8,162,920	1,159,310	-	-
實徵數	13,990,943	8,482,323	1,330,331	-	-
實徵淨額	13,206,492	7,818,667	1,309,924	-	-
實徵數達成率	101.8	103.9	114.8	-	-
實徵數年增率	6.8	10.0	18.6	-	-
實徵淨額達成率	96.1	95.8	113.0	-	-
實徵淨額年增率	7.9	12.3	19.4	-	-
102年					
預算數	12,877,000	7,389,080	1,287,030	-	-
實徵數	17,468,199	11,115,630	1,493,367	-	-
實徵淨額	14,169,270	8,252,367	1,309,081	-	-
實徵數達成率	135.7	150.4	116.0	-	-
實徵數年增率	24.9	31.0	12.3	-	-
實徵淨額達成率	110.0	111.7	101.7	-	-
實徵淨額年增率	7.3	5.5	-0.1	-	-

1. 資料來源：本局主計室(營業稅不含金融業營業稅)。

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2009
2,150,700	335,880	21,300	712,320		Budget
2,144,805	383,039	21,613	871,222		Actual Revenues
2,070,088	373,679	21,613	854,797		Net Tax Revenues
99.7	114.0	101.5	122.3		% of Actual Revenues to Budget
-5.9	2.8	-7.9	12.6		Actual Revenues Annual Growth Rate
96.3	111.3	101.5	120.0		% of Net Tax Revenues to Budget
-4.4	4.0	-7.4	15.9		Net Tax Revenues Annual Growth Rate
					CY2010
2,202,600	416,340	26,460	932,520		Budget
2,511,978	449,585	13,507	854,411		Actual Revenues
2,475,743	446,085	13,507	835,622		Net Tax Revenues
114.0	108.0	51.0	91.6		% of Actual Revenues to Budget
17.1	17.4	-37.5	-1.9		Actual Revenues Annual Growth Rate
112.4	107.1	51.0	89.6		% of Net Tax Revenues to Budget
19.6	19.4	-37.5	-2.2		Net Tax Revenues Annual Growth Rate
					CY2011
2,527,340	459,430	16,840	873,400		Budget
2,758,980	588,049	16,653	908,179		Actual Revenues
2,701,497	578,899	11,455	890,403		Net Tax Revenues
109.2	128.0	98.9	104.0		% of Actual Revenues to Budget
9.8	30.8	23.3	6.3		Actual Revenues Annual Growth Rate
106.9	126.0	68.0	101.9		% of Net Tax Revenues to Budget
9.1	29.8	-15.2	6.6		Net Tax Revenues Annual Growth Rate
					CY2012
2,893,130	585,350	6,800	939,490		Budget
2,530,494	588,450	24,511	1,034,834		Actual Revenues
2,462,013	577,487	24,511	1,013,890		Net Tax Revenues
87.5	100.5	360.5	110.1		% of Actual Revenues to Budget
-8.3	0.1	47.2	13.9		Actual Revenues Annual Growth Rate
85.1	98.7	360.5	107.9		% of Net Tax Revenues to Budget
-8.9	-0.2	114.0	13.9		Net Tax Revenues Annual Growth Rate
					CY2013
2,562,180	597,090	26,560	1,015,060		Budget
3,006,312	600,806	19,230	1,232,854		Actual Revenues
2,827,362	586,726	18,973	1,174,761		Net Tax Revenues
117.3	100.6	72.4	121.5		% of Actual Revenues to Budget
18.8	2.1	-21.5	19.1		Actual Revenues Annual Growth Rate
110.3	98.3	71.4	115.7		% of Net Tax Revenues to Budget
14.8	1.6	-22.6	15.9		Net Tax Revenues Annual Growth Rate

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

表11. 歷年各縣市營業稅實徵數與預算數比較 (續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	臺南縣	高雄縣
年度別	Grand Total	Tainan City	Chiayi County	Tainan County	Kaohsiung County
103年					
預算數	14,434,641	8,710,920	1,285,680	-	-
實徵數	19,566,802	12,495,913	1,700,375	-	-
實徵淨額	16,020,423	9,487,744	1,506,979	-	-
實徵數達成率	135.6	143.5	132.3	-	-
實徵數年增率	12.0	12.4	13.9	-	-
實徵淨額達成率	111.0	108.9	117.2	-	-
實徵淨額年增率	13.1	15.0	15.1	-	-
104年					
預算數	15,601,307	9,125,550	1,492,150	-	-
實徵數	20,874,194	13,117,572	1,872,986	-	-
實徵淨額	17,408,982	10,106,777	1,696,238	-	-
實徵數達成率	133.8	143.7	125.5	-	-
實徵數年增率	6.7	5.0	10.2	-	-
實徵淨額達成率	111.6	110.8	113.7	-	-
實徵淨額年增率	8.7	6.5	12.6	-	-
105年					
預算數	17,302,287	10,054,560	1,697,280	-	-
實徵數	21,359,153	13,689,770	1,996,113	-	-
實徵淨額	18,547,602	11,267,830	1,817,608	-	-
實徵數達成率	123.4	136.2	117.6	-	-
實徵數年增率	2.3	4.4	6.6	-	-
實徵淨額達成率	107.2	112.1	107.1	-	-
實徵淨額年增率	6.5	11.5	7.2	-	-
106年					
預算數	19,207,516	11,418,026	1,877,040	-	-
實徵數	22,015,131	14,082,273	2,046,818	-	-
實徵淨額	18,862,130	11,409,051	1,855,129	-	-
實徵數達成率	114.6	123.3	109.0	-	-
實徵數年增率	3.1	2.9	2.5	-	-
實徵淨額達成率	98.2	99.9	98.8	-	-
實徵淨額年增率	1.7	1.3	2.1	-	-
107年					
預算數	18,821,895	11,404,420	1,848,530	-	-
實徵數	23,224,477	14,680,669	2,172,513	-	-
實徵淨額	19,699,562	11,807,915	1,953,975	-	-
實徵數達成率	123.4	128.7	117.5	-	-
實徵數年增率	5.5	4.2	6.1	-	-
實徵淨額達成率	104.7	103.5	105.7	-	-
實徵淨額年增率	4.4	3.5	5.3	-	-

1. 資料來源：本局主計室(營業稅不含金融業營業稅)。

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

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

Unit: NT\$1,000

屏東縣 Pingtung County	臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
					CY2014
2,691,070	566,700	21,251	1,159,020		Budget
3,396,026	760,136	19,273	1,195,079		Actual Revenues
3,134,463	758,299	18,349	1,114,589		Net Tax Revenues
126.2	134.1	90.7	103.1		% of Actual Revenues to Budget
13.0	26.5	0.2	-3.1		Actual Revenues Annual Growth Rate
116.5	133.8	86.3	96.2		% of Net Tax Revenues to Budget
10.9	29.2	-3.3	-5.1		Net Tax Revenues Annual Growth Rate
					CY2015
3,135,057	710,340	20,290	1,117,920		Budget
3,442,041	951,086	21,668	1,468,841		Actual Revenues
3,246,809	942,212	18,313	1,398,633		Net Tax Revenues
109.8	133.9	106.8	131.4		% of Actual Revenues to Budget
1.4	25.1	12.4	22.9		Actual Revenues Annual Growth Rate
103.6	132.6	90.3	125.1		% of Net Tax Revenues to Budget
3.6	24.3	-0.2	25.5		Net Tax Revenues Annual Growth Rate
					CY2016
3,268,067	926,670	15,750	1,339,960		Budget
3,351,844	771,008	30,092	1,520,326		Actual Revenues
3,188,379	766,291	29,006	1,478,488		Net Tax Revenues
102.6	83.2	191.1	113.5		% of Actual Revenues to Budget
-2.6	-18.9	38.9	3.5		Actual Revenues Annual Growth Rate
97.6	82.7	184.2	110.3		% of Net Tax Revenues to Budget
-1.8	-18.7	58.4	5.7		Net Tax Revenues Annual Growth Rate
					CY2017
3,437,590	912,660	25,280	1,536,920		Budget
3,685,529	626,447	27,884	1,546,180		Actual Revenues
3,445,916	614,436	26,647	1,510,951		Net Tax Revenues
107.2	68.6	110.3	100.6		% of Actual Revenues to Budget
10.0	-18.7	-7.3	1.7		Actual Revenues Annual Growth Rate
100.2	67.3	105.4	98.3		% of Net Tax Revenues to Budget
8.1	-19.8	-8.1	2.2		Net Tax Revenues Annual Growth Rate
					CY2018
3,358,165	678,260	27,710	1,504,810		Budget
3,953,353	670,676	20,040	1,727,226		Actual Revenues
3,747,763	636,498	17,973	1,535,438		Net Tax Revenues
117.7	98.9	72.3	114.8		% of Actual Revenues to Budget
7.3	7.1	-28.1	11.7		Actual Revenues Annual Growth Rate
111.6	93.8	64.9	102.0		% of Net Tax Revenues to Budget
8.8	3.6	-32.6	1.6		Net Tax Revenues Annual Growth Rate

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

表12. 歷年各項國稅分月實徵淨額

(一)總計

單位：新臺幣千元

年度別 CY	月別 Month	1月	2月	3月	4月	5月	6月	7月
		Jan.	Feb.	Mar.	Apr.	May	June	July
98年	2009	4,444,124	3,852,237	6,734,591	1,637,787	10,052,319	23,817,798	-1,069,114
99年	2010	8,015,437	-1,076,403	10,056,284	994,316	11,609,804	17,104,730	420,748
100年	2011	6,369,703	772,988	5,884,448	1,463,085	12,573,185	11,031,765	157,697
101年	2012	5,030,844	2,348,355	5,738,548	1,666,536	12,272,007	14,451,924	946,218
102年	2013	5,872,420	1,282,743	5,891,321	1,786,756	13,106,908	14,454,255	1,141,525
103年	2014	6,407,539	1,704,808	5,699,837	1,453,047	12,014,367	16,486,003	1,278,622
104年	2015	6,511,686	726,407	7,004,126	2,162,246	12,581,481	21,271,152	927,306
105年	2016	6,323,076	1,674,027	6,294,432	2,141,585	15,771,849	21,058,149	2,467,472
106年	2017	7,284,986	2,753,060	6,812,387	2,261,458	14,973,830	25,204,938	3,014,334
107年	2018	8,731,747	2,665,652	8,251,258	3,453,562	19,936,824	23,720,334	4,487,918
各月總計	Monthly Total	64,991,562	16,703,874	68,367,232	19,020,378	134,892,574	188,601,048	13,772,726
各月平均	Monthly Average	6,499,156	1,670,387	6,836,723	1,902,038	13,489,257	18,860,105	1,377,273
季節指數	Seasonal Index	99.01	25.45	104.15	28.98	205.50	287.32	20.98

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：99.01= (\$6,499,156/\$6,564,239.9)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
769,628	10,550,983	4,384,982	7,936,831	4,138,293	77,250,459	6,437,538.3
2,230,397	9,651,247	3,125,852	7,793,224	4,095,009	74,020,645	6,168,387.1
1,422,086	8,800,160	2,935,973	6,088,319	1,594,841	59,094,250	4,924,520.8
1,029,441	9,685,297	3,642,290	6,183,129	2,301,427	65,296,016	5,441,334.7
1,011,441	10,025,214	3,676,593	5,848,368	1,766,807	65,864,351	5,488,695.9
1,421,284	10,981,980	3,396,367	6,756,090	2,218,155	69,818,099	5,818,174.9
1,688,916	10,674,164	6,007,631	6,168,905	2,629,020	78,353,040	6,529,420.0
2,016,821	11,977,004	5,845,176	8,160,670	3,599,900	87,330,161	7,277,513.4
1,773,624	16,091,689	5,878,376	8,346,468	3,216,490	97,611,640	8,134,303.3
3,187,852	16,661,748	9,888,630	8,300,449	3,784,154	113,070,128	9,422,510.7
16,551,490	115,099,486	48,781,870	71,582,453	29,344,096		65,642,399.1
1,655,149	11,509,949	4,878,187	7,158,245	2,934,410		6,564,239.9
25.21	175.34	74.31	109.05	44.70		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: 99.01= (\$6,499,156/\$6,564,239.9) 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

年度別	CY	月別	1月	2月	3月	4月	5月	6月	7月
		Month	Jan.	Feb.	Mar.	Apr.	May	June	July
98年	2009		163,407	25,720	26,230	-88,009	3,221,564	10,974,564	127,585
99年	2010		162,679	160,254	82,381	-696,963	3,935,074	8,367,727	293,704
100年	2011		-73,625	53,622	21,551	-159,807	5,606,875	4,799,634	182,697
101年	2012		28,944	44,550	-57,808	89,624	4,940,720	5,739,402	105,440
102年	2013		41,866	6,153	55,150	2,679	5,305,537	4,649,239	106,925
103年	2014		60,428	29,936	-80,066	68,410	4,473,604	6,865,602	110,838
104年	2015		83,071	82,617	16,907	152,881	4,839,993	9,409,247	150,285
105年	2016		40,232	17,248	-162,767	159,673	7,861,658	8,728,620	137,334
106年	2017		39,616	25,484	-163,630	192,147	6,268,312	9,915,901	154,726
107年	2018		56,094	62,291	-348,252	163,072	9,461,846	8,320,509	198,270
各月總計	Monthly Total		602,712	507,875	-610,304	-116,293	55,915,183	77,770,445	1,567,804
各月平均	Monthly Average		60,271	50,788	-61,030	-11,629	5,591,518	7,777,045	156,780
季節指數	Seasonal Index		3.24	2.73	-3.28	-0.63	300.63	418.14	8.43

(三) 綜合所得稅

單位：新臺幣千元

年度別	CY	月別	1月	2月	3月	4月	5月	6月	7月
		Month	Jan.	Feb.	Mar.	Apr.	May	June	July
98年	2009		1,424,677	2,400,470	1,321,730	1,144,784	1,642,341	11,064,217	-7,713,730
99年	2010		1,037,314	1,614,358	2,306,737	1,093,533	1,739,973	7,871,350	-6,118,308
100年	2011		1,120,096	1,366,861	793,252	965,680	1,685,249	6,368,155	-5,245,573
101年	2012		930,130	1,773,753	781,940	1,125,914	2,231,072	8,851,269	-3,864,857
102年	2013		1,029,979	1,353,002	1,058,088	1,176,444	2,778,479	9,505,439	-4,144,336
103年	2014		1,299,635	1,635,451	770,306	868,406	2,275,773	9,291,447	-4,120,944
104年	2015		914,535	1,188,779	1,588,002	1,103,910	2,436,718	11,504,073	-4,811,040
105年	2016		872,410	1,466,341	1,263,456	1,129,478	2,820,442	11,848,174	-3,048,889
106年	2017		1,260,469	1,679,846	1,023,820	784,908	2,428,758	13,071,161	-2,991,256
107年	2018		1,019,382	1,274,162	1,556,687	907,569	2,973,010	12,825,127	-3,453,773
各月總計	Monthly Total		10,908,627	15,753,023	12,464,018	10,300,626	23,011,815	102,200,412	-45,512,706
各月平均	Monthly Average		1,090,863	1,575,302	1,246,402	1,030,063	2,301,182	10,220,041	-4,551,271
季節指數	Seasonal Index		72.45	104.62	82.78	68.41	152.83	678.74	-302.26

1. 資料來源：本局主計室。

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

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

2. Profit-seeking Enterprise Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
372,007	3,181,088	4,432,255	367,442	1,143,170	23,947,023	1,995,585.3
258,697	2,272,192	3,299,379	356,055	539,564	19,030,743	1,585,895.3
425,727	2,544,510	2,947,226	196,663	405,427	16,950,500	1,412,541.7
141,269	3,126,755	3,078,902	287,094	445,336	17,970,228	1,497,519.0
105,457	3,275,434	2,780,576	203,308	514,617	17,046,941	1,420,578.4
183,929	3,818,875	2,882,177	218,969	402,981	19,035,683	1,586,306.9
134,058	3,636,308	4,563,157	264,609	527,015	23,860,148	1,988,345.7
230,208	4,726,316	4,564,302	528,718	588,325	27,419,867	2,284,988.9
297,657	7,434,019	2,930,180	396,313	480,960	27,971,685	2,330,973.8
254,943	4,979,131	6,086,519	260,646	462,986	29,958,055	2,496,504.6
2,403,952	38,994,628	37,564,673	3,079,817	5,510,381		18,599,239.6
240,395	3,899,463	3,756,467	307,982	551,038		1,859,923.9
12.93	209.66	201.97	16.56	29.63		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
754,850	936,784	-755,885	1,075,519	1,207,780	14,503,537	1,208,628.1
1,082,563	1,050,316	-169,511	647,860	1,108,094	13,264,279	1,105,356.6
637,919	1,264,161	-98,950	859,775	783,855	10,500,480	875,040.0
794,060	1,427,015	363,053	710,633	1,069,123	16,193,105	1,349,425.4
776,550	1,770,362	725,537	608,077	865,542	17,503,163	1,458,596.9
930,306	1,773,506	500,131	1,027,831	939,686	17,191,534	1,432,627.8
853,640	1,876,746	979,364	742,793	746,474	19,123,994	1,593,666.2
1,157,926	1,971,900	750,209	1,504,736	1,430,121	23,166,304	1,930,525.3
827,573	2,106,018	1,577,903	709,900	841,970	23,321,070	1,943,422.5
869,644	4,027,740	2,266,260	736,742	917,931	25,920,481	2,160,040.1
8,685,031	18,204,548	6,138,111	8,623,866	9,910,576		15,057,328.9
868,503	1,820,455	613,811	862,387	991,058		1,505,732.9
57.68	120.90	40.76	57.27	65.82		100.00

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

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

表12. 歷年各項國稅分月實徵淨額 (續2)

(四) 遺產及贈與稅

單位：新臺幣千元

		月別 Month	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
年度別 CY									
98	年	2009	120,367	291,232	151,747	185,258	120,828	222,001	157,987
99	年	2010	60,583	188,980	94,749	227,468	204,027	170,414	273,065
100	年	2011	74,889	54,667	67,115	42,252	106,793	179,160	94,621
101	年	2012	55,594	65,995	238,480	151,899	127,938	88,631	90,724
102	年	2013	104,538	50,333	156,261	165,011	78,046	104,582	106,642
103	年	2014	106,018	109,706	166,983	111,117	103,419	72,186	119,211
104	年	2015	137,050	123,570	176,246	103,736	160,822	70,910	328,915
105	年	2016	92,500	78,853	142,568	326,064	125,896	172,199	158,148
106	年	2017	361,565	237,406	253,001	264,363	128,714	289,843	215,587
107	年	2018	128,234	116,705	177,747	277,971	185,280	116,340	168,405
各月總計	Monthly Total		1,241,338	1,317,447	1,624,897	1,855,139	1,341,763	1,486,266	1,713,305
各月平均	Monthly Average		124,134	131,745	162,490	185,514	134,176	148,627	171,331
季節指數	Seasonal Index		75.60	80.24	98.96	112.98	81.72	90.52	104.34

(五) 貨物稅

單位：新臺幣千元

		月別 Month	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
年度別 CY									
98	年	2009	189,364	380,976	117,059	291,707	197,215	317,484	353,034
99	年	2010	380,221	241,143	290,197	382,249	315,941	428,617	359,218
100	年	2011	402,827	412,123	175,383	313,981	324,224	237,169	262,327
101	年	2012	158,882	148,633	102,467	247,794	273,302	287,640	319,045
102	年	2013	359,338	432,384	144,045	277,477	198,839	265,960	384,248
103	年	2014	360,849	330,730	110,360	266,502	244,740	424,460	317,433
104	年	2015	353,013	444,716	218,109	283,153	287,496	286,767	324,723
105	年	2016	306,244	408,780	164,550	234,265	206,455	230,820	246,501
106	年	2017	363,878	388,993	170,964	285,786	234,521	299,659	290,207
107	年	2018	377,740	378,092	211,695	378,121	280,660	382,483	379,478
各月總計	Monthly Total		3,252,356	3,566,570	1,704,829	2,961,035	2,563,393	3,161,059	3,236,214
各月平均	Monthly Average		325,236	356,657	170,483	296,104	256,339	316,106	323,621
季節指數	Seasonal Index		110.36	121.03	57.85	100.48	86.98	107.27	109.82

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
112,768	295,556	288,271	395,551	362,860	2,704,426	225,368.8
123,937	163,650	83,100	194,943	144,708	1,929,624	160,802.0
95,345	96,780	146,424	116,948	240,172	1,315,166	109,597.2
119,312	129,767	153,076	94,221	120,283	1,435,920	119,660.0
63,363	84,410	138,255	189,071	137,560	1,378,072	114,839.3
91,169	79,390	117,713	148,343	191,818	1,417,073	118,089.4
124,076	133,975	99,874	114,276	257,783	1,831,233	152,602.8
150,127	165,243	201,196	329,150	287,010	2,228,954	185,746.2
188,620	184,505	148,629	281,715	197,570	2,751,518	229,293.2
152,322	705,935	202,614	121,279	358,865	2,711,697	225,974.8
1,221,039	2,039,211	1,579,152	1,985,497	2,298,629		1,641,973.7
122,104	203,921	157,915	198,550	229,863		164,197.4
74.36	124.19	96.17	120.92	139.99		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
144,988	526,623	325,639	268,554	368,276	3,480,919	290,076.6
554,613	306,846	363,787	371,780	412,325	4,406,937	367,244.8
342,861	242,523	368,674	285,896	201,171	3,569,159	297,429.9
361,395	276,901	242,791	368,810	302,477	3,090,137	257,511.4
400,037	263,424	263,703	279,240	252,288	3,520,983	293,415.3
310,657	60,511	254,161	342,535	241,858	3,264,796	272,066.3
340,807	236,947	228,685	252,636	269,939	3,526,991	293,915.9
239,494	198,595	149,091	271,394	259,285	2,915,474	242,956.2
388,986	329,357	369,358	285,877	328,379	3,735,965	311,330.4
379,857	220,900	272,736	264,849	325,346	3,851,957	320,996.4
3,463,695	2,662,627	2,838,625	2,991,571	2,961,344		2,946,943.2
346,370	266,263	283,863	299,157	296,134		294,694.3
117.54	90.35	96.32	101.51	100.49		100.0

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

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

表12. 歷年各項國稅分月實徵淨額 (續3)

(六)證券交易稅

單位：新臺幣千元

		月別 Month	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
年度別 CY									
98	年	2009	265,369	331,455	685,573	1,000,815	1,025,490	1,007,459	985,129
99	年	2010	975,515	380,071	713,913	814,487	621,000	539,173	636,495
100	年	2011	658,687	389,576	659,356	478,989	550,247	469,629	538,506
101	年	2012	282,736	675,973	601,334	361,905	329,304	302,836	285,020
102	年	2013	373,794	245,578	380,004	320,585	437,210	322,209	433,660
103	年	2014	509,790	343,828	570,255	540,277	499,177	571,526	621,650
104	年	2015	404,075	205,821	455,284	429,692	397,699	431,040	406,800
105	年	2016	333,139	243,820	515,259	334,560	300,623	334,349	378,745
106	年	2017	277,198	413,920	541,372	406,925	383,806	431,636	433,311
107	年	2018	641,214	335,802	591,708	485,401	614,290	658,204	583,823
各月總計	Monthly Total		4,721,517	3,565,844	5,714,058	5,173,636	5,158,846	5,068,061	5,303,139
各月平均	Monthly Average		472,152	356,584	571,406	517,364	515,885	506,806	530,314
季節指數	Seasonal Index		94.21	71.15	114.01	103.23	102.93	101.12	105.81

(七)期貨交易稅

單位：新臺幣千元

		月別 Month	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
年度別 CY									
98	年	2009	1,003	1,002	1,926	2,501	3,203	3,082	3,139
99	年	2010	1,301	2,480	3,215	2,298	3,352	3,990	2,441
100	年	2011	2,883	2,037	5,492	2,990	3,184	4,295	2,775
101	年	2012	272	3,460	3,993	3,120	3,202	2,913	2,392
102	年	2013	1,320	1,859	2,420	1,580	1,167	1,787	1,684
103	年	2014	884	929	1,641	1,216	1,719	1,358	1,848
104	年	2015	1,530	1,411	1,412	2,061	2,517	2,459	2,707
105	年	2016	2,703	1,510	2,805	2,561	2,595	2,650	2,370
106	年	2017	2,434	2,427	4,323	4,102	2,940	4,018	3,754
107	年	2018	4,365	3,303	5,065	3,842	3,664	3,928	3,998
各月總計	Monthly Total		18,695	20,418	32,292	26,271	27,543	30,480	27,108
各月平均	Monthly Average		1,870	2,042	3,229	2,627	2,754	3,048	2,711
季節指數	Seasonal Index		65.46	71.48	113.03	91.96	96.40	106.69	94.90

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
694,597	841,040	845,451	709,591	1,093,345	9,485,314	790,442.8
853,528	795,230	705,886	649,386	968,937	8,653,621	721,135.1
652,723	474,410	410,884	467,358	398,955	6,149,320	512,443.3
368,835	384,248	304,603	329,185	437,542	4,663,521	388,626.8
364,354	387,526	456,042	387,618	441,766	4,550,346	379,195.5
460,974	408,486	394,668	360,652	475,213	5,756,496	479,708.0
388,765	371,705	421,681	437,910	468,335	4,818,807	401,567.3
421,234	318,542	293,591	326,122	321,301	4,121,285	343,440.4
590,224	628,810	483,935	637,318	550,973	5,779,428	481,619.0
557,154	416,190	435,159	418,801	425,974	6,163,720	513,643.3
5,352,388	5,026,187	4,751,900	4,723,941	5,582,341		5,011,821.5
535,239	502,619	475,190	472,394	558,234		501,182.2
106.80	100.29	94.81	94.26	111.38		100.00

7. Futures Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
3,117	2,857	2,803	2,223	4,451	31,307	2,608.9
3,829	2,922	3,684	3,611	5,412	38,535	3,211.3
5,430	5,591	3,546	3,756	4,047	46,026	3,835.5
2,532	2,262	1,381	1,348	6,011	32,886	2,740.5
1,718	1,327	1,323	951	1,995	19,131	1,594.3
1,436	3,033	2,615	2,793	2,609	22,081	1,840.1
5,151	2,290	2,116	2,344	2,739	28,737	2,394.8
3,021	2,792	2,609	3,250	3,119	31,985	2,665.4
4,277	4,219	2,718	4,041	4,985	44,238	3,686.5
3,808	3,509	4,844	4,034	3,518	47,878	3,989.8
34,319	30,802	27,639	28,351	38,886		28,567.1
3,432	3,080	2,764	2,835	3,889		2,856.8
120.14	107.81	96.75	99.24	136.13		100.00

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

表12. 歷年各項國稅分月實徵淨額 (續4)

(八) 菸酒稅

單位：新臺幣千元

月別 Month		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July	
年度別 CY									
98	年	2009	780,359	763,233	579,565	592,328	674,163	775,673	641,618
99	年	2010	1,181,189	306,577	547,394	565,975	565,885	623,757	663,267
100	年	2011	1,019,124	496,004	432,478	558,260	641,808	704,584	802,595
101	年	2012	731,112	718,587	591,896	709,322	743,914	745,366	717,009
102	年	2013	666,997	741,131	551,812	622,988	603,354	694,396	657,319
103	年	2014	520,210	666,364	387,463	496,160	537,566	536,216	532,242
104	年	2015	759,297	504,844	539,413	623,521	588,828	633,351	703,135
105	年	2016	834,904	498,410	445,842	537,870	542,128	617,984	670,588
106	年	2017	1,046,393	1,212,735	925,371	1,201,673	1,609,923	2,255,977	1,176,269
107	年	2018	2,151,336	2,028,655	1,785,529	2,024,969	1,890,859	2,346,572	2,266,924
各月總計	Monthly Total		9,690,921	7,936,540	6,786,763	7,933,066	8,398,428	9,933,876	8,830,966
各月平均	Monthly Average		969,092	793,654	678,676	793,307	839,843	993,388	883,097
季節指數	Seasonal Index		111.76	91.52	78.27	91.48	96.85	114.56	101.84

(九) 特種貨物及勞務稅

單位：新臺幣千元

月別 Month		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July	
年度別 CY									
98	年	2009	-	-	-	-	-	-	
99	年	2010	-	-	-	-	-	-	
100	年	2011	-	-	-	-	-	-	
101	年	2012	-	-	-	-	-	-	
102	年	2013	-	-	-	-	-	-	
103	年	2014	14,862	7,668	10,986	50,432	24,451	28,076	12,655
104	年	2015	13,442	9,702	23,941	10,783	8,954	14,331	13,533
105	年	2016	16,646	2,918	23,748	4,005	4,581	5,706	2,551
106	年	2017	2,269	3,279	1,475	4,324	2,759	2,029	3,493
107	年	2018	76	166	2,577	172	1,200	-286	97
各月總計	Monthly Total		47,295	23,733	62,727	69,716	41,945	49,856	32,329
各月平均	Monthly Average		9,459	4,747	12,545	13,943	8,389	9,971	6,466
季節指數	Seasonal Index		103.07	51.72	136.69	151.92	91.41	108.65	70.45

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
623,623	638,681	707,344	715,121	713,197	8,204,905	683,742.1
719,645	744,883	667,725	717,743	769,800	8,073,840	672,820.0
758,652	781,155	763,367	717,893	648,355	8,324,275	693,689.6
803,119	821,833	753,915	730,437	637,217	8,703,727	725,310.6
687,117	679,691	619,239	561,784	590,617	7,676,445	639,703.8
663,475	639,397	666,782	620,661	572,532	6,839,068	569,922.3
680,646	730,193	633,068	612,198	589,098	7,597,592	633,132.7
624,369	761,996	873,155	1,208,010	1,210,286	8,825,542	735,461.8
352,895	1,075,072	1,362,316	1,575,789	1,317,627	15,112,040	1,259,336.7
1,907,184	2,264,098	1,807,951	2,196,013	2,030,241	24,700,331	2,058,360.9
7,820,725	9,136,999	8,854,862	9,655,649	9,078,970		8,671,480.5
782,073	913,700	885,486	965,565	907,897		867,148.0
90.19	105.37	102.11	111.35	104.70		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
37,726	31,683	49,379	48,544	55,729		45,888.6
7,545	6,337	9,876	9,709	11,146		9,177.7
82.21	69.04	107.61	105.79	121.44		100.00

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

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

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

表12. 歷年各項國稅分月實徵淨額 (續5完)

(十)營業稅

單位：新臺幣千元

年度別	CY	月別	1月	2月	3月	4月	5月	6月	7月
		Month	Jan.	Feb.	Mar.	Apr.	May	June	July
98	年	2009	1,499,578	-341,851	3,850,761	-1,491,597	3,167,515	-546,682	4,376,124
99	年	2010	4,216,635	-3,970,266	6,017,698	-1,394,731	4,224,552	-900,298	4,310,866
100	年	2011	3,164,822	-2,001,902	3,729,821	-739,260	3,654,805	-1,730,861	3,519,749
101	年	2012	2,843,174	-1,082,596	3,476,246	-1,023,042	3,622,555	-1,566,133	3,291,445
102	年	2013	3,294,588	-1,547,697	3,543,541	-780,008	3,704,276	-1,089,357	3,595,383
103	年	2014	3,534,863	-1,419,804	3,761,909	-949,473	3,853,918	-1,304,868	3,683,689
104	年	2015	3,845,673	-1,835,053	3,984,812	-547,491	3,858,454	-1,081,026	3,808,248
105	年	2016	3,824,298	-1,043,853	3,898,971	-586,891	3,907,471	-882,353	3,920,124
106	年	2017	3,931,164	-1,211,030	4,055,691	-882,770	3,914,097	-1,065,286	3,728,243
107	年	2018	4,353,306	-1,533,524	4,268,502	-787,555	4,526,015	-932,543	4,340,696
各月總計	Monthly Total		34,508,101	-15,987,576	40,587,952	-9,182,818	38,433,658	-11,099,407	38,574,567
各月平均	Monthly Average		3,450,810	-1,598,758	4,058,795	-918,282	3,843,366	-1,109,941	3,857,457
季節指數	Seasonal Index		253.01	-117.22	297.58	-67.33	281.79	-81.38	282.82

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
-1,936,322	4,128,354	-1,460,896	4,402,830	-754,786	14,893,028	1,241,085.7
-1,366,415	4,315,208	-1,828,198	4,851,846	146,169	18,623,066	1,551,922.2
-1,496,571	3,391,030	-1,605,198	3,440,030	-1,087,141	12,239,324	1,019,943.7
-1,561,081	3,516,516	-1,255,431	3,661,401	-716,562	13,206,492	1,100,541.0
-1,387,155	3,563,040	-1,308,082	3,618,319	-1,037,578	14,169,270	1,180,772.5
-1,238,988	4,183,096	-1,450,494	4,011,596	-645,021	16,020,423	1,335,035.3
-851,817	3,675,287	-929,823	3,726,508	-244,790	17,408,982	1,450,748.5
-811,920	3,829,715	-992,041	3,986,510	-502,429	18,547,602	1,545,633.5
-878,698	4,326,396	-1,000,803	4,453,962	-508,836	18,862,130	1,571,844.2
-938,418	4,044,159	-1,191,505	4,292,215	-741,786	19,699,562	1,641,630.2
-12,467,385	38,972,801	-13,022,471	40,445,217	-6,092,760		13,639,156.8
-1,246,739	3,897,280	-1,302,247	4,044,522	-609,276		1,363,915.7
-91.41	285.74	-95.48	296.54	-44.67		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

年度別 CY 貨品別 Commodity		總計	橡膠輪胎	水泥	飲料品
		Grand Total	Rubber Tires	Cement	Beverages
		=(1)+(2)+(3)+(4)+(5)+(6)+(7)	(1)	(2)	(3)
98年	2009				
{實徵淨額	Net Tax Revenues	3,480,919	31	267,404	941,446
{分配比	Rate	100.00	0.00	7.68	27.05
99年	2010				
{實徵淨額	Net Tax Revenues	4,406,937	22	248,706	901,935
{分配比	Rate	100.00	0.00	5.64	20.47
100年	2011				
{實徵淨額	Net Tax Revenues	3,569,159	27	33,558	675,177
{分配比	Rate	100.00	0.00	0.94	18.92
101年	2012				
{實徵淨額	Net Tax Revenues	3,090,137	35	24,429	663,270
{分配比	Rate	100.00	0.00	0.79	21.46
102年	2013				
{實徵淨額	Net Tax Revenues	3,520,983	39	22,291	559,934
{分配比	Rate	100.00	0.00	0.63	15.90
103年	2014				
{實徵淨額	Net Tax Revenues	3,264,796	5	19,749	549,743
{分配比	Rate	100.00	0.00	0.60	16.84
104年	2015				
{實徵淨額	Net Tax Revenues	3,526,991	2	18,379	563,504
{分配比	Rate	100.00	0.00	0.52	15.98
105年	2016				
{實徵淨額	Net Tax Revenues	2,915,474	2	17,226	505,554
{分配比	Rate	100.00	0.00	0.59	17.34
106年	2017				
{實徵淨額	Net Tax Revenues	3,735,965	2	15,162	506,899
{分配比	Rate	100.00	0.00	0.41	13.57
107年	2018				
{實徵淨額	Net Tax Revenues	3,851,957	-	16,193	407,444
{分配比	Rate	100.00	-	0.42	10.58
臺南市	Tainan City	491,598	-	-	248,392
嘉義縣	Chiayi County	273,660	-	16,193	140,867
屏東縣	Pingtung County	3,020,877	-	-	18,096
臺東縣	Taitung County	453	-	-	89
澎湖縣	Penghu County	574	-	-	-
嘉義市	Chiayi City	64,795	-	-	-

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品

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

Unit: NT\$1,000

平板玻璃 Flat-glass (4)	油氣類 Oil / Gas (5)	電器類 小計 Subtotal	Electric Appliances (6)	
			電冰箱 Refrigerators	電視機 Television Sets
-	115,352	133,070	16	8
-	3.31	3.82	0.00	0.00
-	102,857	197,508	15	144
-	2.33	4.48	0.00	0.00
-	70,942	184,770	58	79,138
-	1.99	5.18	0.00	2.22
27	63,511	143,447	47	51,119
0.00	2.06	4.64	0.00	1.65
69	60,719	162,531	125	66,479
0.00	1.72	4.62	0.00	1.89
-	62,009	181,973	2,165	82,963
-	1.90	5.57	0.07	2.54
-	66,244	113,541	642	6,625
-	1.88	3.22	0.02	0.19
116	70,300	101,748	651	-
0.00	2.41	3.49	0.02	-
-	54,488	101,989	1,440	603
-	1.46	2.73	0.04	0.02
-	63,361	99,103	3,897	-
-	1.64	2.57	0.10	-
-	2,958	88,568	3,795	-
-	-	6,592	-	-
-	506	102	102	-
-	-	-	-	-
-	465	-	-	-
-	59,432	3,841	-	-

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					
		冷暖氣機 Air Conditioners	除濕機 Dehumidifiers	錄影機 Video Recorders	錄音機 Audio Recorders
年度別	CY				
98年	2009				
{實徵淨額	Net Tax Revenues	127,032	-	1,440	2,019
{分配比	Rate	3.65	-	0.04	0.06
99年	2010				
{實徵淨額	Net Tax Revenues	192,630	-	133	2,076
{分配比	Rate	4.37	-	0.00	0.05
100年	2011				
{實徵淨額	Net Tax Revenues	101,467	-	-	1,819
{分配比	Rate	2.84	-	-	0.05
101年	2012				
{實徵淨額	Net Tax Revenues	88,176	-	30	2,119
{分配比	Rate	2.85	-	0.00	0.07
102年	2013				
{實徵淨額	Net Tax Revenues	91,429	-	-	2,402
{分配比	Rate	2.60	-	-	0.07
103年	2014				
{實徵淨額	Net Tax Revenues	91,934	-	-	2,702
{分配比	Rate	2.82	-	-	0.08
104年	2015				
{實徵淨額	Net Tax Revenues	101,779	-	-	2,736
{分配比	Rate	2.89	-	-	0.08
105年	2016				
{實徵淨額	Net Tax Revenues	93,342	3,099	-	2,585
{分配比	Rate	3.20	0.11	-	0.09
106年	2017				
{實徵淨額	Net Tax Revenues	90,319	5,764	-	2,527
{分配比	Rate	2.42	0.15	-	0.07
107年	2018				
{實徵淨額	Net Tax Revenues	78,705	5,575	-	3,185
{分配比	Rate	2.04	0.14	-	0.08
臺南市	Tainan City	78,705	5,575	-	-
嘉義縣	Chiayi County	-	-	-	-
屏東縣	Pingtung County	-	-	-	-
臺東縣	Taitung County	-	-	-	-
澎湖縣	Penghu County	-	-	-	-
嘉義市	Chiayi City	-	-	-	3,185

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	
697	1,858	2,023,616	2,018,704	4,912	
0.02	0.05	58.13	57.99	0.14	
1,125	1,385	2,955,909	2,952,645	3,264	
0.03	0.03	67.07	67.00	0.07	
933	1,355	2,604,685	2,604,148	537	
0.03	0.04	72.98	72.96	0.02	
960	996	2,195,418	2,194,784	634	
0.03	0.03	71.05	71.03	0.02	
877	1,219	2,715,400	2,715,353	47	
0.02	0.03	77.12	77.12	0.00	
1,131	1,078	2,451,317	2,396,941	54,376	
0.03	0.03	75.08	73.42	1.67	
1,106	653	2,765,321	2,709,610	55,711	
0.03	0.02	78.40	76.82	1.58	
1,152	919	2,220,528	2,186,814	33,714	
0.04	0.03	76.16	75.01	1.16	
866	470	3,057,425	3,027,318	30,107	
0.02	0.01	81.84	81.03	0.81	
783	6,958	3,265,856	3,224,891	40,965	
0.02	0.18	84.78	83.72	1.06	
127	366	151,680	110,897	40,783	
-	6,592	110,008	109,826	182	
-	-	3,002,173	3,002,173	-	
-	-	364	364	-	
-	-	109	109	-	
656	-	1,522	1,522	-	

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
98年	2009	88,895,435	2,629,297	14,637,857	74,621,656	13,144,770	-	443,467	685,542	-
99年	2010	84,657,474	2,041,084	12,983,717	69,854,270	13,977,846	11,866	346,249	467,243	-
100年	2011	67,218,852	1,275,818	9,648,660	56,211,145	10,609,966	215,684	91,560	90,497	-
101年	2012	71,223,059	889,819	6,985,855	59,223,077	11,425,409	353,361	75,811	145,401	-
102年	2013	74,962,700	644,002	9,854,796	61,640,846	12,705,569	403,441	69,875	142,969	-
103年	2014	79,568,967	635,996	10,430,122	65,344,296	13,508,127	462,756	89,715	164,073	-
104年	2015	88,455,055	505,802	10,728,862	72,555,415	14,922,338	604,529	93,551	279,222	-
105年	2016	94,638,666	653,710	8,117,443	77,657,540	15,856,820	706,154	131,007	287,145	-
106年	2017	105,170,677	933,117	8,594,110	84,127,827	17,044,768	827,761	167,225	261,502	2,741,594
107年	2018	122,008,863	688,586	9,644,757	89,127,342	17,884,897	695,206	177,552	305,915	13,817,951
營利事業所得稅 Profit-seeking Enterprise Income Tax		30,442,016	202,543	686,504	27,375,574	3,044,203	-	-	-	22,239
綜合所得稅 Individual Income Tax		31,170,203	130,862	5,380,584	27,626,899	3,117,023	-	-	-	426,281
遺產稅 Estate Tax		1,840,668	237,718	7,118	573,228	-	502,436	128,866	205,608	430,530
贈與稅 Gift Tax		598,934	32,354	8,295	230,018	-	192,770	48,686	100,307	27,153
貨物稅 Commodity Tax		3,888,320	23	36,386	3,499,488	388,832	-	-	-	-
證券交易稅 Securities Transaction Tax		6,163,739	-	19	6,163,739	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		47,878	-	-	47,878	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		24,700,242	89	-	9,430,795	2,357,699	-	-	-	12,911,748
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		12,919	4,464	936	12,919	-	-	-	-	-
營業稅 Business Tax		23,143,944	80,533	3,524,915	14,166,804	8,977,140	-	-	-	-
臺南市 Tainan City		87,599,498	487,820	6,541,821	63,418,904	12,341,026	695,206	-	-	11,144,362
嘉義縣 Chiayi County		6,812,049	41,067	784,276	5,404,431	1,295,257	-	-	88,700	23,661
屏東縣 Pingtung County		18,130,316	85,422	1,224,468	12,582,189	2,805,393	-	-	186,134	2,556,600
臺東縣 Taitung County		1,995,634	32,047	275,508	1,586,557	371,908	-	-	21,669	15,500
澎湖縣 Penghu County		883,759	3,504	138,692	775,518	88,126	-	-	9,412	10,703
嘉義市 Chiayi City		6,587,607	38,726	679,992	5,359,743	983,187	-	177,552	-	67,125

資料來源：本局主計室。

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

Unit: NT\$1,000

以前年度 Previous Year						退還以前年度 Refund for Revenues of Previous Years					
國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮(市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮(市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
1,559,612	233,997	-	435,485	400,203	-	12,860,322	1,766,117	-	2,949	8,469	-
1,291,935	226,329	279	195,366	327,175	-	11,284,499	1,693,436	-	1,338	4,444	-
837,074	110,237	181,866	113,775	32,866	-	8,426,082	1,212,376	1,644	27	8,531	-
609,669	82,248	160,856	11,518	25,528	-	6,059,800	924,545	78	102	1,330	-
410,854	67,670	56,047	28,241	81,190	-	7,916,435	1,935,002	1,701	349	1,309	-
452,239	87,292	48,999	35,082	12,384	-	8,364,260	2,063,430	869	366	1,197	-
380,872	66,894	37,955	6,966	13,115	-	8,655,981	2,069,651	2,500	621	109	-
443,887	68,392	124,596	1,737	15,098	-	6,494,682	1,620,537	1,677	55	492	-
557,131	79,892	255,744	7,323	29,568	3,459	6,820,109	1,766,571	1,788	1,691	337	3,614
472,800	64,610	118,127	10,084	18,205	4,760	7,649,370	1,978,012	3,557	5,748	974	7,096
178,425	20,255	-	-	-	3,863	617,854	68,650	-	-	-	-
116,893	13,088	-	-	-	881	4,835,430	538,058	-	-	-	7,096
111,267	-	108,284	5,202	12,965	-	3,398	-	3,428	37	255	-
12,373	-	9,843	4,882	5,240	16	1,736	-	129	5,711	719	-
21	2	-	-	-	-	32,748	3,638	-	-	-	-
-	-	-	-	-	-	19	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
72	17	-	-	-	-	-	-	-	-	-	-
4,464	-	-	-	-	-	936	-	-	-	-	-
49,285	31,248	-	-	-	-	2,157,249	1,367,666	-	-	-	-
329,650	37,186	118,127	-	-	2,857	5,054,198	1,480,779	3,557	-	-	3,287
29,715	6,729	-	-	4,134	489	642,127	141,330	-	-	287	532
59,802	11,564	-	-	13,182	874	1,041,979	181,536	-	-	633	320
26,595	4,658	-	-	794	-	235,324	37,387	-	-	54	2,743
2,822	587	-	-	95	-	124,228	14,464	-	-	-	-
24,216	3,886	-	10,084	-	540	551,514	122,516	-	5,748	-	214

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:107年度

單位：件；新臺幣千元

稅目別	促進產業升級條例	減免項目	核定件數	核定減免所得額	
Tax of Item	Implementation of Statute for Upgrading Industries	Items of Reduction	No. of Verified	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)。	1	-	
	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。	14	-	
	第九條(或修正前第八條之一) Article 9 (or Amended Article 8-1)	(1)重要科技事業5年免稅。 (2)重要投資事業5年免稅。 (3)新興重要策略性產業5年免稅。	8	356,768	
	第九條之二 Article 9-2	製造業及其相關技術服務業5年免稅。	47	938,934	
	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			71	1,295,702
	綜合所得稅 Individual Income Tax	第十一條 Article 11	專利權提供或出售之權利金或收入，百分之五十免稅。	-	-
		第十三條 Article 13	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。	-	-
		小計			-
	其他所得稅 Other Income Tax	第八條 Article 8	(1)新興重要策略性產業股東投資抵減。 (2)重要科技事業股東投資抵減。 (3)重要投資事業股東投資抵減。 (4)創業投資事業股東投資抵減。	38	-
		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			38	-	

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: 2018

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.
43	33	1	(1) Equipment Investment Tax Credit of Domestically-produced Automatic or Greenhouse Gas Emission-reduced Equipment.
85			(2) Equipment Investment Tax Credit of Abroad-produced Automatic or Greenhouse Gas Emission-reduced Equipment.
-			(3) Technology Investment Tax Credit of Automatic or Greenhouse Gas Emission-reduced Equipment.
-			(4) Equipment Investment Tax Credit of Domestically-produced Recycled, Pollution-preventing, or Industrial Sewage-reuse Equipment.
-			(5) Equipment Investment Tax Credit of Foreign-produced Recycled, Pollution-preventing, or Industrial Sewage-reuse Equipment.
-			(6) Technology Investment Tax Credit of Recycled, Pollution-preventing, or Industrial Sewage-reuse Equipment.
-			(7) Equipment Investment Tax Credit of Domestically-produced Clean energy or Energy-conserving Equipment.
-			(8) Equipment Investment Tax Credit of Foreign-produced Clean Energy or Energy-conserving Equipment.
-			(9) Technology Investment Tax Credit of Clean Energy or Energy-conserving Equipment.
-			(10) Equipment Investment Tax Credit of Domestically-produced Energy-efficient Equipment.
-			(11) Equipment Investment Tax Credit of Foreign-produced Energy-efficient Equipment.
-			(12) Technology Investment Tax Credit of Energy-efficient Improvement.
-			(13) Investment Tax Credit of Research & Development.
-			(14) Investment Tax Credit of Personnel Training.
-			(15) Investment Tax Credit of Establishing International Brand Image (Not-yet Reduction Surplus Happened Before CY 1999.)
163,911	45,093	122	Tax Credit of Profit-seeking Enterprise Income Tax of Improving Industrial Regional Development Balance According to Investment Amount Within 20%.
 	 	 	(1) 5-year Duty Exemption of Important Technology Enterprise.
 	60,651	 	(2) 5-year Duty Exemption of Important Investment Enterprise.
 	148,337	 	(3) 5-year Duty Exemption of Emerging Important Strategic Industry.
 	 	 	5-year Duty Exemption of Manufacturing and Its Related Service Industry.
 	 	 	Transfer Duty Exemption (Permitted Duty-exemption Equipment Which Supports Other Emerging Important Strategic Industry.)
 	 	 	Foreign Investment Loss Preparation.
 	 	 	Domestic Unfixed-place Profit-seeking Enterprise Dividend or Surplus Acquired According to This Clause Withheld by 20%.
 	 	 	Duty Exemption of Logistics and Distribution Centers.
 	 	 	(1) After Specially Approved Merger, the Existing or New Companies After Merger Take Undued Duty Exemption of Dissolved Companies Which Have Already Had Before Merger.
 	 	 	(2) After Specially Approved Merger, the Existing or New Companies After Merger Take Not-yet-deducted Investment Tax Credit of Dissolved Companies Which Have Already Had Before Merger.
 	 	 	Duty Exemption of Assets Revaluation Value Increment.
 	 	 	Duty Exemption of Stocks Premium Transferring Surplus.
 	 	 	Duty Exemption of Headquarters.
164,039	254,114	123	Subtotal
-	-	-	50% Duty Exemption of Royalties or Income of Patent Rights Offering or Sale.
-	-	-	Dividend or Surplus of Individuals Who Don't Live in the Country Acquired According to This Clause Withheld by 20%.
-	-	-	Subtotal
 	281	 	(1) Investment Tax Credit of Emerging Important Strategic Industrial Shareholders.
 		 	(2) Investment Tax Credit of Important Technology Enterprise.
 		 	(3) Investment Tax Credit of Important Investment Enterprise.
 		 	(4) Investment Tax Credit of Venture Capital Enterprise Shareholders.
 	 	 	Tax-deferred Stocks Income Tax of Shareholders Investment.
 	 	 	(1) Tax-deferred Income Tax on Venture Capital Enterprise Transferring Undistributed Surplus to Shareholders to Acquire Stocks or Capital Contribution.
 	 	 	(2) Tax-deferred Income Tax of Employees Transferring Bonus to Acquire Stocks.
 	 	 	Income Tax of New Stocks Acquired by Employees Transferring Bonus to Increase Capital Taxed by Denominations.
-	281	-	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

107年

單位：件；新臺幣千元

行業別 (大類 / 細類)		Industrial Classification (Section/ Class)	研究發展支出適用投資抵減稅額情形		
			縣市別 City or County	核定件數 Number of Cases	研究發展支出 R & D Expense
A	農、林、漁、牧業 Agriculture, Forestry, Fishing and Animal Husbandry			1	6,415
	0117	花卉栽培業 Growing of Flowers	臺南市 Tainan City	1	6,415
C	製造業 Manufacturing			47	1,784,954
	0899	未分類其他食品製造業 Manufacture of Other Food Products Not Elsewhere Classified	臺南市 Tainan City	1	8,682
	1111	棉毛紡紗業 Spinning of Yarn, Cotton and Wool	臺南市 Tainan City	1	15,277
	1122	人造纖維梭織布業 Manufacture of Woven Fabrics of Man-made Fibers	臺南市 Tainan City	1	15,856
	1841	塑膠原料製造業 Manufacture of Plastic Materials	臺南市 Tainan City	1	-
	2002	西藥製造業 Manufacture of Drugs and Medicines	臺南市 Tainan City	4	96,214
	2003	醫用生物製品製造業 Manufacture of Medicinal Biological Products	臺南市 Tainan City	1	16,287
	2004	中藥製造業 Manufacture of Chinese Medicines	臺南市 Tainan City	1	3,981
	2209	其他塑膠製品製造業 Manufacture of Other Plastic Products	臺南市 Tainan City	2	650,060
	2413	鋼鐵軋延及擠型業 Rolling and Extruding of Iron and Steel	臺南市 Tainan City	2	26,646
	2499	未分類其他基本金屬製造業 Manufacture of Other Basic Metals Not Elsewhere Classified	臺南市 Tainan City	1	2,298
	2512	金屬模具製造業 Manufacture of Metal Die	臺南市 Tainan City	2	189,624
	2544	金屬表面處理業 Treatment of Metal Surface	屏東縣 Pingtung County	1	529
	2591	螺絲、螺帽及鉚釘製造業 Manufacture of Screw, Nut and Rivet	臺南市 Tainan City	1	13,816
	2611	積體電路製造業 Manufacture of Integrated Circuits	臺南市 Tainan City	1	20,015
	2630	印刷電路板製造業 Manufacture of Bare Printed Circuit Boards	臺南市 Tainan City	1	26,595
	2699	未分類其他電子零組件製造業 Manufacture of Other Electronic Parts and Components Not Elsewhere Classified	臺南市 Tainan City	6	93,881
	2730	視聽電子產品製造業 Manufacture of Audio and Video Equipment	臺南市 Tainan City	1	27,715
	2927	橡膠及塑膠加工用機械設備製造業 Manufacture of Plastic and Rubber Processing Machinery	臺南市 Tainan City	2	12,166
	2929	未分類其他專用機械設備製造業 Manufacture of Other Special-purpose Machinery Not Elsewhere Classified	臺南市 Tainan City	1	4,996
	2934	機械傳動設備製造業 Manufacture of Mechanical Power Transmission Equipment	臺南市 Tainan City	2	33,954
	2939	其他通用機械設備製造業 Manufacture of Other General-purpose Machinery	嘉義縣 Chiayi County	1	20,256
	3010	汽車製造業 Manufacture of Motor Vehicles	臺南市 Tainan City	1	62,971
	3030	汽車零件製造業 Manufacture of Parts for Motor Vehicles	臺南市 Tainan City	8	414,826
	3311	體育用品製造業 Manufacture of Sports Goods	屏東縣 Pingtung County	2	14,213
	3399	其他未分類製造業 Other Manufacturing Not Elsewhere Classified	臺南市 Tainan City	1	3,941
	3400	產業用機械設備維修及安裝業 Repair and Installation of Industrial Machinery and Equipment	臺南市 Tainan City	1	10,155
G	批發及零售業 Wholesale and Retail Trade			1	3,585
	4642	電子、通訊設備及其零組件批發業 Wholesale of Electronic and communication Equipment and Parts	臺南市 Tainan City	1	3,585
總計 Grand Total				49	1,794,954

資料來源：本局審查一科。

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

CY 2018

Unit: Case; NT\$1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses				
核定減免所得額 Income Reduction of Verified	核定抵減稅額	Tax Deducted		
		實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Indistributed Surplus of Verified	
962	962	962	-	
962	962	962	-	
263,220	251,498	129,065	122,433	
868	-	-	-	
2,292	2,292	-	2,292	
1,586	-	-	-	
-	-	-	-	
14,432	14,432	9,959	4,473	
2,443	570	570	-	
597	597	597	-	
97,509	97,509	62,701	34,808	
3,751	3,258	3,258	-	
345	345	345	-	
28,444	28,444	990	27,454	
79	79	79	-	
2,072	2,072	2,072	-	
3,002	3,002	3,002	-	
2,659	839	839	-	
12,824	10,307	565	9,742	
4,157	4,157	4,157	-	
1,825	1,825	855	970	
749	749	749	-	
5,093	5,093	3,692	1,401	
3,038	3,039	3,039	-	
9,446	9,446	9,446	-	
61,763	59,197	18,399	40,798	
2,132	2,132	1,637	495	
591	591	591	-	
1,523	1,523	1,523	-	
358	-	-	-	
358	-	-	-	
264,540	252,460	130,027	122,433	

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

表17. 查(核)定開徵數、未徵數情形

107年度

單位：件；新臺幣千元

類別 Category	年度 Year	項目 Item 稅目別 Tax of Item	查(核)定開徵數 Opening Collection for Assessed (Verified) (1)		實徵數 Tax Collected (2)	
			件數 No.	金額 Amount	件數 No.	金額 Amount
			本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	11,422
綜合所得稅 Individual Income Tax	93,160	1,130,332			80,571	854,693
遺產稅 Estate Tax	1,103	2,015,785			1,021	1,856,544
贈與稅 Gift Tax	2,215	653,604			2,107	598,935
貨物稅 Commodity Tax	72	14,251			65	10,815
證券交易稅 Securities Transaction Tax	13	19,350			10	6,841
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	14	18,364			9	10,440
營業稅 Business Tax	186,179	1,054,638			178,492	873,561
小計 Subtotal	294,178	6,695,851			271,870	5,521,930
以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	13,678		2,117,001	7,648	202,542
	綜合所得稅 Individual Income Tax	26,210		1,210,939	10,143	128,809
	遺產稅 Estate Tax	293		701,590	256	239,278
	贈與稅 Gift Tax	371		390,546	279	32,353
	貨物稅 Commodity Tax	11		1,787	1	23
	證券交易稅 Securities Transaction Tax	74		69,760	17	89
	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	248		69,567	156	4,464
	營業稅 Business Tax	29,625	1,783,044	9,023	80,532	
小計 Subtotal	70,510	6,344,234	27,523	688,090		
合計 Total			364,688	13,040,085	299,393	6,210,020
罰鍰案件 Cases of Fines	本年度 Current Year		11,802	547,204	10,138	265,522
	以前年度 Previous Year		8,089	3,608,449	2,527	128,982
	小計 Subtotal		19,891	4,155,653	12,665	394,504
總計 Grand Total	本年度 Current Year		305,980	7,243,055	282,008	5,787,452
	以前年度 Previous Year		78,599	9,952,683	30,050	817,072
	合計 Total		384,579	17,195,738	312,058	6,604,524

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

CY2018

Unit: Case; NT\$1,000

減免註銷數 Cancelled (3)		逾徵收期間數 Overdue (4)		逾執行期間數 Exceeded Compulsory Execution Period (5)		逾核課期間數 Excess Assessment (6)		未徵數餘額 Balance of Tax Not Collected (7)=(1)-(2)-(3)-(4)-(5)-(6)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
207	26,099	-	-	-	-	-	-	1,620	453,327
6,557	135,289	-	-	-	-	-	-	6,032	140,350
34	46,887	-	-	-	-	-	-	48	112,354
51	11,067	-	-	-	-	-	-	57	43,602
3	23	-	-	-	-	-	-	4	3,413
3	12,509	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
4	6,624	-	-	-	-	-	-	1	1,300
382	12,187	-	-	-	-	-	-	7,305	168,890
7,241	250,685	-	-	-	-	-	-	15,067	923,236
-	7,556	1	0	-	-	-	-	6,029	1,906,903
75	39,037	12	154	-	-	6	43	15,974	1,042,896
-	33,725	-	-	-	-	-	-	37	428,587
3	1,347	1	0	-	-	-	-	88	356,846
-	-	-	-	-	-	-	-	10	1,764
-	62	-	-	-	-	-	-	57	69,609
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	3,374	-	-	-	-	-	-	92	61,729
8	31,415	16	308	-	-	6	29	20,572	1,670,760
86	116,516	30	462	-	-	12	72	42,859	5,539,094
7,327	367,201	30	462	-	-	12	72	57,926	6,462,330
189	25,809	-	-	-	-	-	-	1,475	255,873
44	40,927	3	413	-	-	-	-	5,515	3,438,127
233	66,736	3	413	-	-	-	-	6,990	3,694,000
7,430	276,494	-	-	-	-	-	-	16,542	1,179,109
130	157,443	33	875	-	-	12	72	48,374	8,977,221
7,560	433,937	33	875	-	-	12	72	64,916	10,156,330

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)

107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	1,620	453,327	8	527	83	9,819	14	145,222	87	33,846	3	423
		綜合所得稅 Individual Income Tax	6,032	140,350	14	971	373	9,521	30	11,586	10	11,295	10	136
		遺產稅 Estate Tax	48	112,354	-	-	30	72,256	3	6,811	3	17,790	-	-
		贈與稅 Gift Tax	57	43,602	-	-	30	12,794	7	3,995	8	6,067	-	-
		貨物稅 Commodity Tax	4	3,413	-	-	-	-	-	-	-	-	-	-
		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	1	1,300	-	-	-	-	1	1,300	-	-	-	-
		營業稅 Business Tax	7,305	168,890	111	3,704	1,507	5,827	5	15,478	1	270	4	4
	小計 Subtotal	15,067	923,236	133	5,202	2,023	110,217	60	184,392	109	69,268	17	563	
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	6,029	1,906,903	1	19	2	1,150	10	107,697	14	14,567	3	28
		綜合所得稅 Individual Income Tax	15,974	1,042,896	1	5	1	434	18	23,576	3	10,328	42	504
		遺產稅 Estate Tax	37	428,587	-	-	1	745	-	-	8	10,117	-	-
		贈與稅 Gift Tax	88	356,846	-	-	1	1,429	-	-	13	5,961	-	-
		貨物稅 Commodity Tax	10	1,764	-	-	-	-	-	-	-	-	-	-
		證券交易稅 Securities Transaction Tax	57	69,609	-	-	-	-	-	-	-	-	-	-
		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	92	61,729	-	-	-	-	1	1,288	-	-	-	-
營業稅 Business Tax		20,572	1,670,760	2	308	-	-	2	498	-	-	53	63	
小計 Subtotal	42,859	5,539,094	4	332	5	3,758	31	133,059	38	40,973	98	595		
合計 Total	57,926	6,462,330	137	5,534	2,028	113,975	91	317,451	147	110,241	115	1,158		
罰鍰案件 Cases of Fines	本年度 Current Year	1,475	255,873	19	406	74	17,135	63	90,337	13	11,518	3	32	
	以前年度 Previous Year	5,515	3,438,127	-	-	3	977	31	200,909	11	10,691	5	51	
	小計 Subtotal	6,990	3,694,000	19	406	77	18,112	94	291,246	24	22,209	8	83	
總計 Grand Total	本年度 Current Year	16,542	1,179,109	152	5,608	2,097	127,352	123	274,729	122	80,786	20	595	
	以前年度 Previous Year	48,374	8,977,221	4	332	8	4,735	62	333,968	49	51,664	103	646	
	合計 Total	64,916	10,156,330	156	5,940	2,105	132,087	185	608,697	171	132,450	123	1,241	

1. 資料來源：本局徵收科。
2. 綜合所得稅含房地合一課徵所得稅資料。

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

CY2018

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		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	
										已逾徵收期間惟未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period					
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
1,425	263,490	102	39,926	361	32,363	914	188,101	48	3,100	-	-	-	-	-	-
5,595	106,841	440	9,353	106	3,695	5,016	92,846	33	947	-	-	-	-	-	-
12	15,497	6	10,715	2	1,070	4	3,712	-	-	-	-	-	-	-	-
12	20,746	1	649	-	-	11	20,097	-	-	-	-	-	-	-	-
4	3,413	1	14	-	-	3	3,399	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,677	143,607	759	6,952	128	8,032	4,579	127,400	210	1,223	-	-	1	0	-	-
12,725	553,594	1,309	67,609	597	45,160	10,527	435,555	291	5,270	-	-	1	0	-	-
5,999	1,783,442	-	-	5	36,346	2,517	954,073	1,230	153,162	2,247	639,861	-	-	-	-
15,909	1,008,049	-	-	4	110	2,729	579,242	5,927	156,023	7,244	272,674	5	0	-	-
28	417,725	1	2,852	-	-	15	392,926	3	2,434	9	19,513	-	-	-	-
74	349,456	1	354	1	41	42	300,155	4	134	26	48,772	-	-	-	-
10	1,764	-	-	-	-	3	1,647	4	-	3	117	-	-	-	-
57	69,609	-	-	-	-	20	60,200	6	98	31	9,311	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	60,441	-	-	1	-	46	32,737	22	20,095	22	7,609	-	-	-	-
20,515	1,669,891	1	-	8	10,883	4,358	1,094,742	7,152	108,758	8,992	455,508	4	0	-	-
42,683	5,360,377	3	3,206	19	47,380	9,730	3,415,722	14,348	440,704	18,574	1,453,365	9	0	-	-
55,408	5,913,971	1,312	70,815	616	92,540	20,257	3,851,277	14,639	445,974	18,574	1,453,365	10	0	-	-
1,303	136,445	168	10,518	22	9,497	1,090	115,941	22	489	-	-	1	0	-	-
5,465	3,225,499	-	-	2	134	1,611	2,261,108	1,414	269,796	2,425	694,460	13	1	-	-
6,768	3,361,944	168	10,518	24	9,631	2,701	2,377,049	1,436	270,285	2,425	694,460	14	1	-	-
14,028	690,039	1,477	78,127	619	54,657	11,617	551,496	313	5,759	-	-	2	0	-	-
48,148	8,585,876	3	3,206	21	47,514	11,341	5,676,830	15,762	710,500	20,999	2,147,825	22	1	-	-
62,176	9,275,915	1,480	81,333	640	102,171	22,958	6,228,326	16,075	716,259	20,999	2,147,825	24	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			
		上期未 結件數 No. of Unclosed 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	處罰 Fined		未結 件數 No. of Unclosed	自行繳納 Paid Voluntarily		移送執行 Transferred to Execute	
							件數 No.	金額 Amount		件數 No.	金額 Amount	件數 No.	金額 Amount
98年	2009	220	23,282	23,502	477	5,879	17,034	2,384,026	112	12,309	447,390	7,849	2,118,619
99年	2010	112	21,524	21,636	455	6,355	14,763	1,610,801	63	7,171	685,479	7,303	1,535,062
100年	2011	26	14,135	14,161	301	4,148	9,688	505,282	24	10,429	407,658	3,462	360,631
101年	2012	24	13,810	13,834	305	4,510	8,999	407,460	20	9,418	326,643	2,862	441,256
102年	2013	20	15,954	15,974	240	5,270	10,406	477,596	58	10,582	239,454	2,415	349,898
103年	2014	58	16,258	16,316	271	5,510	10,430	763,604	105	10,414	290,387	2,896	378,045
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
105年	2016	118	15,175	15,293	368	4,233	10,577	545,559	115	10,688	269,418	1,823	584,177
106年	2017	314	16,114	16,428	263	4,653	11,226	488,383	286	11,520	277,345	1,884	551,053
107年	2018	244	17,191	17,435	344	5,105	11,630	527,899	356	12,057	312,150	1,987	200,158
營利事業所得稅 Profit-seeking Enterprise Income Tax		15	1,072	1,087	12	1	1,052	113,561	22	1,189	71,638	153	25,292
綜合所得稅 Individual Income Tax		101	8,347	8,448	40	888	7,341	74,702	179	6,808	39,198	1,255	46,057
遺產稅 Estate Tax		4	13	17	2	-	12	2,922	3	27	3,754	3	406
贈與稅 Gift Tax		11	78	89	4	-	72	32,299	13	105	19,783	2	12,237
貨物稅 Commodity Tax		-	35	35	-	1	31	1,515	3	36	467	2	257
證券交易稅 Securities Transaction Tax		-	-	-	-	-	-	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		2	14	16	-	-	14	6,968	2	48	6,468	2	519
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		44	11	55	2	1	17	28,023	35	202	8,718	11	14,116
營業稅 Business Tax		67	7,621	7,688	284	4,214	3,091	267,909	99	3,642	162,124	559	101,274

資料來源：本局徵收科、法務二科。

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

Unit: Case; NT\$1,000

Enforcement Agency in This Term		更正註銷案件		本期執行情形 Executed in This Term								截至本期移送 執行未結案件	
合計 Total		Revised or Cancelled		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		移送退案或撤回 Withdrawn or Rejected		合計 Total		Unexecuted, Up to Date	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
20,158	2,566,009	6,261	2,460,411	2,946	223,091	7,664	3,078,715	103	88,905	10,713	3,390,711	7,526	10,724,417
14,474	2,220,541	5,764	3,438,420	2,867	265,646	6,445	4,110,401	90	91,797	9,402	4,467,844	5,427	7,791,635
13,891	768,289	3,477	1,151,969	1,659	168,006	3,429	1,451,934	31	41,391	5,119	1,661,331	3,931	4,960,562
12,280	767,899	3,156	1,546,173	1,246	118,669	2,126	2,477,535	24	754	3,396	2,596,958	3,397	2,804,860
12,997	589,352	2,436	1,270,400	901	52,210	1,408	751,672	26	3,841	2,335	807,723	2,727	2,840,480
13,310	668,432	2,026	1,250,194	1,173	91,466	1,432	346,068	13	6,977	2,618	444,511	3,190	2,131,043
12,390	639,798	1,205	548,960	1,048	123,375	1,416	384,241	6	1,302	2,470	508,918	2,703	1,984,897
12,511	853,595	145	21,939	929	104,138	841	193,249	9	1	1,779	297,388	2,757	2,335,339
13,404	828,398	205	50,883	1,016	79,947	610	160,867	6	630	1,632	241,444	5,650	5,291,398
14,044	512,308	189	29,102	996	85,734	692	257,459	6	0	1,694	343,193	6,262	5,014,370
1,342	96,930	11	1,008	58	4,386	58	13,632	-	-	116	18,018	1,161	384,931
8,063	85,255	131	4,849	680	21,774	413	87,153	5	0	1,098	108,927	2,883	556,693
30	4,160	-	-	-	81	2	653	-	-	2	734	14	215,408
107	32,020	4	518	2	677	-	-	-	-	2	677	17	45,993
38	724	-	-	3	563	2	663	-	-	5	1,226	6	3,719
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	6,987	-	-	-	639	-	-	-	-	-	639	62	1,008,050
213	22,834	2	3,210	10	6,754	11	13,016	-	-	21	19,770	147	105,868
4,201	263,398	41	19,517	243	50,860	206	142,342	1	0	450	193,202	1,972	2,693,708

Source: Collection Division & Second Legal Affairs Division, National Taxation Bureau of the Southern Area

表19. 財政部所屬國稅局各項國稅實徵情形比較

107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	1,758,105,029	100.00	1,859,297,240	100.00
營利事業所得稅	Profit-seeking Enterprise Income Tax	538,574,444	100.00	567,944,690	100.00
綜合所得稅	Individual Income Tax	499,286,667	100.00	509,134,610	100.00
遺產及贈與稅	Estate and Gift Tax	26,805,000	100.00	31,824,832	100.00
貨物稅	Commodity Tax	170,451,111	100.00	180,111,430	100.00
證券交易稅	Securities Transaction Tax	99,156,000	100.00	101,170,665	100.00
期貨交易稅	Futures Transaction Tax	4,004,000	100.00	6,099,829	100.00
菸酒稅	Tobacco and Alcohol Tax	45,642,500	100.00	69,602,515	100.00
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	1,584,000	100.00	2,473,692	100.00
營業稅	Business Tax	372,601,307	100.00	390,934,977	100.00
金融業營業稅	Financial Enterprises Business Tax			24,473,563	100.00
健康福利捐	Health and Welfare Surcharge on Tobacco			28,186,471	100.00
		財政部中區國稅局 National Taxation Bureau of the Central Area, Ministry of Finance			
稅目別 Tax of Item		預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計	Total	254,736,795	14.49	282,930,614	15.22
營利事業所得稅	Profit-seeking Enterprise Income Tax	84,071,472	15.61	94,262,675	16.60
綜合所得稅	Individual Income Tax	49,928,667	10.00	60,449,228	11.87
遺產及贈與稅	Estate and Gift Tax	4,275,000	15.95	5,375,380	16.89
貨物稅	Commodity Tax	39,766,667	23.33	38,975,811	21.64
證券交易稅	Securities Transaction Tax	10,432,000	10.52	10,471,136	10.35
期貨交易稅	Futures Transaction Tax	131,000	3.27	201,415	3.30
菸酒稅	Tobacco and Alcohol Tax	12,876,250	28.21	16,847,658	24.21
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	826,000	52.15	1,142,772	46.20
營業稅	Business Tax	52,429,739	14.07	55,204,539	14.12
金融業營業稅	Financial Enterprises Business Tax			2,098,747	8.58
健康福利捐	Health and Welfare Surcharge on Tobacco			5,760,544	20.44

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

CY2018

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 %
676,394,176	38.47	715,865,019	38.50	564,455,665	32.11	550,207,333	29.59
181,553,445	33.71	214,405,845	37.75	206,166,296	38.28	184,291,143	32.45
237,011,381	47.47	236,642,086	46.48	160,420,806	32.13	154,985,668	30.44
11,966,000	44.64	12,032,935	37.81	6,929,000	25.85	8,991,711	28.25
2,222	0.00	2,597	0.00	86,143,333	50.54	88,293,597	49.02
59,272,000	59.78	61,073,741	60.37	16,908,000	17.05	16,674,063	16.48
3,555,000	88.79	5,468,975	89.66	168,000	4.20	206,175	3.38
132,500	0.29	4,235	0.01	21,661,250	47.46	26,210,202	37.66
83,000	5.24	24,384	0.99	608,000	38.38	1,261,819	51.01
182,818,628	49.07	186,210,221	47.63	65,450,980	17.57	69,292,955	17.72
		17,189,126	70.24			3,084,520	12.60
		-	-			9,469,173	33.59
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 %
90,292,378	5.14	113,070,128	6.08	172,226,015	9.80	197,224,146	10.61
28,921,448	5.37	29,958,055	5.27	37,861,783	7.03	45,026,972	7.93
22,567,757	4.52	25,920,481	5.09	29,358,056	5.88	31,137,147	6.12
1,513,000	5.64	2,711,697	8.52	2,122,000	7.92	2,713,109	8.53
3,067,778	1.80	3,851,957	2.14	41,471,111	24.33	48,987,468	27.20
6,032,000	6.08	6,163,720	6.09	6,512,000	6.57	6,788,005	6.71
32,000	0.80	47,878	0.78	118,000	2.95	175,386	2.88
9,297,500	20.37	24,700,331	35.49	1,675,000	3.67	1,840,089	2.64
39,000	2.46	16,447	0.66	28,000	1.77	28,270	1.14
18,821,895	5.05	19,699,562	5.04	53,080,065	14.25	60,527,700	15.48
		889,013	3.63			1,212,157	4.95
		12,911,243	45.81			45,511	0.16

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

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

表20. 營利事業所得稅結算申報

單位：家；新臺幣千元

年度別 CY		99年 CY2010					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	93,890	2,474,667,091	100,136,934	16,694,887	39,453	1,119,436
臺南市	Tainan City	55,313	1,934,742,183	77,922,999	13,062,828	26,204	959,858
嘉義縣	Chiayi County	9,403	168,528,766	7,484,751	1,239,331	3,552	42,460
屏東縣	Pingtung County	14,510	228,821,193	8,711,949	1,427,508	4,686	79,906
臺東縣	Taitung County	4,022	29,870,687	1,466,795	233,637	1,010	6,488
澎湖縣	Penghu County	1,854	10,546,709	585,857	90,661	467	2,200
嘉義市	Chiayi City	8,788	102,157,553	3,964,583	640,922	3,534	28,524
年度別 CY		100年 CY2011					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	103,353	2,569,708,602	104,648,235	17,446,595	42,389	2,765,793
臺南市	Tainan City	60,544	1,975,661,103	78,622,569	13,169,498	28,222	2,429,493
嘉義縣	Chiayi County	10,604	186,182,385	7,837,518	1,299,328	3,887	84,586
屏東縣	Pingtung County	15,639	248,725,082	11,189,098	1,846,853	5,039	121,678
臺東縣	Taitung County	4,574	34,968,342	1,903,715	306,598	1,068	19,301
澎湖縣	Penghu County	2,112	12,146,096	743,308	117,927	534	8,038
嘉義市	Chiayi City	9,880	112,025,594	4,352,027	706,391	3,639	102,697

1. 資料來源：本局審查一科。
2. 表列為所得年度資料。

Table 20 Sources of Profit-seeking Enterprise Income Tax

Unit: Case; NT\$1,000

年度別 CY		101年 CY2012					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	105,337	2,538,993,772	98,874,540	16,439,056	42,127	3,639,810
臺南市	Tainan City	61,047	1,923,182,258	73,101,646	12,218,945	27,427	3,279,847
嘉義縣	Chiayi County	10,766	186,425,791	7,928,321	1,310,353	4,001	95,900
屏東縣	Pingtung County	16,740	266,619,102	10,452,328	1,714,809	5,491	194,056
臺東縣	Taitung County	4,699	35,656,118	2,020,674	324,823	1,067	29,232
澎湖縣	Penghu County	2,235	12,819,607	756,482	119,943	549	1,587
嘉義市	Chiayi City	9,850	114,290,896	4,615,089	750,183	3,592	39,188
年度別 CY		102年 CY2013					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	104,940	2,479,722,422	108,421,821	18,083,743	43,736	2,525,707
臺南市	Tainan City	59,734	1,859,007,499	81,089,379	13,590,216	28,581	2,201,758
嘉義縣	Chiayi County	11,010	190,487,761	9,102,366	1,512,102	4,159	116,147
屏東縣	Pingtung County	17,347	268,151,236	10,686,652	1,756,874	5,645	118,938
臺東縣	Taitung County	4,765	34,638,367	2,011,420	326,555	1,095	39,724
澎湖縣	Penghu County	2,241	12,961,799	777,995	123,519	561	2,546
嘉義市	Chiayi City	9,843	114,475,760	4,754,009	774,477	3,695	46,594

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

2. Data in the table are annual income.

表20. 營利事業所得稅結算申報 (續1完)

單位：家；新臺幣千元

年度別 CY		103年 CY2014					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	107,353	2,604,534,346	126,456,609	21,145,378	44,827	3,472,679
臺南市	Tainan City	61,335	1,951,499,206	96,064,529	16,131,551	29,204	3,189,911
嘉義縣	Chiayi County	11,372	198,443,287	9,649,705	1,604,329	4,348	80,794
屏東縣	Pingtung County	17,302	282,639,069	12,686,133	2,096,573	5,699	142,842
臺東縣	Taitung County	4,845	40,756,470	2,432,010	397,649	1,152	19,042
澎湖縣	Penghu County	2,309	13,341,242	847,001	135,619	590	3,802
嘉義市	Chiayi City	10,190	117,855,072	4,777,231	779,657	3,834	36,288
年度別 CY		104年 CY2015					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	Grand Total	109,531	2,566,192,866	140,887,053	22,444,997	46,743	3,252,312
臺南市	Tainan City	62,523	1,929,537,351	108,013,609	17,499,229	30,430	2,854,155
嘉義縣	Chiayi County	11,597	190,332,321	10,691,932	1,662,620	4,554	92,434
屏東縣	Pingtung County	17,798	273,650,360	13,505,640	2,049,656	5,952	225,682
臺東縣	Taitung County	4,860	42,964,786	2,538,663	352,285	1,196	25,950
澎湖縣	Penghu County	2,375	14,031,970	920,299	118,789	620	2,279
嘉義市	Chiayi City	10,378	115,676,078	5,216,910	762,418	3,991	51,812

1. 資料來源：本局審查一科。
2. 表列為所得年度資料。

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

Unit: Case; NT\$1,000

年度別 CY		105年 CY2016					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	113,221	2,465,400,148	144,550,834	23,059,193	48,728	4,597,989
臺南市	Tainan City	64,625	1,837,860,049	112,193,646	18,211,502	31,607	4,171,010
嘉義縣	Chiayi County	11,924	186,836,776	10,596,501	1,642,177	4,727	111,760
屏東縣	Pingtung County	18,538	271,919,698	13,605,738	2,063,587	6,304	177,619
臺東縣	Taitung County	4,916	40,169,428	2,115,551	279,524	1,252	58,974
澎湖縣	Penghu County	2,475	14,896,479	941,689	119,090	665	1,443
嘉義市	Chiayi City	10,743	113,717,718	5,097,709	743,313	4,173	77,183
年度別 CY		106年 CY2017					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
縣市別 City or County		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	95,263	420,725,917	25,846,171	2,920,488	31,391	66,057
臺南市	Tainan City	52,671	258,769,197	15,960,573	1,880,738	20,050	52,888
嘉義縣	Chiayi County	9,769	39,674,181	2,424,827	259,561	2,648	1,571
屏東縣	Pingtung County	16,937	63,609,852	3,864,032	408,861	4,631	5,211
臺東縣	Taitung County	4,446	16,600,498	1,011,012	94,466	895	4,109
澎湖縣	Penghu County	2,423	9,166,913	588,890	57,749	597	395
嘉義市	Chiayi City	9,017	32,905,276	1,996,837	219,113	2,570	1,883

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

2. Data in the table are annual income.

表21. 營利事業所得稅按營業收入級距統計表

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

105年度
CY2016

單位：家；新臺幣千元
Unit: Case; NT\$1,000

營業收入級距 Bracket of Profit-seeking Enterprise Income Tax	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
100萬元以下 NT\$1,000,000 or under	44,251	8,545,049	827,059	41,783	15,382	156,454
100萬元~200萬元 NT\$1,000,001~2,000,000	11,793	17,368,392	1,140,559	28,756	3,552	19,824
200萬元~300萬元 NT\$2,000,001~3,000,000	7,901	19,546,106	1,251,855	102,768	2,459	6,834
300萬元~500萬元 NT\$3,000,001~5,000,000	10,930	42,854,488	2,639,736	299,243	3,889	16,042
500萬元~700萬元 NT\$5,000,001~7,000,000	6,686	39,648,009	2,416,024	288,498	2,743	21,956
700萬元~1,000萬元 NT\$7,000,001~10,000,000	6,601	55,442,868	3,314,939	412,852	3,174	17,543
1,000萬元~5,000萬元 NT\$10,000,001~50,000,000	19,324	413,977,317	23,537,084	3,359,042	12,117	216,931
5,000萬元~1億元 NT\$50,000,001~100,000,000	2,790	195,437,895	8,658,182	1,422,318	2,561	154,469
1億元~5億元 NT\$100,000,001~500,000,000	2,387	486,008,057	20,577,934	3,476,362	2,310	543,821
5億元以上 over NT\$500,000,000	558	1,186,571,967	80,187,462	13,627,571	541	3,444,115
合計 Total	113,221	2,465,400,148	144,550,834	23,059,193	48,728	4,597,989

資料來源：本局審查一科。

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
— 105年度

(一) 農、林、漁、牧業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		875	6,622,108	333,467	53,262	397	5,841,162	297,754	49,934
5萬元以下 NT\$50,000 or under		464	583	2,016	298	177	318	1,902	298
5萬-10萬元 NT\$50,001~100,000		21	1,553	70	-	9	692	29	-
10萬-50萬元 NT\$100,001~500,000		77	19,197	898	-	31	7,898	266	-
50萬-100萬元 NT\$500,001~1,000,000		38	28,966	1,267	8	13	10,096	474	8
100萬-500萬元 NT\$1,000,001~5,000,000		126	337,155	19,354	1,885	57	163,689	11,698	1,474
500萬-1,000萬元 NT\$5,000,001~10,000,000		37	291,052	12,053	1,484	18	142,488	4,761	809
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		83	1,791,255	80,396	12,627	64	1,505,030	68,397	11,607
5,000萬-1億元 NT\$50,000,001~100,000,000		13	818,667	33,018	5,613	13	818,667	33,018	5,613
1億元以上 over NT\$100,000,000		16	3,333,680	184,395	31,347	15	3,192,284	177,209	30,125

(二) 礦業及土石採取業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		156	1,306,600	68,998	9,435	59	967,642	43,154	7,298
5萬元以下 NT\$50,000 or under		97	7	34	-	27	-	16	-
5萬-10萬元 NT\$50,001~100,000		1	82	6	-	-	-	-	-
10萬-50萬元 NT\$100,001~500,000		4	1,326	158	9	1	354	19	-
50萬-100萬元 NT\$500,001~1,000,000		4	2,815	141	-	2	1,330	67	-
100萬-500萬元 NT\$1,000,001~5,000,000		12	30,417	1,614	101	3	7,141	384	44
500萬-1,000萬元 NT\$5,000,001~10,000,000		11	82,901	4,561	627	7	53,089	2,815	479
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		20	569,833	34,550	4,333	13	348,134	16,429	2,793
5,000萬-1億元 NT\$50,000,001~100,000,000		6	458,258	25,610	3,970	5	396,633	21,100	3,587
1億元以上 over NT\$100,000,000		1	160,961	2,324	395	1	160,961	2,324	395

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2016

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
53	35,280	2,470	206	334	513,176	23,286	1,632	91	232,490	9,957	1,490
49	-	1	-	193	157	23	-	45	108	90	-
-	-	-	-	7	497	24	-	5	364	17	-
1	155	6	-	33	8,399	403	-	12	2,745	223	-
-	-	-	-	16	12,234	586	-	9	6,636	207	-
1	1,018	41	-	53	135,218	6,347	290	15	37,230	1,268	121
-	-	-	-	17	132,955	6,326	528	2	15,609	966	147
2	34,107	2,422	206	15	223,716	9,577	814	2	28,402	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	141,396	7,186	1,222

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
7	62,915	5,766	490	90	276,043	20,078	1,647	-	-	-	-
4	7	0	-	66	-	18	-	-	-	-	-
-	-	-	-	1	82	6	-	-	-	-	-
-	-	-	-	3	972	139	9	-	-	-	-
-	-	-	-	2	1,485	74	-	-	-	-	-
-	-	-	-	9	23,276	1,230	57	-	-	-	-
2	13,955	953	81	2	15,857	793	67	-	-	-	-
1	48,953	4,813	409	6	172,746	13,308	1,131	-	-	-	-
-	-	-	-	1	61,625	4,510	383	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度（續1）

(三) 製造業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		20,253	1,350,579,182	88,206,506	14,725,413	11,811	1,304,936,281	85,459,401	14,507,101
5萬元以下 NT\$50,000 or under		2,779	4,604	31,944	4,881	1,490	2,301	31,413	4,867
5萬-10萬元 NT\$50,001~100,000		149	11,049	883	-	70	5,100	362	-
10萬-50萬元 NT\$100,001~500,000		929	271,812	19,440	283	323	92,004	7,538	280
50萬-100萬元 NT\$500,001~1,000,000		1,060	787,415	50,993	650	333	245,251	16,761	517
100萬-500萬元 NT\$1,000,001~5,000,000		4,990	13,282,192	797,161	67,546	1,854	5,142,658	298,205	37,868
500萬-1,000萬元 NT\$5,000,001~10,000,000		2,646	18,997,737	1,099,892	140,030	1,388	10,147,374	559,704	94,161
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		5,211	116,755,832	6,508,321	977,029	3,902	92,834,368	5,014,016	849,532
5,000萬-1億元 NT\$50,000,001~100,000,000		999	71,229,800	3,309,807	552,921	971	69,328,817	3,199,155	543,526
1億元以上 over NT\$100,000,000		1,490	1,129,238,741	76,388,065	12,982,073	1,480	1,127,138,408	76,332,247	12,976,350

(四) 電力及燃氣供應業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		210	17,066,439	920,391	155,625	178	17,010,884	915,359	155,269
5萬元以下 NT\$50,000 or under		72	140	2,949	496	60	95	2,945	496
5萬-10萬元 NT\$50,001~100,000		1	98	9	-	1	98	9	-
10萬-50萬元 NT\$100,001~500,000		20	5,977	477	-	18	5,633	462	-
50萬-100萬元 NT\$500,001~1,000,000		10	7,192	488	-	7	5,096	327	-
100萬-500萬元 NT\$1,000,001~5,000,000		57	142,580	17,228	2,495	46	121,111	14,948	2,357
500萬-1,000萬元 NT\$5,000,001~10,000,000		20	147,101	15,909	2,476	16	115,500	13,337	2,258
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		19	466,735	38,291	6,501	19	466,735	38,291	6,501
5,000萬-1億元 NT\$50,000,001~100,000,000		1	64,877	5,510	937	1	64,877	5,510	937
1億元以上 over NT\$100,000,000		10	16,231,739	839,530	142,720	10	16,231,739	839,530	142,720

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2016 (Cont.1)

3. Manufacturing

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
722	9,575,499	588,867	49,373	7,690	34,719,991	2,137,741	165,538	30	1,347,411	20,497	3,401
66	73	18	-	1,217	2,230	512	14	6	-	1	-
2	153	9	-	77	5,796	512	-	-	-	-	-
13	4,023	296	-	587	174,228	11,516	3	6	1,557	90	-
32	25,468	1,614	6	694	515,731	32,561	127	1	965	57	-
169	477,823	29,495	2,001	2,963	7,649,110	469,006	27,622	4	12,601	455	55
122	871,956	54,872	4,654	1,132	7,954,436	484,499	41,088	4	23,971	817	127
296	6,328,449	399,320	33,936	1,007	17,458,921	1,087,666	92,320	6	134,094	7,319	1,241
17	1,195,930	69,375	5,897	11	705,053	41,277	3,498	-	-	-	-
5	671,624	33,868	2,879	2	254,486	10,192	866	3	1,174,223	11,758	1,978

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
4	9,668	980	83	28	45,887	4,052	273	-	-	-	-
3	6	0	-	9	39	4	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	2	344	15	-	-	-	-	-
-	-	-	-	3	2,096	161	-	-	-	-	-
-	-	-	-	11	21,469	2,280	138	-	-	-	-
1	9,662	980	83	3	21,939	1,592	135	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度 (續2)

(五) 用水供應及污染整治業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		806	11,002,488	618,242	97,625	462	10,039,195	549,467	92,396
5萬元以下 NT\$50,000 or under		247	366	643	75	129	156	631	75
5萬-10萬元 NT\$50,001~100,000		8	621	37	-	3	254	15	-
10萬-50萬元 NT\$100,001~500,000		72	21,289	1,361	-	25	8,122	468	-
50萬-100萬元 NT\$500,001~1,000,000		55	41,368	2,678	-	22	16,694	1,051	-
100萬-500萬元 NT\$1,000,001~5,000,000		183	432,852	27,068	2,367	95	242,338	14,786	1,801
500萬-1,000萬元 NT\$5,000,001~10,000,000		73	533,379	33,691	4,684	47	340,123	21,425	3,642
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		130	2,658,083	198,004	30,826	104	2,178,942	163,821	27,842
5,000萬-1億元 NT\$50,000,001~100,000,000		22	1,592,453	112,003	18,404	21	1,530,489	104,513	17,767
1億元以上 over NT\$100,000,000		16	5,722,077	242,757	41,269	16	5,722,077	242,757	41,269

(六) 營造業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		19,788	180,895,718	10,531,922	1,416,081	6,074	128,319,683	6,610,553	1,105,840
5萬元以下 NT\$50,000 or under		4,774	6,261	5,345	592	1,268	1,687	4,546	583
5萬-10萬元 NT\$50,001~100,000		220	16,652	1,431	6	49	3,604	263	-
10萬-50萬元 NT\$100,001~500,000		1,389	407,260	31,035	122	262	73,102	5,044	25
50萬-100萬元 NT\$500,001~1,000,000		1,397	1,035,745	74,184	453	268	201,487	13,777	150
100萬-500萬元 NT\$1,000,001~5,000,000		5,779	15,113,013	1,058,566	85,907	1,217	3,382,537	223,711	30,664
500萬-1,000萬元 NT\$5,000,001~10,000,000		2,584	18,654,804	1,311,072	145,345	824	6,110,514	404,870	68,413
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		3,090	63,755,213	4,436,511	587,810	1,656	38,567,767	2,487,824	422,329
5,000萬-1億元 NT\$50,000,001~100,000,000		319	22,238,884	1,213,122	197,218	298	20,851,868	1,107,948	188,285
1億元以上 over NT\$100,000,000		236	59,667,886	2,400,656	398,628	232	59,127,117	2,362,570	395,391

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 Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2016 (Cont. 2)

5. Water Supply and Remediation Activities

Unit: Case; NTS\$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
18	263,397	20,459	1,715	323	665,264	47,392	3,357	3	34,632	924	157
3	-	-	-	114	210	12	-	1	-	-	-
-	-	-	-	5	367	22	-	-	-	-	-
-	-	-	-	47	13,167	893	-	-	-	-	-
1	709	92	-	32	23,965	1,535	-	-	-	-	-
3	4,483	269	7	85	186,031	12,013	559	-	-	-	-
3	23,935	1,451	123	23	169,321	10,815	919	-	-	-	-
7	172,306	11,157	948	17	272,203	22,102	1,879	2	34,632	924	157
1	61,964	7,490	637	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

6. Construction

Unit: Case; NTS\$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
740	7,234,166	552,879	46,274	12,944	45,322,271	3,367,344	263,846	30	19,598	1,146	121
142	120	58	-	3,345	4,434	737	9	19	20	4	-
2	154	11	-	169	12,894	1,157	6	-	-	-	-
24	7,116	522	-	1,102	326,672	25,469	97	1	370	-	-
22	16,735	1,196	10	1,103	814,864	59,065	293	4	2,659	146	-
174	471,293	33,165	2,289	4,383	11,248,339	801,093	52,901	5	10,844	597	53
125	952,539	69,406	5,877	1,634	11,586,046	836,397	70,987	1	5,705	399	68
238	4,671,466	363,549	30,882	1,196	20,515,980	1,585,138	134,599	-	-	-	-
10	704,391	50,817	4,313	11	682,625	54,357	4,620	-	-	-	-
3	410,352	34,155	2,903	1	130,417	3,931	334	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度 (續3)

(七)批發及零售業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		48,210	695,318,866	27,561,432	4,083,952	23,109	578,889,554	21,710,101	3,631,940
5萬元以下 NT\$50,000 or under		10,909	24,598	88,372	13,728	5,291	13,095	84,058	13,557
5萬-10萬元 NT\$50,001~100,000		737	54,243	7,178	377	335	24,834	3,389	273
10萬-50萬元 NT\$100,001~500,000		3,917	1,114,441	93,833	3,990	1,598	449,911	49,688	3,859
50萬-100萬元 NT\$500,001~1,000,000		3,513	2,575,490	159,956	1,228	1,225	895,188	55,228	693
100萬-500萬元 NT\$1,000,001~5,000,000		13,345	34,758,645	1,982,768	159,313	4,838	12,987,614	721,552	87,187
500萬-1,000萬元 NT\$5,000,001~10,000,000		5,677	40,489,659	2,157,569	266,483	2,752	19,940,168	1,022,641	170,799
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		8,062	171,455,906	8,381,042	1,176,049	5,181	116,298,575	5,505,895	930,713
5,000萬-1億元 NT\$50,000,001~100,000,000		1,111	77,333,026	2,748,216	443,274	982	68,807,156	2,464,265	418,437
1億元以上 over NT\$100,000,000		939	367,512,858	11,942,498	2,019,510	907	359,473,013	11,803,385	2,006,422

(八)運輸及倉儲業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		1,959	27,148,854	1,949,178	312,943	1,201	24,368,778	1,780,718	299,863
5萬元以下 NT\$50,000 or under		321	1,081	1,030	107	121	674	701	88
5萬-10萬元 NT\$50,001~100,000		36	2,640	496	45	18	1,307	396	45
10萬-50萬元 NT\$100,001~500,000		171	50,697	4,449	265	75	22,626	2,672	248
50萬-100萬元 NT\$500,001~1,000,000		129	96,001	5,643	29	64	46,862	2,835	23
100萬-500萬元 NT\$1,000,001~5,000,000		447	1,193,636	72,470	6,611	240	664,284	39,620	4,664
500萬-1,000萬元 NT\$5,000,001~10,000,000		212	1,535,973	81,855	10,861	124	927,869	46,112	7,831
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		578	12,506,170	687,204	109,341	495	11,071,443	599,886	101,920
5,000萬-1億元 NT\$50,000,001~100,000,000		38	2,457,525	161,665	27,483	38	2,457,525	161,665	27,483
1億元以上 over NT\$100,000,000		27	9,305,131	934,366	158,201	26	9,176,188	926,831	157,561

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2016 (Cont. 3)

7. Wholesale and Retail Trade

Unit: Case; NTS\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
1,893	25,922,442	1,181,409	97,930	22,685	87,552,628	4,617,334	345,946	523	2,954,242	52,588	8,136
251	382	628	47	5,177	10,348	2,885	76	190	773	801	48
15	1,080	68	-	370	27,147	3,624	104	17	1,182	97	-
81	22,525	1,501	-	2,174	626,593	42,018	131	64	15,412	626	-
101	74,347	5,041	59	2,148	1,577,990	98,599	442	39	27,965	1,088	34
500	1,366,966	78,164	4,801	7,881	20,125,076	1,178,664	66,903	126	278,989	4,388	422
265	1,899,456	108,585	9,175	2,635	18,473,513	1,024,127	86,161	25	176,522	2,216	348
606	13,546,466	757,139	64,291	2,226	40,600,208	2,098,170	177,761	49	1,010,657	19,838	3,284
60	4,021,529	161,326	13,696	60	3,861,225	113,955	9,668	9	643,116	8,670	1,473
14	4,989,691	68,957	5,861	14	2,250,528	55,292	4,700	4	799,626	14,864	2,527

8. Transportation and Storage

Unit: Case; NTS\$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
89	794,970	41,503	3,433	644	1,970,659	126,511	9,613	25	14,447	446	34
13	47	1	-	178	353	324	19	9	7	4	-
2	140	3	-	13	955	51	-	3	238	46	-
11	3,145	175	4	77	22,984	1,557	13	8	1,942	45	-
3	2,290	96	-	60	45,269	2,669	6	2	1,580	43	-
20	57,836	3,331	208	185	466,258	29,294	1,705	2	5,258	225	34
16	117,081	5,619	478	71	485,601	30,041	2,552	1	5,422	83	-
23	485,488	24,743	2,103	60	949,239	62,575	5,318	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1	128,943	7,535	640	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度 (續4)

(九)住宿及餐飲業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		4,844	42,532,441	3,061,128	394,425	1,175	23,590,148	1,656,979	280,039
5萬元以下 NT\$50,000 or under		757	1,881	9,142	1,470	263	519	8,894	1,470
5萬-10萬元 NT\$50,001~100,000		56	4,166	468	-	18	1,316	126	-
10萬-50萬元 NT\$100,001~500,000		257	74,551	6,522	83	55	14,449	1,384	10
50萬-100萬元 NT\$500,001~1,000,000		296	220,936	18,204	654	52	39,137	4,994	489
100萬-500萬元 NT\$1,000,001~5,000,000		1,787	4,973,517	340,072	27,929	196	554,051	45,610	7,048
500萬-1,000萬元 NT\$5,000,001~10,000,000		788	5,596,926	371,226	36,877	162	1,195,937	65,874	11,014
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		798	16,270,379	1,207,622	146,201	339	7,478,387	506,086	85,926
5,000萬-1億元 NT\$50,000,001~100,000,000		70	4,690,335	323,768	49,310	57	3,849,568	256,346	43,579
1億元以上 over NT\$100,000,000		35	10,699,750	784,104	131,901	33	10,456,784	767,665	130,503

(十)資訊及通訊傳播業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		949	11,574,076	912,686	150,267	650	11,276,653	887,949	148,642
5萬元以下 NT\$50,000 or under		355	1,154	506	45	216	645	438	45
5萬-10萬元 NT\$50,001~100,000		28	1,963	360	-	13	928	76	-
10萬-50萬元 NT\$100,001~500,000		122	35,422	3,558	39	73	21,778	1,968	-
50萬-100萬元 NT\$500,001~1,000,000		94	69,606	5,635	29	64	47,303	3,663	7
100萬-500萬元 NT\$1,000,001~5,000,000		221	549,707	37,819	4,173	166	423,650	27,796	3,527
500萬-1,000萬元 NT\$5,000,001~10,000,000		51	359,321	19,940	3,010	44	309,050	16,166	2,689
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		47	920,663	87,114	14,153	43	837,059	80,088	13,556
5,000萬-1億元 NT\$50,000,001~100,000,000		14	989,339	74,036	12,586	14	989,339	74,036	12,586
1億元以上 over NT\$100,000,000		17	8,646,901	683,718	116,232	17	8,646,901	683,718	116,232

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2016 (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
544	6,637,386	534,113	45,066	3,121	12,272,776	861,712	67,905	4	32,131	8,324	1,415
68	130	40	-	425	1,232	208	-	1	-	-	-
1	62	3	-	37	2,788	339	-	-	-	-	-
11	2,611	216	0	190	57,056	4,919	73	1	435	3	-
12	8,544	727	11	232	173,255	12,483	154	-	-	-	-
111	320,205	23,375	1,802	1,479	4,097,388	271,087	19,079	1	1,873	-	-
109	781,457	56,660	4,778	517	3,619,532	248,692	21,085	-	-	-	-
222	4,773,307	389,487	33,068	236	3,988,862	303,728	25,792	1	29,823	8,321	1,415
8	508,104	47,166	4,009	5	332,663	20,256	1,722	-	-	-	-
2	242,966	16,439	1,398	-	-	-	-	-	-	-	-

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	51,991	5,032	411	280	245,432	19,705	1,214	-	-	-	-
11	61	7	-	128	448	61	-	-	-	-	-
-	-	-	-	15	1,035	284	-	-	-	-	-
4	1,455	67	-	45	12,189	1,523	39	-	-	-	-
1	820	66	-	29	21,483	1,906	22	-	-	-	-
2	4,439	319	22	53	121,618	9,704	624	-	-	-	-
-	-	-	-	7	50,271	3,774	321	-	-	-	-
1	45,216	4,573	389	3	38,388	2,453	208	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度(續5)

(十一)金融及保險業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		1,607	33,716,269	4,168,416	706,565	1,498	32,830,632	4,110,602	697,054
5萬元以下 NT\$50,000 or under		687	810	19,254	3,070	641	725	19,236	3,070
5萬-10萬元 NT\$50,001~100,000		29	2,198	135	-	16	1,162	29	-
10萬-50萬元 NT\$100,001~500,000		130	36,284	2,282	50	99	28,619	1,538	50
50萬-100萬元 NT\$500,001~1,000,000		73	54,823	3,021	326	65	49,466	2,611	326
100萬-500萬元 NT\$1,000,001~5,000,000		254	641,166	28,826	4,361	247	628,971	27,799	4,286
500萬-1,000萬元 NT\$5,000,001~10,000,000		130	952,673	66,070	10,977	130	952,673	66,070	10,977
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		203	4,505,179	105,713	17,624	203	4,505,179	105,713	17,624
5,000萬-1億元 NT\$50,000,001~100,000,000		52	3,683,285	110,186	18,610	51	3,602,499	103,774	17,520
1億元以上 over NT\$100,000,000		49	23,839,851	3,832,929	651,547	46	23,061,338	3,783,832	643,201

(十二)不動產業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		4,219	42,492,964	3,205,328	523,867	3,374	40,672,874	3,029,611	509,801
5萬元以下 NT\$50,000 or under		1,858	1,608	34,573	5,186	1,562	1,211	33,314	5,135
5萬-10萬元 NT\$50,001~100,000		44	3,187	409	-	25	1,683	108	-
10萬-50萬元 NT\$100,001~500,000		258	72,968	11,774	725	164	47,992	8,295	689
50萬-100萬元 NT\$500,001~1,000,000		257	193,736	17,826	676	149	111,680	8,780	211
100萬-500萬元 NT\$1,000,001~5,000,000		788	2,014,657	200,882	27,240	563	1,481,171	151,225	23,304
500萬-1,000萬元 NT\$5,000,001~10,000,000		363	2,592,741	202,067	31,289	303	2,179,240	166,622	28,234
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		497	11,137,693	751,158	121,022	454	10,373,523	674,628	114,499
5,000萬-1億元 NT\$50,000,001~100,000,000		95	6,487,842	335,383	57,015	95	6,487,842	335,383	57,015
1億元以上 over NT\$100,000,000		59	19,988,532	1,651,256	280,714	59	19,988,532	1,651,256	280,714

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2016 (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	639	51	-	92	21,881	2,254	75	13	863,117	55,509	9,436
2	-	-	-	39	85	18	-	5	-	0	-
-	-	-	-	13	1,036	106	-	-	-	-	-
2	639	51	-	29	7,026	693	-	-	-	-	-
-	-	-	-	7	4,817	410	-	1	540	-	-
-	-	-	-	4	8,917	1,027	75	3	3,278	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	80,786	6,412	1,090
-	-	-	-	-	-	-	-	3	778,513	49,097	8,346

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
152	703,679	64,819	5,351	576	1,005,285	97,153	7,352	117	111,126	13,745	1,363
58	-	2	-	225	359	631	34	13	38	626	17
-	-	-	-	16	1,301	143	-	3	203	158	-
6	1,329	115	1	65	17,499	1,800	1	23	6,148	1,564	34
10	7,997	847	27	52	39,499	3,503	10	46	34,560	4,696	428
37	103,723	9,099	669	158	383,549	34,690	2,525	30	46,214	5,868	742
17	118,437	10,465	889	42	288,373	24,359	2,060	1	6,691	621	106
24	472,193	44,291	3,765	18	274,705	32,027	2,722	1	17,272	212	36
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度（續6）

(十三) 專業、科學及技術服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		3,093	11,313,472	974,216	143,520	1,846	9,443,388	815,066	132,651
5萬元以下 NT\$50,000 or under		975	2,652	4,678	644	558	1,563	3,863	558
5萬-10萬元 NT\$50,001~100,000		70	5,148	763	-	39	2,896	330	-
10萬-50萬元 NT\$100,001~500,000		412	117,459	12,364	298	220	62,338	7,308	263
50萬-100萬元 NT\$500,001~1,000,000		329	243,702	19,513	124	163	119,165	10,200	82
100萬-500萬元 NT\$1,000,001~5,000,000		848	2,047,715	163,046	17,793	493	1,220,372	98,455	13,784
500萬-1,000萬元 NT\$5,000,001~10,000,000		242	1,687,057	132,485	19,815	186	1,303,494	102,313	17,263
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		197	3,800,762	393,833	62,765	167	3,324,583	345,063	58,620
5,000萬-1億元 NT\$50,000,001~100,000,000		11	708,263	48,487	8,243	11	708,263	48,487	8,243
1億元以上 over NT\$100,000,000		9	2,700,714	199,047	33,838	9	2,700,714	199,047	33,838

(十四) 支援服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		2,923	14,956,534	817,539	109,287	1,326	11,594,875	562,486	90,472
5萬元以下 NT\$50,000 or under		789	2,677	1,033	62	263	1,348	786	62
5萬-10萬元 NT\$50,001~100,000		74	5,647	885	9	38	2,937	405	-
10萬-50萬元 NT\$100,001~500,000		402	110,776	9,892	54	217	59,107	5,263	45
50萬-100萬元 NT\$500,001~1,000,000		350	253,377	20,845	338	151	106,137	9,740	275
100萬-500萬元 NT\$1,000,001~5,000,000		827	1,998,948	144,899	13,229	357	894,465	64,723	8,362
500萬-1,000萬元 NT\$5,000,001~10,000,000		223	1,570,904	116,930	14,877	109	782,584	58,723	9,948
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		220	4,196,901	354,523	52,086	154	3,052,765	258,661	43,887
5,000萬-1億元 NT\$50,000,001~100,000,000		18	1,293,337	50,854	8,627	18	1,293,337	50,854	8,627
1億元以上 over NT\$100,000,000		20	5,523,967	117,678	20,005	19	5,402,195	113,331	19,266

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2016 (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
53	195,085	23,645	1,965	1,188	1,671,649	134,896	8,843	6	3,350	609	61
14	-	0	-	400	1,089	455	25	3	-	360	61
3	221	39	-	28	2,031	394	-	-	-	-	-
4	827	67	-	186	53,534	4,856	35	2	760	133	-
4	2,976	147	-	162	121,561	9,166	42	-	-	-	-
17	50,254	4,325	345	337	774,499	60,150	3,664	1	2,590	116	-
4	27,703	2,447	208	52	355,860	27,725	2,344	-	-	-	-
7	113,104	16,620	1,412	23	363,075	32,150	2,733	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
78	470,171	38,432	3,151	1,497	2,738,933	210,831	14,791	22	152,555	5,790	873
18	15	1	-	503	1,314	240	-	5	-	6	-
1	97	8	-	34	2,514	396	9	1	99	76	-
5	1,192	60	-	175	49,249	4,451	9	5	1,228	118	-
6	4,763	362	-	191	140,705	10,595	63	2	1,772	148	-
21	60,783	4,394	294	442	1,026,773	75,345	4,551	7	16,927	437	22
11	86,415	7,372	627	103	701,905	50,835	4,302	-	-	-	-
16	316,906	26,235	2,230	49	816,473	68,969	5,857	1	10,757	658	112
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	121,772	4,347	739

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度 (續7)

(十五) 公共行政及國防；強制性社會安全

單位：家；新臺幣千元

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

(十六) 教育服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		89	1,255,481	28,727	4,404	69	1,228,885	26,304	4,217
5萬元以下 NT\$50,000 or under		19	52	11	-	11	19	8	-
5萬-10萬元 NT\$50,001~100,000		5	355	43	-	4	298	30	-
10萬-50萬元 NT\$100,001~500,000		12	2,885	264	-	9	2,053	234	-
50萬-100萬元 NT\$500,001~1,000,000		8	5,613	501	-	5	3,458	325	-
100萬-500萬元 NT\$1,000,001~5,000,000		22	56,689	3,385	433	19	48,697	2,738	378
500萬-1,000萬元 NT\$5,000,001~10,000,000		9	62,560	3,550	417	7	47,033	1,996	285
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		10	187,524	9,813	1,657	10	187,524	9,813	1,657
5,000萬-1億元 NT\$50,000,001~100,000,000		3	176,148	11,160	1,897	3	176,148	11,160	1,897
1億元以上 over NT\$100,000,000		1	763,655	-	-	1	763,655	-	-

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2016 (Cont. 7)

15. Public Administration and Defence; Compulsory Social Security

Unit: Case; NT\$1,000

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

16. Education

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
3	2,515	252	21	16	22,545	2,171	166	1	1,536	-	-
2	-	-	-	6	33	3	-	-	-	-	-
-	-	-	-	1	57	13	-	-	-	-	-
-	-	-	-	3	832	30	-	-	-	-	-
-	-	-	-	3	2,155	176	-	-	-	-	-
1	2,515	252	21	1	3,941	395	34	1	1,536	-	-
-	-	-	-	2	15,527	1,554	132	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度（續8）

(十七) 醫療保健及社會工作服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		34	5,088,532	151,499	25,308	9	52,461	4,679	755
5萬元以下 NT\$50,000 or under		2	19	5	-	-	-	-	-
5萬-10萬元 NT\$50,001~100,000		-	-	-	-	-	-	-	-
10萬-50萬元 NT\$100,001~500,000		1	244	521	89	-	-	-	-
50萬-100萬元 NT\$500,001~1,000,000		2	1,445	120	-	2	1,445	120	-
100萬-500萬元 NT\$1,000,001~5,000,000		6	16,727	1,189	171	3	7,888	857	146
500萬-1,000萬元 NT\$5,000,001~10,000,000		6	40,087	3,832	342	3	18,677	431	53
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		6	150,886	17,494	2,889	1	24,451	3,271	556
5,000萬-1億元 NT\$50,000,001~100,000,000		1	71,565	-	-	-	-	-	-
1億元以上 over NT\$100,000,000		10	4,807,559	128,338	21,817	-	-	-	-

(十八) 藝術、娛樂及休閒服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		860	4,352,551	314,704	47,389	311	3,614,330	258,700	43,129
5萬元以下 NT\$50,000 or under		389	1,655	977	17	109	495	114	-
5萬-10萬元 NT\$50,001~100,000		21	1,520	364	-	3	208	13	-
10萬-50萬元 NT\$100,001~500,000		105	29,416	2,629	11	28	8,813	618	-
50萬-100萬元 NT\$500,001~1,000,000		63	46,298	3,175	29	18	14,034	979	24
100萬-500萬元 NT\$1,000,001~5,000,000		161	382,746	25,085	2,145	70	169,973	10,088	1,166
500萬-1,000萬元 NT\$5,000,001~10,000,000		52	380,073	23,540	3,211	33	246,710	14,611	2,452
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		57	1,052,157	75,556	10,802	38	715,411	48,899	8,313
5,000萬-1億元 NT\$50,000,001~100,000,000		9	598,600	25,271	4,296	9	598,600	25,271	4,296
1億元以上 over NT\$100,000,000		3	1,860,086	158,107	26,878	3	1,860,086	158,107	26,878

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2016 (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
-	-	-	-	6	55,562	4,700	399	19	4,980,509	142,120	24,154
-	-	-	-	-	-	-	-	2	19	5	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	244	521	89
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	4,981	299	25	2	3,858	33	-
-	-	-	-	3	21,410	3,401	289	-	-	-	-
-	-	-	-	2	29,171	1,000	85	3	97,264	13,223	2,248
-	-	-	-	-	-	-	-	1	71,565	-	-
-	-	-	-	-	-	-	-	10	4,807,559	128,338	21,817

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
33	109,453	8,172	655	491	592,720	45,050	3,159	25	36,048	2,782	446
15	-	0	-	251	1,075	763	17	14	85	100	-
2	160	20	-	16	1,152	331	-	-	-	-	-
-	-	-	-	72	19,613	1,950	11	5	990	61	-
5	3,605	229	1	37	26,390	1,967	4	3	2,269	-	-
4	7,274	493	22	86	204,375	14,504	957	1	1,124	-	-
4	30,804	1,693	144	15	102,559	7,236	615	-	-	-	-
3	67,610	5,737	488	14	237,556	18,299	1,555	2	31,580	2,621	446
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
—105年度 (續9)

(十九)其他服務業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		2,171	6,399,180	704,436	96,869	393	3,410,280	503,057	84,397
5萬元以下 NT\$50,000 or under		419	1,824	628	-	83	388	175	-
5萬-10萬元 NT\$50,001~100,000		67	5,004	645	-	16	1,161	205	-
10萬-50萬元 NT\$100,001~500,000		384	108,214	7,987	36	53	15,195	1,098	-
50萬-100萬元 NT\$500,001~1,000,000		308	223,044	14,819	76	32	22,122	1,514	23
100萬-500萬元 NT\$1,000,001~5,000,000		733	1,706,167	107,915	6,867	91	241,634	14,757	1,881
500萬-1,000萬元 NT\$5,000,001~10,000,000		159	1,085,661	73,217	8,377	52	364,305	25,417	4,314
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		90	1,643,498	162,453	24,262	55	1,139,707	123,119	20,928
5,000萬-1億元 NT\$50,000,001~100,000,000		7	467,865	67,596	11,491	7	467,865	67,596	11,491
1億元以上 over NT\$100,000,000		4	1,157,903	269,176	45,760	4	1,157,903	269,176	45,760

(二十)其他不能歸類之行業

單位：家；新臺幣千元

組織別 Organization	課稅級距 Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		175	1,778,393	22,019	2,956	65	1,623,506	16,004	2,567
5萬元以下 NT\$50,000 or under		98	70	456	0	38	35	112	-
5萬-10萬元 NT\$50,001~100,000		2	116	106	-	1	52	66	-
10萬-50萬元 NT\$100,001~500,000		18	4,960	510	1	8	2,146	198	-
50萬-100萬元 NT\$500,001~1,000,000		5	4,016	211	-	1	987	20	-
100萬-500萬元 NT\$1,000,001~5,000,000		38	90,457	2,803	201	9	19,490	1,009	95
500萬-1,000萬元 NT\$5,000,001~10,000,000		4	30,268	1,504	168	1	7,675	472	80
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		6	152,648	7,486	1,066	3	97,263	5,184	872
5,000萬-1億元 NT\$50,000,001~100,000,000		1	77,826	2,490	423	1	77,826	2,490	423
1億元以上 over NT\$100,000,000		3	1,418,032	6,453	1,097	3	1,418,032	6,453	1,097

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise
Income Tax Based on Each Taxation Bracket of Every
Business and Organization Category - CY 2016 (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
70	286,697	24,122	1,903	1,645	2,668,874	175,241	10,426	63	33,329	2,016	143
8	49	18	-	287	1,276	130	-	41	111	305	-
3	244	15	-	48	3,599	425	-	-	-	-	-
6	1,728	122	-	322	90,488	6,742	36	3	803	25	-
8	5,528	438	-	260	188,889	12,398	44	8	6,505	469	9
28	71,030	4,918	321	604	1,374,743	87,023	4,531	10	18,760	1,217	134
10	75,378	5,681	483	96	638,828	42,119	3,580	1	7,150	-	-
7	132,740	12,930	1,099	28	371,051	26,404	2,235	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
10	32,387	1,976	149	76	58,745	3,857	240	24	63,755	182	-
3	-	-	-	53	35	297	0	4	-	47	-
-	-	-	-	1	64	40	-	-	-	-	-
1	238	24	1	7	2,028	258	-	2	548	30	-
-	-	-	-	4	3,029	191	-	-	-	-	-
4	8,845	552	29	8	16,312	1,159	77	17	45,810	83	-
1	7,793	469	40	2	14,800	563	48	-	-	-	-
1	15,511	931	79	1	22,477	1,349	115	1	17,397	22	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表
— 105年度 (續10完)

(二十一)總計

單位：家；新臺幣千元

組織別 Organization	合計 Total				公司 Corporation				
	課稅級距 Tax Brackets	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
合計 Total		113,221	2,465,400,148	144,550,834	23,059,193	54,007	2,209,711,211	129,237,944	21,843,365
5萬元以下 NT\$50,000 or under		26,011	52,042	203,596	30,671	12,307	25,274	193,152	30,304
5萬-10萬元 NT\$50,001~100,000		1,569	116,242	14,288	437	658	48,530	5,851	318
10萬-50萬元 NT\$100,001~500,000		8,680	2,485,178	209,954	6,055	3,259	922,140	94,061	5,469
50萬-100萬元 NT\$500,001~1,000,000		7,991	5,891,588	399,220	4,620	2,636	1,936,938	133,466	2,828
100萬-500萬元 NT\$1,000,001~5,000,000		30,624	79,768,986	5,032,150	430,767	10,564	28,401,734	1,769,961	230,036
500萬-1,000萬元 NT\$5,000,001~10,000,000		13,287	95,090,877	5,730,963	701,350	6,206	45,184,503	2,594,360	435,701
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		19,324	413,977,317	23,537,084	3,359,043	12,901	295,006,846	16,055,084	2,719,675
5,000萬-1億元 NT\$50,000,001~100,000,000		2,790	195,437,895	8,658,182	1,422,318	2,595	182,507,319	8,072,571	1,371,312
1億元以上 over NT\$100,000,000		2,945	1,672,580,023	100,765,397	17,103,932	2,881	1,655,677,927	100,319,438	17,047,722

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2016 (Cont. 10 End)

21. Grand Total

Unit: Case; NTS1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
4,492	52,388,340	3,094,947	258,176	53,726	192,420,321	11,901,308	906,422	996	10,880,276	316,635	51,230
730	890	774	47	12,616	24,717	7,321	194	358	1,161	2,349	126
31	2,311	176	-	851	63,315	7,867	119	29	2,086	394	-
169	46,983	3,222	6	5,119	1,482,873	109,232	457	133	33,182	3,439	123
205	153,782	10,855	114	5,035	3,715,417	248,045	1,207	115	85,451	6,854	471
1,092	3,008,487	192,192	12,831	18,743	47,871,873	3,055,310	186,317	225	486,892	14,687	1,583
690	5,016,571	326,653	27,640	6,356	44,648,733	2,804,848	237,213	35	241,070	5,102	796
1,454	31,223,822	2,063,947	175,305	4,901	86,334,771	5,364,915	455,124	68	1,411,878	53,138	8,939
96	6,491,918	336,174	28,552	88	5,643,191	234,355	19,891	11	795,467	15,082	2,563
25	6,443,576	160,954	13,681	17	2,635,431	69,415	5,900	22	7,823,089	215,590	36,629

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
— 105年度

單位：家；新臺幣千元

組織別 Organization	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
行業別 by Industry								
合計 Total	113,221	2,465,400,148	144,550,834	23,059,193	54,007	2,209,711,211	129,237,944	21,843,365
農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	875	6,622,108	333,467	53,262	397	5,841,162	297,754	49,934
礦業及土石採取業 Mining & Quarrying	156	1,306,600	68,998	9,435	59	967,642	43,154	7,298
製造業 Manufacturing	20,253	1,350,579,182	88,206,506	14,725,413	11,811	1,304,936,281	85,459,401	14,507,101
電力及燃氣供應業 Electricity and Gas Supply	210	17,066,439	920,391	155,625	178	17,010,884	915,359	155,269
用水供應及污染整治業 Water Supply and Remediation Activities	806	11,002,488	618,242	97,625	462	10,039,195	549,467	92,396
營造業 Construction	19,788	180,895,718	10,531,922	1,416,081	6,074	128,319,683	6,610,553	1,105,840
批發及零售業 Wholesale and Retail Trade	48,210	695,318,866	27,561,432	4,083,952	23,109	578,889,554	21,710,101	3,631,940
運輸及倉儲業 Transportation and Storage	1,959	27,148,854	1,949,178	312,943	1,201	24,368,778	1,780,718	299,863
住宿及餐飲業 Accommodation and Food Service Activities	4,844	42,532,441	3,061,128	394,425	1,175	23,590,148	1,656,979	280,039
資訊及通訊傳播業 Information and Communication	949	11,574,076	912,686	150,267	650	11,276,653	887,949	148,642
金融及保險業 Finance and Insurance Activities	1,607	33,716,269	4,168,416	706,565	1,498	32,830,632	4,110,602	697,054
不動產業 Real Estate Activities	4,219	42,492,964	3,205,328	523,867	3,374	40,672,874	3,029,611	509,801
專業、科學及技術服務業 Professional, Scientific and Technical Activities	3,093	11,313,472	974,216	143,520	1,846	9,443,388	815,066	132,651
支援服務業 Support Services Activities	2,923	14,956,534	817,539	109,287	1,326	11,594,875	562,486	90,472
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	-	-	-	-	-	-	-	-
教育服務業 Education	89	1,255,481	28,727	4,404	69	1,228,885	26,304	4,217
醫療保健及社會工作服務業 Human Health and Social Work Activities	34	5,088,532	151,499	25,308	9	52,461	4,679	755
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	860	4,352,551	314,704	47,389	311	3,614,330	258,700	43,129
其他服務業 Other Services Activities	2,171	6,399,180	704,436	96,869	393	3,410,280	503,057	84,397
其他不能歸類之行業 Activities Not Adequately Defined	175	1,778,393	22,019	2,956	65	1,623,506	16,004	2,567

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
2016

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
4,492	52,388,340	3,094,947	258,176	53,726	192,420,321	11,901,308	906,422	996	10,880,276	316,635	51,230
53	35,280	2,470	206	334	513,176	23,286	1,632	91	232,490	9,957	1,490
7	62,915	5,766	490	90	276,043	20,078	1,647	-	-	-	-
722	9,575,499	588,867	49,373	7,690	34,719,991	2,137,741	165,538	30	1,347,411	20,497	3,401
4	9,668	980	83	28	45,887	4,052	273	-	-	-	-
18	263,397	20,459	1,715	323	665,264	47,392	3,357	3	34,632	924	157
740	7,234,166	552,879	46,274	12,944	45,322,271	3,367,344	263,846	30	19,598	1,146	121
1,893	25,922,442	1,181,409	97,930	22,685	87,552,628	4,617,334	345,946	523	2,954,242	52,588	8,136
89	794,970	41,503	3,433	644	1,970,659	126,511	9,613	25	14,447	446	34
544	6,637,386	534,113	45,066	3,121	12,272,776	861,712	67,905	4	32,131	8,324	1,415
19	51,991	5,032	411	280	245,432	19,705	1,214	-	-	-	-
4	639	51	-	92	21,881	2,254	75	13	863,117	55,509	9,436
152	703,679	64,819	5,351	576	1,005,285	97,153	7,352	117	111,126	13,745	1,363
53	195,085	23,645	1,965	1,188	1,671,649	134,896	8,843	6	3,350	609	61
78	470,171	38,432	3,151	1,497	2,738,933	210,831	14,791	22	152,555	5,790	873
-	-	-	-	-	-	-	-	-	-	-	-
3	2,515	252	21	16	22,545	2,171	166	1	1,536	-	-
-	-	-	-	6	55,562	4,700	399	19	4,980,509	142,120	24,154
33	109,453	8,172	655	491	592,720	45,050	3,159	25	36,048	2,782	446
70	286,697	24,122	1,903	1,645	2,668,874	175,241	10,426	63	33,329	2,016	143
10	32,387	1,976	149	76	58,745	3,857	240	24	63,755	182	-

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
98年	2009	13,019,575	7,931,803	800,303	786,005
99年	2010	13,155,510	8,014,867	778,858	402,368
100年	2011	10,024,008	5,460,621	626,949	310,858
101年	2012	10,991,492	6,261,642	645,366	375,923
102年	2013	11,349,236	6,243,682	675,266	342,200
103年	2014	11,909,010	6,567,227	681,074	360,475
104年	2015	12,051,989	6,683,721	707,933	360,517
105年	2016	13,249,438	6,934,803	732,997	280,375
106年	2017	13,337,235	7,042,327	756,655	295,058
107年	2018	15,644,680	7,013,552	773,681	364,243
臺南市	Tainan City	11,535,731	3,920,645	525,841	281,904
嘉義縣	Chiayi County	1,013,721	743,273	30,590	8,122
屏東縣	Pingtung County	1,476,055	1,089,121	96,284	26,887
臺東縣	Taitung County	420,015	347,724	21,218	6,313
澎湖縣	Penghu County	317,742	284,275	9,687	2,060
嘉義市	Chiayi City	881,416	628,514	90,061	38,957

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
848,150	1,463,934	857,411	132,599	11,586	187,784
957,541	1,713,508	961,547	138,204	14,551	174,066
705,616	1,951,688	631,476	148,480	14,054	174,266
677,534	1,996,273	603,918	157,464	11,660	261,712
610,651	2,228,938	638,104	167,570	6,223	436,602
635,887	2,649,778	638,088	159,840	12,817	203,824
573,184	2,583,088	650,627	168,913	7,965	316,041
453,886	3,694,658	727,275	162,362	6,085	256,997
364,267	3,599,961	825,840	185,929	4,461	262,737
281,776	5,858,389	898,933	173,636	8,589	271,881
242,158	5,639,631	621,227	80,778	6,280	217,267
4,786	150,650	47,783	20,641	1,211	6,665
30,563	67,599	93,988	42,339	593	28,681
933	3	32,006	6,543	115	5,160
1,704	3	11,366	5,947	47	2,653
1,632	503	92,563	17,388	343	11,455

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－105年

(一)各類所得件數

單位：件

課稅級距 Tax Brackets	納稅單位 Taxable Entity		各類所得						
	件數 Cases (1)	百分比 %	合計 Total		營利所得 Profit-seeking Income	執行業務 所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權 利金 Income from Lease and Royalties
			件數 Cases (2)	百分比 %					
無所得淨額 0	325,961	38.33	2,102,334	29.14	63,072	44,661	518,798	413,065	36,057
52萬元以下 NT\$520,000 or under	377,687	44.41	2,793,598	38.73	53,366	48,921	730,036	519,807	45,181
超過52萬元- 117萬元 NT\$520,001~1,170,000	98,023	11.53	1,299,094	18.01	16,849	18,334	262,466	260,632	23,455
超過117萬元- 235萬元 NT\$1,170,001~2,350,000	36,690	4.31	710,717	9.85	7,788	8,954	130,962	144,379	14,963
超過235萬元- 440萬元 NT\$2,350,001~4,400,000	9,212	1.08	226,752	3.14	2,491	2,770	37,169	46,713	6,537
超過440萬元- 500萬元 NT\$4,400,001~5,000,000	735	0.09	19,182	0.27	223	187	2,910	3,976	586
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,687	0.20	48,312	0.67	422	476	7,405	10,734	2,087
超過1,000萬元以上 over NT\$10,000,000	484	0.06	13,494	0.19	140	76	1,835	3,212	805
合計 Total	850,479	100.00	7,213,483	100.00	144,351	124,379	1,691,581	1,402,518	129,671

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 2016

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	
4,222	26,328	892,031	542	97,676	5,882	9,257	787,256	1,315,078	6
5,279	56,284	1,138,383	784	185,694	9,863	6,546	945,240	1,848,358	7
2,558	21,231	612,537	598	70,647	9,787	2,380	400,516	898,578	13
1,510	10,343	348,929	318	31,839	10,732	1,200	210,029	500,688	19
571	2,930	112,350	96	8,955	6,170	440	64,853	161,899	25
54	228	9,809	12	614	583	39	5,612	13,570	26
119	488	23,236	36	1,535	1,774	94	15,987	32,325	29
39	91	6,688	9	427	172	19	5,484	8,010	28
14,352	117,923	3,143,963	2,395	397,387	44,963	19,975	2,434,977	4,778,506	8

1. Source: Fiscal Information Agency, Ministry of Finance
2. Data in the table are annual income.
3. Cases in the table are counted by household data.

表25. 綜合所得稅結算申報按淨所得級距別統計表－105年(續1)

(二)各項已繳稅額及應補退稅額

單位：件；戶；新臺幣千元

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	應納稅額 Tax Payable	投資抵減稅額 Investment Tax Credit		基本稅額與一般所得稅額之差額扣抵海外已繳納所得稅可扣抵稅額後之餘額 Payable balance between basic tax and regular income tax after overseas income tax is credited		重購自宅稅額 Deduction or Refund for Repurchase of a Building as Self-Use Residence		扣繳稅額及可扣抵稅額 Net Withholding Tax & Imputation Tax Credit	
			戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
無所得淨額 0	325,961	-	-	-	12	6,281	2	10	184,770	1,073,442
52萬元以下 NT\$520,000 or under	377,687	3,720,013	19	90	10	18,481	65	574	269,763	3,806,623
超過52萬元- 117萬元 NT\$520,001~1,170,000	98,023	4,839,387	8	133	11	4,917	70	857	95,463	3,744,264
超過117萬元- 235萬元 NT\$1,170,001~2,350,000	36,690	5,416,419	3	46	11	6,236	66	2,685	36,222	3,404,792
超過235萬元- 440萬元 NT\$2,350,001~4,400,000	9,212	4,117,512	-	-	5	5,103	20	1,505	9,114	1,990,614
超過440萬元- 500萬元 NT\$4,400,001~5,000,000	735	645,204	-	-	-	-	1	-	730	268,252
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,687	2,491,489	-	-	5	2,211	4	3,700	1,681	881,135
超過1,000萬元以上 over NT\$10,000,000	484	4,815,730	-	-	1	41	5	3,313	484	999,499
合計 Total	850,479	26,045,754	30	269	55	43,270	233	12,644	598,227	16,168,621

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 2016 (Cont.1)

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

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

大陸扣抵稅額		自繳稅額		核定應補稅額		核定應退稅額		核定不補不退戶數	申報大陸來源所得	
Mainland China Tax Credit		Tax Paid for Self-Payment		Assessed Tax Due		Assessed Tax Refund		Number of Households Approved for No Tax Due and No Tax Refund	Income Derived from Sources in Mainland China	
戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	戶數 No. of Households	金額 Amount
-	-	685	8,285	4	212	185,154	1,075,669	140,803	11	2,062
48	443	247,001	1,784,653	40,390	92,736	127,829	1,946,623	209,468	59	17,391
116	3,595	68,941	1,797,433	15,257	87,791	29,679	789,771	53,087	107	53,039
119	11,221	30,858	2,174,866	8,903	112,740	6,320	283,693	21,467	108	97,349
60	21,813	8,657	2,094,921	3,256	89,097	821	75,333	5,135	58	119,616
7	4,315	711	368,194	294	12,756	60	8,311	381	3	10,546
16	18,023	1,644	1,595,985	695	48,883	120	54,024	872	17	55,033
4	10,422	478	3,789,153	192	26,773	41	13,388	251	4	33,609
370	69,832	358,975	13,613,490	68,991	470,988	350,024	4,246,812	431,464	367	388,645

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－105年(續2)

(三)各類所得金額

單位：件；新臺幣千元

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	各類所得						
		合計 Total	營利所得 Profit-seeking Income	執行業務 所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權 利金 Income from Lease and Royalties	財產交易 所得 Property Transactions
無所得淨額 0	325,961	120,189,956	4,650,080	1,598,503	94,276,242	9,675,108	1,656,544	163,390
52萬元以下 NT\$520,000 or under	377,687	273,018,130	5,463,296	3,640,603	232,380,499	11,621,344	3,035,944	274,714
超過52萬元- 117萬元 NT\$520,001~1,170,000	98,023	143,675,834	3,023,539	3,273,641	117,102,047	5,149,145	1,880,945	210,731
超過117萬元- 235萬元 NT\$1,170,001~2,350,000	36,690	89,653,605	2,101,726	3,425,270	67,872,105	2,882,119	1,473,132	189,290
超過235萬元- 440萬元 NT\$2,350,001~4,400,000	9,212	37,315,227	892,198	2,086,334	24,547,795	1,088,986	816,449	75,091
超過440萬元- 500萬元 NT\$4,400,001~5,000,000	735	4,233,484	87,308	227,643	2,539,413	109,202	92,073	12,565
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,687	12,987,370	261,123	613,888	6,865,276	327,101	366,977	36,604
超過1,000萬元以上 over NT\$10,000,000	484	13,749,821	326,928	231,248	3,726,836	147,222	187,288	32,416
合計 Total	850,479	694,823,427	16,806,198	15,097,130	549,310,213	31,000,227	9,509,352	994,801

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

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2016 (Cont. 2)

3. Category of Amounts

Unit: Case; NT\$1,000

Category						薪資淨所得	按薪資淨所得計算之綜合所得	稿費收入
機會中獎所得	股利所得	退職所得	其他所得	稿費所得	申報大於歸戶	Net Salaries and Wages Income	Gross Consolidated Income Counted According to Salaries and Wages Income	Income from Published Articles
Income from Won Prizes or Awards	Dividend	Income from Separation Pay	Other Income	Taxable Income from Published Articles	Declared Amount Greater Than Assessed Amount			
123,340	6,752,273	31,123	1,020,961	14,562	227,830	56,333,352	82,291,101	126,993
308,035	13,624,119	59,050	2,289,735	29,315	291,476	177,418,222	218,101,850	167,481
161,733	11,220,745	68,979	1,369,405	21,911	193,013	100,005,544	126,566,910	131,997
111,648	10,363,694	66,251	974,519	13,831	180,020	60,647,453	82,412,034	123,654
49,281	7,053,292	63,774	507,328	8,531	126,168	22,817,371	35,576,004	73,132
6,224	1,074,042	16,646	54,849	445	13,074	2,403,854	4,097,900	6,368
11,769	4,129,869	69,785	198,745	9,669	96,564	6,556,858	12,678,322	32,937
2,379	8,836,147	62,246	148,167	115	48,829	3,643,756	13,650,778	1,786
774,409	63,054,181	437,854	6,563,709	98,379	1,176,974	429,826,410	575,374,899	664,348

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

表25. 綜合所得稅結算申報按淨所得級距別統計表－105年（續3）

(四) 應納稅額及稅率

單位：件；新臺幣千元

課稅級距 Tax Brackets	總計 Grand Total									
	納稅單位 Taxable Entity	綜合所得總額 (1) Gross Consolidated Income	所得淨額 (2) Net Amount of Income		應納稅額 (3) Tax Payable		稅後所得 =(1)-(3) After-tax Income		平均 稅率 =(3)/(2)	有效 稅率 =(3)/(1)
	件數 Cases	金額 Amount	金額 Amount	百分比 %	金額 Amount	百分比 %	金額 Amount	百分比 %	Average Tax Rate	Effective Tax Rate
無所得淨額 0	325,961	120,180,604	-	-	-	-	120,180,604	100.00	-	0.00
52萬元以下 NT\$20,000 or under	377,687	272,999,990	74,404,104	27.25	3,720,013	1.36	269,279,977	98.64	5.00	1.36
超過52萬元-117萬元 NT\$20,001-1,170,000	98,023	143,657,934	74,944,778	52.17	4,839,387	3.37	138,818,547	96.63	6.46	3.37
超過117萬元-235萬元 NT\$1,170,001-2,350,000	36,690	89,635,277	57,932,837	64.63	5,416,419	6.04	84,218,858	93.96	9.35	6.04
超過235萬元-440萬元 NT\$2,350,001-4,400,000	9,212	37,306,403	28,249,946	75.72	4,117,512	11.04	33,188,891	88.96	14.58	11.04
超過440萬元-500萬元 NT\$4,400,001-5,000,000	735	4,233,459	3,437,610	81.20	645,204	15.24	3,588,255	84.76	18.77	15.24
超過500萬元-1,000萬元 NT\$5,000,001-10,000,000	1,687	12,986,740	11,006,776	84.75	2,491,489	19.18	10,495,251	80.82	22.64	19.18
超過1,000萬元以上 over NT\$10,000,000	484	13,733,859	12,832,205	93.43	4,815,730	35.06	8,918,129	64.94	37.53	35.06
合計 Total	850,479	694,734,266	262,808,256	37.83	26,045,754	3.75	668,688,512	96.25	9.91	3.75

課稅級距 Tax Brackets	屏東縣 Pingtung County							臺東縣 Taitung County						
	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率 Average Tax Rate	有效 稅率 Effective Tax Rate	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率 Average Tax Rate	有效 稅率 Effective Tax Rate
	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
無所得淨額 0	64,714	23,611,022	-	-	23,611,022	-	0.00	15,563	5,603,755	-	-	5,603,755	-	0.00
52萬元以下 NT\$20,000 or under	73,209	52,767,562	14,514,620	725,695	52,041,867	5.00	1.38	19,013	13,523,454	3,779,428	188,962	13,334,492	5.00	1.40
超過52萬元-117萬元 NT\$20,001-1,170,000	17,361	25,086,358	13,099,371	847,838	24,238,520	6.47	3.38	4,563	6,603,475	3,448,206	219,424	6,384,051	6.36	3.32
超過117萬元-235萬元 NT\$1,170,001-2,350,000	5,133	12,357,670	7,953,785	725,024	11,632,646	9.12	5.87	1,354	3,254,903	2,087,816	184,969	3,069,934	8.86	5.68
超過235萬元-440萬元 NT\$2,350,001-4,400,000	918	3,672,455	2,786,698	406,148	3,266,307	14.57	11.06	253	1,018,606	777,099	114,182	904,424	14.69	11.21
超過440萬元-500萬元 NT\$4,400,001-5,000,000	71	405,154	331,703	63,245	341,909	19.07	15.61	12	66,588	55,226	9,940	56,648	18.00	14.93
超過500萬元-1,000萬元 NT\$5,000,001-10,000,000	123	919,233	782,070	178,045	741,188	22.77	19.37	29	216,086	181,342	40,406	175,680	22.28	18.70
超過1,000萬元以上 over NT\$10,000,000	34	825,919	752,814	269,207	556,712	35.76	32.59	4	219,158	205,309	83,507	135,651	40.67	38.10
合計 Total	161,563	119,645,373	40,221,061	3,215,202	116,430,171	7.99	2.69	40,791	30,506,025	10,534,426	841,390	29,664,635	7.99	2.76

1. 資料來源：財政部財政資訊中心。

2. 表列為所得年度資料。

3. 各項金額百分比是指該項金額與綜合所得總額之比值，例：所得淨額之百分比27.25=\$74,404,104/\$272,999,990*100。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income – CY 2016 (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
174,959	65,546,276	-	-	65,546,276	-	0.00	39,160	14,322,877	-	-	14,322,877	-	0.00
202,980	146,093,643	39,292,315	1,964,511	144,129,132	5.00	1.34	42,714	31,052,343	8,318,348	415,896	30,636,447	5.00	1.34
54,005	79,615,351	41,624,414	2,697,704	76,917,647	6.48	3.39	9,653	14,170,728	7,274,520	462,037	13,708,691	6.35	3.26
22,471	55,081,637	35,715,410	3,386,731	51,694,906	9.48	6.15	3,056	7,462,139	4,793,324	441,738	7,020,401	9.22	5.92
6,288	25,439,280	19,266,481	2,804,744	22,634,536	14.56	11.03	595	2,429,930	1,825,729	268,087	2,161,843	14.68	11.03
520	2,992,112	2,430,698	452,491	2,539,621	18.62	15.12	50	290,339	235,057	44,533	245,806	18.95	15.34
1,251	9,697,090	8,210,195	1,855,807	7,841,283	22.60	19.14	99	758,292	651,893	152,256	606,036	23.36	20.08
384	11,528,892	10,805,056	4,100,728	7,428,164	37.95	35.57	18	318,300	291,529	96,211	222,089	33.00	30.23
462,858	395,994,281	157,344,569	17,262,716	378,731,565	10.97	4.36	95,345	70,804,948	23,390,400	1,880,758	68,924,190	8.04	2.66
澎湖縣 Penghu County							嘉義市 Chiayi City						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
7,550	2,684,210	-	-	2,684,210	-	0.00	24,015	8,412,464	-	-	8,412,464	-	0.00
11,966	9,066,985	2,733,190	136,653	8,930,332	5.00	1.51	27,805	20,496,003	5,766,203	288,296	20,207,707	5.00	1.41
3,577	5,115,869	2,681,359	172,232	4,943,637	6.42	3.37	8,864	13,066,153	6,816,908	440,152	12,626,001	6.46	3.37
1,019	2,482,434	1,569,137	134,617	2,347,817	8.58	5.42	3,657	8,996,494	5,813,365	543,340	8,453,154	9.35	6.04
172	712,277	534,687	76,664	635,613	14.34	10.76	986	4,033,855	3,059,252	447,687	3,586,168	14.63	11.10
15	86,735	69,546	13,638	73,097	19.61	15.72	67	392,531	315,380	61,357	331,174	19.45	15.63
13	91,858	76,463	17,374	74,484	22.72	18.91	172	1,304,181	1,104,813	247,601	1,056,580	22.41	18.99
6	224,860	214,993	85,905	138,955	39.96	38.20	38	616,730	562,504	180,172	436,558	32.03	29.21
24,318	20,465,228	7,879,375	637,083	19,828,145	8.09	3.11	65,604	57,318,411	23,438,425	2,208,605	55,109,806	9.42	3.85

1. Source: Fiscal Information Agency, Ministry of Finance

2. Data in the table are annual income.

3. Every percentage is the ratio of the amount compared to the gross consolidated income. For example: 27.25% of the net amount of income= $\$74,404,104/\$272,999,990 \times 100$

表25. 綜合所得稅結算申報按淨所得級距別統計表－105年（續4）

(五)各項扣除額

單位：件；戶；新臺幣千元；人

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	總扣除額 Total Amounts of Deduction	免稅額 Exemptions	標準扣除額 Standard Deductions		列舉扣除額 Itemized Deductions		薪資扣除額 Special Deduction for Employment Income	
				戶數 No. of 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	325,961	171,613,441	72,627,231	309,871	41,214,768	16,090	3,752,268	259,661	37,889,502
52萬元以下 NT\$520,000 or under	377,687	198,593,951	80,990,297	334,878	39,680,773	42,809	8,159,489	353,731	54,898,141
超過52萬元- 117萬元 NT\$520,001~1,170,000	98,023	68,711,370	28,621,202	72,731	10,331,659	25,292	5,871,128	92,872	17,091,027
超過117萬元- 235萬元 NT\$1,170,001~2,350,000	36,690	31,701,637	13,192,724	20,009	3,216,391	16,681	4,503,899	34,498	7,223,244
超過235萬元- 440萬元 NT\$2,350,001~4,400,000	9,212	9,056,277	3,570,809	3,056	508,727	6,156	2,099,161	8,497	1,730,398
超過440萬元- 500萬元 NT\$4,400,001~5,000,000	735	795,848	289,129	116	19,620	619	251,358	675	135,559
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,687	1,979,964	646,044	164	28,080	1,523	737,716	2,541	308,418
超過1,000萬元以上 over NT\$10,000,000	484	901,756	152,194	15	2,250	469	586,179	431	83,080
合計 Total	850,479	483,354,244	200,089,630	740,840	95,002,268	109,639	25,961,198	752,906	119,359,369

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 2016 (Cont. 4)

5. Category of Deductions

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

財產交易損失扣除額 Deduction for Losses Incurred in Property Transactions		儲蓄投資特別扣除額 Special Deduction for Savings and Investment		身心障礙特別扣除額 Special Deduction for the Disabled		70歲以上直系尊親屬免稅人數 No. of Lineal Ascendants who is 70 years of age or over	教育學費特別扣除額 Special Deduction for Educational Tuition		幼兒學前特別扣除額 Special Deduction for Pre-school Children	
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
-	-	159,696	8,433,268	39,683	5,507,712	50,976	31,943	1,003,115	36,103	1,185,575
-	-	195,124	8,857,819	31,150	4,271,104	73,452	25,482	794,754	29,739	941,575
1	2,168	73,837	4,283,630	11,985	1,677,312	37,283	13,802	439,648	12,217	393,600
1	349	32,242	2,401,372	5,749	818,560	20,528	7,797	258,899	2,720	86,200
-	-	8,617	814,555	1,774	264,960	6,195	2,028	67,668	-	-
-	-	705	72,366	149	22,656	546	151	5,162	-	-
-	-	1,634	191,043	365	55,296	1,198	387	13,367	-	-
-	-	473	62,652	87	12,416	261	91	2,985	-	-
2	2,517	472,328	25,116,705	90,942	12,630,016	190,439	81,681	2,585,598	80,779	2,606,950

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

表25. 綜合所得稅結算申報按淨所得級距別統計表－105年
(續5完)

(六)申報與核定之應納與應補退稅戶數金額

單位：件；新臺幣千元

課稅級距 Tax Brackets	納稅 單位 (件數) Taxable Entity (Cases)	應納稅額 Tax Payable			基本稅額與一般所得稅額之差額 扣抵海外已繳納所得稅可扣抵稅額後之 餘額 Payable balance between basic tax and regular income tax after overseas income tax is credited		
		申報 Filed	核定 Assessed	差額 Balance	申報 Filed	核定 Assessed	差額 Balance
無所得淨額 0	325,961	4,169	-	-4,169	6,051	6,281	230
52萬元以下 NT\$520,000 or under	377,687	3,560,323	3,720,013	159,690	17,172	18,481	1,309
超過52萬元- 117萬元 NT\$520,001~1,170,000	98,023	4,690,710	4,839,387	148,677	4,448	4,917	469
超過117萬元- 235萬元 NT\$1,170,001~2,350,000	36,690	5,260,660	5,416,419	155,760	3,794	6,236	2,442
超過235萬元- 440萬元 NT\$2,350,001~4,400,000	9,212	4,006,725	4,117,512	110,788	4,769	5,106	333
超過440萬元- 500萬元 NT\$4,400,001~5,000,000	735	625,954	645,204	19,250	-	-	-
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,687	2,452,684	2,491,489	38,804	2,149	2,211	62
超過1,000萬元以上 over NT\$10,000,000	484	4,770,182	4,815,730	45,549	-	41	41
合計 Total	850,479	25,371,407	26,045,754	674,349	38,383	43,273	4,886

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 2016 (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
179,245	1,061,769	185,154	1,075,669	685	8,285	4	212	146,156	140,803
125,614	1,979,982	127,829	1,946,623	247,001	1,784,692	40,390	92,736	5,500	209,468
29,154	819,548	29,679	789,771	68,941	1,797,497	15,257	87,791	123	53,087
5,889	298,584	6,320	283,693	30,858	2,174,866	8,903	112,740	22	21,467
571	72,784	821	75,333	8,657	2,094,921	3,256	89,097	4	5,135
27	7,441	60	8,311	711	368,194	294	12,756	-	381
48	22,281	120	54,024	1,644	1,595,985	695	48,883	2	872
9	9,448	41	13,388	478	3,789,153	192	26,773	-	251
340,557	4,271,837	350,024	4,246,812	358,975	13,613,593	68,991	470,988	151,807	431,464

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

表26. 遺產稅稅源

(一) 歷年及縣市別

單位：件；新臺幣千元

年度別及 縣市別 CY & County or City	死亡 人數 No. of Persons Death	申報 件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定案件遺產總額 Gross Inheritance Amount of Verified Cases	
			徵稅 Taxation	免稅 Exemption		
98年	2009	38,994	25,580	509	25,201	89,502,698
99年	2010	39,241	26,378	448	26,229	91,299,762
100年	2011	31,837	21,925	376	21,362	69,396,117
101年	2012	31,638	23,032	402	18,687	58,223,701
102年	2013	32,529	23,756	460	23,425	84,579,358
103年	2014	33,412	22,455	518	21,969	88,216,013
104年	2015	33,232	25,847	584	25,429	102,229,619
105年	2016	35,133	27,827	701	27,175	119,010,608
106年	2017	34,367	29,294	765	28,515	117,925,441
107年	2018	34,293	31,656	767	30,542	131,014,868
臺南市	Tainan City	15,195	14,452	452	13,815	75,067,138
嘉義縣	Chiayi County	5,537	5,048	59	4,844	16,584,802
屏東縣	Pingtung County	8,245	7,478	133	7,380	22,590,753
臺東縣	Taitung County	2,305	2,070	20	2,026	4,716,418
澎湖縣	Penghu County	909	914	18	900	2,887,843
嘉義市	Chiayi City	2,102	1,694	85	1,577	9,167,914

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

107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67萬至167萬元	NT\$670,001~1,670,000	4%	-
超過167萬至334萬元	NT\$1,670,001~3,340,000	7%	-
超過334萬至501萬元	NT\$3,340,001~5,010,000	11%	-
超過501萬至668萬元	NT\$5,010,001~6,680,000	15%	-
超過668萬至1113萬元	NT\$6,680,001~11,130,000	20%	-
超過1113萬至1670萬元	NT\$11,130,001~16,700,000	26%	-
超過1670萬至4453萬元	NT\$16,700,001~44,530,000	33%	-
超過4453萬至11132萬元	NT\$44,530,001~111,320,000	41%	1
超過11132萬元	over NT\$111,320,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	146
106年5月12日起(合計)	Since May 12, 2017 (Total)		768
5,000萬元以下	NT\$50,000,000 or under	10%	731
超過5,000萬元至10,000萬元	NT\$50,000,001~100,000,000	15%	29
超過10,000萬元	over NT\$100,000,000	20%	8
總計	Grand Total		915

資料來源：本局審查二科。

Table 26 Source of Estate Tax

1. Category of Previous Years and County and City

Unit: Case; NT\$1,000

核定徵免案件 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 or Allowance	應課稅遺產淨額 (3)=(1)-(2) Net Amount of Taxable Estate
-	-	8,639	17,672,775	11,784,022	5,888,753
-	-	-	16,297,356	10,357,581	5,939,775
-	-	1,206	16,923,181	8,801,415	8,121,766
-	-	607	11,165,975	6,928,704	4,237,271
-	-	3,638	19,688,081	11,838,999	7,849,082
-	-	4,982	22,870,073	13,345,028	9,525,045
-	-	19,461	25,697,437	15,545,597	10,151,840
-	-	250,457	32,965,854	19,641,447	13,324,407
-	-	1,000	33,071,888	19,598,681	13,473,207
-	-	-	42,939,230	22,720,190	20,219,040
-	-	-	30,793,476	14,929,412	15,864,064
-	-	-	2,656,724	1,892,649	764,075
-	-	-	4,478,253	2,887,764	1,590,489
-	-	-	689,762	369,923	319,839
-	-	-	427,383	342,104	85,279
-	-	-	3,893,632	2,298,338	1,595,294

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

2. by Tax Brackets

CY2018

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	136
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
119,949	92,599	136
-	-	-
14,556,599	8,738,288	494,667
31,661,543	13,555,087	1,593,901
23,836,362	7,273,210	656,099
2,413,403	1,648,822	177,370
5,411,778	4,633,055	760,432
46,338,091	22,385,974	2,088,704

Source: Second Examination 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
98年	2009	39,549	2,245	39,067
99年	2010	37,275	1,788	37,418
100年	2011	29,898	1,417	29,994
101年	2012	32,642	1,726	32,606
102年	2013	33,751	1,709	33,556
103年	2014	34,041	1,764	33,903
104年	2015	34,897	2,123	34,661
105年	2016	33,271	2,060	32,799
106年	2017	35,954	2,118	35,124
107年	2018	36,121	2,033	37,530
臺南市	Tainan City	18,392	1,155	20,082
嘉義縣	Chiayi County	2,087	181	1,983
屏東縣	Pingtung County	5,023	173	5,101
臺東縣	Taitung County	7,379	359	7,197
澎湖縣	Penghu County	2,411	121	2,407
嘉義市	Chiayi City	829	44	760

1. 資料來源：本局審查二科。

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

(二) 課稅級距別

107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)		6
67萬元以下	NT\$670,000 or under	4%	-
超過67萬至189萬元	NT\$670,001~1,890,000	6%	-
超過189萬至312萬元	NT\$1,890,001~3,120,000	9%	-
超過312萬至434萬元	NT\$3,120,001~4,340,000	12%	-
超過434萬至557萬元	NT\$4,340,001~5,570,000	16%	1
超過557萬至802萬元	NT\$5,570,001~8,020,000	21%	1
超過802萬至1558萬元	NT\$8,020,001~15,580,000	27%	3
超過1558萬至3228萬元	NT\$15,580,001~32,280,000	34%	-
超過3228萬至5009萬元	NT\$32,280,001~50,090,000	42%	1
超過5009萬元	over NT\$50,090,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	207
106年5月12日起(合計)	Since May 12, 2017 (Total)		1,621
2,500萬元以下	NT\$25,000,000 or under	10%	1,598
超過2,500萬元至5,000萬元	NT\$25,000,001~50,000,000	15%	18
超過5,000萬元	over NT\$50,000,000	20%	5
總計	Grand Total		1,834

資料來源：本局審查二科。

Table 27 Sources of Gift Tax

1. Category of Previous Years and County and City

Unit: Case; NT\$1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額(1) Gross Amount of Taxable Gift	法定扣除額及免稅額(2) Deduction or Allowance	應課稅贈與淨額(3)=(1)-(2) Net Amount of Taxable Gift
8,068,674	3,954,512	4,114,162
9,481,001	3,698,087	5,782,914
6,070,689	3,057,951	3,012,738
6,980,977	3,983,016	2,997,961
9,487,149	4,045,666	5,442,742
10,955,120	4,295,941	6,659,179
14,001,667	5,017,260	8,984,407
20,050,239	4,884,213	15,166,026
15,595,804	5,092,793	10,503,011
10,252,014	4,693,140	5,558,874
6,612,112	2,660,075	3,952,037
893,403	434,395	459,008
783,771	389,666	394,105
1,512,963	828,491	684,472
329,010	278,454	50,556
120,755	102,059	18,696

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

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

2. by Tax Brackets

CY2018

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
97,817	91,157	128
-	-	-
-	-	-
-	-	-
-	-	-
5,909	4,799	10
8,919	7,809	1
32,989	29,659	14
-	-	-
50,000	48,890	103
-	-	-
1,665,052	1,220,460	63,712
8,625,661	4,903,153	559,153
7,550,186	3,998,268	437,951
583,267	543,447	65,271
492,208	361,438	55,931
10,388,530	6,214,770	622,993

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

表28. 貨物稅稅源

年度別及 縣市別	實際廠 商家數	水泥 Cement		飲料品 Beverages		油氣類 Oil / Gas			實際廠 商家數	電冰箱 Refrigerators		
		家數	完稅量 (公噸) Tax Quantity (M.T.)	家數	完稅量 (打) Tax Quantity (Dozen)	家數	油類	天然氣		液化石油氣	家數	完稅量 (台) Tax Quantity (Set)
							Oil	Natural gas		Liquefied Petroleum gas		
CY & County or City	Actual manufacturer number	No. of Factory	Quantity (M.T.)	No. of Factory	Tax Quantity (Dozen)	No. of Factory	完稅量 (公乘) Tax Quantity (Kilo Liter)	完稅量 (千立方公尺) Tax Quantity (Thousand cubic Meters)	完稅量 (公噸) Tax Quantity (M.T.)	Actual manufacturer number	No. of Factory	Tax Quantity (Set)
98年	385	4	820,316	89	113,424,744	7	326,815	-	36,747	28	1	8
2009												
99年	265	5	791,783	84	118,711,491	8	311,557	-	5,012	31	2	9
2010												
100年	192	1	101,764	81	87,258,056	4	81,409	-	-	23	1	22
2011												
101年	199	1	72,038	76	85,768,892	2	78,884	-	-	23	2	23
2012												
102年	197	1	69,748	75	77,960,390	2	76,557	-	-	22	2	696
2013												
103年	198	1	55,720	75	69,494,201	3	65,851	-	-	22	2	1,417
2014												
104年	193	1	58,246	75	75,164,138	3	74,529	-	-	21	2	397
2015												
105年	197	1	52,800	80	68,092,304	3	70,565	-	-	22	2	790
2016												
106年	193	1	47,141	80	63,343,601	3	64,960	-	-	20	3	1,675
2017												
107年	192	1	50,270	79	57,557,280	3	59,268	-	-	22	2	3,728
2018												
臺南市 Tainan City	92	-	-	33	36,776,862	1	561	-	-	15	1	3,695
嘉義縣 Chiayi County	41	1	50,270	20	18,913,996	-	-	-	-	3	-	-
屏東縣 Pingtung County	43	-	-	22	1,865,546	1	4,201	-	-	2	1	33
臺東縣 Taitung County	4	-	-	3	876	-	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-	-	-	-	-	-	-
嘉義市 Chiayi City	12	-	-	1	-	1	54,506	-	-	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	141	13	135,745	-	-	2	139	1	2,216	5	2,241	5	22,548	107	32,308
1	16,496	13	281,062	-	-	-	-	1	2,332	5	2,942	4	19,146	104	39,610
2	77,228	9	172,573	-	-	1	-	1	2,273	4	2,523	4	25,304	86	34,791
1	31,659	8	168,231	-	-	2	-	1	2,680	6	2,550	3	14,030	97	38,375
1	36,197	7	182,978	-	-	2	-	1	2,950	6	2,389	3	19,000	97	46,619
1	55,401	7	153,014	-	-	2	-	1	2,892	6	2,810	3	17,550	97	41,998
1	-	7	169,971	-	-	2	-	1	3,262	5	2,872	3	13,940	93	45,483
1	-	7	152,487	1	6,843	2	-	1	2,981	5	2,830	3	18,000	91	42,342
-	50	8	120,672	2	9,206	1	-	1	3,242	5	2,770	3	11,600	89	50,333
-	-	5	92,843	2	8,912	-	-	1	3,838	2	2,578	3	9,493	87	53,825
-	-	5	92,843	2	8,912	-	-	-	-	1	225	1	9,300	43	9,620
-	-	-	-	-	-	-	-	-	-	-	-	2	193	17	5,254
-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	38,220
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	3,838	1	2,353	-	-	8	724

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

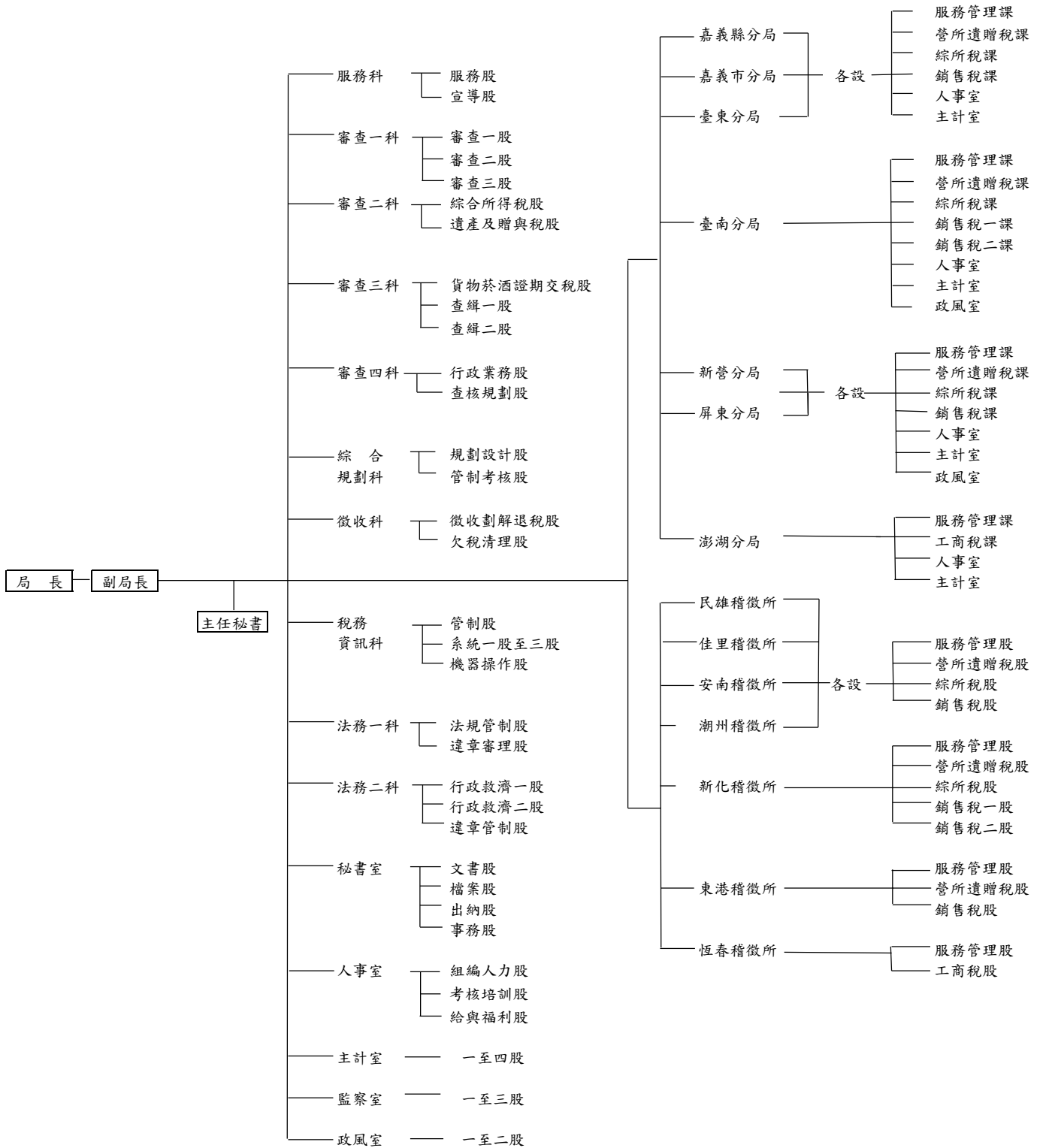
2. Actual manufacturer number is not equal to product number because a manufacturer may produce many kinds of products.

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

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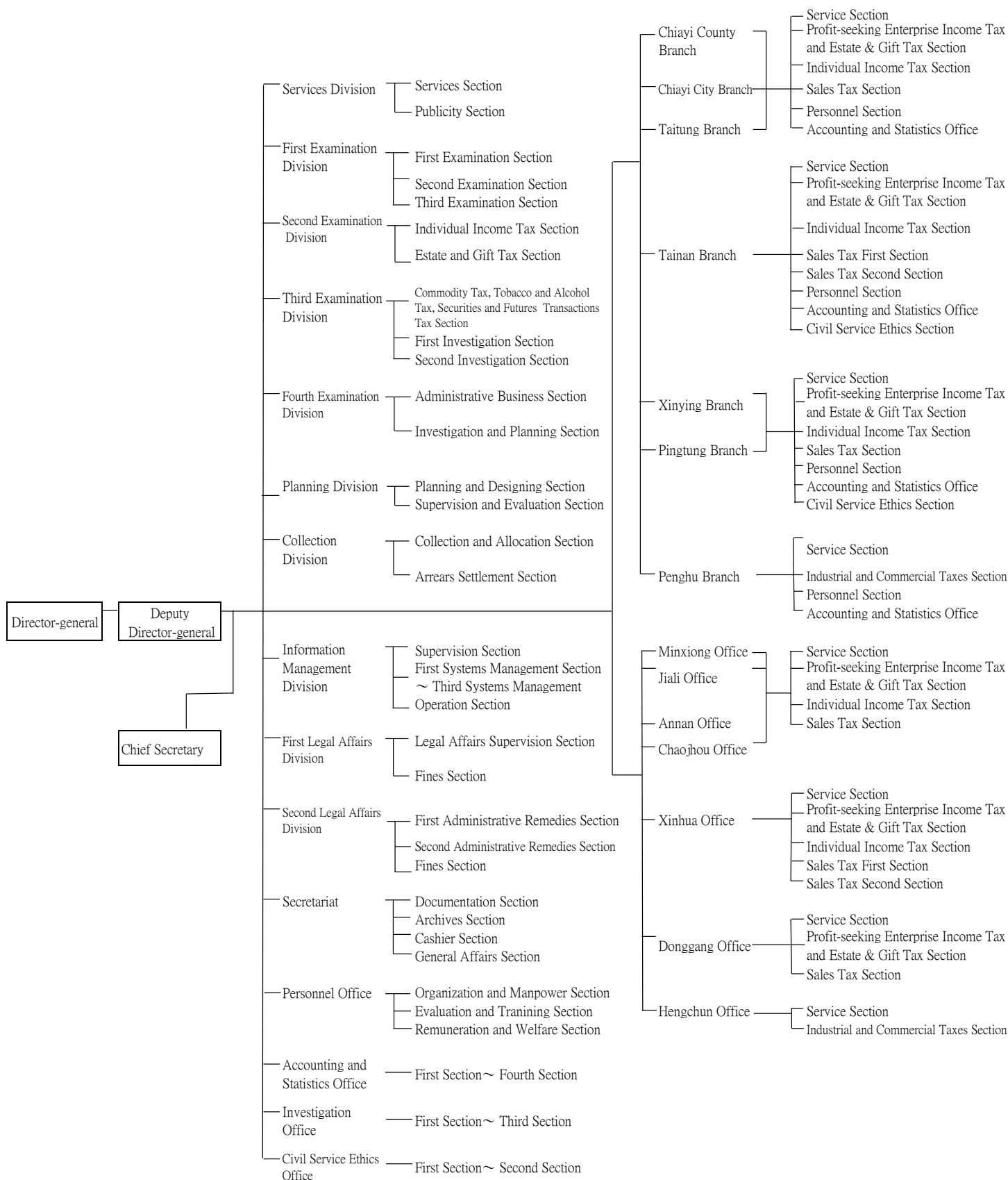
Administrative Organization and Work Performance

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

107年底

單位：人

職稱	職等別	法定員額 (上限)	現有 員額	備 註
	合計	1,202	1,125	
局 長	簡任第12至第13職等	1	1	
副 局 長	簡任第11職等	1	-	
主 任 秘 書	簡任第10職等	1	1	
科 長	薦任第9職等	10	6	
室 主 任	薦任第9職等	2	2	
稽 核	簡任第10職等	7	7	
主 任	薦任第9職等	3	3	
稽 核	薦任第8至第9職等	18	17	
分 析 師	薦任第7至第9職等	1	-	
審 核 員	薦任第7至第8職等	52	50	
專 員	薦任第7至第8職等	7	7	含薦派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	118	
稅 務 員	委任第5職等		2	
科 員	薦任第6至第7職等	37	29	
科 員	委任第5職等		1	
管 理 師	委任第5職等至薦任第7職等	14	14	
助 理 員	薦任第6職等	13	3	
助 理 員	委任第4至第5職等	13	17	
佐 理 員	薦任第6職等	2	3	
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	簡任第9至第10職等	7	7	
秘 書	薦任第8至第9職等	7	7	
室 主 任	薦任第7至第8職等	17	17	
稽 核	薦任第8至第9職等	1	1	編制於總局
審 核 員	薦任第6至第8職等	17	18	1名編制於總局
課 長	薦任第7至第8職等	27	26	
薦任稅務員	薦任第6至第7職等	338	320	
委任稅務員	委任第5職等		14	
課 員	薦任第6至7職等	10	10	
課 員	委任第5職等		-	
助 理 員	薦任第6職等	29	5	
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	222	
稅 務 員	委任第5職等		8	
助 理 員	薦任第6職等	23	4	
助 理 員	委任第4至第5職等	24	32	
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, 2018

Unit: Person

Title	Grade	Statutory Quota (Max)	Existing Staff	Note
		Total	1,202	
Director-general	Senior Rank Grade 12 - Grade 13	1	1	
Deputy Director-general	Senior Rank Grade 11	1	-	
Chief Secretary	Senior Rank Grade 10	1	1	
Chief	Junior Rank Grade 9	10	6	
Chief	Junior Rank Grade 9	2	2	
Senior Auditor	Senior Rank Grade 10	7	7	
Chief	Junior Rank Grade 9	3	3	
Auditor	Junior Rank Grade 8 - Grade 9	18	17	
Systems Analyst	Junior Rank Grade 7 - Grade 9	1	-	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	52	50	
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	118	
Revenue Officer	Elementary Rank Grade 5		2	
Officer	Junior Rank Grade 6 - Grade 7	37	29	
Officer	Elementary Rank Grade 5		1	
Systems Coordinator	Elementary Rank Grade 5 - Junior Rank Grade 7	14	14	
Junior Officer	Junior Rank Grade 6 - Grade 7	13	3	
Junior Officer	Elementary Rank Grade 4 - Grade 5	13	17	
Junior Officer	Junior Rank Grade 6 - Grade 7	2	3	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	5	4	
Director	Senior Rank Grade 9 - Grade 10	7	7	
Secretary	Junior Rank Grade 8 - Grade 9	7	7	
Chief	Junior Rank Grade 7 - Grade 8	17	17	
Auditor	Junior Rank Grade 8 - Grade 9	1	1	Belong to the headquarter
Revenue Assessor	Junior Rank Grade 6 - Grade 8	17	18	One person belongs to the headquarter
Chief	Junior Rank Grade 7 - Grade 8	27	26	
Revenue Officer	Junior Rank Grade 6 - Grade 7	338	320	
Revenue Officer	Elementary Rank Grade 5		14	
Officer	Junior Rank Grade 6 - Grade 7	10	10	
Officer	Elementary Rank Grade 5		-	
Junior Officer	Junior Rank Grade 6	29	5	
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	222	
Revenue Officer	Elementary Rank Grade 5		8	
Junior Officer	Junior Rank Grade 6	23	4	
Junior Officer	Elementary Rank Grade 4 - Grade 5	24	32	
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

107年底 At the end of Dec. 31, 2018

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	1,125	16	971	138	-	1,125	278	847
24歲以下 24 Years or under	12	-	3	9	-	12	1	11
25歲 - 29歲 25 Years - 29 Years	57	-	39	18	-	57	15	42
30歲 - 34歲 30 Years - 34 Years	118	-	102	16	-	118	26	92
35歲 - 39歲 35 Years - 39 Years	154	-	138	16	-	154	43	111
40歲 - 44歲 40 Years - 44 Years	171	-	152	19	-	171	41	130
45歲 - 49歲 45 Years - 49 Years	243	-	219	24	-	243	47	196
50歲 - 54歲 50 Years - 54 Years	213	1	196	16	-	213	51	162
55歲 - 59歲 55 Years - 59 Years	108	1	93	14	-	108	35	73
60歲以上 over 60 Years	49	14	29	6	-	49	19	30

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

107年底 At the end of Dec. 31, 2018

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	1,125	16	971	138	-
研究所 Graduate School	272	8	260	4	-
大學 University	686	7	582	97	-
專科 College	151	1	118	32	-
高中(高職) High (Vocational) School	15	-	11	4	-
初(國)中 Junior High School	1	-	-	1	-

(四)按考試及格種類分 by Examination Type

107年底 At the end of Dec. 31, 2018

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	1,125	16	971	138	-
高等考試 Senior Examination	496	2	480	14	-
普通考試 Junior Examination	33	-	8	25	-
特種考試 Special Examination	293	3	226	64	-
升等考試 Promotion Examination	261	11	250	-	-
其他 Other Examination	42	-	7	35	-

資料來源:本局人事室。

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

表31. 處理人民申請案件統計

Table 31 Statistics of Case Status of Application

107年度 CY2018

月別 Month	收文 Cases Received			當月份結案 Cases Closed in the Month					當月份待辦 Cases Pending in the Month	
	合計 Total	當月份新 收案件 Newly- received Cases in the Month	截至上月底 止待辦案件 Pending Cases from the End of Last Month	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		件數 cases	%
					件數 cases	%	件數 cases	%		
總計 Grand Total	97,938	91,260	6,678	91,372	91,368	100.00	4	0.00	6,566	6.70
1月 Jan.	8,930	8,452	478	8,197	8,196	99.99	1	0.01	733	8.21
2月 Feb.	5,272	4,540	732	4,742	4,742	100.00	-	-	530	10.05
3月 Mar.	9,005	8,475	530	8,471	8,471	100.00	-	-	534	5.93
4月 Apr.	6,587	6,057	530	6,088	6,088	100.00	-	-	499	7.58
5月 May	8,936	8,438	498	8,250	8,250	100.00	-	-	686	7.68
6月 June	7,729	7,043	686	7,163	7,163	100.00	-	-	566	7.32
7月 July	10,230	9,665	565	9,635	9,635	100.00	-	-	595	5.82
8月 Aug.	8,206	7,611	595	7,759	7,759	100.00	-	-	447	5.45
9月 Sep.	7,782	7,337	445	7,235	7,235	100.00	-	-	547	7.03
10月 Oct.	8,474	7,928	546	7,962	7,961	99.99	1	0.01	512	6.04
11月 Nov.	8,633	8,120	513	8,072	8,070	99.98	2	0.02	561	6.50
12月 Dec.	8,154	7,594	560	7,798	7,798	100.00	-	-	356	4.37

(1)資料來源：本局綜合規劃科。(Source: Planning Division, National Taxation Bureau of the Southern Area)

(2)本表以案為統計單位。(This table counts each case as a statistical unit.)

表32. 公文處理績效統計

(一) 月份別

107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	225,680	217,995	7,685	330,584	118,273	117,483	99.33	789	0.67	
1月 Jan.	21,573	20,997	576	31,513	11,692	11,639	99.55	53	0.45	
2月 Feb.	12,919	12,174	745	18,524	6,630	6,592	99.43	38	0.57	
3月 Mar.	21,029	20,472	557	31,572	11,700	11,641	99.50	59	0.50	
4月 Apr.	16,264	15,675	589	23,133	7,980	7,912	99.15	68	0.85	
5月 May	23,274	22,501	773	31,569	10,347	10,270	99.26	77	0.74	
6月 June	20,535	19,445	1,090	29,277	9,561	9,479	99.14	81	0.85	
7月 July	20,360	19,767	593	29,951	10,997	10,859	98.75	138	1.25	
8月 Aug.	18,886	18,308	578	28,020	10,114	10,049	99.36	65	0.64	
9月 Sep.	16,169	15,579	590	25,069	9,528	9,489	99.59	39	0.41	
10月 Oct.	18,064	17,553	511	27,189	9,998	9,933	99.35	65	0.65	
11月 Nov.	18,453	17,903	550	28,186	10,655	10,603	99.51	52	0.49	
12月 Dec.	18,154	17,621	533	26,581	9,071	9,017	99.40	54	0.60	

資料來源：本局綜合規劃科。

Table 32 Efficiency Data of Handling Official Documents

1. by Month

CY2018

Cases Closed in the Month								待辦統計件數	創稿
Official Document							存查 Filed for Reference		
7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days		發文平均 使用天數 Average Days Needed for Official Documents			
件數 Cases	%	件數 Cases	%	件數 Cases	%				
1	0.00	-	-	-	-	0.67	212,311	7,633	112,537
-	-	-	-	-	-	0.67	19,821	744	10,684
-	-	-	-	-	-	0.65	11,894	556	6,161
-	-	-	-	-	-	0.66	19,872	590	11,133
-	-	-	-	-	-	0.7	15,153	775	7,644
-	-	-	-	-	-	0.70	21,222	1,088	9,383
1	0.01	-	-	-	-	0.67	19,716	593	9,335
-	-	-	-	-	-	0.70	18,954	579	10,170
-	-	-	-	-	-	0.67	17,906	592	9,726
-	-	-	-	-	-	0.65	15,541	512	9,412
-	-	-	-	-	-	0.67	17,191	551	9,676
-	-	-	-	-	-	0.63	17,531	535	10,268
-	-	-	-	-	-	0.72	17,510	518	8,945

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

107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		225,680	217,995	7,685	330,584	118,273	117,483	99.33
審查一科	First Examination Division	2,248	2,122	126	3,007	1,210	1,208	99.83
審查二科	Second Examination Division	5,318	5,145	173	7,376	3,402	3,397	99.85
審查三科	Third Examination Division	1,974	1,904	70	2,679	1,204	1,200	99.67
審查四科	Fourth Examination Division	3,714	3,594	120	4,334	1,907	1,906	99.95
綜合規劃科	Planning Division	1,239	1,136	103	1,410	390	384	98.46
法務一科	First Legal Affairs Division	1,241	1,156	85	2,529	1,447	1,428	98.69
法務二科	Second Legal Affairs Division	1,615	1,576	39	3,090	1,557	1,554	99.81
稅務資訊科	Information Management Division	1,672	1,576	96	1,767	359	357	99.44
徵收科	Collection Division	3,661	3,460	201	3,991	1,227	1,224	99.76
服務科	Services Division	1,460	1,403	57	1,678	369	366	99.19
秘書室	Secretariat	1,533	1,478	55	2,118	1,060	1,058	99.81
政風室	Civil Service Ethics Office	675	660	15	780	124	124	100.00
監察室	Investigation Office	410	374	36	379	2	2	100.00
主計室	Accounting and Statistics Office	1,109	1,059	50	1,252	184	184	100.00
人事室	Personnel Office	1,575	1,524	51	1,995	918	915	99.67
納保組	Taxpayer Rights Protection Division	2	2	-	4	3	3	100.00
臺南分局	Tainan Branch	27,729	26,636	1,093	47,303	18,718	18,583	99.28
嘉義縣分局	Chiayi County Branch	14,636	13,914	722	20,933	8,422	8,397	99.70
新營分局	Xinying Branch	14,011	13,576	435	20,910	7,822	7,807	99.81
屏東分局	Pingtung Branch	21,406	20,790	616	32,872	12,835	12,778	99.56
臺東分局	Taitung Branch	16,891	16,502	389	21,315	5,421	5,386	99.35
澎湖分局	Penghu Branch	8,534	8,477	57	10,295	2,226	2,213	99.42
嘉義市分局	Chiayi City Branch	18,268	17,761	507	26,591	9,983	9,922	99.39
民雄稽徵所	Minxiong Office	11,152	10,799	353	16,068	5,367	5,343	99.55
佳里稽徵所	Jiali Office	9,135	8,938	197	12,586	3,604	3,599	99.86
新化稽徵所	Xinhua Office	21,675	20,756	919	34,602	12,369	12,149	98.22
安南稽徵所	Annan Office	8,016	7,768	248	13,108	4,817	4,817	100.00
東港稽徵所	Donggang Office	7,869	7,450	419	10,990	3,244	3,241	99.91
潮州稽徵所	Chaozhou Office	10,344	10,007	337	15,758	5,370	5,232	97.43
恆春稽徵所	Hengchun Office	6,568	6,452	116	8,864	2,712	2,706	99.78

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

CY2018

Cases Closed in the Month										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	存查 Filed for Reference		
4 - 6 天辦結 Closed within Four to Six Days		7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days					
件數 Cases	%	件數 Cases	%	件數 Cases	%	件數 Cases	%				
789	0.67	1	0.00	-	-	-	-	0.67	212,311	7,633	112,537
2	0.17	-	-	-	-	-	-	0.56	1,797	128	887
5	0.15	-	-	-	-	-	-	0.59	3,974	158	2,216
4	0.33	-	-	-	-	-	-	0.66	1,475	82	787
1	0.05	-	-	-	-	-	-	0.60	2,427	127	747
6	1.54	-	-	-	-	-	-	0.91	1,020	113	284
19	1.31	-	-	-	-	-	-	0.64	1,082	93	1,381
3	0.19	-	-	-	-	-	-	0.62	1,533	38	1,513
2	0.56	-	-	-	-	-	-	0.66	1,408	100	195
3	0.24	-	-	-	-	-	-	0.59	2,764	209	539
3	0.81	-	-	-	-	-	-	0.83	1,309	54	272
2	0.19	-	-	-	-	-	-	0.67	1,058	61	646
-	-	-	-	-	-	-	-	0.52	656	19	124
-	-	-	-	-	-	-	-	0.75	377	33	2
-	-	-	-	-	-	-	-	0.61	1,068	52	195
3	0.33	-	-	-	-	-	-	0.70	1,077	55	475
-	-	-	-	-	-	-	-	0.50	1	-	2
135	0.72	-	-	-	-	-	-	0.68	28,585	1,038	20,612
25	0.30	-	-	-	-	-	-	0.63	12,511	742	7,039
15	0.19	-	-	-	-	-	-	0.57	13,088	427	7,326
57	0.44	-	-	-	-	-	-	0.73	20,037	659	12,125
35	0.65	-	-	-	-	-	-	0.70	15,894	385	4,809
13	0.58	-	-	-	-	-	-	0.66	8,069	57	1,818
61	0.61	-	-	-	-	-	-	0.65	16,608	471	8,794
24	0.45	-	-	-	-	-	-	0.68	10,701	348	5,264
5	0.14	-	-	-	-	-	-	0.61	8,982	193	3,644
220	1.78	-	-	-	-	-	-	0.84	22,233	957	13,884
-	-	-	-	-	-	-	-	0.58	8,291	236	5,328
2	0.06	1	0.03	-	-	-	-	0.56	7,746	340	3,461
138	2.57	-	-	-	-	-	-	0.72	10,388	339	5,753
6	0.22	-	-	-	-	-	-	0.60	6,152	119	2,415

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

(1)政事別 Expenditures by Functions

107年度 CY2018

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	1,940,615,370	100.00	1,940,591,611	100.00	23,759	100.00
一般行政 General Administrative Business Plan	1,576,929,000	81.26	1,576,905,259	81.26	23,741	100.00
國稅稽徵業務 Business Plan for Taxation Operations	156,422,000	8.06	156,421,982	8.06	18	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	29,274,067	1.51	29,274,067	1.51	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	157,099,874	8.09	157,099,874	8.09	-	100.00
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	4,612,973	0.24	4,612,973	0.24	-	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	16,277,456	0.84	16,277,456	0.84	-	100.00

資料來源：本局主計室。

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

表33. 歲出決算分析(續1完)

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

科目 Account	(2)用途別 107年度		Objectives CY2018		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget
	預算數 Budget		決算數 Final Account			
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	1,940,615,370	100.00	1,940,591,611	100.00	23,759	100.00
人事費 Personnel Expenses	1,441,471,000	74.28	1,441,464,659	74.28	6,341	100.00
業務費 Operational Expenses	251,034,337	12.94	251,033,004	12.94	1,333	100.00
獎補助費 Award and Subsidy Expenses	9,006,763	0.46	8,991,156	0.46	15,607	99.83
設備及投資 Equipment and Investment	31,838,900	1.64	31,838,422	1.64	478	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	29,274,067	1.51	29,274,067	1.51	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	157,099,874	8.09	157,099,874	8.09	-	100.00
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	4,612,973	0.24	4,612,973	0.24	-	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	16,277,456	0.84	16,277,456	0.84	-	100.00

資料來源：本局主計室。

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

表34. 各項國稅稽徵成本

年度別 及稅目別	實徵淨額 (千元) (1)	成本總計 (元) (2)=(3)+(7)	每千元 單位成本 (2)/(1)	直接成本	
				合計 (3)=(4)+(5)+(6)	人事費 (4)
CY& Item of Tax	Net Tax Revenues (Unit: NT\$1,000)	Total Cost (Unit: NTD)	Cost Per NT\$1,000	Total	Personnel Expenses
98年 2009	81,213,311	2,184,959,537	26.90	1,887,745,661	1,542,171,179
99年 2010	79,337,617	2,218,612,929	27.96	1,916,058,295	1,545,712,266
100年 2011	65,590,386	1,824,368,802	27.81	1,530,780,102	1,243,627,758
101年 2012	72,535,578	1,820,501,672	25.10	1,510,579,791	1,248,025,229
102年 2013	72,439,522	1,783,666,079	24.62	1,495,326,870	1,258,135,405
103年 2014	75,100,222	1,738,890,136	23.15	1,454,460,043	1,265,957,173
104年 2015	84,523,376	1,714,221,663	20.28	1,440,610,165	1,266,691,536
105年 2016	95,940,182	1,743,161,701	18.17	1,457,823,039	1,291,320,121
106年 2017	112,813,481	1,703,686,980	15.10	1,434,666,967	1,278,610,575
107年 2018	126,870,384	1,772,506,040	13.97	1,489,048,297	1,332,850,215
營利事業所得稅 Profit-seeking Enterprise Income Tax	29,958,055	345,082,615	11.52	289,694,972	260,438,932
綜合所得稅 Individual Income Tax	25,920,481	569,015,450	21.95	477,685,366	429,444,340
遺產稅及贈與稅 Estate and Gift Tax	2,711,697	158,589,656	58.48	133,135,151	119,689,949
貨物稅 Commodity Tax	3,851,957	29,316,129	7.61	24,610,730	22,125,314
證券交易稅 Securities Transaction Tax	6,163,720	10,133,530	1.64	9,538,268	2,798,985
期貨交易稅 Futures Transaction Tax	47,878	1,815,398	37.92	1,531,940	1,332,850
菸酒稅 Tobacco and Alcohol Tax	37,611,574	27,726,700	0.74	23,276,413	20,925,748
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	16,447	9,713,174	590.57	8,154,157	7,330,676
營業稅 Business Tax	20,588,575	621,113,388	30.17	521,421,300	468,763,421

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(12,911,243千元)；營業稅含金融業營業稅(889,013千元)。

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
327,379,443	18,195,039	297,213,876	130,244,567	124,522,802	42,446,507
353,133,829	17,212,200	302,554,634	134,828,484	120,991,198	46,734,952
271,323,449	15,828,895	293,588,700	133,457,669	108,221,249	51,909,782
251,091,984	11,462,578	309,921,881	130,434,941	120,213,439	59,273,501
224,141,558	13,049,907	288,339,209	131,641,963	95,734,557	60,962,689
176,548,349	11,954,521	284,430,093	131,344,320	92,921,780	60,163,993
162,395,429	11,523,200	273,611,498	131,670,595	83,985,167	57,955,736
157,856,680	8,646,238	285,338,662	134,381,281	95,012,620	55,944,761
148,149,963	7,906,429	269,020,013	133,480,176	90,439,167	45,100,670
147,206,926	8,991,156	283,457,743	137,888,511	103,826,078	41,743,154
28,764,233	491,807	55,387,643	26,943,415	20,287,616	8,156,612
47,430,072	810,954	91,330,084	44,427,678	33,452,762	13,449,644
13,219,182	226,020	25,454,505	12,382,388	9,323,582	3,748,535
2,443,635	41,781	4,705,399	2,288,949	1,723,513	692,937
309,134	6,430,149	595,262	289,566	218,035	87,661
147,207	51,883	283,458	137,889	103,826	41,743
2,311,149	39,516	4,450,287	2,164,850	1,630,069	655,368
809,638	13,843	1,559,017	758,387	571,043	229,587
51,772,676	885,203	99,692,088	48,495,389	36,515,632	14,681,067

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\$12,911,243 thousand dollars) ; net tax revenues of the business tax include financial enterprise business tax (NT\$889,013 thousand dollars).

肆、附 錄

Appendix

表 35. 各項國稅稅率表—107 年

稅率金額以新臺幣為計算標準

級別	所得淨額	×稅率	- 累進差額	= 應納稅額
1	540,000 以下	× 5%	- 0	= "
2	540,000.01 - 1,210,000	×12%	- 37,800	= "
3	1,210,001 - 2,420,000	×20%	- 134,600	= "
4	2,420,001 - 4,530,000	×30%	- 376,600	= "
5	4,530,001 - 10,310,000	×40%	- 829,600	= "
6	10,310,001 以上	×45%	- 1,345,100	= "
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 90,000 元，夫妻合併申報者 180,000 元。		
2. 列舉扣除額：				
(1) 捐贈：		捐贈總額最高不得超過綜合所得總額 20%，但國防、勞軍捐贈、對政府捐獻及依文化資產保存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺跡、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。		
(2) 保險費：		納稅義務人、配偶及申報受扶養直系親屬之人身保險保費，每人每年最高 24,000 元。但全民健康保險之保險費不受金額限制。		
(3) 醫藥及生育費：		依查核資料認定。		
(4) 災害損失：		依查核資料認定。		
(5) 自用住宅購屋借款利息：		每戶每年 300,000 元，以一屋為限，但有儲蓄投資特別扣除額者，應在購屋借款利息中減除。		
(6) 房屋租金支出：		每一申報戶每年扣除數額以 120,000 元為限，但申報有購屋借款利息者，不得扣除。		
(7) 政治獻金法之捐贈：		個人對同一擬參選人每年捐贈總額不得超過 10 萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額 20%，其總額並不得超過 20 萬元。對政黨捐贈，政黨推薦之候選人於 105 年度立法委員選舉得票率未達 1% 或收據格式不符者，不予認定。		
(8) 公職人員選罷法之競選經費：		候選人自選舉公告日起，至投票日後 30 日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第 43 條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。		
(9) 公職人員選罷法之罷免案支出：		各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日後 30 日內，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，於同法第 41 條規定候選人競選經費最高金額內，可於罷免案宣告不成立之日或投票日年度列報扣除。		
(10) 私立學校法第 62 條規定的捐贈：		個人透過財團法人私立學校興學基金會，對學校法人或該法 96 年 12 月 18 日修正條文施行前已設立的財團法人私立學校的捐款，金額不得超過綜合所得總額 50%；惟如未指定捐款予特定的學校法人或學校者，得全數列舉扣除。須檢附收據正本以供查核。		
三、特別扣除額：				
1. 薪資所得特別扣除額：		有薪資所得者，每人可扣除 128,000 元，但其全年薪資所得總額未達 128,000 元者，僅就其全年薪資所得總額全數扣除。		
2. 財產交易損失扣除額：		依查核資料認定，不得超過當年度申報之財產交易所得。		
3. 儲蓄投資特別扣除額：		合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過 270,000 元。		
4. 身心障礙特別扣除額：		每人可減除 128,000 元。		
5. 教育學費特別扣除額：		子女就讀大專以上院校，每人每年以扣除 25,000 元為限，已接受政府補助，應以扣除該補助的餘額在 25,000 元內列報。但就讀空中大學、專校及五專前 3 年者不適用。		
6. 幼兒學前特別扣除額：		納稅義務人申報扶養 5 歲以下（民國 101 年（含該年）以後出生）之子女，每人每年可扣除 25,000 元。但有下列情形之一者，不得扣除：(1) 經減除本特別扣除額後，全年綜合所得稅適用稅率在 20% 以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20% 以上。(2) 納稅義務人依所得基本稅額條例規定計算之基本所得額超過同條例規定之扣除金額 670 萬元。		

附註：上列稅率為 107 年申報 106 年度所得適用。

Table 35 Table of National Tax Rates – CY2018

The amount of tax is calculated in NTD.

	Tax Brackets	Net Taxable Income	×Tax Rate	– Progressive Difference	= Tax Payable
	1	540,000 or under	× 5%	0	= "
	2	540,001 – 1,210,000	× 12%	37,800	= "
	3	1,210,001 – 2,420,000	× 20%	134,600	= "
	4	2,420,001 – 4,530,000	× 30%	376,600	= "
	5	4,530,001 – 10,310,000	× 40%	829,600	= "
	6	over 10,310,001	× 45%	1,345,100	= "
Individual Income Tax	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. Standard Deduction:		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.		
	1. Standard Deduction:		The standard deduction is NT\$90,000 for a single individual, and NT\$180,000 dollars for a married couple filing a joint return.		
	2. Itemized Deductions:				
	2-1 Donations:		The overall maximum donation cannot exceed 20% of the Gross Consolidated Income. However, no restriction on the amount of money is placed on donations for national defense, troop entertainment, and the government; donations or sponsored funds for the restoration, reuse, management or conservation of monuments, historic buildings, commemorative buildings, buildings within monument preservation zones, archaeological sites, groups of buildings, historic sites, cultural landscapes, or antiquities in accordance with the Cultural Heritage Preservation Act; and donations made to undesignated specific athletes through a designated account set up by the central competent authority.		
	2-2 Insurance Premiums:		The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is \$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 CY2016 legislator election or those with an invalid receipt shall not be recognized.			
2-8 Campaign Expenditures of the Civil Servants Election and Recall Act:		The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.			
2-9 Recall Expenditures of the Civil Servants Election and Recall Act:		The recall expenditures, paid by the leading proposer and the person being recalled within 30 days from the day when the list of consignees is obtained to the voting day for the established declaration of recall, within the maximum campaign fund prescribed in Article 41 may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the day when the declaration of recall is not established or the very year of the voting day.			
2-10 Donations made in accordance with Article 62 of the Private School Law:		Individual donations to juridical schools or private school foundations established before the enforcement of the Law's amendment on December 18, 2007 through juridical private school foundations cannot exceed 50% of the Gross Consolidated Income. However, donations through the foundation to non-specified school legal persons or schools may deduct the entire donations from their incomes when filing their tax return. The original copy of receipt is required for Tax Audit.			
III. Special Deductions:					
1. Special Deduction of Income from Salaries/Wages:		Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NT\$128,000, and he/she may claim a full deduction of the amount of the salary if it is less than NT\$128,000.			
2. Special Deduction for Property Transaction Losses:		Shall not exceed the declared amount of income derived from property transactions in the same year.			
3. Special Deduction for Savings & Investment:		Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NT\$270,000 annually.			
4. Special Deduction for Disability:		There is a deduction of NT\$128,000 for each disabled person.			
5. Special Deduction for Educational Tuition:		If any of the children of a taxpayer is studying in a college or university, a deduction of NT\$25,000 per child per year may be made for his (her) educational tuition. For those who have accepted government subsidies, the remaining portion after deducting the subsidies and is within NT\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.			
6. Special Deduction for Pre-school Children:		A taxpayer who has children under or equal to 5 years of age (born in or after CY 2012) may claim the special deduction of NT\$25,000 per child per year if his/her circumstances do not fall under any of the following conditions: (1) After deducting the pre-school deduction, the taxpayer's tax rate is equal to or greater than 20% or the tax rate of the taxpayer's or his/her spouse's separately computed salary or categorized income is equal to or greater than 20%; (2) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000.			

Note: In this table the rate is applied to income in CY 2017 which is filed in CY 2018

表 35. 各項國稅稅率表—107 年(續 1)

稅率金額以新臺幣為計算標準

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

附註：1. 上列稅率為 107 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 – CY2018 (Cont.1)

The amount of tax is calculated in NTD.

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

Notes: 1. Tax rate above is for 2018.

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—107 年(續 2)

稅率金額以新臺幣為計算標準

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

Table 35 Table of National Tax Rates – CY2018 (Cont.2)

The amount of tax is calculated in NTD.

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

表 35. 各項國稅稅率表—107 年(續 3)

稅率金額以新臺幣為計算標準

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

Table 35 Table of National Tax Rates – CY2018 (Cont.3)

The amount of tax is calculated in NTD.

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

表 35. 各項國稅稅率表—107 年(續 4)

稅率金額以新臺幣為計算標準

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

Table 35 Table of National Tax Rates – CY2018 (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, 2021, a person who purchases a completely elec- tric-operated automobile or motorcycle and completes registration shall be exempted from commodity 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—107 年(續 6)

稅率金額以新臺幣為計算標準

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

Table 35 Table of National Tax Rates – CY2018 (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 Industries <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—107 年(續 7)

稅率金額以新臺幣為計算標準

特種貨物及勞務稅

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

Table 35 Table of National Tax Rates – CY2018 (Cont.7)

The amount of tax is calculated in NTD.

Specifically Selected Goods and Services Tax

Category	Scope of Application	Tax Rates
<p>I. Specifically selected goods</p> <p>1. Buildings and land</p>	<p>Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years, excluding those prescribed in Article 5 of the Specifically Selected Goods and Services Tax (SSGST) Act.</p> <p>1. Where holding period is no more than 1 year 2. Where holding period is more than 1 year and less than 2 year</p> <p>(The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.)</p>	<p>15% 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

107年度 CY2018

單位：件；戶；%
Unit: Case; Households; %

年別及縣市(機關)別 CY & City or County (Agencies)	綜合所得稅申報案件 Declared Cases of Individual Income Tax		戶口 Household		申報案件 占戶口數 % Ratio of Declared Cases to Households %
	件數 Cases	分配比% Proportion of Distribution %	戶數 Households	分配比% Proportion of Distribution %	
民國106年 CY2017	856,598	100.00	1,375,831	100.00	62.26
臺南市 Tainan City	464,816	54.26	683,814	49.70	67.97
臺南分局 Tainan Branch	157,850	18.43	225,503	16.39	70.00
新營分局 Xinying Branch	75,993	8.87	121,400	8.82	62.60
佳里稽徵所 Jiali Office	52,137	6.08	84,051	6.11	62.03
新化稽徵所 Xinhua Office	133,853	15.63	190,044	13.81	70.43
安南稽徵所 Annan Office	44,983	5.25	62,816	4.57	71.61
嘉義縣 Chiayi County	96,090	11.22	182,890	13.30	52.54
嘉義縣分局 Chiayi County Branch	56,702	6.62	112,094	8.15	50.58
民雄稽徵所 Minxiong Office	39,388	4.60	70,796	5.15	55.64
屏東縣 Pingtung County	163,597	19.10	286,844	20.85	57.03
屏東分局 Pingtung Branch	88,357	10.31	141,048	10.25	62.64
東港稽徵所 Donggang Office	27,885	3.26	54,931	3.99	50.76
潮州稽徵所 Chaozhou Office	38,208	4.46	67,226	4.89	56.84
恆春稽徵所 Hengchun Office	9,147	1.07	23,639	1.72	38.69
臺東縣 Taitung County	41,004	4.78	82,869	6.02	49.48
臺東分局 Taitung Branch	41,004	4.78	82,869	6.02	49.48
澎湖縣 Penghu County	24,904	2.91	39,938	2.90	62.36
澎湖分局 Penghu Branch	24,904	2.91	39,938	2.90	62.36
嘉義市 Chiayi City	66,187	7.73	99,476	7.23	66.54
嘉義市分局 Chiayi City Branch	66,187	7.73	99,476	7.23	66.54

資料來源：本局審查二科。

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

表37. 全國歷年平均每人綜合所得稅稅負比較表

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

年度 CY	人口數(1) (千人) Population (Thousand People)	綜合所得稅稅收(2) (千元) Individual Income Tax (NT\$ Thousand Dollars)	平均每人稅負 (2)/(1) (元) Average Tax per Person (NTD)	環比 Increase/Decrease on a Year-on-year Basis
98年 2009	23,119	306,804,192	13,271	78.4
99年 2010	23,162	304,686,208	13,155	99.1
100年 2011	23,224	343,004,982	14,769	112.3
101年 2012	23,316	393,065,301	16,858	114.1
102年 2013	23,374	392,174,282	16,778	99.5
103年 2014	23,434	410,852,287	17,532	104.5
104年 2015	23,492	473,946,434	20,175	115.1
105年 2016	23,540	495,971,933	21,069	104.4
106年 2017	23,571	483,099,840	20,496	97.3
107年 2018	23,589	509,134,610	21,584	105.3

環比 = 本年度平均每人稅負 / 上年度平均每人稅負*100，例: 105.3=21,584/20,496*100

Increase/Decrease on a Year-on-year Basis = Average Tax per Capita for current year / Average Tax per Capita for last year *100, for example: 105.3=21,584/20,496*100

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