

南區國稅統計

Statistics of Southern Area's National Tax Revenue

年 刊

Annual Yearbook

第33期

Issue 33



財政部南區國稅局

115 年 7 月編製

National Taxation Bureau of the Southern Area,
Ministry of Finance, July 2026

目錄

CONTENTS

壹、提要分析 Summary of Financial Statistics

一、歷年稅收實徵淨額成長與經濟成長(圖1)	2
I. Net Tax Revenues Growth and Economic Growth (Figure 1)	
二、歷年預算數及稅收成長趨勢(圖2、3).....	4
II. The Growth Trend of Budget and Tax Revenues (Figure 2, 3)	
三、各項國稅預算數及稅收分析(圖4、5、6、7)	6
III. Analysis of Each Category of National Tax Budget and Tax Revenues (Figure 4, 5, 6, 7)	
四、各項國稅收入季節變動分析(圖8、9).....	12
IV. Analysis of Seasonal Changes of Each Category of National Tax Revenues (Figure 8, 9)	

貳、統計表 Statistical Tables

一、稅收統計表 I. Taxation Statistics

表 1 歷年各項國稅實徵數與預算數比較.....	18
Table 1 Comparison between Each Category of National Tax Actually Levied and Budget	
表 2 歷年各縣市實徵數與預算數比較.....	22
Table 2 Comparison between National Tax Actually Levied and Budget of Every County and City	
表 3 歷年各縣市營利事業所得稅實徵數與預算數比較	26
Table 3 Comparison between Profit-seeking Enterprise Income Tax Actually Levied and Budget of Every County and City	
表 4 歷年各縣市綜合所得稅實徵數與預算數比較.....	30
Table 4 Comparison between Individual Income Tax Actually Levied and Budget of Every County and City	
表 5 歷年各縣市遺產及贈與稅實徵數與預算數比較.....	34
Table 5 Comparison between Estate and Gift Tax Actually Levied and Budget of Every County and City	
表 6 歷年各縣市貨物稅實徵數與預算數比較	38
Table 6 Comparison between Commodity Tax Actually Levied and Budget of Every County and City	
表 7 歷年各縣市證券交易稅實徵數與預算數比較.....	42
Table 7 Comparison between Securities Transaction Tax Actually Levied and Budget of Every County and City	
表 8 歷年各縣市期貨交易稅實徵數與預算數比較.....	46
Table 8 Comparison between Futures Transaction Tax Actually Levied and Budget of Every County and City	
表 9 歷年各縣市菸酒稅實徵數與預算數比較	50
Table 9 Comparison between Tobacco and Alcohol Tax Actually Levied and Budget of Every County and City	
表10 歷年各縣市特種貨物及勞務稅實徵數與預算數比較.....	54
Table 10 Comparison between Specifically Selected Goods and Services Tax Actually Levied and Budget of Every County and City	
表11 歷年各縣市營業稅實徵數與預算數比較.....	58
Table 11 Comparison between Business Tax Actually Levied and Budget of Every County and City	
表12 歷年各項國稅分月實徵淨額	
Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month	
(一)總計 Grand Total	62
(二)營利事業所得稅 Profit-seeking Enterprise Income Tax	64
(三)綜合所得稅 Individual Income Tax	64
(四)遺產及贈與稅 Estate and Gift Tax	66

(五)貨物稅	Commodity Tax	66
(六)證券交易稅	Securities Transaction Tax	68
(七)期貨交易稅	Futures Transaction Tax	68
(八)菸酒稅	Tobacco and Alcohol Tax	70
(九)特種貨物及勞務稅	Specifically Selected Goods and Services Tax	70
(十)營業稅	Business Tax	72
表13 歷年貨物稅實徵淨額－按貨品別分.....		74
Table 13 Net Revenues of Commodity Tax – by Commodity		
表14 歷年各項國稅納庫數統計		78
Table 14 Statistics of Each Category of National Tax Forwarded to Treasury		
表15 促進產業升級條例減免稅額		80
Table 15 Tax Reductions Due to Implementation of Statute for Upgrading Industries		
表16 產業創新條例減免稅額		82
Table 16 Tax Reductions Due to Implementation of Statute for Industrial Innovation		
表17 查(核)定開徵數、未徵數情形.....		84
Table 17 The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected		
表18 違章漏稅案件處理及財務罰鍰執行情形		88
Table 18 The Execution of Cases of Tax Omission and Punitive Fines		
表19 財政部所屬國稅局各項國稅實徵情形比較		90
Table 19 Comparison of Each Category of National Tax Actually Levied by National Tax Administration of the Ministry of Finance		

二、稅源 II. Tax Sources

表20 營利事業所得稅結算申報		92
Table 20 Sources of Profit-seeking Enterprise Income Tax		
表21 營利事業按收入級距核定情形－112年度		97
Table 21 Approved Situations of Profit-seeking Enterprises by Revenue Level – CY 2023		
表22 營利事業所得各行業按營收淨額級距及組織別核定情形－112年度		98
Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023		
表23 營利事業所得稅各行業按組織別－112年度		120
Table 23 Profit-seeking Enterprise Income Tax Based on Industry and Organization Category – CY 2023		
表24 綜合所得稅歷年扣繳稅款統計		122
Table 24 Tax Money Withheld for Individual Income Tax		
表25 綜合所得稅結算申報按淨所得級距別－112年		
Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2023		
(一)各類所得件數 Category of Cases		124
(二)各項已繳稅額及應補退稅額 Category of Assessed Tax Paid, Tax Refund and Tax Due ..		126
(三)各類所得金額 Category of Amounts		128
(四)應納稅額及稅率 Tax Payable & Tax Rate.....		130
(五)各項扣除額 Category of Deductions		132
(六)申報與核定之應納與應補退稅戶數金額 Filed & Assessed Household /Amount of Tax Payable, Tax Refund and Tax Due		134
表26 遺產稅稅源		
Table 26 Source of Estate Tax		
(一)歷年及縣市別 Category of Years and County and City.....		136
(二)課稅級距別 By Tax Brackets		136
表27 贈與稅稅源		
Table 27 Sources of Gift Tax		

(一)歷年及縣市別	Category of Years and County and City.....	138
(二)課稅級距別	By Tax Brackets	138
表28 貨物稅稅源		140
Table 28 Sources of Commodity Tax		

叁、行政組織與工作績效 Administrative Organization and Work Performance

表29 組織系統表		144
Table 29 Organization Chart		
表30 員額與素質		
Table 30 Number of Civil Servants and Quality		
(一)員額統計	Statistics of Number of Civil Servants	146
(二)按職等及年齡分	By Grade & Age.....	148
(三)按教育程度分	By Educational Attainment	149
(四)按考試及格種類分	By Examination Type	149
表31 人民申請案件統計		151
Table 31 Statistics of Application Cases		
表32 公文處理績效統計		152
Table 32 Efficiency Data of Handling Official Documents		
表33 歲出決算分析		
Table 33 Analysis of Expenditure Final Accounts		
(一)政事別	Expenditures by Functions.....	154
(二)用途別	Objectives	155
表34 各項國稅稽徵成本		156
Table 34 Cost of National Tax Collection		

肆、附錄 Appendix

表35 各項國稅稅率—114年		160
Table 35 National Tax Rates – CY 2025		
表36 轄區戶口與綜合所得稅申報件數統計		176
Table 36 Data of Jurisdiction Household and Declared Cases of Individual Income Tax		

編製說明

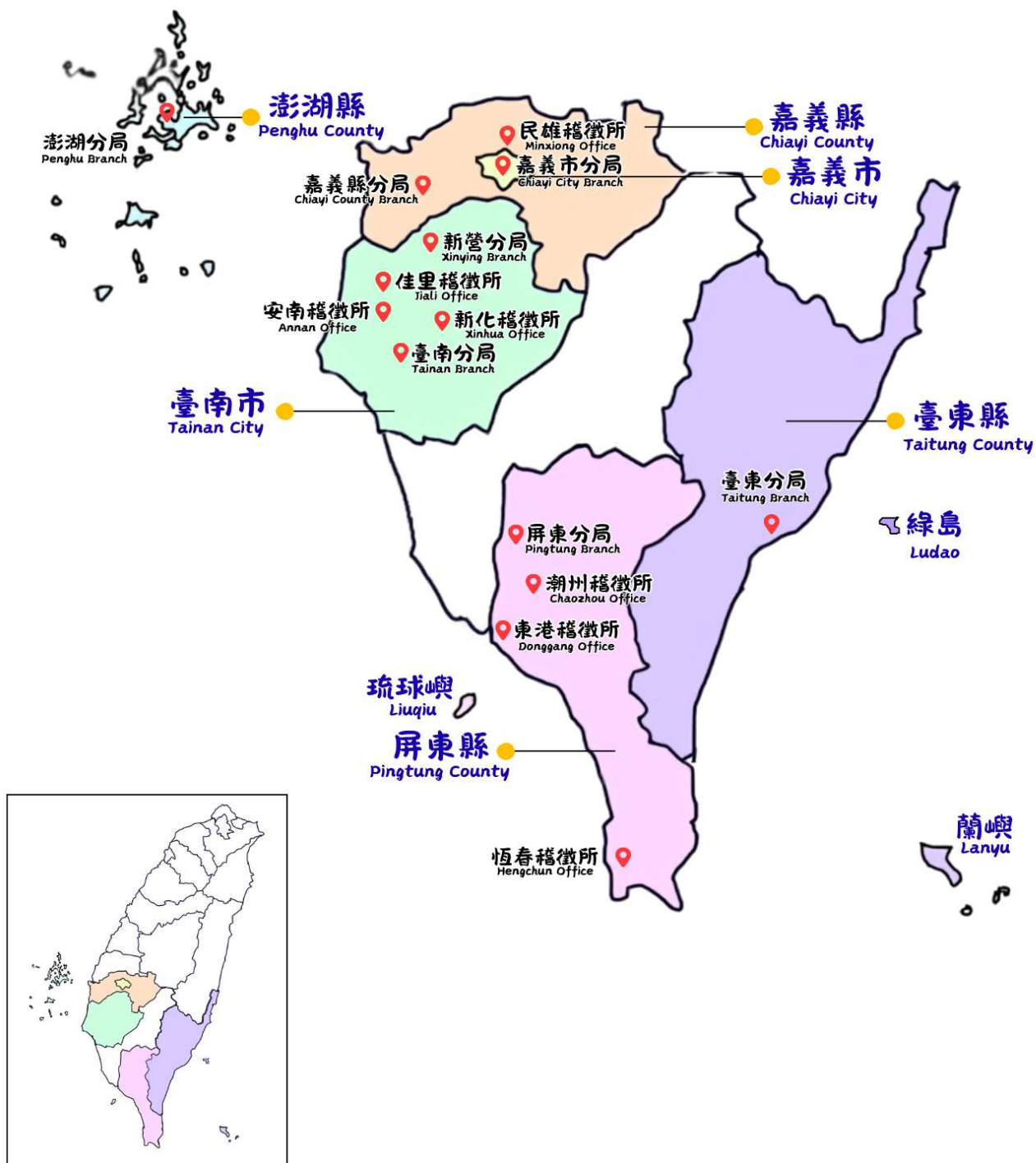
- 一、本刊編印之主要目的，在提供本局及所屬之稅收概況及其業務成果資料，以為公務設計執行與考核及財務管理上之參考。
- 二、本刊內容，係以本局所轄縣市國稅為範圍（配合100年縣市合併改制調整服務轄區，100年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達），含營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅（特種貨物及勞務稅自103年度納編中央政府總預算、營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料、綜合所得稅自105年度起含房地合一課徵所得稅資料、遺產及贈與稅與菸酒稅自106年起包括撥入長照基金之稅款）。
- 三、自112年1月16日起，配合財政部南區國稅局組織調整，相關單位名稱同步修正。
- 四、本刊內容編排為：壹、提要分析；貳、統計表（包括稅收統計及稅源）；參、行政組織與工作績效；肆、附錄。資料著重於本局及所屬之稅收分析，其期間概以近10年為統計基礎。
- 五、各表所用單位除於項目欄內括註外，皆於各表欄首右側標明，並將資料來源註記於各表欄底。
- 六、本刊各表所稱「年」係指曆年，年底係指該年12月底，年度係指政府會計年度（當年1月1日至12月31日）。
- 七、本刊數字尾數採四捨五入。
- 八、本刊本期所載資料，或因校訂修正，因而與前期數字有不同者，應以本期修正數為準。
- 九、本刊表內符號「-」表示無數值或數值無統計，「0」表示數值不及半單位，前加「-」表示負數值。各表概採橫式表示，其一頁篇幅不敷容納者，則續排於各該表之次頁。

Compilation Notes

1. The main purpose of this yearbook is to provide information on the tax administration and achievements of this Bureau and its affiliates, as reference for the design, implementation, assessment, and financial management of official operations.
2. The contents of this yearbook cover national taxes of the cities and counties under the jurisdiction of this Bureau (in coordination with the service district adjustment due to the city-county consolidation in 2011, taxes of Kaohsiung County no longer belong to this Bureau and taxes of Tainan County are indicated in aggregate with Tainan City's taxes from 2011 onward), including profit-seeking enterprise income tax, individual income tax, estate and gift tax, commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax (specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014; the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax from 2016 to 2019; from 2020 onwards, it only includes income from house and land transactions income tax; the individual income tax includes house and land transactions income tax since 2016; both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund since 2017).
3. As of January 16, 2023, in accordance with the restructuring of the National Taxation Bureau of the Southern Area(NTBSA), the names of certain related units have been changed.
4. The contents of this yearbook are compiled as follows: Section 1 Summary of Financial Statistics; Section 2 Statistical Tables; Section 3 Administrative Organization and Work Performance; Section 4 Appendix (including taxation statistics and tax sources). The data is focused on tax analysis of this Bureau and its affiliates, and based on the period of the past 10 years.
5. The unit used in each table is noted in brackets in the respective columns as well as on the top right side of the table. Data source is recorded at the bottom of each table.
6. The term "year" as used in the tables in this yearbook refers to the calendar year; "year end" refers to the end of December of that year; "annual" refers to the government's fiscal year (from January 1 to December 31 of the year).
7. Figures in this yearbook are rounded off to the nearest integer.
8. In cases that the numbers contained in this issue of the yearbook are different from those in previous issues, probably due to revisions or corrections, the revised numbers in the current issue shall prevail.
9. In all tables in this yearbook, the symbol "_" indicates absence of number or not available; "0" indicates the value less than a half unit; "-" in front of a number indicates a negative number. All tables are presented in a horizontal form. If one page is not enough to display the whole table, it extends to the next page.

財政部南區國稅局稽徵區域圖

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



壹、提要分析

Summary of Financial Statistics

一、歷年稅收實徵淨額成長與經濟成長

單位：新臺幣萬元

年度 \ 項目	實徵淨額	較上年度 增(減)數	增長率 %	經濟成長率 %
105	8,733,016	897,712	11.46	2.17
106	9,761,164	1,028,148	11.77	3.66
107	11,307,013	1,545,849	15.84	2.91
108	11,883,144	576,131	5.10	3.06
109	11,505,822	-377,322	-3.18	3.42
110	13,513,703	2,007,881	17.45	6.72
111	14,482,209	968,506	7.17	2.68
112	15,846,341	1,364,132	9.42	1.08
113	17,871,749	2,025,408	12.78	5.27
114	16,942,639	-929,110	-5.20	8.68
平均	13,184,680	910,734	-	-

附註：1.「經濟成長率」資料來源：行政院主計總處。

2.上表稅收不含罰鍰、其他收入、金融業營業稅、健康福利捐。

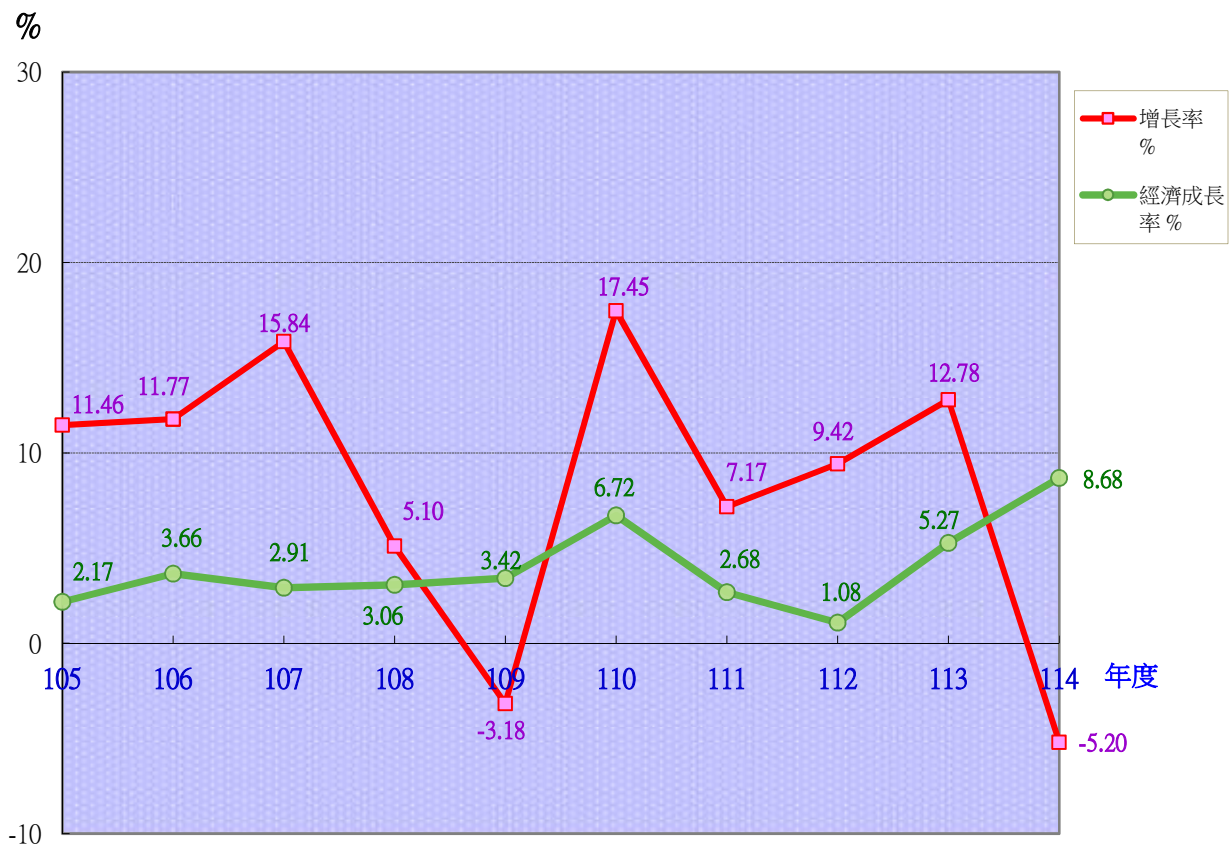
3.綜合所得稅自105年度含房地合一課徵所得稅資料。

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

5.遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

6.增長率%=(本年度實徵淨額-上年度實徵淨額)/上年度實徵淨額*100。

圖 1 歷年稅收實徵淨額成長與經濟成長



I. Net Tax Revenues Growth and Economic Growth

Unit: NT\$ten thousand dollars

CY \ Item	Net Tax Revenues	Increase (decrease) amount compared to last year	Increase rate %	Economic growth rate %
2016	8,733,016	897,712	11.46	2.17
2017	9,761,164	1,028,148	11.77	3.66
2018	11,307,013	1,545,849	15.84	2.91
2019	11,883,144	576,131	5.10	3.06
2020	11,505,822	-377,322	-3.18	3.42
2021	13,513,703	2,007,881	17.45	6.72
2022	14,482,209	968,506	7.17	2.68
2023	15,846,341	1,364,132	9.42	1.08
2024	17,871,749	2,025,408	12.78	5.27
2025	16,942,639	-929,110	-5.20	8.68
Average	13,184,680	910,734	-	-

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.

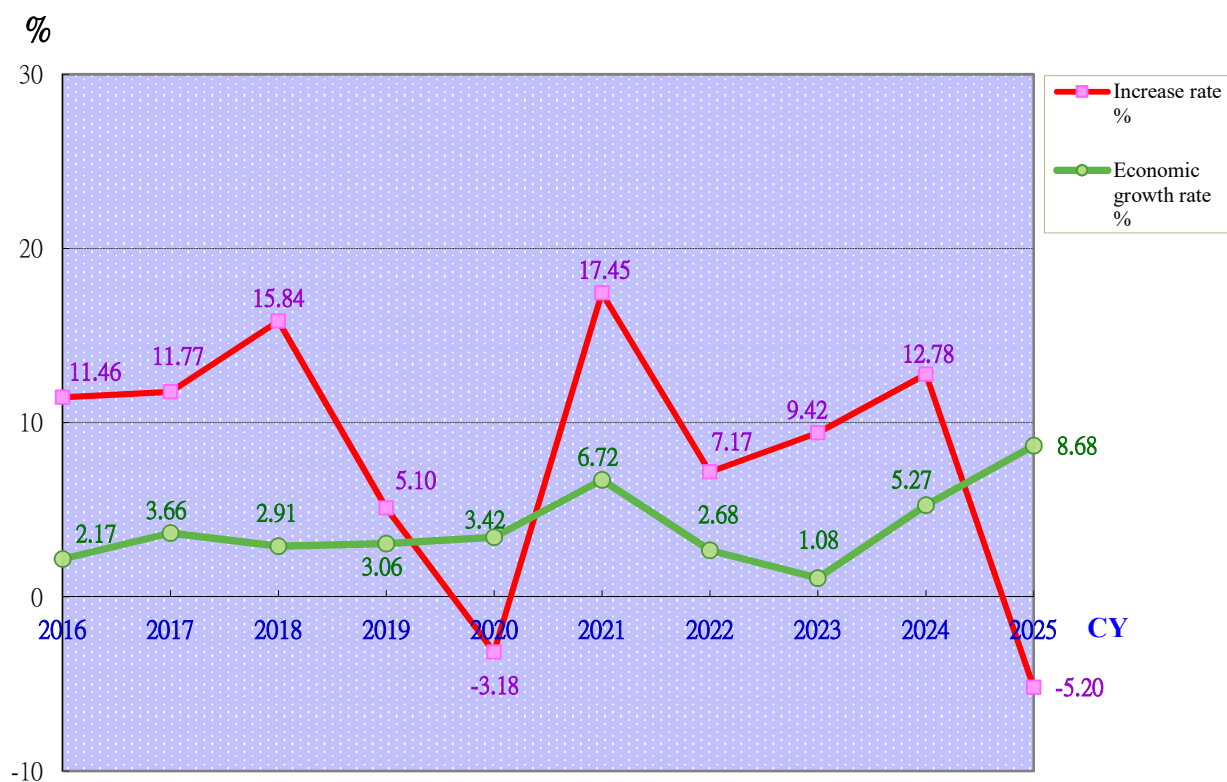
3. Since 2016, the individual income tax includes house and land transactions income tax.

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

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

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

Figure 1. Net tax revenues growth and economic growth



二、歷年預算數及稅收成長趨勢

單位：新臺幣億元

年 度	105	106	107	108	109	110	111	112	113	114
預算數	777	810	903	962	1,011	1,029	1,182	1,307	1,343	1,614
實徵數	954	1,062	1,227	1,302	1,272	1,468	1,577	1,715	1,921	1,829
實徵淨額	873	976	1,131	1,188	1,151	1,351	1,448	1,585	1,787	1,694

圖 2 歷年預算數及稅收成長趨勢比較

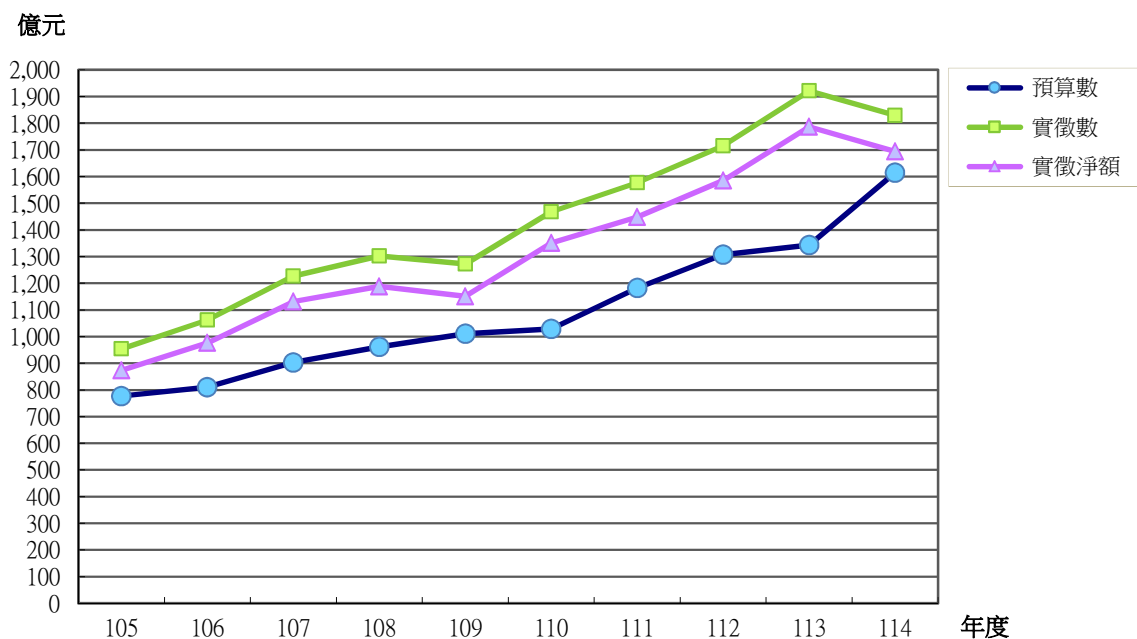
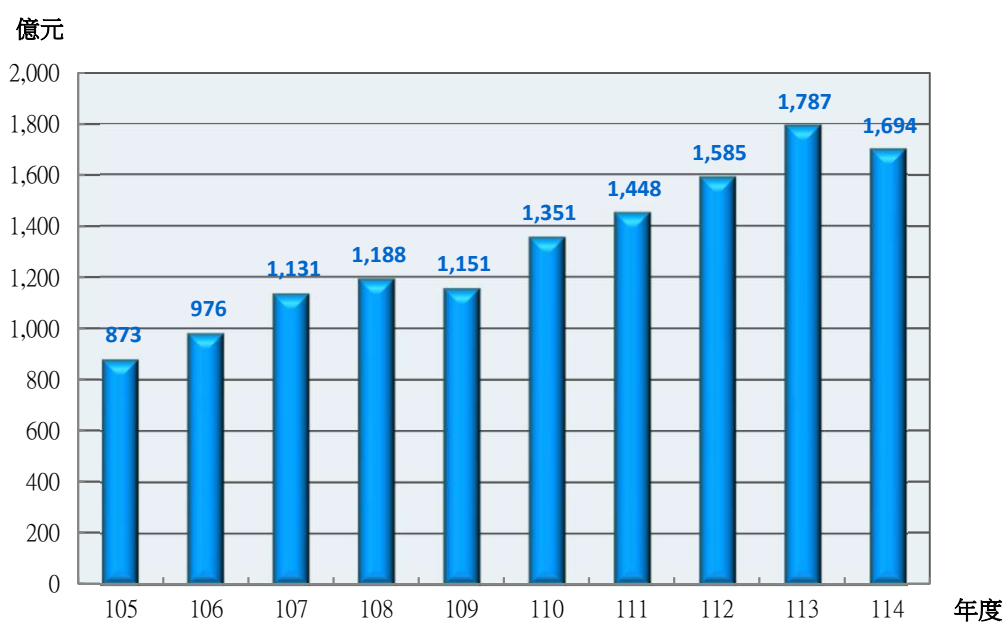


圖 3 歷年實徵淨額比較



II. The Growth Trend of Budget and Tax Revenues

Unit: NT\$one hundred million dollars

CY	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Budget	777	810	903	962	1,011	1,029	1,182	1,307	1,343	1,614
Actual Revenues	954	1,062	1,227	1,302	1,272	1,468	1,577	1,715	1,921	1,829
Net Tax Revenues	873	976	1,131	1,188	1,151	1,351	1,448	1,585	1,787	1,694

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

one hundred
million dollars

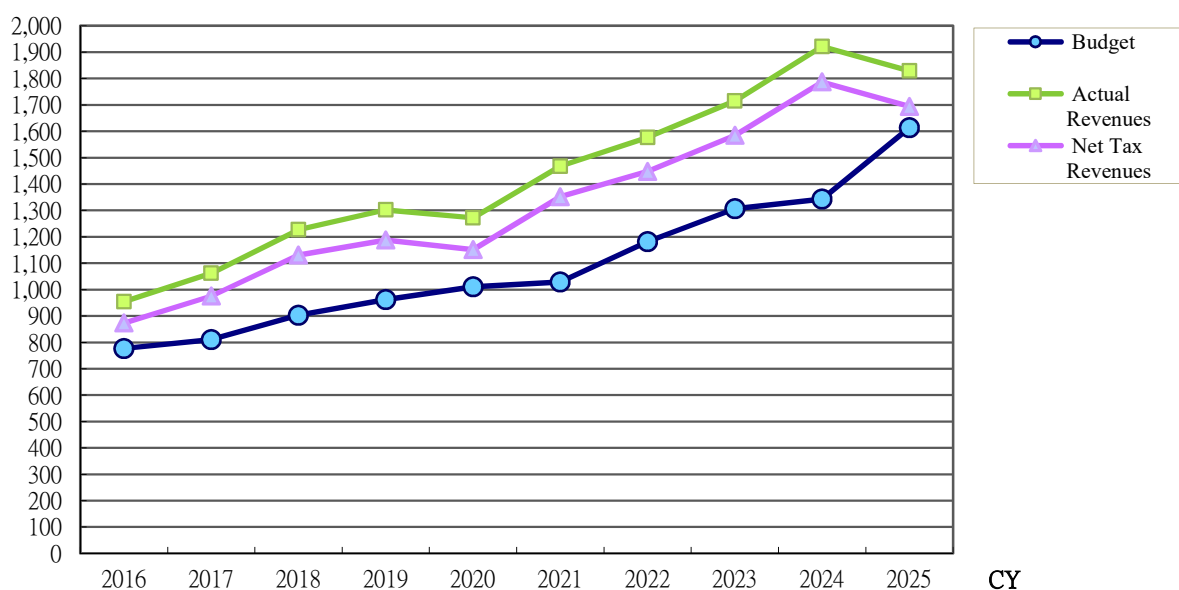
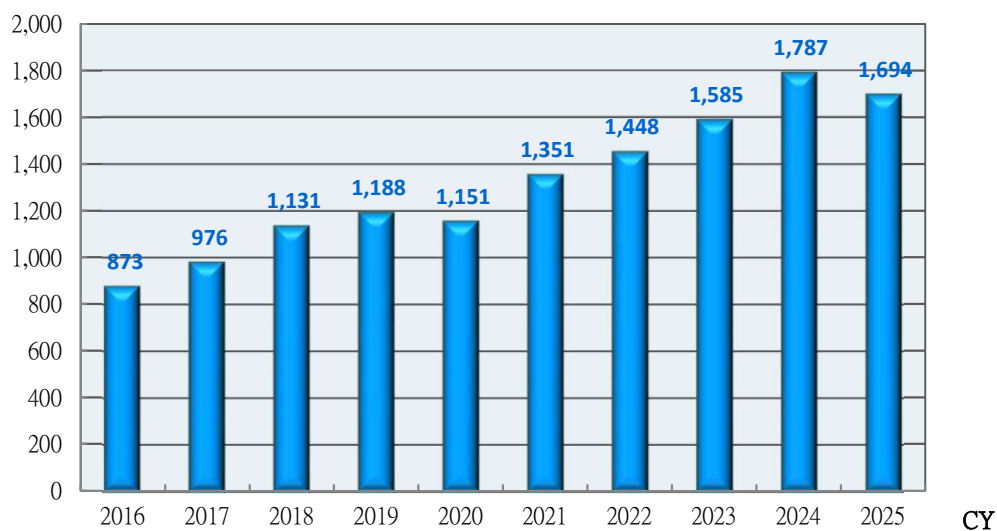


Figure 3. Comparison of net tax revenues

one hundred
million dollars



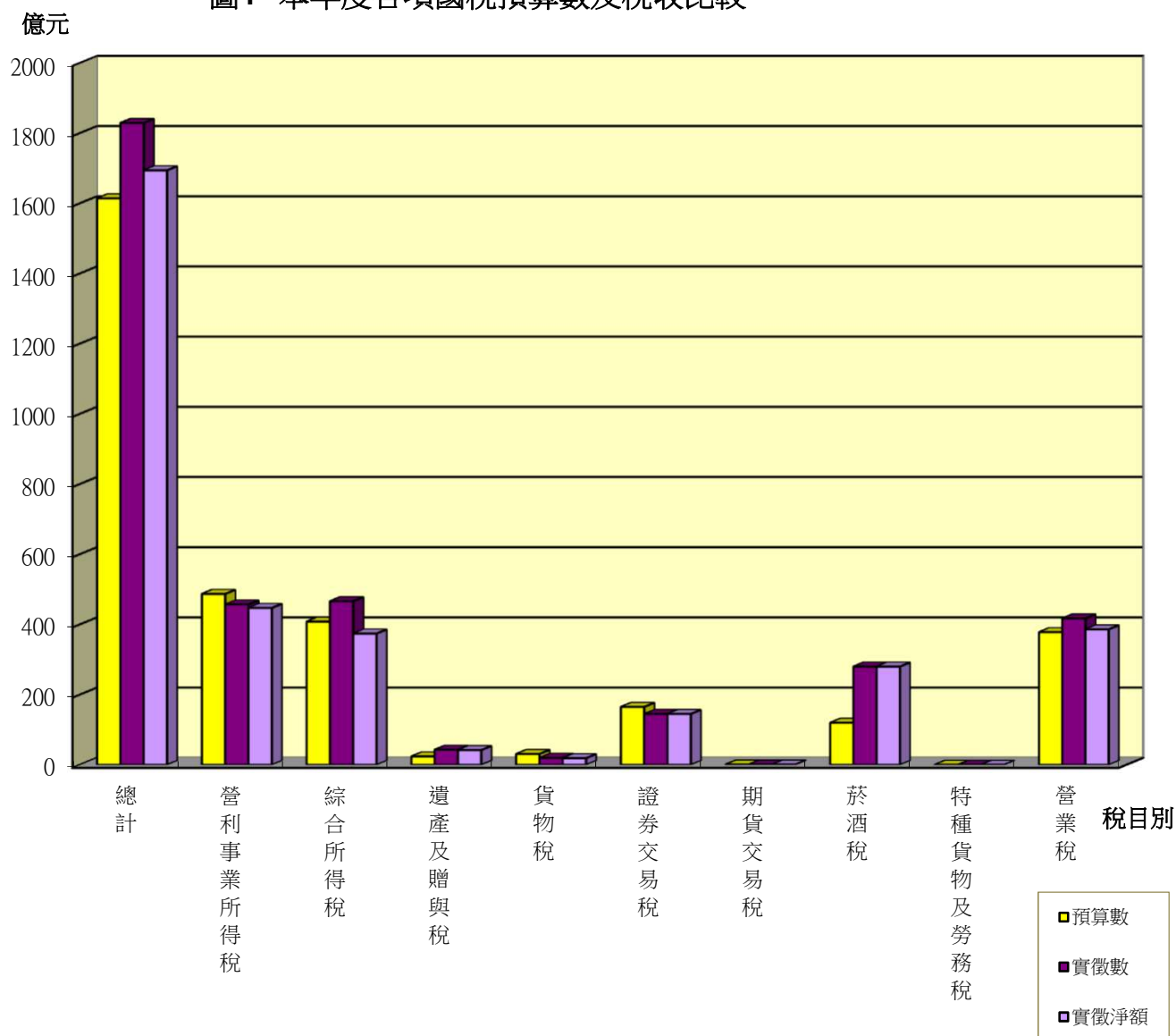
三、各項國稅預算數及稅收分析

(一)本(114)年度各項國稅預算數及稅收比較

單位：新臺幣萬元

稅目別	預 算 數		實 徵 數	實 徵 淨 額	
	金 額	分 配 比%		金 額	分 配 比%
營利事業所得稅	4,873,542	30.20	4,571,918	4,471,357	26.39
綜 合 所 得 稅	4,076,099	25.25	4,660,850	3,736,525	22.05
遺 產 及 贈 與 稅	243,300	1.51	426,200	423,582	2.50
貨 物 稅	305,100	1.89	198,779	190,992	1.13
證 券 交 易 稅	1,653,300	10.24	1,447,995	1,447,936	8.55
期 貨 交 易 稅	8,800	0.05	9,233	9,233	0.05
菸 酒 稅	1,196,200	7.41	2,800,487	2,800,487	16.53
特種貨物及勞務稅	4,600	0.03	1,413	1,413	0.01
營 業 稅	3,779,800	23.42	4,173,282	3,861,114	22.79
合 計	16,140,741	100.00	18,290,157	16,942,639	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

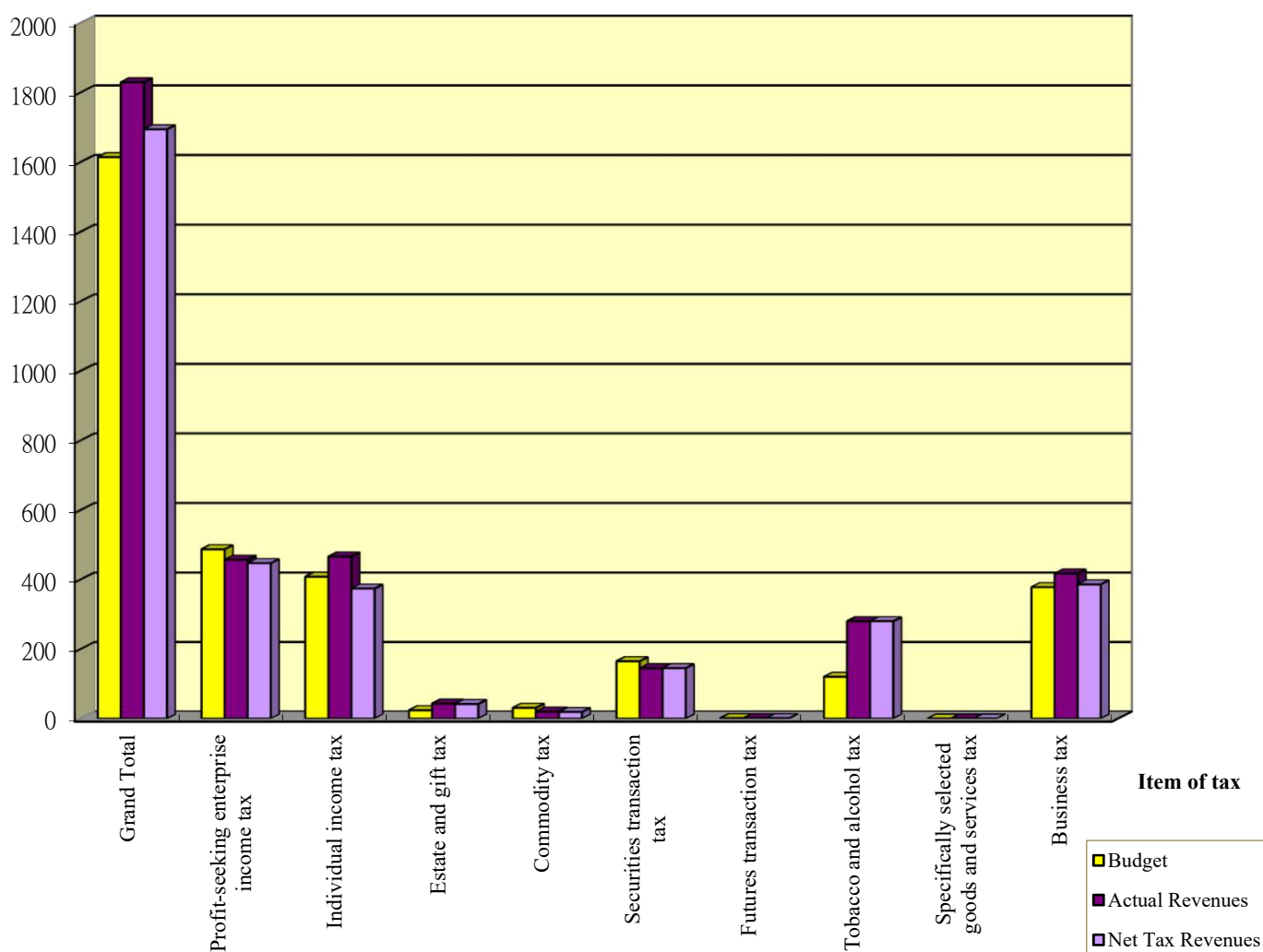
1. Comparison of Each Category of National Tax Budget and Tax Revenues for Current Year (2025)

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	4,873,542	30.20	4,571,918	4,471,357	26.39
Individual income tax	4,076,099	25.25	4,660,850	3,736,525	22.05
Estate and gift tax	243,300	1.51	426,200	423,582	2.50
Commodity tax	305,100	1.89	198,779	190,992	1.13
Securities transaction tax	1,653,300	10.24	1,447,995	1,447,936	8.55
Futures transaction tax	8,800	0.05	9,233	9,233	0.05
Tobacco and alcohol tax	1,196,200	7.41	2,800,487	2,800,487	16.53
Specifically selected goods and services tax	4,600	0.03	1,413	1,413	0.01
Business tax	3,779,800	23.42	4,173,282	3,861,114	22.79
Grand Total	16,140,741	100.00	18,290,157	16,942,639	100.00

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

one hundred
million dollars

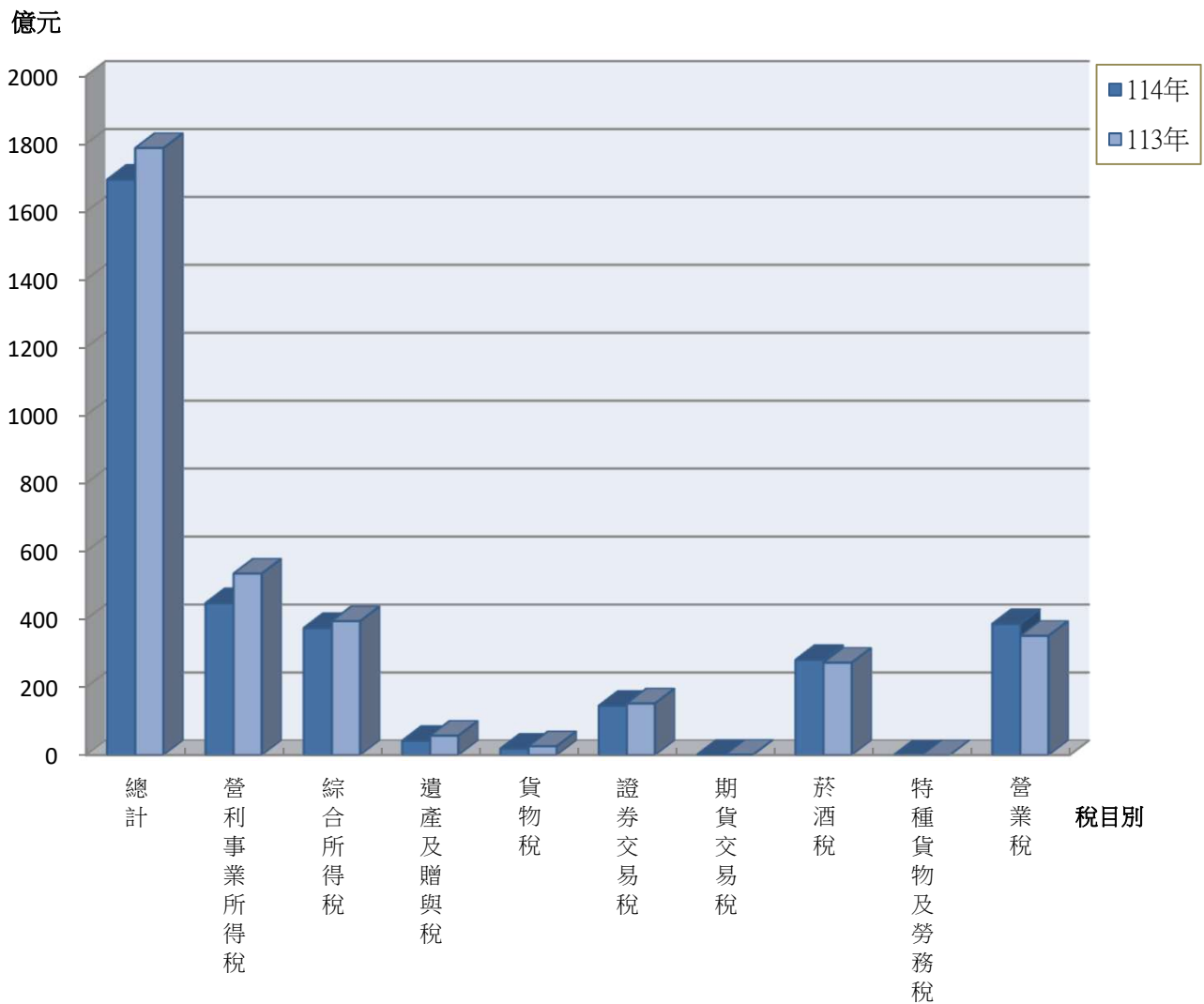


(二)本(114)年度與上年度各項國稅實徵淨額比較

單位：新臺幣萬元

稅目別	114年	113年	增(減)數	增(減)率 %
營 利 事 業 所 得 稅	4,471,357	5,341,300	-869,943	-16.29
綜 合 所 得 稅	3,736,525	3,937,268	-200,743	-5.10
遺 產 及 贈 與 稅	423,582	574,191	-150,609	-26.23
貨 物 稅	190,992	258,177	-67,185	-26.02
證 券 交 易 稅	1,447,936	1,516,868	-68,932	-4.54
期 貨 交 易 稅	9,233	10,514	-1,281	-12.18
菸 酒 稅	2,800,487	2,717,369	83,118	3.06
特種貨物及勞務稅	1,413	2,249	-836	-37.17
營 業 稅	3,861,114	3,513,813	347,301	9.88
總 計	16,942,639	17,871,749	-929,110	-5.20

圖 5 本年度與上年度各項國稅實徵淨額比較



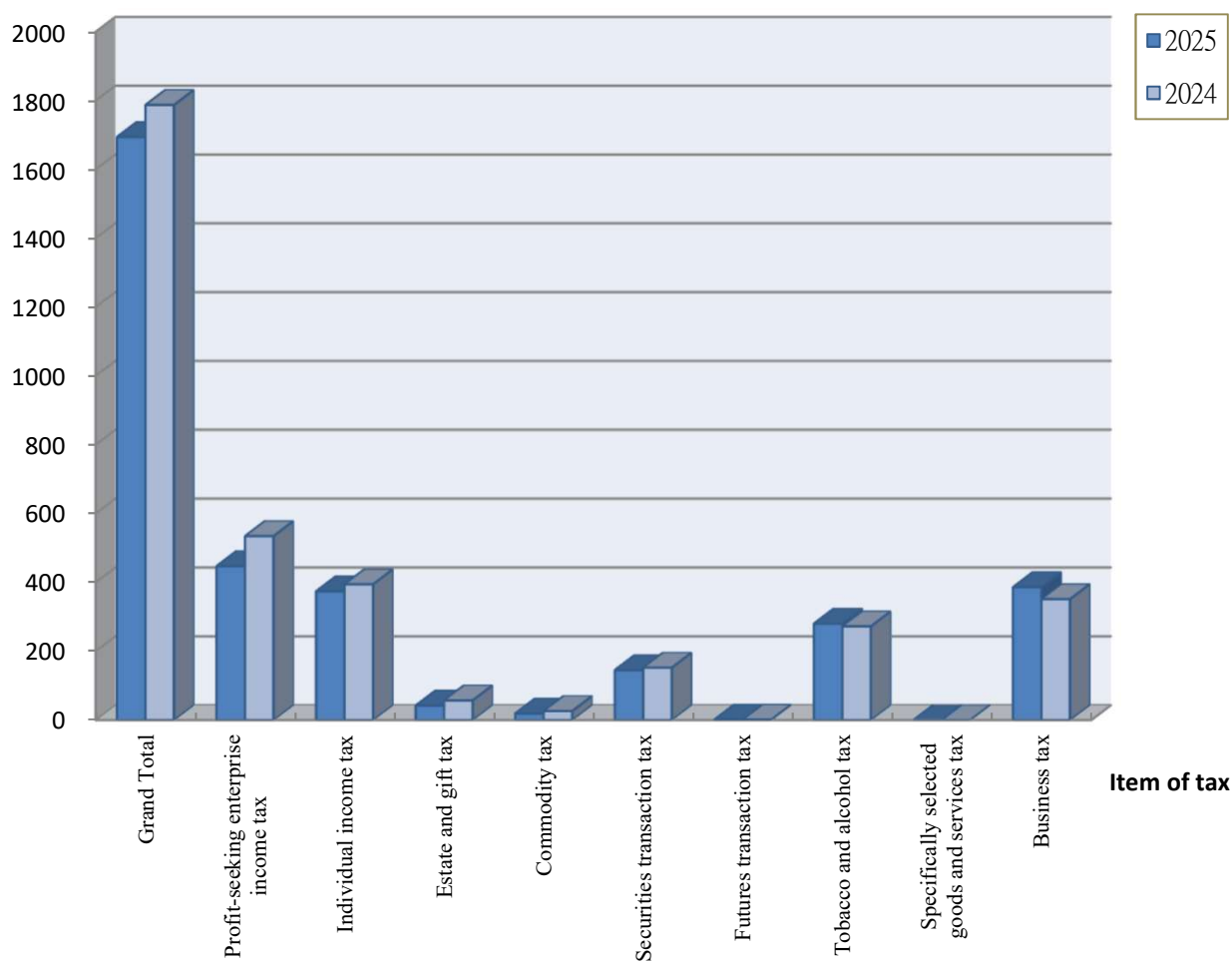
2. Comparison between Net Tax Revenues of Each Category of National Tax for Current Year (2025) and Last Year

Unit: NT\$ten thousand dollars

Item of Tax	2025	2024	Increase (decrease) amount	Increase (decrease) rate%
Profit-seeking enterprise income tax	4,471,357	5,341,300	-869,943	-16.29
Individual income tax	3,736,525	3,937,268	-200,743	-5.10
Estate and gift tax	423,582	574,191	-150,609	-26.23
Commodity tax	190,992	258,177	-67,185	-26.02
Securities transaction tax	1,447,936	1,516,868	-68,932	-4.54
Futures transaction tax	9,233	10,514	-1,281	-12.18
Tobacco and alcohol tax	2,800,487	2,717,369	83,118	3.06
Specifically selected goods and services tax	1,413	2,249	-836	-37.17
Business tax	3,861,114	3,513,813	347,301	9.88
Grand Total	16,942,639	17,871,749	-929,110	-5.20

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

one hundred
million dollars



(三)各縣市預算數及實徵淨額比較

單位：新臺幣萬元

縣 市 別	114年 預算數 (1)	114年 實徵淨額 (2)	增(減)數 =(2)-(1)	增(減)數 %	113年 實徵淨額 (3)	增(減)數 =(2)-(3)	增(減)率 %
臺 南 市	11,605,491	12,273,214	667,723	5.75	13,047,607	-774,393	-5.94
嘉 義 縣	962,299	1,004,774	42,475	4.41	1,011,528	-6,754	-0.67
屏 東 縣	2,043,162	2,150,118	106,956	5.23	2,272,972	-122,854	-5.40
臺 東 縣	274,469	267,959	-6,510	-2.37	273,537	-5,578	-2.04
澎 湖 縣	143,075	112,481	-30,594	-21.38	156,888	-44,407	-28.30
嘉 義 市	1,112,245	1,134,093	21,848	1.96	1,109,217	24,876	2.24
總 計	16,140,741	16,942,639	801,898	4.97	17,871,749	-929,110	-5.20

圖6 各縣市本(114)年度預算數及實徵淨額比較

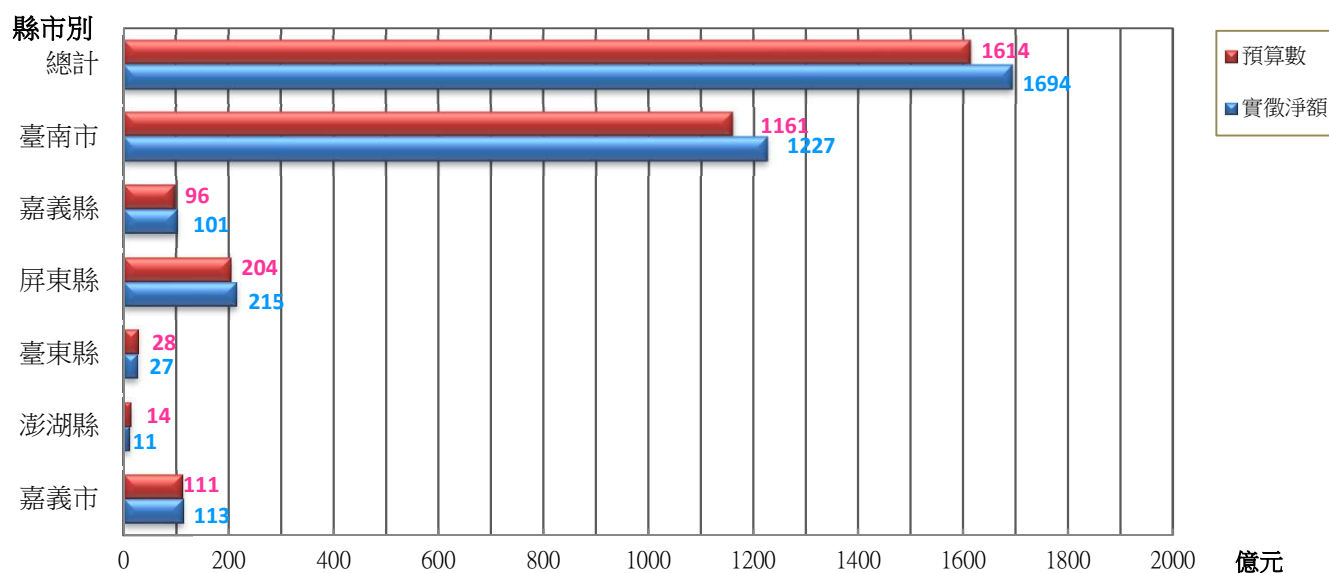
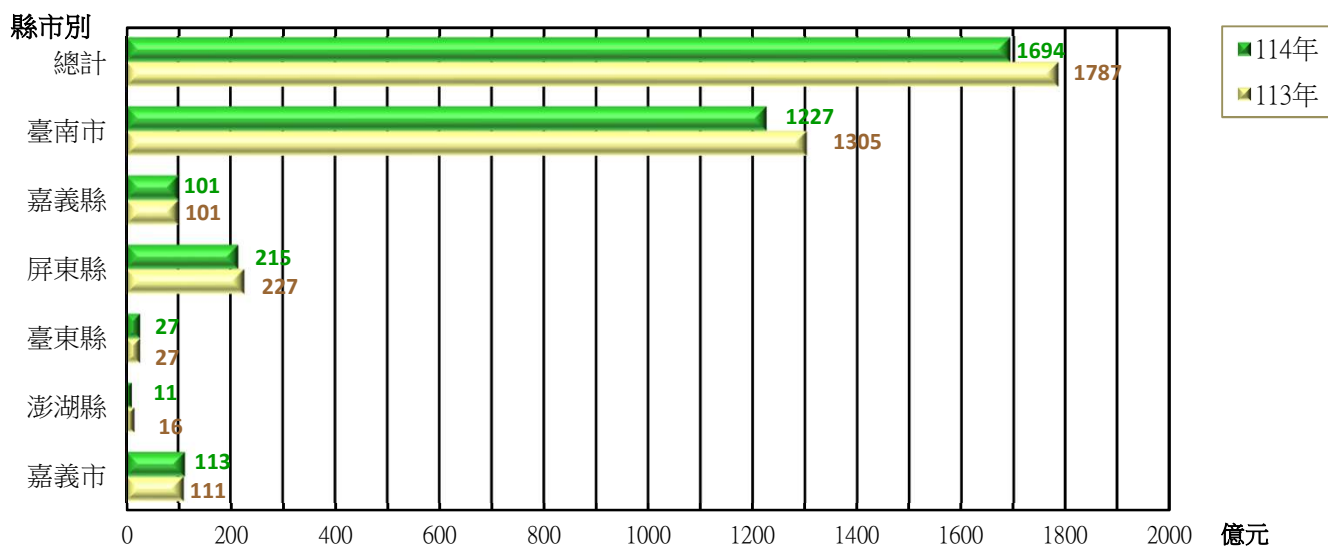


圖 7 各縣市本(114)年度實徵淨額及上年度實徵淨額比較



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

Unit: NT\$ten thousand dollars

City or County	2025 Budget (1)	2025 Net Tax Revenues (2)	Increase (decrease) amount = (2)-(1)	Increase (decrease) rate%	2024 Net Tax Revenues (3)	Increase (decrease) amount = (2)-(3)	Increase (decrease) rate%
Tainan City	11,605,491	12,273,214	667,723	5.75	13,047,607	-774,393	-5.94
Chiayi County	962,299	1,004,774	42,475	4.41	1,011,528	-6,754	-0.67
Pingtung County	2,043,162	2,150,118	106,956	5.23	2,272,972	-122,854	-5.40
Taitung County	274,469	267,959	-6,510	-2.37	273,537	-5,578	-2.04
Penghu County	143,075	112,481	-30,594	-21.38	156,888	-44,407	-28.30
Chiayi City	1,112,245	1,134,093	21,848	1.96	1,109,217	24,876	2.24
Grand Total	16,140,741	16,942,639	801,898	4.97	17,871,749	-929,110	-5.20

Figure 6. Comparison between budget and net tax revenues of every county and city in 2025

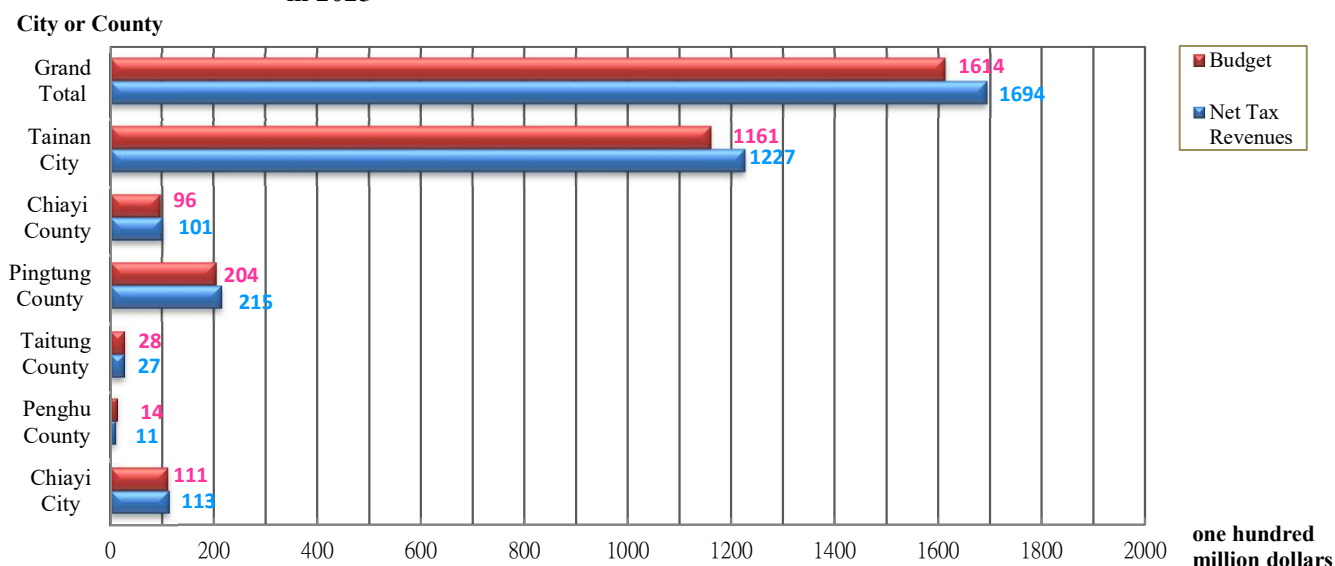
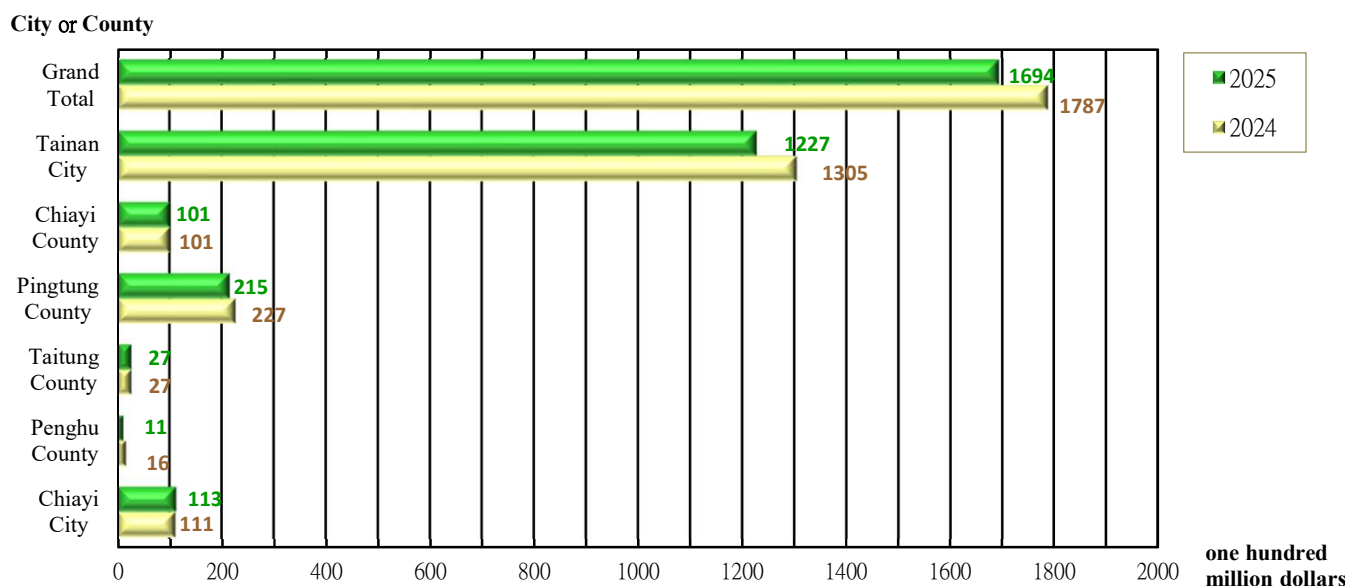


Figure 7. Comparison net tax revenues of every county and city between current year (2025) and last year



四、各項國稅收入季節變動分析

(一)本(114)年度各項國稅總指數及營利事業所得稅、綜合所得稅、遺產及贈與稅之季節指數分析

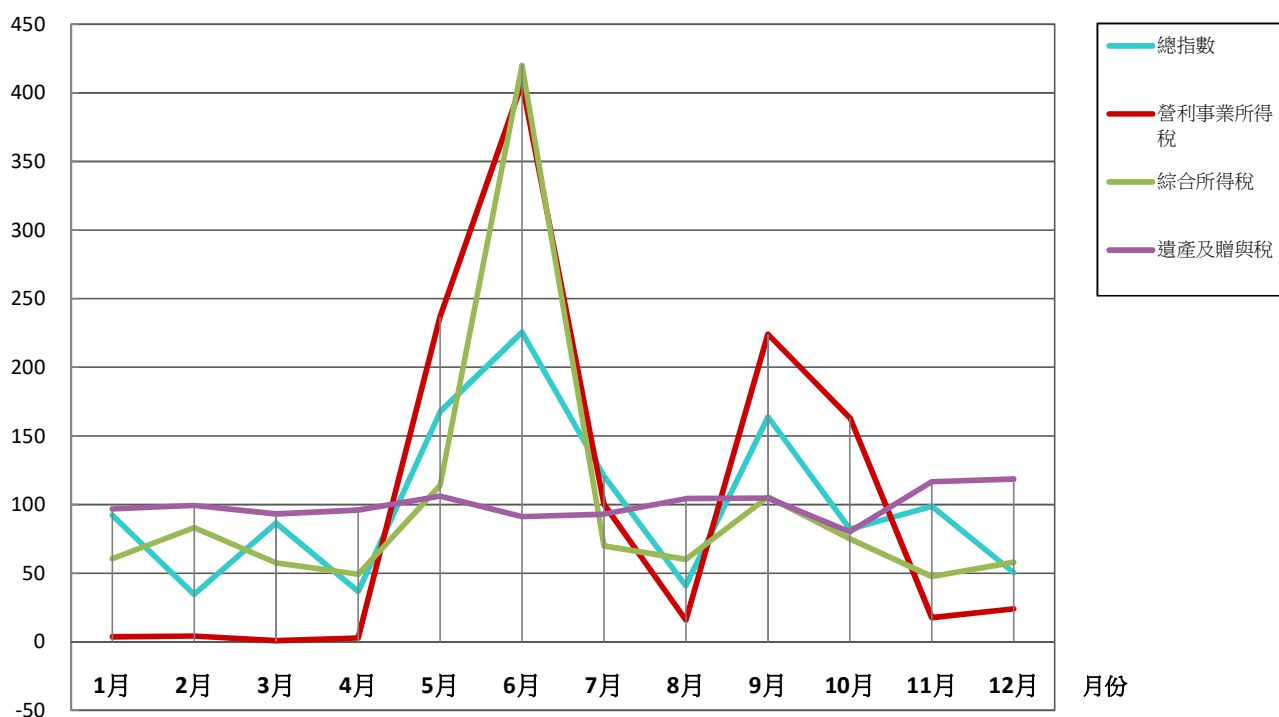
1. 季節指數表

月份 季節指數	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月
總指數	92.16	34.55	86.49	36.68	167.82	225.63	120.76	40.82	163.70	82.16	98.80	50.43
營利事業所得稅	3.65	4.10	0.69	2.76	236.95	406.85	100.21	15.87	224.07	163.25	17.54	24.06
綜合所得稅	60.39	83.03	57.53	49.20	114.08	420.15	69.78	60.00	105.43	74.98	47.54	57.89
遺產及贈與稅	96.77	99.27	93.25	96.06	106.12	91.28	93.02	104.34	104.70	80.12	116.55	118.52

資料來源:本年報之表12。

圖8 季節指數比較表

季節指數



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247億9,041萬3千元為最高，最低為2月份37億9,615萬8千元，全年平均稅收為109億8,723萬3千元，以此平均數之指數為100，以6月份指數最高為225.63，5月份指數167.82次之，其次依序為9月份指數163.70，7月份指數120.76，其餘各月份指數皆在100以下，2月份指數34.55為最低。
- (2)營利事業所得稅：5月份為結算申報期、9月份為暫繳申報期，又逢申報繳納截止日為例假日或月底繳納稅款，易致稅款延遲至次月入庫，故以6月份指數406.85居首，5月份指數236.95次之，其次依序為9月份指數224.07，10月份指數163.25，7月份指數100.21，其餘各月份指數皆在100以下，以3月份指數0.69為最低，係因書面審核電腦核定案件退稅所致。
- (3)綜合所得稅：因該年度5、6月為綜合所得稅結算申報期間，故以6月份指數420.15居首，5月份指數114.08次之，其次為9月份指數105.43，其餘各月份指數皆在100以下，以11月份指數47.54最低，係因第2批綜合所得稅結算申報之寄發退稅憑單案件，陸續於11月份兌領所致。
- (4)遺產及贈與稅：指數約於80.12至118.52之間，以12月份指數最高，10月份指數最低。

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

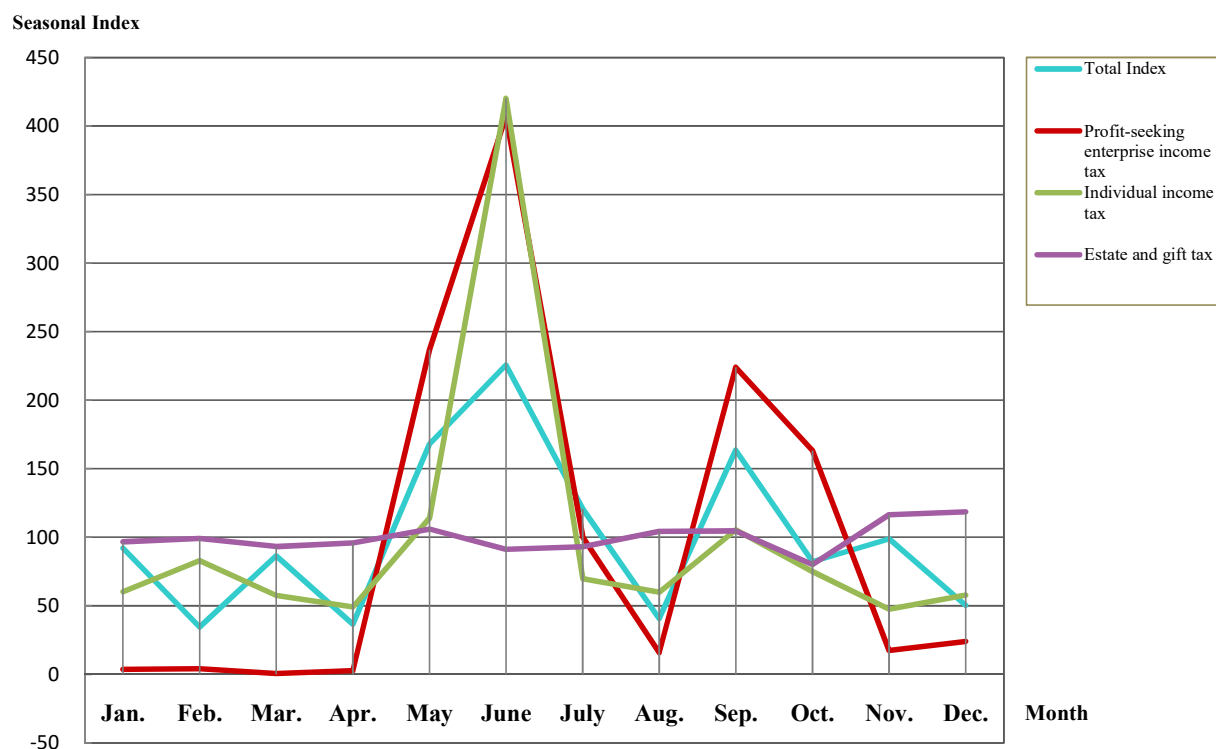
1. Seasonal index analysis of each category of national tax of current year (2025), including total index, profit-seeking enterprise income tax, individual income tax, estate and gift tax

1-1 Table of Seasonal Index

Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Seasonal Index												
Total Index	92.16	34.55	86.49	36.68	167.82	225.63	120.76	40.82	163.70	82.16	98.80	50.43
Profit-seeking enterprise income tax	3.65	4.10	0.69	2.76	236.95	406.85	100.21	15.87	224.07	163.25	17.54	24.06
Individual income tax	60.39	83.03	57.53	49.20	114.08	420.15	69.78	60.00	105.43	74.98	47.54	57.89
Estate and gift tax	96.77	99.27	93.25	96.06	106.12	91.28	93.02	104.34	104.70	80.12	116.55	118.52

Source: Table 12 of this annual report.

Figure 8. Comparison Table of Seasonal Index



1-2 Analysis of Seasonal Index

- 1-2-1 Total Index: The highest average tax income of national tax incomes is NT\$24,790,413,000 in June, whereas the lowest is NT\$3,796,158,000 in February, and annual average tax income is NT\$10,987,233,000. If the index of the whole year is set at the annual average as 100, the index is highest at 225.63 in June, followed by 167.82 in May, 163.70 in September, 120.76 in July, and other monthly values fall below 100, with the lowest at 34.55 in February.
- 1-2-2 Profit-seeking Enterprise Income Tax: The annual income tax return and payment due date is in May, and the provisional income tax return and payment due date is in September. However, when the due date for tax payments falls on a Saturday, Sunday, or legal holiday, or at the end of the month, tax payments may be delayed to the following month. Therefore, the index is highest at 406.85 in June, followed by 236.95 in May, 224.07 in September, 163.25 in October, and 100.21 in July. Other monthly values are below 100, with the lowest at 0.69 in March due to tax refunds of cases for assessment by computer after reviewing tax declaration on paper.
- 1-2-3 Individual Income Tax: As the period of May and June for the current year is the individual income tax filing period, the index is highest at 420.15 in June, followed by 114.08 in May, and 105.43 in September. Other monthly values are below 100, with the lowest at 47.54 in November primarily because tax refund vouchers for the second batch of comprehensive income tax filings were gradually redeemed in November.
- 1-2-4 Estate and Gift Tax: The indices fall between 80.12 and 118.52, with the highest in December and lowest in October.

(二)本(114)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

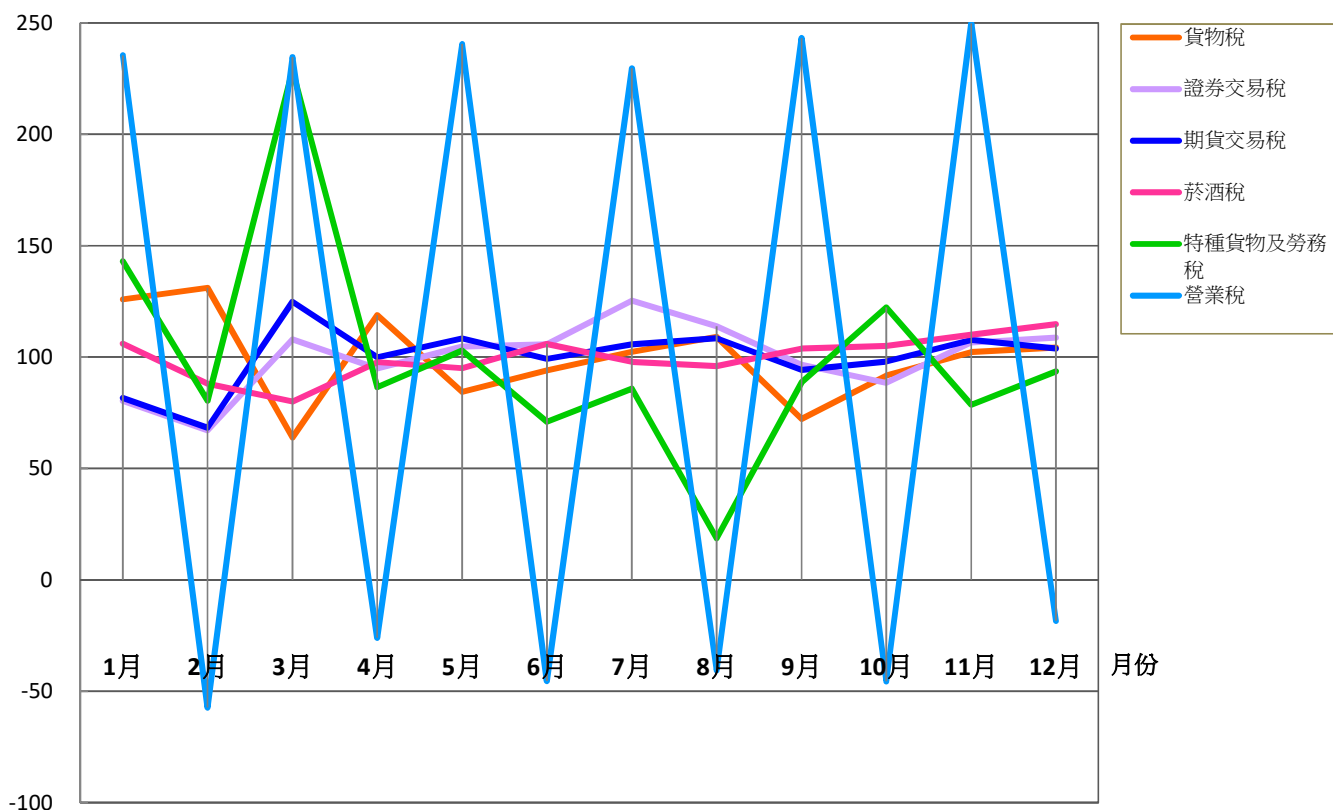
1. 季節指數表

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	125.88	131.08	63.87	118.81	84.42	94.01	102.36	109.14	72.23	91.62	102.24	104.34
證券交易稅	80.25	67.08	107.92	94.87	104.68	105.76	125.32	113.92	96.53	88.39	106.56	108.72
期貨交易稅	81.71	68.25	124.83	99.92	108.28	99.14	105.81	108.50	94.19	97.93	107.65	103.79
菸酒稅	106.02	87.98	80.02	97.74	95.00	105.87	97.85	95.90	103.86	104.98	110.05	114.73
特種貨物及勞務稅	142.97	80.36	228.80	86.45	102.94	70.95	85.82	18.58	88.70	122.34	78.56	93.53
營業稅	235.54	-57.37	234.73	-26.09	240.48	-45.42	229.68	-40.66	243.26	-45.59	249.85	-18.41

資料來源:本年報之表12。

圖9 季節指數比較表

季節指數



2. 季節指數分析

- (1)貨物稅：指數約於63.87至131.08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67.08至125.32之間，以7月份指數最高，2月份指數最低。
- (3)期貨交易稅：指數約於68.25至124.83之間，以3月份指數最高，2月份指數最低。
- (4)菸酒稅：指數約於80.02至114.73之間，以12月份指數最高，3月份指數最低。
- (5)特種貨物及勞務稅：指數約於18.58至228.80之間，以3月份指數最高，8月份指數最低。
- (6)營業稅：申報繳納以每二個月為一期，復以外銷退稅、固定資產退稅等因素，致單月份指數為正數，雙月份則為負，單月份指數約於229.68至249.85之間，以11月份指數249.85為最高，雙月份指數約於-57.37至-18.41之間，以2月份指數最低。

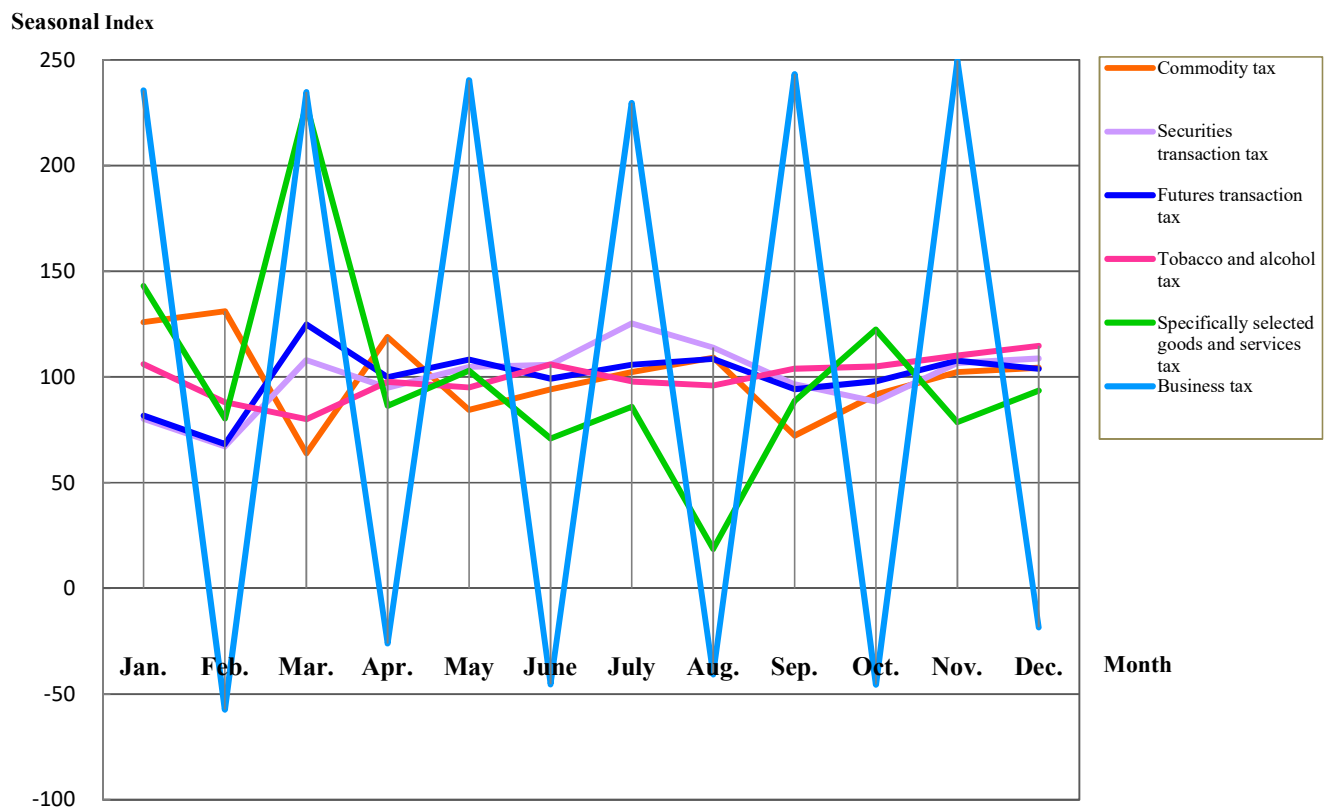
2. Seasonal index analysis of each category of national tax of current year (2025), including commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax

2-1 Table of Seasonal Index

Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Seasonal Index												
Commodity tax	125.88	131.08	63.87	118.81	84.42	94.01	102.36	109.14	72.23	91.62	102.24	104.34
Securities transaction tax	80.25	67.08	107.92	94.87	104.68	105.76	125.32	113.92	96.53	88.39	106.56	108.72
Futures transaction tax	81.71	68.25	124.83	99.92	108.28	99.14	105.81	108.50	94.19	97.93	107.65	103.79
Tobacco and alcohol tax	106.02	87.98	80.02	97.74	95.00	105.87	97.85	95.90	103.86	104.98	110.05	114.73
Specifically selected goods and services tax	142.97	80.36	228.80	86.45	102.94	70.95	85.82	18.58	88.70	122.34	78.56	93.53
Business tax	235.54	-57.37	234.73	-26.09	240.48	-45.42	229.68	-40.66	243.26	-45.59	249.85	-18.41

Source: Table 12 of this annual report.

Figure 9. Comparison Table of Seasonal Index



2-2 Analysis of Seasonal Index

2-2-1 Commodity Tax: The indices fall between 63.87 and 131.08, with the highest in February and lowest in March.

2-2-2 Securities transaction tax: The indices fall between 67.08 and 125.32, with the highest in July and lowest in February.

2-2-3 Futures transaction tax: The indices fall between 68.25 and 124.83, with the highest in March and lowest in February.

2-2-4 Tobacco and alcohol tax: The indices fall between 80.02 and 114.73, with the highest in December and lowest in March.

2-2-5 Specifically selected goods and services tax: The indices fall between 18.58 and 228.80, with the highest in March and lowest in August.

2-2-6 Business Tax: This tax is declared and paid once every two months. Because of export product refunds and fixed asset refunds, the indices are positive in odd months (between 229.68 and 249.85) with the highest at 249.85 in November, and negative in even months (between -57.37 and -18.41) with the lowest index in February.

本 頁 空 白
Blank Page

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 合計 Total	Income Tax		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax
				營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax		
105年							
	預算數	77,681,469	40,929,182	21,377,182	19,552,000	2,100,000	3,709,000
	實徵數	95,447,604	55,829,128	27,943,613	27,885,515	2,232,991	2,969,208
	實徵淨額	87,330,161	50,586,171	27,419,867	23,166,304	2,228,954	2,915,474
	實徵數達成率	122.9	136.4	130.7	142.6	106.3	80.1
	實徵數年增率	7.1	11.2	15.4	7.2	21.5	-16.1
	實徵淨額達成率	112.4	123.6	128.3	118.5	106.1	78.6
	實徵淨額年增率	11.5	17.7	14.9	21.1	21.7	-17.3
106年							
	預算數	81,016,422	42,327,906	21,858,700	20,469,206	2,210,000	3,549,000
	實徵數	106,205,750	56,698,032	28,492,550	28,205,482	2,758,174	3,762,778
	實徵淨額	97,611,640	51,292,755	27,971,685	23,321,070	2,751,518	3,735,965
	實徵數達成率	131.1	133.9	130.3	137.8	124.8	106.0
	實徵數年增率	11.3	1.6	2.0	1.1	23.5	26.7
	實徵淨額達成率	120.5	121.2	128.0	113.9	124.5	105.3
	實徵淨額年增率	11.8	1.4	2.0	0.7	23.4	28.1
107年							
	預算數	90,292,378	51,489,205	28,921,448	22,567,757	1,513,000	3,067,778
	實徵數	122,714,885	61,945,624	30,644,559	31,301,065	2,727,110	3,888,343
	實徵淨額	113,070,128	55,878,536	29,958,055	25,920,481	2,711,697	3,851,957
	實徵數達成率	135.9	120.3	106.0	138.7	180.2	126.7
	實徵數年增率	15.5	9.3	7.6	11.0	-1.1	3.3
	實徵淨額達成率	125.2	108.5	103.6	114.9	179.2	125.6
	實徵淨額年增率	15.8	8.9	7.1	11.1	-1.4	3.1
108年							
	預算數	96,208,303	53,946,480	33,214,345	20,732,135	1,513,000	3,442,222
	實徵數	130,173,574	66,691,680	36,371,591	30,320,089	2,834,276	3,251,204
	實徵淨額	118,831,444	58,938,816	35,539,661	23,399,155	2,822,294	3,146,126
	實徵數達成率	135.3	123.6	109.5	146.2	187.3	94.5
	實徵數年增率	6.1	7.7	18.7	-3.1	3.9	-16.4
	實徵淨額達成率	123.5	109.3	107.0	112.9	186.5	91.4
	實徵淨額年增率	5.1	5.5	18.6	-9.7	4.1	-18.3
109年							
	預算數	101,068,127	57,544,011	34,546,140	22,997,871	1,627,000	3,566,667
	實徵數	127,244,270	56,070,108	26,118,177	29,951,931	2,467,279	2,540,643
	實徵淨額	115,058,219	48,478,849	25,688,140	22,790,709	2,450,533	2,203,201
	實徵數達成率	125.9	97.4	75.6	130.2	151.6	71.2
	實徵數年增率	-2.3	-15.9	-28.2	-1.2	-12.9	-21.9
	實徵淨額達成率	113.8	84.2	74.4	99.1	150.6	61.8
	實徵淨額年增率	-3.2	-17.7	-27.7	-2.6	-13.2	-30.0

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

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY 2016
5,730,000	22,000	7,791,000	98,000	17,302,287	Budget
4,121,471	32,031	8,825,542	78,080	21,359,153	Actual Revenues
4,121,285	31,985	8,825,542	73,148	18,547,602	Net Tax Revenues
71.9	145.6	113.3	79.7	123.4	% of Actual Revenues to Budget
-14.5	11.5	16.2	-51.9	2.3	Actual Revenues Annual Growth Rate
71.9	145.4	113.3	74.6	107.2	% of Net Tax Revenues to Budget
-14.5	11.3	16.2	-53.3	6.5	Net Tax Revenues Annual Growth Rate
					CY 2017
6,103,000	30,000	7,506,000	83,000	19,207,516	Budget
5,779,488	44,238	15,112,040	35,869	22,015,131	Actual Revenues
5,779,428	44,238	15,112,040	33,566	18,862,130	Net Tax Revenues
94.7	147.5	201.3	43.2	114.6	% of Actual Revenues to Budget
40.2	38.1	71.2	-54.1	3.1	Actual Revenues Annual Growth Rate
94.7	147.5	201.3	40.4	98.2	% of Net Tax Revenues to Budget
40.2	38.3	71.2	-54.1	1.7	Net Tax Revenues Annual Growth Rate
					CY 2018
6,032,000	32,000	9,297,500	39,000	18,821,895	Budget
6,163,739	47,878	24,700,331	17,383	23,224,477	Actual Revenues
6,163,720	47,878	24,700,331	16,447	19,699,562	Net Tax Revenues
102.2	149.6	265.7	44.6	123.4	% of Actual Revenues to Budget
6.6	8.2	63.4	-51.5	5.5	Actual Revenues Annual Growth Rate
102.2	149.6	265.7	42.2	104.7	% of Net Tax Revenues to Budget
6.6	8.2	63.4	-51.0	4.4	Net Tax Revenues Annual Growth Rate
					CY 2019
6,842,000	55,000	9,785,000	38,000	20,586,601	Budget
5,395,316	40,237	27,102,879	3,081	24,854,901	Actual Revenues
5,395,316	40,237	27,102,879	-5,876	21,391,652	Net Tax Revenues
78.9	73.2	277.0	8.1	120.7	% of Actual Revenues to Budget
-12.5	-16.0	9.7	-82.3	7.0	Actual Revenues Annual Growth Rate
78.9	73.2	277.0	-	103.9	% of Net Tax Revenues to Budget
-12.5	-16.0	9.7	-	8.6	Net Tax Revenues Annual Growth Rate
					CY 2020
6,529,000	46,000	11,403,750	20,000	20,331,699	Budget
9,304,738	66,305	29,063,196	4,822	27,727,179	Actual Revenues
9,304,678	66,305	29,063,196	1,627	23,489,830	Net Tax Revenues
142.5	144.1	254.9	24.1	136.4	% of Actual Revenues to Budget
72.5	64.8	7.2	56.5	11.6	Actual Revenues Annual Growth Rate
142.5	144.1	254.9	8.1	115.5	% of Net Tax Revenues to Budget
72.5	64.8	7.2	-	9.8	Net Tax Revenues Annual Growth Rate

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

表1. 歷年各項國稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅 合計 Total	Income Tax		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax
				營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax		
110年							
	預算數	102,882,923	56,793,887	33,183,619	23,610,268	1,633,000	3,355,556
	實徵數	146,829,573	62,722,956	30,690,840	32,032,116	3,812,625	2,277,716
	實徵淨額	135,137,025	54,547,970	29,778,982	24,768,988	3,803,823	2,112,502
	實徵數達成率	142.7	110.4	92.5	135.7	233.5	67.9
	實徵數年增率	15.4	11.9	17.5	6.9	54.5	-10.3
	實徵淨額達成率	131.4	96.0	89.7	104.9	232.9	63.0
	實徵淨額年增率	17.5	12.5	15.9	8.7	55.2	-4.1
111年							
	預算數	118,167,896	64,529,804	39,347,120	25,182,684	1,633,000	2,884,444
	實徵數	157,657,018	80,117,819	42,398,786	37,719,033	3,857,622	2,428,528
	實徵淨額	144,822,087	71,445,246	41,603,852	29,841,394	3,853,120	2,269,936
	實徵數達成率	133.4	124.2	107.8	149.8	236.2	84.2
	實徵數年增率	7.4	27.7	38.1	17.8	1.2	6.6
	實徵淨額達成率	122.6	110.7	105.7	118.5	236.0	78.7
	實徵淨額年增率	7.2	31.0	39.7	20.5	1.3	7.5
112年							
	預算數	130,665,349	79,239,866	52,157,477	27,082,389	1,644,000	2,053,333
	實徵數	171,507,165	90,166,421	45,218,155	44,948,266	4,101,153	2,773,204
	實徵淨額	158,463,407	81,015,097	44,514,996	36,500,101	4,094,244	2,637,271
	實徵數達成率	131.3	113.8	86.7	166.0	249.5	135.1
	實徵數年增率	8.8	12.5	6.6	19.2	6.3	14.2
	實徵淨額達成率	121.3	102.2	85.3	134.8	249.0	128.4
	實徵淨額年增率	9.4	13.4	7.0	22.3	6.3	16.2
113年							
	預算數	134,266,033	72,950,228	42,746,196	30,204,032	2,252,000	2,285,555
	實徵數	192,113,125	102,723,533	54,618,560	48,104,973	5,752,237	2,750,128
	實徵淨額	178,717,487	92,785,678	53,413,003	39,372,675	5,741,908	2,581,770
	實徵數達成率	143.1	140.8	127.8	159.3	255.4	120.3
	實徵數年增率	12.0	13.9	20.8	7.0	40.3	-0.8
	實徵淨額達成率	133.1	127.2	125.0	130.4	255.0	113.0
	實徵淨額年增率	12.8	14.5	20.0	7.9	40.2	-2.1
114年							
	預算數	161,407,412	89,496,412	48,735,422	40,760,990	2,433,000	3,051,000
	實徵數	182,901,573	92,327,684	45,719,177	46,608,507	4,262,006	1,987,788
	實徵淨額	169,426,388	82,078,822	44,713,571	37,365,251	4,235,812	1,909,924
	實徵數達成率	113.3	103.2	93.8	114.3	175.2	65.2
	實徵數年增率	-4.8	-10.1	-16.3	-3.1	-25.9	-27.7
	實徵淨額達成率	105.0	91.7	91.7	91.7	174.1	62.6
	實徵淨額年增率	-5.2	-11.5	-16.3	-5.1	-26.2	-26.0

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

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY 2021
7,037,000	45,000	12,057,500	10,000	21,950,980	Budget
18,502,616	96,786	29,643,941	23,102	29,749,831	Actual Revenues
18,502,537	96,786	29,643,941	23,102	26,406,364	Net Tax Revenues
262.9	215.1	245.9	231.0	135.5	% of Actual Revenues to Budget
98.9	46.0	2.0	379.1	7.3	Actual Revenues Annual Growth Rate
262.9	215.1	245.9	231.0	120.3	% of Net Tax Revenues to Budget
98.9	46.0	2.0	1,319.9	12.4	Net Tax Revenues Annual Growth Rate
					CY 2022
10,756,934	66,000	13,051,250	3,000	25,243,464	Budget
9,964,937	100,611	28,695,445	40,373	32,451,683	Actual Revenues
9,964,937	100,611	28,695,445	40,373	28,452,419	Net Tax Revenues
92.6	152.4	219.9	1,345.8	128.6	% of Actual Revenues to Budget
-46.1	4.0	-3.2	74.8	9.1	Actual Revenues Annual Growth Rate
92.6	152.4	219.9	1,345.8	112.7	% of Net Tax Revenues to Budget
-46.1	4.0	-3.2	74.8	7.7	Net Tax Revenues Annual Growth Rate
					CY 2023
9,956,000	65,000	13,230,000	18,000	24,459,150	Budget
11,324,058	80,554	26,786,898	27,077	36,247,800	Actual Revenues
11,324,038	80,554	26,786,898	27,077	32,498,228	Net Tax Revenues
113.7	123.9	202.5	150.4	148.2	% of Actual Revenues to Budget
13.6	-19.9	-6.7	-32.9	11.7	Actual Revenues Annual Growth Rate
113.7	123.9	202.5	150.4	132.9	% of Net Tax Revenues to Budget
13.6	-19.9	-6.7	-32.9	14.2	Net Tax Revenues Annual Growth Rate
					CY 2024
13,100,000	73,000	12,836,250	19,000	30,750,000	Budget
15,168,916	105,137	27,173,695	22,490	38,416,989	Actual Revenues
15,168,677	105,137	27,173,695	22,490	35,138,132	Net Tax Revenues
115.8	144.0	211.7	118.4	124.9	% of Actual Revenues to Budget
34.0	30.5	1.4	-16.9	6.0	Actual Revenues Annual Growth Rate
115.8	144.0	211.7	118.4	114.3	% of Net Tax Revenues to Budget
34.0	30.5	1.4	-16.9	8.1	Net Tax Revenues Annual Growth Rate
					CY 2025
16,533,000	88,000	11,962,000	46,000	37,798,000	Budget
14,479,947	92,331	28,004,869	14,130	41,732,818	Actual Revenues
14,479,358	92,331	28,004,869	14,130	38,611,142	Net Tax Revenues
87.6	104.9	234.1	30.7	110.4	% of Actual Revenues to Budget
-4.5	-12.2	3.1	-37.2	8.6	Actual Revenues Annual Growth Rate
87.6	104.9	234.1	30.7	102.2	% of Net Tax Revenues to Budget
-4.5	-12.2	3.1	-37.2	9.9	Net Tax Revenues Annual Growth Rate

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

表2. 歷年各縣市實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	77,681,469	50,383,105	5,111,242	14,435,857
實徵數	95,447,604	64,956,462	6,511,112	15,280,205
實徵淨額	87,330,161	59,346,470	5,828,008	14,228,141
實徵數達成率	122.9	128.9	127.4	105.8
實徵數年增率	7.1	10.1	7.9	-2.2
實徵淨額達成率	112.4	117.8	114.0	98.6
實徵淨額年增率	11.5	15.1	13.9	-0.8
106年				
預算數	81,016,422	54,618,644	5,395,156	12,875,848
實徵數	106,205,750	74,101,163	6,475,150	16,588,550
實徵淨額	97,611,640	68,186,983	5,736,767	15,456,219
實徵數達成率	131.1	135.7	120.0	128.8
實徵數年增率	11.3	14.1	-0.6	8.6
實徵淨額達成率	120.5	124.8	106.3	120.0
實徵淨額年增率	11.8	14.9	-1.6	8.6
107年				
預算數	90,292,378	63,103,479	5,665,193	13,279,688
實徵數	122,714,885	88,100,582	6,853,874	18,218,021
實徵淨額	113,070,128	81,558,761	6,069,598	16,993,553
實徵數達成率	135.9	139.6	121.0	137.2
實徵數年增率	15.5	18.9	5.8	9.8
實徵淨額達成率	125.2	129.2	107.1	128.0
實徵淨額年增率	15.8	19.6	5.8	9.9
108年				
預算數	96,208,303	66,971,705	6,034,884	14,750,974
實徵數	130,173,574	95,610,735	7,611,513	17,264,197
實徵淨額	118,831,444	87,950,736	6,617,950	15,718,251
實徵數達成率	135.3	142.8	126.1	117.0
實徵數年增率	6.1	8.5	11.1	-5.2
實徵淨額達成率	123.5	131.3	109.7	106.6
實徵淨額年增率	5.1	7.8	9.0	-7.5
109年				
預算數	101,068,127	71,893,649	6,288,486	14,363,083
實徵數	127,244,270	91,738,140	7,401,613	17,700,461
實徵淨額	115,058,219	83,321,468	6,332,714	16,171,571
實徵數達成率	125.9	127.6	117.7	123.2
實徵數年增率	-2.3	-4.1	-2.8	2.5
實徵淨額達成率	113.8	115.9	100.7	112.6
實徵淨額年增率	-3.2	-5.3	-4.3	2.9

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
3. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
4. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 2 Comparison between National Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
2,090,131	582,396	5,078,738	Budget
2,201,708	835,266	5,662,851	Actual Revenues
2,007,193	717,007	5,203,342	Net Tax Revenues
105.3	143.4	111.5	% of Actual Revenues to Budget
-7.3	21.3	5.9	Actual Revenues Annual Growth Rate
96.0	123.1	102.5	% of Net Tax Revenues to Budget
-5.7	28.9	11.8	Net Tax Revenues Annual Growth Rate
			CY 2017
2,113,481	634,342	5,378,951	Budget
2,006,564	864,271	6,170,052	Actual Revenues
1,785,589	740,556	5,705,526	Net Tax Revenues
94.9	136.2	114.7	% of Actual Revenues to Budget
-8.9	3.5	9.0	Actual Revenues Annual Growth Rate
84.5	116.7	106.1	% of Net Tax Revenues to Budget
-11.0	3.3	9.7	Net Tax Revenues Annual Growth Rate
			CY 2018
1,941,787	703,515	5,598,716	Budget
2,027,681	887,263	6,627,464	Actual Revenues
1,752,173	748,571	5,947,472	Net Tax Revenues
104.4	126.1	118.4	% of Actual Revenues to Budget
1.1	2.7	7.4	Actual Revenues Annual Growth Rate
90.2	106.4	106.2	% of Net Tax Revenues to Budget
-1.9	1.1	4.2	Net Tax Revenues Annual Growth Rate
			CY 2019
1,840,970	693,348	5,916,422	Budget
2,183,888	849,057	6,654,184	Actual Revenues
1,875,737	649,410	6,019,360	Net Tax Revenues
118.6	122.5	112.5	% of Actual Revenues to Budget
7.7	-4.3	0.4	Actual Revenues Annual Growth Rate
101.9	93.7	101.7	% of Net Tax Revenues to Budget
7.1	-13.2	1.2	Net Tax Revenues Annual Growth Rate
			CY 2020
1,842,337	692,063	5,988,509	Budget
2,093,139	879,356	7,431,561	Actual Revenues
1,787,566	662,971	6,781,929	Net Tax Revenues
113.6	127.1	124.1	% of Actual Revenues to Budget
-4.2	3.6	11.7	Actual Revenues Annual Growth Rate
97.0	95.8	113.2	% of Net Tax Revenues to Budget
-4.7	2.1	12.7	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge. The business tax excludes financial enterprise business tax.).
2. Since 2016, the individual income tax includes house and land transactions income tax.
3. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
4. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	102,882,923	73,266,068	6,622,081	14,149,154
實徵數	146,829,573	106,368,587	7,442,061	19,263,580
實徵淨額	135,137,025	98,543,869	6,389,671	17,672,937
實徵數達成率	142.7	145.2	112.4	136.1
實徵數年增率	15.4	15.9	0.5	8.8
實徵淨額達成率	131.4	134.5	96.5	124.9
實徵淨額年增率	17.5	18.3	0.9	9.3
111年				
預算數	118,167,896	84,893,158	7,225,908	15,486,325
實徵數	157,657,018	116,217,184	8,320,945	20,533,656
實徵淨額	144,822,087	107,457,238	7,234,336	18,831,364
實徵數達成率	133.4	136.9	115.2	132.6
實徵數年增率	7.4	9.3	11.8	6.6
實徵淨額達成率	122.6	126.6	100.1	121.6
實徵淨額年增率	7.2	9.0	13.2	6.6
112年				
預算數	130,665,349	95,959,494	7,821,938	15,979,423
實徵數	171,507,165	124,712,678	10,031,624	22,425,415
實徵淨額	158,463,407	116,031,801	8,747,481	20,697,363
實徵數達成率	131.3	130.0	128.2	140.3
實徵數年增率	8.8	7.3	20.6	9.2
實徵淨額達成率	121.3	120.9	111.8	129.5
實徵淨額年增率	9.4	8.0	20.9	9.9
113年				
預算數	134,266,033	96,845,406	7,788,305	17,269,634
實徵數	192,113,125	139,443,701	11,229,832	24,654,078
實徵淨額	178,717,487	130,476,066	10,115,284	22,729,723
實徵數達成率	143.1	144.0	144.2	142.8
實徵數年增率	12.0	11.8	11.9	9.9
實徵淨額達成率	133.1	134.7	129.9	131.6
實徵淨額年增率	12.8	12.4	15.6	9.8
114年				
預算數	161,407,412	116,054,909	9,622,988	20,431,621
實徵數	182,901,573	131,680,627	11,242,562	23,361,810
實徵淨額	169,426,388	122,732,139	10,047,735	21,501,179
實徵數達成率	113.3	113.5	116.8	114.3
實徵數年增率	-4.8	-5.6	0.1	-5.2
實徵淨額達成率	105.0	105.8	104.4	105.2
實徵淨額年增率	-5.2	-5.9	-0.7	-5.4

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
3. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
4. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 2 Comparison between National Tax Actually Levied and
Budget of Every County and City
(Cont.1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
1,812,687	684,611	6,348,322	Budget
2,465,769	998,375	10,291,201	Actual Revenues
2,130,503	779,869	9,620,176	Net Tax Revenues
136.0	145.8	162.1	% of Actual Revenues to Budget
17.8	13.5	38.5	Actual Revenues Annual Growth Rate
117.5	113.9	151.5	% of Net Tax Revenues to Budget
19.2	17.6	41.9	Net Tax Revenues Annual Growth Rate
			CY 2022
2,014,240	747,671	7,800,594	Budget
2,443,613	1,083,015	9,058,605	Actual Revenues
2,101,268	839,944	8,357,937	Net Tax Revenues
121.3	144.9	116.1	% of Actual Revenues to Budget
-0.9	8.5	-12.0	Actual Revenues Annual Growth Rate
104.3	112.3	107.1	% of Net Tax Revenues to Budget
-1.4	7.7	-13.1	Net Tax Revenues Annual Growth Rate
			CY 2023
2,025,432	825,820	8,053,242	Budget
2,810,526	1,487,832	10,039,090	Actual Revenues
2,456,914	1,231,883	9,297,965	Net Tax Revenues
138.8	180.2	124.7	% of Actual Revenues to Budget
15.0	37.4	10.8	Actual Revenues Annual Growth Rate
121.3	149.2	115.5	% of Net Tax Revenues to Budget
16.9	46.7	11.2	Net Tax Revenues Annual Growth Rate
			CY 2024
2,267,353	983,850	9,111,485	Budget
3,097,257	1,826,539	11,861,718	Actual Revenues
2,735,368	1,568,882	11,092,164	Net Tax Revenues
136.6	185.7	130.2	% of Actual Revenues to Budget
10.2	22.8	18.2	Actual Revenues Annual Growth Rate
120.6	159.5	121.7	% of Net Tax Revenues to Budget
11.3	27.4	19.3	Net Tax Revenues Annual Growth Rate
			CY 2025
2,744,688	1,430,758	11,122,448	Budget
3,057,954	1,393,195	12,165,425	Actual Revenues
2,679,588	1,124,815	11,340,932	Net Tax Revenues
111.4	97.4	109.4	% of Actual Revenues to Budget
-1.3	-23.7	2.6	Actual Revenues Annual Growth Rate
97.6	78.6	102.0	% of Net Tax Revenues to Budget
-2.0	-28.3	2.2	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge. The business tax excludes financial enterprise business tax.).
2. Since 2016, the individual income tax includes house and land transactions income tax.
3. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
4. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	21,377,182	17,026,861	1,390,966	1,853,838
實徵數	27,943,613	22,347,275	1,814,752	2,350,406
實徵淨額	27,419,867	21,926,260	1,782,625	2,306,560
實徵數達成率	130.7	131.2	130.5	126.8
實徵數年增率	15.4	14.7	23.0	11.3
實徵淨額達成率	128.3	128.8	128.2	124.4
實徵淨額年增率	14.9	13.9	23.4	11.4
106年				
預算數	21,858,700	17,497,920	1,403,231	1,858,584
實徵數	28,492,550	23,152,118	1,702,547	2,321,510
實徵淨額	27,971,685	22,774,147	1,636,561	2,275,097
實徵數達成率	130.3	132.3	121.3	124.9
實徵數年增率	2.0	3.6	-6.2	-1.2
實徵淨額達成率	128.0	130.2	116.6	122.4
實徵淨額年增率	2.0	3.9	-8.2	-1.4
107年				
預算數	28,921,448	23,306,746	1,784,312	2,418,067
實徵數	30,644,559	24,785,980	1,901,486	2,510,662
實徵淨額	29,958,055	24,304,826	1,855,819	2,417,898
實徵數達成率	106.0	106.3	106.6	103.8
實徵數年增率	7.6	7.1	11.7	8.1
實徵淨額達成率	103.6	104.3	104.0	100.0
實徵淨額年增率	7.1	6.7	13.4	6.3
108年				
預算數	33,214,345	26,830,163	2,068,192	2,727,340
實徵數	36,371,591	29,248,452	2,512,911	3,103,903
實徵淨額	35,539,661	28,610,867	2,472,474	2,988,381
實徵數達成率	109.5	109.0	121.5	113.8
實徵數年增率	18.7	18.0	32.2	23.6
實徵淨額達成率	107.0	106.6	119.5	109.6
實徵淨額年增率	18.6	17.7	33.2	23.6
109年				
預算數	34,546,140	27,985,620	2,205,780	2,836,850
實徵數	26,118,177	20,290,685	1,941,577	2,568,187
實徵淨額	25,688,140	19,972,769	1,911,616	2,523,611
實徵數達成率	75.6	72.5	88.0	90.5
實徵數年增率	-28.2	-30.6	-22.7	-17.3
實徵淨額達成率	74.4	71.4	86.7	89.0
實徵淨額年增率	-27.7	-30.2	-22.7	-15.6

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
293,664	80,813	731,040	Budget
370,636	134,429	926,115	Actual Revenues
366,603	131,684	906,135	Net Tax Revenues
126.2	166.3	126.7	% of Actual Revenues to Budget
4.6	77.8	30.6	Actual Revenues Annual Growth Rate
124.8	162.9	124.0	% of Net Tax Revenues to Budget
5.5	80.6	32.8	Net Tax Revenues Annual Growth Rate
			CY 2017
296,025	86,300	716,640	Budget
319,313	124,066	872,996	Actual Revenues
313,287	121,499	851,094	Net Tax Revenues
107.9	143.8	121.8	% of Actual Revenues to Budget
-13.8	-7.7	-5.7	Actual Revenues Annual Growth Rate
105.8	140.8	118.8	% of Net Tax Revenues to Budget
-14.5	-7.7	-6.1	Net Tax Revenues Annual Growth Rate
			CY 2018
374,892	118,625	918,806	Budget
286,631	146,001	1,013,799	Actual Revenues
266,100	143,554	969,858	Net Tax Revenues
76.5	123.1	110.3	% of Actual Revenues to Budget
-10.2	17.7	16.1	Actual Revenues Annual Growth Rate
71.0	121.0	105.6	% of Net Tax Revenues to Budget
-15.1	18.2	14.0	Net Tax Revenues Annual Growth Rate
			CY 2019
369,510	154,130	1,065,010	Budget
291,062	108,035	1,107,228	Actual Revenues
282,915	105,764	1,079,260	Net Tax Revenues
78.8	70.1	104.0	% of Actual Revenues to Budget
1.5	-26.0	9.2	Actual Revenues Annual Growth Rate
76.6	68.6	101.3	% of Net Tax Revenues to Budget
6.3	-26.3	11.3	Net Tax Revenues Annual Growth Rate
			CY 2020
319,620	136,840	1,061,430	Budget
219,694	85,672	1,012,362	Actual Revenues
214,011	82,784	983,349	Net Tax Revenues
68.7	62.6	95.4	% of Actual Revenues to Budget
-24.5	-20.7	-8.6	Actual Revenues Annual Growth Rate
67.0	60.5	92.6	% of Net Tax Revenues to Budget
-24.4	-21.7	-8.9	Net Tax Revenues Annual Growth Rate

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

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

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	33,183,619	26,504,010	2,262,880	2,907,839
實徵數	30,690,840	23,721,080	1,942,685	3,477,311
實徵淨額	29,778,982	23,009,648	1,891,298	3,398,132
實徵數達成率	92.5	89.5	85.9	119.6
實徵數年增率	17.5	16.9	0.1	35.4
實徵淨額達成率	89.7	86.8	83.6	116.9
實徵淨額年增率	15.9	15.2	-1.1	34.7
111年				
預算數	39,347,120	31,018,206	2,685,944	3,859,860
實徵數	42,398,786	33,693,020	2,478,893	4,367,499
實徵淨額	41,603,852	33,059,937	2,439,758	4,287,889
實徵數達成率	107.8	108.6	92.3	113.2
實徵數年增率	38.1	42.0	27.6	25.6
實徵淨額達成率	105.7	106.6	90.8	111.1
實徵淨額年增率	39.7	43.7	29.0	26.2
112年				
預算數	52,157,477	41,217,777	3,486,580	5,132,840
實徵數	45,218,155	35,307,257	3,046,410	4,689,818
實徵淨額	44,514,996	34,772,797	2,982,743	4,623,654
實徵數達成率	86.7	85.7	87.4	91.4
實徵數年增率	6.6	4.8	22.9	7.4
實徵淨額達成率	85.3	84.4	85.5	90.1
實徵淨額年增率	7.0	5.2	22.3	7.8
113年				
預算數	42,746,196	33,774,926	2,764,390	4,346,540
實徵數	54,618,560	43,020,971	3,515,444	5,204,129
實徵淨額	53,413,003	42,029,939	3,455,460	5,111,717
實徵數達成率	127.8	127.4	127.2	119.7
實徵數年增率	20.8	21.8	15.4	11.0
實徵淨額達成率	125.0	124.4	125.0	117.6
實徵淨額年增率	20.0	20.9	15.8	10.6
114年				
預算數	48,735,422	38,729,852	3,127,680	4,681,240
實徵數	45,719,177	35,368,399	3,278,459	4,393,854
實徵淨額	44,713,571	34,627,061	3,173,838	4,310,641
實徵數達成率	93.8	91.3	104.8	93.9
實徵數年增率	-16.3	-17.8	-6.7	-15.6
實徵淨額達成率	91.7	89.4	101.5	92.1
實徵淨額年增率	-16.3	-17.6	-8.2	-15.7

1. 資料來源：本局主計室。

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

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

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
277,920	120,710	1,110,260	Budget
282,523	103,282	1,163,959	Actual Revenues
262,125	100,012	1,117,767	Net Tax Revenues
101.7	85.6	104.8	% of Actual Revenues to Budget
28.6	20.6	15.0	Actual Revenues Annual Growth Rate
94.3	82.9	100.7	% of Net Tax Revenues to Budget
22.5	20.8	13.7	Net Tax Revenues Annual Growth Rate
			CY 2022
324,280	122,350	1,336,480	Budget
296,639	109,404	1,453,331	Actual Revenues
291,976	105,775	1,418,517	Net Tax Revenues
91.5	89.4	108.7	% of Actual Revenues to Budget
5.0	5.9	24.9	Actual Revenues Annual Growth Rate
90.0	86.5	106.1	% of Net Tax Revenues to Budget
11.4	5.8	26.9	Net Tax Revenues Annual Growth Rate
			CY 2023
403,430	158,290	1,758,560	Budget
377,963	247,092	1,549,615	Actual Revenues
370,628	242,782	1,522,392	Net Tax Revenues
93.7	156.1	88.1	% of Actual Revenues to Budget
27.4	125.9	6.6	Actual Revenues Annual Growth Rate
91.9	153.4	86.6	% of Net Tax Revenues to Budget
26.9	129.5	7.3	Net Tax Revenues Annual Growth Rate
			CY 2024
323,870	152,910	1,383,560	Budget
490,373	376,537	2,011,106	Actual Revenues
483,081	373,689	1,959,117	Net Tax Revenues
151.4	246.2	145.4	% of Actual Revenues to Budget
29.7	52.4	29.8	Actual Revenues Annual Growth Rate
149.2	244.4	141.6	% of Net Tax Revenues to Budget
30.3	53.9	28.7	Net Tax Revenues Annual Growth Rate
			CY 2025
360,270	267,360	1,569,020	Budget
397,761	227,680	2,053,024	Actual Revenues
388,578	220,658	1,992,795	Net Tax Revenues
110.4	85.2	130.8	% of Actual Revenues to Budget
-18.9	-39.5	2.1	Actual Revenues Annual Growth Rate
107.9	82.5	127.0	% of Net Tax Revenues to Budget
-19.6	-41.0	1.7	Net Tax Revenues Annual Growth Rate

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

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

表4. 歷年各縣市綜合所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	19,552,000	13,716,980	1,137,630	2,198,400
實徵數	27,885,515	19,245,861	1,924,903	3,163,522
實徵淨額	23,166,304	16,488,252	1,452,984	2,371,424
實徵數達成率	142.6	140.3	169.2	143.9
實徵數年增率	7.2	8.5	6.5	-1.4
實徵淨額達成率	118.5	120.2	127.7	107.9
實徵淨額年增率	21.1	21.8	32.4	8.5
106年				
預算數	20,469,206	14,433,705	1,240,058	2,186,245
實徵數	28,205,482	19,529,629	1,918,214	3,169,157
實徵淨額	23,321,070	16,671,499	1,437,518	2,350,758
實徵數達成率	137.8	135.3	154.7	145.0
實徵數年增率	1.1	1.5	-0.3	0.2
實徵淨額達成率	113.9	115.5	115.9	107.5
實徵淨額年增率	0.7	1.1	-1.1	-0.9
107年				
預算數	22,567,757	16,163,354	1,363,170	2,289,960
實徵數	31,301,065	22,456,695	2,008,045	3,206,412
實徵淨額	25,920,481	19,276,533	1,488,338	2,317,683
實徵數達成率	138.7	138.9	147.3	140.0
實徵數年增率	11.0	15.0	4.7	1.2
實徵淨額達成率	114.9	119.3	109.2	101.2
實徵淨額年增率	11.1	15.6	3.5	-1.4
108年				
預算數	20,732,135	15,053,932	1,221,440	1,999,340
實徵數	30,320,089	21,678,143	1,926,056	3,014,852
實徵淨額	23,399,155	17,643,673	1,244,013	1,842,252
實徵數達成率	146.2	144.0	157.7	150.8
實徵數年增率	-3.1	-3.5	-4.1	-6.0
實徵淨額達成率	112.9	117.2	101.8	92.1
實徵淨額年增率	-9.7	-8.5	-16.4	-20.5
109年				
預算數	22,997,871	17,119,624	1,294,127	1,986,140
實徵數	29,951,931	20,829,654	2,052,930	3,189,934
實徵淨額	22,790,709	16,653,149	1,349,037	1,980,940
實徵數達成率	130.2	121.7	158.6	160.6
實徵數年增率	-1.2	-3.9	6.6	5.8
實徵淨額達成率	99.1	97.3	104.2	99.7
實徵淨額年增率	-2.6	-5.6	8.4	7.5

1. 資料來源：本局主計室。

2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

Table 4 Comparison between Individual Income Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
655,270	425,610	1,418,110	Budget
872,855	620,342	2,058,032	Actual Revenues
687,095	506,011	1,660,538	Net Tax Revenues
133.2	145.8	145.1	% of Actual Revenues to Budget
2.1	15.1	10.6	Actual Revenues Annual Growth Rate
104.9	118.9	117.1	% of Net Tax Revenues to Budget
9.8	22.4	30.9	Net Tax Revenues Annual Growth Rate
			CY 2017
668,309	457,708	1,483,181	Budget
866,760	649,118	2,072,604	Actual Revenues
663,995	529,433	1,667,867	Net Tax Revenues
129.7	141.8	139.7	% of Actual Revenues to Budget
-0.7	4.6	0.7	Actual Revenues Annual Growth Rate
99.4	115.7	112.5	% of Net Tax Revenues to Budget
-3.4	4.6	0.4	Net Tax Revenues Annual Growth Rate
			CY 2018
670,873	496,880	1,583,520	Budget
873,751	661,578	2,094,584	Actual Revenues
653,020	527,401	1,657,506	Net Tax Revenues
130.2	133.1	132.3	% of Actual Revenues to Budget
0.8	1.9	1.1	Actual Revenues Annual Growth Rate
97.3	106.1	104.7	% of Net Tax Revenues to Budget
-1.7	-0.4	-0.6	Net Tax Revenues Annual Growth Rate
			CY 2019
569,750	447,953	1,439,720	Budget
882,291	644,355	2,174,392	Actual Revenues
586,118	451,266	1,631,833	Net Tax Revenues
154.9	143.8	151.0	% of Actual Revenues to Budget
1.0	-2.6	3.8	Actual Revenues Annual Growth Rate
102.9	100.7	113.3	% of Net Tax Revenues to Budget
-10.2	-14.4	-1.5	Net Tax Revenues Annual Growth Rate
			CY 2020
590,050	465,860	1,542,070	Budget
862,462	670,089	2,346,862	Actual Revenues
565,732	460,268	1,781,583	Net Tax Revenues
146.2	143.8	152.2	% of Actual Revenues to Budget
-2.2	4.0	7.9	Actual Revenues Annual Growth Rate
95.9	98.8	115.5	% of Net Tax Revenues to Budget
-3.5	2.0	9.2	Net Tax Revenues Annual Growth Rate

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

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

表4. 歷年各縣市綜合所得稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	23,610,268	17,693,714	1,303,454	1,940,560
實徵數	32,032,116	22,752,270	1,911,065	3,426,284
實徵淨額	24,768,988	18,534,746	1,185,758	2,198,730
實徵數達成率	135.7	128.6	146.6	176.6
實徵數年增率	6.9	9.2	-6.9	7.4
實徵淨額達成率	104.9	104.8	91.0	113.3
實徵淨額年增率	8.7	11.3	-12.1	11.0
111年				
預算數	25,182,684	18,900,029	1,309,970	2,050,995
實徵數	37,719,033	27,364,858	2,156,090	3,844,889
實徵淨額	29,841,394	22,774,530	1,397,572	2,486,985
實徵數達成率	149.8	144.8	164.6	187.5
實徵數年增率	17.8	20.3	12.8	12.2
實徵淨額達成率	118.5	120.5	106.7	121.3
實徵淨額年增率	20.5	22.9	17.9	13.1
112年				
預算數	27,082,389	20,454,479	1,355,140	2,192,330
實徵數	44,948,266	32,192,782	2,662,277	4,672,045
實徵淨額	36,500,101	27,247,183	1,831,550	3,250,179
實徵數達成率	166.0	157.4	196.5	213.1
實徵數年增率	19.2	17.6	23.5	21.5
實徵淨額達成率	134.8	133.2	135.2	148.3
實徵淨額年增率	22.3	19.6	31.1	30.7
113年				
預算數	30,204,032	22,951,292	1,435,624	2,453,523
實徵數	48,104,973	34,155,865	3,016,378	5,061,285
實徵淨額	39,372,675	28,998,521	2,163,144	3,613,743
實徵數達成率	159.3	148.8	210.1	206.3
實徵數年增率	7.0	6.1	13.3	8.3
實徵淨額達成率	130.4	126.3	150.7	147.3
實徵淨額年增率	7.9	6.4	18.1	11.2
114年				
預算數	40,760,990	30,979,298	1,960,608	3,279,587
實徵數	46,608,507	33,350,621	2,918,998	4,647,500
實徵淨額	37,365,251	27,842,497	2,013,611	3,130,196
實徵數達成率	114.3	107.7	148.9	141.7
實徵數年增率	-3.1	-2.4	-3.2	-8.2
實徵淨額達成率	91.7	89.9	102.7	95.4
實徵淨額年增率	-5.1	-4.0	-6.9	-13.4

1. 資料來源：本局主計室。

2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

Table 4 Comparison between Individual Income Tax Actually
Levied and Budget of Every County and City
(Cont.1 End)

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
566,120	464,670	1,641,750	Budget
918,318	684,424	2,339,755	Actual Revenues
612,540	472,641	1,764,573	Net Tax Revenues
162.2	147.3	142.5	% of Actual Revenues to Budget
6.5	2.1	-0.3	Actual Revenues Annual Growth Rate
108.2	101.7	107.5	% of Net Tax Revenues to Budget
8.3	2.7	-1.0	Net Tax Revenues Annual Growth Rate
			CY 2022
620,520	492,480	1,808,690	Budget
1,004,096	816,569	2,532,531	Actual Revenues
683,632	581,471	1,917,204	Net Tax Revenues
161.8	165.8	140.0	% of Actual Revenues to Budget
9.3	19.3	8.2	Actual Revenues Annual Growth Rate
110.2	118.1	106.0	% of Net Tax Revenues to Budget
11.6	23.0	8.6	Net Tax Revenues Annual Growth Rate
			CY 2023
630,900	543,560	1,905,980	Budget
1,150,116	1,051,448	3,219,598	Actual Revenues
810,709	804,633	2,555,847	Net Tax Revenues
182.3	193.4	168.9	% of Actual Revenues to Budget
14.5	28.8	27.1	Actual Revenues Annual Growth Rate
128.5	148.0	134.1	% of Net Tax Revenues to Budget
18.6	38.4	33.3	Net Tax Revenues Annual Growth Rate
			CY 2024
673,923	645,718	2,043,952	Budget
1,204,750	1,236,518	3,430,177	Actual Revenues
854,473	984,995	2,757,799	Net Tax Revenues
178.8	191.5	167.8	% of Actual Revenues to Budget
4.8	17.6	6.5	Actual Revenues Annual Growth Rate
126.8	152.5	134.9	% of Net Tax Revenues to Budget
5.4	22.4	7.9	Net Tax Revenues Annual Growth Rate
			CY 2025
852,747	924,764	2,763,986	Budget
1,243,448	953,523	3,494,417	Actual Revenues
885,026	697,916	2,796,005	Net Tax Revenues
145.8	103.1	126.4	% of Actual Revenues to Budget
3.2	-22.9	1.9	Actual Revenues Annual Growth Rate
103.8	75.5	101.2	% of Net Tax Revenues to Budget
3.6	-29.1	1.4	Net Tax Revenues Annual Growth Rate

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

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

表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	屏東縣 Pingtung County
105年				
預算數	2,100,000	1,600,000	69,400	206,320
實徵數	2,232,991	1,688,486	68,967	225,997
實徵淨額	2,228,954	1,685,132	68,571	225,837
實徵數達成率	106.3	105.5	99.4	109.5
實徵數年增率	21.5	25.6	-35.4	19.5
實徵淨額達成率	106.1	105.3	98.8	109.5
實徵淨額年增率	21.7	25.8	-35.8	19.5
106年				
預算數	2,210,000	1,700,000	79,020	198,570
實徵數	2,758,174	2,175,480	88,242	231,940
實徵淨額	2,751,518	2,171,903	88,242	231,692
實徵數達成率	124.8	128.0	111.7	116.8
實徵數年增率	23.5	28.8	27.9	2.6
實徵淨額達成率	124.5	127.8	111.7	116.7
實徵淨額年增率	23.4	28.9	28.7	2.6
107年				
預算數	1,513,000	1,088,000	65,860	162,440
實徵數	2,727,110	2,043,639	116,863	259,537
實徵淨額	2,711,697	2,036,628	116,505	258,746
實徵數達成率	180.2	187.8	177.4	159.8
實徵數年增率	-1.1	-6.1	32.4	11.9
實徵淨額達成率	179.2	187.2	176.9	159.3
實徵淨額年增率	-1.4	-6.2	32.0	11.7
108年				
預算數	1,513,000	1,088,000	61,090	167,710
實徵數	2,834,276	2,027,903	97,373	294,904
實徵淨額	2,822,294	2,022,156	96,569	290,987
實徵數達成率	187.3	186.4	159.4	175.8
實徵數年增率	3.9	-0.8	-16.7	13.6
實徵淨額達成率	186.5	185.9	158.1	173.5
實徵淨額年增率	4.1	-0.7	-17.1	12.5
109年				
預算數	1,627,000	1,172,000	71,900	182,400
實徵數	2,467,279	1,783,467	119,153	350,144
實徵淨額	2,450,533	1,779,225	118,889	348,794
實徵數達成率	151.6	152.2	165.7	192.0
實徵數年增率	-12.9	-12.1	22.4	18.7
實徵淨額達成率	150.6	151.8	165.4	191.2
實徵淨額年增率	-13.2	-12.0	23.1	19.9

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
46,550	7,950	169,780	Budget
70,443	12,397	166,701	Actual Revenues
70,443	12,338	166,633	Net Tax Revenues
151.3	155.9	98.2	% of Actual Revenues to Budget
17.3	7.6	32.7	Actual Revenues Annual Growth Rate
151.3	155.2	98.1	% of Net Tax Revenues to Budget
17.3	7.0	33.4	Net Tax Revenues Annual Growth Rate
			CY 2017
58,940	11,630	161,840	Budget
33,577	10,273	218,662	Actual Revenues
33,404	10,273	216,004	Net Tax Revenues
57.0	88.3	135.1	% of Actual Revenues to Budget
-52.3	-17.1	31.2	Actual Revenues Annual Growth Rate
56.7	88.3	133.5	% of Net Tax Revenues to Budget
-52.6	-16.7	29.6	Net Tax Revenues Annual Growth Rate
			CY 2018
47,100	9,710	139,890	Budget
28,079	11,883	267,109	Actual Revenues
28,011	11,883	259,924	Net Tax Revenues
59.6	122.4	190.9	% of Actual Revenues to Budget
-16.4	15.7	22.2	Actual Revenues Annual Growth Rate
59.5	122.4	185.8	% of Net Tax Revenues to Budget
-16.1	15.7	20.3	Net Tax Revenues Annual Growth Rate
			CY 2019
41,000	9,200	146,000	Budget
67,792	22,292	324,012	Actual Revenues
67,792	21,501	323,289	Net Tax Revenues
165.3	242.3	221.9	% of Actual Revenues to Budget
141.4	87.6	21.3	Actual Revenues Annual Growth Rate
165.3	233.7	221.4	% of Net Tax Revenues to Budget
142.0	80.9	24.4	Net Tax Revenues Annual Growth Rate
			CY 2020
31,100	9,800	159,800	Budget
38,752	23,346	152,417	Actual Revenues
38,617	23,346	141,662	Net Tax Revenues
124.6	238.2	95.4	% of Actual Revenues to Budget
-42.8	4.7	-53.0	Actual Revenues Annual Growth Rate
124.2	238.2	88.6	% of Net Tax Revenues to Budget
-43.0	8.6	-56.2	Net Tax Revenues Annual Growth Rate

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

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

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	1,633,000	1,178,000	77,700	187,200
實徵數	3,812,625	2,806,785	232,777	364,163
實徵淨額	3,803,823	2,800,614	231,576	363,382
實徵數達成率	233.5	238.3	299.6	194.5
實徵數年增率	54.5	57.4	95.4	4.0
實徵淨額達成率	232.9	237.7	298.0	194.1
實徵淨額年增率	55.2	57.4	94.8	4.2
111年				
預算數	1,633,000	1,178,000	77,700	187,200
實徵數	3,857,622	2,645,316	144,376	430,744
實徵淨額	3,853,120	2,642,936	143,076	430,685
實徵數達成率	236.2	224.6	185.8	230.1
實徵數年增率	1.2	-5.8	-38.0	18.3
實徵淨額達成率	236.0	224.4	184.1	230.1
實徵淨額年增率	1.3	-5.6	-38.2	18.5
112年				
預算數	1,644,000	1,184,000	78,660	189,320
實徵數	4,101,153	3,148,713	220,757	349,588
實徵淨額	4,094,244	3,145,996	220,035	346,277
實徵數達成率	249.5	265.9	280.6	184.7
實徵數年增率	6.3	19.0	52.9	-18.8
實徵淨額達成率	249.0	265.7	279.7	182.9
實徵淨額年增率	6.3	19.0	53.8	-19.6
113年				
預算數	2,252,000	1,572,000	114,520	278,960
實徵數	5,752,237	4,393,008	300,173	582,199
實徵淨額	5,741,908	4,387,923	300,139	581,492
實徵數達成率	255.4	279.5	262.1	208.7
實徵數年增率	40.3	39.5	36.0	66.5
實徵淨額達成率	255.0	279.1	262.1	208.4
實徵淨額年增率	40.2	39.5	36.4	67.9
114年				
預算數	2,433,000	1,698,000	125,680	302,490
實徵數	4,262,006	2,909,787	299,975	424,306
實徵淨額	4,235,812	2,897,437	297,914	412,624
實徵數達成率	175.2	171.4	238.7	140.3
實徵數年增率	-25.9	-33.8	-0.1	-27.1
實徵淨額達成率	174.1	170.6	237.0	136.4
實徵淨額年增率	-26.2	-34.0	-0.7	-29.0

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
30,000	11,300	148,800	Budget
64,939	39,801	304,160	Actual Revenues
64,573	39,801	303,877	Net Tax Revenues
216.5	352.2	204.4	% of Actual Revenues to Budget
67.6	70.5	99.6	Actual Revenues Annual Growth Rate
215.2	352.2	204.2	% of Net Tax Revenues to Budget
67.2	70.5	114.5	Net Tax Revenues Annual Growth Rate
			CY 2022
30,000	11,300	148,800	Budget
83,401	46,835	506,950	Actual Revenues
83,278	46,835	506,310	Net Tax Revenues
278.0	414.5	340.7	% of Actual Revenues to Budget
28.4	17.7	66.7	Actual Revenues Annual Growth Rate
277.6	414.5	340.3	% of Net Tax Revenues to Budget
29.0	17.7	66.6	Net Tax Revenues Annual Growth Rate
			CY 2023
30,430	11,390	150,200	Budget
91,389	26,915	263,791	Actual Revenues
91,347	26,904	263,685	Net Tax Revenues
300.3	236.3	175.6	% of Actual Revenues to Budget
9.6	-42.5	-48.0	Actual Revenues Annual Growth Rate
300.2	236.2	175.6	% of Net Tax Revenues to Budget
9.7	-42.6	-47.9	Net Tax Revenues Annual Growth Rate
			CY 2024
43,360	17,400	225,760	Budget
79,252	39,881	357,724	Actual Revenues
79,144	39,881	353,329	Net Tax Revenues
182.8	229.2	158.5	% of Actual Revenues to Budget
-13.3	48.2	35.6	Actual Revenues Annual Growth Rate
182.5	229.2	156.5	% of Net Tax Revenues to Budget
-13.4	48.2	34.0	Net Tax Revenues Annual Growth Rate
			CY 2025
48,590	18,200	240,040	Budget
61,353	29,305	537,280	Actual Revenues
61,252	29,305	537,280	Net Tax Revenues
126.3	161.0	223.8	% of Actual Revenues to Budget
-22.6	-26.5	50.2	Actual Revenues Annual Growth Rate
126.1	161.0	223.8	% of Net Tax Revenues to Budget
-22.6	-26.5	52.1	Net Tax Revenues Annual Growth Rate

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

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

表6. 歷年各縣市貨物稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	3,709,000	648,000	362,090	2,627,050
實徵數	2,969,208	531,468	319,446	2,043,345
實徵淨額	2,915,474	528,132	319,446	1,992,947
實徵數達成率	80.1	82.0	88.2	77.8
實徵數年增率	-16.1	-12.7	-4.4	-19.1
實徵淨額達成率	78.6	81.5	88.2	75.9
實徵淨額年增率	-17.3	-13.2	-4.3	-20.7
106年				
預算數	3,549,000	673,070	336,600	2,469,600
實徵數	3,762,778	525,575	306,112	2,872,184
實徵淨額	3,735,965	525,332	306,112	2,845,614
實徵數達成率	106.0	78.1	90.9	116.3
實徵數年增率	26.7	-1.1	-4.2	40.6
實徵淨額達成率	105.3	78.1	90.9	115.2
實徵淨額年增率	28.1	-0.5	-4.2	42.8
107年				
預算數	3,067,778	458,520	271,178	2,283,660
實徵數	3,888,343	491,801	273,660	3,057,060
實徵淨額	3,851,957	491,598	273,660	3,020,877
實徵數達成率	126.7	107.3	100.9	133.9
實徵數年增率	3.3	-6.4	-10.6	6.4
實徵淨額達成率	125.6	107.2	100.9	132.3
實徵淨額年增率	3.1	-6.4	-10.6	6.2
108年				
預算數	3,442,222	445,630	254,670	2,688,040
實徵數	3,251,204	350,805	220,014	2,665,926
實徵淨額	3,146,126	295,042	195,095	2,641,530
實徵數達成率	94.5	78.7	86.4	99.2
實徵數年增率	-16.4	-28.7	-19.6	-12.8
實徵淨額達成率	91.4	66.2	76.6	98.3
實徵淨額年增率	-18.3	-40.0	-28.7	-12.6
109年				
預算數	3,566,667	481,340	257,960	2,773,240
實徵數	2,540,643	214,971	220,919	2,139,254
實徵淨額	2,203,201	63,950	91,884	2,083,447
實徵數達成率	71.2	44.7	85.6	77.1
實徵數年增率	-21.9	-38.7	0.4	-19.8
實徵淨額達成率	61.8	13.3	35.6	75.1
實徵淨額年增率	-30.0	-78.3	-52.9	-21.1

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
150	-	71,710	Budget
369	124	74,456	Actual Revenues
369	124	74,456	Net Tax Revenues
246.0	-	103.8	% of Actual Revenues to Budget
130.6	3,000.0	5.4	Actual Revenues Annual Growth Rate
246.0	-	103.8	% of Net Tax Revenues to Budget
130.6	3,000.0	5.4	Net Tax Revenues Annual Growth Rate
			CY 2017
300	-	69,430	Budget
282	117	58,508	Actual Revenues
282	117	58,508	Net Tax Revenues
94.0	-	84.3	% of Actual Revenues to Budget
-23.6	-5.6	-21.4	Actual Revenues Annual Growth Rate
94.0	-	84.3	% of Net Tax Revenues to Budget
-23.6	-5.6	-21.4	Net Tax Revenues Annual Growth Rate
			CY 2018
120	-	54,300	Budget
453	574	64,795	Actual Revenues
453	574	64,795	Net Tax Revenues
377.5	-	119.3	% of Actual Revenues to Budget
60.6	390.6	10.7	Actual Revenues Annual Growth Rate
377.5	-	119.3	% of Net Tax Revenues to Budget
60.6	390.6	10.7	Net Tax Revenues Annual Growth Rate
			CY 2019
122	-	53,760	Budget
-8,730	-6,479	29,668	Actual Revenues
-8,730	-6,479	29,668	Net Tax Revenues
-	-	55.2	% of Actual Revenues to Budget
-	-	-54.2	Actual Revenues Annual Growth Rate
-	-	55.2	% of Net Tax Revenues to Budget
-	-	-54.2	Net Tax Revenues Annual Growth Rate
			CY 2020
430	-	53,697	Budget
-24,750	-13,082	3,331	Actual Revenues
-25,090	-13,310	2,320	Net Tax Revenues
-	-	6.2	% of Actual Revenues to Budget
-	-	-88.8	Actual Revenues Annual Growth Rate
-	-	4.3	% of Net Tax Revenues to Budget
-	-	-92.2	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表6. 歷年各縣市貨物稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	3,355,556	484,310	256,326	2,562,340
實徵數	2,277,716	138,194	157,268	2,028,146
實徵淨額	2,112,502	66,779	96,307	1,997,876
實徵數達成率	67.9	28.5	61.4	79.2
實徵數年增率	-10.3	-35.7	-28.8	-5.2
實徵淨額達成率	63.0	13.8	37.6	78.0
實徵淨額年增率	-4.1	4.4	4.8	-4.1
111年				
預算數	2,884,444	451,670	237,874	2,146,620
實徵數	2,428,528	209,813	168,805	2,110,785
實徵淨額	2,269,936	139,402	111,739	2,082,784
實徵數達成率	84.2	46.5	71.0	98.3
實徵數年增率	6.6	51.8	7.3	4.1
實徵淨額達成率	78.7	30.9	47.0	97.0
實徵淨額年增率	7.5	108.8	16.0	4.2
112年				
預算數	2,053,333	372,860	194,873	1,448,050
實徵數	2,773,204	304,699	185,189	2,344,910
實徵淨額	2,637,271	252,457	144,212	2,303,628
實徵數達成率	135.1	81.7	95.0	161.9
實徵數年增率	14.2	45.2	9.7	11.1
實徵淨額達成率	128.4	67.7	74.0	159.1
實徵淨額年增率	16.2	81.1	29.1	10.6
113年				
預算數	2,285,555	391,510	186,810	1,676,015
實徵數	2,750,128	346,416	218,508	2,240,759
實徵淨額	2,581,770	296,676	202,561	2,141,000
實徵數達成率	120.3	88.5	117.0	133.7
實徵數年增率	-0.8	13.7	18.0	-4.4
實徵淨額達成率	113.0	75.8	108.4	127.7
實徵淨額年增率	-2.1	17.5	40.5	-7.1
114年				
預算數	3,051,000	551,540	239,420	2,221,430
實徵數	1,987,788	492,242	222,148	1,313,622
實徵淨額	1,909,924	459,881	205,552	1,293,107
實徵數達成率	65.2	89.2	92.8	59.1
實徵數年增率	-27.7	42.1	1.7	-41.4
實徵淨額達成率	62.6	83.4	85.9	58.2
實徵淨額年增率	-26.0	55.0	1.5	-39.6

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
120	-	52,460	Budget
-26,822	-16,368	-2,702	Actual Revenues
-27,234	-16,844	-4,382	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2022
310	-	47,970	Budget
-36,715	-19,608	-4,552	Actual Revenues
-36,903	-20,032	-7,054	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2023
260	-	37,290	Budget
-32,510	-20,035	-9,049	Actual Revenues
-32,635	-20,320	-10,071	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2024
270	-	30,950	Budget
-33,202	-20,263	-2,090	Actual Revenues
-34,008	-20,743	-3,716	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2025
110	-	38,500	Budget
-27,995	-19,754	7,525	Actual Revenues
-30,440	-21,252	3,076	Net Tax Revenues
-	-	19.5	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	8.0	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表7. 歷年各縣市證券交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	5,730,000	3,333,180	153,000	694,980
實徵數	4,121,471	2,442,973	117,970	506,199
實徵淨額	4,121,285	2,442,854	117,970	506,199
實徵數達成率	71.9	73.3	77.1	72.8
實徵數年增率	-14.5	-13.6	-20.3	-11.4
實徵淨額達成率	71.9	73.3	77.1	72.8
實徵淨額年增率	-14.5	-13.6	-20.3	-11.4
106年				
預算數	6,103,000	3,571,480	172,110	732,970
實徵數	5,779,488	3,325,467	172,955	684,602
實徵淨額	5,779,428	3,325,419	172,943	684,602
實徵數達成率	94.7	93.1	100.5	93.4
實徵數年增率	40.2	36.1	46.6	35.2
實徵淨額達成率	94.7	93.1	100.5	93.4
實徵淨額年增率	40.2	36.1	46.6	35.2
107年				
預算數	6,032,000	3,523,010	178,380	723,940
實徵數	6,163,739	3,608,331	176,829	711,077
實徵淨額	6,163,720	3,608,319	176,823	711,077
實徵數達成率	102.2	102.4	99.1	98.2
實徵數年增率	6.6	8.5	2.2	3.9
實徵淨額達成率	102.2	102.4	99.1	98.2
實徵淨額年增率	6.6	8.5	2.2	3.9
108年				
預算數	6,842,000	3,986,280	200,990	810,510
實徵數	5,395,316	3,225,155	150,764	666,536
實徵淨額	5,395,316	3,225,155	150,764	666,536
實徵數達成率	78.9	80.9	75.0	82.2
實徵數年增率	-12.5	-10.6	-14.7	-6.3
實徵淨額達成率	78.9	80.9	75.0	82.2
實徵淨額年增率	-12.5	-10.6	-14.7	-6.3
109年				
預算數	6,529,000	3,828,890	188,090	777,860
實徵數	9,304,738	5,622,525	254,829	1,144,332
實徵淨額	9,304,678	5,622,465	254,829	1,144,332
實徵數達成率	142.5	146.8	135.5	147.1
實徵數年增率	72.5	74.3	69.0	71.7
實徵淨額達成率	142.5	146.8	135.5	147.1
實徵淨額年增率	72.5	74.3	69.0	71.7

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
162,120	49,320	1,337,400	Budget
111,134	33,182	910,013	Actual Revenues
111,134	33,182	909,946	Net Tax Revenues
68.6	67.3	68.0	% of Actual Revenues to Budget
-20.1	-12.5	-16.9	Actual Revenues Annual Growth Rate
68.6	67.3	68.0	% of Net Tax Revenues to Budget
-20.1	-12.5	-16.9	Net Tax Revenues Annual Growth Rate
			CY 2017
172,100	50,040	1,404,300	Budget
157,874	46,278	1,392,312	Actual Revenues
157,874	46,278	1,392,312	Net Tax Revenues
91.7	92.5	99.1	% of Actual Revenues to Budget
42.1	39.5	53.0	Actual Revenues Annual Growth Rate
91.7	92.5	99.1	% of Net Tax Revenues to Budget
42.1	39.5	53.0	Net Tax Revenues Annual Growth Rate
			CY 2018
167,040	48,260	1,391,370	Budget
166,170	46,269	1,455,063	Actual Revenues
166,170	46,268	1,455,063	Net Tax Revenues
99.5	95.9	104.6	% of Actual Revenues to Budget
5.3	0.0	4.5	Actual Revenues Annual Growth Rate
99.5	95.9	104.6	% of Net Tax Revenues to Budget
5.3	0.0	4.5	Net Tax Revenues Annual Growth Rate
			CY 2019
185,300	53,410	1,605,510	Budget
152,843	42,391	1,157,627	Actual Revenues
152,843	42,391	1,157,627	Net Tax Revenues
82.5	79.4	72.1	% of Actual Revenues to Budget
-8.0	-8.4	-20.4	Actual Revenues Annual Growth Rate
82.5	79.4	72.1	% of Net Tax Revenues to Budget
-8.0	-8.4	-20.4	Net Tax Revenues Annual Growth Rate
			CY 2020
180,150	50,550	1,503,460	Budget
253,175	76,483	1,953,394	Actual Revenues
253,175	76,483	1,953,394	Net Tax Revenues
140.5	151.3	129.9	% of Actual Revenues to Budget
65.6	80.4	68.7	Actual Revenues Annual Growth Rate
140.5	151.3	129.9	% of Net Tax Revenues to Budget
65.6	80.4	68.7	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表7. 歷年各縣市證券交易稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	7,037,000	4,199,790	196,140	845,850
實徵數	18,502,616	10,995,167	372,001	2,162,503
實徵淨額	18,502,537	10,995,167	372,001	2,162,424
實徵數達成率	262.9	261.8	189.7	255.7
實徵數年增率	98.9	95.6	46.0	89.0
實徵淨額達成率	262.9	261.8	189.7	255.7
實徵淨額年增率	98.9	95.6	46.0	89.0
111年				
預算數	10,756,934	6,428,660	251,925	1,287,262
實徵數	9,964,937	6,125,979	200,155	1,195,559
實徵淨額	9,964,937	6,125,979	200,155	1,195,559
實徵數達成率	92.6	95.3	79.5	92.9
實徵數年增率	-46.1	-44.3	-46.2	-44.7
實徵淨額達成率	92.6	95.3	79.5	92.9
實徵淨額年增率	-46.1	-44.3	-46.2	-44.7
112年				
預算數	9,956,000	5,993,849	217,826	1,186,199
實徵數	11,324,058	6,959,417	241,397	1,353,288
實徵淨額	11,324,038	6,959,397	241,397	1,353,288
實徵數達成率	113.7	116.1	110.8	114.1
實徵數年增率	13.6	13.6	20.6	13.2
實徵淨額達成率	113.7	116.1	110.8	114.1
實徵淨額年增率	13.6	13.6	20.6	13.2
113年				
預算數	13,100,000	7,927,087	266,437	1,549,398
實徵數	15,168,916	9,471,407	319,263	1,806,915
實徵淨額	15,168,677	9,471,390	319,263	1,806,915
實徵數達成率	115.8	119.5	119.8	116.6
實徵數年增率	34.0	36.1	32.3	33.5
實徵淨額達成率	115.8	119.5	119.8	116.6
實徵淨額年增率	34.0	36.1	32.3	33.5
114年				
預算數	16,533,000	10,229,158	345,016	1,975,273
實徵數	14,479,947	9,145,389	304,650	1,743,497
實徵淨額	14,479,358	9,145,389	304,650	1,743,497
實徵數達成率	87.6	89.4	88.3	88.3
實徵數年增率	-4.5	-3.4	-4.6	-3.5
實徵淨額達成率	87.6	89.4	88.3	88.3
實徵淨額年增率	-4.5	-3.4	-4.6	-3.5

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
193,990	55,270	1,545,960	Budget
500,283	149,865	4,322,797	Actual Revenues
500,283	149,865	4,322,797	Net Tax Revenues
257.9	271.2	279.6	% of Actual Revenues to Budget
97.6	95.9	121.3	Actual Revenues Annual Growth Rate
257.9	271.2	279.6	% of Net Tax Revenues to Budget
97.6	95.9	121.3	Net Tax Revenues Annual Growth Rate
			CY 2022
293,622	87,066	2,408,399	Budget
241,297	87,519	2,114,428	Actual Revenues
241,297	87,519	2,114,428	Net Tax Revenues
82.2	100.5	87.8	% of Actual Revenues to Budget
-51.8	-41.6	-51.1	Actual Revenues Annual Growth Rate
82.2	100.5	87.8	% of Net Tax Revenues to Budget
-51.8	-41.6	-51.1	Net Tax Revenues Annual Growth Rate
			CY 2023
262,526	82,621	2,212,979	Budget
287,297	95,469	2,387,190	Actual Revenues
287,297	95,469	2,387,190	Net Tax Revenues
109.4	115.6	107.9	% of Actual Revenues to Budget
19.1	9.1	12.9	Actual Revenues Annual Growth Rate
109.4	115.6	107.9	% of Net Tax Revenues to Budget
19.1	9.1	12.9	Net Tax Revenues Annual Growth Rate
			CY 2024
340,260	109,485	2,907,333	Budget
370,321	126,924	3,074,086	Actual Revenues
370,321	126,924	3,073,864	Net Tax Revenues
108.8	115.9	105.7	% of Actual Revenues to Budget
28.9	32.9	28.8	Actual Revenues Annual Growth Rate
108.8	115.9	105.7	% of Net Tax Revenues to Budget
28.9	32.9	28.8	Net Tax Revenues Annual Growth Rate
			CY 2025
407,645	140,540	3,435,368	Budget
337,908	124,550	2,823,953	Actual Revenues
337,908	123,961	2,823,953	Net Tax Revenues
82.9	88.6	82.2	% of Actual Revenues to Budget
-8.8	-1.9	-8.1	Actual Revenues Annual Growth Rate
82.9	88.2	82.2	% of Net Tax Revenues to Budget
-8.8	-2.3	-8.1	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	22,000	19,950	-	110
實徵數	32,031	28,717	-	175
實徵淨額	31,985	28,671	-	175
實徵數達成率	145.6	143.9	-	159.1
實徵數年增率	11.5	10.2	-	19.0
實徵淨額達成率	145.4	143.7	-	159.1
實徵淨額年增率	11.3	10.0	-	19.0
106年				
預算數	30,000	27,210	-	170
實徵數	44,238	39,498	-	159
實徵淨額	44,238	39,498	-	159
實徵數達成率	147.5	145.2	-	93.5
實徵數年增率	38.1	37.5	-	-9.1
實徵淨額達成率	147.5	145.2	-	93.5
實徵淨額年增率	38.3	37.8	-	-9.1
107年				
預算數	32,000	28,860	-	150
實徵數	47,878	42,499	-	197
實徵淨額	47,878	42,499	-	197
實徵數達成率	149.6	147.3	-	131.3
實徵數年增率	8.2	7.6	-	23.9
實徵淨額達成率	149.6	147.3	-	131.3
實徵淨額年增率	8.2	7.6	-	23.9
108年				
預算數	55,000	49,100	-	200
實徵數	40,237	35,636	-	187
實徵淨額	40,237	35,636	-	187
實徵數達成率	73.2	72.6	-	93.5
實徵數年增率	-16.0	-16.1	-	-5.1
實徵淨額達成率	73.2	72.6	-	93.5
實徵淨額年增率	-16.0	-16.1	-	-5.1
109年				
預算數	46,000	40,880	-	200
實徵數	66,305	57,663	-	1,271
實徵淨額	66,305	57,663	-	1,271
實徵數達成率	144.1	141.1	-	635.5
實徵數年增率	64.8	61.8	-	579.7
實徵淨額達成率	144.1	141.1	-	635.5
實徵淨額年增率	64.8	61.8	-	579.7

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
170	340	1,430	Budget
-	482	2,657	Actual Revenues
-	482	2,657	Net Tax Revenues
0.0	141.8	185.8	% of Actual Revenues to Budget
-100.0	53.0	26.4	Actual Revenues Annual Growth Rate
0.0	141.8	185.8	% of Net Tax Revenues to Budget
-100.0	53.0	26.4	Net Tax Revenues Annual Growth Rate
			CY 2017
-	380	2,240	Budget
-	261	4,320	Actual Revenues
-	261	4,320	Net Tax Revenues
-	68.7	192.9	% of Actual Revenues to Budget
-	-45.9	62.6	Actual Revenues Annual Growth Rate
-	68.7	192.9	% of Net Tax Revenues to Budget
-	-45.9	62.6	Net Tax Revenues Annual Growth Rate
			CY 2018
-	330	2,660	Budget
-	294	4,888	Actual Revenues
-	294	4,888	Net Tax Revenues
-	89.1	183.8	% of Actual Revenues to Budget
-	12.6	13.1	Actual Revenues Annual Growth Rate
-	89.1	183.8	% of Net Tax Revenues to Budget
-	12.6	13.1	Net Tax Revenues Annual Growth Rate
			CY 2019
-	440	5,260	Budget
-	205	4,209	Actual Revenues
-	205	4,209	Net Tax Revenues
-	46.6	80.0	% of Actual Revenues to Budget
-	-30.3	-13.9	Actual Revenues Annual Growth Rate
-	46.6	80.0	% of Net Tax Revenues to Budget
-	-30.3	-13.9	Net Tax Revenues Annual Growth Rate
			CY 2020
-	280	4,640	Budget
-	406	6,965	Actual Revenues
-	406	6,965	Net Tax Revenues
-	145.0	150.1	% of Actual Revenues to Budget
-	98.0	65.5	Actual Revenues Annual Growth Rate
-	145.0	150.1	% of Net Tax Revenues to Budget
-	98.0	65.5	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	45,000	39,420	-	510
實徵數	96,786	86,731	-	1,475
實徵淨額	96,786	86,731	-	1,475
實徵數達成率	215.1	220.0	-	289.2
實徵數年增率	46.0	50.4	-	16.1
實徵淨額達成率	215.1	220.0	-	289.2
實徵淨額年增率	46.0	50.4	-	16.1
111年				
預算數	66,000	58,630	-	910
實徵數	100,611	88,515	-	1,547
實徵淨額	100,611	88,515	-	1,547
實徵數達成率	152.4	151.0	-	170.0
實徵數年增率	4.0	2.1	-	4.9
實徵淨額達成率	152.4	151.0	-	170.0
實徵淨額年增率	4.0	2.1	-	4.9
112年				
預算數	65,000	57,393	-	1,067
實徵數	80,554	70,443	-	1,853
實徵淨額	80,554	70,443	-	1,853
實徵數達成率	123.9	122.7	-	173.7
實徵數年增率	-19.9	-20.4	-	19.8
實徵淨額達成率	123.9	122.7	-	173.7
實徵淨額年增率	-19.9	-20.4	-	19.8
113年				
預算數	73,000	64,456	-	1,198
實徵數	105,137	92,144	-	-
實徵淨額	105,137	92,144	-	-
實徵數達成率	144.0	143.0	-	0.0
實徵數年增率	30.5	30.8	-	-100.0
實徵淨額達成率	144.0	143.0	-	0.0
實徵淨額年增率	30.5	30.8	-	-100.0
114年				
預算數	88,000	77,176	-	1,032
實徵數	92,331	81,595	-	-
實徵淨額	92,331	81,595	-	-
實徵數達成率	104.9	105.7	-	0.0
實徵數年增率	-12.2	-11.4	-	-
實徵淨額達成率	104.9	105.7	-	0.0
實徵淨額年增率	-12.2	-11.4	-	-

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
-	260	4,810	Budget
-	856	7,724	Actual Revenues
-	856	7,724	Net Tax Revenues
-	329.2	160.6	% of Actual Revenues to Budget
-	110.8	10.9	Actual Revenues Annual Growth Rate
-	329.2	160.6	% of Net Tax Revenues to Budget
-	110.8	10.9	Net Tax Revenues Annual Growth Rate
			CY 2022
-	460	6,000	Budget
-	953	9,596	Actual Revenues
-	953	9,596	Net Tax Revenues
-	207.2	159.9	% of Actual Revenues to Budget
-	11.3	24.2	Actual Revenues Annual Growth Rate
-	207.2	159.9	% of Net Tax Revenues to Budget
-	11.3	24.2	Net Tax Revenues Annual Growth Rate
			CY 2023
-	559	5,981	Budget
-	464	7,794	Actual Revenues
-	464	7,794	Net Tax Revenues
-	83.0	130.3	% of Actual Revenues to Budget
-	-51.3	-18.8	Actual Revenues Annual Growth Rate
-	83.0	130.3	% of Net Tax Revenues to Budget
-	-51.3	-18.8	Net Tax Revenues Annual Growth Rate
			CY 2024
-	627	6,719	Budget
-	926	12,067	Actual Revenues
-	926	12,067	Net Tax Revenues
-	147.7	179.6	% of Actual Revenues to Budget
-	99.6	54.8	Actual Revenues Annual Growth Rate
-	147.7	179.6	% of Net Tax Revenues to Budget
-	99.6	54.8	Net Tax Revenues Annual Growth Rate
			CY 2025
-	742	9,050	Budget
-	637	10,099	Actual Revenues
-	637	10,099	Net Tax Revenues
-	85.8	111.6	% of Actual Revenues to Budget
-	-31.2	-16.3	Actual Revenues Annual Growth Rate
-	85.8	111.6	% of Net Tax Revenues to Budget
-	-31.2	-16.3	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表9. 歷年各縣市菸酒稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	7,791,000	3,926,010	290,390	3,571,060
實徵數	8,825,542	4,931,944	263,813	3,626,415
實徵淨額	8,825,542	4,931,944	263,813	3,626,415
實徵數達成率	113.3	125.6	90.8	101.6
實徵數年增率	16.2	30.4	-4.3	2.6
實徵淨額達成率	113.3	125.6	90.8	101.6
實徵淨額年增率	16.2	30.4	-4.3	2.6
106年				
預算數	7,506,000	5,248,680	276,140	1,977,760
實徵數	15,112,040	11,251,834	236,999	3,620,189
實徵淨額	15,112,040	11,251,834	236,999	3,620,189
實徵數達成率	201.3	214.4	85.8	183.0
實徵數年增率	71.2	128.1	-10.2	-0.2
實徵淨額達成率	201.3	214.4	85.8	183.0
實徵淨額年增率	71.2	128.1	-10.2	-0.2
107年				
預算數	9,297,500	7,108,780	150,700	2,036,090
實徵數	24,700,331	19,976,043	204,042	4,517,994
實徵淨額	24,700,331	19,976,043	204,042	4,517,994
實徵數達成率	265.7	281.0	135.4	221.9
實徵數年增率	63.4	77.5	-13.9	24.8
實徵淨額達成率	265.7	281.0	135.4	221.9
實徵淨額年增率	63.4	77.5	-13.9	24.8
108年				
預算數	9,785,000	7,078,270	202,960	2,501,330
實徵數	27,102,879	23,652,427	180,156	3,268,144
實徵淨額	27,102,879	23,652,427	180,156	3,268,144
實徵數達成率	277.0	334.2	88.8	130.7
實徵數年增率	9.7	18.4	-11.7	-27.7
實徵淨額達成率	277.0	334.2	88.8	130.7
實徵淨額年增率	9.7	18.4	-11.7	-27.7
109年				
預算數	11,403,750	9,254,390	190,840	1,956,220
實徵數	29,063,196	25,159,810	177,230	3,723,900
實徵淨額	29,063,196	25,159,810	177,230	3,723,900
實徵數達成率	254.9	271.9	92.9	190.4
實徵數年增率	7.2	6.4	-1.6	13.9
實徵淨額達成率	254.9	271.9	92.9	190.4
實徵淨額年增率	7.2	6.4	-1.6	13.9

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。

2. 菸酒稅自106年起包括撥入長照基金之稅款。

Table 9 Comparison between Tobacco and Alcohol Tax Actually Levied and Budget of Every County and City

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
2,100	1,440	-	Budget
2,021	1,349	-	Actual Revenues
2,021	1,349	-	Net Tax Revenues
96.2	93.7	-	% of Actual Revenues to Budget
-13.6	-9.6	-	Actual Revenues Annual Growth Rate
96.2	93.7	-	% of Net Tax Revenues to Budget
-13.6	-9.6	-	Net Tax Revenues Annual Growth Rate
			CY 2017
1,910	1,510	-	Budget
1,657	1,361	-	Actual Revenues
1,657	1,361	-	Net Tax Revenues
86.8	90.1	-	% of Actual Revenues to Budget
-18.0	0.9	-	Actual Revenues Annual Growth Rate
86.8	90.1	-	% of Net Tax Revenues to Budget
-18.0	0.9	-	Net Tax Revenues Annual Growth Rate
			CY 2018
1,110	820	-	Budget
1,628	624	-	Actual Revenues
1,628	624	-	Net Tax Revenues
146.7	76.1	-	% of Actual Revenues to Budget
-1.8	-54.2	-	Actual Revenues Annual Growth Rate
146.7	76.1	-	% of Net Tax Revenues to Budget
-1.8	-54.2	-	Net Tax Revenues Annual Growth Rate
			CY 2019
1,470	970	-	Budget
1,209	943	-	Actual Revenues
1,209	943	-	Net Tax Revenues
82.2	97.2	-	% of Actual Revenues to Budget
-25.7	51.1	-	Actual Revenues Annual Growth Rate
82.2	97.2	-	% of Net Tax Revenues to Budget
-25.7	51.1	-	Net Tax Revenues Annual Growth Rate
			CY 2020
1,380	920	-	Budget
1,493	763	-	Actual Revenues
1,493	763	-	Net Tax Revenues
108.2	82.9	-	% of Actual Revenues to Budget
23.5	-19.1	-	Actual Revenues Annual Growth Rate
108.2	82.9	-	% of Net Tax Revenues to Budget
23.5	-19.1	-	Net Tax Revenues Annual Growth Rate

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

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

表9. 歷年各縣市菸酒稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	12,057,500	10,267,680	177,730	1,609,870
實徵數	29,643,941	26,361,710	141,976	3,138,016
實徵淨額	29,643,941	26,361,710	141,976	3,138,016
實徵數達成率	245.9	256.7	79.9	194.9
實徵數年增率	2.0	4.8	-19.9	-15.7
實徵淨額達成率	245.9	256.7	79.9	194.9
實徵淨額年增率	2.0	4.8	-19.9	-15.7
111年				
預算數	13,051,250	11,365,100	164,180	1,519,590
實徵數	28,695,445	25,650,389	136,279	2,906,053
實徵淨額	28,695,445	25,650,389	136,279	2,906,053
實徵數達成率	219.9	225.7	83.0	191.2
實徵數年增率	-3.2	-2.7	-4.0	-7.4
實徵淨額達成率	219.9	225.7	83.0	191.2
實徵淨額年增率	-3.2	-2.7	-4.0	-7.4
112年				
預算數	13,230,000	11,616,820	151,630	1,459,210
實徵數	26,786,898	23,568,507	133,539	3,081,572
實徵淨額	26,786,898	23,568,507	133,539	3,081,572
實徵數達成率	202.5	202.9	88.1	211.2
實徵數年增率	-6.7	-8.1	-2.0	6.0
實徵淨額達成率	202.5	202.9	88.1	211.2
實徵淨額年增率	-6.7	-8.1	-2.0	6.0
113年				
預算數	12,836,250	11,463,070	60,570	1,311,380
實徵數	27,173,695	23,392,479	113,486	3,664,610
實徵淨額	27,173,695	23,392,479	113,486	3,664,610
實徵數達成率	211.7	204.1	187.4	279.4
實徵數年增率	1.4	-0.7	-15.0	18.9
實徵淨額達成率	211.7	204.1	187.4	279.4
實徵淨額年增率	1.4	-0.7	-15.0	18.9
114年				
預算數	11,962,000	10,574,320	53,780	1,332,630
實徵數	28,004,869	23,442,169	105,745	4,454,526
實徵淨額	28,004,869	23,442,169	105,745	4,454,526
實徵數達成率	234.1	221.7	196.6	334.3
實徵數年增率	3.1	0.2	-6.8	21.6
實徵淨額達成率	234.1	221.7	196.6	334.3
實徵淨額年增率	3.1	0.2	-6.8	21.6

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。
2. 菸酒稅自106年起包括撥入長照基金之稅款。

Table 9 Comparison between Tobacco and Alcohol Tax Actually
Levied and Budget of Every County and City
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
1,430	790	-	Budget
1,586	653	-	Actual Revenues
1,586	653	-	Net Tax Revenues
110.9	82.7	-	% of Actual Revenues to Budget
6.2	-14.4	-	Actual Revenues Annual Growth Rate
110.9	82.7	-	% of Net Tax Revenues to Budget
6.2	-14.4	-	Net Tax Revenues Annual Growth Rate
			CY 2022
1,540	840	-	Budget
2,256	468	-	Actual Revenues
2,256	468	-	Net Tax Revenues
146.5	55.7	-	% of Actual Revenues to Budget
42.2	-28.3	-	Actual Revenues Annual Growth Rate
146.5	55.7	-	% of Net Tax Revenues to Budget
42.2	-28.3	-	Net Tax Revenues Annual Growth Rate
			CY 2023
1,790	550	-	Budget
2,234	1,046	-	Actual Revenues
2,234	1,046	-	Net Tax Revenues
124.8	190.2	-	% of Actual Revenues to Budget
-1.0	123.5	-	Actual Revenues Annual Growth Rate
124.8	190.2	-	% of Net Tax Revenues to Budget
-1.0	123.5	-	Net Tax Revenues Annual Growth Rate
			CY 2024
900	330	-	Budget
1,996	1,124	-	Actual Revenues
1,996	1,124	-	Net Tax Revenues
221.8	340.6	-	% of Actual Revenues to Budget
-10.7	7.5	-	Actual Revenues Annual Growth Rate
221.8	340.6	-	% of Net Tax Revenues to Budget
-10.7	7.5	-	Net Tax Revenues Annual Growth Rate
			CY 2025
880	390	-	Budget
1,636	793	-	Actual Revenues
1,636	793	-	Net Tax Revenues
185.9	203.3	-	% of Actual Revenues to Budget
-18.0	-29.4	-	Actual Revenues Annual Growth Rate
185.9	203.3	-	% of Net Tax Revenues to Budget
-18.0	-29.4	-	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge).
2. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	98,000	57,564	10,486	16,032
實徵數	78,080	49,968	5,148	12,302
實徵淨額	73,148	47,395	4,991	10,205
實徵數達成率	79.7	86.8	49.1	76.7
實徵數年增率	-51.9	-39.7	-63.9	-67.6
實徵淨額達成率	74.6	82.3	47.6	63.7
實徵淨額年增率	-53.3	-41.6	-62.1	-72.0
106年				
預算數	83,000	48,553	10,957	14,359
實徵數	35,869	19,289	3,263	3,280
實徵淨額	33,566	18,300	3,263	2,192
實徵數達成率	43.2	39.7	29.8	22.8
實徵數年增率	-54.1	-61.4	-36.6	-73.3
實徵淨額達成率	40.4	37.7	29.8	15.3
實徵淨額年增率	-54.1	-61.4	-34.6	-78.5
107年				
預算數	39,000	21,789	3,063	7,216
實徵數	17,383	14,925	436	1,729
實徵淨額	16,447	14,400	436	1,318
實徵數達成率	44.6	68.5	14.2	24.0
實徵數年增率	-51.5	-22.6	-86.6	-47.3
實徵淨額達成率	42.2	66.1	14.2	18.3
實徵淨額年增率	-51.0	-21.3	-86.6	-39.9
108年				
預算數	38,000	24,180	2,571	4,304
實徵數	3,081	699	326	1,566
實徵淨額	-5,876	-8,258	326	1,566
實徵數達成率	8.1	2.9	12.7	36.4
實徵數年增率	-82.3	-95.3	-25.2	-9.4
實徵淨額達成率	-	-	12.7	36.4
實徵淨額年增率	-	-	-25.2	18.8
109年				
預算數	20,000	11,815	1,429	2,013
實徵數	4,822	3,181	104	3
實徵淨額	1,627	-14	104	3
實徵數達成率	24.1	26.9	7.3	0.1
實徵數年增率	56.5	355.1	-68.1	-99.8
實徵淨額達成率	8.1	-	7.3	0.1
實徵淨額年增率	-	-	-68.1	-99.8

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
3,437	1,173	9,308	Budget
3,242	2,869	4,551	Actual Revenues
3,237	2,831	4,489	Net Tax Revenues
94.3	244.6	48.9	% of Actual Revenues to Budget
-73.0	162.0	-67.5	Actual Revenues Annual Growth Rate
94.2	241.3	48.2	% of Net Tax Revenues to Budget
-73.0	757.9	-66.4	Net Tax Revenues Annual Growth Rate
			CY 2017
3,237	1,494	4,400	Budget
654	4,913	4,470	Actual Revenues
654	4,687	4,470	Net Tax Revenues
20.2	328.8	101.6	% of Actual Revenues to Budget
-79.8	71.2	-1.8	Actual Revenues Annual Growth Rate
20.2	313.7	101.6	% of Net Tax Revenues to Budget
-79.8	65.6	-0.4	Net Tax Revenues Annual Growth Rate
			CY 2018
2,392	1,180	3,360	Budget
293	-	-	Actual Revenues
293	-	-	Net Tax Revenues
12.2	0.0	0.0	% of Actual Revenues to Budget
-55.2	-100.0	-100.0	Actual Revenues Annual Growth Rate
12.2	0.0	0.0	% of Net Tax Revenues to Budget
-55.2	-100.0	-100.0	Net Tax Revenues Annual Growth Rate
			CY 2019
1,348	2,555	3,042	Budget
208	-	282	Actual Revenues
208	-	282	Net Tax Revenues
15.4	0.0	9.3	% of Actual Revenues to Budget
-29.0	-	-	Actual Revenues Annual Growth Rate
15.4	0.0	9.3	% of Net Tax Revenues to Budget
-29.0	-	-	Net Tax Revenues Annual Growth Rate
			CY 2020
597	1,923	2,223	Budget
140	-	1,394	Actual Revenues
140	-	1,394	Net Tax Revenues
23.5	0.0	62.7	% of Actual Revenues to Budget
-32.7	-	394.3	Actual Revenues Annual Growth Rate
23.5	0.0	62.7	% of Net Tax Revenues to Budget
-32.7	-	394.3	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	10,000	6,514	721	1,045
實徵數	23,102	20,366	120	-
實徵淨額	23,102	20,366	120	-
實徵數達成率	231.0	312.6	16.6	0.0
實徵數年增率	379.1	540.2	15.4	-100.0
實徵淨額達成率	231.0	312.6	16.6	0.0
實徵淨額年增率	1,319.9	-	15.4	-100.0
111年				
預算數	3,000	1,993	155	228
實徵數	40,373	39,378	246	49
實徵淨額	40,373	39,378	246	49
實徵數達成率	1,345.8	1,975.8	158.7	21.5
實徵數年增率	74.8	93.4	105.0	-
實徵淨額達成率	1,345.8	1,975.8	158.7	21.5
實徵淨額年增率	74.8	93.4	105.0	-
112年				
預算數	18,000	16,886	99	17
實徵數	27,077	26,501	135	121
實徵淨額	27,077	26,501	135	121
實徵數達成率	150.4	156.9	136.4	711.8
實徵數年增率	-32.9	-32.7	-45.1	146.9
實徵淨額達成率	150.4	156.9	136.4	711.8
實徵淨額年增率	-32.9	-32.7	-45.1	146.9
113年				
預算數	19,000	18,745	84	-
實徵數	22,490	22,062	118	17
實徵淨額	22,490	22,062	118	17
實徵數達成率	118.4	117.7	140.5	-
實徵數年增率	-16.9	-16.8	-12.6	-86.0
實徵淨額達成率	118.4	117.7	140.5	-
實徵淨額年增率	-16.9	-16.8	-12.6	-86.0
114年				
預算數	46,000	45,025	254	69
實徵數	14,130	14,057	-	44
實徵淨額	14,130	14,057	-	44
實徵數達成率	30.7	31.2	0.0	63.8
實徵數年增率	-37.2	-36.3	-100.0	158.8
實徵淨額達成率	30.7	31.2	0.0	63.8
實徵淨額年增率	-37.2	-36.3	-100.0	158.8

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
417	171	1,132	Budget
162	3	2,451	Actual Revenues
162	3	2,451	Net Tax Revenues
38.8	1.8	216.5	% of Actual Revenues to Budget
15.7	-	75.8	Actual Revenues Annual Growth Rate
38.8	1.8	216.5	% of Net Tax Revenues to Budget
15.7	-	75.8	Net Tax Revenues Annual Growth Rate
			CY 2022
84	105	435	Budget
48	-	652	Actual Revenues
48	-	652	Net Tax Revenues
57.1	0.0	149.9	% of Actual Revenues to Budget
-70.4	-100.0	-73.4	Actual Revenues Annual Growth Rate
57.1	0.0	149.9	% of Net Tax Revenues to Budget
-70.4	-100.0	-73.4	Net Tax Revenues Annual Growth Rate
			CY 2023
66	-	932	Budget
155	-	165	Actual Revenues
155	-	165	Net Tax Revenues
234.8	-	17.7	% of Actual Revenues to Budget
222.9	-	-74.7	Actual Revenues Annual Growth Rate
234.8	-	17.7	% of Net Tax Revenues to Budget
222.9	-	-74.7	Net Tax Revenues Annual Growth Rate
			CY 2024
-	-	171	Budget
1	1	291	Actual Revenues
1	1	291	Net Tax Revenues
-	-	170.2	% of Actual Revenues to Budget
-99.4	-	76.4	Actual Revenues Annual Growth Rate
-	-	170.2	% of Net Tax Revenues to Budget
-99.4	-	76.4	Net Tax Revenues Annual Growth Rate
			CY 2025
56	2	594	Budget
1	-	28	Actual Revenues
1	-	28	Net Tax Revenues
1.8	0.0	4.7	% of Actual Revenues to Budget
0.0	-100.0	-90.4	Actual Revenues Annual Growth Rate
1.8	0.0	4.7	% of Net Tax Revenues to Budget
0.0	-100.0	-90.4	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表11. 歷年各縣市營業稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
105年				
預算數	17,302,287	10,054,560	1,697,280	3,268,067
實徵數	21,359,153	13,689,770	1,996,113	3,351,844
實徵淨額	18,547,602	11,267,830	1,817,608	3,188,379
實徵數達成率	123.4	136.2	117.6	102.6
實徵數年增率	2.3	4.4	6.6	-2.6
實徵淨額達成率	107.2	112.1	107.1	97.6
實徵淨額年增率	6.5	11.5	7.2	-1.8
106年				
預算數	19,207,516	11,418,026	1,877,040	3,437,590
實徵數	22,015,131	14,082,273	2,046,818	3,685,529
實徵淨額	18,862,130	11,409,051	1,855,129	3,445,916
實徵數達成率	114.6	123.3	109.0	107.2
實徵數年增率	3.1	2.9	2.5	10.0
實徵淨額達成率	98.2	99.9	98.8	100.2
實徵淨額年增率	1.7	1.3	2.1	8.1
107年				
預算數	18,821,895	11,404,420	1,848,530	3,358,165
實徵數	23,224,477	14,680,669	2,172,513	3,953,353
實徵淨額	19,699,562	11,807,915	1,953,975	3,747,763
實徵數達成率	123.4	128.7	117.5	117.7
實徵數年增率	5.5	4.2	6.1	7.3
實徵淨額達成率	104.7	103.5	105.7	111.6
實徵淨額年增率	4.4	3.5	5.3	8.8
108年				
預算數	20,586,601	12,416,150	2,022,971	3,852,200
實徵數	24,854,901	15,391,515	2,523,913	4,248,179
實徵淨額	21,391,652	12,474,038	2,278,553	4,018,668
實徵數達成率	120.7	124.0	124.8	110.3
實徵數年增率	7.0	4.8	16.2	7.5
實徵淨額達成率	103.9	100.5	112.6	104.3
實徵淨額年增率	8.6	5.6	16.6	7.2
109年				
預算數	20,331,699	11,999,090	2,078,360	3,848,160
實徵數	27,727,179	17,776,184	2,634,871	4,583,436
實徵淨額	23,489,830	14,012,451	2,429,125	4,365,273
實徵數達成率	136.4	148.1	126.8	119.1
實徵數年增率	11.6	15.5	4.4	7.9
實徵淨額達成率	115.5	116.8	116.9	113.4
實徵淨額年增率	9.8	12.3	6.6	8.6

資料來源：本局主計室(營業稅不含金融業營業稅)。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2016
926,670	15,750	1,339,960	Budget
771,008	30,092	1,520,326	Actual Revenues
766,291	29,006	1,478,488	Net Tax Revenues
83.2	191.1	113.5	% of Actual Revenues to Budget
-18.9	38.9	3.5	Actual Revenues Annual Growth Rate
82.7	184.2	110.3	% of Net Tax Revenues to Budget
-18.7	58.4	5.7	Net Tax Revenues Annual Growth Rate
			CY 2017
912,660	25,280	1,536,920	Budget
626,447	27,884	1,546,180	Actual Revenues
614,436	26,647	1,510,951	Net Tax Revenues
68.6	110.3	100.6	% of Actual Revenues to Budget
-18.7	-7.3	1.7	Actual Revenues Annual Growth Rate
67.3	105.4	98.3	% of Net Tax Revenues to Budget
-19.8	-8.1	2.2	Net Tax Revenues Annual Growth Rate
			CY 2018
678,260	27,710	1,504,810	Budget
670,676	20,040	1,727,226	Actual Revenues
636,498	17,973	1,535,438	Net Tax Revenues
98.9	72.3	114.8	% of Actual Revenues to Budget
7.1	-28.1	11.7	Actual Revenues Annual Growth Rate
93.8	64.9	102.0	% of Net Tax Revenues to Budget
3.6	-32.6	1.6	Net Tax Revenues Annual Growth Rate
			CY 2019
672,470	24,690	1,598,120	Budget
797,213	37,315	1,856,766	Actual Revenues
793,382	33,819	1,793,192	Net Tax Revenues
118.5	151.1	116.2	% of Actual Revenues to Budget
18.9	86.2	7.5	Actual Revenues Annual Growth Rate
118.0	137.0	112.2	% of Net Tax Revenues to Budget
24.6	88.2	16.8	Net Tax Revenues Annual Growth Rate
			CY 2020
719,010	25,890	1,661,189	Budget
742,173	35,679	1,954,836	Actual Revenues
739,488	32,231	1,911,262	Net Tax Revenues
103.2	137.8	117.7	% of Actual Revenues to Budget
-6.9	-4.4	5.3	Actual Revenues Annual Growth Rate
102.8	124.5	115.1	% of Net Tax Revenues to Budget
-6.8	-4.7	6.6	Net Tax Revenues Annual Growth Rate

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

表11. 歷年各縣市營業稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
110年				
預算數	21,950,980	12,892,630	2,347,130	4,093,940
實徵數	29,749,831	19,486,284	2,684,169	4,665,682
實徵淨額	26,406,364	16,668,108	2,470,635	4,412,902
實徵數達成率	135.5	151.1	114.4	114.0
實徵數年增率	7.3	9.6	1.9	1.8
實徵淨額達成率	120.3	129.3	105.3	107.8
實徵淨額年增率	12.4	19.0	1.7	1.1
111年				
預算數	25,243,464	15,490,870	2,498,160	4,433,660
實徵數	32,451,683	20,399,916	3,036,101	5,676,531
實徵淨額	28,452,419	16,936,172	2,805,511	5,439,813
實徵數達成率	128.6	131.7	121.5	128.0
實徵數年增率	9.1	4.7	13.1	21.7
實徵淨額達成率	112.7	109.3	112.3	122.7
實徵淨額年增率	7.7	1.6	13.6	23.3
112年				
預算數	24,459,150	15,045,430	2,337,130	4,370,390
實徵數	36,247,800	23,134,359	3,541,920	5,932,220
實徵淨額	32,498,228	19,988,520	3,193,870	5,736,791
實徵數達成率	148.2	153.8	151.5	135.7
實徵數年增率	11.7	13.4	16.7	4.5
實徵淨額達成率	132.9	132.9	136.7	131.3
實徵淨額年增率	14.2	18.0	13.8	5.5
113年				
預算數	30,750,000	18,682,320	2,959,870	5,652,620
實徵數	38,416,989	24,549,349	3,746,462	6,094,164
實徵淨額	35,138,132	21,784,932	3,561,113	5,810,229
實徵數達成率	124.9	131.4	126.6	107.8
實徵數年增率	6.0	6.1	5.8	2.7
實徵淨額達成率	114.3	116.6	120.3	102.8
實徵淨額年增率	8.1	9.0	11.5	1.3
114年				
預算數	37,798,000	23,170,540	3,770,550	6,637,870
實徵數	41,732,818	26,876,368	4,112,587	6,384,461
實徵淨額	38,611,142	24,222,053	3,946,425	6,156,544
實徵數達成率	110.4	116.0	109.1	96.2
實徵數年增率	8.6	9.5	9.8	4.8
實徵淨額達成率	102.2	104.5	104.7	92.7
實徵淨額年增率	9.9	11.2	10.8	6.0

資料來源：本局主計室(營業稅不含金融業營業稅)。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2021
742,690	31,440	1,843,150	Budget
724,780	35,859	2,153,057	Actual Revenues
716,468	32,882	2,105,369	Net Tax Revenues
97.6	114.1	116.8	% of Actual Revenues to Budget
-2.3	0.5	10.1	Actual Revenues Annual Growth Rate
96.5	104.6	114.2	% of Net Tax Revenues to Budget
-3.1	2.0	10.2	Net Tax Revenues Annual Growth Rate
			CY 2022
743,884	33,070	2,043,820	Budget
852,591	40,875	2,445,669	Actual Revenues
835,684	36,955	2,398,284	Net Tax Revenues
114.6	123.6	119.7	% of Actual Revenues to Budget
17.6	14.0	13.6	Actual Revenues Annual Growth Rate
112.3	111.7	117.3	% of Net Tax Revenues to Budget
16.6	12.4	13.9	Net Tax Revenues Annual Growth Rate
			CY 2023
696,030	28,850	1,981,320	Budget
933,882	85,433	2,619,986	Actual Revenues
927,179	80,905	2,570,963	Net Tax Revenues
134.2	296.1	132.2	% of Actual Revenues to Budget
9.5	109.0	7.1	Actual Revenues Annual Growth Rate
133.2	280.4	129.8	% of Net Tax Revenues to Budget
10.9	118.9	7.2	Net Tax Revenues Annual Growth Rate
			CY 2024
884,770	57,380	2,513,040	Budget
983,766	64,891	2,978,357	Actual Revenues
980,360	62,085	2,939,413	Net Tax Revenues
111.2	113.1	118.5	% of Actual Revenues to Budget
5.3	-24.0	13.7	Actual Revenues Annual Growth Rate
110.8	108.2	117.0	% of Net Tax Revenues to Budget
5.7	-23.3	14.3	Net Tax Revenues Annual Growth Rate
			CY 2025
1,074,390	78,760	3,065,890	Budget
1,043,842	76,461	3,239,099	Actual Revenues
1,035,627	72,797	3,177,696	Net Tax Revenues
97.2	97.1	105.6	% of Actual Revenues to Budget
6.1	17.8	8.8	Actual Revenues Annual Growth Rate
96.4	92.4	103.6	% of Net Tax Revenues to Budget
5.6	17.3	8.1	Net Tax Revenues Annual Growth Rate

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

表12. 歷年各項國稅分月實徵淨額

(一)總計

單位：新臺幣千元

年度別 CY	月別 Month	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	6,323,076	1,674,027	6,294,432	2,141,585	15,771,849	21,058,149	2,467,472
106年	2017	7,284,986	2,753,060	6,812,387	2,261,458	14,973,830	25,204,938	3,014,334
107年	2018	8,731,747	2,665,652	8,251,258	3,453,562	19,936,824	23,720,334	4,487,918
108年	2019	9,730,327	3,227,611	7,375,669	3,512,571	22,068,320	24,429,203	3,131,996
109年	2020	9,776,536	3,456,327	8,730,275	3,728,854	10,226,081	8,550,694	24,573,184
110年	2021	10,910,815	4,460,550	10,721,732	5,316,387	14,331,427	18,384,319	22,277,869
111年	2022	11,334,647	4,044,124	9,974,276	4,631,104	13,085,479	24,447,859	27,611,384
112年	2023	10,368,444	4,564,938	11,216,522	4,613,472	27,624,504	40,451,617	4,802,995
113年	2024	13,711,255	5,407,617	12,862,960	5,590,695	32,006,210	41,326,777	5,852,605
114年	2025	13,086,634	5,707,676	12,793,542	5,051,300	14,360,634	20,330,239	34,458,704
各月總計	Monthly Total	101,258,467	37,961,582	95,033,053	40,300,988	184,385,158	247,904,129	132,678,461
各月平均	Monthly Average	10,125,847	3,796,158	9,503,305	4,030,099	18,438,516	24,790,413	13,267,846
季節指數	Seasonal Index	92.16	34.55	86.49	36.68	167.82	225.63	120.76

1. 資料來源：本局主計室。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

3. 季節指數= (各月平均 / 各年平均) x 100，例: 92.16= (\$10,125,847/\$10,987,233.2)x100。

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

1. Grand Total

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
2,016,821	11,977,004	5,845,176	8,160,670	3,599,900	87,330,161	7,277,513.4
1,773,624	16,091,689	5,878,376	8,346,468	3,216,490	97,611,640	8,134,303.3
3,187,852	16,661,748	9,888,630	8,300,449	3,784,154	113,070,128	9,422,510.7
3,840,680	15,550,983	11,391,501	9,339,993	5,232,590	118,831,444	9,902,620.3
5,573,050	16,378,777	7,275,224	10,106,828	6,682,389	115,058,219	9,588,184.9
4,686,275	15,901,056	9,291,423	12,164,658	6,690,514	135,137,025	11,261,418.8
4,698,763	18,781,314	7,829,908	12,143,471	6,239,758	144,822,087	12,068,507.3
6,741,364	20,548,491	8,086,395	12,783,228	6,661,437	158,463,407	13,205,283.9
6,150,287	24,220,186	12,388,855	13,303,027	5,897,013	178,717,487	14,893,123.9
6,182,092	23,746,141	12,395,102	13,904,902	7,409,422	169,426,388	14,118,865.7
44,850,808	179,857,389	90,270,590	108,553,694	55,413,667		109,872,332.2
4,485,081	17,985,739	9,027,059	10,855,369	5,541,367		10,987,233.2
40.82	163.70	82.16	98.80	50.43		100.00

1. Source: Accounting and Statistics Office of the Bureau.
2. In this table, the tobacco and alcohol tax excludes health and welfare surcharge, the business tax excludes financial enterprise business tax.
3. Seasonal Index= (Monthly Average/Annual Average) x100, for example: 92.16= (\$10,125,847/\$10,987,233.2) x100.

表12. 歷年各項國稅分月實徵淨額（續1）

（二）營利事業所得稅

單位：新臺幣千元

月別 Month 年度別 CY		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	40,232	17,248	-162,767	159,673	7,861,658	8,728,620	137,334
106年	2017	39,616	25,484	-163,630	192,147	6,268,312	9,915,901	154,726
107年	2018	56,094	62,291	-348,252	163,072	9,461,846	8,320,509	198,270
108年	2019	87,207	126,999	-402,129	152,431	11,609,307	9,463,195	203,042
109年	2020	170,721	90,338	174,454	213,469	866,388	8,814,226	4,270,743
110年	2021	1,855	142,899	222,795	66,370	1,676,918	11,967,148	5,507,461
111年	2022	142,169	110,558	-242,226	240,568	1,320,934	18,881,715	9,599,249
112年	2023	81,721	117,763	385,737	-121,825	14,022,490	16,411,159	312,474
113年	2024	271,910	313,520	378,833	-42,496	16,459,178	15,737,302	444,090
114年	2025	206,450	225,101	364,176	-194,394	1,657,969	14,019,818	9,284,693
各月總計	Monthly Total	1,097,975	1,232,201	206,991	829,015	71,205,000	122,259,593	30,112,082
各月平均	Monthly Average	109,798	123,220	20,699	82,902	7,120,500	12,225,959	3,011,208
季節指數	Seasonal Index	3.65	4.10	0.69	2.76	236.95	406.85	100.21

（三）綜合所得稅

單位：新臺幣千元

月別 Month 年度別 CY		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	872,410	1,466,341	1,263,456	1,129,478	2,820,442	11,848,174	-3,048,889
106年	2017	1,260,469	1,679,846	1,023,820	784,908	2,428,758	13,071,161	-2,991,256
107年	2018	1,019,382	1,274,162	1,556,687	907,569	2,973,010	12,825,127	-3,453,773
108年	2019	1,481,182	1,541,421	1,026,380	891,423	2,846,836	12,546,381	-4,629,545
109年	2020	1,159,803	1,951,887	976,717	997,206	1,438,224	-2,143,687	11,534,408
110年	2021	1,142,494	1,746,021	1,563,680	1,056,091	1,895,187	2,459,140	6,816,105
111年	2022	1,901,647	2,224,742	1,219,328	1,322,459	2,096,768	3,155,755	9,270,412
112年	2023	1,626,503	2,582,114	1,328,999	1,370,875	4,009,842	20,873,694	-5,809,540
113年	2024	1,751,928	2,418,040	2,123,881	1,659,966	4,431,946	22,182,497	-5,199,659
114年	2025	2,200,582	2,934,884	1,648,794	1,623,151	2,289,774	3,473,827	14,169,118
各月總計	Monthly Total	14,416,400	19,819,458	13,731,742	11,743,126	27,230,787	100,292,069	16,657,381
各月平均	Monthly Average	1,441,640	1,981,946	1,373,174	1,174,313	2,723,079	10,029,207	1,665,738
季節指數	Seasonal Index	60.39	83.03	57.53	49.20	114.08	420.15	69.78

1. 資料來源：本局主計室。
2. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

2. Profit-seeking Enterprise Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
230,208	4,726,316	4,564,302	528,718	588,325	27,419,867	2,284,988.9
297,657	7,434,019	2,930,180	396,313	480,960	27,971,685	2,330,973.8
254,943	4,979,131	6,086,519	260,646	462,986	29,958,055	2,496,504.6
528,657	5,249,091	7,230,933	424,226	866,702	35,539,661	2,961,638.4
1,097,193	5,834,335	2,779,066	400,231	976,976	25,688,140	2,140,678.3
410,151	5,592,165	3,107,651	640,075	443,494	29,778,982	2,481,581.8
365,978	6,463,200	3,428,956	572,733	720,018	41,603,852	3,466,987.7
806,806	7,185,146	3,916,878	676,086	720,561	44,514,996	3,709,583.0
407,326	10,320,700	7,778,705	714,739	629,196	53,413,003	4,451,083.6
370,726	9,549,339	7,232,921	655,338	1,341,434	44,713,571	3,726,130.9
4,769,645	67,333,442	49,056,111	5,269,105	7,230,652		30,050,151.0
476,965	6,733,344	4,905,611	526,911	723,065		3,005,015.1
15.87	224.07	163.25	17.54	24.06		100.00

3. Individual Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
1,157,926	1,971,900	750,209	1,504,736	1,430,121	23,166,304	1,930,525.3
827,573	2,106,018	1,577,903	709,900	841,970	23,321,070	1,943,422.5
869,644	4,027,740	2,266,260	736,742	917,931	25,920,481	2,160,040.1
1,031,324	2,643,476	2,094,557	854,274	1,071,446	23,399,155	1,949,929.6
1,171,424	1,893,282	1,702,123	911,383	1,197,939	22,790,709	1,899,225.8
924,957	1,386,097	3,220,886	1,082,721	1,475,609	24,768,988	2,064,082.3
1,516,980	2,574,580	1,870,557	1,229,320	1,458,846	29,841,394	2,486,782.8
2,426,263	3,259,748	1,420,596	1,477,691	1,933,316	36,500,101	3,041,675.1
2,221,368	2,951,231	1,615,157	1,437,321	1,778,999	39,372,675	3,281,056.3
2,175,077	2,351,977	1,380,388	1,404,549	1,713,130	37,365,251	3,113,770.9
14,322,536	25,166,049	17,898,636	11,348,637	13,819,307		23,870,510.7
1,432,254	2,516,605	1,789,864	1,134,864	1,381,931		2,387,051.1
60.00	105.43	74.98	47.54	57.89		100.00

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

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

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

表12. 歷年各項國稅分月實徵淨額（續2）

（四）遺產及贈與稅

單位：新臺幣千元

月別 Month 年度別 CY		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	92,500	78,853	142,568	326,064	125,896	172,199	158,148
106年	2017	361,565	237,406	253,001	264,363	128,714	289,843	215,587
107年	2018	128,234	116,705	177,747	277,971	185,280	116,340	168,405
108年	2019	251,641	167,269	241,859	151,483	157,441	426,136	355,658
109年	2020	160,921	216,787	205,351	228,898	175,212	179,224	318,392
110年	2021	301,688	210,077	209,333	272,501	959,357	227,136	240,960
111年	2022	214,574	267,432	350,519	259,396	262,889	353,189	246,310
112年	2023	284,158	492,922	247,207	245,581	260,074	287,157	353,975
113年	2024	808,804	711,607	481,839	369,791	489,250	308,119	297,762
114年	2025	193,696	370,867	386,634	381,269	323,860	279,642	334,045
各月總計	Monthly Total	2,797,781	2,869,925	2,696,058	2,777,317	3,067,973	2,638,985	2,689,242
各月平均	Monthly Average	279,778	286,993	269,606	277,732	306,797	263,899	268,924
季節指數	Seasonal Index	96.77	99.27	93.25	96.06	106.12	91.28	93.02

（五）貨物稅

單位：新臺幣千元

月別 Month 年度別 CY		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	306,244	408,780	164,550	234,265	206,455	230,820	246,501
106年	2017	363,878	388,993	170,964	285,786	234,521	299,659	290,207
107年	2018	377,740	378,092	211,695	378,121	280,660	382,483	379,478
108年	2019	310,936	412,442	109,875	363,556	260,989	278,810	366,652
109年	2020	354,634	161,506	65,119	140,104	149,880	128,060	317,089
110年	2021	290,517	184,220	116,524	215,343	151,540	191,156	152,974
111年	2022	167,570	244,557	107,418	232,236	142,731	144,248	147,825
112年	2023	260,436	207,550	239,352	261,882	177,457	168,611	122,196
113年	2024	274,131	447,226	182,162	274,175	261,832	267,009	176,267
114年	2025	164,407	155,764	88,814	323,732	59,002	52,836	134,967
各月總計	Monthly Total	2,870,493	2,989,130	1,456,473	2,709,200	1,925,067	2,143,692	2,334,156
各月平均	Monthly Average	287,049	298,913	145,647	270,920	192,507	214,369	233,416
季節指數	Seasonal Index	125.88	131.08	63.87	118.81	84.42	94.01	102.36

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

4. Estate and Gift Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
150,127	165,243	201,196	329,150	287,010	2,228,954	185,746.2
188,620	184,505	148,629	281,715	197,570	2,751,518	229,293.2
152,322	705,935	202,614	121,279	358,865	2,711,697	225,974.8
165,700	273,118	247,318	166,626	218,045	2,822,294	235,191.2
188,017	231,797	139,577	175,559	230,798	2,450,533	204,211.1
255,604	195,070	215,107	310,523	406,467	3,803,823	316,985.3
497,958	320,936	368,772	337,438	373,707	3,853,120	321,093.3
620,607	279,884	200,055	396,335	426,289	4,094,244	341,187.0
477,559	290,374	173,197	892,750	440,856	5,741,908	478,492.3
320,110	380,210	420,068	358,307	487,104	4,235,812	352,984.3
3,016,624	3,027,072	2,316,533	3,369,682	3,426,711		2,891,158.7
301,662	302,707	231,653	336,968	342,671		289,115.9
104.34	104.70	80.12	116.55	118.52		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
239,494	198,595	149,091	271,394	259,285	2,915,474	242,956.2
388,986	329,357	369,358	285,877	328,379	3,735,965	311,330.4
379,857	220,900	272,736	264,849	325,346	3,851,957	320,996.4
399,973	135,610	110,164	235,532	161,587	3,146,126	262,177.2
206,064	77,503	232,022	158,955	212,265	2,203,201	183,600.1
122,844	167,268	181,171	168,161	170,784	2,112,502	176,041.8
289,703	136,375	192,879	241,846	222,548	2,269,936	189,161.3
101,152	156,712	229,715	359,232	352,976	2,637,271	219,772.6
147,873	61,874	197,983	129,217	162,021	2,581,770	215,147.5
212,775	162,888	154,175	216,316	184,248	1,909,924	159,160.3
2,488,721	1,647,082	2,089,294	2,331,379	2,379,439		2,280,343.8
248,872	164,708	208,929	233,138	237,944		228,034.4
109.14	72.23	91.62	102.24	104.34		100.0

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

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

表12. 歷年各項國稅分月實徵淨額（續3）

（六）證券交易稅

單位：新臺幣千元

月別 Month 年度別 CY		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	333,139	243,820	515,259	334,560	300,623	334,349	378,745
106年	2017	277,198	413,920	541,372	406,925	383,806	431,636	433,311
107年	2018	641,214	335,802	591,708	485,401	614,290	658,204	583,823
108年	2019	388,146	272,775	446,967	523,014	446,062	356,811	512,483
109年	2020	420,968	484,948	673,259	580,224	733,768	786,063	1,122,327
110年	2021	1,370,816	764,578	1,350,010	1,734,963	1,969,842	1,884,179	2,558,541
111年	2022	1,042,017	658,737	1,283,102	888,986	805,527	820,700	774,149
112年	2023	406,391	716,791	1,038,400	743,241	943,123	1,116,268	1,300,292
113年	2024	1,029,859	778,737	1,563,056	1,395,621	1,586,969	1,418,463	1,648,728
114年	2025	791,685	931,266	1,008,803	829,380	957,151	1,024,275	1,152,363
各月總計	Monthly Total	6,701,433	5,601,374	9,011,936	7,922,315	8,741,161	8,830,948	10,464,762
各月平均	Monthly Average	670,143	560,137	901,194	792,232	874,116	883,095	1,046,476
季節指數	Seasonal Index	80.25	67.08	107.92	94.87	104.68	105.76	125.32

（七）期貨交易稅

單位：新臺幣千元

月別 Month 年度別 CY		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	2,703	1,510	2,805	2,561	2,595	2,650	2,370
106年	2017	2,434	2,427	4,323	4,102	2,940	4,018	3,754
107年	2018	4,365	3,303	5,065	3,842	3,664	3,928	3,998
108年	2019	3,098	1,444	2,705	3,220	4,686	2,879	3,151
109年	2020	3,562	6,080	10,671	5,187	4,645	4,302	5,225
110年	2021	7,749	5,158	8,748	7,067	11,292	7,987	9,333
111年	2022	8,190	5,186	11,716	8,448	11,148	8,877	8,238
112年	2023	4,088	6,628	9,619	5,824	7,207	6,563	7,663
113年	2024	6,487	3,632	9,704	9,989	9,153	10,755	11,957
114年	2025	5,400	4,795	8,095	8,553	6,379	6,370	6,571
各月總計	Monthly Total	48,076	40,163	73,451	58,793	63,709	58,329	62,260
各月平均	Monthly Average	4,808	4,016	7,345	5,879	6,371	5,833	6,226
季節指數	Seasonal Index	81.71	68.25	124.83	99.92	108.28	99.14	105.81

資料來源：本局主計室。

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

6. Securities Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
421,234	318,542	293,591	326,122	321,301	4,121,285	343,440.4
590,224	628,810	483,935	637,318	550,973	5,779,428	481,619.0
557,154	416,190	435,159	418,801	425,974	6,163,720	513,643.3
459,348	434,045	494,230	527,012	534,423	5,395,316	449,609.7
893,429	827,159	609,060	889,461	1,284,012	9,304,678	775,389.8
1,662,686	1,148,118	1,025,184	1,640,024	1,393,596	18,502,537	1,541,878.1
855,403	683,161	559,456	816,082	777,617	9,964,937	830,411.4
1,291,222	857,079	806,727	1,025,694	1,078,810	11,324,038	943,669.8
1,327,665	1,058,151	1,112,562	1,092,429	1,156,437	15,168,677	1,264,056.4
1,454,193	1,689,191	1,560,581	1,524,823	1,555,647	14,479,358	1,206,613.2
9,512,558	8,060,446	7,380,485	8,897,766	9,078,790		8,350,331.1
951,256	806,045	738,049	889,777	907,879		835,033.1
113.92	96.53	88.39	106.56	108.72		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
3,021	2,792	2,609	3,250	3,119	31,985	2,665.4
4,277	4,219	2,718	4,041	4,985	44,238	3,686.5
3,808	3,509	4,844	4,034	3,518	47,878	3,989.8
4,310	2,760	3,418	4,142	4,424	40,237	3,353.1
4,693	5,806	4,259	5,746	6,129	66,305	5,525.4
9,206	7,245	8,127	7,147	7,727	96,786	8,065.5
6,702	6,921	8,387	8,307	8,491	100,611	8,384.3
9,351	6,362	5,879	5,904	5,466	80,554	6,712.8
11,626	8,199	7,706	8,577	7,352	105,137	8,761.4
6,842	7,611	9,673	12,188	9,854	92,331	7,694.3
63,836	55,424	57,620	63,336	61,065		58,838.5
6,384	5,542	5,762	6,334	6,107		5,883.9
108.50	94.19	97.93	107.65	103.79		100.00

Source: Accounting and Statistics Office of the Bureau.

表12. 歷年各項國稅分月實徵淨額（續4）

（八）菸酒稅

單位：新臺幣千元

月別 Month 年度別 CY		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	834,904	498,410	445,842	537,870	542,128	617,984	670,588
106年	2017	1,046,393	1,212,735	925,371	1,201,673	1,609,923	2,255,977	1,176,269
107年	2018	2,151,336	2,028,655	1,785,529	2,024,969	1,890,859	2,346,572	2,266,924
108年	2019	2,797,723	2,308,454	1,635,163	2,030,657	2,123,028	2,310,832	2,087,156
109年	2020	2,932,406	1,555,778	1,884,684	2,138,185	2,357,032	2,429,376	2,470,873
110年	2021	2,342,950	2,429,236	2,018,463	2,485,768	2,448,795	2,502,797	2,255,165
111年	2022	2,038,269	1,964,405	1,669,294	2,481,054	2,344,033	2,078,336	2,211,402
112年	2023	1,773,584	1,862,755	1,860,327	2,477,837	1,846,780	2,481,494	2,413,783
113年	2024	3,128,444	1,902,907	1,767,491	2,301,181	2,172,151	2,203,967	2,221,513
114年	2025	2,609,549	2,207,616	2,352,796	2,284,767	2,070,325	2,396,735	2,211,660
各月總計	Monthly Total	21,655,558	17,970,951	16,344,960	19,963,961	19,405,054	21,624,070	19,985,333
各月平均	Monthly Average	2,165,556	1,797,095	1,634,496	1,996,396	1,940,505	2,162,407	1,998,533
季節指數	Seasonal Index	106.02	87.98	80.02	97.74	95.00	105.87	97.85

（九）特種貨物及勞務稅

單位：新臺幣千元

月別 Month 年度別 CY		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
105年	2016	16,646	2,918	23,748	4,005	4,581	5,706	2,551
106年	2017	2,269	3,279	1,475	4,324	2,759	2,029	3,493
107年	2018	76	166	2,577	172	1,200	-286	97
108年	2019	422	60	85	80	61	102	268
109年	2020	54	377	396	29	1,323	219	101
110年	2021	152	192	240	587	410	700	46
111年	2022	2,448	3,970	8,171	2,767	4,692	3,896	4,930
112年	2023	3,463	1,532	3,844	2,944	2,459	92	1,679
113年	2024	1,603	3,219	5,467	2,169	2,478	846	912
114年	2025	2,184	763	916	653	1,151	1,247	3,520
各月總計	Monthly Total	29,317	16,476	46,919	17,730	21,114	14,551	17,597
各月平均	Monthly Average	2,932	1,648	4,692	1,773	2,111	1,455	1,760
季節指數	Seasonal Index	142.97	80.36	228.80	86.45	102.94	70.95	85.82

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。
2. 菸酒稅自106年起包括撥入長照基金之稅款。

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

8. Tobacco and Alcohol Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
624,369	761,996	873,155	1,208,010	1,210,286	8,825,542	735,461.8
352,895	1,075,072	1,362,316	1,575,789	1,317,627	15,112,040	1,259,336.7
1,907,184	2,264,098	1,807,951	2,196,013	2,030,241	24,700,331	2,058,360.9
2,355,194	2,137,336	2,143,943	2,387,200	2,786,193	27,102,879	2,258,573.3
2,804,808	2,408,931	2,736,910	2,363,062	2,981,151	29,063,196	2,421,933.0
2,306,630	2,349,732	2,676,846	2,737,808	3,089,751	29,643,941	2,470,328.4
2,495,639	2,671,864	2,702,258	2,782,344	3,256,547	28,695,445	2,391,287.1
2,197,241	2,386,000	2,360,669	2,464,664	2,661,764	26,786,898	2,232,241.5
2,180,689	2,623,314	2,348,744	2,423,022	1,900,272	27,173,695	2,264,474.6
2,363,063	2,536,415	2,429,911	2,341,386	2,200,646	28,004,869	2,333,739.1
19,587,712	21,214,758	21,442,703	22,479,298	23,434,478		20,425,736.4
1,958,771	2,121,476	2,144,270	2,247,930	2,343,448		2,042,573.6
95.90	103.86	104.98	110.05	114.73		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
2,362	1,905	3,064	2,780	2,882	73,148	6,095.7
2,090	3,293	4,140	1,553	2,862	33,566	2,797.2
1,358	86	4,052	5,870	1,079	16,447	1,370.6
-8,714	67	1,364	83	246	-5,876	-489.7
275	239	367	-2,824	1,071	1,627	135.6
2,956	4,725	6,170	2,799	4,125	23,102	1,925.2
763	4,145	1,951	1,366	1,274	40,373	3,364.4
674	2,880	1,916	3,426	2,168	27,077	2,256.4
628	372	1,905	467	2,424	22,490	1,874.2
1,417	477	164	594	1,044	14,130	1,177.5
3,809	18,189	25,093	16,114	19,175		20,507.1
381	1,819	2,509	1,611	1,918		2,050.7
18.58	88.70	122.34	78.56	93.53		100.00

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge).
2. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表12. 歷年各項國稅分月實徵淨額（續5完）

（十）營業稅

單位：新臺幣千元

年度別 CY	月別 Month	1月	2月	3月	4月	5月	6月	7月
		Jan.	Feb.	Mar.	Apr.	May	June	July
105年	2016	3,824,298	-1,043,853	3,898,971	-586,891	3,907,471	-882,353	3,920,124
106年	2017	3,931,164	-1,211,030	4,055,691	-882,770	3,914,097	-1,065,286	3,728,243
107年	2018	4,353,306	-1,533,524	4,268,502	-787,555	4,526,015	-932,543	4,340,696
108年	2019	4,409,972	-1,603,253	4,314,764	-603,293	4,619,910	-955,943	4,233,131
109年	2020	4,573,467	-1,011,374	4,739,624	-574,448	4,499,609	-1,647,089	4,534,026
110年	2021	5,452,594	-1,021,831	5,231,939	-522,303	5,218,086	-855,924	4,737,284
111年	2022	5,817,763	-1,435,463	5,566,954	-804,810	6,096,757	-998,857	5,348,869
112年	2023	5,928,100	-1,423,117	6,103,037	-372,887	6,355,072	-893,421	6,100,473
113年	2024	6,438,089	-1,171,271	6,350,527	-379,701	6,593,253	-802,181	6,251,035
114年	2025	6,912,681	-1,123,380	6,934,514	-205,811	6,995,023	-924,511	7,161,767
各月總計	Monthly Total	51,641,434	-12,578,096	51,464,523	-5,720,469	52,725,293	-9,958,108	50,355,648
各月平均	Monthly Average	5,164,143	-1,257,810	5,146,452	-572,047	5,272,529	-995,811	5,035,565
季節指數	Seasonal Index	235.54	-57.37	234.73	-26.09	240.48	-45.42	229.68

資料來源：本局主計室(營業稅不含金融業營業稅)。

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

10. Business Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-811,920	3,829,715	-992,041	3,986,510	-502,429	18,547,602	1,545,633.5
-878,698	4,326,396	-1,000,803	4,453,962	-508,836	18,862,130	1,571,844.2
-938,418	4,044,159	-1,191,505	4,292,215	-741,786	19,699,562	1,641,630.2
-1,095,112	4,675,480	-934,426	4,740,898	-410,476	21,391,652	1,782,637.7
-792,853	5,099,725	-928,160	5,205,255	-207,952	23,489,830	1,957,485.8
-1,008,759	5,050,636	-1,149,719	5,575,400	-301,039	26,406,364	2,200,530.3
-1,330,363	5,920,132	-1,303,308	6,154,035	-579,290	28,452,419	2,371,034.9
-711,952	6,414,680	-856,040	6,374,196	-519,913	32,498,228	2,708,185.7
-624,447	6,905,971	-847,104	6,604,505	-180,544	35,138,132	2,928,177.7
-722,111	7,068,033	-792,779	7,391,401	-83,685	38,611,142	3,217,595.2
-8,914,633	53,334,927	-9,995,885	54,778,377	-4,035,950		21,924,755.2
-891,463	5,333,493	-999,589	5,477,838	-403,595		2,192,475.5
-40.66	243.26	-45.59	249.85	-18.41		100.00

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

表13. 歷年貨物稅實徵淨額 — 按貨品別分

單位：新臺幣千元

貨品別 Commodity 年度別 CY		總計 Grand Total =(1)+(2)+(3)+(4)+(5)+(6)+(7)	橡膠輪胎 Rubber Tires (1)	水泥 Cement (2)	飲料品 Beverages (3)
105年	2016				
{實徵淨額	Net Tax Revenues	2,915,474	2	17,226	505,554
{分配比	Rate	100.00	0.00	0.59	17.34
106年	2017				
{實徵淨額	Net Tax Revenues	3,735,965	2	15,162	506,899
{分配比	Rate	100.00	0.00	0.41	13.57
107年	2018				
{實徵淨額	Net Tax Revenues	3,851,957	-	16,193	407,444
{分配比	Rate	100.00	-	0.42	10.58
108年	2019				
{實徵淨額	Net Tax Revenues	3,146,126	-	12,771	430,140
{分配比	Rate	100.00	-	0.41	13.67
109年	2020				
{實徵淨額	Net Tax Revenues	2,203,201	49	11,570	478,693
{分配比	Rate	100.00	0.00	0.52	21.73
110年	2021				
{實徵淨額	Net Tax Revenues	2,112,502	41	604	465,772
{分配比	Rate	100.00	0.00	0.03	22.05
111年	2022				
{實徵淨額	Net Tax Revenues	2,269,936	7	-	471,098
{分配比	Rate	100.00	0.00	-	20.75
112年	2023				
{實徵淨額	Net Tax Revenues	2,637,271	179	-	511,286
{分配比	Rate	100.00	0.01	-	19.38
113年	2024				
{實徵淨額	Net Tax Revenues	2,581,770	130	-	534,872
{分配比	Rate	100.00	0.01	-	20.72
114年	2025				
{實徵淨額	Net Tax Revenues	1,909,924	270	-	567,944
{分配比	Rate	100.00	0.01	-	29.74
臺南市	Tainan City	459,881	229	-	312,105
嘉義縣	Chiayi County	205,552	41	-	222,629
屏東縣	Pingtung County	1,293,107	-	-	33,042
臺東縣	Taitung County	-30,440	-	-	168
澎湖縣	Penghu County	-21,252	-	-	-
嘉義市	Chiayi City	3,076	-	-	-

資料來源：本局主計室。

Table 13 Net Revenues of Commodity Tax – by Commodity

Unit: NT\$1,000

平板玻璃 Flat-glass (4)	油氣類 Oil / Gas (5)	電器類		
		小計 Subtotal	電冰箱 Refrigerators	電視機 Television Sets
116	70,300	101,748	651	-
0.00	2.41	3.49	0.02	-
-	54,488	101,989	1,440	603
-	1.46	2.73	0.04	0.02
-	63,361	99,103	3,897	-
-	1.64	2.57	0.10	-
-	44,434	-113,288	-51,199	-
-	1.41	-3.60	-1.63	-
-	52,307	-410,593	-118,146	-
-	2.37	-18.63	-5.36	-
-	58,286	-476,724	-136,423	-
-	2.76	-22.57	-6.46	-
-	52,004	-458,667	-130,361	-
-	2.29	-20.21	-5.74	-
-	52,622	-442,253	-153,975	-
-	2.00	-16.77	-5.84	-
-	51,368	-392,075	-127,008	-
-	1.99	-15.19	-4.92	-
-	53,456	-300,505	-28,179	-
-	2.80	-15.73	-1.48	-
-	36	19,171	36,241	-
-	65	-81,445	-17,269	-
-	600	-136,292	-26,886	-
-	-	-31,043	-6,389	-
-	-	-21,379	-3,278	-
-	52,755	-49,517	-10,598	-

Source: Accounting and Statistics Office of the Bureau.

表13. 歷年貨物稅實徵淨額 — 按貨品別分 (續1完)

單位：新臺幣千元

貨品別 Commodity 年度別 CY		Electric Appliances (6)			
		冷暖氣機 Air Conditioners	除濕機 Dehumidifiers	錄影機 Video Recorders	錄音機 Audio Recorders
105年	2016				
{實徵淨額	Net Tax Revenues	93,342	3,099	-	2,585
{分配比	Rate	3.20	0.11	-	0.09
106年	2017				
{實徵淨額	Net Tax Revenues	90,319	5,764	-	2,527
{分配比	Rate	2.42	0.15	-	0.07
107年	2018				
{實徵淨額	Net Tax Revenues	78,705	5,575	-	3,185
{分配比	Rate	2.04	0.14	-	0.08
108年	2019				
{實徵淨額	Net Tax Revenues	-80,235	12,983	-	2,926
{分配比	Rate	-2.55	0.41	-	0.09
109年	2020				
{實徵淨額	Net Tax Revenues	-296,998	-52	-	2,702
{分配比	Rate	-13.48	0.00	-	0.12
110年	2021				
{實徵淨額	Net Tax Revenues	-340,129	-4,839	-	2,536
{分配比	Rate	-16.10	-0.23	-	0.12
111年	2022				
{實徵淨額	Net Tax Revenues	-320,806	-8,843	-	2,933
{分配比	Rate	-14.13	-0.39	-	0.13
112年	2023				
{實徵淨額	Net Tax Revenues	-279,180	-13,906	-1	2,576
{分配比	Rate	-10.59	-0.53	0.00	0.10
113年	2024				
{實徵淨額	Net Tax Revenues	-255,297	-14,430	-	2,815
{分配比	Rate	-9.89	-0.56	-	0.11
114年	2025				
{實徵淨額	Net Tax Revenues	-245,270	-32,166	-	2,863
{分配比	Rate	-12.84	-1.68	-	0.15
臺南市	Tainan City	-3,084	-14,650	-	-
嘉義縣	Chiayi County	-61,028	-3,905	-	-
屏東縣	Pingtung County	-102,518	-6,986	-	-
臺東縣	Taitung County	-23,121	-1,533	-	-
澎湖縣	Penghu County	-16,412	-1,689	-	-
嘉義市	Chiayi City	-39,107	-3,403	-	2,863

資料來源：本局主計室。

Table 13 Net Revenues of Commodity Tax – by Commodity
(Cont. 1 End)

Unit: NT\$1,000

		車輛類	Vehicles (7)		
音響組合 Stereophonic Systems	電烤箱 Electric Ovens	小計 Subtotal	汽車 Automobiles	機車 Motorcycles	
1,152	919	2,220,528	2,186,814	33,714	
0.04	0.03	76.16	75.01	1.16	
866	470	3,057,425	3,027,318	30,107	
0.02	0.01	81.84	81.03	0.81	
783	6,958	3,265,856	3,224,891	40,965	
0.02	0.18	84.78	83.72	1.06	
782	1,455	2,772,069	2,757,774	14,295	
0.02	0.05	88.11	87.66	0.45	
1,018	883	2,071,175	2,039,313	31,862	
0.05	0.04	94.01	92.56	1.45	
1,181	950	2,064,523	2,057,553	6,970	
0.06	0.04	97.73	97.40	0.33	
1,310	-2,900	2,205,494	2,199,679	5,815	
0.06	-0.13	97.16	96.90	0.26	
1,298	935	2,515,437	2,501,409	14,028	
0.05	0.04	95.38	94.85	0.53	
1,082	763	2,387,475	2,359,886	27,589	
0.04	0.03	92.47	91.40	1.07	
1,452	795	1,588,759	1,562,526	26,233	
0.08	0.04	83.18	81.81	1.37	
626	38	128,340	102,112	26,228	
-	757	64,262	64,262	-	
98	-	1,395,757	1,395,756	1	
-	-	435	435	-	
-	-	127	123	4	
728	-	-162	-162	-	

Source: Accounting and Statistics Office of the Bureau.

表14. 歷年各項國稅納庫數統計

單位：新臺幣千元

年度別及稅目別 及縣市別 CY & Tax of Item & City or County		總計 Grand Total			本年度 Current Year (1)						
		本年度 Current Year	以前年度 Previous Year	退還以前年度 Refund for Revenues of Previous Years	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury	住宅基金 庫 Housing Fund Treasury
		(1) =(1a)+(1b)+ (1c)+(1d)+(1e) +(1f)+(1g)	(2) =(2a)+(2b)+ (2c)+(2d)+(2e) +(2f)+(2g)	(3) =(3a)+(3b)+ (3c)+(3d)+(3e) +(3f)+(3g)	(1a)	(1b)	(1c)	(1d)	(1e)	(1f)	(1g)
105年	2016	94,638,666	653,710	8,117,443	77,657,540	15,856,820	706,154	131,007	287,145	-	-
106年	2017	105,170,677	933,117	8,594,110	84,127,827	17,044,768	827,761	167,225	261,502	2,741,594	-
107年	2018	122,008,863	688,586	9,644,757	89,127,342	17,884,897	695,206	177,552	305,915	13,817,951	-
108年	2019	129,370,278	746,254	11,342,130	92,646,516	19,040,796	679,769	203,964	314,899	16,484,334	-
109年	2020	126,677,192	510,576	12,186,051	88,465,034	19,210,718	710,133	118,803	355,324	17,817,180	-
110年	2021	145,016,741	1,653,923	11,692,548	102,811,893	20,524,181	856,925	178,555	478,230	20,166,957	-
111年	2022	156,112,927	1,399,654	12,834,931	109,144,822	23,211,218	1,039,388	296,010	458,686	21,962,803	-
112年	2023	169,042,068	2,161,140	13,043,758	120,495,339	25,479,020	1,052,641	173,827	464,173	21,377,068	-
113年	2024	188,113,738	3,910,403	13,395,638	134,626,054	27,516,513	1,278,604	220,567	631,082	23,068,083	772,835
114年	2025	180,370,903	2,436,959	13,475,185	128,256,737	27,885,508	1,208,832	291,397	569,625	20,905,314	1,253,490
營利事業所得稅 Profit-seeking Enterprise Income Tax		43,797,767	1,921,362	1,005,606	37,512,249	4,379,779	-	-	-	1,524,592	381,147
綜合所得稅 Individual Income Tax		46,444,892	162,874	9,243,256	37,438,680	4,644,494	-	-	-	3,489,375	872,343
遺產稅 Estate Tax		2,589,006	191,408	22,339	848,250	-	738,177	221,476	370,603	410,500	-
贈與稅 Gift Tax		1,358,610	30,060	3,855	537,890	-	470,655	69,921	199,022	81,122	-
貨物稅 Commodity Tax		1,988,148	-360	77,864	1,789,333	198,815	-	-	-	-	-
證券交易稅 Securities Transaction Tax		14,479,991	-44	589	14,479,991	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		92,331	-	-	92,331	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		28,004,812	57	-	10,084,070	2,521,017	-	-	-	15,399,725	-
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		13,800	330	-	13,800	-	-	-	-	-	-
營業稅 Business Tax		41,601,546	131,272	3,121,676	25,460,143	16,141,403	-	-	-	-	-
臺南市 Tainan City		129,636,292	1,962,480	8,948,486	91,226,499	19,115,760	1,208,832	-	-	17,248,223	836,978
嘉義縣 Chiayi County		11,128,256	111,278	1,194,827	8,171,247	2,244,798	-	-	204,945	411,527	95,739
屏東縣 Pingtung County		23,199,983	160,121	1,860,631	16,230,670	4,016,543	-	-	294,919	2,501,358	156,493
臺東縣 Taitung County		3,009,003	48,940	378,367	2,238,307	560,814	-	-	46,319	131,105	32,458
澎湖縣 Penghu County		1,382,356	10,839	268,380	1,132,645	144,452	-	-	23,442	65,454	16,363
嘉義市 Chiayi City		12,015,013	143,301	824,494	9,257,369	1,803,141	-	291,397	-	547,647	115,459

資料來源：本局主計室。

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

Unit: NT\$1,000

以前年度 Previous Year (2)							退還以前年度 Refund for Revenues of Previous Years (3)						
國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市) 庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury	住宅基金 庫 Housing Fund Treasury	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市) 庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury	住宅基金 庫 Housing Fund Treasury
(2a)	(2b)	(2c)	(2d)	(2e)	(2f)	(2g)	(3a)	(3b)	(3c)	(3d)	(3e)	(3f)	(3g)
443,887	68,392	124,596	1,737	15,098	-	-	6,494,682	1,620,537	1,677	55	492	-	-
557,131	79,892	255,744	7,323	29,568	3,459	-	6,820,109	1,766,571	1,788	1,691	337	3,614	-
472,800	64,610	118,127	10,084	18,205	4,760	-	7,649,370	1,978,012	3,557	5,748	974	7,096	-
538,115	86,872	48,546	8,805	50,426	13,490	-	9,195,454	2,129,533	2,873	579	4,410	9,281	-
283,149	67,017	46,480	1,216	36,382	76,332	-	9,720,188	2,436,959	1,995	7,066	733	19,110	-
882,683	127,503	221,900	23,558	10,843	387,436	-	9,518,906	2,131,283	2,780	227	1,878	37,474	-
991,806	184,944	32,223	3,157	21,715	165,809	-	10,269,479	2,434,828	1,190	512	1,140	127,782	-
1,538,574	237,922	86,341	9,550	31,459	257,294	-	10,431,124	2,383,557	1,358	85	3,269	224,365	-
2,521,488	326,362	317,461	34,075	9,175	681,207	20,635	10,771,526	2,282,815	2,488	2,432	679	335,698	-
1,605,890	259,336	51,477	38,905	24,908	375,245	81,198	10,848,469	2,243,881	5,733	-	9,350	294,864	72,888
1,369,036	192,137	-	-	-	288,151	72,038	905,045	100,561	-	-	-	-	-
100,657	16,289	-	-	-	36,768	9,160	7,954,221	924,324	-	-	-	291,823	72,888
43,388	-	40,311	38,905	19,719	49,085	-	6,335	-	4,122	-	8,854	3,028	-
12,464	-	11,166	-	5,189	1,241	-	1,735	-	1,611	-	496	13	-
-324	-36	-	-	-	-	-	70,078	7,786	-	-	-	-	-
-44	-	-	-	-	-	-	589	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	12	-	-	-	-	-	-	-	-	-	-	-	-
330	-	-	-	-	-	-	-	-	-	-	-	-	-
80,338	50,934	-	-	-	-	-	1,910,466	1,211,210	-	-	-	-	-
1,401,116	209,100	51,477	-	-	244,227	56,560	6,989,159	1,658,055	5,733	-	-	236,608	58,931
70,255	13,998	-	-	10,939	12,873	3,213	1,009,934	167,131	-	-	1,649	12,945	3,168
82,926	19,822	-	-	12,221	36,122	9,030	1,566,336	250,534	-	-	7,621	29,343	6,797
27,511	5,847	-	-	1,746	11,069	2,767	333,437	40,193	-	-	80	3,726	931
4,928	1,518	-	-	2	3,513	878	236,170	27,834	-	-	-	3,501	875
19,154	9,051	-	38,905	-	67,441	8,750	713,433	100,134	-	-	-	8,741	2,186

Source: Accounting and Statistics Office of the Bureau.

表15. 促進產業升級條例減免稅額

核定日期所列年度:114年度

單位：件；新臺幣千元

稅目別 Tax of Item		促進產業 升級條例 Implementation of Statute for Upgrading Industries	減 免 項 目 Items of Reduction	核定件數 No. of Verified	核定減免 所得額 Income Reduction of Verified
所得稅 Income Tax	營利事業 所得稅 Profit-seeking Enterprise Income Tax	第 五 條 Article 5	(1)研究發展、實驗或品質檢驗用之儀器設備按兩年加速折舊。 (2)節省能源或利用新及淨潔能源之機器設備，按兩年加速折舊。		
		第 六 條 Article 6	(1)國內產製自動化或溫室氣體排放量減量設備投資抵減。		
			(2)國外產製自動化或溫室氣體排放量減量設備投資抵減。		
			(3)自動化或溫室氣體排放量減量技術投資抵減。		
			(4)國內產製資源回收、防治污染或工業用水再利用設備投資抵減。		
			(5)國外產製資源回收、防治污染或工業用水再利用設備投資抵減。		
			(6)資源回收、防治污染或工業用水再利用技術投資抵減。		
			(7)國內產製新及淨潔能源、節約能源設備投資抵減。		
			(8)國外產製新及淨潔能源、節約能源設備投資抵減。		
			(9)新及淨潔能源、節約能源技術投資抵減。		
			(10)國內產製提高能源使用效率設備投資抵減。		
			(11)國外產製提高能源使用效率設備投資抵減。		
			(12)提高能源使用效率技術投資抵減。		
			(13)研究與發展投資抵減。		
			(14)人才培訓投資抵減。		
			(15)建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。		
		第 七 條 Article 7	促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。		
		第九條 (或修正前第八條之一) Article 9 (or Article 8-1 before amendment)	(1)重要科技事業5年免稅。		
			(2)重要投資事業5年免稅。		
		第九條之二 Article 9-2	(3)新興重要策略性產業5年免稅。		
			製造業及其相關技術服務業5年免稅。		
		第 十 條 Article 10	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。		
		第 十 二 條 Article 12	國外投資損失準備。		
		第 十 三 條 Article 13	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。		
		第 十 四 條 之 一 Article 14-1	物流配銷中心免稅。		
		第 十 五 條 Article 15	(1)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。		
			(2)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。		
		第 十 八 條 Article 18	資產重估增值免稅。		
		第 十 九 條 Article 19	股票溢價轉公積免稅。		
		第 七 十 條 之 一 Article 70-1	營運總部免稅。		
		小計		-	-
	綜合所得稅 Individual Income Tax	第 十 一 條 Article 11	專利權提供或出售之權利金或收入，百分之五十免稅。		
		第 十 三 條 Article 13	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。		
		小計		-	-
	其他所得稅 Other Income Tax	第 八 條 Article 8	(1)新興重要策略性產業股東投資抵減。	13	
			(2)重要科技事業股東投資抵減。		
			(3)重要投資事業股東投資抵減。		
			(4)創業投資事業股東投資抵減。		
		修正前第十六條 Article 16 before amendment	股東投資取得股票緩課所得稅。		
		修正前第十七條 Article 17 before amendment	(1)創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。		
			(2)員工紅利轉增資取得之股票緩課所得稅。		
		第 十 九 條 之 一 Article 19-1	員工紅利轉作增資，取得新股以面額課徵所得稅。		
		小計		13	-

資料來源：本局營所稅組、綜所遺贈稅組。

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

Assessed date of each respective period: 2025

Unit: Case; NT\$ 1,000

核定減免稅額 Tax Reduction Amount of Verified			減 免 項 目 Items of Reduction
當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
			(1) Accelerated depreciation of research & development, experiment, or quality test equipment by two years.
			(2) Accelerated depreciation of energy-conserving or clean energy-usage machinery and equipment by two years.
			(1) Investment Tax Credit for domestic-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			(2) Investment Tax Credit for foreign-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			(3) Investment Tax Credit for automation production technology or technology used for reduction of greenhouse gas emissions.
			(4) Investment Tax Credit for domestic-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			(5) Investment Tax Credit for foreign-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			(6) Investment Tax Credit for technology used for reclamation of resources, pollution control, or recycling of industrial used water.
			(7) Investment Tax Credit for domestic-made equipment used for employing new and clean energy, energy conservation.
			(8) Investment Tax Credit for foreign-made equipment used for employing new and clean energy, energy conservation.
			(9) Investment Tax Credit for technology used for employing new and clean energy, energy conservation.
			(10) Investment Tax Credit for domestic-made equipment used for upgrading energy efficiency.
			(11) Investment Tax Credit for foreign-made equipment used for upgrading energy efficiency.
			(12) Investment Tax Credit for technology used for upgrading energy efficiency.
			(13) Investment Tax Credit for research and development.
			(14) Investment Tax Credit for human resource training.
			(15) Investment Tax Credit for developing international brands and raising international image. (refer to the surplus amount not yet given tax credit which occurred before 1999.)
			A corporate income tax credit up to twenty percent (20%) of the total amount of investment will be allowed for promoting balanced development of industries in various geographical areas.
			(1) 5-year exemption of important technology enterprise.
			(2) 5-year exemption of important investment enterprise.
			(3) 5-year exemption of newly emerging, important and strategic industry.
			5-year exemption of manufacturing and its related service industry.
			Transfer exemption. (permitted exemption equipment which supports other emerging important strategic industry.)
			Foreign investment loss preparation.
			For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
			Exemption of logistics and distribution centers.
			(1) After specially approved merger, the existing or new companies after merger take undue exemption that dissolved companies have already had before merger.
			(2) After specially approved merger, the existing or new companies after merger take not-yet-deducted investment tax credit that dissolved companies have already had before merger.
			Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.
			Exempted from corporate income tax for the premium on stock when it is used for company reserve.
			Exempted from corporate income tax for establishing operation headquarters.
-	-	-	Subtotal
			Where a patent right is provided or sold, fifty percent (50%) tax exemption will be given to the royalty or income.
			For a non-resident individual who receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
-	-	-	Subtotal
	627		(1) Investment Tax Credit for shareholders of newly emerging, important and strategic industries.
			(2) Investment Tax Credit for shareholders of important technology enterprises.
			(3) Investment Tax Credit for shareholders of important investment enterprises.
			(4) Investment Tax Credit for shareholders of venture capital enterprises.
			Tax deferral for shares obtained by shareholders through investment.
			(1) Tax deferral is allowed for shares or contribution to investment obtained by shareholders through capital increment which were from undistributed earnings of venture capital enterprises.
			(2) Tax deferral is allowed for shares obtained by employees through capital increment from employee bonus.
			New shares obtained by employees through capital increment from employee bonus shall be levied by par value.
-	627	-	Subtotal

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

表16. 產業創新條例減免稅額

114年

單位：件；新臺幣千元

行業別 (大類 / 細類)		研究發展支出適用投資抵減稅額情形			
		縣市別 City or County	核定件數 Number of Cases	研究發展支出 R&D Expense	核定減免所得額 Income Reduction of Verified
C· 製造業			40	2,566,780	-
1111	棉毛紡紗業	臺南市 Tainan City	1	18,558	-
1122	人造纖維梭織布業	臺南市 Tainan City	1	15,025	-
1990	未分類其他化學製品製造業	臺南市 Tainan City	1	82,993	-
2001	原料藥製造業	臺南市 Tainan City	1	41,427	-
2002	西藥製造業	臺南市 Tainan City	3	142,957	-
2003	醫用生物製品製造業	臺南市 Tainan City	1	7,575	-
2004	中藥製造業	臺南市 Tainan City	1	4,151	-
2209	其他塑膠製品製造業	臺南市 Tainan City	1	651,421	-
2313	玻璃纖維製造業	嘉義縣 Chiayi County	1	9,469	-
2333	水泥及混凝土製品製造業	嘉義縣 Chiayi County	1	5,413	-
2413	鋼鐵軋延及擠型業	臺南市 Tainan City	2	11,350	-
2421	鍊鋁業	臺南市 Tainan City	1	29,114	-
2499	未分類其他基本金屬製造業	臺南市 Tainan City	1	162,061	-
2512	金屬模具製造業	臺南市 Tainan City	1	215,469	-
2541	金屬鍛造業	屏東縣 Pingtung County	1	-	-
2549	其他金屬加工處理業	臺南市 Tainan City	1	-	-
2591	螺絲、螺帽及鉚釘製造業	臺南市 Tainan City	1	23,244	-
2630	印刷電路板製造業	臺南市 Tainan City	1	34,202	-
2699	未分類其他電子零組件製造業	臺南市 Tainan City	2	175,740	-
2729	其他通訊傳播設備製造業	臺南市 Tainan City	1	157,933	-
2730	視聽電子產品製造業	臺南市 Tainan City	1	43,391	-
2760	輻射及電子醫學設備製造業	臺南市 Tainan City	1	156,435	-
2810	發電、輸電及配電機械製造業	臺南市 Tainan City	1	50,337	-
2831	電線及電纜製造業	臺南市 Tainan City	2	44,020	-
2841	電燈泡及燈管製造業	臺南市 Tainan City	1	20,248	-
2927	橡膠及塑膠加工用機械設備製造業	臺南市 Tainan City	1	6,321	-
2934	機械傳動設備製造業	臺南市 Tainan City	1	34,346	-
2939	其他通用機械設備製造業	臺南市 Tainan City	1	98,533	-
3010	汽車製造業	臺南市 Tainan City	1	35,657	-
3030	汽車零件製造業	臺南市 Tainan City	5	278,475	-
3399	其他未分類製造業	臺南市 Tainan City	1	10,915	-
G· 批發及零售業			1	-	-
4642	電子、通訊設備及其零組件批發業	臺南市 Tainan City	1	-	-
總計			41	2,566,780	-

資料來源：本局營所稅組。

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

CY 2025

Unit: Case; NT\$1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			Industrial Classification (Section/ Class)
核定抵減稅額	Tax Deducted		
	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
249,881	238,022	11,859	C• Manufacturing
2,784	2,784	-	Spinning of Yarn, Cotton and Wool
-	-	-	Manufacture of Woven Fabrics of Man-made Fibers
12,449	12,449	-	Manufacture of Other Chemical Products Not Elsewhere Classified
6,214	6,214	-	Manufacture of Raw Material Medicines
21,447	21,447	-	Manufacture of Drugs and Medicines
1,136	-	1,136	Manufacture of Medicinal Biological Products
623	623	-	Manufacture of Chinese Medicines
24,435	24,435	-	Manufacture of Other Plastic Products
-	-	-	Manufacture of Glass Fiber
-	-	-	Manufacture of Cement and Concrete Products
1,660	1,660	-	Rolling and Extruding of Iron and Steel
6,861	6,861	-	Smelting and Refining of Aluminum
24,309	24,309	-	Manufacture of Other Basic Metals Not Elsewhere Classified
32,320	32,320	-	Manufacture of Metal Die
-	-	-	Forging of Metals
-	-	-	Other Metalworking Activities
3,487	3,487	-	Manufacture of Screw, Nut and Rivet
-	-	-	Manufacture of Bare Printed Circuit Boards
26,361	26,361	-	Manufacture of Other Electronic Parts and Components Not Elsewhere Classified
2,244	2,244	-	Manufacture of Other Communication Equipment
6,509	6,509	-	Manufacture of Audio and Video Equipment
8,711	8,711	-	Manufacture of Irradiation and Electromedical Equipment
7,551	7,551	-	Manufacture of Power Generation, Transmission and Distribution Machinery
5,223	-	5,223	Manufacture of Electric Wires and Cables
2,701	2,701	-	Manufacture of Light Bulbs and Tubes
-	-	-	Manufacture of Plastic and Rubber Processing Machinery
5,152	5,152	-	Manufacture of Mechanical Power Transmission Equipment
-	-	-	Manufacture of Other General-purpose Machinery
5,349	-	5,349	Manufacture of Motor Vehicles
40,718	40,567	151	Manufacture of Parts for Motor Vehicles
1,637	1,637	-	Other Manufacturing Not Elsewhere Classified
-	-	-	G• Wholesale and Retail Trade
-	-	-	Wholesale of Electronic and Communication Equipment and Parts
249,881	238,022	11,859	Grand Total

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

表17. 查(核)定開徵數、未徵數情形

114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	23,114	12,086,669	19,431	3,058,434
		綜合所得稅 Individual Income Tax	81,373	2,080,414	70,320	1,422,168
		遺產稅 Estate Tax	1,934	3,118,284	1,824	2,658,125
		贈與稅 Gift Tax	3,007	1,420,822	2,896	1,358,610
		貨物稅 Commodity Tax	194	22,776	169	7,076
		證券交易稅 Securities Transaction Tax	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	11	254	7	33
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-
		營業稅 Business Tax	161,276	1,406,027	154,007	1,053,158
		小計 Subtotal	270,909	20,135,246	248,654	9,557,604
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	25,582	4,988,143	15,589	1,921,439
		綜合所得稅 Individual Income Tax	25,376	1,605,052	9,536	161,359
		遺產稅 Estate Tax	168	612,933	133	215,210
		贈與稅 Gift Tax	230	322,717	156	30,060
		貨物稅 Commodity Tax	786	2,789	754	-360
		證券交易稅 Securities Transaction Tax	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	58	64,007	8	56
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	157	49,309	86	330
		營業稅 Business Tax	41,124	2,045,771	12,351	138,944
		小計 Subtotal	93,481	9,690,721	38,613	2,467,038
		合計 Total	364,390	29,825,967	287,267	12,024,642
罰鍰案件 Cases of Fines	本年度 Current Year		12,666	724,554	11,145	402,699
	以前年度 Previous Year		10,354	3,288,044	2,944	74,732
	合計 Total		23,020	4,012,598	14,089	477,431
總計 Grand Total	本年度 Current Year		283,575	20,859,800	259,799	9,960,303
	以前年度 Previous Year		103,835	12,978,765	41,557	2,541,770
	合計 Total		387,410	33,838,565	301,356	12,502,073

1. 資料來源：本局徵收及資訊組。

2. 綜合所得稅含房地合一課徵所得稅資料。

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

CY 2025

Unit: Case; NT\$1,000

減免註銷數 Cancelled (3)		逾徵收期間數 Overdue (4)		逾執行期間數 Exceeded Compulsory Execution (5)		逾核課期間數 Excess Assessment (6)		未徵數餘額 Balance of Tax Not Collected (7)=(1)-(2)-(3)-(4)-(5)-(6)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
266	2,462,999	-	-	-	-	1	57	3,416	6,565,179
5,904	231,665	-	-	-	-	1	84	5,148	426,497
43	83,830	-	-	-	-	-	-	67	376,329
64	24,059	-	-	-	-	-	-	47	38,153
23	661	-	-	-	-	-	-	2	15,039
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4	221
-	-	-	-	-	-	-	-	-	-
383	19,838	-	-	-	-	-	-	6,886	333,031
6,683	2,823,052	-	-	-	-	2	141	15,570	7,754,449
2	16,594	2	42	339	102,427	3	352	9,647	2,947,289
56	-9,762	1	0	715	97,141	7	58	15,061	1,356,256
3	12,476	-	-	-	-	-	-	32	385,247
3	454	-	-	6	15,577	-	-	65	276,626
-	-	-	-	-	-	-	-	32	3,149
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	2,697	-	-	44	61,254
-	-	-	-	-	-	-	-	71	48,979
18	124,877	9	1	553	172,904	3	5	28,190	1,609,040
82	144,639	12	43	1,619	390,746	13	415	53,142	6,687,840
6,765	2,967,691	12	43	1,619	390,746	15	556	68,712	14,442,289
131	13,577	-	-	-	-	1	23	1,389	308,255
23	44,824	1	0	348	274,873	-	-	7,038	2,893,615
154	58,401	1	0	348	274,873	1	23	8,427	3,201,870
6,814	2,836,629	-	-	-	-	3	164	16,959	8,062,704
105	189,463	13	43	1,967	665,619	13	415	60,180	9,581,455
6,919	3,026,092	13	43	1,967	665,619	16	579	77,139	17,644,159

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

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

表17. 查(核)定開徵數、未徵數情形 (續1完)

114年度

單位：件；新臺幣千元

類別 Category	年度 Year	項目 Item 稅目別 Tax of Item	未徵數餘額 Balance of Tax Not Collected											
			=(1)+(2)+(3)+(4)+(5)+(6)		繳款書未送達未徵數 Have Not Been Served the Payment Notice (1)		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment (2)		行政救濟未徵數 Administrative Remedies (3)		分期繳納未徵數 Pay by Stages (4)		特殊原因未徵數 Special Reason (5)	
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	3,416	6,565,179	9	4,561	67	14,831	18	107,690	2,006	6,176,305	2	3
		綜合所得稅 Individual Income Tax	5,148	426,497	6	2,233	549	16,987	30	73,520	86	36,252	13	741
		遺產稅 Estate Tax	67	376,329	-	-	45	208,790	2	26,268	9	105,199	-	-
		贈與稅 Gift Tax	47	38,153	-	-	34	26,150	4	7,377	4	3,178	-	-
		貨物稅 Commodity Tax	2	15,039	-	-	-	-	-	-	1	259	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	4	221	-	-	-	-	-	-	1	195	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	-	-
		營業稅 Business Tax	6,886	333,031	10	1,164	1,368	6,031	3	1,702	80	57,212	12	12
		小計 Subtotal	15,570	7,754,449	25	7,958	2,063	272,789	57	216,557	2,187	6,378,600	27	756
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	9,647	2,947,289	-	-	4	269	6	40,722	490	640,399	15	383
		綜合所得稅 Individual Income Tax	15,061	1,356,256	2	156	3	1,017	21	78,381	23	7,958	30	455
		遺產稅 Estate Tax	32	385,247	-	-	-	-	1	23,600	4	2,107	-	-
		贈與稅 Gift Tax	65	276,626	-	-	-	-	8	3,878	4	762	-	-
		貨物稅 Commodity Tax	32	3,149	-	-	-	-	-	-	8	692	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	44	61,254	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	71	48,979	-	-	-	-	-	-	-	-	-	-
		營業稅 Business Tax	28,190	1,609,040	3	88	1	2	3	10,869	42	8,054	50	145
		小計 Subtotal	53,142	6,687,840	5	244	8	1,288	39	157,450	571	659,972	95	983
		合計 Total	68,712	14,442,289	30	8,202	2,071	274,077	96	374,007	2,758	7,038,572	122	1,739
罰鍰案件 Cases of Fines	本年度 Current Year		1,389	308,255	-	-	94	6,117	33	57,594	79	38,581	-	-
	以前年度 Previous Year		7,038	2,893,615	-	-	1	50	20	111,650	22	6,019	4	48
	合計 Total		8,427	3,201,870	-	-	95	6,167	53	169,244	101	44,600	4	48
總計 Grand Total	本年度 Current Year		16,959	8,062,704	25	7,958	2,157	278,906	90	274,151	2,266	6,417,181	27	756
	以前年度 Previous Year		60,180	9,581,455	5	244	9	1,338	59	269,100	593	665,991	99	1,031
	合計 Total		77,139	17,644,159	30	8,202	2,166	280,244	149	543,251	2,859	7,083,172	126	1,787

- 資料來源：本局徵收及資訊組。
- 綜合所得稅含房地合一課徵所得稅資料。

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

CY 2025

Unit: Case; NT\$1,000

Balance of Tax Not Collected

欠稅數		Tax in Arrears (6)													
=(7)+(8)+(9)+ (10)+(11)+(12)		送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period		待移送執行 Pending for Compulsory Execution		移送執行未結 Pending Case under Compulsory Execution		取得執行憑證 Execution Certificate				移送執行 結(銷)案 Case Closed Under Compulsory Execution		無法執行 欠稅數 Unable to Carry out Compulsory Execution	
								(10)							
								未逾徵收期間 Collection Period Not Yet Exceeded		已逾徵收期間惟 未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period					
		(7)		(8)		(9)						(11)		(12)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
1,314	261,789	83	18,666	450	49,508	643	182,997	138	10,618	-	-	-	-	-	-
4,464	296,764	465	29,944	97	31,853	3,839	228,484	63	6,483	-	-	-	-	-	-
11	36,072	8	29,972	2	6,094	1	6	-	-	-	-	-	-	-	-
5	1,448	1	1,322	1	0	3	126	-	-	-	-	-	-	-	-
1	14,780	1	14,780	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	26	-	-	1	0	2	26	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,413	266,910	525	4,455	332	16,482	4,072	239,947	484	6,026	-	-	-	-	-	-
11,211	877,789	1,083	99,139	883	103,937	8,560	651,586	685	23,127	-	-	-	-	-	-
9,132	2,265,516	5	2,587	20	35,254	1,964	680,992	1,499	215,980	5,643	1,330,703	1	0	-	-
14,982	1,268,289	1	5	8	7,252	1,157	526,770	2,822	129,940	10,993	604,322	1	0	-	-
27	359,540	-	-	-	-	10	61,213	2	10,969	15	287,358	-	-	-	-
53	271,986	-	-	-	-	10	49,113	1	23	42	222,850	-	-	-	-
24	2,457	-	-	-	-	3	1,561	11	221	10	675	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	61,254	-	-	-	-	11	56,618	-	-	33	4,636	-	-	-	-
71	48,979	-	-	-	-	5	3,809	-	-	66	45,170	-	-	-	-
28,091	1,589,882	2	164	25	3,128	2,936	566,240	7,729	147,678	17,395	872,672	4	0	-	-
52,424	5,867,903	8	2,756	53	45,634	6,096	1,946,316	12,064	504,811	34,197	3,368,386	6	0	-	-
63,635	6,745,692	1,091	101,895	936	149,571	14,656	2,597,902	12,749	527,938	34,197	3,368,386	6	0	-	-
1,183	205,963	187	11,683	29	6,281	882	176,717	85	11,282	-	-	-	-	-	-
6,991	2,775,848	1	97	1	3,448	1,080	1,000,802	1,300	226,992	4,607	1,544,509	2	0	-	-
8,174	2,981,811	188	11,780	30	9,729	1,962	1,177,519	1,385	238,274	4,607	1,544,509	2	0	-	-
12,394	1,083,752	1,270	110,822	912	110,218	9,442	828,303	770	34,409	-	-	-	-	-	-
59,415	8,643,751	9	2,853	54	49,082	7,176	2,947,118	13,364	731,803	38,804	4,912,895	8	0	-	-
71,809	9,727,503	1,279	113,675	966	159,300	16,618	3,775,421	14,134	766,212	38,804	4,912,895	8	0	-	-

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

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

表18. 違章漏稅案件處理及財務罰鍰執行情形

單位：件；新臺幣千元

年度別及 稅目別 CY & Tax of Item		受理情形 Cases Accepted			本期審理情形 Interrogated in This Term							本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term					
		上期未 結件數 No. of Pending of Last Term	本期受 理件數 No. of Accepted in This Term	合計 Total	依法免 議件數 No. of Not Indictable by Law	依法免 罰件數 No. of Fine Free	依法併 案件數 No. of Con- soli- dated	依法註 銷件數 No. of Can- celled	處罰 Fined		未結 件數 No. of Pend- ing	自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		合計 Total	
									件數 No.	金額 Amount		件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
105年	2016	118	15,175	15,293	368	4,233	-	-	10,577	545,559	115	10,688	269,418	1,823	584,177	12,511	853,595
106年	2017	314	16,114	16,428	263	4,653	-	-	11,226	488,383	286	11,520	277,345	1,884	551,053	13,404	828,398
107年	2018	244	17,191	17,435	344	5,105	-	-	11,630	527,899	356	12,057	312,150	1,987	200,158	14,044	512,308
108年	2019	426	17,128	17,554	235	5,239	9	90	11,578	472,728	403	10,030	326,114	1,753	180,932	11,783	507,046
109年	2020	176	15,912	16,088	156	5,296	33	64	10,405	448,346	134	9,114	311,606	1,655	214,239	10,769	525,845
110年	2021	134	15,999	16,133	217	5,543	16	57	10,146	639,235	154	9,548	350,657	1,621	395,896	11,169	746,553
111年	2022	154	16,603	16,757	186	5,326	18	68	11,018	446,191	141	9,908	264,189	1,481	215,914	11,389	480,103
112年	2023	141	17,902	18,043	189	5,948	12	44	11,629	569,218	221	10,565	332,790	1,791	286,089	12,356	618,879
113年	2024	221	18,450	18,671	223	6,095	15	50	12,003	637,804	285	10,759	372,051	1,666	282,631	12,425	654,682
114年	2025	285	20,305	20,590	121	8,220	23	80	11,950	691,087	196	10,545	412,184	2,031	289,830	12,576	702,014
營利事業所得稅 Profit-seeking Enterprise Income Tax		72	1,430	1,502	-	3	-	13	1,429	151,423	57	1,310	112,912	139	18,114	1,449	131,026
綜合所得稅 Individual Income Tax		89	8,614	8,703	8	1,983	-	44	6,612	185,808	56	5,811	79,315	1,234	107,626	7,045	186,941
遺產稅 Estate Tax		4	18	22	1	-	-	1	11	2,705	9	8	2,112	1	3,042	9	5,154
贈與稅 Gift Tax		1	47	48	-	-	-	2	45	7,555	1	45	7,644	3	712	48	8,356
貨物稅 Commodity Tax		-	22	22	-	1	-	-	20	305	1	17	279	2	10	19	289
證券交易稅 Securities Transaction Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		-	3	3	-	-	-	1	2	25	-	1	27	2	271	3	298
特種貨物及勞務 稅 Specifically Selected Goods and Services Tax		-	-	-	-	-	-	-	-	-	-	-	-	2	568	2	568
營業稅 Business Tax		119	10,171	10,290	112	6,233	23	19	3,831	343,266	72	3,353	209,895	648	159,487	4,001	369,382

1. 資料來源：本局徵收及資訊組。
2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。
3. 107年(含)以前，「依法免議」件數包含「依法併案」及「依法註銷」件數；「移送退案或撤回」包含「撤案」、「退案」及「結案」。
4. 「更正調整案件」係指系統因移送案件資料修正(例如移送後更正移送金額)，或移送執行動態與報表產出日期落差而調整之件數及金額。

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

Unit: Case; NT\$1,000

更正註 銷案件 Revised or Cancelled		本期執行情形 Executed in This Term												更正調 整案件 Adjustment		截至本期移送執行 未結案件 Unexecuted, Up to Date	
		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤案 Withdrawn		退案 Rejected		結案 Closed		合計 Total					
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
145	21,939	929	104,138	841	193,249	-	-	-	-	9	1	1,779	297,388	-	-	2,757	2,335,339
205	50,883	1,016	79,947	610	160,867	-	-	-	-	6	630	1,632	241,444	-	-	5,650	5,291,398
189	29,102	996	85,734	692	257,459	-	-	-	-	6	0	1,694	343,193	-	-	6,262	5,014,370
204	126,495	935	110,386	946	167,938	3	27,351	1	415	6	0	1,891	306,090	-68	-101,072	6,028	4,675,677
162	51,143	1,045	84,006	923	96,568	3	25,781	-	-	4	0	1,975	206,355	-43	-59,826	2,718	2,220,507
123	97,019	843	115,793	853	163,333	1	12	-	-	4	0	1,701	279,138	-10	10,068	5,152	4,545,345
152	461,772	734	61,558	916	753,703	1	23,396	-	-	3	0	1,654	838,657	54	11,495	2,401	1,713,094
148	200,594	755	69,928	847	379,966	2	436	-	-	-	-	1,604	450,330	-5	-13,866	2,583	1,534,986
178	281,827	770	64,934	1,113	433,975	2	32,321	-	-	1	0	1,886	531,230	-4	-13,569	2,359	1,272,819
504	333,298	849	67,331	1,143	243,671	1	621	-	-	-	-	1,993	311,623	-23	-37,526	2,374	1,213,500
83	60,397	64	7,119	83	15,041	-	-	-	-	-	-	147	22,160	-	-100	309	116,275
286	28,889	483	15,561	693	71,985	1	621	-	-	-	-	1,177	88,167	-18	-297	1,234	347,555
-	1,885	2	1,925	-	-	-	-	-	-	-	-	2	1,925	-	-1,873	5	20,387
4	2,038	1	48	1	684	-	-	-	-	-	-	2	732	-	-	6	2,896
-	-	1	4	3	45	-	-	-	-	-	-	4	49	-	-	1	1,480
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	20,191	-	611	6	9,743	-	-	-	-	-	-	6	10,354	-	-	19	76,095
-	-	2	327	9	11,279	-	-	-	-	-	-	11	11,606	-	-	9	6,066
117	219,898	296	41,736	348	134,894	-	-	-	-	-	-	644	176,630	-5	-35,256	791	642,746

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

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

3. Prior to 2018, "Not Indictable by Law" included "Consolidated" and "Cancelled"; "Withdrawn or Rejected" included "Withdrawn", "Rejected" and "Closed".

4. The column of "Adjustment" indicates the adjustment of case numbers and fines due to the revision of the cases submitted or due to the differences between the report dates.

表19. 財政部所屬國稅局各項國稅實徵情形比較

114年度

單位：新臺幣千元

稅目別 Tax of Item		總計 Grand Total			
		預算數	分配比%	實徵淨額	分配比%
		Budget	Proportion of Distribution %	Net Tax Revenues	Proportion of Distribution %
合計	Total	3,202,028,722	100.00	3,220,903,942	100.00
營利事業所得稅	Profit-seeking Enterprise Income Tax	1,180,034,444	100.00	1,148,160,544	100.00
綜合所得稅	Individual Income Tax	867,255,111	100.00	873,671,853	100.00
遺產及贈與稅	Estate and Gift Tax	33,038,000	100.00	71,051,624	100.00
貨物稅	Commodity Tax	169,476,667	100.00	143,967,687	100.00
證券交易稅	Securities Transaction Tax	269,376,000	100.00	292,812,651	100.00
期貨交易稅	Futures Transaction Tax	9,013,000	100.00	11,585,170	100.00
菸酒稅	Tobacco and Alcohol Tax	41,477,500	100.00	65,940,104	100.00
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	6,534,000	100.00	5,614,241	100.00
營業稅	Business Tax	625,824,000	100.00	608,100,068	100.00
金融業營業稅	Financial Enterprises Business Tax	-	-	7,835,447	100.00
健康福利捐	Health and Welfare Surcharge	-	-	26,579,532	100.00
稅目別 Tax of Item		財政部中區國稅局 National Taxation Bureau of the Central Area, Ministry of Finance			
		預算數	分配比%	實徵淨額	分配比%
		Budget	Proportion of Distribution %	Net Tax Revenues	Proportion of Distribution %
合計	Total	391,104,512	12.21	358,574,760	11.13
營利事業所得稅	Profit-seeking Enterprise Income Tax	133,697,902	11.33	110,540,703	9.63
綜合所得稅	Individual Income Tax	90,801,610	10.47	86,117,229	9.85
遺產及贈與稅	Estate and Gift Tax	5,585,000	16.91	10,129,249	14.26
貨物稅	Commodity Tax	36,929,000	21.79	29,920,884	20.78
證券交易稅	Securities Transaction Tax	30,724,000	11.41	27,276,699	9.32
期貨交易稅	Futures Transaction Tax	367,000	4.07	440,382	3.80
菸酒稅	Tobacco and Alcohol Tax	9,731,000	23.46	11,851,292	17.97
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	2,708,000	41.45	1,457,460	25.96
營業稅	Business Tax	80,561,000	12.87	80,840,862	13.29
金融業營業稅	Financial Enterprises Business Tax	-	-	759,698	9.70
健康福利捐	Health and Welfare Surcharge	-	-	4,319,179	16.25

1. 資料來源：財政部所屬各區國稅局。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

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

CY 2025

Unit: NT\$1,000

財政部臺北國稅局 National Taxation Bureau of Taipei, Ministry of Finance				財政部北區國稅局 National Taxation Bureau of the Northern Area, Ministry of Finance			
預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
1,286,454,899	40.18	1,289,561,468	40.04	1,075,610,509	33.59	1,165,280,951	36.18
429,414,534	36.39	364,922,066	31.78	474,727,857	40.23	563,188,359	49.05
375,868,365	43.34	383,636,752	43.91	302,845,485	34.92	320,709,729	36.71
13,088,000	39.62	30,711,181	43.22	9,308,000	28.17	19,057,082	26.82
-	-	-346,490	-0.24	99,804,667	58.89	85,011,059	59.05
159,630,000	59.26	194,118,750	66.29	45,585,000	16.92	41,591,140	14.20
8,021,000	88.99	10,381,447	89.61	251,000	2.79	227,101	1.96
25,000	0.06	22,854	0.03	17,623,500	42.49	24,025,090	36.44
9,000	0.14	13,365	0.24	3,597,000	55.05	3,986,791	71.01
300,399,000	48.00	306,101,543	50.34	121,868,000	19.47	107,484,600	17.68
-	-	5,263,148	67.17	-	-	1,061,652	13.55
-	-	-	-	-	-	6,841,668	25.74
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 %
161,407,412	5.04	169,426,388	5.26	287,451,390	8.98	238,060,375	7.39
48,735,422	4.13	44,713,571	3.90	93,458,729	7.92	64,795,845	5.64
40,760,990	4.70	37,365,251	4.28	56,978,661	6.57	45,842,892	5.25
2,433,000	7.36	4,235,812	5.96	2,624,000	7.94	6,918,300	9.74
3,051,000	1.80	1,909,924	1.33	29,692,000	17.52	27,472,310	19.08
16,533,000	6.14	14,479,358	4.95	16,904,000	6.27	15,346,704	5.24
88,000	0.98	92,331	0.80	286,000	3.17	443,909	3.83
11,962,000	28.84	28,004,869	42.47	2,136,000	5.15	2,035,999	3.09
46,000	0.70	14,130	0.25	174,000	2.66	142,495	2.54
37,798,000	6.04	38,611,142	6.35	85,198,000	13.62	75,061,921	12.34
-	-	305,563	3.90	-	-	445,386	5.68
-	-	15,399,725	57.94	-	-	18,960	0.07

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

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

表20. 營利事業所得稅結算申報

單位：家；新臺幣千元

年度別及 縣市別 CY & City or County		106年 CY 2017					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	116,190	2,623,503,620	166,585,649	26,746,041	49,969	4,042,375
臺南市	Tainan City	66,797	1,945,693,621	131,790,824	21,515,986	32,598	3,635,862
嘉義縣	Chiayi County	11,754	204,718,449	11,583,814	1,801,631	4,419	85,762
屏東縣	Pingtung County	19,232	297,226,521	14,589,080	2,219,091	6,625	210,227
臺東縣	Taitung County	4,946	37,556,072	1,927,503	246,548	1,316	31,834
澎湖縣	Penghu County	2,593	16,442,844	1,064,614	136,475	742	1,683
嘉義市	Chiayi City	10,868	121,866,113	5,629,814	826,310	4,269	77,007
年度別及 縣市別 CY & City or County		107年 CY 2018					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	119,252	2,622,482,509	141,236,087	27,628,404	51,889	3,086,037
臺南市	Tainan City	68,401	1,906,696,719	104,605,144	20,565,443	33,728	2,631,346
嘉義縣	Chiayi County	12,271	211,298,048	11,589,273	2,253,772	4,724	150,906
屏東縣	Pingtung County	19,752	316,856,631	15,718,321	3,041,013	6,900	197,575
臺東縣	Taitung County	5,058	39,878,355	2,150,507	403,782	1,420	22,328
澎湖縣	Penghu County	2,719	18,415,068	1,089,168	202,045	803	1,731
嘉義市	Chiayi City	11,051	129,337,688	6,083,674	1,162,349	4,314	82,151

1. 資料來源：本局營所稅組。
2. 表列為所得年度資料。

Table 20 Sources of Profit-seeking Enterprise Income Tax

Unit: Case; NT\$1,000

年度別及 縣市別 CY & City or County		108年 CY 2019					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	121,505	2,725,404,689	150,683,242	29,555,221	53,464	2,449,333
臺南市	Tainan City	69,971	1,987,120,844	111,428,531	21,949,586	34,845	2,265,066
嘉義縣	Chiayi County	12,468	218,697,926	12,139,928	2,369,927	4,752	43,980
屏東縣	Pingtung County	19,938	323,915,964	17,034,563	3,309,304	7,122	101,442
臺東縣	Taitung County	5,134	40,501,462	2,179,878	411,538	1,421	6,684
澎湖縣	Penghu County	2,776	20,416,037	1,184,874	221,571	821	617
嘉義市	Chiayi City	11,218	134,752,456	6,715,468	1,293,295	4,503	31,544
年度別及 縣市別 CY & City or County		109年 CY 2020					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	125,412	2,741,338,298	162,282,296	31,943,015	55,089	1,309,348
臺南市	Tainan City	71,962	1,993,985,097	119,669,245	23,646,676	35,970	1,038,933
嘉義縣	Chiayi County	12,959	220,312,773	12,500,508	2,447,856	4,793	64,829
屏東縣	Pingtung County	20,775	325,677,464	19,090,089	3,725,734	7,348	142,757
臺東縣	Taitung County	5,391	39,790,730	2,464,727	470,505	1,473	10,455
澎湖縣	Penghu County	2,850	22,305,294	1,401,983	267,811	813	1,815
嘉義市	Chiayi City	11,475	139,266,940	7,155,744	1,384,433	4,692	50,559

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

2. Data in the table are annual income.

表20. 營利事業所得稅結算申報（續1完）

單位：家；新臺幣千元

年度別及 縣市別 CY & City or County		110年 CY 2021					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	129,836	3,235,447,543	220,544,750	43,587,257	57,129	2,290,357
臺南市	Tainan City	74,827	2,329,113,261	169,326,040	33,573,140	37,354	1,977,330
嘉義縣	Chiayi County	13,116	253,449,483	14,620,642	2,871,579	4,917	103,002
屏東縣	Pingtung County	21,422	436,575,522	24,915,219	4,891,190	7,620	141,412
臺東縣	Taitung County	5,619	40,000,673	2,373,280	449,918	1,549	9,711
澎湖縣	Penghu County	3,013	21,250,810	1,284,605	241,530	857	707
嘉義市	Chiayi City	11,839	155,057,794	8,024,964	1,559,900	4,832	58,195
年度別及 縣市別 CY & City or County		111年 CY 2022					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	134,831	3,269,392,400	254,238,018	50,281,724	59,749	3,609,999
臺南市	Tainan City	78,152	2,353,848,923	197,396,742	39,143,051	39,001	3,149,422
嘉義縣	Chiayi County	13,519	278,313,261	17,030,902	3,350,956	5,132	136,019
屏東縣	Pingtung County	22,187	401,672,379	26,105,122	5,129,251	8,022	242,015
臺東縣	Taitung County	5,797	44,620,018	2,984,836	573,028	1,653	5,802
澎湖縣	Penghu County	3,196	27,005,853	1,932,461	373,247	923	1,093
嘉義市	Chiayi City	11,980	163,931,966	8,787,955	1,712,191	5,018	75,648

1. 資料來源：本局營所稅組。

2. 表列為所得年度資料。

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

Unit: Case; NT\$1,000

年度別及 縣市別 CY & City or County		112年 CY 2023					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	140,008	3,092,970,989	231,411,192	45,695,467	62,533	4,075,599
臺南市	Tainan City	81,281	2,187,831,527	174,506,930	34,554,364	40,775	3,576,842
嘉義縣	Chiayi County	14,065	267,940,386	16,300,096	3,204,015	5,388	165,899
屏東縣	Pingtung County	23,098	393,064,527	25,692,340	5,041,708	8,367	231,675
臺東縣	Taitung County	5,920	44,721,117	3,005,504	575,091	1,754	20,543
澎湖縣	Penghu County	3,374	29,363,663	2,064,820	399,126	1,031	1,595
嘉義市	Chiayi City	12,270	170,049,769	9,841,502	1,921,163	5,218	79,045
年度別及 縣市別 CY & City or County		113年 CY 2024					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	17,764	19,884,942	1,761,383	250,923	3,468	17,372
臺南市	Tainan City	9,025	12,775,460	1,195,150	184,997	2,038	14,462
嘉義縣	Chiayi County	1,960	930,717	83,136	5,970	295	410
屏東縣	Pingtung County	3,416	1,746,367	140,642	8,836	666	1,141
臺東縣	Taitung County	957	464,102	41,015	3,359	156	49
澎湖縣	Penghu County	509	429,199	31,193	2,467	63	167
嘉義市	Chiayi City	1,897	3,539,097	270,247	45,294	250	1,143

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

2. Data in the table are annual income.

本 頁 空 白

Blank Page

表21. 營利事業按收入級距核定情形－112年度

Table 21 Approved Situations of Profit-seeking Enterprises by Revenue Level – CY 2023

單位：家；新臺幣千元
Unit: Case; NT\$1,000

收入級距 Revenue Brackets	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
100 萬元以下 NT\$1,000,000 or under	51,994	10,252,301	1,492,104	151,395	20,443	187,463
超過100萬元- 200萬元 NT\$1,000,001~2,000,000	13,684	20,097,831	1,482,354	85,618	4,584	29,957
超過200萬元- 300萬元 NT\$2,000,001~3,000,000	9,594	23,723,199	1,748,027	247,774	3,238	17,799
超過300萬元- 500萬元 NT\$3,000,001~5,000,000	13,531	52,986,871	3,580,772	687,877	4,824	29,534
超過500萬元- 700萬元 NT\$5,000,001~7,000,000	8,890	52,835,448	3,733,122	733,930	3,556	25,776
超過700萬元-1,000萬元 NT\$7,000,001~10,000,000	8,856	74,275,170	5,057,676	1,000,182	3,819	47,885
超過1,000萬元-5,000萬元 NT\$10,000,001~50,000,000	25,675	550,707,682	36,230,858	7,209,229	14,944	253,749
超過5,000萬元- 1億元 NT\$50,000,001~100,000,000	3,877	271,456,310	16,956,101	3,390,086	3,373	135,443
超過1億元- 5億元 NT\$100,000,001~500,000,000	3,224	653,603,379	38,370,472	7,673,560	3,092	546,726
超過5億元 over NT\$500,000,000	683	1,383,032,798	122,759,706	24,515,816	660	2,801,267
合計 Total	140,008	3,092,970,989	231,411,192	45,695,467	62,533	4,075,599

1. 資料來源：本局營所稅組。

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

2. 表列為所得年度資料。

Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度

(一)農、林、漁、牧業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	975	9,881,522	433,536	83,888	541	8,436,342	346,259	67,939
5萬元以下 NT\$50,000 or under	420	820	1,376	74	222	425	905	74
超過5萬-10萬元 NT\$50,001~100,000	27	1,918	355	11	8	604	19	-
超過10萬-50萬元 NT\$100,001~500,000	85	22,504	3,133	331	35	9,243	477	-
超過50萬-100萬元 NT\$500,001~1,000,000	57	40,181	2,523	127	22	15,599	1,129	70
超過100萬-500萬元 NT\$1,000,001~5,000,000	136	335,203	19,352	2,396	71	190,619	9,875	1,152
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	65	461,988	20,827	4,109	32	223,359	8,693	1,717
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	136	3,150,617	146,389	28,924	105	2,574,366	118,037	23,502
超過5,000萬-1億元 NT\$50,000,001~100,000,000	29	1,930,781	107,552	21,510	28	1,868,845	106,121	21,224
超過1億元 over NT\$100,000,000	20	3,937,510	132,029	26,406	18	3,553,282	101,003	20,200

(二)礦業及土石採取業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	121	1,947,343	101,365	20,121	53	1,489,389	73,234	14,597
5萬元以下 NT\$50,000 or under	61	1	15	-	23	1	14	-
超過5萬-10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	6	1,985	137	-	-	-	-	-
超過50萬-100萬元 NT\$500,001~1,000,000	4	2,933	279	34	2	1,422	73	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	11	27,599	1,266	153	5	12,829	356	39
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	10	70,895	4,021	805	4	25,840	1,484	297
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	20	560,991	37,408	7,482	13	386,764	22,960	4,592
超過5,000萬-1億元 NT\$50,000,001~100,000,000	6	426,612	19,949	3,989	3	206,206	10,057	2,011
超過1億元 over NT\$100,000,000	3	856,327	38,290	7,658	3	856,327	38,290	7,658

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023

1. Agriculture, Forestry, Fishing & Animal Husbandry

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
16	457,120	36,427	7,256	312	833,436	43,111	7,560	106	154,624	7,739	1,133
7	16	4	-	146	216	160	-	45	163	307	-
2	125	146	11	8	619	124	-	9	570	66	-
1	202	8	-	32	8,858	1,069	112	17	4,201	1,579	219
-	-	-	-	24	16,848	968	48	11	7,734	426	9
1	1,144	46	-	48	108,804	7,064	898	16	34,636	2,367	346
1	5,854	556	111	27	197,342	9,547	1,893	5	35,433	2,031	388
2	65,551	4,641	928	26	438,813	22,748	4,323	3	71,887	963	171
-	-	-	-	1	61,936	1,431	286	-	-	-	-
2	384,228	31,026	6,206	-	-	-	-	-	-	-	-

2. Mining & Quarrying

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
8	86,868	6,507	1,302	60	371,086	21,624	4,222	-	-	-	-
4	-	0	-	34	-	1	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	1,985	137	-	-	-	-	-
-	-	-	-	2	1,511	206	34	-	-	-	-
-	-	-	-	6	14,770	910	114	-	-	-	-
1	7,618	228	46	5	37,437	2,309	462	-	-	-	-
3	79,250	6,279	1,256	4	94,977	8,169	1,634	-	-	-	-
-	-	-	-	3	220,406	9,892	1,978	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續1）

（三）製造業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	19,901	1,383,320,685	116,833,868	23,295,921	12,178	1,338,836,379	114,047,762	22,781,999
5萬元以下 NT\$50,000 or under	2,436	5,206	37,615	6,247	1,409	2,418	35,786	6,093
超過5萬-10萬元 NT\$50,001~100,000	140	10,366	1,145	24	55	4,060	358	-
超過10萬-50萬元 NT\$100,001~500,000	1,094	323,502	27,028	1,032	444	127,549	12,572	694
超過50萬-100萬元 NT\$500,001~1,000,000	1,082	808,551	55,191	1,227	366	275,331	19,118	681
超過100萬-500萬元 NT\$1,000,001~5,000,000	4,949	13,196,639	828,143	116,143	2,075	5,723,715	355,194	53,379
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	2,627	18,932,117	1,130,188	223,919	1,497	10,941,196	628,535	124,600
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	4,951	111,506,909	6,613,744	1,319,522	3,767	89,035,161	5,132,622	1,024,191
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,038	73,122,145	3,913,213	782,382	994	70,201,534	3,732,401	746,220
超過1億元 over NT\$100,000,000	1,584	1,165,415,250	104,227,601	20,845,425	1,571	1,162,525,415	104,131,176	20,826,141

（四）電力及燃氣供應業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	758	38,918,160	4,485,747	895,004	575	38,405,214	4,442,514	886,993
5萬元以下 NT\$50,000 or under	291	40	25,408	4,983	230	40	25,369	4,983
超過5萬-10萬元 NT\$50,001~100,000	3	269	19	-	2	174	6	-
超過10萬-50萬元 NT\$100,001~500,000	35	10,638	1,102	12	29	9,190	943	12
超過50萬-100萬元 NT\$500,001~1,000,000	42	30,127	2,762	17	29	20,802	1,749	6
超過100萬-500萬元 NT\$1,000,001~5,000,000	219	532,257	50,865	8,978	133	331,085	31,039	5,414
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	70	519,521	51,987	10,373	59	443,546	44,985	8,973
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	63	1,332,214	138,487	27,617	60	1,291,650	133,044	26,529
超過5,000萬-1億元 NT\$50,000,001~100,000,000	10	805,084	76,762	15,353	8	620,717	67,024	13,405
超過1億元 over NT\$100,000,000	25	35,688,010	4,138,355	827,671	25	35,688,010	4,138,355	827,671

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (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
795	11,056,618	696,646	136,488	6,896	32,157,588	2,064,729	372,612	32	1,270,100	24,731	4,822
66	105	874	129	953	2,663	926	25	8	20	29	-
1	66	4	-	83	6,171	774	24	1	69	9	-
25	7,112	1,247	167	621	187,787	13,150	171	4	1,054	59	-
32	23,724	1,655	9	683	508,987	34,361	537	1	509	57	-
193	560,125	36,160	5,233	2,674	6,900,709	435,812	57,428	7	12,090	977	103
143	1,038,053	67,804	13,343	985	6,942,330	433,506	85,907	2	10,538	343	69
306	6,654,944	444,540	88,735	874	15,745,508	1,034,942	206,269	4	71,296	1,640	327
24	1,599,254	95,679	19,136	18	1,197,727	74,752	14,950	2	123,630	10,381	2,076
5	1,173,235	48,683	9,736	5	665,706	36,506	7,301	3	1,050,894	11,236	2,247

4. Electricity and Gas Supply

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
24	162,567	12,946	2,508	156	348,482	30,074	5,478	3	1,897	213	25
6	-	34	-	55	-	5	-	-	-	-	-
-	-	-	-	1	95	13	-	-	-	-	-
-	-	-	-	4	1,014	115	-	2	434	44	-
3	2,262	250	-	10	7,063	763	11	-	-	-	-
11	30,131	2,505	477	74	169,578	17,152	3,062	1	1,463	169	25
1	6,260	626	125	10	69,715	6,376	1,275	-	-	-	-
2	29,288	3,806	761	1	11,276	1,637	327	-	-	-	-
1	94,626	5,725	1,145	1	89,741	4,013	803	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續2）

（五）用水供應及污染整治業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	1,060	19,222,296	1,485,969	293,218	614	17,219,895	1,324,806	263,316
5萬元以下 NT\$50,000 or under	260	450	1,324	167	151	176	1,244	167
超過5萬-10萬元 NT\$50,001~100,000	20	1,576	191	-	8	613	34	-
超過10萬-50萬元 NT\$100,001~500,000	71	20,697	1,308	-	24	7,646	469	-
超過50萬-100萬元 NT\$500,001~1,000,000	60	44,694	4,519	110	26	20,494	1,159	9
超過100萬-500萬元 NT\$1,000,001~5,000,000	244	641,351	40,770	5,718	114	296,122	17,603	2,313
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	122	851,953	55,576	10,934	67	463,612	28,594	5,719
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	205	4,346,168	359,247	71,682	148	3,227,097	261,007	52,169
超過5,000萬-1億元 NT\$50,000,001~100,000,000	42	2,996,499	291,135	58,227	40	2,885,227	282,797	56,559
超過1億元 over NT\$100,000,000	36	10,318,908	731,899	146,380	36	10,318,908	731,899	146,380

（六）營建工程業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	28,331	360,059,797	25,225,091	4,898,192	9,044	250,659,161	16,657,094	3,273,643
5萬元以下 NT\$50,000 or under	5,291	8,822	57,434	10,654	1,554	2,245	54,676	10,436
超過5萬-10萬元 NT\$50,001~100,000	238	18,004	1,783	-	66	4,980	428	-
超過10萬-50萬元 NT\$100,001~500,000	1,780	518,934	44,592	1,134	377	105,781	7,850	73
超過50萬-100萬元 NT\$500,001~1,000,000	1,791	1,330,466	103,626	2,146	357	263,142	20,190	467
超過100萬-500萬元 NT\$1,000,001~5,000,000	7,968	21,102,442	1,525,714	236,722	1,745	4,745,867	325,708	51,828
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	4,117	29,659,637	2,137,928	423,817	1,209	8,784,280	597,297	118,909
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	5,970	124,489,944	9,424,430	1,874,001	2,673	61,809,938	4,393,866	876,713
超過5,000萬-1億元 NT\$50,000,001~100,000,000	696	48,351,109	3,438,165	687,577	591	41,699,033	2,875,130	574,970
超過1億元 over NT\$100,000,000	480	134,580,439	8,491,419	1,662,141	472	133,243,895	8,381,949	1,640,247

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (Cont. 2)

5. Water Supply and Remediation Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
27	324,267	32,669	6,434	417	1,631,664	125,509	22,871	2	46,470	2,985	597
3	2	32	-	105	272	48	-	1	-	-	-
1	97	6	-	11	866	151	-	-	-	-	-
1	455	28	-	46	12,596	811	-	-	-	-	-
3	2,189	132	-	31	22,011	3,228	101	-	-	-	-
5	8,903	676	75	125	336,326	22,491	3,330	-	-	-	-
4	27,523	1,650	330	51	360,818	25,332	4,885	-	-	-	-
9	231,295	25,261	5,052	47	841,306	69,994	13,864	1	46,470	2,985	597
1	53,803	4,884	977	1	57,469	3,454	691	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

6. Construction

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
1,102	14,792,521	1,203,192	237,983	18,164	94,432,856	7,347,490	1,383,191	21	175,259	17,315	3,375
149	292	115	-	3,576	6,265	2,636	218	12	20	7	-
4	321	26	-	168	12,703	1,329	-	-	-	-	-
38	10,932	973	48	1,364	401,875	35,734	1,013	1	346	35	-
41	30,078	2,234	21	1,391	1,035,664	81,085	1,658	2	1,582	117	-
224	617,235	44,991	7,133	5,994	15,728,513	1,154,246	177,663	5	10,827	769	98
165	1,217,868	89,932	17,804	2,743	19,657,489	1,450,699	287,104	-	-	-	-
439	9,775,868	796,102	159,213	2,858	52,904,138	4,234,462	838,075	-	-	-	-
36	2,276,304	200,719	40,144	69	4,375,772	362,316	72,463	-	-	-	-
6	863,623	68,100	13,620	1	310,437	24,983	4,997	1	162,484	16,387	3,277

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續3）

（七）批發及零售業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	55,909	920,305,990	45,964,489	8,960,215	26,569	748,117,826	36,253,552	7,163,540
5萬元以下 NT\$50,000 or under	11,626	27,149	73,711	12,080	5,816	13,729	65,483	11,383
超過5萬-10萬元 NT\$50,001~100,000	902	66,557	7,801	299	414	30,480	3,392	138
超過10萬-50萬元 NT\$100,001~500,000	4,519	1,277,975	95,032	1,954	1,938	537,235	41,298	1,126
超過50萬-100萬元 NT\$500,001~1,000,000	3,845	2,829,836	336,106	33,363	1,477	1,071,228	218,778	31,069
超過100萬-500萬元 NT\$1,000,001~5,000,000	15,037	39,635,083	2,405,169	330,134	5,558	14,687,262	845,502	114,319
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	7,125	51,005,723	2,999,252	588,249	3,030	21,929,177	1,230,664	241,865
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	10,218	219,251,418	12,032,911	2,392,113	6,013	136,396,197	7,114,322	1,417,655
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,419	99,240,307	4,613,829	922,195	1,178	82,890,246	3,823,893	764,247
超過1億元 over NT\$100,000,000	1,218	506,971,942	23,400,678	4,679,828	1,145	490,562,272	22,910,220	4,581,738

（八）運輸及倉儲業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	2,325	38,975,883	2,776,226	547,477	1,438	35,541,116	2,553,275	507,073
5萬元以下 NT\$50,000 or under	359	783	768	43	133	280	441	43
超過5萬-10萬元 NT\$50,001~100,000	30	2,408	252	5	10	828	49	-
超過10萬-50萬元 NT\$100,001~500,000	183	52,791	3,830	64	107	31,294	2,090	8
超過50萬-100萬元 NT\$500,001~1,000,000	155	110,664	6,684	189	73	52,655	3,024	143
超過100萬-500萬元 NT\$1,000,001~5,000,000	529	1,401,385	172,842	29,073	248	662,050	124,737	22,474
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	290	2,084,011	125,191	24,861	179	1,314,601	76,422	15,194
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	655	14,437,031	826,801	165,270	568	12,968,752	723,393	144,588
超過5,000萬-1億元 NT\$50,000,001~100,000,000	86	5,752,882	309,442	61,889	83	5,553,838	300,807	60,161
超過1億元 over NT\$100,000,000	38	15,133,928	1,330,416	266,083	37	14,956,818	1,322,312	264,462

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (Cont.3)

7. Wholesale and Retail Trade

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
2,516	43,432,336	2,252,465	442,485	26,164	124,582,028	7,335,768	1,331,415	660	4,173,800	122,704	22,775
335	728	660	94	5,273	12,267	5,868	462	202	425	1,700	141
19	1,400	129	-	447	33,102	3,734	96	22	1,575	546	65
105	30,228	2,523	74	2,404	692,102	49,943	740	72	18,410	1,268	14
101	77,394	4,882	65	2,212	1,641,650	110,261	2,096	55	39,564	2,185	133
567	1,565,967	96,429	13,514	8,726	22,906,128	1,452,546	200,945	186	475,726	10,692	1,356
380	2,763,551	163,593	32,368	3,687	26,119,939	1,601,129	313,318	28	193,056	3,866	698
846	19,178,818	1,200,476	239,618	3,276	61,991,419	3,651,987	721,736	83	1,684,984	66,126	13,104
117	7,911,781	432,568	86,511	117	7,920,106	335,254	67,014	7	518,174	22,114	4,423
46	11,902,469	351,205	70,241	22	3,265,315	125,046	25,008	5	1,241,886	14,207	2,841

8. Transportation and Storage

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
88	922,518	61,570	12,106	775	2,433,760	159,792	28,111	24	78,489	1,589	187
10	55	2	-	210	441	314	-	6	7	11	-
2	180	4	-	16	1,256	64	-	2	144	135	5
6	1,470	56	-	66	18,967	1,512	56	4	1,060	172	-
4	2,936	153	-	71	50,029	3,198	43	7	5,044	309	3
22	68,608	4,812	797	256	659,090	42,998	5,757	3	11,637	295	45
19	133,637	8,152	1,630	91	627,757	39,950	7,903	1	8,016	667	134
23	472,837	37,314	7,463	64	995,442	66,094	13,219	-	-	-	-
1	65,685	2,973	595	1	80,778	5,662	1,133	1	52,581	-	-
1	177,110	8,104	1,621	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續4）

(九)住宿及餐飲業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	6,415	63,373,788	4,783,911	929,713	1,646	34,233,639	2,439,265	484,888
5萬元以下 NT\$50,000 or under	982	1,732	4,573	748	355	398	4,182	748
超過5萬-10萬元 NT\$50,001~100,000	66	5,110	499	-	18	1,396	165	-
超過10萬-50萬元 NT\$100,001~500,000	361	107,358	9,368	214	86	23,359	1,554	8
超過50萬-100萬元 NT\$500,001~1,000,000	359	266,844	20,437	513	76	55,818	4,320	126
超過100萬-500萬元 NT\$1,000,001~5,000,000	2,023	5,833,033	398,476	64,676	275	767,826	45,941	7,823
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	1,243	8,771,582	583,364	114,498	220	1,586,559	84,009	16,567
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	1,206	24,209,800	1,940,743	383,788	480	10,376,771	751,041	150,020
超過5,000萬-1億元 NT\$50,000,001~100,000,000	115	7,907,509	676,792	135,344	80	5,610,086	442,167	88,419
超過1億元 over NT\$100,000,000	60	16,270,820	1,149,659	229,932	56	15,811,426	1,105,886	221,177

(十)出版影音及資通訊業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	1,373	13,621,401	1,426,080	279,581	1,003	13,052,322	1,366,991	269,596
5萬元以下 NT\$50,000 or under	469	1,286	4,965	859	338	780	4,814	859
超過5萬-10萬元 NT\$50,001~100,000	45	3,442	542	-	27	2,058	342	-
超過10萬-50萬元 NT\$100,001~500,000	183	54,845	6,531	261	121	35,201	3,485	76
超過50萬-100萬元 NT\$500,001~1,000,000	120	89,092	7,899	348	80	59,002	4,188	16
超過100萬-500萬元 NT\$1,000,001~5,000,000	334	802,842	64,090	9,912	250	608,609	45,219	6,946
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	106	729,007	62,420	12,327	80	546,662	44,155	8,794
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	83	1,592,375	159,859	31,939	74	1,451,498	145,014	28,970
超過5,000萬-1億元 NT\$50,000,001~100,000,000	14	951,807	83,803	16,741	14	951,807	83,803	16,741
超過1億元 over NT\$100,000,000	19	9,396,705	1,035,971	207,194	19	9,396,705	1,035,971	207,194

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (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
838	11,544,759	1,036,464	203,934	3,920	17,482,749	1,275,286	234,327	11	112,641	32,896	6,564
93	84	36	-	529	1,201	352	-	5	49	3	-
5	433	33	-	43	3,281	301	-	-	-	-	-
14	3,915	297	8	260	79,780	7,478	198	1	304	39	-
23	18,035	1,311	31	259	192,431	14,772	356	1	560	34	-
159	489,367	34,552	6,010	1,588	4,574,470	317,697	50,786	1	1,370	286	57
167	1,213,286	87,088	17,257	856	5,971,737	412,267	80,674	-	-	-	-
344	7,446,090	680,235	134,045	380	6,344,754	505,959	99,021	2	42,185	3,508	702
29	1,914,155	189,139	37,828	5	315,095	16,460	3,292	1	68,173	29,026	5,805
4	459,394	43,773	8,755	-	-	-	-	-	-	-	-

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
23	56,291	4,486	806	346	512,757	54,599	9,179	1	31	4	-
12	54	7	-	118	421	140	-	1	31	4	-
-	-	-	-	18	1,384	200	-	-	-	-	-
2	612	13	-	60	19,032	3,033	185	-	-	-	-
4	3,007	398	23	36	27,083	3,313	309	-	-	-	-
3	10,015	531	76	81	184,218	18,340	2,890	-	-	-	-
-	-	-	-	26	182,345	18,265	3,533	-	-	-	-
2	42,603	3,537	707	7	98,274	11,308	2,262	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續5）

（十一）金融及保險業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	2,879	59,511,432	8,055,408	1,605,591	2,771	58,229,316	7,813,614	1,557,500
5萬元以下 NT\$50,000 or under	1,339	1,188	252,036	49,452	1,286	979	252,011	49,452
超過5萬-10萬元 NT\$50,001~100,000	36	2,657	961	141	28	1,963	911	141
超過10萬-50萬元 NT\$100,001~500,000	187	51,341	16,619	2,623	159	45,107	15,895	2,623
超過50萬-100萬元 NT\$500,001~1,000,000	145	107,989	5,834	661	138	103,320	5,431	659
超過100萬-500萬元 NT\$1,000,001~5,000,000	435	1,137,980	113,547	21,457	430	1,124,516	112,525	21,274
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	238	1,692,638	81,873	15,600	235	1,671,068	79,322	15,098
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	332	7,301,172	304,156	59,826	332	7,301,172	304,156	59,826
超過5,000萬-1億元 NT\$50,000,001~100,000,000	79	5,406,967	834,552	166,747	79	5,406,967	834,552	166,747
超過1億元 over NT\$100,000,000	88	43,809,500	6,445,830	1,289,084	84	42,574,224	6,208,811	1,241,680

（十二）不動產業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	6,109	105,134,772	13,453,082	2,679,067	5,179	102,046,512	12,988,319	2,589,587
5萬元以下 NT\$50,000 or under	2,607	1,279	45,426	7,354	2,329	986	44,819	7,296
超過5萬-10萬元 NT\$50,001~100,000	62	4,626	1,328	75	48	3,630	935	75
超過10萬-50萬元 NT\$100,001~500,000	343	101,719	17,500	876	242	71,324	10,224	428
超過50萬-100萬元 NT\$500,001~1,000,000	318	236,682	41,442	6,006	216	160,544	24,327	3,235
超過100萬-500萬元 NT\$1,000,001~5,000,000	1,067	2,714,316	491,259	94,605	779	2,025,021	346,477	66,903
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	520	3,743,181	822,021	163,805	441	3,178,334	709,741	141,657
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	700	16,066,672	2,073,301	414,237	639	14,816,473	1,910,398	381,761
超過5,000萬-1億元 NT\$50,000,001~100,000,000	242	17,355,246	1,952,531	390,461	236	16,985,204	1,933,124	386,584
超過1億元 over NT\$100,000,000	250	64,911,051	8,008,274	1,601,648	249	64,804,996	8,008,274	1,601,648

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (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	904	100	-	92	34,959	4,628	687	12	1,246,253	237,066	47,404
2	-	-	-	45	194	25	-	6	15	0	-
-	-	-	-	8	694	50	-	-	-	-	-
1	287	23	-	27	5,947	701	-	-	-	-	-
1	617	77	-	6	4,052	326	2	-	-	-	-
-	-	-	-	4	9,940	1,015	183	1	3,524	7	-
-	-	-	-	2	14,132	2,511	502	1	7,438	40	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4	1,235,276	237,019	47,404

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
230	1,644,520	216,539	42,858	561	1,290,656	220,675	41,963	139	153,084	27,549	4,659
92	82	40	-	179	190	145	-	7	21	422	58
-	-	-	-	9	627	146	-	5	369	247	-
8	2,376	360	27	64	19,604	4,621	309	29	8,415	2,295	112
8	5,413	955	134	51	37,808	7,960	1,140	43	32,917	8,200	1,497
51	137,945	31,629	6,205	185	482,391	98,249	18,802	52	68,959	14,904	2,695
20	148,811	35,570	7,004	58	408,870	76,117	15,025	1	7,166	593	119
46	1,019,596	140,339	27,963	13	195,366	21,676	4,335	2	35,237	888	178
4	224,242	7,646	1,525	2	145,800	11,761	2,352	-	-	-	-
1	106,055	-	-	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續6）

（十三）專業、科學及技術服務業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	4,764	22,703,372	2,246,794	428,649	3,033	19,468,004	1,950,801	378,637
5萬元以下 NT\$50,000 or under	1,418	3,498	4,364	474	906	2,017	3,961	464
超過5萬-10萬元 NT\$50,001~100,000	122	9,418	1,388	9	73	5,644	831	-
超過10萬-50萬元 NT\$100,001~500,000	623	176,111	19,538	694	348	97,586	9,136	105
超過50萬-100萬元 NT\$500,001~1,000,000	481	352,446	30,165	560	274	200,834	16,847	201
超過100萬-500萬元 NT\$1,000,001~5,000,000	1,264	3,122,198	252,807	39,577	756	1,911,210	152,141	24,538
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	438	3,103,039	282,281	56,176	310	2,209,029	205,478	40,939
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	369	7,424,159	796,613	159,253	317	6,529,181	702,769	140,484
超過5,000萬-1億元 NT\$50,000,001~100,000,000	30	2,179,334	270,884	54,173	30	2,179,334	270,884	54,173
超過1億元 over NT\$100,000,000	19	6,333,169	588,754	117,733	19	6,333,169	588,754	117,733

（十四）支援服務業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	3,913	26,190,131	1,547,466	290,321	1,887	20,392,984	1,044,090	199,742
5萬元以下 NT\$50,000 or under	1,017	2,947	3,031	120	373	1,878	1,418	57
超過5萬-10萬元 NT\$50,001~100,000	111	8,294	1,048	-	61	4,501	664	-
超過10萬-50萬元 NT\$100,001~500,000	489	140,051	13,919	225	270	74,865	8,393	101
超過50萬-100萬元 NT\$500,001~1,000,000	388	285,699	26,384	987	192	142,119	14,256	559
超過100萬-500萬元 NT\$1,000,001~5,000,000	1,098	2,705,573	205,101	30,392	498	1,242,667	92,823	13,904
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	367	2,593,476	222,719	44,254	200	1,432,732	118,602	23,609
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	370	7,384,817	650,239	129,338	225	4,807,305	402,100	80,345
超過5,000萬-1億元 NT\$50,000,001~100,000,000	43	3,095,658	195,748	39,150	38	2,713,301	176,557	35,312
超過1億元 over NT\$100,000,000	30	9,973,616	229,277	45,855	30	9,973,616	229,277	45,855

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (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
89	418,014	42,671	8,095	1,639	2,817,354	253,322	41,917	3	-	-	-
18	13	0	-	491	1,468	403	10	3	-	-	-
3	282	25	-	46	3,492	532	9	-	-	-	-
11	2,423	247	-	264	76,102	10,155	589	-	-	-	-
9	6,769	508	6	198	144,843	12,810	353	-	-	-	-
23	49,577	4,395	590	485	1,161,411	96,271	14,449	-	-	-	-
15	106,069	10,429	2,085	113	787,941	66,374	13,152	-	-	-	-
10	252,881	27,067	5,414	42	642,097	66,777	13,355	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
117	1,019,903	91,096	17,818	1,885	4,751,515	411,193	72,686	24	25,729	1,087	75
37	17	15	-	598	1,020	1,415	63	9	32	183	-
1	73	-	-	49	3,720	384	-	-	-	-	-
6	1,894	108	-	207	61,835	5,153	124	6	1,457	265	-
4	2,593	170	-	191	140,459	11,915	428	1	528	43	-
23	59,573	4,834	742	570	1,386,118	106,848	15,671	7	17,215	596	75
10	75,412	7,294	1,342	156	1,078,835	96,823	19,303	1	6,497	-	-
34	727,859	72,774	14,554	111	1,849,653	175,365	34,439	-	-	-	-
2	152,482	5,901	1,180	3	229,875	13,290	2,658	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續7）

（十五）公共行政及國防；強制性社會安全

單位：家；新臺幣千元

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

（十六）教育業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	214	1,866,929	370,227	73,414	154	1,806,916	360,087	71,652
5萬元以下 NT\$50,000 or under	76	254	108	-	49	138	31	-
超過5萬-10萬元 NT\$50,001~100,000	11	811	88	-	9	651	75	-
超過10萬-50萬元 NT\$100,001~500,000	28	8,195	867	7	18	5,697	575	-
超過50萬-100萬元 NT\$500,001~1,000,000	11	7,732	873	19	5	3,841	398	19
超過100萬-500萬元 NT\$1,000,001~5,000,000	44	104,337	6,285	1,030	32	81,119	3,504	576
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	16	116,203	8,615	1,690	14	99,129	5,117	990
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	25	425,038	41,861	8,362	24	411,982	38,857	7,761
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1	54,814	3,694	739	1	54,814	3,694	739
超過1億元 over NT\$100,000,000	2	1,149,545	307,836	61,567	2	1,149,545	307,836	61,567

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (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	1,626	112	6	52	58,167	9,967	1,756	5	220	61	-
1	-	-	-	22	116	16	-	4	-	61	-
-	-	-	-	2	160	13	-	-	-	-	-
-	-	-	-	9	2,278	292	7	1	220	-	-
1	505	-	-	5	3,386	475	-	-	-	-	-
1	1,121	112	6	11	22,097	2,669	448	-	-	-	-
-	-	-	-	2	17,074	3,498	700	-	-	-	-
-	-	-	-	1	13,056	3,004	601	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續8）

（十七）醫療保健及社會工作服務業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	248	10,755,049	656,704	131,050	133	1,720,651	166,736	33,177
5萬元以下 NT\$50,000 or under	52	45	1,725	270	22	37	10	-
超過5萬-10萬元 NT\$50,001~100,000	2	154	16	-	1	66	-	-
超過10萬-50萬元 NT\$100,001~500,000	12	3,686	193	7	9	2,644	28	-
超過50萬-100萬元 NT\$500,001~1,000,000	10	7,596	106	13	7	5,269	106	13
超過100萬-500萬元 NT\$1,000,001~5,000,000	33	92,051	4,224	755	28	80,322	2,890	488
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	36	265,892	21,705	4,271	24	184,019	15,541	3,057
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	75	1,698,230	154,976	30,982	36	743,313	73,059	14,598
超過5,000萬-1億元 NT\$50,000,001~100,000,000	13	938,664	74,815	14,963	4	282,049	41,579	8,316
超過1億元 over NT\$100,000,000	15	7,748,731	398,944	79,789	2	422,932	33,523	6,705

（十八）藝術、娛樂及休閒服務業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	1,400	6,728,678	580,691	109,981	607	5,030,454	403,781	78,756
5萬元以下 NT\$50,000 or under	425	1,776	841	49	171	476	122	-
超過5萬-10萬元 NT\$50,001~100,000	45	3,414	430	12	13	1,070	153	-
超過10萬-50萬元 NT\$100,001~500,000	197	51,074	4,517	131	73	18,280	1,428	23
超過50萬-100萬元 NT\$500,001~1,000,000	160	118,566	9,163	300	41	29,130	1,745	22
超過100萬-500萬元 NT\$1,000,001~5,000,000	331	788,300	54,270	7,570	141	363,890	21,292	2,903
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	97	689,730	57,690	11,390	61	438,574	36,012	7,202
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	125	2,453,568	244,315	48,636	88	1,651,239	146,790	29,358
超過5,000萬-1億元 NT\$50,000,001~100,000,000	11	734,994	72,842	14,568	10	640,539	59,616	11,923
超過1億元 over NT\$100,000,000	9	1,887,256	136,623	27,325	9	1,887,256	136,623	27,325

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (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
19	410,102	41,301	8,260	25	230,518	36,339	7,224	71	8,393,778	412,328	82,389
1	-	-	-	5	-	1,306	261	24	8	409	9
-	-	-	-	-	-	-	-	1	88	16	-
-	-	-	-	3	1,042	165	7	-	-	-	-
2	1,476	-	-	1	851	-	-	-	-	-	-
1	2,575	515	103	2	4,797	819	164	2	4,357	-	-
3	21,538	917	183	6	39,764	4,576	897	3	20,571	671	134
9	212,919	17,215	3,443	8	184,064	29,473	5,895	22	557,934	35,229	7,046
3	171,594	22,654	4,531	-	-	-	-	6	485,021	10,582	2,116
-	-	-	-	-	-	-	-	13	7,325,799	365,421	73,084

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
54	469,675	58,735	11,512	720	1,169,557	103,853	16,860	19	58,992	14,322	2,853
15	78	41	-	230	1,150	669	49	9	72	9	-
3	221	80	-	28	2,033	180	12	1	90	17	-
3	766	52	-	118	31,532	3,007	108	3	496	30	-
6	4,297	310	-	112	84,191	7,108	278	1	948	-	-
9	20,388	1,541	170	178	397,304	31,198	4,449	3	6,718	239	48
7	58,002	4,659	932	29	193,154	17,019	3,256	-	-	-	-
10	291,468	38,826	7,765	25	460,193	44,672	8,708	2	50,668	14,027	2,805
1	94,455	13,226	2,645	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續9）

（十九）其他服務業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	2,705	9,394,267	925,069	169,270	557	4,427,274	554,838	108,908
5萬元以下 NT\$50,000 or under	498	2,171	951	14	131	723	223	-
超過5萬-10萬元 NT\$50,001~100,000	78	5,702	1,235	68	11	750	56	-
超過10萬-50萬元 NT\$100,001~500,000	430	123,344	12,549	420	68	17,693	1,822	76
超過50萬-100萬元 NT\$500,001~1,000,000	355	258,064	19,924	534	48	34,077	2,896	123
超過100萬-500萬元 NT\$1,000,001~5,000,000	927	2,293,018	156,933	21,753	133	345,777	23,524	3,506
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	237	1,660,682	114,830	22,892	73	529,312	35,784	7,097
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	167	2,985,948	280,325	55,933	82	1,594,208	153,085	30,617
超過5,000萬-1億元 NT\$50,000,001~100,000,000	3	205,898	20,393	4,078	2	148,843	19,557	3,911
超過1億元 over NT\$100,000,000	10	1,859,440	317,929	63,578	9	1,755,891	317,891	63,578

（二十）其他不能歸類之行業

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	608	1,059,494	59,469	4,794	98	460,492	23,765	4,630
5萬元以下 NT\$50,000 or under	253	751	984	-	63	128	16	-
超過5萬-10萬元 NT\$50,001~100,000	9	597	76	-	1	50	-	-
超過10萬-50萬元 NT\$100,001~500,000	100	28,601	1,898	-	17	4,918	287	-
超過50萬-100萬元 NT\$500,001~1,000,000	58	43,267	2,714	24	5	4,153	297	24
超過100萬-500萬元 NT\$1,000,001~5,000,000	160	342,294	20,040	225	6	10,159	439	61
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	22	159,343	8,310	142	4	31,001	710	142
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	5	90,611	5,053	324	1	16,053	1,622	324
超過5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
超過1億元 over NT\$100,000,000	1	394,030	20,394	4,079	1	394,030	20,394	4,079

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (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
88	541,504	50,815	9,771	2,014	4,195,322	312,313	49,404	46	230,167	7,103	1,187
10	31	19	-	338	1,412	294	0	19	5	415	14
1	53	5	-	63	4,659	1,094	68	3	240	80	-
8	2,744	206	-	349	101,184	10,249	334	5	1,723	272	10
9	6,362	1,133	141	294	214,451	15,531	270	4	3,174	364	-
27	60,025	4,657	671	757	1,866,352	127,999	17,449	10	20,864	753	127
13	86,705	6,509	1,302	149	1,031,892	70,736	14,133	2	12,773	1,801	360
20	385,584	38,286	7,657	64	975,372	86,410	17,150	1	30,784	2,544	509
-	-	-	-	-	-	-	-	1	57,055	836	167
-	-	-	-	-	-	-	-	1	103,549	38	-

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
40	69,431	5,110	-	413	465,270	29,263	7	57	64,301	1,331	157
14	8	58	-	135	615	369	-	41	-	541	-
2	132	8	-	6	415	68	-	-	-	-	-
5	1,385	110	-	78	22,298	1,501	-	-	-	-	-
1	600	36	-	51	37,560	2,381	-	1	954	-	-
13	28,810	1,735	-	130	279,458	17,076	7	11	23,867	790	157
4	27,202	2,290	-	11	82,423	5,310	-	3	18,717	-	-
1	11,294	873	-	2	42,501	2,558	-	1	20,763	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—112年度（續10完）

（二十一）總計

單位：家；新臺幣千元

組 織 別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	140,008	3,092,970,989	231,411,192	45,695,467	68,080	2,699,573,886	204,810,783	40,736,173
5萬元以下 NT\$50,000 or under	29,880	60,198	516,655	93,588	15,561	27,854	495,525	92,055
超過5萬-10萬元 NT\$50,001~100,000	1,947	145,323	19,157	644	853	63,518	8,418	354
超過10萬-50萬元 NT\$100,001~500,000	10,726	3,075,351	279,661	9,985	4,365	1,224,612	118,526	5,353
超過50萬-100萬元 NT\$500,001~1,000,000	9,441	6,971,429	676,631	47,178	3,434	2,518,780	340,031	37,442
超過100萬-500萬元 NT\$1,000,001~5,000,000	36,809	96,807,901	6,811,153	1,021,269	13,277	35,210,665	2,556,789	399,840
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	17,746	127,110,618	8,790,798	1,734,112	7,739	56,032,030	3,951,145	782,426
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	25,675	550,707,682	36,230,858	7,209,229	15,645	357,389,120	22,528,142	4,494,003
超過5,000萬-1億元 NT\$50,000,001~100,000,000	3,877	271,456,310	16,956,101	3,390,086	3,419	240,898,590	15,063,763	3,011,662
超過1億元 over NT\$100,000,000	3,907	2,036,636,177	161,130,178	32,189,376	3,787	2,006,208,717	159,748,444	31,913,038

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization – CY 2023 (Cont.10 End)

21. Grand Total

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
6,081	87,411,544	5,849,851	1,149,622	64,611	289,799,724	19,839,535	3,631,470	1,236	16,185,835	911,023	178,202
875	1,565	1,937	223	13,042	29,911	15,092	1,088	402	868	4,101	222
44	3,383	466	11	1,006	75,277	9,157	209	44	3,145	1,116	70
234	66,801	6,251	324	5,982	1,745,818	148,826	3,953	145	38,120	6,058	355
252	188,257	14,204	430	5,628	4,170,878	310,661	7,664	127	93,514	11,735	1,642
1,333	3,711,509	270,120	41,802	21,894	57,192,474	3,951,400	574,495	305	693,253	32,844	5,132
953	6,937,389	487,297	95,862	9,007	63,820,994	4,342,344	853,922	47	320,205	10,012	1,902
2,106	46,878,145	3,537,571	704,574	7,803	143,828,209	10,037,235	1,985,213	121	2,612,208	127,910	25,439
219	14,558,381	981,114	196,217	221	14,694,705	838,285	167,620	18	1,304,634	72,939	14,587
65	15,066,114	550,891	110,179	28	4,241,458	186,535	37,306	27	11,119,888	644,308	128,853

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

2. Data in the table are annual income.

表23. 營利事業所得稅各行業按組織別
—112年度

單位：家；新臺幣千元

組織別 行業別 Organization by Industry	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	140,008	3,092,970,989	231,411,192	45,695,467	68,080	2,699,573,886	204,810,783	40,736,173
農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	975	9,881,522	433,536	83,888	541	8,436,342	346,259	67,939
礦業及土石採取業 Mining & Quarrying	121	1,947,343	101,365	20,121	53	1,489,389	73,234	14,597
製造業 Manufacturing	19,901	1,383,320,685	116,833,868	23,295,921	12,178	1,338,836,379	114,047,762	22,781,999
電力及燃氣供應業 Electricity and Gas Supply	758	38,918,160	4,485,747	895,004	575	38,405,214	4,442,514	886,993
用水供應及污染整治業 Water Supply and Remediation Activities	1,060	19,222,296	1,485,969	293,218	614	17,219,895	1,324,806	263,316
營建工程業 Construction	28,331	360,059,797	25,225,091	4,898,192	9,044	250,659,161	16,657,094	3,273,643
批發及零售業 Wholesale and Retail Trade	55,909	920,305,990	45,964,489	8,960,215	26,569	748,117,826	36,253,552	7,163,540
運輸及倉儲業 Transportation and Storage	2,325	38,975,883	2,776,226	547,477	1,438	35,541,116	2,553,275	507,073
住宿及餐飲業 Accommodation and Food Service Activities	6,415	63,373,788	4,783,911	929,713	1,646	34,233,639	2,439,265	484,888
出版影音及資通訊業 Information and Communication	1,373	13,621,401	1,426,080	279,581	1,003	13,052,322	1,366,991	269,596
金融及保險業 Finance and Insurance Activities	2,879	59,511,432	8,055,408	1,605,591	2,771	58,229,316	7,813,614	1,557,500
不動產業 Real Estate Activities	6,109	105,134,772	13,453,082	2,679,067	5,179	102,046,512	12,988,319	2,589,587
專業、科學及技術服務業 Professional, Scientific and Technical Activities	4,764	22,703,372	2,246,794	428,649	3,033	19,468,004	1,950,801	378,637
支援服務業 Support Services Activities	3,913	26,190,131	1,547,466	290,321	1,887	20,392,984	1,044,090	199,742
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	-	-	-	-	-	-	-	-
教育業 Education	214	1,866,929	370,227	73,414	154	1,806,916	360,087	71,652
醫療保健及社會工作服務業 Human Health and Social Work Activities	248	10,755,049	656,704	131,050	133	1,720,651	166,736	33,177
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	1,400	6,728,678	580,691	109,981	607	5,030,454	403,781	78,756
其他服務業 Other Services Activities	2,705	9,394,267	925,069	169,270	557	4,427,274	554,838	108,908
其他不能歸類之行業 Activities Not Adequately Defined	608	1,059,494	59,469	4,794	98	460,492	23,765	4,630

1. 資料來源：本局徵收及資訊組。

2. 表列為所得年度資料。

Table 23 Profit-seeking Enterprise Income Tax Based on Industry and Organization Category - CY 2023

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
6,081	87,411,544	5,849,851	1,149,622	64,611	289,799,724	19,839,535	3,631,470	1,236	16,185,835	911,023	178,202
16	457,120	36,427	7,256	312	833,436	43,111	7,560	106	154,624	7,739	1,133
8	86,868	6,507	1,302	60	371,086	21,624	4,222	-	-	-	-
795	11,056,618	696,646	136,488	6,896	32,157,588	2,064,729	372,612	32	1,270,100	24,731	4,822
24	162,567	12,946	2,508	156	348,482	30,074	5,478	3	1,897	213	25
27	324,267	32,669	6,434	417	1,631,664	125,509	22,871	2	46,470	2,985	597
1,102	14,792,521	1,203,192	237,983	18,164	94,432,856	7,347,490	1,383,191	21	175,259	17,315	3,375
2,516	43,432,336	2,252,465	442,485	26,164	124,582,028	7,335,768	1,331,415	660	4,173,800	122,704	22,775
88	922,518	61,570	12,106	775	2,433,760	159,792	28,111	24	78,489	1,589	187
838	11,544,759	1,036,464	203,934	3,920	17,482,749	1,275,286	234,327	11	112,641	32,896	6,564
23	56,291	4,486	806	346	512,757	54,599	9,179	1	31	4	-
4	904	100	-	92	34,959	4,628	687	12	1,246,253	237,066	47,404
230	1,644,520	216,539	42,858	561	1,290,656	220,675	41,963	139	153,084	27,549	4,659
89	418,014	42,671	8,095	1,639	2,817,354	253,322	41,917	3	-	-	-
117	1,019,903	91,096	17,818	1,885	4,751,515	411,193	72,686	24	25,729	1,087	75
-	-	-	-	-	-	-	-	-	-	-	-
3	1,626	112	6	52	58,167	9,967	1,756	5	220	61	-
19	410,102	41,301	8,260	25	230,518	36,339	7,224	71	8,393,778	412,328	82,389
54	469,675	58,735	11,512	720	1,169,557	103,853	16,860	19	58,992	14,322	2,853
88	541,504	50,815	9,771	2,014	4,195,322	312,313	49,404	46	230,167	7,103	1,187
40	69,431	5,110	-	413	465,270	29,263	7	57	64,301	1,331	157

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

2. Data in the table are annual income.

表24. 綜合所得稅歷年扣繳稅款統計

單位：新臺幣千元

年度別及 縣市別 CY & County or City		合計 Total	扣繳稅款		
			薪資所得 Employment Income	租賃所得 Income from Lease	利息所得 Interest Income
105年	2016	13,249,438	6,934,803	732,997	280,375
106年	2017	13,337,235	7,042,327	756,655	295,058
107年	2018	15,644,680	7,013,552	773,681	364,243
108年	2019	14,297,179	7,071,038	813,263	408,223
109年	2020	13,396,726	7,135,148	821,705	406,833
110年	2021	13,931,615	7,556,570	857,890	276,839
111年	2022	15,015,958	8,210,247	921,536	396,564
112年	2023	16,005,498	8,395,905	977,881	1,227,668
113年	2024	16,440,484	8,763,004	1,042,292	1,565,846
114年	2025	17,522,079	9,660,568	1,092,363	1,522,576
臺南市	Tainan City	12,364,915	5,949,852	763,484	1,169,735
嘉義縣	Chiayi County	1,155,221	852,168	46,848	44,613
屏東縣	Pingtung County	1,836,537	1,306,232	134,060	131,039
臺東縣	Taitung County	526,661	418,720	28,257	23,458
澎湖縣	Penghu County	427,439	369,398	13,857	12,134
嘉義市	Chiayi City	1,211,306	764,198	105,857	141,597

資料來源：本局綜所遺贈稅組。

Table 24 Tax Money Withheld for Individual Income Tax

Unit: NT\$1,000

Withholding Tax						
權利金所得 Income from Royalties	盈餘分配所得 Income of Surplus Distribution	執行業務所得 Income from Professional Practice	競技、競賽及機會中獎 之獎金或給與 Prizes or Awards Won from Skills Competitions or by Chance	退職所得 Separation Income	其他所得 Other Income	文物及藝術品 財產交易所得 Income from Property Transactions in Artifacts and Artwork
453,886	3,694,658	727,275	162,362	6,085	256,997	-
364,267	3,599,961	825,840	185,929	4,461	262,737	-
281,776	5,858,389	898,933	173,636	8,589	271,881	-
226,514	4,270,964	1,022,602	136,866	9,938	337,771	-
276,150	3,313,191	1,094,294	99,552	6,203	243,650	-
219,822	3,383,384	1,186,758	93,029	5,432	351,891	-
254,511	3,469,138	1,283,361	103,126	5,936	371,537	2
215,353	3,546,197	1,225,350	111,291	5,343	300,484	26
249,951	2,967,098	1,411,364	109,675	4,721	326,437	96
269,988	3,178,340	1,344,111	124,631	7,386	322,107	9
239,007	3,047,663	899,182	41,975	6,336	247,681	0
8,808	74,680	92,142	18,621	307	17,034	-
14,907	44,201	140,621	39,349	321	25,807	-
1,931	-	42,947	5,669	67	5,612	-
2,494	1	20,675	6,061	-	2,819	-
2,841	11,795	148,544	12,956	355	23,154	9

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

表25. 綜合所得稅結算申報按淨所得級距別
—112年

(一)各類所得件數

單位：件

所得級距 Classification of Income Household	納稅單位 Taxable Entity		各類所得						
	件數 Cases (1)	百分比 %	合計 Total		營利 所得	執行業 務所得	薪資 所得	利息 所得	租賃及權 利金所得
			件數 Cases (2)	百分比 %	Income from Profit-seeking Activities	Income from Professional Practice	Employment Income	Interest Income	Income from Lease and Royalties
無所得淨額 0	443,157	47.17	4,441,137	35.05	100,218	70,151	755,000	863,955	57,027
56萬元以下 NT\$560,000 or under	344,718	36.69	4,423,856	34.92	66,277	52,185	680,023	833,850	59,380
超過56萬元- 126萬元 NT\$560,001~1,260,000	91,699	9.76	1,966,593	15.52	26,791	19,020	229,108	390,519	31,946
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	40,032	4.26	1,139,498	9.00	15,310	10,060	125,482	233,312	21,584
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	14,480	1.54	488,749	3.86	6,435	4,075	51,230	107,663	10,960
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	785	0.08	29,462	0.23	323	246	3,031	6,525	651
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,917	0.42	152,090	1.20	1,700	1,065	16,309	36,599	4,425
超過1,000萬元 over NT\$10,000,000	707	0.08	28,104	0.22	212	184	3,135	7,233	1,058
合計 Total	939,495	100.00	12,669,489	100.00	217,266	156,986	1,863,318	2,479,656	187,031

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

Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2023

1. Category of Cases

Unit: Case

Category						申報大於 歸戶所得戶 數	歸戶所得來源 Household Income Source		每戶平 均件數 Average Number of Cases per Household =(2)/(1)
財產交易 所得 Income from Property Transactions	機會中獎 所得 Income from Won Prizes or Awards	股利 所得 Dividend	退職 所得 Separation Income	其他 所得 Other Income	稿費 所得 Taxable Income from Published Articles	Number of Declared Cases Greater Than Assessed Cases	本縣市 In the City/County	外縣市 Outside the City/County	
4,383	52,697	2,361,527	1,126	166,161	8,892	7,073	1,208,493	3,232,644	10
3,699	64,989	2,468,536	456	184,087	10,374	5,629	1,022,867	3,400,989	13
1,888	25,004	1,165,656	344	68,147	8,170	2,456	428,323	1,538,270	21
1,244	14,052	672,555	269	37,126	8,504	1,546	246,035	893,463	28
602	5,611	280,626	157	15,494	5,896	724	107,510	381,239	34
35	319	17,023	11	855	443	47	6,487	22,975	38
245	1,606	82,583	44	4,466	3,048	227	37,144	114,946	39
48	273	14,773	25	750	413	47	7,204	20,900	40
12,144	164,551	7,063,279	2,432	477,086	45,740	17,749	3,064,063	9,605,426	13

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

表25. 綜合所得稅結算申報按淨所得級距別
—112年（續1）

（二）各項已繳稅額及應補退稅額

單位：件；戶；新臺幣千元

所得級距 Classification of Income Household	納稅單位 (件數) Taxable Entity (Cases)	應納 稅額 Tax Payable	投資抵 減稅額 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 Withholding Tax	
			戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
無所得淨額 0	443,157	-	-	-	57	49,014	4	194	119,583	1,351,553
56萬元以下 NT\$560,000 or under	344,718	3,622,551	-	-	32	46,859	54	614	188,028	3,547,568
超過56萬元- 126萬元 NT\$560,001~1,260,000	91,699	5,019,283	1	49	70	37,691	39	1,802	78,190	3,042,981
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	40,032	6,980,524	-	-	71	44,680	43	3,347	35,882	3,126,084
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	14,480	7,286,317	-	-	70	62,993	40	7,960	13,275	2,368,667
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	785	719,492	-	-	3	1,968	-	-	736	194,470
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,917	5,687,466	-	-	37	29,251	11	3,924	3,667	1,354,496
超過1,000萬元 over NT\$10,000,000	707	3,434,735	-	-	18	76,186	5	15,068	686	717,395
合計 Total	939,495	32,750,368	1	49	358	348,642	196	32,909	440,047	15,703,214

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Individual Income Tax Cases Filed by Classification of
Net Income – CY 2023 (Cont.1)

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

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

大陸扣抵稅額 Mainland China Tax Credit		自繳稅額 Tax Paid for Self-Payment		核定應補稅額 Assessed Tax Due		核定應退稅額 Assessed Tax Refund		核定不補不退戶數 Number of Households Approved for No Tax Due and No Tax Refund	申報大陸來源所得 Income Derived from Sources in Mainland China	
戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	戶數 No. of Households	金額 Amount
-	-	1,022	776,076	24	6,427	303,680	2,465,163	139,451	277	17,809
63	644	179,242	1,830,376	19,091	96,292	161,600	3,129,239	154,376	408	46,958
107	4,041	57,846	2,070,773	9,965	93,963	33,932	1,025,455	44,526	282	98,436
133	16,987	34,854	3,556,883	8,741	174,985	5,443	269,630	24,158	224	200,558
111	41,260	13,952	5,125,022	4,170	172,046	859	100,623	8,867	164	293,742
12	5,910	765	585,246	245	12,869	47	8,852	468	15	36,558
50	51,824	3,837	5,078,778	1,341	90,961	190	55,251	2,263	64	226,542
21	32,706	678	3,820,667	237	81,261	59	53,034	396	20	112,248
497	153,372	292,196	22,843,821	43,814	728,804	505,810	7,107,247	374,505	1,454	1,032,851

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
—112年(續2)

(三)各類所得金額

單位：件；新臺幣千元

所得級距 Classification of Income Household	納稅單位 (件數) Taxable Entity (Cases)	各類所得						
		合 計 Total	營利所得 Income from Profit-seeking Activities	執行業務 所得 Income from Professional Practice	薪資所得 Employment Income	利息所得 Interest Income	租賃及權 利金所得 Income from Lease and Royalties	財產交易 所得 Income from Property Transactions
無所得淨額 0	443,157	139,925,603	7,388,159	3,133,745	96,549,532	11,937,681	2,493,841	222,557
56萬元以下 NT\$560,000 or under	344,718	234,850,194	7,596,913	5,170,320	179,069,765	11,733,120	3,724,395	288,758
超過56萬元- 126萬元 NT\$560,001~1,260,000	91,699	136,232,811	5,679,491	3,987,927	96,007,651	6,511,290	2,456,147	228,322
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	40,032	102,676,203	4,461,864	3,408,690	68,814,500	4,673,758	2,003,187	287,965
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	14,480	64,108,517	2,598,451	2,453,633	39,863,054	2,940,626	1,439,218	249,094
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	785	4,947,862	164,814	189,855	3,014,441	229,100	92,485	11,207
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,917	33,602,963	878,215	1,166,161	18,789,413	1,513,249	696,786	121,994
超過1,000萬元 over NT\$10,000,000	707	16,144,173	151,254	457,449	7,790,503	690,617	265,191	131,909
合計 Total	939,495	732,488,326	28,919,161	19,967,780	509,898,859	40,229,441	13,171,250	1,541,806

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 各類所得為歸戶之各類所得。
4. 自108年起，薪資所得為薪資收入減去薪資費用(薪資特別扣除額或必要費用)之餘額。

Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2023 (Cont. 2)

3. Category of Amounts

Unit: Case; NT\$1,000

Category						薪資收入 Salaries and Wages	稿費收入 Remuneration from Publishing Article
機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Separation Income	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	申報大於歸戶 Declared Amount Greater Than Assessed Amount		
263,927	15,711,869	24,501	1,706,394	21,348	472,049	181,245,044	203,393
390,373	23,471,119	49,132	2,742,351	32,653	581,295	257,588,023	205,733
218,262	18,636,205	70,638	1,914,915	24,481	497,482	120,085,922	135,027
145,160	16,545,419	103,071	1,705,335	19,519	507,735	80,294,872	125,548
67,764	12,685,119	111,852	1,319,234	7,139	373,333	44,048,325	78,900
4,457	1,080,571	12,050	112,503	486	35,893	3,243,082	5,557
28,550	9,247,288	73,893	820,878	8,176	258,360	19,976,054	45,017
13,239	5,411,745	120,368	827,577	1,052	283,269	7,999,860	6,041
1,131,732	102,789,335	565,505	11,149,187	114,854	3,009,416	714,481,182	805,216

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

表25. 綜合所得稅結算申報按淨所得級距別
—112年（續3）

（四）應納稅額及稅率

單位：件：新臺幣千元

所得級距 Classification of Income Household	總計 Grand Total													
	納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income (1)	所得淨額 The Net Amount of Income (2)		應納稅額 Tax Payable (3)		稅後所得 After-tax Income =(1)-(3)		平均 稅率 Average Tax Rate =(3)/(2)	有效 稅率 Effective Tax Rate =(3)/(1)				
	件數 Cases	金額 Amount	金額 Amount	百分比 %	金額 Amount	百分比 %	金額 Amount	百分比 %						
無所得淨額 0	443,157	137,316,135	-	0.00	-	0.00	137,316,135	100.00	-	0.00				
56萬元以下 NT\$560,000 or under	344,718	233,066,749	72,454,565	31.09	3,622,551	1.55	229,444,198	98.45	5.00	1.55				
超過56萬元- 126萬元 NT\$560,001~1,260,000	91,699	134,695,726	76,060,374	56.47	5,019,283	3.73	129,676,443	96.27	6.60	3.73				
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	40,032	100,979,656	69,597,186	68.92	6,980,524	6.91	93,999,132	93.09	10.03	6.91				
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	14,480	61,636,095	48,016,566	77.90	7,286,317	11.82	54,349,778	88.18	15.17	11.82				
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	785	4,618,084	3,812,084	82.55	719,492	15.58	3,898,592	84.42	18.87	15.58				
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,917	30,253,740	25,664,327	84.83	5,687,466	18.80	24,566,274	81.20	22.16	18.80				
超過1,000萬元 over NT\$10,000,000	707	12,134,698	10,977,709	90.47	3,434,735	28.31	8,699,963	71.69	31.29	28.31				
合計 Total	939,495	714,700,883	306,582,811	42.90	32,750,368	4.58	681,950,515	95.42	10.68	4.58				
所得級距 Classification of Income Household	屏東縣 Pingtung County							臺東縣 Taitung County						
	納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income	所得淨額 The Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅 單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income	所得淨額 The Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
無所得淨額 0	88,364	26,880,553	-	-	26,880,553	-	0.00	22,201	6,687,127	-	-	6,687,127	-	0.00
56萬元以下 NT\$560,000 or under	65,686	43,397,275	13,502,841	675,109	42,722,166	5.00	1.56	16,869	10,869,643	3,432,163	171,600	10,698,043	5.00	1.58
超過56萬元- 126萬元 NT\$560,001~1,260,000	14,015	20,212,715	11,472,434	752,367	19,460,348	6.56	3.72	3,640	5,234,336	2,973,795	193,422	5,040,914	6.50	3.70
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	4,783	11,764,112	8,160,664	801,738	10,962,374	9.82	6.82	1,191	2,894,016	1,996,411	189,307	2,704,709	9.48	6.54
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	1,251	5,134,890	4,043,511	604,321	4,530,569	14.95	11.77	294	1,227,549	966,127	149,483	1,078,066	15.47	12.18
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	69	395,072	335,717	67,037	328,035	19.97	16.97	9	52,323	44,244	7,854	44,469	17.75	15.01
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	273	2,047,602	1,753,304	397,918	1,649,684	22.70	19.43	59	440,532	377,975	84,872	355,660	22.45	19.27
超過1,000萬元 over NT\$10,000,000	52	820,672	742,508	228,050	592,622	30.71	27.79	16	230,034	212,401	64,355	165,679	30.30	27.98
合計 Total	174,493	110,652,891	40,010,979	3,526,540	107,126,351	8.81	3.19	44,279	27,635,560	10,003,116	860,893	26,774,667	8.61	3.12

1. 資料來源：財政部財政資訊中心。

2. 表列為所得年度資料。

3. 各項金額百分比是指該項金額與綜合所得總額之比值，例：所得淨額之百分比31.09=\$72,454,565/\$233,066,749*100。

Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2023 (Cont.3)

4. Tax Payable & Tax Rate

Unit: Case; NT\$1,000

臺南市 Tainan City							嘉義縣 Chiayi County						
納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income	所得淨額 The Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income	所得淨額 The Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
235,480	73,793,847	-	-	73,793,847	-	0.00	52,134	15,999,224	-	-	15,999,224	-	0.00
183,787	125,280,084	38,652,278	1,932,518	123,347,566	5.00	1.54	39,087	26,099,458	8,083,929	404,177	25,695,281	5.00	1.55
53,868	79,824,904	44,983,013	2,981,314	76,843,590	6.63	3.73	8,789	12,783,053	7,214,014	472,741	12,310,312	6.55	3.70
26,394	67,213,754	46,296,936	4,709,254	62,504,500	10.17	7.01	3,021	7,521,436	5,175,195	509,831	7,011,605	9.85	6.78
10,579	45,293,089	35,190,346	5,353,338	39,939,751	15.21	11.82	838	3,534,685	2,774,642	420,343	3,114,342	15.15	11.89
590	3,480,110	2,863,230	536,101	2,944,009	18.72	15.40	33	196,436	160,255	30,623	165,813	19.11	15.59
3,029	23,457,707	19,886,532	4,392,511	19,065,196	22.09	18.73	197	1,520,851	1,278,583	278,174	1,242,677	21.76	18.29
572	10,111,815	9,139,739	2,879,170	7,232,645	31.50	28.47	21	290,836	260,329	76,985	213,851	29.57	26.47
514,299	428,455,310	197,012,074	22,784,206	405,671,104	11.56	5.32	104,120	67,945,979	24,946,947	2,192,874	65,753,105	8.79	3.23
澎湖縣 Penghu County							嘉義市 Chiayi City						
納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income	所得淨額 The Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 The Gross Consolidated Income	所得淨額 The Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
11,890	3,874,100	-	-	3,874,100	-	0.00	33,088	10,081,284	-	-	10,081,284	-	0.00
12,995	9,106,200	3,019,334	150,960	8,955,240	5.00	1.66	26,294	18,314,089	5,764,020	288,187	18,025,902	5.00	1.57
3,269	4,677,183	2,652,579	173,521	4,503,662	6.54	3.71	8,118	11,963,535	6,764,539	445,918	11,517,617	6.59	3.73
1,074	2,639,214	1,796,082	163,844	2,475,370	9.12	6.21	3,569	8,947,124	6,171,898	606,550	8,340,574	9.83	6.78
262	1,110,149	869,788	128,637	981,512	14.79	11.59	1,256	5,335,733	4,172,152	630,195	4,705,538	15.10	11.81
14	82,698	67,898	13,395	69,303	19.73	16.20	70	411,445	340,740	64,482	346,963	18.92	15.67
52	387,109	332,433	77,257	309,852	23.24	19.96	307	2,399,939	2,035,500	456,734	1,943,205	22.44	19.03
6	72,611	65,866	19,737	52,874	29.97	27.18	40	608,730	556,866	166,438	442,292	29.89	27.34
29,562	21,949,264	8,803,980	727,351	21,221,913	8.26	3.31	72,742	58,061,879	25,805,715	2,658,504	55,403,375	10.30	4.58

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

2. Data in the table are annual income.

3. Every percentage is the ratio of the amount compared to the gross consolidated income. For example: 31.09% of the net amount of income=\$72,454,565/\$233,066,749*100.

表25. 綜合所得稅結算申報按淨所得級距別
—112年(續4)

(五)各項扣除額

單位：件；戶；新臺幣千元

所得級距 Classification of Income Household	納稅 單位 (件數) Taxable Entity (Cases)	總扣除額									
		合計 Total	免稅額 Exemption	標準扣除額 Standard Deduction		列舉扣除額 Itemized Deductions		財產交 易損失 Loss from Property Transactions		儲蓄投資 特別扣除 Special Deduction for Savings and Investment	
				戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount
無所得淨額 0	443,157	236,953,991	102,061,856	420,134	74,350,284	23,023	6,751,941	-	-	287,597	10,666,006
56萬元以下 NT\$560,000 or under	344,718	160,609,083	70,308,056	318,002	50,851,561	26,716	6,652,063	1	4	248,990	9,805,424
超過56萬元- 126萬元 NT\$560,001~1,260,000	91,699	58,634,324	25,662,066	76,449	14,500,951	15,250	4,495,513	1	125	82,639	5,121,052
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	40,032	31,382,545	13,695,672	28,045	5,892,293	11,987	4,114,144	-	-	38,495	3,260,553
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	14,480	13,617,614	5,769,826	6,907	1,534,128	7,573	3,115,758	-	-	14,263	1,606,412
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	785	805,920	329,084	255	57,536	530	236,320	-	-	774	100,867
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,917	4,589,495	1,729,830	848	198,574	3,069	1,703,958	-	-	3,886	583,034
超過1,000萬元 over NT\$10,000,000	707	1,156,991	311,788	48	10,292	659	648,207	-	-	704	129,114
合計 Total	939,495	507,749,963	219,868,178	850,688	147,395,619	88,807	27,717,904	2	129	677,348	31,272,462

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 薪資費用含薪資所得特別扣除額及必要費用。

Table 25 Individual Income Tax Cases Filed by Classification of
Net Income – CY 2023 (Cont.4)

5. Category of Deductions

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

Total Amounts of Deduction										薪資費用 Special Deduction for Employment Income or Expenses	
身心障礙 特別扣除 Special Deduction for the Disabled		教育學費 特別扣除 Special Deduction for Educational Tuition		幼兒學前 特別扣除 Special Deduction for Pre-school Children		長期照顧 特別扣除 Special Deduction for Long-Term care		基本生活費差額 Basic Living Expense Difference			
戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount		
48,768	10,929,807	30,697	904,792	42,454	6,473,280	25,320	3,298,440	160,416	21,517,585	357,200	84,695,513
23,837	5,230,476	18,126	534,396	16,193	2,328,240	15,574	1,992,960	111,687	12,905,903	317,655	78,518,258
10,016	2,240,361	9,901	300,973	6,536	952,200	8,128	1,068,840	33,991	4,292,243	84,337	24,078,270
5,747	1,322,109	6,115	192,213	1,465	215,640	2,314	313,560	16,557	2,376,361	36,835	11,480,371
2,618	628,038	2,168	70,569	-	-	-	-	5,597	892,883	13,332	4,185,271
156	39,330	125	4,348	-	-	-	-	244	38,435	727	228,643
894	213,210	752	24,618	-	-	-	-	948	136,271	3,625	1,186,641
178	44,919	197	6,574	-	-	-	-	52	6,097	667	209,358
92,214	20,648,250	68,081	2,038,483	66,648	9,969,360	51,336	6,673,800	329,492	42,165,778	814,378	204,582,325

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

2. Data in the table are annual income.

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

表25. 綜合所得稅結算申報按淨所得級距別
—112年(續5完)

(六)申報與核定之應納與應補退稅戶數金額

單位：件；新臺幣千元

所得級距 Classification of Income Household	納稅 單位 (件數) Taxable Entity (Cases)	應納稅額 Tax Payable			基本稅額與一般所得稅額之差額 扣抵海外已繳納所得稅可扣抵稅額後之餘額 Payable balance between basic tax and regular income tax after overseas income tax is credited		
		申報 Filed (1)	核定 Assessed (2)	差額 Balance =(2)-(1)	申報 Filed (1)	核定 Assessed (2)	差額 Balance =(2)-(1)
無所得淨額 0	443,157	21,521	-	-21,521	45,640	49,014	3,374
56萬元以下 NT\$560,000 or under	344,718	3,462,029	3,622,551	160,522	43,805	46,859	3,054
超過56萬元- 126萬元 NT\$560,001~1,260,000	91,699	4,841,578	5,019,283	177,705	33,933	37,691	3,758
超過126萬元- 252萬元 NT\$1,260,001~2,520,000	40,032	6,754,942	6,980,524	225,582	35,240	44,680	9,440
超過252萬元- 472萬元 NT\$2,520,001~4,720,000	14,480	7,083,724	7,286,317	202,593	45,285	62,993	17,708
超過472萬元- 500萬元 NT\$4,720,001~5,000,000	785	704,149	719,492	15,343	377	1,968	1,591
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	3,917	5,562,640	5,687,466	124,826	19,508	29,251	9,743
超過1,000萬元 over NT\$10,000,000	707	3,367,510	3,434,735	67,225	48,656	76,186	27,530
合計 Total	939,495	31,798,093	32,750,368	952,275	272,444	348,642	76,198

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2023 (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
298,676	2,435,860	303,680	2,465,163	1,022	776,076	24	6,427	143,843	139,451
161,976	3,170,345	161,600	3,129,239	179,242	1,830,376	19,091	96,292	4,259	154,376
33,974	1,061,240	33,932	1,025,455	57,846	2,070,773	9,965	93,963	167	44,526
5,281	283,623	5,443	269,630	34,854	3,556,883	8,741	174,985	26	24,158
566	92,892	859	100,623	13,952	5,125,022	4,170	172,046	8	8,867
20	8,327	47	8,852	765	585,246	245	12,869	2	468
73	47,833	190	55,251	3,837	5,078,778	1,341	90,961	9	2,263
28	44,050	59	53,034	678	3,820,667	237	81,261	2	396
500,594	7,144,170	505,810	7,107,247	292,196	22,843,821	43,814	728,804	148,316	374,505

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

表26. 遺產稅稅源

(一) 歷年及縣市別

單位：件；新臺幣千元

年度別及 縣市別 CY & County or City		死亡 人數 No. of Persons Death	申報 件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免案件
				徵稅 Taxation	免稅 Exemption	核定案件遺產總額 Gross Inheritance Amount of Verified Cases
105年	2016	35,133	27,825	661	27,005	114,223,683
106年	2017	34,367	29,296	729	28,290	115,486,252
107年	2018	34,293	31,669	728	30,379	126,560,695
108年	2019	34,845	32,187	825	31,649	130,118,822
109年	2020	34,510	31,628	830	30,548	124,893,619
110年	2021	35,738	31,188	943	30,133	145,518,063
111年	2022	40,162	34,936	1,023	33,772	160,045,384
112年	2023	39,922	35,182	1,082	34,017	168,000,087
113年	2024	39,051	35,014	1,167	33,849	180,079,965
114年	2025	38,786	34,805	1,288	33,536	176,016,893
臺南市	Tainan City	17,635	15,742	808	14,904	95,522,384
嘉義縣	Chiayi County	6,253	5,676	98	5,616	22,815,061
屏東縣	Pingtung County	9,173	7,854	186	7,713	32,231,697
臺東縣	Taitung County	2,485	2,271	41	2,203	7,398,514
澎湖縣	Penghu County	1,010	986	21	966	3,634,703
嘉義市	Chiayi City	2,230	2,276	134	2,134	14,414,534

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

114年度

單位：件；新臺幣千元

適用年度課稅級距別 Applying Period Tax Brackets		稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前(合計)		Prior to Jan. 22, 2009 (Total)	-
67萬元以下	NT\$670,000 or under	2%	-
超過67萬元-167萬元	NT\$670,001 ~ 1,670,000	4%	-
超過167萬元-334萬元	NT\$1,670,001 ~ 3,340,000	7%	-
超過334萬元-501萬元	NT\$3,340,001 ~ 5,010,000	11%	-
超過501萬元-668萬元	NT\$5,010,001 ~ 6,680,000	15%	-
超過668萬元-1,113萬元	NT\$6,680,001 ~ 11,130,000	20%	-
超過1,113萬元-1,670萬元	NT\$11,130,001 ~ 16,700,000	26%	-
超過1,670萬元-4,453萬元	NT\$16,700,001 ~ 44,530,000	33%	-
超過4,453萬元-1億1,132萬元	NT\$44,530,001 ~ 111,320,000	41%	-
超過1億1,132萬元	over NT\$111,320,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	1
106年5月12日至113年12月31日(合計)	Between May 12, 2017 and Dec. 31, 2024 (Total)		704
5,000萬元以下	NT\$50,000,000 or under	10%	596
超過5,000萬元-1億元	NT\$50,000,001 ~ 100,000,000	15%	65
超過1億元	over NT\$100,000,000	20%	43
114年1月1日起(合計)	Since Jan. 1, 2025 (Total)		710
5,621萬元以下	NT\$56,210,000 or under	10%	690
超過5,621萬元-1億1,242萬元	NT\$56,210,001 ~ 112,420,000	15%	19
超過1億1,242萬元	over NT\$112,420,000	20%	1
總計	Grand Total		1,415

資料來源：本局徵收及資訊組。

Table 26 Source of Estate Tax

1. Category of Years and County and City

Unit: Case; NT\$1,000

Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地 免稅總額 Total Exemption for Farmland	公共設施保留 地免稅總額 Total Exemption for Land Reserved for Public Facilities	捐贈財團法人 不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate (1)	法定扣除額 及免稅額 Deduction and Exemption (2)	應課稅遺產淨額 Net Amount of Taxable Estate (3)=(1)-(2)
-	-	9,478	29,495,844	18,591,687	10,904,157
-	-	1,000	31,889,006	19,948,957	11,940,049
-	-	-	39,738,881	22,903,792	16,835,089
-	-	44,440	40,556,248	23,544,798	17,011,450
-	-	3,138	37,740,513	24,143,321	13,597,192
-	-	22,046	50,193,654	34,756,628	15,437,026
-	-	15,804	49,584,197	25,563,545	24,020,652
-	-	15,000	52,448,988	30,857,413	21,591,575
-	-	3,456	64,041,337	34,333,547	29,707,790
-	-	1,162,881	57,025,075	34,024,189	23,000,886
-	-	1,162,881	36,879,215	21,867,022	15,012,193
-	-	-	4,028,150	2,542,255	1,485,895
-	-	-	7,196,985	4,649,958	2,547,027
-	-	-	1,467,028	1,019,241	447,787
-	-	-	621,298	426,320	194,978
-	-	-	6,832,399	3,519,393	3,313,006

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

2. By Tax Brackets

CY 2025

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
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
49,734	30,124	1,097
40,441,073	19,665,831	2,050,474
23,354,139	7,762,477	648,335
6,417,806	3,892,413	347,766
10,669,128	8,010,941	1,054,373
22,717,107	8,045,840	799,426
20,511,936	6,392,421	610,416
1,951,256	1,427,899	154,917
253,915	225,520	34,093
63,207,914	27,741,795	2,850,997

Source: Collection and Information Management Division of the Bureau.

表27. 贈與稅稅源

(一) 歷年及縣市別

單位：件；新臺幣千元

年度別及 縣市別 CY & County or City	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
		徵稅 Taxation	免稅 Exemption
105年	2016	33,271	2,060
106年	2017	35,954	2,118
107年	2018	36,121	2,033
108年	2019	36,010	1,999
109年	2020	37,023	2,178
110年	2021	36,234	2,360
111年	2022	37,157	2,467
112年	2023	36,512	2,398
113年	2024	38,566	2,733
114年	2025	36,365	2,749
臺南市	Tainan City	18,915	1,707
嘉義縣	Chiayi County	4,852	290
屏東縣	Pingtung County	6,984	433
臺東縣	Taitung County	2,253	104
澎湖縣	Penghu County	831	28
嘉義市	Chiayi City	2,530	187

資料來源：本局綜所遺贈稅組。

(二) 課稅級距別

114年度

單位：件；新臺幣千元

適用年度課稅級距別 Applying Period Tax Brackets		稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前 (合計)	Prior to Jan. 22, 2009 (Total)		-
67萬元以下	NT\$670,000 or under	4%	-
超過 67萬元-189萬元	NT\$670,001 ~ 1,890,000	6%	-
超過189萬元-312萬元	NT\$1,890,001 ~ 3,120,000	9%	-
超過312萬元-434萬元	NT\$3,120,001 ~ 4,340,000	12%	-
超過434萬元-557萬元	NT\$4,340,001 ~ 5,570,000	16%	-
超過557萬元-802萬元	NT\$5,570,001 ~ 8,020,000	21%	-
超過802萬元-1,558萬元	NT\$8,020,001 ~ 15,580,000	27%	-
超過1,558萬元-3,228萬元	NT\$15,580,001 ~ 32,280,000	34%	-
超過3,228萬元-5,009萬元	NT\$32,280,001 ~ 50,090,000	42%	-
超過5,009萬元	over NT\$50,090,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	59
106年5月12日至113年12月31日(合計)	Between May 12, 2017 and Dec. 31, 2024 (Total)		414
2,500萬元以下	NT\$25,000,000 or under	10%	395
超過2,500萬元-5,000萬元	NT\$25,000,001 ~ 50,000,000	15%	14
超過5,000萬元	over NT\$50,000,000	20%	5
114年1月1日起(合計)	Since Jan. 1, 2025 (Total)		2,117
2,811萬元以下	NT\$28,110,000 or under	10%	2,081
超過2,811萬元-5,621萬元	NT\$28,110,001 ~ 56,210,000	15%	28
超過5,621萬元	over NT\$56,210,000	20%	8
總計	Grand Total		2,590

資料來源：本局徵收及資訊組。

Table 27 Sources of Gift Tax

1. Category of Years and County and City

Unit: Case; NT\$1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額 Gross Amount of Taxable Gift (1)	法定扣除額及免稅額 Deduction and Exemption (2)	應課稅贈與淨額 Net Amount of Taxable Gift (3)=(1)-(2)
20,050,239	4,884,213	15,166,026
15,595,804	5,092,793	10,503,011
10,252,014	4,693,140	5,558,874
11,080,841	4,634,148	6,446,693
12,614,972	5,051,459	7,563,513
14,954,778	5,509,944	9,444,834
19,051,139	6,219,076	12,832,063
16,365,882	6,105,307	10,260,575
21,497,808	6,990,602	14,507,206
18,908,745	7,023,393	11,885,352
13,120,537	4,381,947	8,738,590
1,531,729	745,495	786,234
2,299,617	1,091,586	1,208,031
423,618	256,701	166,917
153,623	69,874	83,749
1,379,621	477,790	901,831

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

2. By Tax Brackets

CY 2025

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
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
466,801	339,580	27,024
4,308,545	3,249,293	313,268
3,315,856	2,311,754	231,771
517,862	485,939	44,715
474,827	451,600	36,782
14,592,804	9,523,565	1,044,523
12,809,544	7,813,914	817,315
997,361	941,241	105,941
785,899	768,410	121,267
19,368,150	13,112,438	1,384,815

Source: Collection and Information Management Division of the Bureau.

表28. 貨物稅稅源

年度別及 縣市別 CY & County or City	實際廠 商家數 Actual manufacturer number	水泥 Cement		飲料品 Beverages		油氣類 Oil / Gas				電器類 Electric Appliances		
		家數 No. of Factory	完稅量 (公噸) Tax Quantity (M.T.)	家數 No. of Factory	完稅量 (打) Tax Quantity (Dozen)	家數 No. of Factory	油類 Oil	天然氣 Natural Gas	液化石油氣 Liquefied Petroleum Gas	實際廠 商家數 Actual manufacturer number	電冰箱 Refrigerators	
							完稅量 (公秉) Tax Quantity (Kilo Liter)	完稅量 (千立方公尺) Tax Quantity (Thousand cubic Meters)	完稅量 (公噸) Tax Quantity (M.T.)		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
105年 2016	197	1	52,800	80	68,092,304	3	70,565	-	-	22	2	790
106年 2017	193	1	47,141	80	63,343,601	3	64,960	-	-	20	3	1,675
107年 2018	192	1	50,270	79	57,557,280	3	59,268	-	-	22	2	3,728
108年 2019	193	1	38,862	78	54,209,268	3	53,560	-	-	24	3	1,626
109年 2020	194	1	32,954	77	50,513,411	3	46,468	-	-	23	3	3,585
110年 2021	203	1	242	79	52,924,646	3	51,367	-	-	25	3	3,318
111年 2022	205	1	-	79	53,475,456	4	56,222	-	-	24	3	672
112年 2023	204	1	-	79	57,549,728	4	51,447	-	-	25	3	683
113年 2024	207	1	-	82	62,419,180	4	56,928	-	-	25	3	29,923
114年 2025	205	1	-	84	63,454,260	4	53,909	-	-	24	3	96,466
臺南市 Tainan City	97	-	-	33	38,856,904	1	518	-	-	17	1	96,064
嘉義縣 Chiayi County	42	1	-	19	23,212,120	1	622	-	-	3	1	240
屏東縣 Pingtung County	48	-	-	26	1,383,410	1	5,336	-	-	2	1	162
臺東縣 Taitung County	7	-	-	5	1,826	-	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-	-	-	-	-	-	-
嘉義市 Chiayi City	11	-	-	1	-	1	47,433	-	-	2	-	-

資料來源：本局銷售稅組。

Table 28 Sources of Commodity Tax

電器類 Electric Appliances														車輛類 Vehicles	
電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers		錄影機 Video Recorders		錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)		
1	-	7	152,487	1	6,843	2	-	1	2,981	5	2,830	3	18,000	91	42,342
-	50	8	120,672	2	9,206	1	-	1	3,242	5	2,770	3	11,600	89	50,333
-	-	5	92,843	2	8,912	-	-	1	3,838	2	2,578	3	9,493	87	53,825
-	-	5	116,722	4	34,094	-	-	1	3,684	2	2,324	4	7,446	87	49,342
-	-	7	115,029	2	32,834	-	-	1	2,805	5	2,165	5	727	90	46,632
-	-	8	123,167	2	46,622	-	-	1	3,206	6	3,862	5	1,438	95	58,376
-	-	5	256,756	3	62,582	-	-	1	3,457	3	3,561	4	819	97	60,914
-	-	9	303,683	2	16,697	-	-	1	2,962	5	2,379	5	747	95	58,387
-	-	6	302,667	3	18,261	-	-	1	3,300	3	2,545	2	1,228	95	50,789
-	-	5	254,860	4	9,313	-	-	1	3,423	3	2,247	2	1,034	92	50,708
-	-	5	254,860	4	9,313	-	-	-	-	1	582	1	905	46	14,268
-	-	-	-	-	-	-	-	-	-	-	-	1	129	18	4,558
-	-	-	-	-	-	-	-	-	-	1	585	-	-	19	31,750
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	75
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	3,423	1	1,080	-	-	7	57

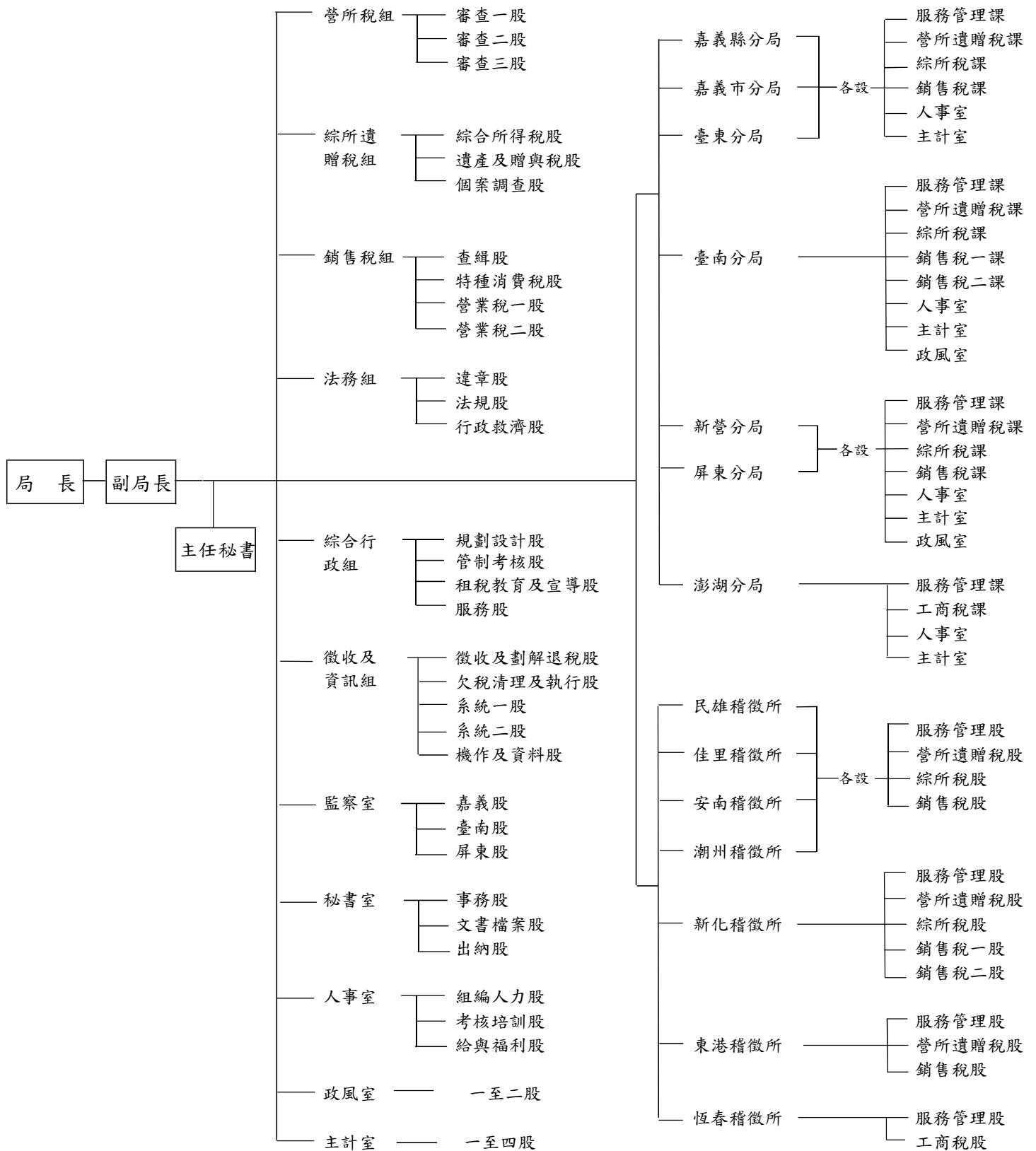
Source: Sales Tax Division of the Bureau.

本 頁 空 白
Blank Page

叁、行政組織與工作績效

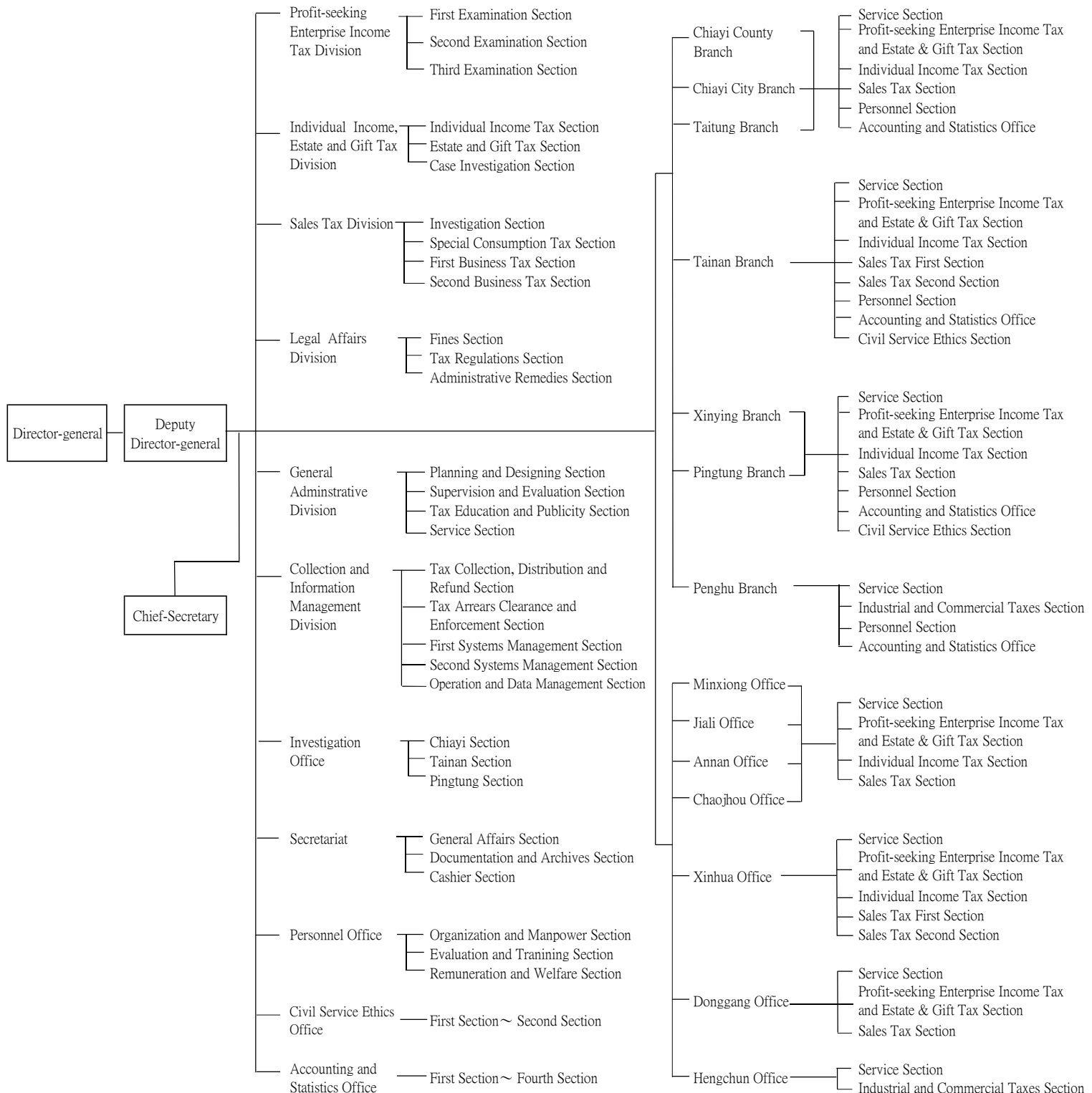
Administrative Organization and Work Performance

表29.組織系統表



資料來源：本局人事室。

Table 29 Organization Chart



Source: Personnel Office of the Bureau.

表30. 員 額 與 素 質

(一)員額統計

114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	1,105	
局 長	簡任第12至第13職等	1	1	含兼任稽徵所主任1名。 含薦派人員1名，不占法定員額。
副 局 長	簡任第11職等	1	1	
主 任 秘 書	簡任第10職等	1	1	
組 長	薦任第9職等至簡任第10職等	6	5	
副 組 長	薦任第9職等	6	6	
室 主 任	薦任第9職等	2	2	
主 任	薦任第9職等	3	3	
稽 核	簡任第10職等	22	4	
稽 核	薦任第8至第9職等		13	
秘 書	薦任第8至第9職等	2	2	
分 析 師	薦任第7至第9職等	1	1	
股 長	薦任第7至第8職等	37	36	
審 核 員	薦任第7至第8職等	55	51	
專 員	薦任第7至第8職等	4	5	
稅 務 員	薦任第6至第7職等	132	116	
稅 務 員	委任第5職等		1	
科 員	薦任第6至第7職等	38	26	
科 員	委任第5職等		5	
管 理 師	委任第5職等至薦任第7職等	14	12	
助 理 員	薦任第6職等	24	3	
助 理 員	委任第4至第5職等		13	
佐 理 員	薦任第6職等	3	2	
佐 理 員	委任第4至第5職等		1	
書 記	委任第1至第3職等	5	3	
分 局 長	薦任第9至簡任第10職等	7	7	含總局支援分局4名。
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	16	
課 長	薦任第7至第8職等	27	26	
審 核 員	薦任第6至第8職等	17	21	
稅 務 員	薦任第6至第7職等	338	321	
稅 務 員	委任第5職等		12	
課 員	薦任第6至第7職等	10	9	
課 員	委任第5職等		-	
助 理 員	薦任第6職等	61	11	
助 理 員	委任第4至第5職等		47	
佐 理 員	薦任第6職等	7	3	
佐 理 員	委任第4至第5職等		3	
書 記	委任第1至第3職等	13	2	
稽徵所主任	薦任第8至第9職等	7	6	
稽 核	薦任第8至第9職等	5	4	
股 長	薦任第7至第8職等	26	25	
審 核 員	薦任第7至第8職等	5	5	
稅 務 員	薦任第6至第7職等	246	228	
稅 務 員	委任第5職等		7	
助 理 員	薦任第6職等	49	2	
助 理 員	委任第4至第5職等		30	
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, 2025

Unit: Person

		At the end of Dec. 31, 2023		Unit: Person			
Title	Grade	Statutory Quota (Max)	Existing Staff	Note			
	Total	1,202	1,105				
Director-general	Senior Rank Grade 12 - Grade 13	1	1	Including one person concurrently Chief of the Office.			
Deputy Director-general	Senior Rank Grade 11	1	1				
Chief Secretary	Senior Rank Grade 10	1	1				
Director	Junior Rank Grade 9 - Senior Rank Grade 10	6	5				
Deputy Director	Junior Rank Grade 9	6	6				
Chief	Junior Rank Grade 9	2	2				
Chief	Junior Rank Grade 9	3	3				
Auditor	Senior Rank Grade 10	}	4				
Auditor	Junior Rank Grade 8 - Grade 9		22				13
Secretary	Junior Rank Grade 8 - Grade 9		2				2
Systems Analyst	Junior Rank Grade 7 - Grade 9		1				1
Head	Junior Rank Grade 7 - Grade 8		37				36
Revenue Assessor	Junior Rank Grade 7 - Grade 8	55	51			One person's grade is Junior Rank, who does not occupy the statutory quota.	
Executive Officer/Specialist	Junior Rank Grade 7 - Grade 8	4	5				
Revenue Officer	Junior Rank Grade 6 - Grade 7	}	132				116
Revenue Officer	Elementary Rank Grade 5		1				
Officer	Junior Rank Grade 6 - Grade 7	}	38	26			
Officer	Elementary Rank Grade 5		5				
Systems Coordinator	Elementary Rank Grade 5 - Junior Rank Grade 7	14	12				
Junior Officer	Junior Rank Grade 6	}	24	3			
Junior Officer	Elementary Rank Grade 4 - Grade 5		13				
Junior Officer	Junior Rank Grade 6	}	3	2			
Junior Officer	Elementary Rank Grade 4 - Grade 5		1				
Associate Clerk	Elementary Rank Grade 1 - Grade 3	5	3				
Director	Junior Rank Grade 9 - Senior Rank Grade 10	7	7	Including four persons sent from Bureau headquarters to support branch offices.			
Secretary	Junior Rank Grade 8 - Grade 9	7	7				
Chief	Junior Rank Grade 7 - Grade 8	17	16				
Chief	Junior Rank Grade 7 - Grade 8	27	26				
Revenue Assessor	Junior Rank Grade 6 - Grade 8	17	21				
Revenue Officer	Junior Rank Grade 6 - Grade 7	}	338			321	
Revenue Officer	Elementary Rank Grade 5		12				
Officer	Junior Rank Grade 6 - Grade 7	}	10			9	
Officer	Elementary Rank Grade 5		-				
Junior Officer	Junior Rank Grade 6	}	61			11	
Junior Officer	Elementary Rank Grade 4 - Grade 5		47				
Junior Officer	Junior Rank Grade 6	}	7			3	
Junior Officer	Elementary Rank Grade 4 - Grade 5		3				
Associate Clerk	Elementary Rank Grade 1 - Grade 3	13	2				
Chief	Junior Rank Grade 8 - Grade 9	7	6				
Auditor	Junior Rank Grade 8 - Grade 9	5	4				
Head	Junior Rank Grade 7 - Grade 8	26	25				
Revenue Assessor	Junior Rank Grade 7 - Grade 8	5	5				
Revenue Officer	Junior Rank Grade 6 - Grade 7	}	246	228			
Revenue Officer	Elementary Rank Grade 5		7				
Junior Officer	Junior Rank Grade 6	}	49	2			
Junior Officer	Elementary Rank Grade 4 - Grade 5		30				
Associate Clerk	Elementary Rank Grade 1 - Grade 3	3	-				

Source: Personnel Office of the Bureau.

表30. 員額與素質（續1）

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

(二)按職等及年齡分 By Grade & Age

114年底 At the end of Dec. 31, 2025

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	1,105	19	960	126	-	1,105	261	844
24歲以下 24 Years or under	22	-	9	13	-	22	7	15
25歲 - 29歲 25 Years - 29 Years	54	-	42	12	-	54	16	38
30歲 - 34歲 30 Years - 34 Years	77	-	54	23	-	77	23	54
35歲 - 39歲 35 Years - 39 Years	132	-	109	23	-	132	27	105
40歲 - 44歲 40 Years - 44 Years	156	-	141	15	-	156	50	106
45歲 - 49歲 45 Years - 49 Years	170	-	157	13	-	170	33	137
50歲 - 54歲 50 Years - 54 Years	216	2	201	13	-	216	48	168
55歲 - 59歲 55 Years - 59 Years	191	11	171	9	-	191	36	155
60歲以上 over 60 Years	87	6	76	5	-	87	21	66

資料來源：本局人事室。

Source: Personnel Office of the Bureau.

表30. 員額與素質（續2完）

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

(三)按教育程度分 By Educational Attainment

114年底 At the end of Dec. 31, 2025

單位：人
Unit: Person

官職等 及學歷	合計	簡任10-14 職等	薦任 6-9 職等	委任1-5 職等	雇員
Grade & Education	Total	Senior Rank Grade 10 - Grade 14	Junior Rank Grade 6 - Grade 9	Elementary Rank Grade 1 - Grade 5	Auxiliary Employee
合計 Total	1,105	19	960	126	-
研究所 Graduate School	319	11	300	8	-
大學 University	691	7	579	105	-
專科 College	84	1	73	10	-
高中(高職) High (Vocational) School	10	-	8	2	-
初(國)中 Junior High School	1	-	-	1	-

(四)按考試及格種類分 By Examination Type

114年底 At the end of Dec. 31, 2025

單位：人
Unit: Person

官職等及 考試及格種類	合計	簡任10-14 職等	薦任 6-9 職等	委任1-5 職等	雇員
Grade & Examination Type	Total	Senior Rank Grade 10 - Grade 14	Junior Rank Grade 6 - Grade 9	Elementary Rank Grade 1 - Grade 5	Auxiliary Employee
合計 Total	1,105	19	960	126	-
高等考試 Senior Examination	577	2	556	19	-
普通考試 Junior Examination	50	-	-	50	-
特種考試 Special Examination	221	-	190	31	-
升等考試 Promotion Examination	256	17	213	26	-
其他 Other Examination	1	-	1	-	-

資料來源：本局人事室。

Source: Personnel Office of the Bureau.

本 頁 空 白
Blank Page

表31. 人民申請案件統計

Table 31 Statistics of Application Cases

114年度 CY 2025

月別 Month		收文統計 Statistics of Cases Received			本月份已結案件統計 Statistics of Closed Cases in This Month					本月份待辦統計 Statistics of Pending Cases in This Month				
		合計 Total (1) =(2)+(3)	本月份新 收件數 Number of New Cases Received in This Month (2)	截至上月 待辦件數 Number of Pending Cases of Last Month (3)	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		合計 Total	逾限 Overdue		未逾限 Not Expired	
						件數 cases	%	件數 cases	%		件數 cases	%	件數 cases	%
總計	Grand Total	132,481	123,548	8,933	123,493	123,492	100.00	1	0.00	8,988	-	-	8,988	100.00
1月	Jan.	8,916	8,323	593	8,592	8,591	99.99	1	0.01	324	-	-	324	100.00
2月	Feb.	9,638	9,269	369	9,043	9,043	100.00	-	-	595	-	-	595	100.00
3月	Mar.	11,827	11,225	602	11,158	11,158	100.00	-	-	669	-	-	669	100.00
4月	Apr.	10,550	9,895	655	9,738	9,738	100.00	-	-	812	-	-	812	100.00
5月	May	11,896	11,081	815	11,186	11,186	100.00	-	-	710	-	-	710	100.00
6月	June	10,883	10,175	708	10,005	10,005	100.00	-	-	878	-	-	878	100.00
7月	July	12,163	11,224	939	11,069	11,069	100.00	-	-	1,094	-	-	1,094	100.00
8月	Aug.	11,428	10,332	1,096	10,811	10,811	100.00	-	-	617	-	-	617	100.00
9月	Sep.	11,395	10,728	667	10,436	10,436	100.00	-	-	959	-	-	959	100.00
10月	Oct.	10,850	9,891	959	10,173	10,173	100.00	-	-	677	-	-	677	100.00
11月	Nov.	11,017	10,327	690	10,180	10,180	100.00	-	-	837	-	-	837	100.00
12月	Dec.	11,918	11,078	840	11,102	11,102	100.00	-	-	816	-	-	816	100.00

資料來源：本局綜合行政組。

Source: General Administrative Division of the Bureau.

表32. 公文處理績效統計

114年度

月別 Month		應辦公文統計 The Statistics of Official Documents to be Processed				已辦結公文統計			
		本月份 新收件數 Number of Newly Received Documents in This Month (1)	截至上 月待辦 件數 Number of Documents Pending of Last Month (2)	本月創 簽稿數 Number of Newly Created Official Documents in This Month (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計			
						6日以內 Within Six Days		超過6日至30日 From Six to Thirty Days	
						件數 Cases (5)	% (5)/(8)*100	件數 Cases (6)	% (6)/(8)*100
總計	Grand Total	221,382	9,055	102,315	332,752	110,025	100.00	1	0.00
1月	Jan.	16,119	608	6,222	22,949	7,444	100.00	-	0.00
2月	Feb.	18,122	470	7,819	26,411	9,442	100.00	-	0.00
3月	Mar.	20,037	721	8,642	29,400	9,522	99.99	1	0.01
4月	Apr.	18,740	731	8,729	28,200	9,517	100.00	-	0.00
5月	May	19,169	789	7,786	27,744	9,091	100.00	-	0.00
6月	June	19,271	725	8,985	28,981	9,584	100.00	-	0.00
7月	July	20,026	945	8,051	29,022	9,243	100.00	-	0.00
8月	Aug.	18,188	1,007	8,891	28,086	9,430	100.00	-	0.00
9月	Sep.	17,824	631	9,006	27,461	9,388	100.00	-	0.00
10月	Oct.	17,820	869	9,483	28,172	9,380	100.00	-	0.00
11月	Nov.	16,235	814	8,370	25,419	8,325	100.00	-	0.00
12月	Dec.	19,831	745	10,331	30,907	9,659	100.00	-	0.00

資料來源：本局綜合行政組。

Table 32 Efficiency Data of Handling Official Documents

CY 2025

Statistics of Completed Official Documents								待辦公文統計 Statistics of Pending Official Documents			
Statistics of Official Documents Sent			發文平均 使用日數 Average Days Needed for Official Documents (9)	收文存 查件數 Received Documents Filed for Reference (10)	創簽辦結 件數 Number of Created Official Documents Completed (11)	辦 結 公 文 Processing Completed Official Documents		待 辦 公 文 Pending Official Documents		未逾辦 理期限 Processing Deadline has not Expired (14)	已逾辦 理期限 Processing Deadline has Expired (15)
超過30日 Over Thirty Days		發文件數 The Number of Official Documents Sent (8)= (5)+(6)+(7)				件數 Cases (12)= (8)+(10)+(11)	% (12)/(4)*100	件數 Cases (13)=(4)-(12) =(14)+(15)	% (13)/(4)*100		
件數 Cases (7)	% (7)/(8)*100										
-	0.00	110,026	0.77	187,271	24,998	322,295	96.86	10,457	3.14	10,457	-
-	0.00	7,444	0.71	13,903	1,095	22,442	97.79	507	2.21	507	-
-	0.00	9,442	0.73	14,978	1,180	25,600	96.93	811	3.07	811	-
-	0.00	9,523	0.77	17,157	1,911	28,591	97.25	809	2.75	809	-
-	0.00	9,517	0.71	15,956	1,890	27,363	97.03	837	2.97	837	-
-	0.00	9,091	0.76	16,400	1,497	26,988	97.28	756	2.72	756	-
-	0.00	9,584	0.72	16,212	2,105	27,901	96.27	1,080	3.73	1,080	-
-	0.00	9,243	0.79	16,924	1,814	27,981	96.41	1,041	3.59	1,041	-
-	0.00	9,430	0.75	15,682	2,217	27,329	97.30	757	2.70	757	-
-	0.00	9,388	0.76	14,896	2,233	26,517	96.56	944	3.44	944	-
-	0.00	9,380	0.82	14,985	2,935	27,300	96.90	872	3.10	872	-
-	0.00	8,325	0.84	13,581	2,513	24,419	96.07	1,000	3.93	1,000	-
-	0.00	9,659	0.86	16,597	3,608	29,864	96.63	1,043	3.37	1,043	-

Source: General Administrative Division of the Bureau.

表33. 歲出決算分析

Table 33 Analysis of Expenditure Final Accounts

(一)政事別 Expenditures by Functions

114年度 CY 2025

單位：新臺幣元
Unit: NTD

科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數占預 算數百分比 Ratio of Final Account to Budget
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	2,208,556,515	100.00	2,206,761,805	100.00	1,794,710	99.92
一般行政 General Administrative Business Plan	1,752,732,000	79.36	1,752,538,326	79.42	193,674	99.99
國稅稽徵業務 Business Plan for Taxation Operations	180,331,000	8.16	178,741,017	8.10	1,589,983	99.12
一般建築及設備 General Building and Equipment	68,917,000	3.12	68,905,947	3.12	11,053	99.98
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	41,049,976	1.86	41,049,976	1.86	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	149,948,163	6.79	149,948,163	6.79	-	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	15,578,376	0.71	15,578,376	0.71	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office of the Bureau.

表33. 歲出決算分析(續1完)

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

(二)用途別 Objectives

114年度 CY 2025

單位：新臺幣元
Unit: NTD

科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數占預 算數百分比 Ratio of Final Account to Budget
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	2,208,556,515	100.00	2,206,761,805	100.00	1,794,710	99.92
人事費 Personnel Expenses	1,642,086,000	74.35	1,642,085,818	74.41	182	100.00
業務費 Operational Expenses	258,068,447	11.68	256,576,497	11.63	1,491,950	99.42
獎補助費 Award and Subsidy Expenses	15,101,553	0.68	14,812,971	0.67	288,582	98.09
設備及投資 Equipment and Investment	86,724,000	3.93	86,710,004	3.93	13,996	99.98
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	41,049,976	1.86	41,049,976	1.86	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	149,948,163	6.79	149,948,163	6.79	-	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	15,578,376	0.71	15,578,376	0.71	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office of the Bureau.

表34. 各項國稅稽徵成本

年度別 及稅目別 CY& Item of Tax	實徵淨額 (千元) Net Tax Revenues (Unit: NT\$1,000)	成本總計 (元) Total Cost (Unit: NTD)	每千元 單位成本 Cost Per NT\$1,000	直接成本	
				合計 Total	人事費 Personnel Expenses
	(1)	(2)=(3)+(7)	(2)/(1)	(3)=(4)+(5)+(6)	(4)
105年 2016	95,940,182	1,743,161,701	18.17	1,457,823,039	1,291,320,121
106年 2017	112,813,481	1,703,686,980	15.10	1,434,666,967	1,278,610,575
107年 2018	126,870,384	1,772,506,040	13.97	1,489,048,297	1,332,850,215
108年 2019	134,501,639	1,774,783,347	13.20	1,502,995,875	1,340,455,515
109年 2020	131,876,000	1,781,301,296	13.51	1,509,893,066	1,324,926,399
110年 2021	152,903,859	1,804,868,805	11.80	1,535,874,870	1,348,163,338
111年 2022	161,989,065	1,858,937,863	11.48	1,579,691,903	1,401,885,536
112年 2023	174,944,804	1,876,039,838	10.72	1,593,493,258	1,419,256,508
113年 2024	195,686,603	1,949,471,187	9.96	1,669,930,114	1,492,295,114
114年 2025	185,131,676	2,011,224,174	10.86	1,714,123,709	1,535,532,492
營利事業所得稅 Profit-seeking Enterprise Income Tax	44,713,571	389,095,850	8.70	331,220,680	299,121,729
綜合所得稅 Individual Income Tax	37,365,251	659,545,431	17.65	561,442,857	507,032,829
遺產及贈與稅 Estate and Gift Tax	4,235,812	183,562,159	43.34	156,258,627	141,115,436
貨物稅 Commodity Tax	1,909,924	38,949,534	20.39	33,156,075	29,942,884
證券交易稅 Securities Transaction Tax	14,479,358	16,921,752	1.17	16,446,391	2,456,852
期貨交易稅 Futures Transaction Tax	92,331	1,684,246	18.24	1,446,566	1,228,426
菸酒稅 Tobacco and Alcohol Tax	43,404,594	23,369,719	0.54	19,893,644	17,965,730
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	14,130	4,993,531	353.40	4,250,779	3,838,831
營業稅 Business Tax	38,916,705	693,101,952	17.81	590,008,090	532,829,775

1. 資料來源：本局主計室。

2. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

3. 本表實徵淨額菸酒稅含健康福利捐(15,399,725千元)；營業稅含金融業營業稅(305,563千元)。

Table 34 Cost of National Tax Collection

Direct Expenses		間接成本 Indirect Expenses			
業務費 (「國稅稽徵業務」 業務計畫) Operational Expenses (Business Plan for Taxation Operations)	獎補助費 Award and Subsidy Expenses	合計 Total	人事費 Personnel Expenses	業務費 (「一般行政」業務 計畫) Operational Expenses (General Administrative Business Plan)	設備及投資 Equipment and Investment Costs
(5)	(6)	(7)=(8)+(9)+(10)	(8)	(9)	(10)
157,856,680	8,646,238	285,338,662	134,381,281	95,012,620	55,944,761
148,149,963	7,906,429	269,020,013	133,480,176	90,439,167	45,100,670
147,206,926	8,991,156	283,457,743	137,888,511	103,826,078	41,743,154
152,352,185	10,188,175	271,787,472	136,621,469	89,183,119	45,982,884
174,798,797	10,167,870	271,408,230	135,503,836	84,260,541	51,643,853
168,209,532	19,502,000	268,993,935	140,639,697	75,771,582	52,582,656
165,588,672	12,217,695	279,245,960	148,544,163	77,590,525	53,111,272
161,351,149	12,885,601	282,546,580	150,384,796	87,689,624	44,472,160
161,421,750	16,213,250	279,541,073	160,689,541	78,382,301	40,469,231
164,250,246	14,340,971	297,100,465	162,041,117	92,326,251	42,733,097
31,995,948	103,003	57,875,170	31,565,609	17,985,154	8,324,407
54,235,431	174,597	98,102,574	53,505,977	30,486,128	14,110,469
15,094,598	48,593	27,303,532	14,891,578	8,484,782	3,927,172
3,202,880	10,311	5,793,459	3,159,802	1,800,362	833,295
262,800	13,726,739	475,361	259,266	147,722	68,373
131,400	86,740	237,680	129,633	73,861	34,186
1,921,728	6,186	3,476,075	1,895,881	1,080,217	499,977
410,626	1,322	742,752	405,103	230,816	106,833
56,994,835	183,480	103,093,862	56,228,268	32,037,209	14,828,385

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

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

3. In this table net tax revenues of the tobacco and alcohol tax include health and welfare surcharge (NT\$15,399,725 thousand dollars) ; net tax revenues of the business tax include financial enterprise business tax (NT\$305,563 thousand dollars).

本 頁 空 白
Blank Page

肆、附 錄

Appendix

表 35. 各項國稅稅率—114 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	590,000 以下	× 5%	— 0	= "
2	590,001 - 1,330,000	×12%	— 41,300	= "
3	1,330,001 - 2,660,000	×20%	— 147,700	= "
4	2,660,001 - 4,980,000	×30%	— 413,700	= "
5	4,980,001 以上	×40%	— 911,700	= "
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 145,500 元；未滿 70 歲之納稅義務人、配偶暨受扶養親屬每人免稅額 97,000 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 131,000 元，與配偶合併申報者 262,000 元。		
2. 列舉扣除額：				
(1) 捐贈：		捐贈總額最高不得超過綜合所得總額 20%，但國防、勞軍捐贈、對政府捐獻及依文化資產保存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺跡、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。		
(2) 保險費：		納稅義務人、配偶及申報受扶養直系親屬之人身保險保費，每人每年最高 24,000 元。但全民健康保險之保險費不受金額限制。		
(3) 醫藥及生育費：		依查核資料認定。		
(4) 災害損失：		依查核資料認定。		
(5) 購屋借款利息：		納稅義務人、配偶及受扶養親屬購買自用住宅，向金融機構借款所支付之利息，其每一申報戶每年扣除數額以 30 萬元為限。但申報有儲蓄投資特別扣除額者，其中報之儲蓄投資特別扣除金額，應在上項購屋借款利息中減除；納稅義務人依上述規定扣除購屋借款利息者，以一屋為限。		
(6) 政治獻金法規定的捐贈：		具選舉權的個人對同一擬參選人每年捐贈總額不得超過 10 萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額 20%，其總額並不得超過 20 萬元。對政黨捐贈，政黨推薦之候選人於 113 年度立法委員選舉得票率未達 1%者或收據格式不符者，不予認定。		
(7) 公職人員選舉罷免法規定的競選經費：		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。		
(8) 公職人員選舉罷免法規定罷免案的支出：		各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日後 30 日內，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，於同法第 41 條規定候選人競選經費最高金額內減除政治獻金的餘額，可於罷免案宣告不成立之日或投票日年度列報扣除。		
(9) 總統副總統選舉罷免法規定的競選經費：		同一組候選人所支付與競選活動有關的競選經費，可依同法第 40 條規定列報扣除。		
(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。		
三、特別扣除額：				
1. 財產交易損失：		依查核資料認定，不得超過當年度申報之財產交易所得。		
2. 薪資所得特別扣除：		有薪資所得者，每人可扣除 218,000 元，但其全年薪資所得總額未達 218,000 元者，僅就其全年薪資所得總額全數扣除。		
3. 儲蓄投資特別扣除：		合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過 270,000 元。		
4. 身心障礙特別扣除：		每人可減除 218,000 元。		
5. 教育學費特別扣除：		子女就讀大專以上院校，每人每年以扣除 25,000 元為限，已接受政府補助，應以扣除該補助的餘額在 25,000 元內列報。但就讀空中大學、專校及五專前 3 年者不適用。		
6. 幼兒學前特別扣除：		納稅義務人申報扶養 6 歲（民國 107 年(含該年)以後出生）以下之子女，第 1 名子女每年可扣除 150,000 元，第 2 名及以上子女每人每年可扣除 225,000 元。		
7. 長期照顧特別扣除：		自中華民國 108 年 1 月 1 日起納稅義務人、配偶或受扶養親屬為符合中央衛生福利主管機關公告須長期照顧之身心失能者，每人每年扣除 120,000 元。但有下列情形之一者，不得扣除：(1) 經減除長期照顧特別扣除額及房屋租金支出特別扣除額後，全年綜合所得稅適用稅率在 20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20%以上(選擇股利及盈餘按 28%單一稅率分開計算者亦同)。(2)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額 750 萬元。		
8. 房屋租金支出特別扣除：		納稅義務人、配偶及受扶養直系親屬在中華民國境內租屋供自住且非供營業或執行業務使用者，其所支付之租金減除接受政府補助部分，每一申報戶每年扣除以 180,000 元為限。但該等人租屋期間在中華民國境內有房屋，或有以設定地上權方式之房屋使用權者，除其房屋可視為非自有房屋外，不得扣除。另有下列情形之一者，亦不得扣除：(1)經減除長期照顧特別扣除額及房屋租金支出特別扣除額後，全年綜合所得稅適用稅率在 20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20%以上(選擇股利及盈餘按 28%單一稅率分開計算者亦同)。(2)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額 750 萬元。		

附註：上列稅率為 114 年申報 113 年度所得稅適用。

Table 35 National Tax Rates – CY 2025

The amount of tax is calculated in NTD.

Individual Income Tax	Tax Brackets	Net Taxable Income	×Tax Rate	— Progressive Difference	= Tax Payable
	1	590,000 or under	× 5%	—	0
	2	590,001 – 1,330,000	×12%	—	41,300
	3	1,330,001 – 2,660,000	×20%	—	147,700
	4	2,660,001 – 4,980,000	×30%	—	413,700
	5	over 4,980,000	×40%	—	911,700
	I. Exemption		The exemption is NT\$145,500 for every taxpayer, spouse, and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$97,000 for every taxpayer, spouse, and dependent who is under the age of 70.		
	II. General Deductions:		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.		
	1. Standard Deduction:		The standard deduction is NT\$131,000 for a single individual, and NT\$262,000 for taxpayer with his/her spouse filing a joint return.		
	2. Itemized Deductions:		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.		
2-1 Donations:					
2-2 Insurance Premium:		The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is NT\$24,000. However, there is no limit to the amount of the premium paid for national health insurance.			
2-3 Medical and Maternity Expenses:		Determined by submitted data.			
2-4 Losses from Disaster:		Determined by submitted data.			
2-5 Interest on a House Mortgage:		The interest payable on a loan from a financial institution by a taxpayer, his/her spouse, and dependent(s) for the purpose of a house for his/her own use may be deducted from his/her consolidated income, with the deductible amount not exceeding NT\$300,000 per year per tax return. However, if a special deduction for savings and investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the afore-said interest of the house mortgage; the deduction for interest on the house mortgage in accordance with the above-mentioned provisions is limited to one house only.			
2-6 Donations made in accordance with the Political Donations Act:		The total amount of donation of an individual with the right of suffrage contributed to the same person planning to participate in campaign may not exceed NT\$100,000 per year. The total amount of deduction, for each account declaration, may not exceed 20% of the total comprehensive incomes declared in the very year, and the total amount may not exceed NT\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY 2024 legislator election or those with an invalid receipt shall not be recognized.			
2-7 Campaign Expenses of the Civil Servants Election and Recall Act:		The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.			
2-8 Recall Expenditures of the Civil Servants Election and Recall Act:		The recall expenditures, paid by the leading proposer and the person being recalled within 30 days from the day when the list of consignees is obtained to the voting day for the established declaration of recall, within the maximum campaign fund prescribed in Article 41 subtracted the donations accepted may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the day when the declaration of recall is not established or the very year of the voting day.			
2-9 Campaign Expenses of Presidential and Vice Presidential Election and Recall Act:		Campaign expenses paid by the same group of candidates in connection with election campaigns may be reported for deduction in accordance with Article 40 of the Presidential and Vice Presidential Election and Recall Act.			
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.			
Individual Income Tax	III. Special Deductions:		Shall not exceed the declared amount of income derived from property transactions in the same year.		
	1. Loss from Property Transactions:		Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NT\$218,000, and he/she may claim a full deduction of the amount of the salary if it is less than NT\$218,000.		
	2. Special Deduction for Employment Income:		Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NT\$270,000 annually.		
	3. Special Deduction for Savings and Investment:		There is a deduction of NT\$218,000 for each disabled person.		
	4. Special Deduction for the Disabled:		If any of the children of a taxpayer is studying in a college or university, a deduction of NT\$25,000 per child per year may be made for his/her educational tuition. For those who have accepted government subsidies, the remaining portion after deducting the subsidies and is within NT\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.		
	5. Special Deduction for Educational Tuition:				
	6. Special Deduction for Pre-school Children:		For a taxpayer who has children under or equal to 6 years of age (born in or after CY 2018), the amount of deduction for the first pre-school child is NT\$150,000 per year; the amount of deduction for a second child and more is NT\$225,000 per child per year.		
	7. Special Deduction for Long-Term Care:		Starting from 2019, for a taxpayer, his or her spouse, or dependent(s) who is a qualified person with physical or mental incapacity and needs long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$120,000 per year may be made for each person, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,330,001 after deducting the long-term care and rent for housing deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$7,500,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.		
	8. Special Deduction for Rent for Housing:		Rent for housing in the R.O.C. paid by a taxpayer, his or her spouse, and lineal dependents and used as their own residence rather than for business or performing professional services, may be deducted from their consolidated income up to a limit of NT\$180,000 per year per tax return, not including government subsidy. However, if such persons own a house within the territory of the Republic of China during the rental period, or hold the right to use a house through a surface rights agreement, they may not claim the deduction, except where such house is deemed not to be their own. There is no deduction if his/her circumstances under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,330,001 after deducting the long-term care and rent for housing deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$7,500,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.		

Note: In this table the rate is applied to income tax in CY 2024 which is filed in CY 2025.

表 35. 各項國稅稅率—114 年(續 1)

稅率金額以新臺幣為計算標準

所得種類	扣	繳	率
	居住者、有固定營業場所之營利事業	非居住者、無固定營業場所之營利事業	
營利所得	1. 個人、總機構在境內之營利事業：免扣繳 2. 總機構在境外之營利事業：21%	1. 21% 2. 大陸地區人民、法人、團體、其他機構或其於第三地區投資之公司，依臺灣地區與大陸地區人民關係條例第 73 條規定申請投資經許可，按給付額或應分配額扣取 20%	
執行業務所得	10%	20%	
佣金	10%	20%	
薪資所得	按全月給付總額，依下列二種方式擇一扣繳： 1. 依「薪資所得扣繳辦法」扣繳(註：兼職所得及非每月給付之薪資，得按給付額扣取 5%，免併入全月給付總額扣繳) 2. 5%	按給付額扣取 18%，但下列除外： 1. 政府派駐國外工作人員所領政府發給之薪資按全月給付總額超過新臺幣 3 萬元部分，扣取 5% 2. 前項以外之個人全月薪資給付總額在行政院核定每月基本工資 1.5 倍以下者，扣取 6%	
利息所得	1. 10% 2. 軍公教退休(伍)金優惠存款利息：免扣繳，應列單	1. 20% 2. 短期票券利息到期兌償金額超過首次發售價格部分之利息、依金融資產證券化條例及不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息、公債、公司債及金融債券之利息、以前述之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息：15%	
租賃所得	10%	20%	
權利金所得	10%	20%	
競技、競賽及機會中獎之獎金或給與	1. 10% 2. 政府舉辦之獎券每聯(組、注)獎額超過 5,000 元者(108 年 11 月 30 日以前為 2,000 元)：全額扣繳 20%	1. 20% 2. 同左	
退職所得	減除定額免稅後之餘額：6%	減除定額免稅後之餘額：18%	
其他所得	1. 免扣繳、應列單 2. 告發或檢舉獎金：20% 3. 結構型商品交易所得：10%	1. 個人依 20%申報納稅，免扣繳，應列單 2. 餘按 20%扣繳 3. 告發或檢舉獎金：20% 4. 結構型商品交易所得：15%	
財產交易所得	1. 申報納稅 2. 個人符合文化藝術獎助及促進條例第 29 條規定之文物或藝術品財產交易所得，按成交價額 6%為所得額：20%	1. 按 20%申報納稅 2. 同左	
自力耕作、漁、牧、林、礦之所得	申報納稅	按 20%申報納稅	
國際運輸及承包營建工程等業務，依法按扣繳方式繳納者	—	20% (經財政部核准依營業收入 10%或 15%計算所得額)	
國外影片事業所得	—	20% (有營業代理人者依片租收入 50%計算所得額)	
國際金融業務分行授信收入	15%申報納稅	—	
營利事業成立、變更、追加他益信託	受益人享有信託利益之權利價值或權利價值增加部分屬其他所得，免扣繳，惟應由委託人列單申報	1. 受益人為營利事業按 20%扣繳 2. 受益人為個人按 20%申報納稅，免扣繳，應列單	
營利事業成立之他益信託，受益人不特定或尚未存在者	受託人就受益人享有信託利益之權利價值或權利價值增加部分按 20%申報納稅		
信託成立後，信託財產發生之收入，受益人不特定或尚未存在者	受託人就受益人享有信託財產之收入依規定計算之所得額按 20%申報納稅		

附註：1. 上列稅率為 114 年當年之規定。

2. 表內扣繳率不含財產交易屬房地合一新制部分。

Table 35 National Tax Rates – CY 2025 (Cont.1)

The amount of tax is calculated in NTD.

Category	Withholding Rate	
	Profit-seeking Enterprise of Resident and Fixed Place of Business	Profit-seeking Enterprise of Non-resident and Un-fixed Place of Business
Income from Profit-seeking Activities	1. Profit-seeking enterprise for which an individual or headquarters are within the territory of the Republic of China: No deduction 2. Profit-seeking enterprise of which the headquarters are outside the territory of the Republic of China: 21%	1. 21% 2. For any individual, juristic person, organization, or other institution of the Mainland Area or any company it invests in any third area permitted to invest in the Taiwan Area in accordance with the provisions of Article 73 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area, 20% of the payment is withheld.
Income from Professional Practice	10%	20%
Commission	10%	20%
Employment Income	Monthly payments shall be withheld in one of the following two ways: 1. To be withheld in accordance with “The Regulations Governing the Withholding of Tax on Wages” (for the wages for a part-time job and/or a salary not paid monthly, tax shall be withheld at 5% and be exempted from withheld as part of the total monthly payment) 2. 5%	18% of the payment is withheld. However, cases coming under the following conditions shall not be included: 1. For the salaries paid to civil servants employed by the government to work abroad, 5% of the portion of the total monthly payment exceeding NT\$30,000 is withheld. 2. For the salaries not exceeding 1.5 times the monthly baseline salary as assessed by the Executive Yuan, but with the exception of salary paid to the individuals described above, 6% of the payment is withheld.
Interest Income	1. 10% 2. Interest on favorable pension (discharge) fund savings of military personnel, civil servants, and teachers shall be exempted from tax being withheld, but the tax withholder shall file a withholding report to the tax collecting authority-in-charge.	1. 20% 2. For interest from the portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance, or interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act, Government Bond, Corporate Bond, interest from Financial Debenture, and interest of due sale price subtracted by original buying cost from above Securities or conditional transaction of Short-term Commercial Papers: 15%
Income from Lease	10%	20%
Income from Royalties	10%	20%
Prizes or Awards Won from Skills Competitions or by Chance	1. 10% 2. For lottery prizes won in a lottery held under government auspices, where the prize for each ticket exceeds NT\$5,000 (NT\$2,000 prior to November 30, 2019), 20% of the full payment will be withheld.	1. 20% 2. Same as left column.
Separation Income	6% of the balance of the payment minus the fixed exemption is withheld	18% of the balance of the payment minus the fixed exemption is withheld
Other Income	1. Where there is exemption from tax being withheld, a report shall be filed. 2. For payment of reward for information or accusation, 20% of the full payment is withheld. 3. For income from transactions in structured products between taxpayers and securities firms or banks, 10% of the income derived is withheld.	1. Where an individual files and pays 20% income tax, there is an exemption from tax being withheld and a report shall be filed. 2. The remainder shall be filed and taxed at the rate of 20%. 3. For payment of reward for information or accusation, 20% of the full payment is withheld. 4. For income from transactions in structured products between taxpayers and securities firms or banks, 15% of the income derived is withheld.
Income from Property Transactions	1. Taxpayer shall file tax return and pay tax assessed by the tax authority. 2. The individual's income from the transaction of cultural relics or works of art property that meets the provisions of Article 29 of the Culture and the Arts Reward and Promotion Act shall be 6% of the transaction price: 20%	1. Filed and taxed at the rate of 20%. 2. Same as left column.
Income from Independent Farming, Fishing, Animal Husbandry, Forestry and Mining	Taxpayer shall file tax return and pay tax assessed by the tax authority.	Filed and taxed at the rate of 20%.
Income from International Transport, Construction Contracting, etc.	—	20% (determined by the MOF as 10% or 15% of its total business revenue)
Foreign Motion Picture Enterprise Income	—	20% (50% of the revenue from the lease of motion pictures through agents shall be deemed as income within the territory of the Republic of China)
Revenue Derived from Loans by Off-shore Banking Unit	Filed and taxed at the rate of 15%.	—
Trust Deed Establishment, Beneficiary Change, or Trust Property Increase of Profit-seeking Enterprise	The value or the increased portion of the value of the beneficiary's entitlement to such trust benefit is deemed as other income, and is exempt from tax being withheld. However, a report shall be filed by the trustee.	1. Where a beneficiary is a profit-seeking enterprise, 20% is withheld 2. Where a beneficiary is an individual who files and pays 20%, there is an exemption from tax being withheld and a report shall be filed.
Trust Deed Establishment by Profit-seeking Enterprise Where the Beneficiary is Not Specified or Not Yet in Existence	The trustee shall declare and pay the tax according to a withholding rate of 20% for the value or the increased portion of the value of the beneficiary's entitlement to such trust benefit.	
Income derived from Established Trust Where the Beneficiary is Not Specified or Not Yet in Existence	The trustee shall declare and pay the tax according to a withholding rate of 20% for the income of the beneficiary's entitlement to such trust benefit.	

Notes: 1. Tax rate above is for 2025.

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—114 年(續 2)

稅率金額以新臺幣為計算標準

房地合一課徵個人所得稅	適用範圍		稅率	
	一、中華民國境內居住之個人：			
	1. 持有房屋、土地期間在2年以內。		45%	
	2. 持有房屋、土地期間超過2年且在5年以內。		35%	
	3. 持有房屋、土地期間超過5年且在10年以內。		20%	
	4. 持有房屋、土地期間超過10年。		15%	
	5. 因財政部公告之調職、非自願離職或其他非自願性因素，交易持有期間在5年以下之房屋、土地。		20%	
	6. 個人以自有土地與營利事業合作興建房屋，自土地取得之日起算5年內完成並銷售該房屋、土地。		20%	
	7. 個人提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第一次移轉且其持有期間在5年以下。		20%	
	8. 符合第4條之5第1項第1款規定之自住房屋、土地，按本項規定計算之餘額超過400萬元部分。		10%	
二、非中華民國境內居住之個人：				
1. 持有房屋、土地期間在2年以內。		45%		
2. 持有房屋、土地期間超過2年。		35%		
營利事業所得稅	課稅所得額	稅額計算公式		
	一、12 萬元以下	免徵		
	二、超過 12 萬元 ～ 20 萬元	$T=(P-120,000) \times 1/2$		
	三、超過 20 萬元	$T=P \times 20 \%$		
	附註： 1. T=稅額；P=課稅所得額 2. 課稅所得額超過 12 萬元者，就其全部課稅所得額課徵 20%，但其應納稅額不得超過課稅所得額超過 12 萬元部分之半數。			
	房地合一課徵所得稅	適用範圍		稅率
		一、總機構在中華民國境內之營利事業：		
		1. 持有 2 年以內。		45%
		2. 持有超過 2 年未逾 5 年。		35%
		3. 持有超過 5 年。		20%
4. 因財政部公告之非自願性因素，持有 5 年以內。		20%		
5. 以自有土地與營利事業合作興建房屋，自土地取得之日起算 5 年內完成並銷售。		20%		
6. 提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第一次移轉且其持有期間在 5 年以下。		20%		
二、總機構在中華民國境外之營利事業：				
1. 持有 2 年以內。		45%		
2. 持有超過 2 年。		35%		
未分配盈餘	營利事業 112 年度之盈餘未作分配者，應就該未分配盈餘加徵 5%營利事業所得稅。			

附註：上表營利事業所得稅稅率為 114 年申報 113 年度所得稅適用。

Table 35 National Tax Rates – CY 2025 (Cont.2)

The amount of tax is calculated in NTD.

Individual House and Land Transactions Income Tax	Scope of Application		Tax Rates
	I. Resident of the Republic of China: - The transferred house and land that have been held for a period of no more than 2 years. - The transferred house and land that have been held for a period of more than 2 years but no more than 5 years. - The transferred house and land that have been held for a period of more than 5 years but no more than 10 years. - The transferred house and land that have been held for a period of more than 10 years. - House and land that have been held for a period of no more than 5 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance. - An individual who sells house and land, where the house is built in partnership with a business entity and the share of land associated with the unit has been held for a period of no more than 5 years. - A house and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or the participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings. - 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. II. Non-resident of the Republic of China: - The transferred house and land that have been held for a period of no more than 2 years. - The transferred house and land that have been held for a period of more than 2 years.		45% 35% 20% 15% 20% 20% 20% 10% 45% 35%
Profit-seeking Enterprise Income Tax	Taxable Income		Computation of Profit-seeking Enterprise Income Tax
	I. NT\$120,000 or under		none
	II. over NT\$120,000 ~ NT\$200,000		$T = (P - 120,000) \times 1/2$
	III. over NT\$200,000		$T = P \times 20\%$
	Note: T = Profit-seeking Enterprise Income Tax; P = Taxable income - Where the total taxable income is more than NT\$120,000, the income tax rate is 20%. The amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000.		
House and Land Transactions Income Tax	Scope of Application		Tax Rates
	I. For a profit-seeking enterprise having its head office within the territory of the Republic of China: - The transferred house and land that have been held for a period of no more than 2 years. - The transferred house and land that have been held for a period of more than 2 years but no more than 5 years. - The transferred house and land that have been held for a period of more than 5 years. - House and land that have been held for a period of no more than 5 years and are transferred because of any involuntary cause announced by the MOF. - A profit-seeking enterprise who sells house and land, where the house is built in partnership with a business entity and the share of land associated with the unit has been held for a period of no more than 5 years. - House and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings. II. For a profit-seeking enterprise having its head office outside the territory of the Republic of China: - The transferred house and land that have been held for a period of no more than 2 years. - The transferred house and land that have been held for a period of more than 2 years.		45% 35% 20% 20% 20% 20% 45% 35%
Undistributed Surplus Earnings	IF there are any earnings of the year 2023 not distributed by a profit-seeking enterprise, an additional profit-seeking income tax shall be levied at the rate of five percent on such undistributed surplus earnings.		

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY2024 which is filed in CY 2025.

表 35. 各項國稅稅率—114 年(續 3)

稅率金額以新臺幣為計算標準

遺產稅	一、114 年 1 月 1 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
	56,210,000 以下	10%	遺產淨額×0.10－ 0＝應納遺產稅額
	56,210,001－112,420,000	15%	遺產淨額×0.15－ 2,810,500＝應納遺產稅額
	超過 112,420,000	20%	遺產淨額×0.20－ 8,431,500＝應納遺產稅額
	二、106 年 5 月 12 日（含）至 113 年 12 月 31 日（含）之繼承案件：		
	遺 產 淨 額	稅率	稅額計算公式 遺產淨額×稅率－累進差額＝應納遺產稅額
	50,000,000 以下	10%	遺產淨額×0.10－ 0＝應納遺產稅額
	50,000,001－100,000,000	15%	遺產淨額×0.15－ 2,500,000＝應納遺產稅額
	超過 100,000,000	20%	遺產淨額×0.20－ 7,500,000＝應納遺產稅額
遺產	三、98 年 1 月 23 日（含）至 106 年 5 月 11 日（含）之繼承案件：		
	稅率	稅額計算公式 遺產淨額×稅率＝應納遺產稅額	
	10%	遺產淨額×0.10＝應納遺產稅額	
遺產稅	四、98 年 1 月 22 日(含)以前之繼承案件：		
	遺 產 淨 額	稅率	稅額計算公式 遺產淨額×稅率－累進差額＝應納遺產稅額
	670,000 以下	2%	遺產淨額×0.02－ 0＝應納遺產稅額
	670,001－ 1,670,000	4%	遺產淨額×0.04－ 13,400＝應納遺產稅額
	1,670,001－ 3,340,000	7%	遺產淨額×0.07－ 63,500＝應納遺產稅額
	3,340,001－ 5,010,000	11%	遺產淨額×0.11－ 197,100＝應納遺產稅額
	5,010,001－ 6,680,000	15%	遺產淨額×0.15－ 397,500＝應納遺產稅額
	6,680,001－ 11,130,000	20%	遺產淨額×0.20－ 731,500＝應納遺產稅額
	11,130,001－ 16,700,000	26%	遺產淨額×0.26－ 1,399,300＝應納遺產稅額
	16,700,001－ 44,530,000	33%	遺產淨額×0.33－ 2,568,300＝應納遺產稅額
44,530,001－111,320,000	41%	遺產淨額×0.41－ 6,130,700＝應納遺產稅額	
超過 111,320,000	50%	遺產淨額×0.50－16,149,500＝應納遺產稅額	
贈與	一、114 年 1 月 1 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
	28,110,000 以下	10%	贈與淨額×0.10－ 0＝應納贈與稅額
	28,110,001－56,210,000	15%	贈與淨額×0.15－ 1,405,500＝應納贈與稅額
	超過 56,210,000	20%	贈與淨額×0.20－ 4,216,000＝應納贈與稅額
	二、106 年 5 月 12 日（含）至 113 年 12 月 31 日（含）之贈與案件：		
	贈 與 淨 額	稅率	稅額計算公式 贈與淨額×稅率－累進差額＝應納贈與稅額
	25,000,000 以下	10%	贈與淨額×0.10－ 0＝應納贈與稅額
	25,000,001－50,000,000	15%	贈與淨額×0.15－ 1,250,000＝應納贈與稅額
	超過 50,000,000	20%	贈與淨額×0.20－ 3,750,000＝應納贈與稅額
贈與	三、98 年 1 月 23 日（含）至 106 年 5 月 11 日（含）之贈與案件：		
	稅率	稅額計算公式 贈與淨額×稅率＝應納贈與稅額	
	10%	贈與淨額×0.10＝應納贈與稅額	
贈與稅	四、98 年 1 月 22 日（含）以前之贈與案件：		
	贈 與 淨 額	稅率	稅額計算公式 贈與淨額×稅率－累進差額＝應納贈與稅額
	670,000 以下	4%	贈與淨額×0.04－ 0＝應納贈與稅額
	670,001－ 1,890,000	6%	贈與淨額×0.06－ 13,400＝應納贈與稅額
	1,890,001－ 3,120,000	9%	贈與淨額×0.09－ 70,100＝應納贈與稅額
	3,120,001－ 4,340,000	12%	贈與淨額×0.12－ 163,700＝應納贈與稅額
	4,340,001－ 5,570,000	16%	贈與淨額×0.16－ 337,300＝應納贈與稅額
	5,570,001－ 8,020,000	21%	贈與淨額×0.21－ 615,800＝應納贈與稅額
	8,020,001－ 15,580,000	27%	贈與淨額×0.27－1,097,000＝應納贈與稅額
	15,580,001－ 32,280,000	34%	贈與淨額×0.34－2,187,600＝應納贈與稅額
32,280,001－ 50,090,000	42%	贈與淨額×0.42－4,770,000＝應納贈與稅額	
超過 50,090,000	50%	贈與淨額×0.50－8,777,200＝應納贈與稅額	

Table 35 National Tax Rates – CY 2025 (Cont.3)

The amount of tax is calculated in NTD.

Estate Tax	I. Inheritance cases since Jan. 1, 2025 :			
	Net Taxable Income	Tax Rate	Computation of Estate Tax Net Taxable Income× Rate – Progressive Difference =Tax Payable	
	NT\$56,210,000 or under NT\$56,210,001—112,420,000 over NT\$112,420,000	10% 15% 20%	Net Taxable Income ×0.10— 0= Tax Payable Net Taxable Income ×0.15— 2,810,500= Tax Payable Net Taxable Income ×0.20— 8,431,500= Tax Payable	
	II. Inheritance cases between May 12, 2017 and Dec. 31, 2024 :			
	Net Taxable Income	Tax Rate	Computation of Estate Tax Net Taxable Income× Rate – Progressive Difference =Tax Payable	
	NT\$50,000,000 or under NT\$50,000,001—100,000,000 over NT\$100,000,000	10% 15% 20%	Net Taxable Income ×0.10— 0= Tax Payable Net Taxable Income ×0.15— 2,500,000= Tax Payable Net Taxable Income ×0.20— 7,500,000= Tax Payable	
	III. Inheritance cases between Jan. 23, 2009 and May 11, 2017 :			
	Tax Rate	Computation of Estate Tax Net Taxable Income × Rate = Tax Payable		
	10%	Net Taxable Income × 0.10 = Tax Payable		
	IV. Inheritance cases prior to Jan. 22, 2009 :			
	Net Taxable Income	Tax Rate	Computation of Estate Tax Net Taxable Income× Rate – Progressive Difference =Tax Payable	
	NT\$670,000 or under NT\$670,001— 1,670,000 NT\$1,670,001— 3,340,000 NT\$3,340,001— 5,010,000 NT\$5,010,001— 6,680,000 NT\$6,680,001— 11,130,000 NT\$11,130,001— 16,700,000 NT\$16,700,001— 44,530,000 NT\$44,530,001— 111,320,000 over NT\$111,320,000	2% 4% 7% 11% 15% 20% 26% 33% 41% 50%	Net Taxable Income ×0.02— 0= Tax Payable Net Taxable Income ×0.04— 13,400= Tax Payable Net Taxable Income ×0.07— 63,500= Tax Payable Net Taxable Income ×0.11— 197,100= Tax Payable Net Taxable Income ×0.15— 397,500= Tax Payable Net Taxable Income ×0.20— 731,500= Tax Payable Net Taxable Income ×0.26— 1,399,300= Tax Payable Net Taxable Income ×0.33— 2,568,300= Tax Payable Net Taxable Income ×0.41— 6,130,700= Tax Payable Net Taxable Income ×0.50— 16,149,500= Tax Payable	
	Gift Tax	I. Gift cases since Jan. 1, 2025 :		
		Net Taxable Income	Tax Rate	Computation of Gift Tax Net Taxable Income× Rate – Progressive Difference =Tax Payable
NT\$28,110,000 or under NT\$28,110,001—56,210,000 over NT\$56,210,000		10% 15% 20%	Net Taxable Income ×0.10— 0= Tax Payable Net Taxable Income ×0.15— 1,405,500= Tax Payable Net Taxable Income ×0.20— 4,216,000= Tax Payable	
II. Gift cases between May 12, 2017 and Dec. 31, 2024 :				
Net Taxable Income		Tax Rate	Computation of Gift Tax Net Taxable Income× Rate – Progressive Difference =Tax Payable	
NT\$25,000,000 or under NT\$25,000,001—50,000,000 over NT\$50,000,000		10% 15% 20%	Net Taxable Income ×0.10— 0= Tax Payable Net Taxable Income ×0.15— 1,250,000= Tax Payable Net Taxable Income ×0.20— 3,750,000= Tax Payable	
III. Gift cases between Jan. 23, 2009 and May 11, 2017 :				
Tax Rate		Computation of Gift Tax Net Taxable Income × Rate = Tax Payable		
10%		Net Taxable Income × 0.10 = Tax Payable		
IV. Gift cases prior to Jan. 22, 2009 :				
Net Taxable Income		Tax Rate	Computation of Gift Tax Net Taxable Income× Rate – Progressive Difference =Tax Payable	
NT\$670,000 or under NT\$670,001— 1,890,000 NT\$1,890,001— 3,120,000 NT\$3,120,001— 4,340,000 NT\$4,340,001— 5,570,000 NT\$5,570,001— 8,020,000 NT\$8,020,001—15,580,000 NT\$15,580,001—32,280,000 NT\$32,280,001—50,090,000 over NT\$50,090,000		4% 6% 9% 12% 16% 21% 27% 34% 42% 50%	Net Taxable Income ×0.04— 0= Tax Payable Net Taxable Income ×0.06— 13,400= Tax Payable Net Taxable Income ×0.09— 70,100= Tax Payable Net Taxable Income ×0.12— 163,700= Tax Payable Net Taxable Income ×0.16— 337,300= Tax Payable Net Taxable Income ×0.21— 615,800= Tax Payable Net Taxable Income ×0.27— 1,097,000= Tax Payable Net Taxable Income ×0.34— 2,187,600= Tax Payable Net Taxable Income ×0.42— 4,770,000= Tax Payable Net Taxable Income ×0.50— 8,777,200= Tax Payable	

表 35. 各項國稅稅率—114 年(續 4)

稅率金額以新臺幣為計算標準

貨 物 稅			
項目	稅率(%)或 單位稅額	項目	稅率(%)或 單位稅額
一、橡膠輪胎		六、電器類	
1. 大客(貨)車輪胎	10 %	1. 電冰箱	13 %
2. 其他輪胎	15 %	2. 彩色電視機	13 %
		3. 冷暖氣機	
		(1)普通用	20 %
二、水泥		(2)中央系統型	15 %
1. 白水泥或有色水泥	每公噸 600 元	4. 除濕機	15 %
2. 卜特蘭一型水泥	每公噸 320 元	5. 錄影機	13 %
3. 卜特蘭高爐水泥	每公噸 196 元	6. 電唱機	10 %
4. 代水泥及其他水泥	每公噸 440 元	7. 錄音機	10 %
		8. 音響組合	10 %
		9. 電烤箱	15 %
三、飲料品		七、車輛類	
1. 飲料品合於國家標準之純天然果汁、果漿、濃糖果漿、濃縮果汁、純天然蔬菜汁。	免 稅	1. 汽車	
2. 稀釋天然果蔬汁	8 %	(1)小客車	
3. 其他飲料品	15 %	氣缸排氣量在 2,000 立方公分以下	25 %
		氣缸排氣量在 2,001 立方公分以上	30 %
四、平板玻璃	10 %	(2)貨車、大客車、其他車輛	15 %
五、油氣類		2. 機車	17 %
1. 汽油	每公秉 6,830 元	3. 電動車輛及油電混合動力車輛	
2. 柴油	每公秉 3,990 元	(1)電動車輛及油電混合動力車輛	減半徵稅
3. 煤油	每公秉 4,250 元	(2)自 106 年 1 月 28 日起至 119 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
4. 航空燃油	每公秉 610 元		
5. 燃料油	每公秉 110 元		
6. 溶劑油	每公秉 720 元		
7. 液化石油氣	每公噸 690 元		

Table 35 National Tax Rates – CY 2025 (Cont.4)

The amount of tax is calculated in NTD.

Commodity Tax			
Item	Tax Rates or Tax Per Unit	Item	Tax Rates or Tax Per Unit
I. Rubber Tires		VII. Electric Appliances	
1. Truck and Bus Tires	10 %	1. Refrigerators	13 %
2. Other Tires	15 %	2. Color Television Sets	13 %
II. Cement		3. Air Conditioners	
1. White or Colored Cement	NT\$600/MT	3-1 General	20 %
2. Portland I Cement	NT\$320/MT	3-2 Central System	15 %
3. Portland Blast-furnace Slag Cement	NT\$196/MT	4. Dehumidifiers	15 %
4. Cement Substitutes and Others	NT\$440/MT	5. Video Recorders	13 %
III. Beverages		6. Record Players	10 %
1. Pure natural fruit juice, fruit syrup, concentrated fruit syrup, concen- trated fruit juice, and pure natural vegetable juice which are in com- pliance with the national standards.	none	7. Audio Recorders	10 %
2. Diluted Natural Fruit/Vegetable Juice	8 %	8. Stereophonic Systems	10 %
3. Other Beverages	15 %	9. Electric Ovens	15 %
IV. Flat-glass	10 %	VIII. Vehicles	
V. Oil/Gas		1. Automobiles	
1. Gasoline	NT\$6,830/KL	1-1 Passenger Sedans	
2. Diesel Oil	NT\$3,990/KL	Displacement Below 2,000 cm ³	25 %
3. Kerosene	NT\$4,250/KL	Displacement Over 2,001 cm ³	30 %
4. Fuel Oil for Aircraft	NT\$610/KL	1-2 Trucks, Buses, and Other Vehicles	15 %
5. Fuel Oil	NT\$110/KL	2. Motorcycles	17 %
6. Dissolving Oil	NT\$720/KL	3. Electric-powered Automobiles and Motor- cycles and Hybrid Electric Vehicles	
7. Liquefied Petroleum Gas	NT\$ 690/MT	3-1 Electric-powered Automobiles and Motorcy- cles and Hybrid Electric Vehicles	one-half of the statutory tax rates
		3-2 From January 28, 2017 to December 31, 2030, a person who purchases a completely electric-operated automobile or motorcycle and completes registration shall be exempted from commodity tax. However, the exempt- ed tax amount shall be limited to NT \$1.4 million taxable value; the exceeding portion shall not be granted commodity tax exemp- tion.	none

表 35. 各項國稅稅率—114 年(續 5)

稅率金額以新臺幣為計算標準

菸 酒 稅			
項目	應徵稅額	項目	應徵稅額
菸類： 1. 紙菸(106.6.12 起) 2. 菸絲(106.6.12 起) 3. 雪茄(106.6.12 起) 4. 其他菸品 (1) 106.6.12 至 112.3.31 (2) 112.4.1 起 【106 年 6 月 11 日以前單位稅額紙菸每千支 590 元，菸絲、雪茄、其他菸品每公斤 590 元】 健康福利捐： 菸品依菸害防制法規定應徵之健康福利捐，由於酒稅稽徵機關於徵收菸酒稅時代徵之。 1. 紙菸 2. 菸絲 3. 雪茄 4. 其他菸品 (1) 98.6.1 至 112.3.31 (2) 112.4.1 起	每千支 1,590 元 每公斤 1,590 元 每公斤 1,590 元 每公斤 1,590 元 每公斤或每千支 1,590 元，取其高者 每千支 1,000 元 每公斤 1,000 元 每公斤 1,000 元 每公斤 1,000 元 每公斤或每千支 1,000 元，取其高者	酒類： 1. 釀造酒類 (1)啤酒 (2)其他釀造酒 2. 蒸餾酒類 3. 再製酒類 (1)酒精成分>20% (2)酒精成分≤20% 4. 料理酒 (1)一般料理酒 (2)料理米酒 5. 其他酒類 6. 酒精	每公升 26 元 每公升每度 7 元 每公升每度 2.5 元 每公升 185 元 每公升每度 7 元 每公升 9 元 每公升 9 元 每公升每度 7 元 每公升 15 元
證 券 交 易 稅		期 貨 交 易 稅	
1. 股票：3 ‰ (股票當沖自 106 年 4 月 28 日起至 116 年 12 月 31 日止：1.5 ‰) 2. 公司債及其他經政府核准之有價證券：1 ‰ (公司債及金融債券自 99 年 1 月 1 日起至 115 年 12 月 31 日止停徵) 3. 履約認購(售)權證： (1)以股票交割者：3 ‰ (2)以現金交割者：1 ‰ 4. 權證避險專戶股票交易：1 ‰ (自 112 年 11 月 10 日起至 117 年 11 月 9 日止)		1. 股價類期貨契約：0.02‰ 2. 利率類期貨契約： (1)30 天期商業本票：0.125‰ (2)10 年期政府債券：1.25‰ 3. 選擇權契約或期貨選擇權契約：1‰ 4. 黃金期貨交易契約：2.5‰ 5. 匯率類期貨契約：1‰	

Table 35 National Tax Rates – CY 2025 (Cont.5)

The amount of tax is calculated in NTD.

Tobacco and Alcohol Tax			
Item	Tax Per Unit	Item	Tax Per Unit
Tobacco: 1. Cigarettes (Since June 12, 2017) 2. Cut Tobacco (Since June 12, 2017) 3. Cigars (Since June 12, 2017) 4. Other Tobacco Products 4-1 Between June 12, 2017 and March 31, 2023 4-2 Since April 1, 2023 (Prior to June 11, 2017, the tax per unit was NT\$590 per thousand cigarettes, and NT\$590 per kilogram of cut tobacco, cigars, and other tobacco products) Health and Welfare Surcharge: The health and welfare surcharge on tobacco products shall be collected by the competent tax authority of the tobacco and alcohol taxes when such taxes are collected. 1. Cigarettes 2. Cut Tobacco 3. Cigars 4. Other Tobacco Products 4-1 Between June 1, 2009 and March 31, 2023 4-2 Since April 1, 2023	NT\$1,590 per 1000 sticks NT\$1,590/kg NT\$1,590/kg NT\$1,590/kg NT\$1,590 per kilo or NT\$1,590 per 1000 sticks, whichever is higher NT\$1,000 per 1000 sticks NT\$1,000/kg NT\$1,000/kg NT\$1,000/kg NT\$1,000 per kilo or NT\$1,000 per 1000 sticks, whichever is higher	Alcohol: 1. Brewed Alcoholic Beverages 1-1 Beer 1-2 Other Brewed Alcoholic Beverages 2. Distilled Spirits 3. Reprocessed Alcoholic Beverages 3-1 Alcohol Content exceeding 20% 3-2 Alcohol Content less than 20% 4. Cooking Alcoholic Products 4-1 General Cooking Alcoholic Products 4-2 Cooking Rice Wine 5. Other Alcoholic Beverages 6. Ethyl Alcohol	NT\$26/ liter NT\$7 per liter per degree of alcohol content NT\$2.5 per liter per degree of alcohol content NT\$185/ liter NT\$7 per liter per degree of alcohol content NT\$9/ liter NT\$9 / liter NT\$7 per liter per degree of alcohol content NT\$15/ liter
Securities Transaction Tax		Futures Transaction Tax	
1. Shares: 3 ‰ (During the period from April 28, 2017 to Dec. 31, 2027, the securities transaction tax shall be levied at the rate of 1.5 ‰) 2. Corporate Bonds and Other Securities Approved by the Government: 1 ‰ (Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2026) 3. Call (Put) Warrants: 3-1 Settled with Shares: 3 ‰ 3-2 Settled in Cash: 1 ‰ 4. Stock Transactions in the Warrant Hedging Accounts: 1 ‰ (From Nov. 10, 2023 to Nov. 9, 2028)		1. Stock Index and Single Stock Futures Contracts: 0.02‰ 2. Interest Rate Futures Contracts: 2-1 30-day Commercial Paper Interest Rate Futures: 0.125‰ 2-2 10-year Government Bond Futures: 1.25‰ 3. Option Contracts or Option Contracts on Futures: 1‰ 4. Gold Futures Contracts: 2.5‰ 5. Foreign Exchange Futures Contracts: 1‰	

表 35. 各項國稅稅率—114 年(續 6)

稅率金額以新臺幣為計算標準

營 業 稅		
稅率種類	適用範圍	稅率
一、一般稅額計算：	適用營業稅法第 4 章第 1 節之營業人。 1. 一般稅率 2. 零稅率 (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。	5% 0%
二、特種稅額計算：	適用營業稅法第 4 章第 2 節之營業人。 1. 金融保險業等 (1)信託投資業、證券業、期貨業、票券業及典當業。 (2)銀行業、保險業。 2. 特種飲食業 (1)夜總會、有娛樂節目之餐飲店。 (2)酒家及有陪侍服務之茶室、咖啡廳、酒吧等。 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。 (2)農產品批發市場承銷人及銷售農產品之小規模營業人。	1.本業：2% 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% 15% 25% 1% 0.1%

Table 35 National Tax Rates – CY 2025 (Cont.6)

The amount of tax is calculated in NTD.

Value-added and Non-value-added Business Tax (VANVABT)		
Category of Tax Rates	Scope of Application	Tax Rates
I. General Tax Computation:	Applicable to business entities in accordance with Section 1, Chapter 4 of the VANVABT Act 1. General Tax rate 2. Zero-tax-rate 2-1 Exported 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.	5% 0%
II. Special Tax Computation:	Applicable to business entities in accordance with Section 2, Chapter 4 of the VANVABT Act 1. Financial and Insurance Activities 1-1 Investment trusts, securities, futures, commercial paper and pawnshops. 1-2 Banking, insurance. 2. Specially Regulated Food and Beverage Services Enterprises 2-1 Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment. 2-2 Enterprises engaging in special food and beverage services for saloons or tea-rooms, coffee shops and bars offering companionship services. 3. Sales Amount of Business Entities Assessed by the Competent Taxation Authority 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 Traders in the wholesale agricultural market and small businesses supplying agricultural products.	Core business 2%, Non-core business 5% Core business 5%, Non-core business 5%, Reinsurance premiums of insurance enterprises 1%, Other core business 2% 15% 25% 1% 0.1%

35. 各項國稅稅率—114 年(續 7 完)

稅率金額以新臺幣為計算標準

特 種 貨 物 及 勞 務 稅		
項目	適用範圍	稅率
一、特種貨物：		
1. 房屋、土地	持有期間在 2 年以內之房屋及其坐落基地或依法得核發建造執照之都市土地及非都市土地之工業區土地。但符合第 5 條規定者，不包括之。 1. 持有期間在 1 年以內者。 2. 持有期間逾 1 年，2 年以內者。 (105 年 1 月 1 日起停徵不動產特種貨物及勞務稅)	15% 10%
2. 小客車	包括駕駛人座位在內，座位在 9 座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣 300 萬元者。	10%
3. 遊艇	每艘船身全長達 30.48 公尺。	10%
4. 飛機、直昇機及超輕型載具	每架銷售價格或完稅價格達新臺幣 300 萬元者。	10%
5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其製品	每件銷售價格或完稅價格達新臺幣 50 萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。	10%
6. 家具	每件銷售價格或完稅價格達新臺幣 50 萬元者。	10%
二、特種勞務：	本條例所稱特種勞務，指每次銷售價格達新臺幣 50 萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%

Table 35 National Tax Rates – CY 2025 (Cont.7 End)

The amount of tax is calculated in NTD.

Specifically Selected Goods and Services Tax		
Item	Scope of Application	Tax Rates
I. Specifically Selected Goods		
1. Buildings and Land	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. 1. Where holding period is no more than 1 year. 2. Where holding period is more than 1 year and less than 2 years. (The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.)	15% 10%
2. Passenger Sedans	Any passenger sedan that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.	10%
3. Yachts	Any yacht with a full length of not less than 30.48 meters.	10%
4. Airplanes, Helicopters, and Ultra-light Vehicles	Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.	10%
5. Turtle Shells, Hawksbill, Coral, Ivory, Furs, and Their Products	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.	10%
6. Furniture	Any item of furniture with a selling price or taxable value of not less than NT\$500,000.	10%
II. Specifically Selected Services	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.	10%

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

114年度 CY 2025

單位：件；戶；%
Unit: Case; Households; %

年別及縣市別 及機關別 CY & City or County & Agencies	綜合所得稅申報案件 Declared Cases of Individual Income Tax		戶口 Household		申報案件 占戶口數 % Ratio of Declared Cases to Households %
	件數 Cases	分配比% Proportion of Distribution %	戶數 Households	分配比% Proportion of Distribution %	
民國113年 CY 2024	953,217	100.00	1,474,219	100.00	64.66
臺南市 Tainan City	524,198	54.99	746,132	50.61	70.26
臺南分局 Tainan Branch	174,342	18.29	242,641	16.46	71.85
新營分局 Xinying Branch	82,409	8.64	128,430	8.71	64.17
佳里稽徵所 Jiali Office	58,031	6.09	89,383	6.06	64.92
新化稽徵所 Xinhua Office	153,679	16.12	210,899	14.31	72.87
安南稽徵所 Annan Office	55,737	5.85	74,779	5.07	74.54
嘉義縣 Chiayi County	105,019	11.02	189,096	12.82	55.54
嘉義縣分局 Chiayi County Branch	61,710	6.48	115,057	7.80	53.63
民雄稽徵所 Minxiong Office	43,309	4.54	74,039	5.02	58.49
屏東縣 Pingtung County	175,456	18.41	303,781	20.61	57.76
屏東分局 Pingtung Branch	94,663	9.93	149,635	10.15	63.26
東港稽徵所 Donggang Office	29,872	3.13	57,573	3.91	51.89
潮州稽徵所 Chaozhou Office	40,772	4.28	72,155	4.89	56.51
恆春稽徵所 Hengchun Office	10,149	1.07	24,418	1.66	41.56
臺東縣 Taitung County	44,625	4.68	85,885	5.83	51.96
臺東分局 Taitung Branch	44,625	4.68	85,885	5.83	51.96
澎湖縣 Penghu County	29,859	3.13	43,918	2.98	67.99
澎湖分局 Penghu Branch	29,859	3.13	43,918	2.98	67.99
嘉義市 Chiayi City	74,060	7.77	105,407	7.15	70.26
嘉義市分局 Chiayi City Branch	74,060	7.77	105,407	7.15	70.26

資料來源：本局綜所遺贈稅組。

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

刊名：南區國稅統計

Title: Statistics of Southern Area's National Tax Revenue

出版機關：財政部南區國稅局

Publishing institution: National Taxation Bureau of the Southern Area, Ministry of Finance

地址：704301 臺南市富北街七號

Address: No. 7, Fubei St., North Dist., Tainan City 704301, Taiwan (R.O.C.)

網址：<https://www.ntbsa.gov.tw>

Website: <https://www.ntbsa.gov.tw>

電話：(06) 2223111

Telephone number: (06)2223111

編者：財政部南區國稅局主計室

Editor: Accounting and Statistics Office, National Taxation Bureau of the Southern Area, Ministry of Finance

出版年月：中華民國 115 年 7 月

Year of issue: July 2026

創刊年月：中華民國 83 年 6 月

Year and month of the first issue: June 1994

刊期頻率：年刊

Publication frequency: Annual

GPN：2008300181(停刊 Printing of paper copy has been terminated)

ISSN：1681-8857 (停刊 Printing of paper copy has been terminated)