

# 南區國稅統計

Statistics of Southern Area's National Tax Revenue

年 刊  
Annual Yearbook

第 28 期  
Issue 28



財政部南區國稅局編印

110 年 6 月出版

National Taxation Bureau of the Southern Area,  
Ministry of Finance, June 2021

# 目錄

## CONTENTS

### 壹、提要分析 Summary of Financial Statistics

歷年稅收增長與經濟成長比較(圖 1).....	2
Comparison of Revenues from Tax Growth and Economic Growth in Previous Years (Figure 1)	
歷年預算數及稅收成長趨勢分析(圖 2、3) .....	4
Analysis of the Trend of Tax Income Growth and Budget in Previous Years (Figure 2, 3)	
各項國稅預算數及稅收分析(圖 4、5、6、7) .....	6
Analysis of Each Category of National Tax Budget and Tax Revenues (Figure 4, 5, 6, 7)	
各項國稅收入季節變動分析(圖 8、9).....	12
Analysis of Seasonal Changes of Each Category of National Tax Income (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 in Previous Years	
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 for Every County and City in Previous Years	
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 County/City Budget in Previous Years	
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 County/City Budget in Previous Years	
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 County/City Budget in Previous Years	
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 County/City Budget in Previous Years	
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 County/City Budget in Previous Years	
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 County/City Budget in Previous Years	
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 County/City Budget in Previous Years	
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 County/City Budget in Previous Years	
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 County/City Budget in Previous Years	
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 in Previous Years	
(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 in Previous Years - 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 in Previous Years		
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 營利事業所得稅按營業收入級距統計表	.....	97
Table 21 Statistical Table of the Tax Brackets of Profit-Seeking Enterprise Income Tax		
表 22 營利事業所得稅各行業按課稅級距及組織別統計表－107 年度	.....	98
Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2018		
表 23 營利事業所得稅各行業按組織別統計表－107 年度	.....	120
Table 23 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Industry and Organization Category - CY 2018		
表 24 綜合所得稅歷年扣繳稅款統計	.....	122
Table 24 Statistics of Tax Money Withheld for Individual Income Tax in Previous Years		
表 25 綜合所得稅結算申報按淨所得級距別統計表－107 年	.....	
Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2018		
(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 Previous 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 Previous 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 處理人民申請案件統計 .....	151
Table 31 Statistics of Case Status of Application	
表 32 公文處理績效統計	
Table 32 Efficiency Data of Handling Official Documents	
(一)月份別 By Month .....	152
(二)單位別 By Unit .....	154
表 33 歲出決算分析	
Table 33 Analysis of Expenditure Final Accounts	
(一)政事別 Expenditures by Functions.....	156
(二)用途別 Objectives .....	157
表 34 各項國稅稽徵成本.....	158
Table 34 Cost of National Tax Collection	

### 肆、附錄 Appendix

表 35 各項國稅稅率表—109 年.....	162
Table 35 Table of National Tax Rates - CY2020	
表 36 轄區戶口與綜合所得稅申報件數統計 .....	178
Table 36 Data of Jurisdiction Household and Declared Cases of Individual Income Tax	
表 37 全國歷年平均每人綜合所得稅稅負比較表.....	179
Table 37 Table of Comparison of National Average Individual Income Tax Burden in Previous Years	

## 編製說明

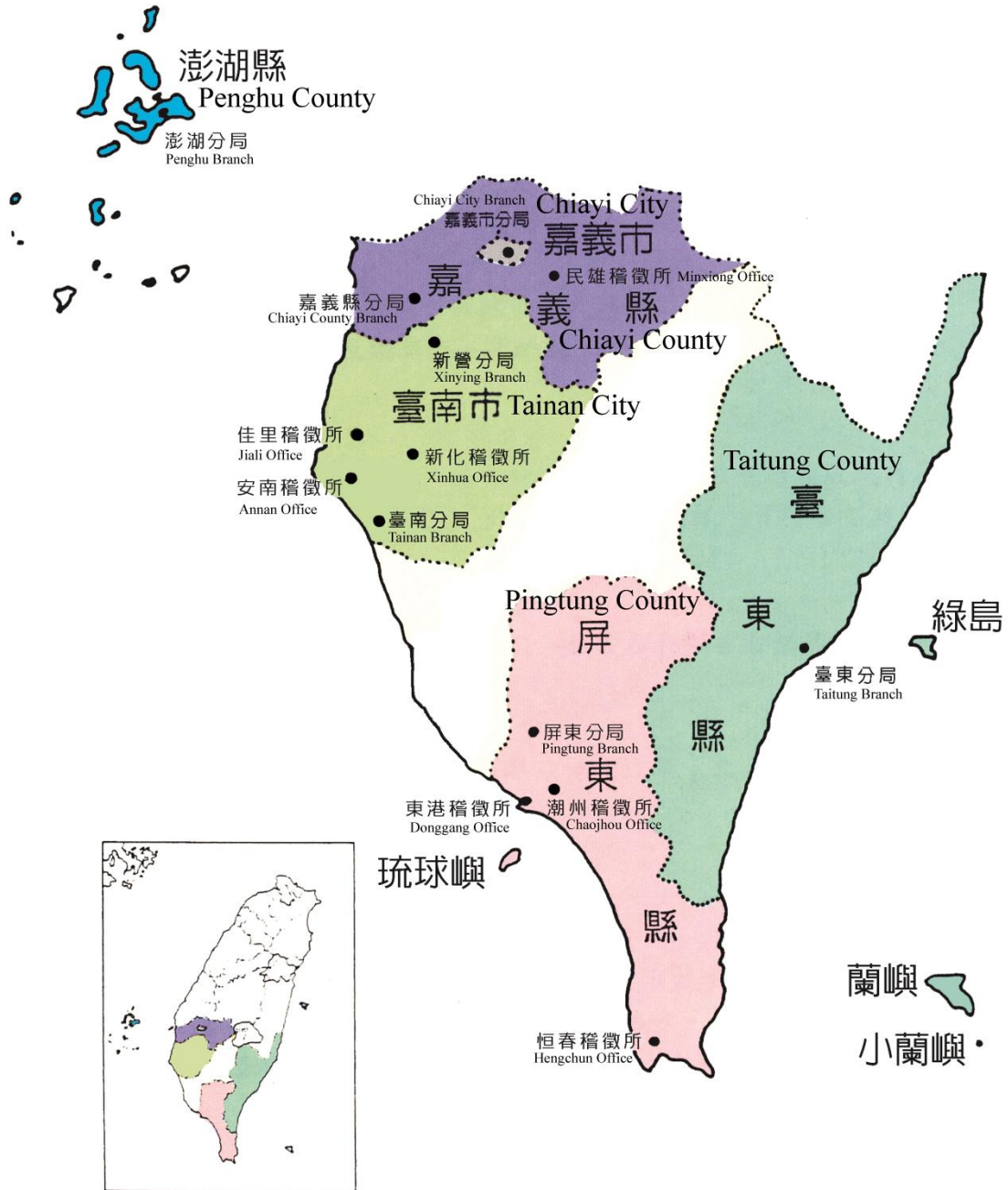
- 一、本刊編印之主要目的，在提供本局及所屬之稅收概況及其業務成果資料，以為公務設計執行與考核及財務管理上之參考。
- 二、本刊內容，係以本局所轄縣市國稅為範圍（配合 100 年縣市合併改制調整服務轄區，100 年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達），含營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅（特種貨物及勞務稅自 103 年度納編中央政府總預算、營利事業所得稅 105 至 108 年度含特別預算及房地合一課徵所得稅資料，自 109 年度起僅含房地合一課徵所得稅資料、綜合所得稅自 105 年度起含房地合一課徵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

## Compilation Notes

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

# 財政部南區國稅局稽徵區域圖

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



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

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

# 壹、提要分析

## I. Summary of Financial Statistics

## 一、歷年稅收增長與經濟成長比較

單位：新臺幣千元

年度	項目	實徵淨額	較上年度 增(減)數	增長率 %	經濟成長率 %
100		59,094,250	-14,926,395	-20.17	3.67
101		65,296,016	6,201,766	10.49	2.22
102		65,864,351	568,335	0.87	2.48
103		69,818,099	3,953,748	6.00	4.72
104		78,353,040	8,534,941	12.22	1.47
105		87,330,161	8,977,121	11.46	2.17
106		97,611,640	10,281,479	11.77	3.31
107		113,070,128	15,458,488	15.84	2.79
108		118,831,444	5,761,316	5.10	2.96
109		115,058,219	-3,773,225	-3.18	3.11
	平均	87,032,735	4,103,757	-	-

附註：1.「經濟成長率」資料來源：行政院主計總處。

2.上表稅收不含罰鍰、其他收入、金融業營業稅、健康福利捐。

3.因縣市合併，本局自100年度起稅收不含高雄縣轄區。

4.特種貨物及勞務稅自103年度納編中央政府總預算。

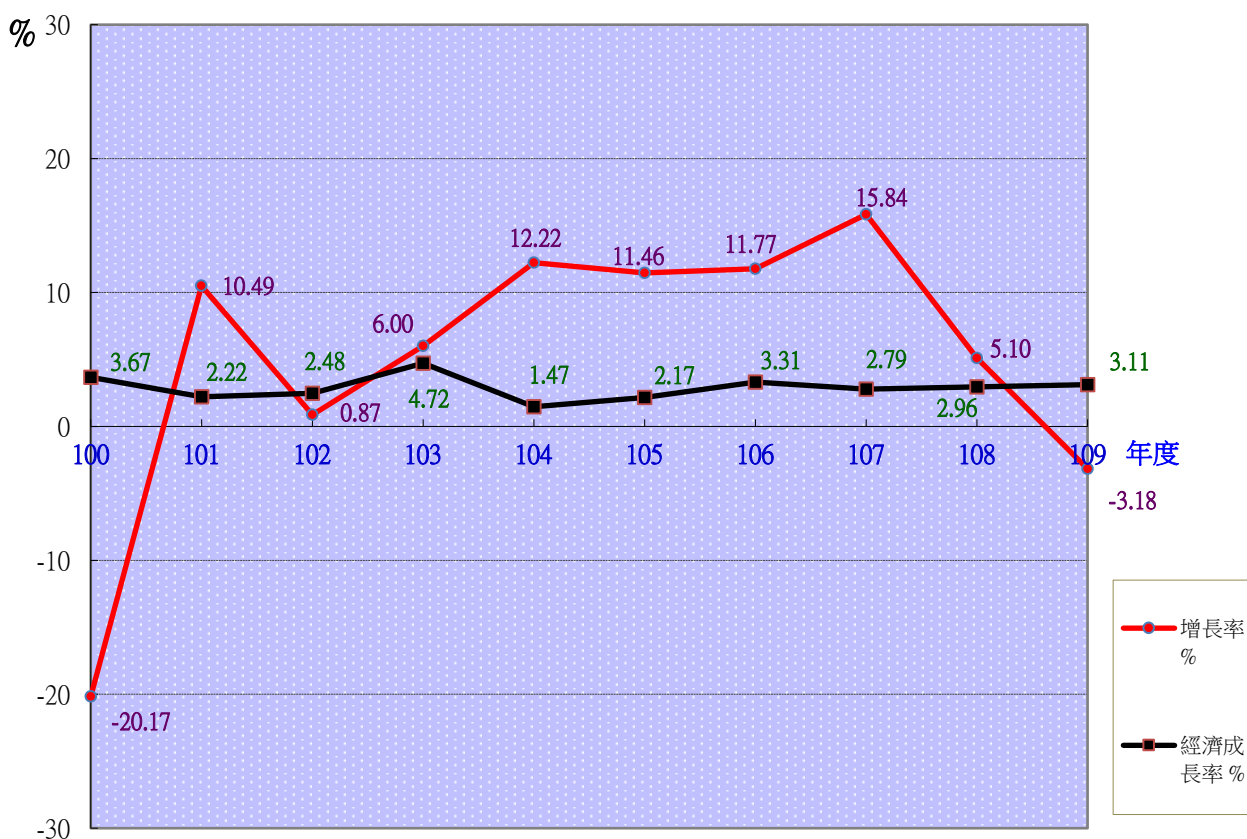
5.綜合所得稅自105年度含房地合一課徵所得稅資料。

6.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。

7.遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

8.增長率%=(本年度實徵淨額-上年度實徵淨額)/上年度實徵淨額\*100。

圖 1 歷年稅收增長與經濟成長比較



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

Unit: NT\$1,000

CY	Item	Net Tax Revenues	Increase (decrease) amount compared to last year	Increase rate	Economic growth rate
				%	%
2011		59,094,250	-14,926,395	-20.17	3.67
2012		65,296,016	6,201,766	10.49	2.22
2013		65,864,351	568,335	0.87	2.48
2014		69,818,099	3,953,748	6.00	4.72
2015		78,353,040	8,534,941	12.22	1.47
2016		87,330,161	8,977,121	11.46	2.17
2017		97,611,640	10,281,479	11.77	3.31
2018		113,070,128	15,458,488	15.84	2.79
2019		118,831,444	5,761,316	5.10	2.96
2020		115,058,219	-3,773,225	-3.18	3.11
Average		87,032,735	4,103,757	-	-

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

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

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

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

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

6. 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.

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

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

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



## 二、歷年預算數及稅收成長趨勢分析

單位：億元

年 度	100	101	102	103	104	105	106	107	108	109
預算數	677	683	662	674	694	777	810	903	962	1,011
實徵數	687	723	757	802	891	954	1,062	1,227	1,302	1,272
實徵淨額	591	653	659	698	784	873	976	1,131	1,188	1,151

備註：因縣市合併，本局自100年度起稅收不含高雄縣轄區。

圖 2 歷年預算數及稅收成長趨勢比較

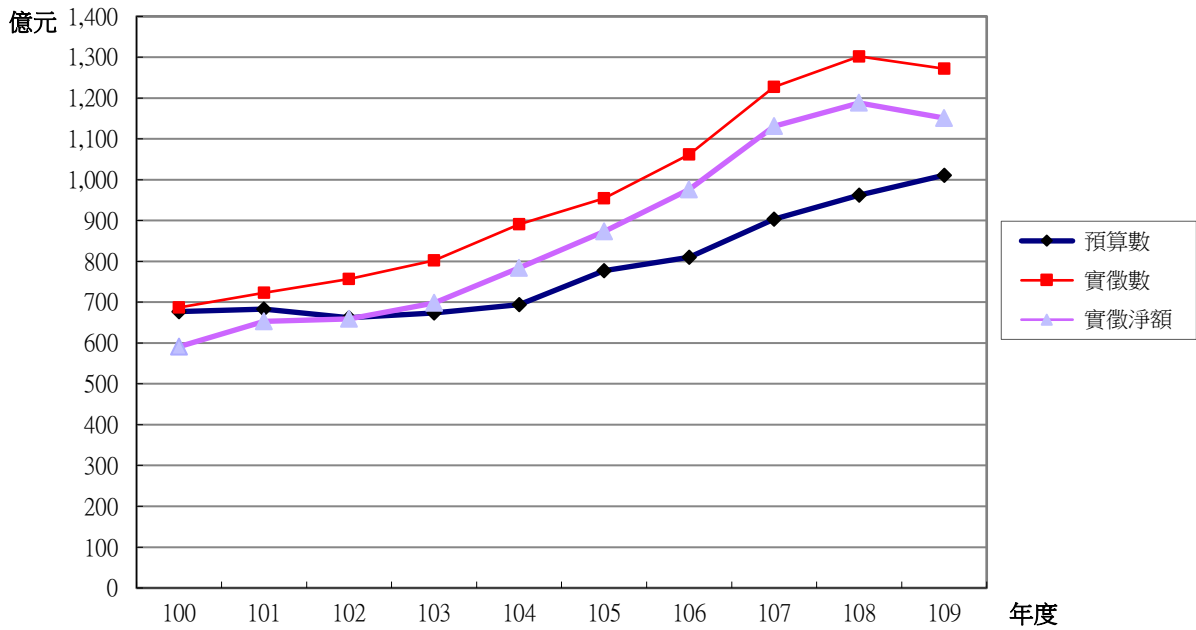
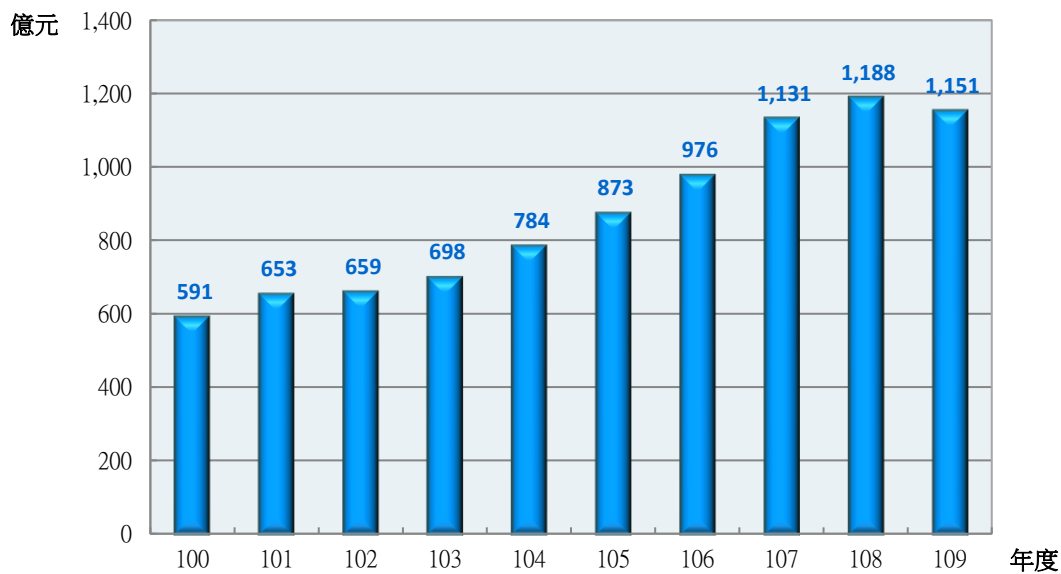


圖 3 歷年實徵淨額比較



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

Unit: NT\$ one hundred million dollars

CY	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Budget	677	683	662	674	694	777	810	903	962	1,011
Actual Revenues	687	723	757	802	891	954	1,062	1,227	1,302	1,272
Net Tax Revenues	591	653	659	698	784	873	976	1,131	1,188	1,151

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

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

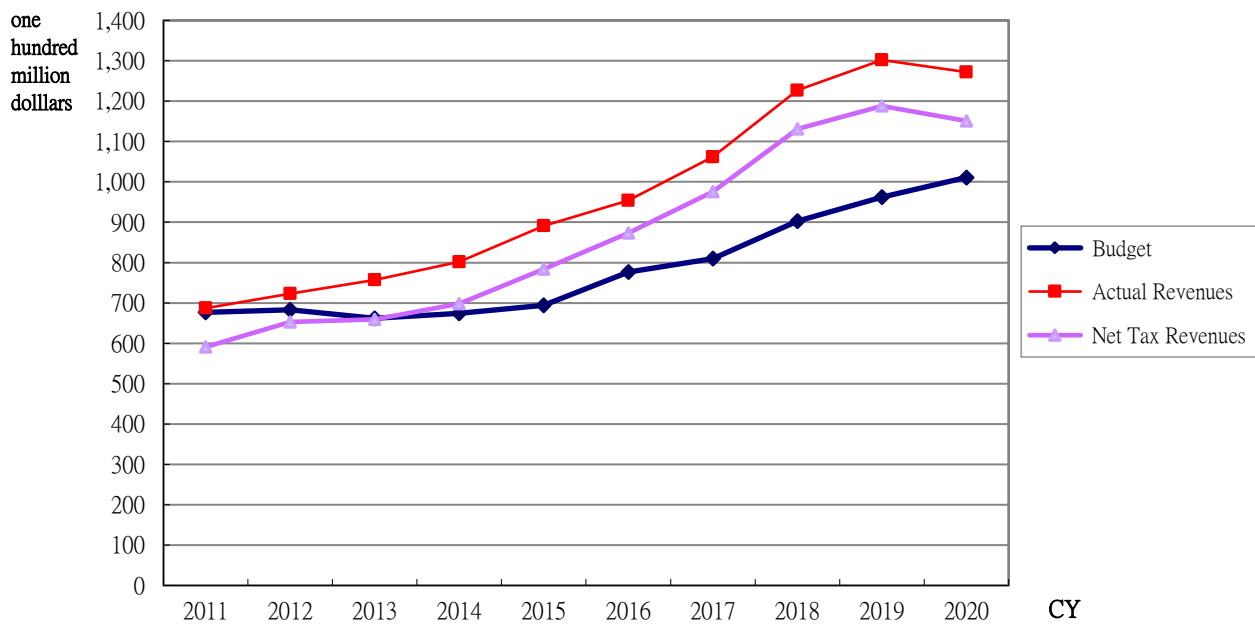
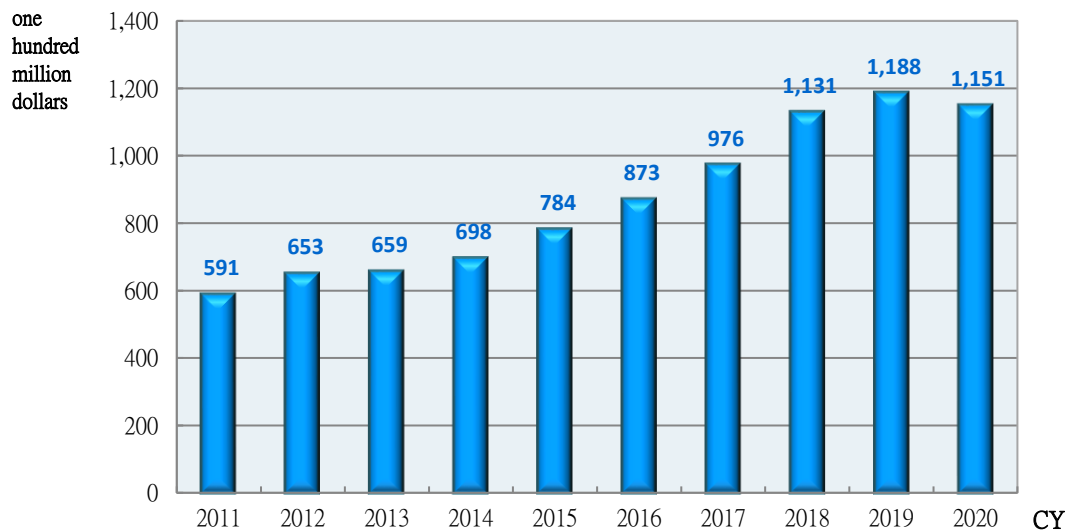


Figure 3. Comparison of net tax revenues in previous years



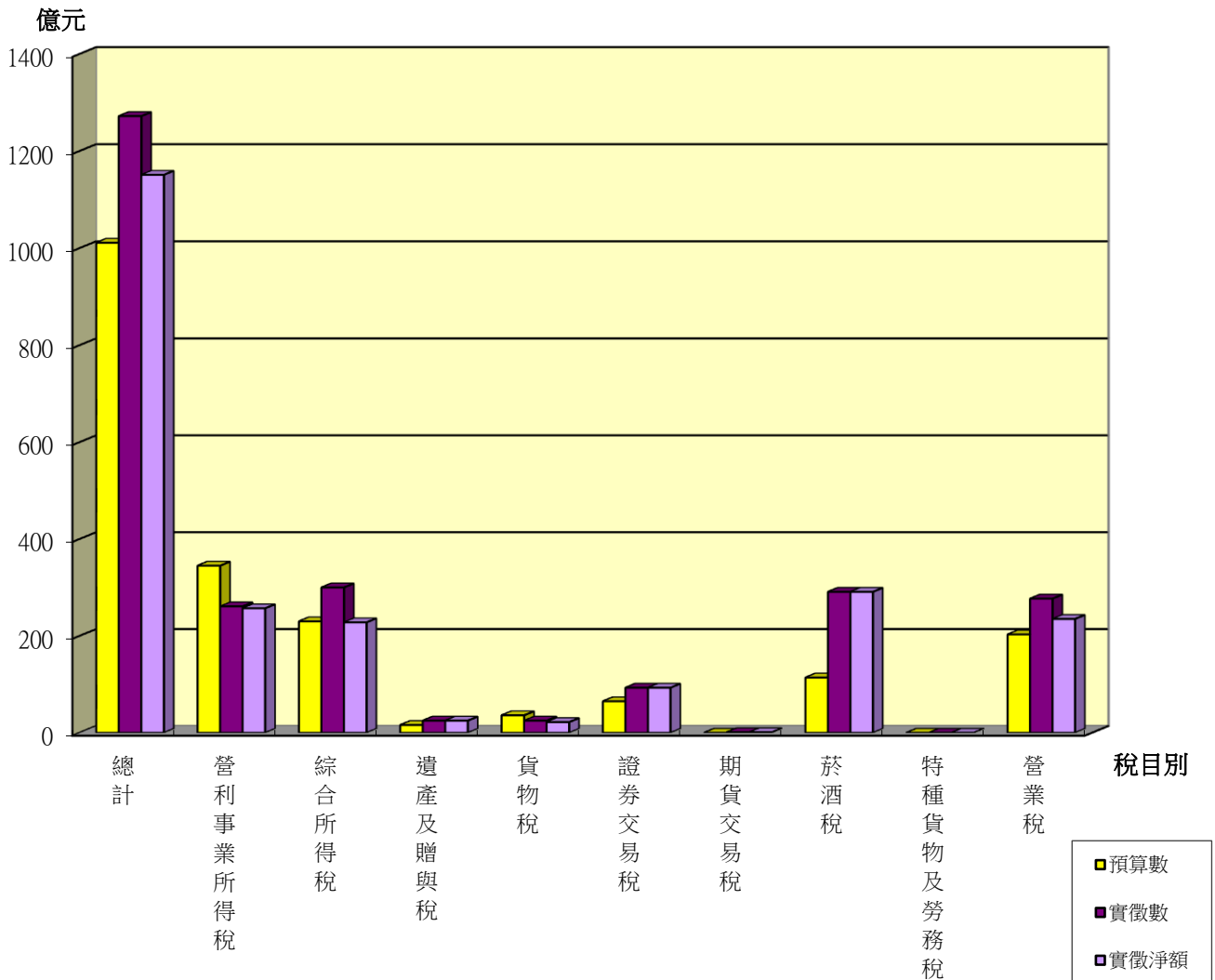
### 三、各項國稅預算數及稅收分析

#### (一)本(109)年度各項國稅預算數及稅收比較

單位:萬元

稅目別	預 算 數		實 徵 數	實 徵 淨 額	
	金 額	分 配 比%		金 額	分 配 比%
營利事業所得稅	3,454,614	34.18	2,611,818	2,568,814	22.32
綜 合 所 得 稅	2,299,787	22.75	2,995,193	2,279,071	19.81
遺 產 及 贈 與 稅	162,700	1.61	246,728	245,053	2.13
貨 物 稅	356,667	3.53	254,064	220,320	1.91
證 券 交 易 稅	652,900	6.46	930,474	930,468	8.09
期 貨 交 易 稅	4,600	0.05	6,630	6,630	0.06
菸 酒 稅	1,140,375	11.28	2,906,320	2,906,320	25.26
特種貨物及勞務稅	2,000	0.02	482	163	0.00
營 業 稅	2,033,170	20.12	2,772,718	2,348,983	20.42
合 計	10,106,813	100.00	12,724,427	11,505,822	100.00

圖4 本年度各項國稅預算數及稅收比較



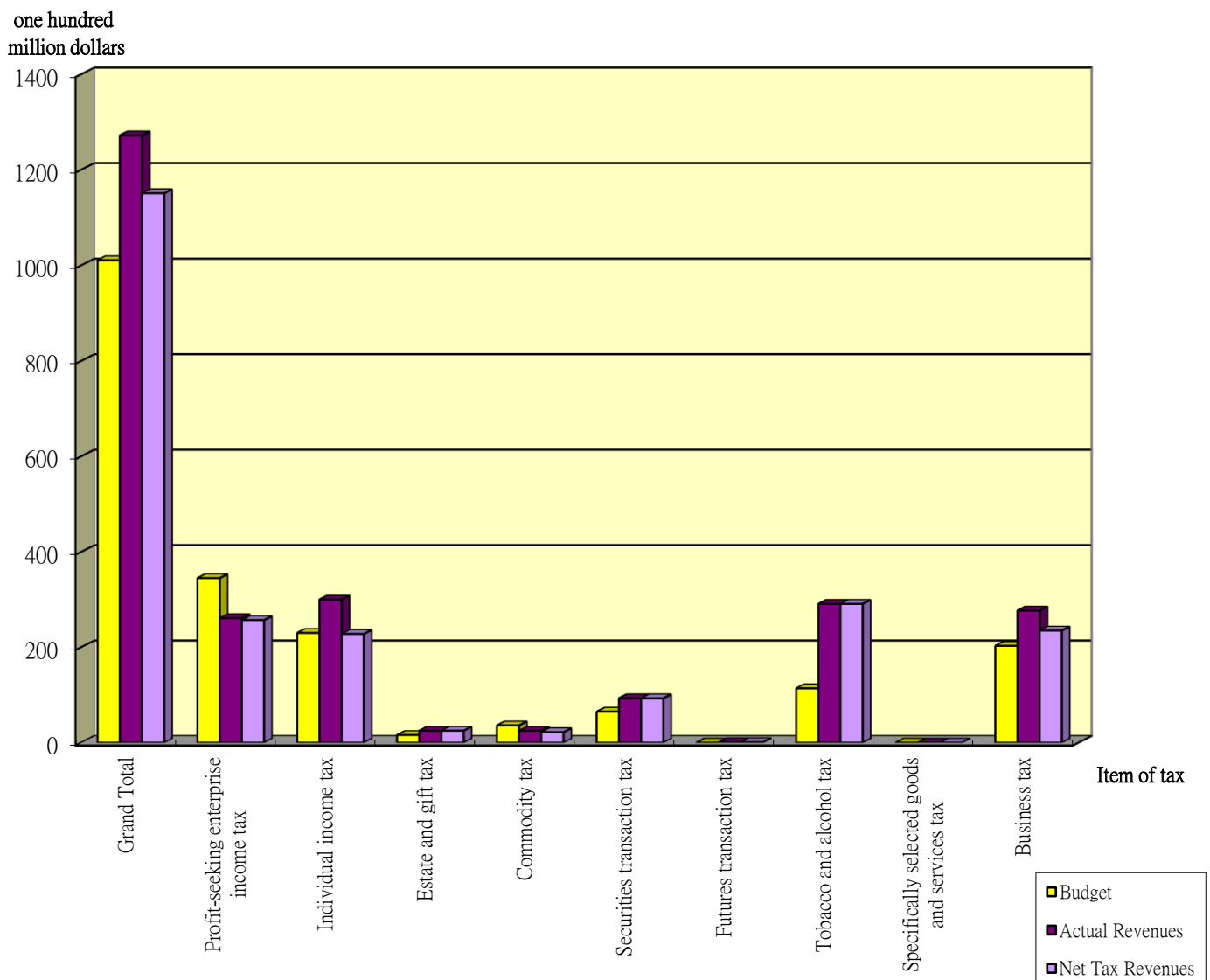
### III. Analysis of Each Category of National Tax Budget and Tax Revenues

#### 1. Comparison of Each Category of National Tax Budget and Tax Revenues for Current Year (2020)

Unit: NT\$ ten thousand dollars

Item of Tax	Budget		Actual Revenues	Net Tax Revenues	
	Amount	Proportion of Distribution %		Amount	Proportion of Distribution %
Profit-seeking enterprise income tax	3,454,614	34.18	2,611,818	2,568,814	22.32
Individual income tax	2,299,787	22.75	2,995,193	2,279,071	19.81
Estate and gift tax	162,700	1.61	246,728	245,053	2.13
Commodity tax	356,667	3.53	254,064	220,320	1.91
Securities transaction tax	652,900	6.46	930,474	930,468	8.09
Futures transaction tax	4,600	0.05	6,630	6,630	0.06
Tobacco and alcohol tax	1,140,375	11.28	2,906,320	2,906,320	25.26
Specifically selected goods and services tax	2,000	0.02	482	163	0.00
Business tax	2,033,170	20.12	2,772,718	2,348,983	20.42
Grand Total	10,106,813	100.00	12,724,427	11,505,822	100.00

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

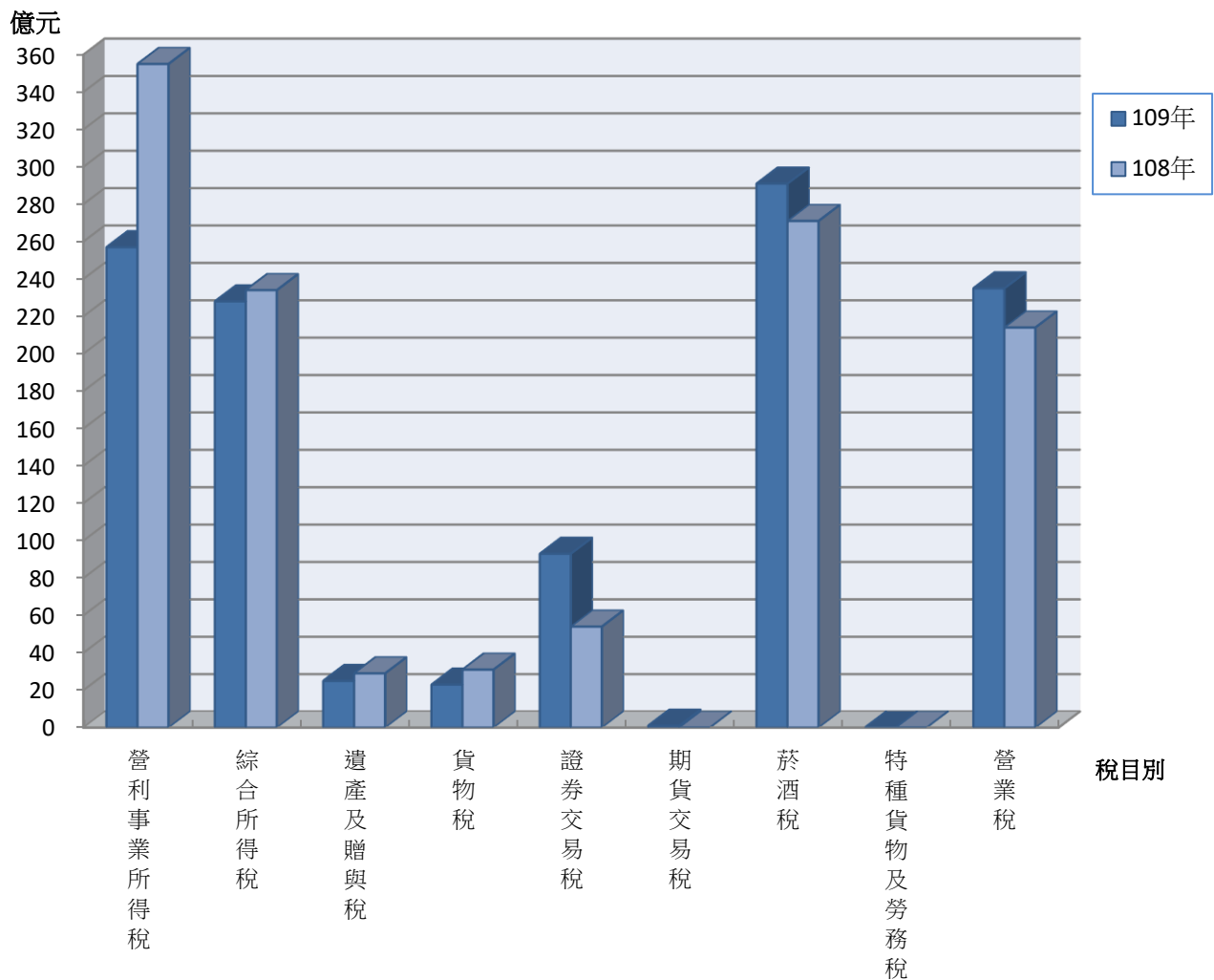


## (二)本(109)年度與上年度各項國稅實徵淨額比較

單位:萬元

稅目別	109年	108年	增(減)數	增(減)率%
營利事業所得稅	2,568,814	3,553,966	-985,152	-27.72
綜合所得稅	2,279,071	2,339,915	-60,844	-2.60
遺產及贈與稅	245,053	282,229	-37,176	-13.17
貨物稅	220,320	314,613	-94,293	-29.97
證券交易稅	930,468	539,532	390,936	72.46
期貨交易稅	6,630	4,024	2,606	64.76
菸酒稅	2,906,320	2,710,288	196,032	7.23
特種貨物及勞務稅	163	-588	751	-
營業稅	2,348,983	2,139,165	209,818	9.81
總計	11,505,822	11,883,144	-377,322	-3.18

圖 5 本年度與上年度各項國稅實徵淨額比較

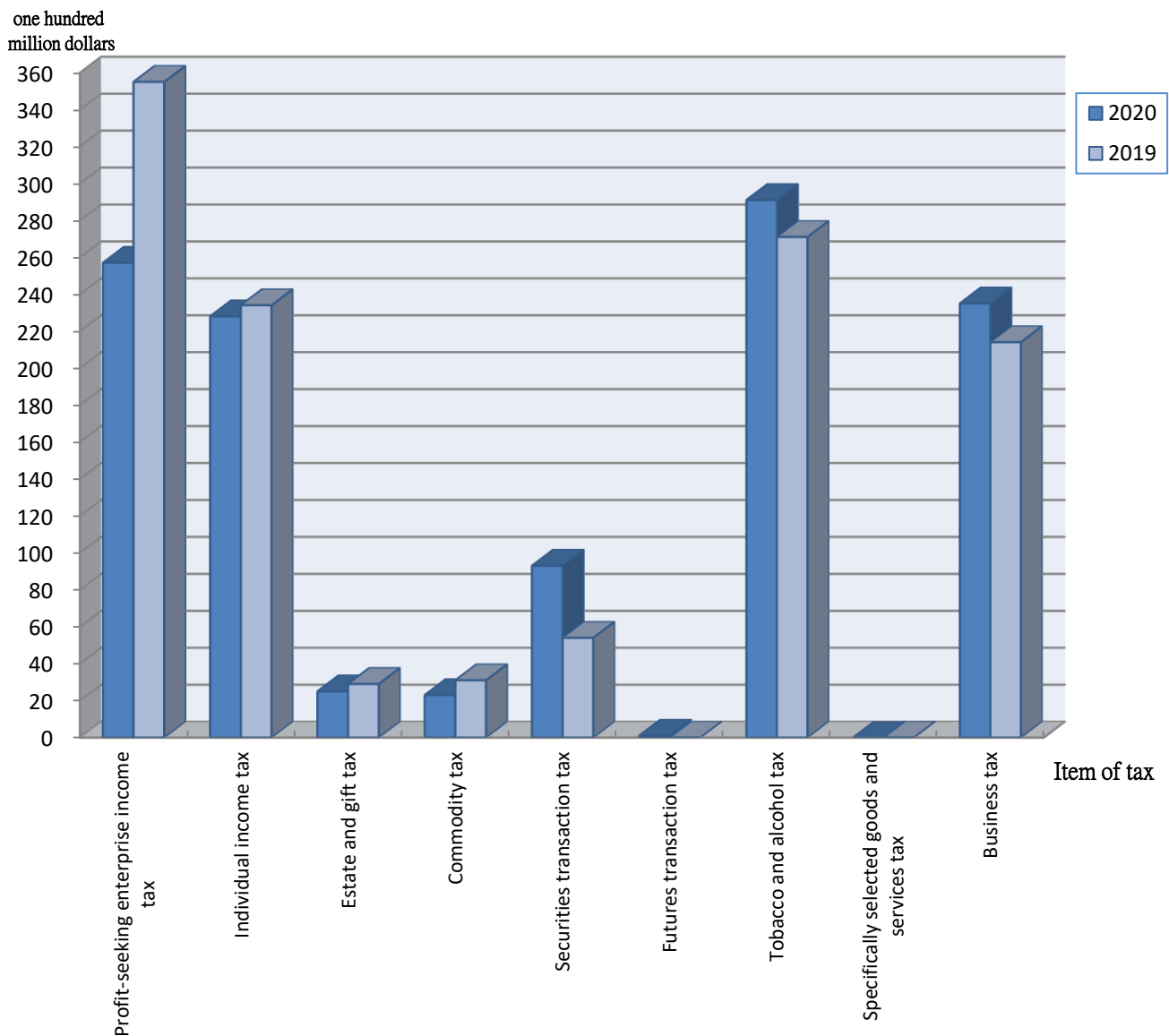


## 2. Comparison between Net Tax Revenues of Each Category of National Tax for Current Year (2020) and Last Year

Unit: NT\$ ten thousand dollars

Item of Tax	2020	2019	Increase (decrease) amount	Increase (decrease) rate%
Profit-seeking enterprise income tax	2,568,814	3,553,966	-985,152	-27.72
Individual income tax	2,279,071	2,339,915	-60,844	-2.60
Estate and gift tax	245,053	282,229	-37,176	-13.17
Commodity tax	220,320	314,613	-94,293	-29.97
Securities transaction tax	930,468	539,532	390,936	72.46
Futures transaction tax	6,630	4,024	2,606	64.76
Tobacco and alcohol tax	2,906,320	2,710,288	196,032	7.23
Specifically selected goods and services tax	163	-588	751	-
Business tax	2,348,983	2,139,165	209,818	9.81
Grand Total	11,505,822	11,883,144	-377,322	-3.18

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



### (三)各縣市預算數及實徵淨額比較

單位:萬元

縣 市 別	109 年 預算數 (1)	109 年 實徵淨額 (2)	增(減)數 =(2)-(1)	增(減)數 %	108 年 實徵淨額 (3)	增(減)數 =(2)-(3)	增(減)率 %
臺 南 市	7,189,365	8,332,147	1,142,782	15.90	8,795,073	-462,926	-5.26
嘉 義 縣	628,849	633,271	4,422	0.70	661,795	-28,524	-4.31
屏 東 縣	1,436,308	1,617,157	180,849	12.59	1,571,825	45,332	2.88
臺 東 縣	184,234	178,757	-5,477	-2.97	187,574	-8,817	-4.70
澎 湖 縣	69,206	66,297	-2,909	-4.20	64,941	1,356	2.09
嘉 義 市	598,851	678,193	79,342	13.25	601,936	76,257	12.67
總 計	10,106,813	11,505,822	1,399,009	13.84	11,883,144	-377,322	-3.18

圖6 各縣市本(109)年度預算數及實徵淨額比較

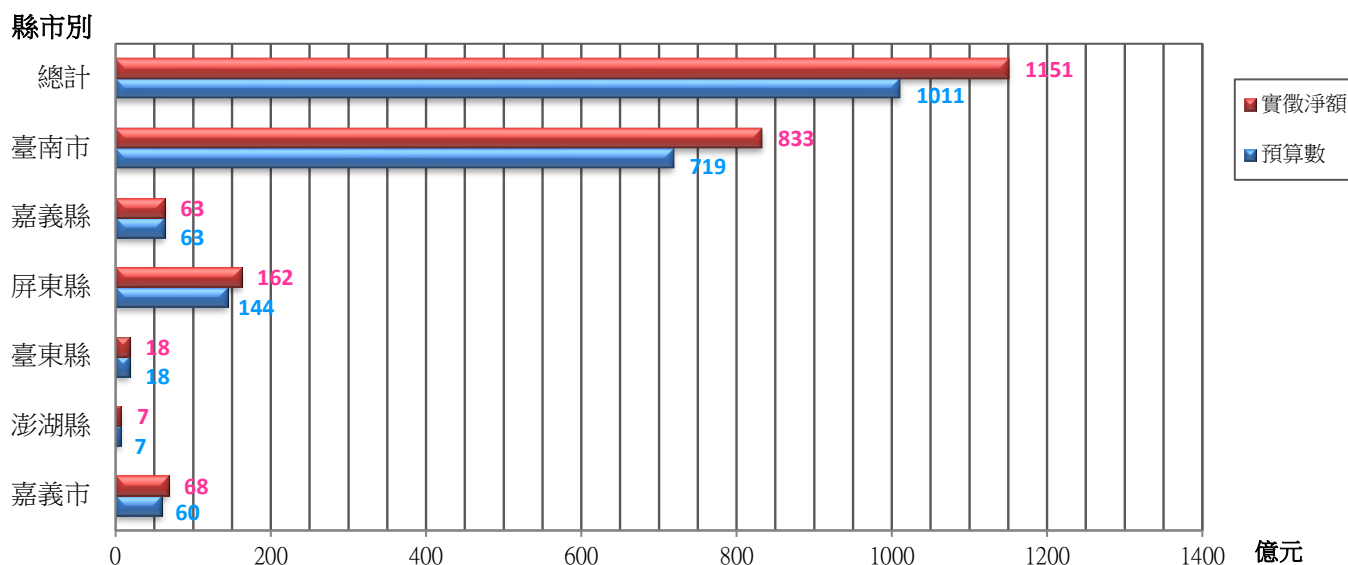
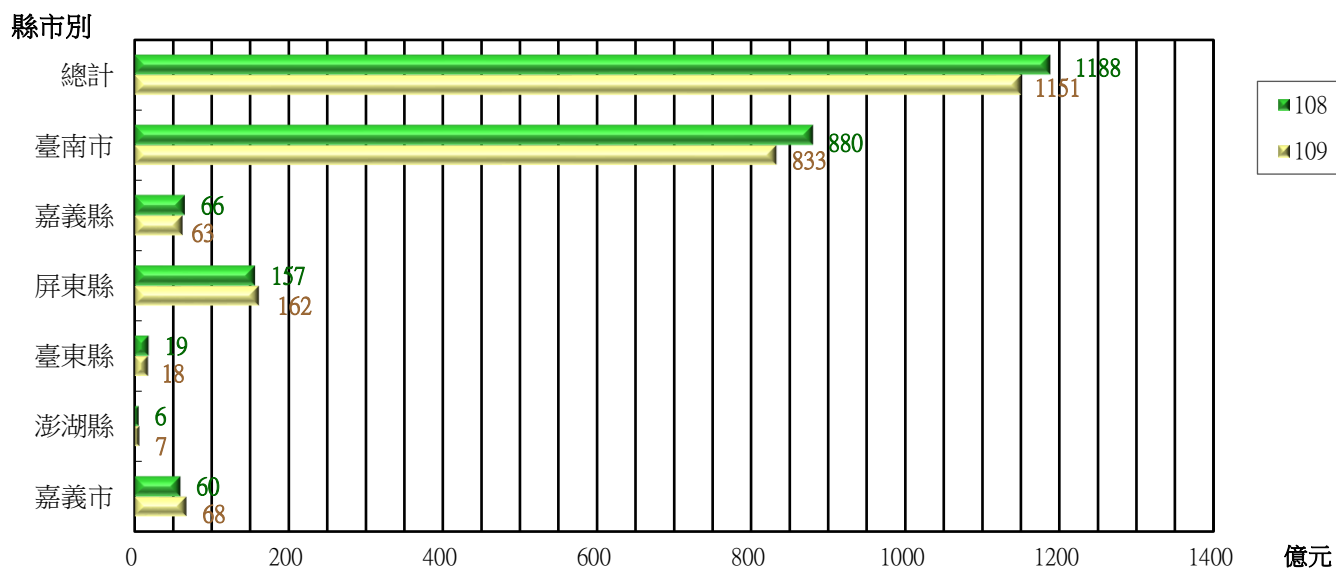


圖7 各縣市本(109)年度實徵淨額及上年度實徵淨額比較



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

Unit: NT\$ ten thousand dollars

City or County	2020 Budget (1)	2020 Net Tax Revenues (2)	Increase (decrease) amount = (2)-(1)	Increase (decrease) rate%	2019 Net Tax Revenues (3)	Increase (decrease) amount = (2)-(3)	Increase (decrease) rate%
Tainan City	7,189,365	8,332,147	1,142,782	15.90	8,795,073	-462,926	-5.26
Chiayi County	628,849	633,271	4,422	0.70	661,795	-28,524	-4.31
Pingtung County	1,436,308	1,617,157	180,849	12.59	1,571,825	45,332	2.88
Taitung County	184,234	178,757	-5,477	-2.97	187,574	-8,817	-4.70
Penghu County	69,206	66,297	-2,909	-4.20	64,941	1,356	2.09
Chiayi City	598,851	678,193	79,342	13.25	601,936	76,257	12.67
Grand Total	10,106,813	11,505,822	1,399,009	13.84	11,883,144	-377,322	-3.18

Figure 6. Comparison between net tax revenues of national tax and budget for every county and city in 2020

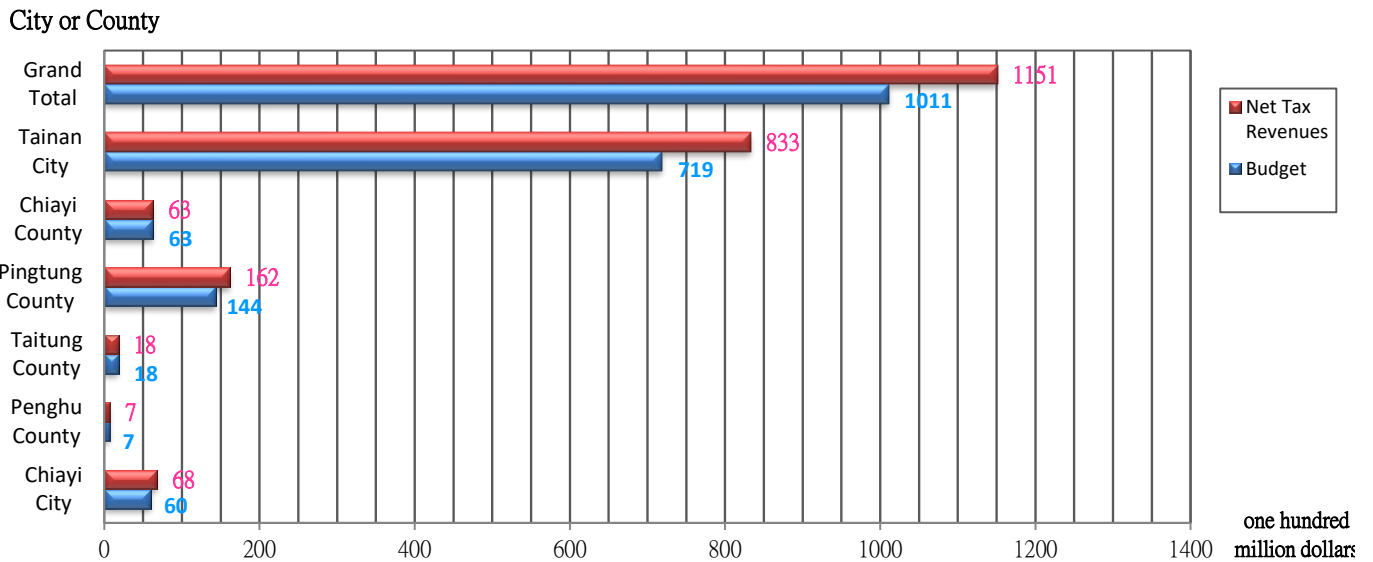
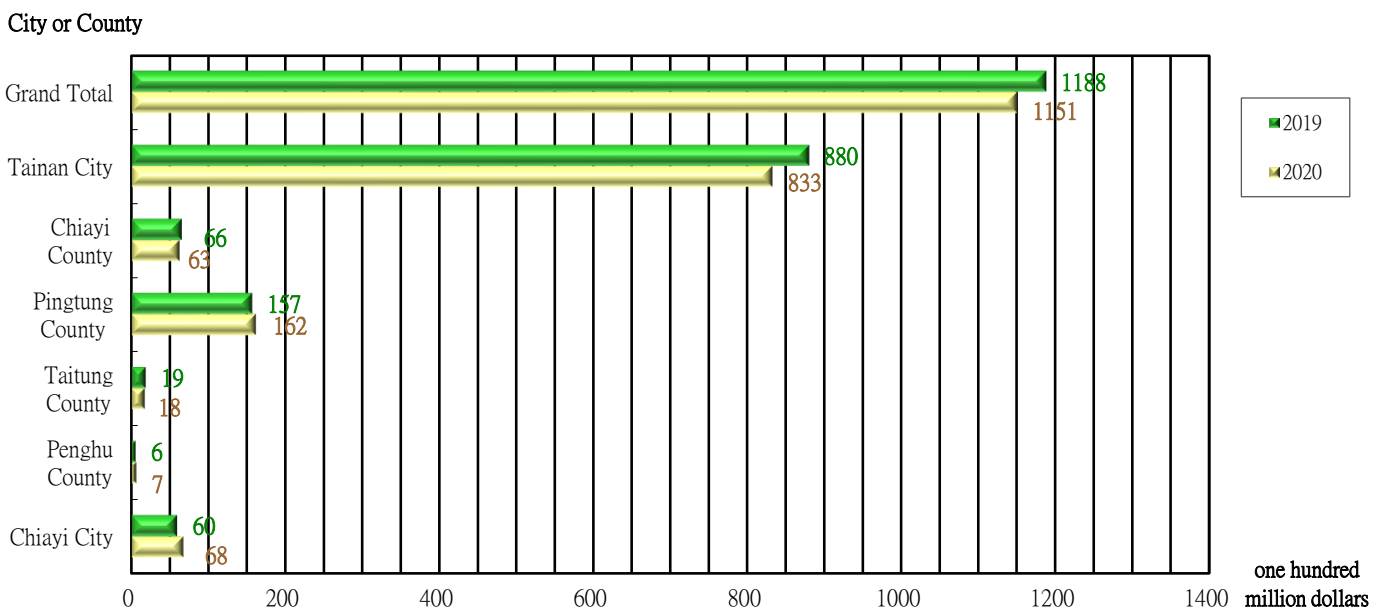


Figure 7. Comparison net tax revenues for every county and city between current year (2020) and last year



## 四、各項國稅收入季節變動分析

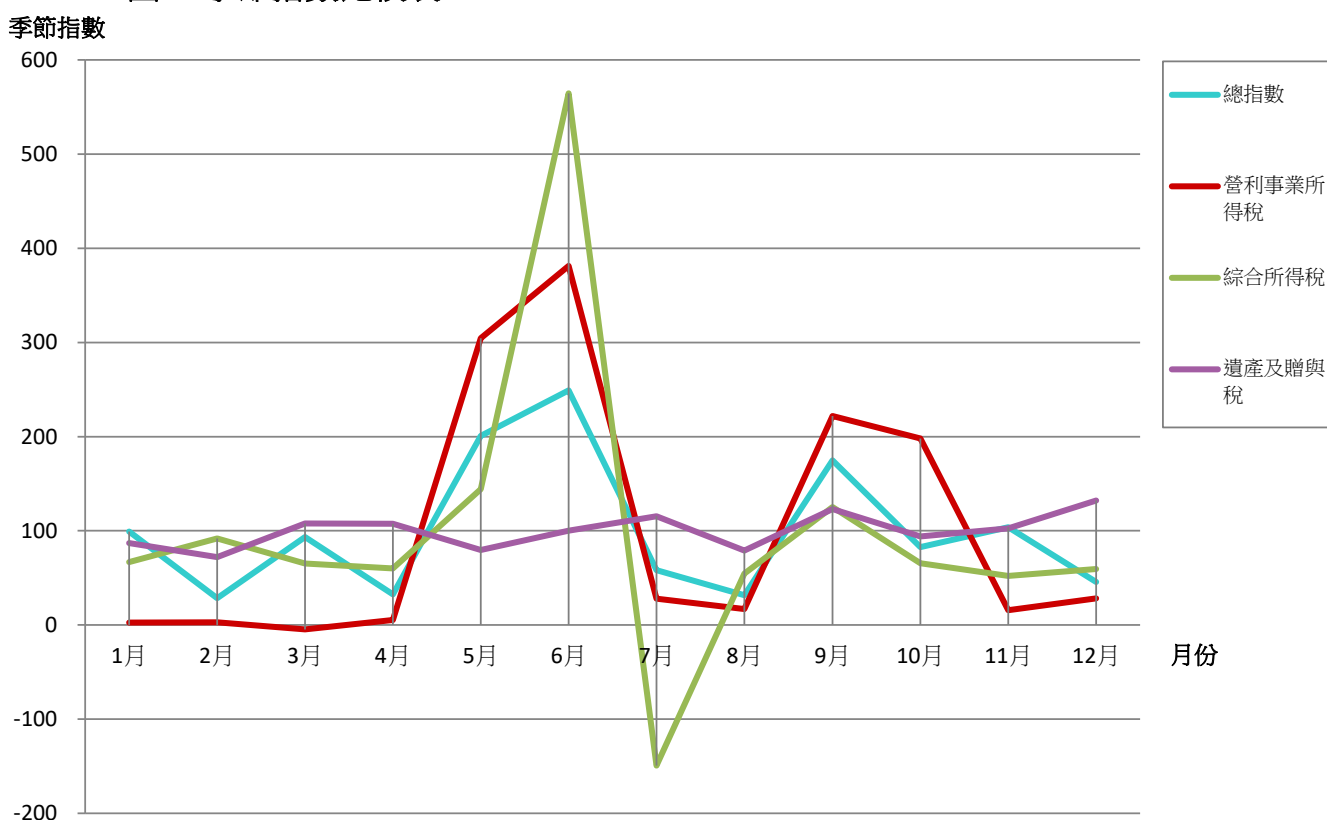
### (一)本(109)年度各項國稅總指數及營利事業所得稅、綜合所得稅、遺產及贈與稅之季節指數分析

#### 1. 季節指數表

月份 季節指數	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月
總指數	99.33	28.42	93.32	32.58	200.65	249.09	58.08	31.66	174.87	82.64	103.82	45.54
營利事業所得稅	2.66	2.68	-4.70	5.14	304.34	381.24	27.93	16.89	221.79	198.03	15.81	28.19
綜合所得稅	66.82	91.80	65.32	59.97	144.13	564.52	-149.32	54.54	125.08	65.45	52.23	59.45
遺產及贈與稅	86.89	72.04	107.69	107.53	79.61	100.24	115.40	78.93	122.99	94.07	102.48	132.13

資料來源:本年報之表12。

圖8 季節指數比較表



#### 2. 季節指數分析

- (1)總指數：各項國稅收入平均稅收以6月份180億6,584萬2千元為最高，最低為2月份20億6,119萬8千元，全年平均稅收為72億5,272萬7千元，以此平均數之指數為100，以6月份指數最高為249.09，5月份指數200.65次之，其次依序為9月份指數174.87，11月份指數103.82，其餘各月份指數皆在100以下，2月份指數28.42為最低。
- (2)營利事業所得稅：以6月份指數381.24居首，5月份指數304.34次之，其次依序為9月份指數221.79，10月份指數198.03，其餘各月份指數皆在100以下，3月份指數-4.70為最低。
- (3)綜合所得稅：此稅指數變動最大，上半年為稅收旺季，6月份指數564.52居首，5月份指數144.13次之，其次依序為9月份指數125.08，其餘各月份指數皆在100以下，以7月份指數-149.32為最低，係大批退稅所致。
- (4)遺產及贈與稅：指數約於72.04至132.13之間，以12月份指數最高，2月份指數最低。

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

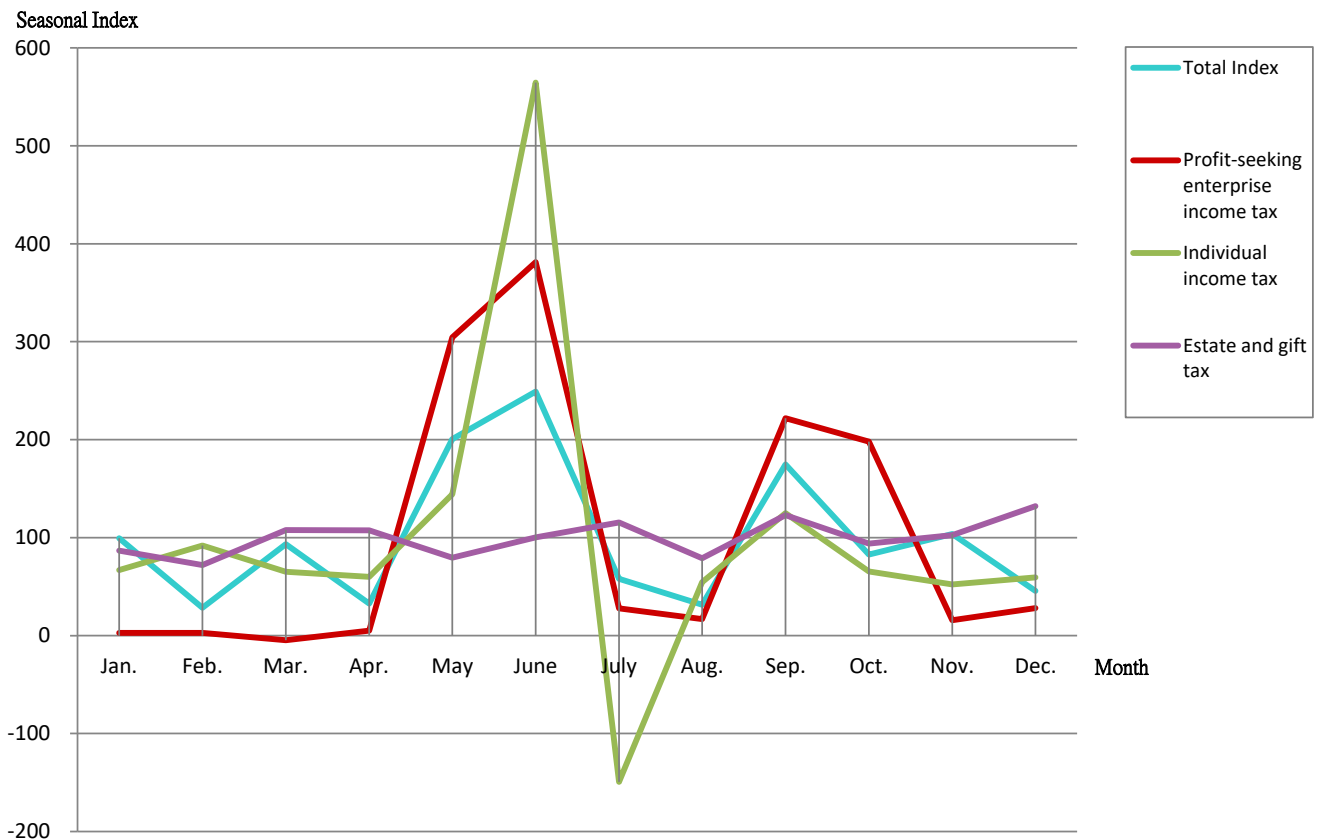
### 1. Seasonal index analysis of each category of national tax of current year (2020), including total index, profit-seeking enterprise income tax, individual income tax, estate and gift tax

1-1 Table of Seasonal Index

Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Total Index	99.33	28.42	93.32	32.58	200.65	249.09	58.08	31.66	174.87	82.64	103.82	45.54
Profit-seeking enterprise income tax	2.66	2.68	-4.70	5.14	304.34	381.24	27.93	16.89	221.79	198.03	15.81	28.19
Individual income tax	66.82	91.80	65.32	59.97	144.13	564.52	-149.32	54.54	125.08	65.45	52.23	59.45
Estate and gift tax	86.89	72.04	107.69	107.53	79.61	100.24	115.40	78.93	122.99	94.07	102.48	132.13

Source: Table 12 of this annual report.

Figure 8. Comparison Table of Seasonal Index



### 1-2 Analysis of Seasonal Index

1-2-1 Total Index: The highest average tax income of national tax incomes is NT\$18,065,842,000 dollars in June, whereas the lowest as is NT\$2,061,198,000 in February, and annual average tax income is NT\$7,252,727,000. If the index of the whole year is set at the annual average as 100, the highest index is 249.09 in June, followed by 200.65 in May, 174.87 in September, 103.82 in November, and other monthly indices fall below 100, with the lowest 28.42 in February.

1-2-2 Profit-seeking Enterprise Income Tax: The highest index is 381.24 in June, followed by 304.34 in May, 221.79 in September, and 198.03 in October. Other monthly indices are below 100, with the lowest of -4.70 in March.

1-2-3 Individual Income Tax: The change in this tax index is the most dramatic. The first half-year is income tax's peak season with the highest of 564.52 in June, followed by 144.13 in May, and 125.08 in September. Other monthly indices are below 100, with the lowest of -149.32 in July because of the large amount of tax refunds.

1-2-4 Estate and Gift Tax: The indices fall between 72.04 and 132.13, with the highest in December and lowest in February.

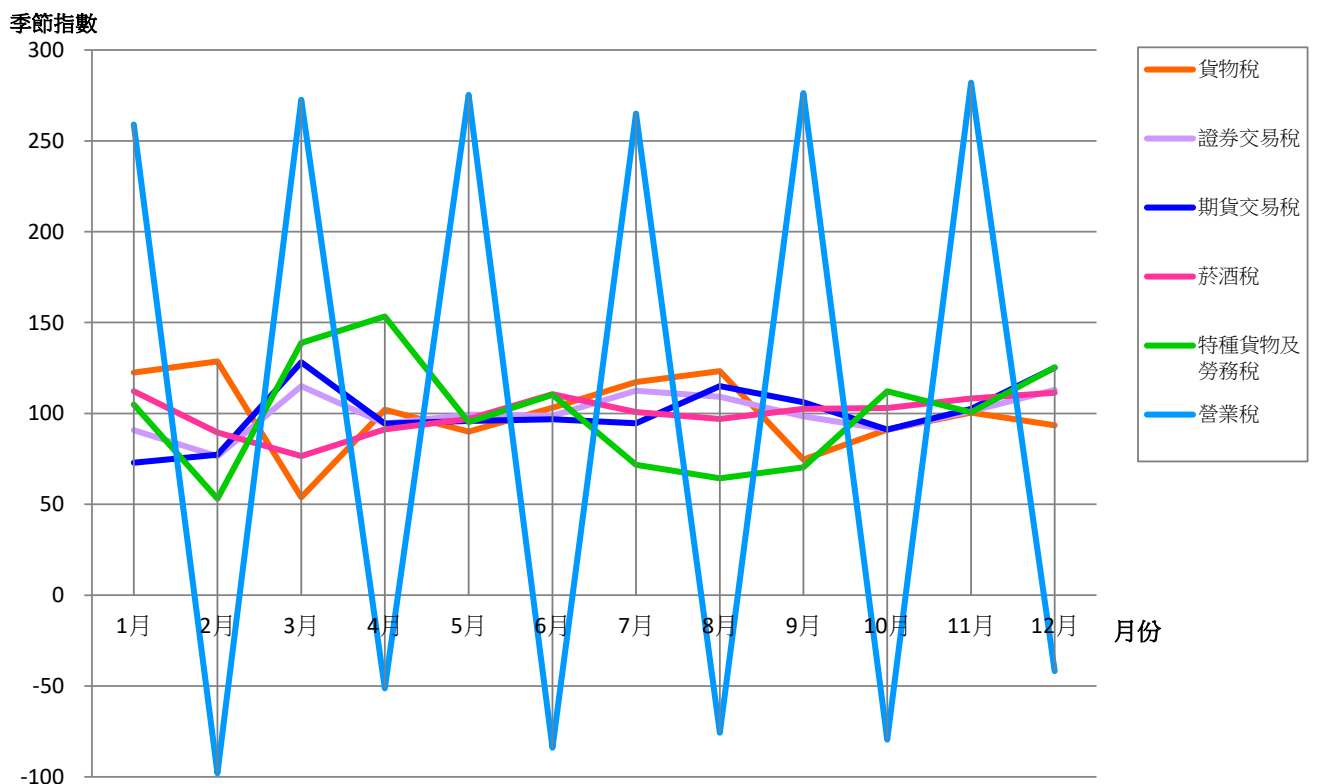
(二)本(109)年度各項國稅之貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅季節指數分析

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	122.41	128.62	53.83	102.02	89.97	103.16	117.27	123.20	74.66	91.08	100.38	93.39
證券交易稅	90.78	76.44	115.02	94.42	99.30	98.71	112.51	109.14	98.43	91.08	101.19	112.98
期貨交易稅	72.88	77.34	128.15	94.48	95.87	96.72	94.54	115.03	106.21	91.16	102.48	125.15
菸酒稅	112.21	89.46	76.53	91.23	97.02	110.66	100.74	97.02	102.54	103.04	108.15	111.40
特種貨物及勞務稅	104.91	53.08	138.81	153.35	95.16	110.20	71.81	64.32	70.25	112.24	100.59	125.28
營業稅	258.98	-97.97	272.68	-51.24	275.33	-84.02	265.01	-75.77	276.32	-79.50	282.02	-41.84

資料來源:本年報之表12。

圖9 季節指數比較表



2. 季節指數分析

- (1)貨物稅：此稅收變動不大，指數約於53.83至128.62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76.44至115.02之間，以3月份指數最高，2月份指數最低。
- (3)期貨交易稅：指數約於72.88至128.15之間，以3月份指數最高，1月份指數最低。
- (4)菸酒稅：指數約於76.53至112.21之間，以1月份指數最高，3月份指數最低。
- (5)特種貨物及勞務稅：指數約於53.08至153.35之間，以4月份指數最高，2月份指數最低
- (6)營業稅：申報繳納以每二個月為一期，復以外銷退稅、固定資產退稅等因素，致單月份指數為正數，雙月份則為負，單月份指數約於258.98至282.02之間，以11月份指數282.02為最高，雙月份指數約於-97.97至-41.84之間，以2月份指數最低。

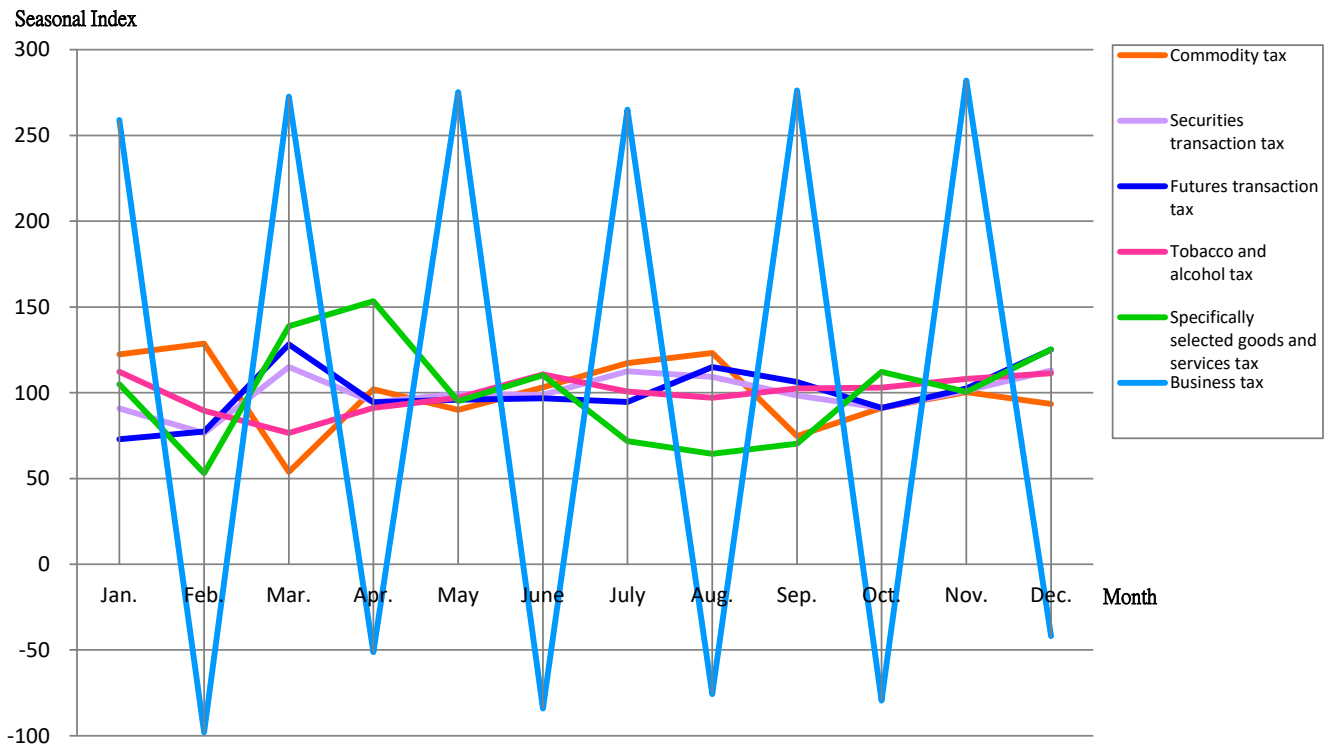
2. Seasonal index analysis of each category of national tax of current year (2020), including commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax

2-1 Table of Seasonal Index

Month Seasonal Index	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Commodity tax	122.41	128.62	53.83	102.02	89.97	103.16	117.27	123.20	74.66	91.08	100.38	93.39
Securities transaction tax	90.78	76.44	115.02	94.42	99.30	98.71	112.51	109.14	98.43	91.08	101.19	112.98
Futures transaction tax	72.88	77.34	128.15	94.48	95.87	96.72	94.54	115.03	106.21	91.16	102.48	125.15
Tobacco and alcohol tax	112.21	89.46	76.53	91.23	97.02	110.66	100.74	97.02	102.54	103.04	108.15	111.40
Specifically selected goods and services tax	104.91	53.08	138.81	153.35	95.16	110.20	71.81	64.32	70.25	112.24	100.59	125.28
Business tax	258.98	-97.97	272.68	-51.24	275.33	-84.02	265.01	-75.77	276.32	-79.50	282.02	-41.84

Source: Table 12 of this annual report.

Figure 9. Comparison Table of Seasonal Index



2-2 Analysis of Seasonal Index

- 2-2-1 Commodity Tax: The seasonal change in commodity tax is not substantial, and the tax indices fall between 53.83 and 128.62, with the highest in February and lowest in March.
- 2-2-2 Securities transaction tax: The indices are between 76.44 and 115.02, with the highest in March and lowest in February.
- 2-2-3 Futures transaction tax: The indices are between 72.88 and 128.15, with the highest in March and lowest in January.
- 2-2-4 Tobacco and alcohol tax: The indices are between 76.53 and 112.21, with the highest in January and lowest in March.
- 2-2-5 Specifically selected goods and services tax: The indices are between 53.08 and 153.35, with the highest in April and lowest in February.
- 2-2-6 Business Tax: This tax is declared and paid once every two months. Because of the export products refund and fixed assets refund, the indices are positive in odd months (between 258.98 and 282.02) with the highest of 282.02 in November, and negative in even months (between -97.97 and -41.84) with the lowest index in February.



## 貳、統計表

Statistical Tables

表1. 歷年各項國稅實徵數與預算數比較

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Ttotal	Income Tax 營利事業所得稅 Profit-seeking Enterprise Income Tax			綜合所得稅 Individual Income Tax
100年							
	預算數	67,736,000	31,519,000	16,011,000	15,508,000	1,839,000	3,754,000
	實徵數	68,742,910	36,193,725	18,025,559	18,168,166	1,329,151	3,595,851
	實徵淨額	59,094,250	27,450,980	16,950,500	10,500,480	1,315,166	3,569,159
	實徵數達成率	101.5	114.8	112.6	117.2	72.3	95.8
	實徵數年增率	-21.0	-17.5	-13.2	-21.3	-31.4	-19.3
	實徵淨額達成率	87.2	87.1	105.9	67.7	71.5	95.1
	實徵淨額年增率	-20.2	-15.0	-10.9	-20.8	-31.8	-19.0
101年							
	預算數	68,257,310	31,318,000	18,000,000	13,318,000	1,962,310	3,915,000
	實徵數	72,281,871	40,238,609	18,305,109	21,933,500	1,437,866	3,211,839
	實徵淨額	65,296,016	34,163,333	17,970,228	16,193,105	1,435,920	3,090,137
	實徵數達成率	105.9	128.5	101.7	164.7	73.3	82.0
	實徵數年增率	5.1	11.2	1.6	20.7	8.2	-10.7
	實徵淨額達成率	95.7	109.1	99.8	121.6	73.2	78.9
	實徵淨額年增率	10.5	24.5	6.0	54.2	9.2	-13.4
102年							
	預算數	66,182,889	31,571,889	18,563,000	13,008,889	1,919,000	3,965,000
	實徵數	75,719,147	40,930,792	17,392,897	23,537,895	1,383,546	3,690,498
	實徵淨額	65,864,351	34,550,104	17,046,941	17,503,163	1,378,072	3,520,983
	實徵數達成率	114.4	129.6	93.7	180.9	72.1	93.1
	實徵數年增率	4.8	1.7	-5.0	7.3	-3.8	14.9
	實徵淨額達成率	99.5	109.4	91.8	134.5	71.8	88.8
	實徵淨額年增率	0.9	1.1	-5.1	8.1	-4.0	13.9
103年							
	預算數	67,392,530	31,861,889	18,261,000	13,600,889	2,080,000	3,757,000
	實徵數	80,248,221	43,016,427	19,477,487	23,538,940	1,420,765	3,348,527
	實徵淨額	69,818,099	36,227,217	19,035,683	17,191,534	1,417,073	3,264,796
	實徵數達成率	119.1	135.0	106.7	173.1	68.3	89.1
	實徵數年增率	6.0	5.1	12.0	0.0	2.7	-9.3
	實徵淨額達成率	103.6	113.7	104.2	126.4	68.1	86.9
	實徵淨額年增率	6.0	4.9	11.7	-1.8	2.8	-7.3
104年							
	預算數	69,431,307	33,752,000	18,773,000	14,979,000	2,122,000	3,630,000
	實徵數	89,081,902	50,224,345	24,208,640	26,015,705	1,837,145	3,538,299
	實徵淨額	78,353,040	42,984,142	23,860,148	19,123,994	1,831,233	3,526,991
	實徵數達成率	128.3	148.8	129.0	173.7	86.6	97.5
	實徵數年增率	11.0	16.8	24.3	10.5	29.3	5.7
	實徵淨額達成率	112.8	127.4	127.1	127.7	86.3	97.2
	實徵淨額年增率	12.2	18.7	25.3	11.2	29.2	8.0

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
3. 特種貨物及勞務稅自103年度納編中央政府總預算。
4. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
5. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
6. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax  CY
					CY2011
					Budget
9,523,000	35,000	8,906,000	-	12,160,000	Actual Revenues
6,149,434	46,026	8,325,518	-	13,103,205	Net Tax Revenues
6,149,320	46,026	8,324,275	-	12,239,324	% of Actual Revenues to Budget
64.6	131.5	93.5	-	107.8	Actual Revenues Annual Growth Rate
-28.9	19.4	3.1	-	-34.5	% of Net Tax Revenues to Budget
64.6	131.5	93.5	-	100.7	Net Tax Revenues Annual Growth Rate
-28.9	19.4	3.1	-	-34.3	CY2012
					Budget
8,258,000	44,000	9,013,000	-	13,747,000	Actual Revenues
4,663,589	32,886	8,706,139	-	13,990,943	Net Tax Revenues
4,663,521	32,886	8,703,727	-	13,206,492	% of Actual Revenues to Budget
56.5	74.7	96.6	-	101.8	Actual Revenues Annual Growth Rate
-24.2	-28.5	4.6	-	6.8	% of Net Tax Revenues to Budget
56.5	74.7	96.6	-	96.1	Net Tax Revenues Annual Growth Rate
-24.2	-28.5	4.6	-	7.9	CY2013
					Budget
6,804,000	48,000	8,998,000	-	12,877,000	Actual Revenues
4,550,536	19,131	7,676,445	-	17,468,199	Net Tax Revenues
4,550,346	19,131	7,676,445	-	14,169,270	% of Actual Revenues to Budget
66.9	39.9	85.3	-	135.7	Actual Revenues Annual Growth Rate
-2.4	-41.8	-11.8	-	24.9	% of Net Tax Revenues to Budget
66.9	39.9	85.3	-	110.0	Net Tax Revenues Annual Growth Rate
-2.4	-41.8	-11.8	-	7.3	CY2014
					Budget
5,847,000	29,000	9,200,000	183,000	14,434,641	Actual Revenues
5,756,847	22,087	6,839,785	276,981	19,566,802	Net Tax Revenues
5,756,496	22,081	6,839,068	270,945	16,020,423	% of Actual Revenues to Budget
98.5	76.2	74.3	151.4	135.6	Actual Revenues Annual Growth Rate
26.5	15.5	-10.9	-	12.0	% of Net Tax Revenues to Budget
98.5	76.1	74.3	148.1	111.0	Net Tax Revenues Annual Growth Rate
26.5	15.4	-10.9	-	13.1	CY2015
					Budget
6,087,000	17,000	8,000,000	222,000	15,601,307	Actual Revenues
4,819,405	28,737	7,597,592	162,185	20,874,194	Net Tax Revenues
4,818,807	28,737	7,597,592	156,556	17,408,982	% of Actual Revenues to Budget
79.2	169.0	95.0	73.1	133.8	Actual Revenues Annual Growth Rate
-16.3	30.1	11.1	-41.4	6.7	% of Net Tax Revenues to Budget
79.2	169.0	95.0	70.5	111.6	Net Tax Revenues Annual Growth Rate
-16.3	30.1	11.1	-42.2	8.7	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
4. Since 2016, the individual income tax includes house and land transactions income tax.
5. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
6. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表1. 歷年各項國稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Ttotal	Income 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. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
3. 特種貨物及勞務稅自103年度納編中央政府總預算。
4. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
5. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
6. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax  CY
					CY2016
					Budget
5,730,000	22,000	7,791,000	98,000	17,302,287	Actual Revenues
4,121,471	32,031	8,825,542	78,080	21,359,153	Net Tax Revenues
4,121,285	31,985	8,825,542	73,148	18,547,602	% of Actual Revenues to Budget
71.9	145.6	113.3	79.7	123.4	Actual Revenues Annual Growth Rate
-14.5	11.5	16.2	-51.9	2.3	% of Net Tax Revenues to Budget
71.9	145.4	113.3	74.6	107.2	Net Tax Revenues Annual Growth Rate
-14.5	11.3	16.2	-53.3	6.5	CY2017
					Budget
6,103,000	30,000	7,506,000	83,000	19,207,516	Actual Revenues
5,779,488	44,238	15,112,040	35,869	22,015,131	Net Tax Revenues
5,779,428	44,238	15,112,040	33,566	18,862,130	% of Actual Revenues to Budget
94.7	147.5	201.3	43.2	114.6	Actual Revenues Annual Growth Rate
40.2	38.1	71.2	-54.1	3.1	% of Net Tax Revenues to Budget
94.7	147.5	201.3	40.4	98.2	Net Tax Revenues Annual Growth Rate
40.2	38.3	71.2	-54.1	1.7	CY2018
					Budget
6,032,000	32,000	9,297,500	39,000	18,821,895	Actual Revenues
6,163,739	47,878	24,700,331	17,383	23,224,477	Net Tax Revenues
6,163,720	47,878	24,700,331	16,447	19,699,562	% of Actual Revenues to Budget
102.2	149.6	265.7	44.6	123.4	Actual Revenues Annual Growth Rate
6.6	8.2	63.4	-51.5	5.5	% of Net Tax Revenues to Budget
102.2	149.6	265.7	42.2	104.7	Net Tax Revenues Annual Growth Rate
6.6	8.2	63.4	-51.0	4.4	CY2019
					Budget
6,842,000	55,000	9,785,000	38,000	20,586,601	Actual Revenues
5,395,316	40,237	27,102,879	3,081	24,854,901	Net Tax Revenues
5,395,316	40,237	27,102,879	-5,876	21,391,652	% of Actual Revenues to Budget
78.9	73.2	277.0	8.1	120.7	Actual Revenues Annual Growth Rate
-12.5	-16.0	9.7	-82.3	7.0	% of Net Tax Revenues to Budget
78.9	73.2	277.0	-	103.9	Net Tax Revenues Annual Growth Rate
-12.5	-16.0	9.7	-	8.6	CY2020
					Budget
6,529,000	46,000	11,403,750	20,000	20,331,699	Actual Revenues
9,304,738	66,305	29,063,196	4,822	27,727,179	Net Tax Revenues
9,304,678	66,305	29,063,196	1,627	23,489,830	% of Actual Revenues to Budget
142.5	144.1	254.9	24.1	136.4	Actual Revenues Annual Growth Rate
72.5	64.8	7.2	56.5	11.6	% of Net Tax Revenues to Budget
142.5	144.1	254.9	8.1	115.5	Net Tax Revenues Annual Growth Rate
72.5	64.8	7.2	-	9.8	CY2021
					Budget

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
4. Since 2016, the individual income tax includes house and land transactions income tax.
5. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
6. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

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
100年				
預算數	67,736,000	42,677,050	4,055,870	13,599,180
實徵數	68,742,910	44,251,391	4,432,615	13,338,426
實徵淨額	59,094,250	38,005,580	3,521,155	12,008,209
實徵數達成率	101.5	103.7	109.3	98.1
實徵數年增率	-21.0	183.9	0.0	-0.6
實徵淨額達成率	87.2	89.1	86.8	88.3
實徵淨額年增率	-20.2	196.1	-2.0	-1.5
101年				
預算數	68,257,310	43,688,796	4,102,090	13,593,550
實徵數	72,281,871	46,470,219	4,912,877	13,808,605
實徵淨額	65,296,016	42,088,248	4,253,081	12,736,413
實徵數達成率	105.9	106.4	119.8	101.6
實徵數年增率	5.1	5.0	10.8	3.5
實徵淨額達成率	95.7	96.3	103.7	93.7
實徵淨額年增率	10.5	10.7	20.8	6.1
102年				
預算數	66,182,889	42,076,597	4,198,180	13,304,813
實徵數	75,719,147	48,661,022	5,200,911	14,414,007
實徵淨額	65,864,351	41,858,408	4,385,364	13,121,804
實徵數達成率	114.4	115.6	123.9	108.3
實徵數年增率	4.8	4.7	5.9	4.4
實徵淨額達成率	99.5	99.5	104.5	98.6
實徵淨額年增率	0.9	-0.5	3.1	3.0
103年				
預算數	67,392,530	43,272,150	4,122,620	13,575,200
實徵數	80,248,221	52,780,602	5,490,804	14,050,763
實徵淨額	69,818,099	45,523,469	4,628,917	12,722,957
實徵數達成率	119.1	122.0	133.2	103.5
實徵數年增率	6.0	8.5	5.6	-2.5
實徵淨額達成率	103.6	105.2	112.3	93.7
實徵淨額年增率	6.0	8.8	5.6	-3.0
104年				
預算數	69,431,307	44,404,548	4,506,432	13,642,128
實徵數	89,081,902	59,017,352	6,034,059	15,620,665
實徵淨額	78,353,040	51,547,487	5,115,606	14,349,047
實徵數達成率	128.3	132.9	133.9	114.5
實徵數年增率	11.0	11.8	9.9	11.2
實徵淨額達成率	112.8	116.1	113.5	105.2
實徵淨額年增率	12.2	13.2	10.5	12.8

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
3. 特種貨物及勞務稅自103年度納編中央政府總預算。
4. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
5. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
6. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
			Budget
1,456,110	533,980	5,413,810	Actual Revenues
1,508,410	405,382	4,806,686	Net Tax Revenues
1,227,943	260,668	4,070,695	% of Actual Revenues to Budget
103.6	75.9	88.8	Actual Revenues Annual Growth Rate
3.1	-10.3	-4.6	% of Net Tax Revenues to Budget
84.3	48.8	75.2	Net Tax Revenues Annual Growth Rate
1.8	-21.2	-6.9	
			CY2012
			Budget
1,426,500	373,074	5,073,300	Actual Revenues
1,723,393	552,261	4,814,516	Net Tax Revenues
1,514,067	449,023	4,255,184	% of Actual Revenues to Budget
120.8	148.0	94.9	Actual Revenues Annual Growth Rate
14.3	36.2	0.2	% of Net Tax Revenues to Budget
106.1	120.4	83.9	Net Tax Revenues Annual Growth Rate
23.3	72.3	4.5	
			CY2013
			Budget
1,461,063	385,290	4,756,946	Actual Revenues
1,770,842	636,547	5,035,818	Net Tax Revenues
1,537,650	527,289	4,433,836	% of Actual Revenues to Budget
121.2	165.2	105.9	Actual Revenues Annual Growth Rate
2.8	15.3	4.6	% of Net Tax Revenues to Budget
105.2	136.9	93.2	Net Tax Revenues Annual Growth Rate
1.6	17.4	4.2	
			CY2014
			Budget
1,425,390	399,100	4,598,070	Actual Revenues
2,020,182	649,487	5,256,383	Net Tax Revenues
1,796,085	530,505	4,616,166	% of Actual Revenues to Budget
141.7	162.7	114.3	Actual Revenues Annual Growth Rate
14.1	2.0	4.4	% of Net Tax Revenues to Budget
126.0	132.9	100.4	Net Tax Revenues Annual Growth Rate
16.8	0.6	4.1	
			CY2015
			Budget
1,694,113	477,564	4,706,522	Actual Revenues
2,373,953	688,749	5,347,124	Net Tax Revenues
2,129,129	556,053	4,655,718	% of Actual Revenues to Budget
140.1	144.2	113.6	Actual Revenues Annual Growth Rate
17.5	6.0	1.7	% of Net Tax Revenues to Budget
125.7	116.4	98.9	Net Tax Revenues Annual Growth Rate
18.5	4.8	0.9	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.)
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
4. Since 2016, the individual income tax includes house and land transactions income tax.
5. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
6. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

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
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

- 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
- 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。
- 特種貨物及勞務稅自103年度納編中央政府總預算。
- 綜合所得稅自105年度起含房地合一課徵所得稅資料。
- 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
- 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
			Budget
2,090,131	582,396	5,078,738	Actual Revenues
2,201,708	835,266	5,662,851	Net Tax Revenues
2,007,193	717,007	5,203,342	% of Actual Revenues to Budget
105.3	143.4	111.5	Actual Revenues Annual Growth Rate
-7.3	21.3	5.9	% of Net Tax Revenues to Budget
96.0	123.1	102.5	Net Tax Revenues Annual Growth Rate
-5.7	28.9	11.8	
			CY2017
			Budget
2,113,481	634,342	5,378,951	Actual Revenues
2,006,564	864,271	6,170,052	Net Tax Revenues
1,785,589	740,556	5,705,526	% of Actual Revenues to Budget
94.9	136.2	114.7	Actual Revenues Annual Growth Rate
-8.9	3.5	9.0	% of Net Tax Revenues to Budget
84.5	116.7	106.1	Net Tax Revenues Annual Growth Rate
-11.0	3.3	9.7	
			CY2018
			Budget
1,941,787	703,515	5,598,716	Actual Revenues
2,027,681	887,263	6,627,464	Net Tax Revenues
1,752,173	748,571	5,947,472	% of Actual Revenues to Budget
104.4	126.1	118.4	Actual Revenues Annual Growth Rate
1.1	2.7	7.4	% of Net Tax Revenues to Budget
90.2	106.4	106.2	Net Tax Revenues Annual Growth Rate
-1.9	1.1	4.2	
			CY2019
			Budget
1,840,970	693,348	5,916,422	Actual Revenues
2,183,888	849,057	6,654,184	Net Tax Revenues
1,875,737	649,410	6,019,360	% of Actual Revenues to Budget
118.6	122.5	112.5	Actual Revenues Annual Growth Rate
7.7	-4.3	0.4	% of Net Tax Revenues to Budget
101.9	93.7	101.7	Net Tax Revenues Annual Growth Rate
7.1	-13.2	1.2	
			CY2020
			Budget
1,842,337	692,063	5,988,509	Actual Revenues
2,093,139	879,356	7,431,561	Net Tax Revenues
1,787,566	662,971	6,781,929	% of Actual Revenues to Budget
113.6	127.1	124.1	Actual Revenues Annual Growth Rate
-4.2	3.6	11.7	% of Net Tax Revenues to Budget
97.0	95.8	113.2	Net Tax Revenues Annual Growth Rate
-4.7	2.1	12.7	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.)
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
4. Since 2016, the individual income tax includes house and land transactions income tax.
5. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
6. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
100年				
預算數	16,011,000	12,762,660	1,095,900	1,277,620
實徵數	18,025,559	14,850,957	1,109,509	1,254,405
實徵淨額	16,950,500	13,943,088	1,039,482	1,194,780
實徵數達成率	112.6	116.4	101.2	98.2
實徵數年增率	-13.2	350.6	6.9	11.9
實徵淨額達成率	105.9	109.2	94.9	93.5
實徵淨額年增率	-10.9	359.8	5.4	14.1
101年				
預算數	18,000,000	14,304,910	1,247,400	1,448,110
實徵數	18,305,109	14,660,244	1,113,315	1,538,337
實徵淨額	17,970,228	14,392,196	1,088,569	1,516,870
實徵數達成率	101.7	102.5	89.3	106.2
實徵數年增率	1.6	-1.3	0.3	22.6
實徵淨額達成率	99.8	100.6	87.3	104.7
實徵淨額年增率	6.0	3.2	4.7	27.0
102年				
預算數	18,563,000	14,880,108	1,215,000	1,432,833
實徵數	17,392,897	13,730,632	1,141,405	1,555,600
實徵淨額	17,046,941	13,451,630	1,124,723	1,529,604
實徵數達成率	93.7	92.3	93.9	108.6
實徵數年增率	-5.0	-6.3	2.5	1.1
實徵淨額達成率	91.8	90.4	92.6	106.8
實徵淨額年增率	-5.1	-6.5	3.3	0.8
103年				
預算數	18,261,000	14,597,670	1,159,250	1,487,330
實徵數	19,477,487	15,563,340	1,324,903	1,609,888
實徵淨額	19,035,683	15,212,676	1,298,810	1,574,212
實徵數達成率	106.7	106.6	114.3	108.2
實徵數年增率	12.0	13.3	16.1	3.5
實徵淨額達成率	104.2	104.2	112.0	105.8
實徵淨額年增率	11.7	13.1	15.5	2.9
104年				
預算數	18,773,000	14,868,420	1,227,480	1,613,710
實徵數	24,208,640	19,483,205	1,475,416	2,111,114
實徵淨額	23,860,148	19,243,082	1,444,171	2,070,299
實徵數達成率	129.0	131.0	120.2	130.8
實徵數年增率	24.3	25.2	11.4	31.1
實徵淨額達成率	127.1	129.4	117.7	128.3
實徵淨額年增率	25.3	26.5	11.2	31.5

1. 資料來源：本局主計室。

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

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
			Budget
154,880	74,320	645,620	Actual Revenues
176,912	50,889	582,887	Net Tax Revenues
168,228	47,060	557,862	% of Actual Revenues to Budget
114.2	68.5	90.3	Actual Revenues Annual Growth Rate
15.3	-2.7	-3.0	% of Net Tax Revenues to Budget
108.6	63.3	86.4	Net Tax Revenues Annual Growth Rate
16.9	4.1	-2.2	
			CY2012
			Budget
196,910	72,860	729,810	Actual Revenues
229,372	80,202	683,639	Net Tax Revenues
226,997	78,294	667,302	% of Actual Revenues to Budget
116.5	110.1	93.7	Actual Revenues Annual Growth Rate
29.7	57.6	17.3	% of Net Tax Revenues to Budget
115.3	107.5	91.4	Net Tax Revenues Annual Growth Rate
34.9	66.4	19.6	
			CY2013
			Budget
217,343	68,130	749,586	Actual Revenues
225,325	83,704	656,231	Net Tax Revenues
221,132	82,313	637,539	% of Actual Revenues to Budget
103.7	122.9	87.5	Actual Revenues Annual Growth Rate
-1.8	4.4	-4.0	% of Net Tax Revenues to Budget
101.7	120.8	85.1	Net Tax Revenues Annual Growth Rate
-2.6	5.1	-4.5	
			CY2014
			Budget
232,600	73,880	710,270	Actual Revenues
250,429	73,552	655,375	Net Tax Revenues
242,058	71,114	636,813	% of Actual Revenues to Budget
107.7	99.6	92.3	Actual Revenues Annual Growth Rate
11.1	-12.1	-0.1	% of Net Tax Revenues to Budget
104.1	96.3	89.7	Net Tax Revenues Annual Growth Rate
9.5	-13.6	-0.1	
			CY2015
			Budget
253,280	81,850	728,260	Actual Revenues
354,169	75,611	709,125	Net Tax Revenues
347,408	72,907	682,281	% of Actual Revenues to Budget
139.8	92.4	97.4	Actual Revenues Annual Growth Rate
41.4	2.8	8.2	% of Net Tax Revenues to Budget
137.2	89.1	93.7	Net Tax Revenues Annual Growth Rate
43.5	2.5	7.1	

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
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. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

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

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

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
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
			CY2017
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
			CY2018
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
			CY2019
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
			CY2020
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, National Taxation Bureau of the Southern Area.
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. 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	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
100年				
預算數	15,508,000	10,277,150	727,320	2,200,590
實徵數	18,168,166	12,390,869	1,288,594	2,239,146
實徵淨額	10,500,480	7,808,885	471,979	1,061,493
實徵數達成率	117.2	120.6	177.2	101.8
實徵數年增率	-21.3	138.3	-0.7	-5.6
實徵淨額達成率	67.7	76.0	64.9	48.2
實徵淨額年增率	-20.8	160.7	-12.6	-18.3
101年				
預算數	13,318,000	9,561,000	640,590	1,394,390
實徵數	21,933,500	14,711,204	1,618,481	2,721,607
實徵淨額	16,193,105	11,264,059	1,005,512	1,860,568
實徵數達成率	164.7	153.9	252.7	195.2
實徵數年增率	20.7	18.7	25.6	21.5
實徵淨額達成率	121.6	117.8	157.0	133.4
實徵淨額年增率	54.2	44.2	113.0	75.3
102年				
預算數	13,008,889	9,193,379	668,660	1,471,310
實徵數	23,537,895	15,788,888	1,690,200	2,880,219
實徵淨額	17,503,163	12,142,621	1,075,925	1,953,318
實徵數達成率	180.9	171.7	252.8	195.8
實徵數年增率	7.3	7.3	4.4	5.8
實徵淨額達成率	134.5	132.1	160.9	132.8
實徵淨額年增率	8.1	7.8	7.0	5.0
103年				
預算數	13,600,889	9,712,390	754,400	1,463,910
實徵數	23,538,940	15,979,354	1,591,945	2,868,779
實徵淨額	17,191,534	12,087,153	951,541	1,924,165
實徵數達成率	173.1	164.5	211.0	196.0
實徵數年增率	0.0	1.2	-5.8	-0.4
實徵淨額達成率	126.4	124.5	126.1	131.4
實徵淨額年增率	-1.8	-0.5	-11.6	-1.5
104年				
預算數	14,979,000	10,468,450	886,040	1,673,780
實徵數	26,015,705	17,744,168	1,806,851	3,209,441
實徵淨額	19,123,994	13,532,462	1,097,665	2,186,604
實徵數達成率	173.7	169.5	203.9	191.7
實徵數年增率	10.5	11.0	13.5	11.9
實徵淨額達成率	127.7	129.3	123.9	130.6
實徵淨額年增率	11.2	12.0	15.4	13.6

1. 資料來源：本局主計室。

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

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
558,290	313,260	1,431,390	Budget
538,171	278,152	1,433,234	Actual Revenues
275,567	142,465	740,091	Net Tax Revenues
96.4	88.8	100.1	% of Actual Revenues to Budget
-12.8	-13.1	-9.0	Actual Revenues Annual Growth Rate
49.4	45.5	51.7	% of Net Tax Revenues to Budget
-26.4	-30.9	-22.8	Net Tax Revenues Annual Growth Rate
			CY2012
390,220	213,090	1,118,710	Budget
719,381	394,255	1,768,572	Actual Revenues
523,393	292,925	1,246,648	Net Tax Revenues
184.4	185.0	158.1	% of Actual Revenues to Budget
33.7	41.7	23.4	Actual Revenues Annual Growth Rate
134.1	137.5	111.4	% of Net Tax Revenues to Budget
89.9	105.6	68.4	Net Tax Revenues Annual Growth Rate
			CY2013
408,480	223,750	1,043,310	Budget
793,402	484,959	1,900,227	Actual Revenues
578,484	377,349	1,375,466	Net Tax Revenues
194.2	216.7	182.1	% of Actual Revenues to Budget
10.3	23.0	7.4	Actual Revenues Annual Growth Rate
141.6	168.6	131.8	% of Net Tax Revenues to Budget
10.5	28.8	10.3	Net Tax Revenues Annual Growth Rate
			CY2014
409,840	240,279	1,020,070	Budget
809,207	494,144	1,795,511	Actual Revenues
595,348	378,524	1,254,803	Net Tax Revenues
197.4	205.7	176.0	% of Actual Revenues to Budget
2.0	1.9	-5.5	Actual Revenues Annual Growth Rate
145.3	157.5	123.0	% of Net Tax Revenues to Budget
2.9	0.3	-8.8	Net Tax Revenues Annual Growth Rate
			CY2015
499,170	307,750	1,143,810	Budget
854,973	539,128	1,861,144	Actual Revenues
625,799	413,256	1,268,208	Net Tax Revenues
171.3	175.2	162.7	% of Actual Revenues to Budget
5.7	9.1	3.7	Actual Revenues Annual Growth Rate
125.4	134.3	110.9	% of Net Tax Revenues to Budget
5.1	9.2	1.1	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office, National Taxation Bureau of the Southern Area.
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The individual income tax includes 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
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. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
			Budget
655,270	425,610	1,418,110	
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
			CY2017
			Budget
668,309	457,708	1,483,181	
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
			CY2018
			Budget
670,873	496,880	1,583,520	
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
			CY2019
			Budget
569,750	447,953	1,439,720	
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
			CY2020
			Budget
590,050	465,860	1,542,070	
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, National Taxation Bureau of the Southern Area.
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. The individual income tax includes house and land transactions income tax since 2016.

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
100年				
預算數	1,839,000	1,404,000	48,250	138,800
實徵數	1,329,151	865,072	42,209	112,754
實徵淨額	1,315,166	861,785	42,201	102,125
實徵數達成率	72.3	61.6	87.5	81.2
實徵數年增率	-31.4	29.4	-1.0	-17.5
實徵淨額達成率	71.5	61.4	87.5	73.6
實徵淨額年增率	-31.8	29.2	-0.3	-24.6
101年				
預算數	1,962,310	1,509,046	52,690	138,620
實徵數	1,437,866	1,053,482	39,331	186,204
實徵淨額	1,435,920	1,053,326	37,938	185,934
實徵數達成率	73.3	69.8	74.6	134.3
實徵數年增率	8.2	21.8	-6.8	65.1
實徵淨額達成率	73.2	69.8	72.0	134.1
實徵淨額年增率	9.2	22.2	-10.1	82.1
102年				
預算數	1,919,000	1,474,000	46,050	154,860
實徵數	1,383,546	970,554	112,159	152,080
實徵淨額	1,378,072	967,152	112,159	150,445
實徵數達成率	72.1	65.8	243.6	98.2
實徵數年增率	-3.8	-7.9	185.2	-18.3
實徵淨額達成率	71.8	65.6	243.6	97.1
實徵淨額年增率	-4.0	-8.2	195.6	-19.1
103年				
預算數	2,080,000	1,600,000	50,120	191,660
實徵數	1,420,765	1,024,680	44,641	159,653
實徵淨額	1,417,073	1,022,941	44,634	158,164
實徵數達成率	68.3	64.0	89.1	83.3
實徵數年增率	2.7	5.6	-60.2	5.0
實徵淨額達成率	68.1	63.9	89.1	82.5
實徵淨額年增率	2.8	5.8	-60.2	5.1
104年				
預算數	2,122,000	1,632,000	55,530	208,450
實徵數	1,837,145	1,344,040	106,799	189,104
實徵淨額	1,831,233	1,339,040	106,783	188,984
實徵數達成率	86.6	82.4	192.3	90.7
實徵數年增率	29.3	31.2	139.2	18.4
實徵淨額達成率	86.3	82.0	192.3	90.7
實徵淨額年增率	29.2	30.9	139.2	19.5

1. 資料來源：本局主計室。

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

3. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
26,820	42,730	178,400	Budget
15,399	2,758	290,959	Actual Revenues
15,371	2,758	290,926	Net Tax Revenues
57.4	6.5	163.1	% of Actual Revenues to Budget
-48.9	251.8	49.4	Actual Revenues Annual Growth Rate
57.3	6.5	163.1	% of Net Tax Revenues to Budget
-48.9	251.8	49.6	Net Tax Revenues Annual Growth Rate
			CY2012
18,400	5,324	238,230	Budget
44,212	5,120	109,517	Actual Revenues
44,212	5,120	109,390	Net Tax Revenues
240.3	96.2	46.0	% of Actual Revenues to Budget
187.1	85.6	-62.4	Actual Revenues Annual Growth Rate
240.3	96.2	45.9	% of Net Tax Revenues to Budget
187.6	85.6	-62.4	Net Tax Revenues Annual Growth Rate
			CY2013
34,470	2,510	207,110	Budget
22,280	3,828	122,645	Actual Revenues
22,279	3,828	122,209	Net Tax Revenues
64.6	152.5	59.2	% of Actual Revenues to Budget
-49.6	-25.2	12.0	Actual Revenues Annual Growth Rate
64.6	152.5	59.0	% of Net Tax Revenues to Budget
-49.6	-25.2	11.7	Net Tax Revenues Annual Growth Rate
			CY2014
34,460	4,750	199,010	Budget
29,624	6,073	156,094	Actual Revenues
29,624	6,073	155,637	Net Tax Revenues
86.0	127.9	78.4	% of Actual Revenues to Budget
33.0	58.6	27.3	Actual Revenues Annual Growth Rate
86.0	127.9	78.2	% of Net Tax Revenues to Budget
33.0	58.6	27.4	Net Tax Revenues Annual Growth Rate
			CY2015
47,400	6,080	172,540	Budget
60,029	11,526	125,647	Actual Revenues
60,029	11,526	124,871	Net Tax Revenues
126.6	189.6	72.8	% of Actual Revenues to Budget
102.6	89.8	-19.5	Actual Revenues Annual Growth Rate
126.6	189.6	72.4	% of Net Tax Revenues to Budget
102.6	89.8	-19.8	Net Tax Revenues Annual Growth Rate

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

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	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. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
			Budget
46,550	7,950	169,780	
			Actual Revenues
70,443	12,397	166,701	
			Net Tax Revenues
70,443	12,338	166,633	
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
			CY2017
			Budget
58,940	11,630	161,840	
			Actual Revenues
33,577	10,273	218,662	
			Net Tax Revenues
33,404	10,273	216,004	
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
			CY2018
			Budget
47,100	9,710	139,890	
			Actual Revenues
28,079	11,883	267,109	
			Net Tax Revenues
28,011	11,883	259,924	
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
			CY2019
			Budget
41,000	9,200	146,000	
			Actual Revenues
67,792	22,292	324,012	
			Net Tax Revenues
67,792	21,501	323,289	
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
			CY2020
			Budget
31,100	9,800	159,800	
			Actual Revenues
38,752	23,346	152,417	
			Net Tax Revenues
38,617	23,346	141,662	
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, National Taxation Bureau of the Southern Area.
2. Due to city-county consolidation, the Bureau's tax income does not include taxes from the former jurisdiction of Kaohsiung County since 2011, and taxes from the former Tainan County and Tainan City are merged under Tainan City.
3. Since 2017, the estate and gift tax includes revenues for long-term care services development fund.

表6. 歷年各縣市貨物稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
100年				
預算數	3,754,000	583,480	328,400	2,776,020
實徵數	3,595,851	777,754	346,447	2,399,081
實徵淨額	3,569,159	775,976	346,276	2,374,338
實徵數達成率	95.8	133.3	105.5	86.4
實徵數年增率	-19.3	3,994.5	-2.6	-14.2
實徵淨額達成率	95.1	133.0	105.4	85.5
實徵淨額年增率	-19.0	3,986.2	-2.5	-13.7
101年				
預算數	3,915,000	785,520	377,940	2,677,440
實徵數	3,211,839	731,624	349,938	2,062,657
實徵淨額	3,090,137	731,116	349,672	1,941,729
實徵數達成率	82.0	93.1	92.6	77.0
實徵數年增率	-10.7	-5.9	1.0	-14.0
實徵淨額達成率	78.9	93.1	92.5	72.5
實徵淨額年增率	-13.4	-5.8	1.0	-18.2
102年				
預算數	3,965,000	885,250	433,030	2,563,160
實徵數	3,690,498	678,813	333,440	2,612,770
實徵淨額	3,520,983	668,312	333,147	2,454,049
實徵數達成率	93.1	76.7	77.0	101.9
實徵數年增率	14.9	-7.2	-4.7	26.7
實徵淨額達成率	88.8	75.5	76.9	95.7
實徵淨額年增率	13.9	-8.6	-4.7	26.4
103年				
預算數	3,757,000	700,810	330,550	2,661,420
實徵數	3,348,527	677,369	311,450	2,293,321
實徵淨額	3,264,796	677,364	311,265	2,209,780
實徵數達成率	89.1	96.7	94.2	86.2
實徵數年增率	-9.3	-0.2	-6.6	-12.2
實徵淨額達成率	86.9	96.7	94.2	83.0
實徵淨額年增率	-7.3	1.4	-6.6	-10.0
104年				
預算數	3,630,000	738,070	294,520	2,534,710
實徵數	3,538,299	608,770	334,016	2,524,733
實徵淨額	3,526,991	608,770	333,858	2,513,583
實徵數達成率	97.5	82.5	113.4	99.6
實徵數年增率	5.7	-10.1	7.2	10.1
實徵淨額達成率	97.2	82.5	113.4	99.2
實徵淨額年增率	8.0	-10.1	7.3	13.7

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
100	-	66,000	Budget
154	12	72,403	Actual Revenues
154	12	72,403	Net Tax Revenues
154.0	-	109.7	% of Actual Revenues to Budget
-77.4	-	2.1	Actual Revenues Annual Growth Rate
154.0	-	109.7	% of Net Tax Revenues to Budget
-77.4	-	2.1	Net Tax Revenues Annual Growth Rate
			CY2012
120	-	73,980	Budget
124	-	67,496	Actual Revenues
124	-	67,496	Net Tax Revenues
103.3	-	91.2	% of Actual Revenues to Budget
-19.5	-100.0	-6.8	Actual Revenues Annual Growth Rate
103.3	-	91.2	% of Net Tax Revenues to Budget
-19.5	-100.0	-6.8	Net Tax Revenues Annual Growth Rate
			CY2013
160	-	83,400	Budget
530	-	64,945	Actual Revenues
530	-	64,945	Net Tax Revenues
331.3	-	77.9	% of Actual Revenues to Budget
327.4	-	-3.8	Actual Revenues Annual Growth Rate
331.3	-	77.9	% of Net Tax Revenues to Budget
327.4	-	-3.8	Net Tax Revenues Annual Growth Rate
			CY2014
120	-	64,100	Budget
155	3	66,229	Actual Revenues
155	3	66,229	Net Tax Revenues
129.2	-	103.3	% of Actual Revenues to Budget
-70.8	-	2.0	Actual Revenues Annual Growth Rate
129.2	-	103.3	% of Net Tax Revenues to Budget
-70.8	-	2.0	Net Tax Revenues Annual Growth Rate
			CY2015
120	-	62,580	Budget
160	4	70,616	Actual Revenues
160	4	70,616	Net Tax Revenues
133.3	-	112.8	% of Actual Revenues to Budget
3.2	33.3	6.6	Actual Revenues Annual Growth Rate
133.3	-	112.8	% of Net Tax Revenues to Budget
3.2	33.3	6.6	Net Tax Revenues Annual Growth Rate

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

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

表6. 歷年各縣市貨物稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

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

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
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
			CY2017
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
			CY2018
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
			CY2019
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
			CY2020
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

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

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

表7. 歷年各縣市證券交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
100年				
預算數	9,523,000	5,429,230	260,340	1,274,960
實徵數	6,149,434	3,444,749	152,275	792,328
實徵淨額	6,149,320	3,444,734	152,275	792,244
實徵數達成率	64.6	63.4	58.5	62.1
實徵數年增率	-28.9	18.9	-20.0	-19.7
實徵淨額達成率	64.6	63.4	58.5	62.1
實徵淨額年增率	-28.9	18.9	-20.0	-19.7
101年				
預算數	8,258,000	4,663,410	215,040	1,100,530
實徵數	4,663,589	2,604,907	119,791	605,395
實徵淨額	4,663,521	2,604,854	119,776	605,395
實徵數達成率	56.5	55.9	55.7	55.0
實徵數年增率	-24.2	-24.4	-21.3	-23.6
實徵淨額達成率	56.5	55.9	55.7	55.0
實徵淨額年增率	-24.2	-24.4	-21.3	-23.6
102年				
預算數	6,804,000	3,826,830	173,040	884,040
實徵數	4,550,536	2,639,790	109,552	574,384
實徵淨額	4,550,346	2,639,611	109,541	574,384
實徵數達成率	66.9	69.0	63.3	65.0
實徵數年增率	-2.4	1.3	-8.5	-5.1
實徵淨額達成率	66.9	69.0	63.3	65.0
實徵淨額年增率	-2.4	1.3	-8.5	-5.1
103年				
預算數	5,847,000	3,304,240	144,980	751,360
實徵數	5,756,847	3,325,139	148,404	691,764
實徵淨額	5,756,496	3,325,133	148,404	691,419
實徵數達成率	98.5	100.6	102.4	92.1
實徵數年增率	26.5	26.0	35.5	20.4
實徵淨額達成率	98.5	100.6	102.4	92.0
實徵淨額年增率	26.5	26.0	35.5	20.4
104年				
預算數	6,087,000	3,484,800	153,360	760,800
實徵數	4,819,405	2,827,380	148,071	571,307
實徵淨額	4,818,807	2,826,794	148,071	571,307
實徵數達成率	79.2	81.1	96.6	75.1
實徵數年增率	-16.3	-15.0	-0.2	-17.4
實徵淨額達成率	79.2	81.1	96.6	75.1
實徵淨額年增率	-16.3	-15.0	-0.2	-17.4

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
253,790	86,180	2,218,500	Budget
187,507	55,522	1,517,053	Actual Revenues
187,506	55,522	1,517,039	Net Tax Revenues
73.9	64.4	68.4	% of Actual Revenues to Budget
-10.2	-14.0	-12.9	Actual Revenues Annual Growth Rate
73.9	64.4	68.4	% of Net Tax Revenues to Budget
-10.2	-14.0	-12.9	Net Tax Revenues Annual Growth Rate
			CY2012
233,320	73,740	1,971,960	Budget
139,107	46,772	1,147,617	Actual Revenues
139,107	46,772	1,147,617	Net Tax Revenues
59.6	63.4	58.2	% of Actual Revenues to Budget
-25.8	-15.8	-24.4	Actual Revenues Annual Growth Rate
59.6	63.4	58.2	% of Net Tax Revenues to Budget
-25.8	-15.8	-24.4	Net Tax Revenues Annual Growth Rate
			CY2013
200,860	63,090	1,656,140	Budget
126,169	42,785	1,057,856	Actual Revenues
126,169	42,785	1,057,856	Net Tax Revenues
62.8	67.8	63.9	% of Actual Revenues to Budget
-9.3	-8.5	-7.8	Actual Revenues Annual Growth Rate
62.8	67.8	63.9	% of Net Tax Revenues to Budget
-9.3	-8.5	-7.8	Net Tax Revenues Annual Growth Rate
			CY2014
172,460	54,960	1,419,000	Budget
164,190	49,485	1,377,865	Actual Revenues
164,190	49,485	1,377,865	Net Tax Revenues
95.2	90.0	97.1	% of Actual Revenues to Budget
30.1	15.7	30.3	Actual Revenues Annual Growth Rate
95.2	90.0	97.1	% of Net Tax Revenues to Budget
30.1	15.7	30.3	Net Tax Revenues Annual Growth Rate
			CY2015
174,720	56,640	1,456,680	Budget
139,075	37,909	1,095,663	Actual Revenues
139,075	37,909	1,095,651	Net Tax Revenues
79.6	66.9	75.2	% of Actual Revenues to Budget
-15.3	-23.4	-20.5	Actual Revenues Annual Growth Rate
79.6	66.9	75.2	% of Net Tax Revenues to Budget
-15.3	-23.4	-20.5	Net Tax Revenues Annual Growth Rate

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

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

表7. 歷年各縣市證券交易稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

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

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
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
			CY2017
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
			CY2018
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
			CY2019
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
			CY2020
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

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

表8. 歷年各縣市期貨交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
100年				
預算數	35,000	32,660	-	1,540
實徵數	46,026	42,720	-	460
實徵淨額	46,026	42,720	-	460
實徵數達成率	131.5	130.8	-	29.9
實徵數年增率	19.4	27.9	-	9.0
實徵淨額達成率	131.5	130.8	-	29.9
實徵淨額年增率	19.4	27.9	-	9.0
101年				
預算數	44,000	41,510	-	930
實徵數	32,886	28,650	-	226
實徵淨額	32,886	28,650	-	226
實徵數達成率	74.7	69.0	-	24.3
實徵數年增率	-28.5	-32.9	-	-50.9
實徵淨額達成率	74.7	69.0	-	24.3
實徵淨額年增率	-28.5	-32.9	-	-50.9
102年				
預算數	48,000	44,160	-	480
實徵數	19,131	17,319	-	81
實徵淨額	19,131	17,319	-	81
實徵數達成率	39.9	39.2	-	16.9
實徵數年增率	-41.8	-39.5	-	-64.2
實徵淨額達成率	39.9	39.2	-	16.9
實徵淨額年增率	-41.8	-39.5	-	-64.2
103年				
預算數	29,000	26,240	-	240
實徵數	22,087	20,054	-	133
實徵淨額	22,081	20,048	-	133
實徵數達成率	76.2	76.4	-	55.4
實徵數年增率	15.5	15.8	-	64.2
實徵淨額達成率	76.1	76.4	-	55.4
實徵淨額年增率	15.4	15.8	-	64.2
104年				
預算數	17,000	15,210	-	90
實徵數	28,737	26,068	-	147
實徵淨額	28,737	26,068	-	147
實徵數達成率	169.0	171.4	-	163.3
實徵數年增率	30.1	30.0	-	10.5
實徵淨額達成率	169.0	171.4	-	163.3
實徵淨額年增率	30.1	30.0	-	10.5

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
300	-	500	Budget
402	473	1,971	Actual Revenues
402	473	1,971	Net Tax Revenues
134.0	-	394.2	% of Actual Revenues to Budget
5.8	-	192.0	Actual Revenues Annual Growth Rate
134.0	-	394.2	% of Net Tax Revenues to Budget
5.8	-	192.0	Net Tax Revenues Annual Growth Rate
			CY2012
300	140	1,120	Budget
512	657	2,841	Actual Revenues
512	657	2,841	Net Tax Revenues
170.7	469.3	253.7	% of Actual Revenues to Budget
27.4	38.9	44.1	Actual Revenues Annual Growth Rate
170.7	469.3	253.7	% of Net Tax Revenues to Budget
27.4	38.9	44.1	Net Tax Revenues Annual Growth Rate
			CY2013
540	480	2,340	Budget
202	469	1,060	Actual Revenues
202	469	1,060	Net Tax Revenues
37.4	97.7	45.3	% of Actual Revenues to Budget
-60.5	-28.6	-62.7	Actual Revenues Annual Growth Rate
37.4	97.7	45.3	% of Net Tax Revenues to Budget
-60.5	-28.6	-62.7	Net Tax Revenues Annual Growth Rate
			CY2014
360	480	1,680	Budget
165	230	1,505	Actual Revenues
165	230	1,505	Net Tax Revenues
45.8	47.9	89.6	% of Actual Revenues to Budget
-18.3	-51.0	42.0	Actual Revenues Annual Growth Rate
45.8	47.9	89.6	% of Net Tax Revenues to Budget
-18.3	-51.0	42.0	Net Tax Revenues Annual Growth Rate
			CY2015
190	310	1,200	Budget
105	315	2,102	Actual Revenues
105	315	2,102	Net Tax Revenues
55.3	101.6	175.2	% of Actual Revenues to Budget
-36.4	37.0	39.7	Actual Revenues Annual Growth Rate
55.3	101.6	175.2	% of Net Tax Revenues to Budget
-36.4	37.0	39.7	Net Tax Revenues Annual Growth Rate

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

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

表8. 歷年各縣市期貨交易稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

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

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
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
			CY2017
-	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
			CY2018
-	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
			CY2019
-	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
			CY2020
-	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

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

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

表9. 歷年各縣市菸酒稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
100年				
預算數	8,906,000	5,089,440	411,100	3,402,310
實徵數	8,325,518	4,169,244	372,263	3,781,272
實徵淨額	8,324,275	4,168,001	372,263	3,781,272
實徵數達成率	93.5	81.9	90.6	111.1
實徵數年增率	3.1	1,462,792.6	3.5	8.2
實徵淨額達成率	93.5	81.9	90.6	111.1
實徵淨額年增率	3.1	1,462,356.5	3.5	8.2
101年				
預算數	9,013,000	4,660,480	409,120	3,940,400
實徵數	8,706,139	4,197,785	341,690	4,163,685
實徵淨額	8,703,727	4,195,380	341,690	4,163,678
實徵數達成率	96.6	90.1	83.5	105.7
實徵數年增率	4.6	0.7	-8.2	10.1
實徵淨額達成率	96.6	90.0	83.5	105.7
實徵淨額年增率	4.6	0.7	-8.2	10.1
102年				
預算數	8,998,000	4,383,790	375,370	4,235,950
實徵數	7,676,445	3,719,396	320,788	3,632,561
實徵淨額	7,676,445	3,719,396	320,788	3,632,561
實徵數達成率	85.3	84.8	85.5	85.8
實徵數年增率	-11.8	-11.4	-6.1	-12.8
實徵淨額達成率	85.3	84.8	85.5	85.8
實徵淨額年增率	-11.8	-11.3	-6.1	-12.8
103年				
預算數	9,200,000	4,516,580	382,880	4,296,700
實徵數	6,839,785	3,525,796	319,273	2,991,382
實徵淨額	6,839,068	3,525,644	319,273	2,990,817
實徵數達成率	74.3	78.1	83.4	69.6
實徵數年增率	-10.9	-5.2	-0.5	-17.7
實徵淨額達成率	74.3	78.1	83.4	69.6
實徵淨額年增率	-10.9	-5.2	-0.5	-17.7
104年				
預算數	8,000,000	3,940,690	372,200	3,683,430
實徵數	7,597,592	3,783,282	275,661	3,534,818
實徵淨額	7,597,592	3,783,282	275,661	3,534,818
實徵數達成率	95.0	96.0	74.1	96.0
實徵數年增率	11.1	7.3	-13.7	18.2
實徵淨額達成率	95.0	96.0	74.1	96.0
實徵淨額年增率	11.1	7.3	-13.7	18.2

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。

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

3. 菸酒稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
2,500	650	-	Budget
1,816	923	-	Actual Revenues
1,816	923	-	Net Tax Revenues
72.6	142.0	-	% of Actual Revenues to Budget
-12.3	62.8	-	Actual Revenues Annual Growth Rate
72.6	142.0	-	% of Net Tax Revenues to Budget
-12.3	62.8	-	Net Tax Revenues Annual Growth Rate
			CY2012
1,880	1,120	-	Budget
2,235	744	-	Actual Revenues
2,235	744	-	Net Tax Revenues
118.9	66.4	-	% of Actual Revenues to Budget
23.1	-19.4	-	Actual Revenues Annual Growth Rate
118.9	66.4	-	% of Net Tax Revenues to Budget
23.1	-19.4	-	Net Tax Revenues Annual Growth Rate
			CY2013
2,120	770	-	Budget
2,128	1,572	-	Actual Revenues
2,128	1,572	-	Net Tax Revenues
100.4	204.2	-	% of Actual Revenues to Budget
-4.8	111.3	-	Actual Revenues Annual Growth Rate
100.4	204.2	-	% of Net Tax Revenues to Budget
-4.8	111.3	-	Net Tax Revenues Annual Growth Rate
			CY2014
2,540	1,300	-	Budget
1,926	1,408	-	Actual Revenues
1,926	1,408	-	Net Tax Revenues
75.8	108.3	-	% of Actual Revenues to Budget
-9.5	-10.4	-	Actual Revenues Annual Growth Rate
75.8	108.3	-	% of Net Tax Revenues to Budget
-9.5	-10.4	-	Net Tax Revenues Annual Growth Rate
			CY2015
2,100	1,580	-	Budget
2,338	1,493	-	Actual Revenues
2,338	1,493	-	Net Tax Revenues
111.3	94.5	-	% of Actual Revenues to Budget
21.4	6.0	-	Actual Revenues Annual Growth Rate
111.3	94.5	-	% of Net Tax Revenues to Budget
21.4	6.0	-	Net Tax Revenues Annual Growth Rate

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

表9. 歷年各縣市菸酒稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	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. 因縣市合併，本局自100年度起稅收不含高雄縣轄區，臺南縣、市合併為臺南市。

3. 菸酒稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
			Budget
2,100	1,440	-	Actual Revenues
2,021	1,349	-	Net Tax Revenues
2,021	1,349	-	% of Actual Revenues to Budget
96.2	93.7	-	Actual Revenues Annual Growth Rate
-13.6	-9.6	-	% of Net Tax Revenues to Budget
96.2	93.7	-	Net Tax Revenues Annual Growth Rate
-13.6	-9.6	-	
			CY2017
			Budget
1,910	1,510	-	Actual Revenues
1,657	1,361	-	Net Tax Revenues
1,657	1,361	-	% of Actual Revenues to Budget
86.8	90.1	-	Actual Revenues Annual Growth Rate
-18.0	0.9	-	% of Net Tax Revenues to Budget
86.8	90.1	-	Net Tax Revenues Annual Growth Rate
-18.0	0.9	-	
			CY2018
			Budget
1,110	820	-	Actual Revenues
1,628	624	-	Net Tax Revenues
1,628	624	-	% of Actual Revenues to Budget
146.7	76.1	-	Actual Revenues Annual Growth Rate
-1.8	-54.2	-	% of Net Tax Revenues to Budget
146.7	76.1	-	Net Tax Revenues Annual Growth Rate
-1.8	-54.2	-	
			CY2019
			Budget
1,470	970	-	Actual Revenues
1,209	943	-	Net Tax Revenues
1,209	943	-	% of Actual Revenues to Budget
82.2	97.2	-	Actual Revenues Annual Growth Rate
-25.7	51.1	-	% of Net Tax Revenues to Budget
82.2	97.2	-	Net Tax Revenues Annual Growth Rate
-25.7	51.1	-	
			CY2020
			Budget
1,380	920	-	Actual Revenues
1,493	763	-	Net Tax Revenues
1,493	763	-	% of Actual Revenues to Budget
108.2	82.9	-	Actual Revenues Annual Growth Rate
23.5	-19.1	-	% of Net Tax Revenues to Budget
108.2	82.9	-	Net Tax Revenues Annual Growth Rate
23.5	-19.1	-	

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

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
100年					
	預算數	-	-	-	-
	實徵數	-	-	-	-
	實徵淨額	-	-	-	-
	實徵數達成率	-	-	-	-
	實徵數年增率	-	-	-	-
	實徵淨額達成率	-	-	-	-
	實徵淨額年增率	-	-	-	-
101年					
	預算數	-	-	-	-
	實徵數	-	-	-	-
	實徵淨額	-	-	-	-
	實徵數達成率	-	-	-	-
	實徵數年增率	-	-	-	-
	實徵淨額達成率	-	-	-	-
	實徵淨額年增率	-	-	-	-
102年					
	預算數	-	-	-	-
	實徵數	-	-	-	-
	實徵淨額	-	-	-	-
	實徵數達成率	-	-	-	-
	實徵數年增率	-	-	-	-
	實徵淨額達成率	-	-	-	-
	實徵淨額年增率	-	-	-	-
103年					
	預算數	183,000	103,300	14,760	31,510
	實徵數	276,981	168,957	49,813	39,817
	實徵淨額	270,945	164,766	48,011	39,804
	實徵數達成率	151.4	163.6	337.5	126.4
	實徵數年增率	-	-	-	-
	實徵淨額達成率	148.1	159.5	325.3	126.3
	實徵淨額年增率	-	-	-	-
104年					
	預算數	222,000	131,358	25,152	32,101
	實徵數	162,185	82,867	14,259	37,960
	實徵淨額	156,556	81,212	13,159	36,496
	實徵數達成率	73.1	63.1	56.7	118.3
	實徵數年增率	-41.4	-51.0	-71.4	-4.7
	實徵淨額達成率	70.5	61.8	52.3	113.7
	實徵淨額年增率	-42.2	-50.7	-72.6	-8.3

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
-	-	-	Budget
-	-	-	Actual Revenues
-	-	-	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY2012
-	-	-	Budget
-	-	-	Actual Revenues
-	-	-	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY2013
-	-	-	Budget
-	-	-	Actual Revenues
-	-	-	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY2014
6,310	2,200	24,920	Budget
4,350	5,319	8,725	Actual Revenues
4,320	5,319	8,725	Net Tax Revenues
68.9	241.8	35.0	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
68.5	241.8	35.0	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY2015
6,793	3,064	23,532	Budget
12,018	1,095	13,986	Actual Revenues
12,003	330	13,356	Net Tax Revenues
176.9	35.7	59.4	% of Actual Revenues to Budget
176.3	-79.4	60.3	Actual Revenues Annual Growth Rate
176.7	10.8	56.8	% of Net Tax Revenues to Budget
177.8	-93.8	53.1	Net Tax Revenues Annual Growth Rate

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

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

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

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

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
			Budget
3,437	1,173	9,308	Actual Revenues
3,242	2,869	4,551	Net Tax Revenues
3,237	2,831	4,489	% of Actual Revenues to Budget
94.3	244.6	48.9	Actual Revenues Annual Growth Rate
-73.0	162.0	-67.5	% of Net Tax Revenues to Budget
94.2	241.3	48.2	Net Tax Revenues Annual Growth Rate
-73.0	757.9	-66.4	
			CY2017
			Budget
3,237	1,494	4,400	Actual Revenues
654	4,913	4,470	Net Tax Revenues
654	4,687	4,470	% of Actual Revenues to Budget
20.2	328.8	101.6	Actual Revenues Annual Growth Rate
-79.8	71.2	-1.8	% of Net Tax Revenues to Budget
20.2	313.7	101.6	Net Tax Revenues Annual Growth Rate
-79.8	65.6	-0.4	
			CY2018
			Budget
2,392	1,180	3,360	Actual Revenues
293	-	-	Net Tax Revenues
293	-	-	% of Actual Revenues to Budget
12.2	0.0	0.0	Actual Revenues Annual Growth Rate
-55.2	-100.0	-100.0	% of Net Tax Revenues to Budget
12.2	0.0	0.0	Net Tax Revenues Annual Growth Rate
-55.2	-100.0	-100.0	
			CY2019
			Budget
1,348	2,555	3,042	Actual Revenues
208	-	282	Net Tax Revenues
208	-	282	% of Actual Revenues to Budget
15.4	0.0	9.3	Actual Revenues Annual Growth Rate
-29.0	-	-	% of Net Tax Revenues to Budget
15.4	0.0	9.3	Net Tax Revenues Annual Growth Rate
-29.0	-	-	
			CY2020
			Budget
597	1,923	2,223	Actual Revenues
140	-	1,394	Net Tax Revenues
140	-	1,394	% of Actual Revenues to Budget
23.5	0.0	62.7	Actual Revenues Annual Growth Rate
-32.7	-	394.3	% of Net Tax Revenues to Budget
23.5	0.0	62.7	Net Tax Revenues Annual Growth Rate
-32.7	-	394.3	

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

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

表11. 歷年各縣市營業稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
100年				
預算數	12,160,000	7,098,430	1,184,560	2,527,340
實徵數	13,103,205	7,710,026	1,121,318	2,758,980
實徵淨額	12,239,324	6,960,391	1,096,679	2,701,497
實徵數達成率	107.8	108.6	94.7	109.2
實徵數年增率	-34.5	122.1	-2.4	9.8
實徵淨額達成率	100.7	98.1	92.6	106.9
實徵淨額年增率	-34.3	118.2	-2.2	9.1
101年				
預算數	13,747,000	8,162,920	1,159,310	2,893,130
實徵數	13,990,943	8,482,323	1,330,331	2,530,494
實徵淨額	13,206,492	7,818,667	1,309,924	2,462,013
實徵數達成率	101.8	103.9	114.8	87.5
實徵數年增率	6.8	10.0	18.6	-8.3
實徵淨額達成率	96.1	95.8	113.0	85.1
實徵淨額年增率	7.9	12.3	19.4	-8.9
102年				
預算數	12,877,000	7,389,080	1,287,030	2,562,180
實徵數	17,468,199	11,115,630	1,493,367	3,006,312
實徵淨額	14,169,270	8,252,367	1,309,081	2,827,362
實徵數達成率	135.7	150.4	116.0	117.3
實徵數年增率	24.9	31.0	12.3	18.8
實徵淨額達成率	110.0	111.7	101.7	110.3
實徵淨額年增率	7.3	5.5	-0.1	14.8
103年				
預算數	14,434,641	8,710,920	1,285,680	2,691,070
實徵數	19,566,802	12,495,913	1,700,375	3,396,026
實徵淨額	16,020,423	9,487,744	1,506,979	3,134,463
實徵數達成率	135.6	143.5	132.3	126.2
實徵數年增率	12.0	12.4	13.9	13.0
實徵淨額達成率	111.0	108.9	117.2	116.5
實徵淨額年增率	13.1	15.0	15.1	10.9
104年				
預算數	15,601,307	9,125,550	1,492,150	3,135,057
實徵數	20,874,194	13,117,572	1,872,986	3,442,041
實徵淨額	17,408,982	10,106,777	1,696,238	3,246,809
實徵數達成率	133.8	143.7	125.5	109.8
實徵數年增率	6.7	5.0	10.2	1.4
實徵淨額達成率	111.6	110.8	113.7	103.6
實徵淨額年增率	8.7	6.5	12.6	3.6

1. 資料來源：本局主計室(營業稅不含金融業營業稅)。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2011
			Budget
459,430	16,840	873,400	Actual Revenues
588,049	16,653	908,179	Net Tax Revenues
578,899	11,455	890,403	% of Actual Revenues to Budget
128.0	98.9	104.0	Actual Revenues Annual Growth Rate
30.8	23.3	6.3	% of Net Tax Revenues to Budget
126.0	68.0	101.9	Net Tax Revenues Annual Growth Rate
29.8	-15.2	6.6	
			CY2012
			Budget
585,350	6,800	939,490	Actual Revenues
588,450	24,511	1,034,834	Net Tax Revenues
577,487	24,511	1,013,890	% of Actual Revenues to Budget
100.5	360.5	110.1	Actual Revenues Annual Growth Rate
0.1	47.2	13.9	% of Net Tax Revenues to Budget
98.7	360.5	107.9	Net Tax Revenues Annual Growth Rate
-0.2	114.0	13.9	
			CY2013
			Budget
597,090	26,560	1,015,060	Actual Revenues
600,806	19,230	1,232,854	Net Tax Revenues
586,726	18,973	1,174,761	% of Actual Revenues to Budget
100.6	72.4	121.5	Actual Revenues Annual Growth Rate
2.1	-21.5	19.1	% of Net Tax Revenues to Budget
98.3	71.4	115.7	Net Tax Revenues Annual Growth Rate
1.6	-22.6	15.9	
			CY2014
			Budget
566,700	21,251	1,159,020	Actual Revenues
760,136	19,273	1,195,079	Net Tax Revenues
758,299	18,349	1,114,589	% of Actual Revenues to Budget
134.1	90.7	103.1	Actual Revenues Annual Growth Rate
26.5	0.2	-3.1	% of Net Tax Revenues to Budget
133.8	86.3	96.2	Net Tax Revenues Annual Growth Rate
29.2	-3.3	-5.1	
			CY2015
			Budget
710,340	20,290	1,117,920	Actual Revenues
951,086	21,668	1,468,841	Net Tax Revenues
942,212	18,313	1,398,633	% of Actual Revenues to Budget
133.9	106.8	131.4	Actual Revenues Annual Growth Rate
25.1	12.4	22.9	% of Net Tax Revenues to Budget
132.6	90.3	125.1	Net Tax Revenues Annual Growth Rate
24.3	-0.2	25.5	

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

表11. 歷年各縣市營業稅實徵數與預算數比較  
(續1完)

單位：新臺幣千元

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

1. 資料來源：本局主計室(營業稅不含金融業營業稅)。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY2016
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
			CY2017
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
			CY2018
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
			CY2019
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
			CY2020
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

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

表12. 歷年各項國稅分月實徵淨額

(一)總計

單位：新臺幣千元

年度別 CY	月別 Month							
		1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
100年	2011	6,369,703	772,988	5,884,448	1,463,085	12,573,185	11,031,765	157,697
101年	2012	5,030,844	2,348,355	5,738,548	1,666,536	12,272,007	14,451,924	946,218
102年	2013	5,872,420	1,282,743	5,891,321	1,786,756	13,106,908	14,454,255	1,141,525
103年	2014	6,407,539	1,704,808	5,699,837	1,453,047	12,014,367	16,486,003	1,278,622
104年	2015	6,511,686	726,407	7,004,126	2,162,246	12,581,481	21,271,152	927,306
105年	2016	6,323,076	1,674,027	6,294,432	2,141,585	15,771,849	21,058,149	2,467,472
106年	2017	7,284,986	2,753,060	6,812,387	2,261,458	14,973,830	25,204,938	3,014,334
107年	2018	8,731,747	2,665,652	8,251,258	3,453,562	19,936,824	23,720,334	4,487,918
108年	2019	9,730,327	3,227,611	7,375,669	3,512,571	22,068,320	24,429,203	3,131,996
109年	2020	9,776,536	3,456,327	8,730,275	3,728,854	10,226,081	8,550,694	24,573,184
各月總計	Monthly Total	72,038,864	20,611,978	67,682,301	23,629,700	145,524,852	180,658,417	42,126,272
各月平均	Monthly Average	7,203,886	2,061,198	6,768,230	2,362,970	14,552,485	18,065,842	4,212,627
季節指數	Seasonal Index	99.33	28.42	93.32	32.58	200.65	249.09	58.08

1. 資料來源：本局主計室。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

3. 季節指數= (各月平均 / 各年平均) x 100，例: 99.33= (\$7,203,886/\$7,252,727.9)x100。

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

1. Grand Total

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
1,422,086	8,800,160	2,935,973	6,088,319	1,594,841	59,094,250	4,924,520.8
1,029,441	9,685,297	3,642,290	6,183,129	2,301,427	65,296,016	5,441,334.7
1,011,441	10,025,214	3,676,593	5,848,368	1,766,807	65,864,351	5,488,695.9
1,421,284	10,981,980	3,396,367	6,756,090	2,218,155	69,818,099	5,818,174.9
1,688,916	10,674,164	6,007,631	6,168,905	2,629,020	78,353,040	6,529,420.0
2,016,821	11,977,004	5,845,176	8,160,670	3,599,900	87,330,161	7,277,513.4
1,773,624	16,091,689	5,878,376	8,346,468	3,216,490	97,611,640	8,134,303.3
3,187,852	16,661,748	9,888,630	8,300,449	3,784,154	113,070,128	9,422,510.7
3,840,680	15,550,983	11,391,501	9,339,993	5,232,590	118,831,444	9,902,620.3
5,573,050	16,378,777	7,275,224	10,106,828	6,682,389	115,058,219	9,588,184.9
22,965,195	126,827,016	59,937,761	75,299,219	33,025,773		72,527,278.9
2,296,520	12,682,702	5,993,776	7,529,922	3,302,577		7,252,727.9
31.66	174.87	82.64	103.82	45.54		100.00

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

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

3. Seasonal Index= (Monthly Average/Annual Average) x100, for example: 99.33= (\$7,203,886/\$7,252,727.9) x100.

表12. 歷年各項國稅分月實徵淨額 (續1)

(二) 營利事業所得稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
100年	2011	-73,625	53,622	21,551	-159,807	5,606,875	4,799,634	182,697
101年	2012	28,944	44,550	-57,808	89,624	4,940,720	5,739,402	105,440
102年	2013	41,866	6,153	55,150	2,679	5,305,537	4,649,239	106,925
103年	2014	60,428	29,936	-80,066	68,410	4,473,604	6,865,602	110,838
104年	2015	83,071	82,617	16,907	152,881	4,839,993	9,409,247	150,285
105年	2016	40,232	17,248	-162,767	159,673	7,861,658	8,728,620	137,334
106年	2017	39,616	25,484	-163,630	192,147	6,268,312	9,915,901	154,726
107年	2018	56,094	62,291	-348,252	163,072	9,461,846	8,320,509	198,270
108年	2019	87,207	126,999	-402,129	152,431	11,609,307	9,463,195	203,042
109年	2020	170,721	90,338	174,454	213,469	866,388	8,814,226	4,270,743
各月總計	Monthly Total	534,554	539,238	-946,590	1,034,579	61,234,240	76,705,575	5,620,300
各月平均	Monthly Average	53,455	53,924	-94,659	103,458	6,123,424	7,670,558	562,030
季節指數	Seasonal Index	2.66	2.68	-4.70	5.14	304.34	381.24	27.93

(三) 綜合所得稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
100年	2011	1,120,096	1,366,861	793,252	965,680	1,685,249	6,368,155	-5,245,573
101年	2012	930,130	1,773,753	781,940	1,125,914	2,231,072	8,851,269	-3,864,857
102年	2013	1,029,979	1,353,002	1,058,088	1,176,444	2,778,479	9,505,439	-4,144,336
103年	2014	1,299,635	1,635,451	770,306	868,406	2,275,773	9,291,447	-4,120,944
104年	2015	914,535	1,188,779	1,588,002	1,103,910	2,436,718	11,504,073	-4,811,040
105年	2016	872,410	1,466,341	1,263,456	1,129,478	2,820,442	11,848,174	-3,048,889
106年	2017	1,260,469	1,679,846	1,023,820	784,908	2,428,758	13,071,161	-2,991,256
107年	2018	1,019,382	1,274,162	1,556,687	907,569	2,973,010	12,825,127	-3,453,773
108年	2019	1,481,182	1,541,421	1,026,380	891,423	2,846,836	12,546,381	-4,629,545
109年	2020	1,159,803	1,951,887	976,717	997,206	1,438,224	-2,143,687	11,534,408
各月總計	Monthly Total	11,087,621	15,231,503	10,838,648	9,950,938	23,914,561	93,667,539	-24,775,805
各月平均	Monthly Average	1,108,762	1,523,150	1,083,865	995,094	2,391,456	9,366,754	-2,477,581
季節指數	Seasonal Index	66.82	91.80	65.32	59.97	144.13	564.52	-149.32

1. 資料來源：本局主計室。

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

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

2. Profit-seeking Enterprise Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
425,727	2,544,510	2,947,226	196,663	405,427	16,950,500	1,412,541.7
141,269	3,126,755	3,078,902	287,094	445,336	17,970,228	1,497,519.0
105,457	3,275,434	2,780,576	203,308	514,617	17,046,941	1,420,578.4
183,929	3,818,875	2,882,177	218,969	402,981	19,035,683	1,586,306.9
134,058	3,636,308	4,563,157	264,609	527,015	23,860,148	1,988,345.7
230,208	4,726,316	4,564,302	528,718	588,325	27,419,867	2,284,988.9
297,657	7,434,019	2,930,180	396,313	480,960	27,971,685	2,330,973.8
254,943	4,979,131	6,086,519	260,646	462,986	29,958,055	2,496,504.6
528,657	5,249,091	7,230,933	424,226	866,702	35,539,661	2,961,638.4
1,097,193	5,834,335	2,779,066	400,231	976,976	25,688,140	2,140,678.3
3,399,098	44,624,774	39,843,038	3,180,777	5,671,325		20,120,075.7
339,910	4,462,477	3,984,304	318,078	567,133		2,012,007.6
16.89	221.79	198.03	15.81	28.19		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
637,919	1,264,161	-98,950	859,775	783,855	10,500,480	875,040.0
794,060	1,427,015	363,053	710,633	1,069,123	16,193,105	1,349,425.4
776,550	1,770,362	725,537	608,077	865,542	17,503,163	1,458,596.9
930,306	1,773,506	500,131	1,027,831	939,686	17,191,534	1,432,627.8
853,640	1,876,746	979,364	742,793	746,474	19,123,994	1,593,666.2
1,157,926	1,971,900	750,209	1,504,736	1,430,121	23,166,304	1,930,525.3
827,573	2,106,018	1,577,903	709,900	841,970	23,321,070	1,943,422.5
869,644	4,027,740	2,266,260	736,742	917,931	25,920,481	2,160,040.1
1,031,324	2,643,476	2,094,557	854,274	1,071,446	23,399,155	1,949,929.6
1,171,424	1,893,282	1,702,123	911,383	1,197,939	22,790,709	1,899,225.8
9,050,366	20,754,206	10,860,187	8,666,144	9,864,087		16,592,499.6
905,037	2,075,421	1,086,019	866,614	986,409		1,659,250.0
54.54	125.08	65.45	52.23	59.45		100.00

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

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

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

表12. 歷年各項國稅分月實徵淨額 (續2)

(四) 遺產及贈與稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
100年	2011	74,889	54,667	67,115	42,252	106,793	179,160	94,621
101年	2012	55,594	65,995	238,480	151,899	127,938	88,631	90,724
102年	2013	104,538	50,333	156,261	165,011	78,046	104,582	106,642
103年	2014	106,018	109,706	166,983	111,117	103,419	72,186	119,211
104年	2015	137,050	123,570	176,246	103,736	160,822	70,910	328,915
105年	2016	92,500	78,853	142,568	326,064	125,896	172,199	158,148
106年	2017	361,565	237,406	253,001	264,363	128,714	289,843	215,587
107年	2018	128,234	116,705	177,747	277,971	185,280	116,340	168,405
108年	2019	251,641	167,269	241,859	151,483	157,441	426,136	355,658
109年	2020	160,921	216,787	205,351	228,898	175,212	179,224	318,392
各月總計	Monthly Total	1,472,950	1,221,291	1,825,611	1,822,794	1,349,561	1,699,211	1,956,303
各月平均	Monthly Average	147,295	122,129	182,561	182,279	134,956	169,921	195,630
季節指數	Seasonal Index	86.89	72.04	107.69	107.53	79.61	100.24	115.40

(五) 貨物稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
100年	2011	402,827	412,123	175,383	313,981	324,224	237,169	262,327
101年	2012	158,882	148,633	102,467	247,794	273,302	287,640	319,045
102年	2013	359,338	432,384	144,045	277,477	198,839	265,960	384,248
103年	2014	360,849	330,730	110,360	266,502	244,740	424,460	317,433
104年	2015	353,013	444,716	218,109	283,153	287,496	286,767	324,723
105年	2016	306,244	408,780	164,550	234,265	206,455	230,820	246,501
106年	2017	363,878	388,993	170,964	285,786	234,521	299,659	290,207
107年	2018	377,740	378,092	211,695	378,121	280,660	382,483	379,478
108年	2019	310,936	412,442	109,875	363,556	260,989	278,810	366,652
109年	2020	354,634	161,506	65,119	140,104	149,880	128,060	317,089
各月總計	Monthly Total	3,348,341	3,518,399	1,472,567	2,790,739	2,461,106	2,821,828	3,207,703
各月平均	Monthly Average	334,834	351,840	147,257	279,074	246,111	282,183	320,770
季節指數	Seasonal Index	122.41	128.62	53.83	102.02	89.97	103.16	117.27

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

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

4. Estate and Gift Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
95,345	96,780	146,424	116,948	240,172	1,315,166	109,597.2
119,312	129,767	153,076	94,221	120,283	1,435,920	119,660.0
63,363	84,410	138,255	189,071	137,560	1,378,072	114,839.3
91,169	79,390	117,713	148,343	191,818	1,417,073	118,089.4
124,076	133,975	99,874	114,276	257,783	1,831,233	152,602.8
150,127	165,243	201,196	329,150	287,010	2,228,954	185,746.2
188,620	184,505	148,629	281,715	197,570	2,751,518	229,293.2
152,322	705,935	202,614	121,279	358,865	2,711,697	225,974.8
165,700	273,118	247,318	166,626	218,045	2,822,294	235,191.2
188,017	231,797	139,577	175,559	230,798	2,450,533	204,211.1
1,338,051	2,084,920	1,594,676	1,737,188	2,239,904		1,695,205.2
133,805	208,492	159,468	173,719	223,990		169,520.5
78.93	122.99	94.07	102.48	132.13		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
342,861	242,523	368,674	285,896	201,171	3,569,159	297,429.9
361,395	276,901	242,791	368,810	302,477	3,090,137	257,511.4
400,037	263,424	263,703	279,240	252,288	3,520,983	293,415.3
310,657	60,511	254,161	342,535	241,858	3,264,796	272,066.3
340,807	236,947	228,685	252,636	269,939	3,526,991	293,915.9
239,494	198,595	149,091	271,394	259,285	2,915,474	242,956.2
388,986	329,357	369,358	285,877	328,379	3,735,965	311,330.4
379,857	220,900	272,736	264,849	325,346	3,851,957	320,996.4
399,973	135,610	110,164	235,532	161,587	3,146,126	262,177.2
206,064	77,503	232,022	158,955	212,265	2,203,201	183,600.1
3,370,131	2,042,271	2,491,385	2,745,724	2,554,595		2,735,399.1
337,013	204,227	249,139	274,572	255,460		273,539.9
123.20	74.66	91.08	100.38	93.39		100.0

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

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

表12. 歷年各項國稅分月實徵淨額 (續3)

(六) 證券交易稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
100年	2011	658,687	389,576	659,356	478,989	550,247	469,629	538,506
101年	2012	282,736	675,973	601,334	361,905	329,304	302,836	285,020
102年	2013	373,794	245,578	380,004	320,585	437,210	322,209	433,660
103年	2014	509,790	343,828	570,255	540,277	499,177	571,526	621,650
104年	2015	404,075	205,821	455,284	429,692	397,699	431,040	406,800
105年	2016	333,139	243,820	515,259	334,560	300,623	334,349	378,745
106年	2017	277,198	413,920	541,372	406,925	383,806	431,636	433,311
107年	2018	641,214	335,802	591,708	485,401	614,290	658,204	583,823
108年	2019	388,146	272,775	446,967	523,014	446,062	356,811	512,483
109年	2020	420,968	484,948	673,259	580,224	733,768	786,063	1,122,327
各月總計	Monthly Total	4,289,747	3,612,041	5,434,798	4,461,572	4,692,186	4,664,303	5,316,325
各月平均	Monthly Average	428,975	361,204	543,480	446,157	469,219	466,430	531,633
季節指數	Seasonal Index	90.78	76.44	115.02	94.42	99.30	98.71	112.51

(七) 期貨交易稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
100年	2011	2,883	2,037	5,492	2,990	3,184	4,295	2,775
101年	2012	272	3,460	3,993	3,120	3,202	2,913	2,392
102年	2013	1,320	1,859	2,420	1,580	1,167	1,787	1,684
103年	2014	884	929	1,641	1,216	1,719	1,358	1,848
104年	2015	1,530	1,411	1,412	2,061	2,517	2,459	2,707
105年	2016	2,703	1,510	2,805	2,561	2,595	2,650	2,370
106年	2017	2,434	2,427	4,323	4,102	2,940	4,018	3,754
107年	2018	4,365	3,303	5,065	3,842	3,664	3,928	3,998
108年	2019	3,098	1,444	2,705	3,220	4,686	2,879	3,151
109年	2020	3,562	6,080	10,671	5,187	4,645	4,302	5,225
各月總計	Monthly Total	23,051	24,460	40,527	29,879	30,319	30,589	29,904
各月平均	Monthly Average	2,305	2,446	4,053	2,988	3,032	3,059	2,990
季節指數	Seasonal Index	72.88	77.34	128.15	94.48	95.87	96.72	94.54

資料來源：本局主計室。

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

6. Securities Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
652,723	474,410	410,884	467,358	398,955	6,149,320	512,443.3
368,835	384,248	304,603	329,185	437,542	4,663,521	388,626.8
364,354	387,526	456,042	387,618	441,766	4,550,346	379,195.5
460,974	408,486	394,668	360,652	475,213	5,756,496	479,708.0
388,765	371,705	421,681	437,910	468,335	4,818,807	401,567.3
421,234	318,542	293,591	326,122	321,301	4,121,285	343,440.4
590,224	628,810	483,935	637,318	550,973	5,779,428	481,619.0
557,154	416,190	435,159	418,801	425,974	6,163,720	513,643.3
459,348	434,045	494,230	527,012	534,423	5,395,316	449,609.7
893,429	827,159	609,060	889,461	1,284,012	9,304,678	775,389.8
5,157,040	4,651,121	4,303,853	4,781,437	5,338,494		4,725,243.1
515,704	465,112	430,385	478,144	533,849		472,524.3
109.14	98.43	91.08	101.19	112.98		100.00

7. Futures Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
5,430	5,591	3,546	3,756	4,047	46,026	3,835.5
2,532	2,262	1,381	1,348	6,011	32,886	2,740.5
1,718	1,327	1,323	951	1,995	19,131	1,594.3
1,436	3,033	2,615	2,793	2,609	22,081	1,840.1
5,151	2,290	2,116	2,344	2,739	28,737	2,394.8
3,021	2,792	2,609	3,250	3,119	31,985	2,665.4
4,277	4,219	2,718	4,041	4,985	44,238	3,686.5
3,808	3,509	4,844	4,034	3,518	47,878	3,989.8
4,310	2,760	3,418	4,142	4,424	40,237	3,353.1
4,693	5,806	4,259	5,746	6,129	66,305	5,525.4
36,376	33,589	28,829	32,405	39,576		31,625.4
3,638	3,359	2,883	3,241	3,958		3,162.7
115.03	106.21	91.16	102.48	125.15		100.00

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

表12. 歷年各項國稅分月實徵淨額 (續4)

(八) 菸酒稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
100年	2011	1,019,124	496,004	432,478	558,260	641,808	704,584	802,595
101年	2012	731,112	718,587	591,896	709,322	743,914	745,366	717,009
102年	2013	666,997	741,131	551,812	622,988	603,354	694,396	657,319
103年	2014	520,210	666,364	387,463	496,160	537,566	536,216	532,242
104年	2015	759,297	504,844	539,413	623,521	588,828	633,351	703,135
105年	2016	834,904	498,410	445,842	537,870	542,128	617,984	670,588
106年	2017	1,046,393	1,212,735	925,371	1,201,673	1,609,923	2,255,977	1,176,269
107年	2018	2,151,336	2,028,655	1,785,529	2,024,969	1,890,859	2,346,572	2,266,924
108年	2019	2,797,723	2,308,454	1,635,163	2,030,657	2,123,028	2,310,832	2,087,156
109年	2020	2,932,406	1,555,778	1,884,684	2,138,185	2,357,032	2,429,376	2,470,873
各月總計	Monthly Total	13,459,502	10,730,962	9,179,651	10,943,605	11,638,440	13,274,654	12,084,110
各月平均	Monthly Average	1,345,950	1,073,096	917,965	1,094,361	1,163,844	1,327,465	1,208,411
季節指數	Seasonal Index	112.21	89.46	76.53	91.23	97.02	110.66	100.74

(九) 特種貨物及勞務稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
100年	2011	-	-	-	-	-	-	-
101年	2012	-	-	-	-	-	-	-
102年	2013	-	-	-	-	-	-	-
103年	2014	14,862	7,668	10,986	50,432	24,451	28,076	12,655
104年	2015	13,442	9,702	23,941	10,783	8,954	14,331	13,533
105年	2016	16,646	2,918	23,748	4,005	4,581	5,706	2,551
106年	2017	2,269	3,279	1,475	4,324	2,759	2,029	3,493
107年	2018	76	166	2,577	172	1,200	-286	97
108年	2019	422	60	85	80	61	102	268
109年	2020	54	377	396	29	1,323	219	101
各月總計	Monthly Total	47,771	24,170	63,208	69,825	43,329	50,177	32,698
各月平均	Monthly Average	6,824	3,453	9,030	9,975	6,190	7,168	4,671
季節指數	Seasonal Index	104.91	53.08	138.81	153.35	95.16	110.20	71.81

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

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

8. Tobacco and Alcohol Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
758,652	781,155	763,367	717,893	648,355	8,324,275	693,689.6
803,119	821,833	753,915	730,437	637,217	8,703,727	725,310.6
687,117	679,691	619,239	561,784	590,617	7,676,445	639,703.8
663,475	639,397	666,782	620,661	572,532	6,839,068	569,922.3
680,646	730,193	633,068	612,198	589,098	7,597,592	633,132.7
624,369	761,996	873,155	1,208,010	1,210,286	8,825,542	735,461.8
352,895	1,075,072	1,362,316	1,575,789	1,317,627	15,112,040	1,259,336.7
1,907,184	2,264,098	1,807,951	2,196,013	2,030,241	24,700,331	2,058,360.9
2,355,194	2,137,336	2,143,943	2,387,200	2,786,193	27,102,879	2,258,573.3
2,804,808	2,408,931	2,736,910	2,363,062	2,981,151	29,063,196	2,421,933.0
11,637,459	12,299,702	12,360,646	12,973,047	13,363,317		11,995,424.7
1,163,746	1,229,970	1,236,065	1,297,305	1,336,332		1,199,542.5
97.02	102.54	103.04	108.15	111.40		100.00

9. Specifically Selected Goods and Services Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,326	15,686	28,614	22,710	36,479	270,945	22,578.8
13,590	10,713	9,509	15,631	12,427	156,556	13,046.3
2,362	1,905	3,064	2,780	2,882	73,148	6,095.7
2,090	3,293	4,140	1,553	2,862	33,566	2,797.2
1,358	86	4,052	5,870	1,079	16,447	1,370.6
-8,714	67	1,364	83	246	-5,876	-489.7
275	239	367	-2,824	1,071	1,627	135.6
29,287	31,989	51,110	45,803	57,046		45,534.5
4,184	4,570	7,301	6,543	8,149		6,504.9
64.32	70.25	112.24	100.59	125.28		100.00

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

表12. 歷年各項國稅分月實徵淨額 (續5完)

(十)營業稅

單位：新臺幣千元

年度別 CY	月別 Month	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
	100年	2011	3,164,822	-2,001,902	3,729,821	-739,260	3,654,805	-1,730,861
101年	2012	2,843,174	-1,082,596	3,476,246	-1,023,042	3,622,555	-1,566,133	3,291,445
102年	2013	3,294,588	-1,547,697	3,543,541	-780,008	3,704,276	-1,089,357	3,595,383
103年	2014	3,534,863	-1,419,804	3,761,909	-949,473	3,853,918	-1,304,868	3,683,689
104年	2015	3,845,673	-1,835,053	3,984,812	-547,491	3,858,454	-1,081,026	3,808,248
105年	2016	3,824,298	-1,043,853	3,898,971	-586,891	3,907,471	-882,353	3,920,124
106年	2017	3,931,164	-1,211,030	4,055,691	-882,770	3,914,097	-1,065,286	3,728,243
107年	2018	4,353,306	-1,533,524	4,268,502	-787,555	4,526,015	-932,543	4,340,696
108年	2019	4,409,972	-1,603,253	4,314,764	-603,293	4,619,910	-955,943	4,233,131
109年	2020	4,573,467	-1,011,374	4,739,624	-574,448	4,499,609	-1,647,089	4,534,026
各月總計	Monthly Total	37,775,327	-14,290,086	39,773,881	-7,474,231	40,161,110	-12,255,459	38,654,734
各月平均	Monthly Average	3,777,533	-1,429,009	3,977,388	-747,423	4,016,111	-1,225,546	3,865,473
季節指數	Seasonal Index	258.98	-97.97	272.68	-51.24	275.33	-84.02	265.01

資料來源：本局主計室(營業稅不含金融業營業稅)。

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

10. Business Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-1,496,571	3,391,030	-1,605,198	3,440,030	-1,087,141	12,239,324	1,019,943.7
-1,561,081	3,516,516	-1,255,431	3,661,401	-716,562	13,206,492	1,100,541.0
-1,387,155	3,563,040	-1,308,082	3,618,319	-1,037,578	14,169,270	1,180,772.5
-1,238,988	4,183,096	-1,450,494	4,011,596	-645,021	16,020,423	1,335,035.3
-851,817	3,675,287	-929,823	3,726,508	-244,790	17,408,982	1,450,748.5
-811,920	3,829,715	-992,041	3,986,510	-502,429	18,547,602	1,545,633.5
-878,698	4,326,396	-1,000,803	4,453,962	-508,836	18,862,130	1,571,844.2
-938,418	4,044,159	-1,191,505	4,292,215	-741,786	19,699,562	1,641,630.2
-1,095,112	4,675,480	-934,426	4,740,898	-410,476	21,391,652	1,782,637.7
-792,853	5,099,725	-928,160	5,205,255	-207,952	23,489,830	1,957,485.8
-11,052,613	40,304,444	-11,595,963	41,136,694	-6,102,571		14,586,272.4
-1,105,261	4,030,444	-1,159,596	4,113,669	-610,257		1,458,627.2
-75.77	276.32	-79.50	282.02	-41.84		100.00

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

表13. 歷年貨物稅實徵淨額 — 按貨品別分

單位：新臺幣千元

貨品別 Commodity		總計 Grand Total	橡膠輪胎 Rubber Tires	水泥 Cement	飲料品 Beverages
年度別 CY		= (1)+(2)+(3)+(4)+(5)+(6)+(7)	(1)	(2)	(3)
100年	2011				
{實徵淨額	Net Tax Revenues	3,569,159	27	33,558	675,177
{分配比	Rate	100.00	0.00	0.94	18.92
101年	2012				
{實徵淨額	Net Tax Revenues	3,090,137	35	24,429	663,270
{分配比	Rate	100.00	0.00	0.79	21.46
102年	2013				
{實徵淨額	Net Tax Revenues	3,520,983	39	22,291	559,934
{分配比	Rate	100.00	0.00	0.63	15.90
103年	2014				
{實徵淨額	Net Tax Revenues	3,264,796	5	19,749	549,743
{分配比	Rate	100.00	0.00	0.60	16.84
104年	2015				
{實徵淨額	Net Tax Revenues	3,526,991	2	18,379	563,504
{分配比	Rate	100.00	0.00	0.52	15.98
105年	2016				
{實徵淨額	Net Tax Revenues	2,915,474	2	17,226	505,554
{分配比	Rate	100.00	0.00	0.59	17.34
106年	2017				
{實徵淨額	Net Tax Revenues	3,735,965	2	15,162	506,899
{分配比	Rate	100.00	0.00	0.41	13.57
107年	2018				
{實徵淨額	Net Tax Revenues	3,851,957	-	16,193	407,444
{分配比	Rate	100.00	-	0.42	10.58
108年	2019				
{實徵淨額	Net Tax Revenues	3,146,126	-	12,771	430,140
{分配比	Rate	100.00	-	0.41	13.67
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
臺南市	Tainan City	63,950	-	-	262,828
嘉義縣	Chiayi County	91,884	-	11,570	159,511
屏東縣	Pingtung County	2,083,447	49	-	56,221
臺東縣	Taitung County	-25,090	-	-	133
澎湖縣	Penghu County	-13,310	-	-	-
嘉義市	Chiayi City	2,320	-	-	-

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品。

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

Unit: NT\$1,000

平板玻璃 Flat-glass (4)	油氣類 Oil / Gas (5)	電器類		
		小計 Subtotal	電冰箱 Refrigerators	電視機 Television Sets
-	70,942	184,770	58	79,138
-	1.99	5.18	0.00	2.22
27	63,511	143,447	47	51,119
0.00	2.06	4.64	0.00	1.65
69	60,719	162,531	125	66,479
0.00	1.72	4.62	0.00	1.89
-	62,009	181,973	2,165	82,963
-	1.90	5.57	0.07	2.54
-	66,244	113,541	642	6,625
-	1.88	3.22	0.02	0.19
116	70,300	101,748	651	-
0.00	2.41	3.49	0.02	-
-	54,488	101,989	1,440	603
-	1.46	2.73	0.04	0.02
-	63,361	99,103	3,897	-
-	1.64	2.57	0.10	-
-	44,434	-113,288	-51,199	-
-	1.41	-3.60	-1.63	-
-	52,307	-410,593	-118,146	-
-	2.37	-18.63	-5.36	-
-	169	-171,267	-59,211	-
-	1	-48,553	-12,227	-
-	708	-102,376	-25,409	-
-	2	-25,327	-6,354	-
-	1,056	-14,366	-2,970	-
-	50,371	-48,704	-11,975	-

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

2. Beverages=Diluted fruit juice+Others beverages.

表13. 歷年貨物稅實徵淨額 — 按貨品別分 (續1完)

單位：新臺幣千元

貨品別 Commodity		Electric Appliances (6)			
		冷暖氣機 Air Conditioners	除濕機 Dehumidifiers	錄影機 Video Recorders	錄音機 Audio Recorders
年度別 CY					
100年	2011				
{實徵淨額	Net Tax Revenues	101,467	-	-	1,819
{分配比	Rate	2.84	-	-	0.05
101年	2012				
{實徵淨額	Net Tax Revenues	88,176	-	30	2,119
{分配比	Rate	2.85	-	0.00	0.07
102年	2013				
{實徵淨額	Net Tax Revenues	91,429	-	-	2,402
{分配比	Rate	2.60	-	-	0.07
103年	2014				
{實徵淨額	Net Tax Revenues	91,934	-	-	2,702
{分配比	Rate	2.82	-	-	0.08
104年	2015				
{實徵淨額	Net Tax Revenues	101,779	-	-	2,736
{分配比	Rate	2.89	-	-	0.08
105年	2016				
{實徵淨額	Net Tax Revenues	93,342	3,099	-	2,585
{分配比	Rate	3.20	0.11	-	0.09
106年	2017				
{實徵淨額	Net Tax Revenues	90,319	5,764	-	2,527
{分配比	Rate	2.42	0.15	-	0.07
107年	2018				
{實徵淨額	Net Tax Revenues	78,705	5,575	-	3,185
{分配比	Rate	2.04	0.14	-	0.08
108年	2019				
{實徵淨額	Net Tax Revenues	-80,235	12,983	-	2,926
{分配比	Rate	-2.55	0.41	-	0.09
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
臺南市	Tainan City	-120,682	8,309	-	-
嘉義縣	Chiayi County	-35,593	-1,431	-	-
屏東縣	Pingtung County	-73,970	-2,997	-	-
臺東縣	Taitung County	-18,149	-824	-	-
澎湖縣	Penghu County	-10,454	-942	-	-
嘉義市	Chiayi City	-38,150	-2,167	-	2,702

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品。

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

Unit: NT\$1,000

		車輛類	Vehicles (7)	
音響組合 Stereophonic Systems	電烤箱 Electric Ovens	小計 Subtotal	汽車 Automobiles	機車 Motorcycles
933	1,355	2,604,685	2,604,148	537
0.03	0.04	72.98	72.96	0.02
960	996	2,195,418	2,194,784	634
0.03	0.03	71.05	71.03	0.02
877	1,219	2,715,400	2,715,353	47
0.02	0.03	77.12	77.12	0.00
1,131	1,078	2,451,317	2,396,941	54,376
0.03	0.03	75.08	73.42	1.67
1,106	653	2,765,321	2,709,610	55,711
0.03	0.02	78.40	76.82	1.58
1,152	919	2,220,528	2,186,814	33,714
0.04	0.03	76.16	75.01	1.16
866	470	3,057,425	3,027,318	30,107
0.02	0.01	81.84	81.03	0.81
783	6,958	3,265,856	3,224,891	40,965
0.02	0.18	84.78	83.72	1.06
782	1,455	2,772,069	2,757,774	14,295
0.02	0.05	88.11	87.66	0.45
1,018	883	2,071,175	2,039,313	31,862
0.05	0.04	94.01	92.56	1.45
132	185	-27,780	-59,588	31,808
-	698	-30,645	-30,647	2
-	-	2,128,845	2,128,845	-
-	-	102	50	52
-	-	-	-	-
886	-	653	653	-

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

2. Beverages=Diluted fruit juice+Others beverages.

表14. 歷年各項國稅納庫數統計

單位：新臺幣千元

年度別及 稅目別及 縣市別	CY & Tax of Item & City or County	總計 Grand Total			本年度 Current Year					
		本年度 Current Year	以前年度 Previous Year	退還以前年度 Refund for Revenues of Previous Years	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
100年	2011	67,218,852	1,275,818	9,648,660	56,211,145	10,609,966	215,684	91,560	90,497	-
101年	2012	71,223,059	889,819	6,985,855	59,223,077	11,425,409	353,361	75,811	145,401	-
102年	2013	74,962,700	644,002	9,854,796	61,640,846	12,705,569	403,441	69,875	142,969	-
103年	2014	79,568,967	635,996	10,430,122	65,344,296	13,508,127	462,756	89,715	164,073	-
104年	2015	88,455,055	505,802	10,728,862	72,555,415	14,922,338	604,529	93,551	279,222	-
105年	2016	94,638,666	653,710	8,117,443	77,657,540	15,856,820	706,154	131,007	287,145	-
106年	2017	105,170,677	933,117	8,594,110	84,127,827	17,044,768	827,761	167,225	261,502	2,741,594
107年	2018	122,008,863	688,586	9,644,757	89,127,342	17,884,897	695,206	177,552	305,915	13,817,951
108年	2019	129,370,278	746,254	11,342,130	92,646,516	19,040,796	679,769	203,964	314,899	16,484,334
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
營利事業所得稅 Profit-seeking Enterprise Income Tax		25,947,723	170,454	430,037	23,150,548	2,594,774	-	-	-	202,401
綜合所得稅 Individual Income Tax		29,857,221	94,710	7,161,222	25,306,802	2,985,726	-	-	-	1,564,693
遺產稅 Estate Tax		1,437,952	111,558	13,039	498,627	-	445,541	82,280	204,995	206,509
贈與稅 Gift Tax		835,641	25,626	3,707	311,304	-	264,592	36,523	150,329	72,893
貨物稅 Commodity Tax		2,538,258	2,385	337,442	2,284,432	253,826	-	-	-	-
證券交易稅 Securities Transaction Tax		9,304,738	-	60	9,304,738	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		66,305	-	-	66,305	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		29,062,549	647	-	10,633,492	2,658,373	-	-	-	15,770,684
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		3,041	1,781	3,195	3,041	-	-	-	-	-
營業稅 Business Tax		27,623,764	103,415	4,237,349	16,905,745	10,718,019	-	-	-	-
臺南市 Tainan City		91,367,216	321,333	8,416,672	62,218,418	13,263,301	710,133	-	-	15,175,364
嘉義縣 Chiayi County		7,352,837	45,830	1,068,899	5,675,088	1,473,088	-	-	86,192	118,469
屏東縣 Pingtung County		17,610,267	86,229	1,528,889	12,236,880	2,905,983	-	-	221,961	2,245,443
臺東縣 Taitung County		2,066,106	27,032	305,574	1,597,154	390,285	-	-	28,495	50,172
澎湖縣 Penghu County		872,779	6,577	216,385	741,550	87,425	-	-	18,676	25,128
嘉義市 Chiayi City		7,407,987	23,575	649,632	5,995,944	1,090,636	-	118,803	-	202,604

資料來源：本局主計室。

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

Unit: NT\$1,000

以前年度 Previous Year						退還以前年度 Refund for Revenues of Previous Years					
國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
837,074	110,237	181,866	113,775	32,866	-	8,426,082	1,212,376	1,644	27	8,531	-
609,669	82,248	160,856	11,518	25,528	-	6,059,800	924,545	78	102	1,330	-
410,854	67,670	56,047	28,241	81,190	-	7,916,435	1,935,002	1,701	349	1,309	-
452,239	87,292	48,999	35,082	12,384	-	8,364,260	2,063,430	869	366	1,197	-
380,872	66,894	37,955	6,966	13,115	-	8,655,981	2,069,651	2,500	621	109	-
443,887	68,392	124,596	1,737	15,098	-	6,494,682	1,620,537	1,677	55	492	-
557,131	79,892	255,744	7,323	29,568	3,459	6,820,109	1,766,571	1,788	1,691	337	3,614
472,800	64,610	118,127	10,084	18,205	4,760	7,649,370	1,978,012	3,557	5,748	974	7,096
538,115	86,872	48,546	8,805	50,426	13,490	9,195,454	2,129,533	2,873	579	4,410	9,281
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
99,736	17,046	-	-	-	53,672	387,033	43,004	-	-	-	-
76,186	9,473	-	-	-	9,051	6,428,165	716,121	-	-	-	16,936
29,389	-	37,826	1,075	30,707	12,561	3,300	-	768	7,066	-269	2,174
10,108	-	8,654	141	5,675	1,048	1,478	-	1,227	-	1,002	-
2,146	239	-	-	-	-	303,698	33,744	-	-	-	-
-	-	-	-	-	-	60	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
518	129	-	-	-	-	-	-	-	-	-	-
1,781	-	-	-	-	-	3,195	-	-	-	-	-
63,285	40,130	-	-	-	-	2,593,259	1,644,090	-	-	-	-
175,354	43,209	46,480	-	-	56,290	6,477,161	1,924,872	1,995	-	-	12,644
27,928	6,232	-	-	6,224	5,446	902,133	166,118	-	-	-455	1,103
40,299	8,921	-	-	27,651	9,358	1,309,561	215,584	-	-	1,080	2,664
20,241	3,719	-	-	2,507	565	273,783	31,317	-	-	108	366
5,710	840	-	-	-	27	193,730	22,631	-	-	-	24
13,617	4,096	-	1,216	-	4,646	563,820	76,437	-	7,066	-	2,309

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

表15. 促進產業升級條例減免稅額

核定日期所列年度:109年度

單位：件；新臺幣千元

稅目別 Tax of Item	促進產業 升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction	核定件數 No. of Verified	核定減免 所得額 Income Reduction of Verified
營利事業 所得稅 Profit-seeking Enterprise Income Tax	第五條 Article 5	(1)研究發展、實驗或品質檢驗用之儀器設備按兩年加速折舊。		
		(2)節省能源或利用新及淨潔能源之機器設備，按兩年加速折舊。		
	第六條 Article 6	(1)國內產製自動化或溫室氣體排放量減量設備投資抵減。		
		(2)國外產製自動化或溫室氣體排放量減量設備投資抵減。		
		(3)自動化或溫室氣體排放量減量技術投資抵減。		
		(4)國內產製資源回收、防治污染或工業用水再利用設備投資抵減。		
		(5)國外產製資源回收、防治污染或工業用水再利用設備投資抵減。		
		(6)資源回收、防治污染或工業用水再利用技術投資抵減。		
		(7)國內產製新及淨潔能源、節約能源設備投資抵減。		
		(8)國外產製新及淨潔能源、節約能源設備投資抵減。		
		(9)新及淨潔能源、節約能源技術投資抵減。		
		(10)國內產製提高能源使用效率設備投資抵減。		
		(11)國外產製提高能源使用效率設備投資抵減。		
		(12)提高能源使用效率技術投資抵減。		
		(13)研究與發展投資抵減。		
		(14)人才培訓投資抵減。		
		(15)建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。		
	第七條 Article 7	促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。	14	
	第九條(或修正前第八條之一) Article 9 (or Amended Article 8-1)	(1)重要科技事業5年免稅。		
		(2)重要投資事業5年免稅。	5	1,150,470
	第九條之二 Article 9-2	製造業及其相關技術服務業5年免稅。	16	148,826
	第十條 Article 10	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。		
	第十二條 Article 12	國外投資損失準備。		
第十三條 Article 13	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。			
第十四條之一 Article 14-1	物流配送中心免稅。			
第十五條 Article 15	(1)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。			
	(2)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。			
第十八條 Article 18	資產重估增值免稅。			
第十九條 Article 19	股票溢價轉公積免稅。			
第七十條之一 Article 70-1	營運總部免稅。			
	小計	35	1,299,296	
綜合所得稅 Individual Income Tax	第十一條 Article 11	專利權提供或出售之權利金或收入，百分之五十免稅。		
	第十三條 Article 13	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。		
	小計		-	-
其他所得稅 Other Income Tax	第八條 Article 8	(1)新興重要策略性產業股東投資抵減。		
		(2)重要科技事業股東投資抵減。		
		(3)重要投資事業股東投資抵減。		
		(4)創業投資事業股東投資抵減。		
	修正前第十六條 Article 16 before	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	-	-	

資料來源：本局審查一科、審查二科。

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

Assessed date of each respective period: 2020

Unit: Case; NT\$ 1,000

核定減免稅額 Tax Reduction Amount of Verified			
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	減免項目 Items of Reduction
			(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.)
167,607	43,150	347	A corporate income tax credit up to twenty percent (20%) of the total amount of investment will be allowed for promoting balanced development of industries in various geographical areas.
			(1) 5-year duty exemption of important technology enterprise.
			(2) 5-year duty exemption of important investment enterprise.
			(3) 5-year duty exemption of newly emerging, important and strategic industry.
			5-year duty exemption of manufacturing and its related service industry.
			Transfer duty exemption. (permitted duty-exemption equipment which supports other emerging important strategic industry.)
			Foreign investment loss preparation.
			For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
			Duty exemption of logistics and distribution centers.
			(1) After specially approved merger, the existing or new companies after merger take undued duty exemption that dissolved companies have already had before merger.
			(2) After specially approved merger, the existing or new companies after merger take not-yet-deducted investment tax credit that dissolved companies have already had before merger.
			Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.
			Exempted from corporate income tax for the premium on stock when it is used for company reserve.
			Exempted from corporate income tax for establishing operation headquarters.
167,607	43,150	347	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
			(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.
-	-	-	Subtotal

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

表16. 產業創新條例減免稅額

109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
<b>A· 農、林、漁、牧業</b>			1	7,801	-
0117	花卉栽培業	臺南市 Tainan City	1	7,801	-
<b>C· 製造業</b>			44	7,204,705	-
0899	未分類其他食品製造業	臺南市 Tainan City	1	3,308	-
1111	棉毛紡紗業	臺南市 Tainan City	1	31,312	-
1122	人造纖維梭織布業	臺南市 Tainan City	1	23,072	-
1990	未分類其他化學製品製造業	臺南市 Tainan City	1	72,693	-
2002	西藥製造業	臺南市 Tainan City	3	64,126	-
2003	醫用生物製品製造業	臺南市 Tainan City	2	7,164	-
2004	中藥製造業	臺南市 Tainan City	1	9,224	-
2209	其他塑膠製品製造業	臺南市 Tainan City	3	702,500	-
2413	鋼鐵軋延及擠型業	臺南市 Tainan City	2	37,494	-
2421	鍊鋁業	臺南市 Tainan City	1	409	-
2499	未分類其他基本金屬製造業	臺南市 Tainan City	2	84,422	-
2512	金屬模具製造業	臺南市 Tainan City	2	17,569	-
2591	螺絲、螺帽及鉚釘製造業	臺南市 Tainan City	1	22,658	-
2611	積體電路製造業	臺南市 Tainan City	4	5,321,258	-
2630	印刷電路板製造業	臺南市 Tainan City	1	35,768	-
2699	未分類其他電子零組件製造業	小計 Subtotal	3	205,575	-
		屏東縣 Pingtung County	1	21,384	-
		臺南市 Tainan City	2	184,191	-
2831	電線及電纜製造業	臺南市 Tainan City	1	10,554	-
2927	橡膠及塑膠加工用機械設備製造業	臺南市 Tainan City	3	41,554	-
2934	機械傳動設備製造業	臺南市 Tainan City	1	57,564	-
2939	其他通用機械設備製造業	嘉義縣 Chiayi County	1	21,207	-
3010	汽車製造業	臺南市 Tainan City	1	89,219	-
3030	汽車零件製造業	臺南市 Tainan City	5	307,639	-
3132	自行車零件製造業	臺南市 Tainan City	1	12,985	-
3399	其他未分類製造業	臺南市 Tainan City	1	16,688	-
3400	產業用機械設備維修及安裝業	臺南市 Tainan City	1	8,743	-
<b>G· 批發及零售業</b>			1	2,407	-
4642	電子、通訊設備及其零組件批發業	臺南市 Tainan City	1	2,407	-
<b>J· 出版、影音製作、傳播及資通訊服務業</b>			1	1,620	-
6390	其他資訊服務業	嘉義縣 Chiayi County	1	1,620	-
<b>總計</b>			47	7,216,533	-

資料來源：本局審查一科。

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

CY 2020

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	
853	853	-	<b>A· Agriculture, Forestry, Fishing and Animal Husbandry</b>
853	853	-	Growing of Flowers
609,820	161,810	448,010	<b>C· Manufacturing</b>
496	-	496	Manufacture of Other Food Products Not Elsewhere Classified
4,697	-	4,697	Spinning of Yarn, Cotton and Wool
3,807	2,307	1,500	Manufacture of Woven Fabrics of Man-made Fibers
10,904	10,904	-	Manufacture of Other Chemical Products Not Elsewhere Classified
9,619	7,205	2,414	Manufacture of Drugs and Medicines
1,075	1,075	-	Manufacture of Medicinal Biological Products
621	621	-	Manufacture of Chinese Medicines
105,375	12,450	92,925	Manufacture of Other Plastic Products
5,483	5,483	-	Rolling and Extruding of Iron and Steel
-	-	-	Smelting and Refining of Aluminum
1,699	65	1,634	Manufacture of Other Basic Metals Not Elsewhere Classified
14	14	-	Manufacture of Metal Die
3,390	3,390	-	Manufacture of Screw, Nut and Rivet
346,519	60,487	286,032	Manufacture of Integrated Circuits
5,365	5,365	-	Manufacture of Bare Printed Circuit Boards
29,930	3,184	26,746	Manufacture of Other Electronic Parts and Components Not Elsewhere Classified
2,301	1,233	1,068	
27,629	1,951	25,678	
1,583	-	1,583	Manufacture of Electric Wires and Cables
6,233	1,264	4,969	Manufacture of Plastic and Rubber Processing Machinery
8,635	8,635	-	Manufacture of Mechanical Power Transmission Equipment
384	384	-	Manufacture of Other General-purpose Machinery
13,383	-	13,383	Manufacture of Motor Vehicles
46,146	34,526	11,620	Manufacture of Parts for Motor Vehicles
1,948	1,948	-	Manufacture of Bicycle Parts
2,503	2,503	-	Other Manufacturing Not Elsewhere Classified
11	-	11	Repair and Installation of Industrial Machinery and Equipment
-	-	-	<b>G· Wholesale and Retail Trade</b>
-	-	-	Wholesale of Electronic and communication Equipment and Parts
111	111	-	<b>J· Information and Communication</b>
111	111	-	Other information service activities
610,784	162,774	448,010	<b>Grand Total</b>

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

表17. 查(核)定開徵數、未徵數情形

109年度

單位：件；新臺幣千元

類別 Category	年度 Year	項目 Item 稅目別 Tax of Item	查(核)定開徵數 (1) Opening Collection for Assessed (Verified)		實徵數 (2) Tax Collected	
			件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	16,681	2,889,240	14,353	1,746,370
		綜合所得稅 Individual Income Tax	54,763	1,206,117	47,732	753,055
		遺產稅 Estate Tax	1,132	1,654,925	1,047	1,466,846
		贈與稅 Gift Tax	2,373	872,680	2,263	835,641
		貨物稅 Commodity Tax	254	27,649	214	13,691
		證券交易稅 Securities Transaction Tax	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	8	60	8	60
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	1	252	1	252
		營業稅 Business Tax	190,831	1,124,274	184,164	876,594
		小計 Subtotal	266,043	7,775,197	249,782	5,692,509
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	12,225	2,178,381	4,827	170,450
		綜合所得稅 Individual Income Tax	27,348	1,187,983	10,863	93,083
		遺產稅 Estate Tax	215	1,205,161	176	139,167
		贈與稅 Gift Tax	408	364,503	324	25,626
		貨物稅 Commodity Tax	33	6,939	21	2,385
		證券交易稅 Securities Transaction Tax	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	83	68,743	32	647
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	215	60,278	130	1,781
		營業稅 Business Tax	33,866	1,830,079	10,344	103,293
		小計 Subtotal	74,393	6,902,067	26,717	536,432
合計 Total	340,436	14,677,264	276,499	6,228,941		
罰鍰案件 Cases of Fines	本年度 Current Year		10,677	466,675	9,581	248,834
	以前年度 Previous Year		9,124	3,594,868	2,726	141,478
	合計 Total		19,801	4,061,543	12,307	390,312
總計 Grand Total	本年度 Current Year		276,720	8,241,872	259,363	5,941,343
	以前年度 Previous Year		83,517	10,496,935	29,443	677,910
	合計 Total		360,237	18,738,807	288,806	6,619,253

1. 資料來源：本局徵收科。

2. 綜合所得稅含房地合一課徵所得稅資料。

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

CY2020

Unit: Case; NT\$1,000

減免註銷數 (3) Cancelled		逾徵收期間數 (4) Overdue		逾執行期間數 (5) Exceeded Compulsory Execution Period		逾核課期間數 (6) Excess Assessment		未徵數餘額 (7) Balance of Tax Not Collected =(1)-(2)-(3)-(4)-(5)-(6)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
237	82,990	-	-	-	-	-	-	2,091	1,059,880
4,292	169,955	-	-	-	-	-	-	2,739	283,107
35	23,024	-	-	-	-	-	-	50	165,055
76	14,864	-	-	-	-	-	-	34	22,175
8	973	-	-	-	-	-	-	32	12,985
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
331	9,824	-	-	-	-	-	-	6,336	237,856
4,979	301,630	-	-	-	-	-	-	11,282	1,781,058
4	9,269	-	-	-	-	-	-	7,394	1,998,662
90	17,517	3	717	-	-	5	42	16,387	1,076,624
1	368	-	-	-	-	-	-	38	1,065,626
5	1,038	-	-	-	-	-	-	79	337,839
-	-	-	-	-	-	-	-	12	4,554
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	51	68,096
-	252	-	-	-	-	-	-	85	58,245
9	18,170	7	1	-	-	2	9	23,504	1,708,606
109	46,614	10	718	-	-	7	51	47,550	6,318,252
5,088	348,244	10	718	-	-	7	51	58,832	8,099,310
126	12,882	-	-	-	-	-	-	970	204,959
30	37,845	6	416	-	-	-	-	6,362	3,415,129
156	50,727	6	416	-	-	-	-	7,332	3,620,088
5,105	314,512	-	-	-	-	-	-	12,252	1,986,017
139	84,459	16	1,134	-	-	7	51	53,912	9,733,381
5,244	398,971	16	1,134	-	-	7	51	66,164	11,719,398

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

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

表17. 查(核)定開徵數、未徵數情形 (續1完)

109年度

單位：件；新臺幣千元

類別 Category	年度 Year	項目 Item 稅目別 Tax of Item	未徵數餘額 Balance of Tax Not Collected												
			=(1)+(2)+(3)+(4)+(5) +(6)		繳款書未 送達未徵數 (1) Have Not Been Served the Payment Notice		未逾限繳日 未徵數 (2) Have Not Exceeded the Deadline of Payment		行政救濟未 徵數 (3) Administrative Remedies		分期繳納未 徵數 (4) Pay by Stages		特殊原因 未徵數 (5) Special Reason		
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	2,091	1,059,880	1	11	18	3,967	12	8,707	1,058	899,600	-	-	
		綜合所得稅 Individual Income Tax	2,739	283,107	16	452	213	43,489	10	9,561	84	29,753	2	8	
		遺產稅 Estate Tax	50	165,055	-	-	32	103,744	3	19,566	7	10,119	-	-	
		贈與稅 Gift Tax	34	22,175	-	-	21	17,448	3	1,329	6	3,139	-	-	
		貨物稅 Commodity Tax	32	12,985	-	-	2	263	-	-	13	11,121	-	-	
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
		營業稅 Business Tax	6,336	237,856	17	1,087	1,303	57,375	3	4,781	173	59,111	20	96	
	小計 Subtotal	11,282	1,781,058	34	1,550	1,589	226,286	31	43,944	1,341	1,012,843	22	104		
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	7,394	1,998,662	1	12	2	408	1	10,019	14	22,455	11	1,868	
		綜合所得稅 Individual Income Tax	16,387	1,076,624	1	1,727	2	45	5	8,944	11	17,170	48	518	
		遺產稅 Estate Tax	38	1,065,626	-	-	-	-	2	27,552	9	9,518	-	-	
		贈與稅 Gift Tax	79	337,839	-	-	-	-	1	422	12	2,089	-	-	
		貨物稅 Commodity Tax	12	4,554	-	-	-	-	-	-	-	-	-	-	
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	
		菸酒稅 Tobacco and Alcohol Tax	51	68,096	-	-	-	-	-	-	-	-	-	-	
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	85	58,245	-	-	-	-	-	-	-	-	-	-	
		營業稅 Business Tax	23,504	1,708,606	1	3	-	-	1	8,038	-	-	59	67	
	小計 Subtotal	47,550	6,318,252	3	1,742	4	453	10	54,975	46	51,232	118	2,453		
	合計 Total	58,832	8,099,310	37	3,292	1,593	226,739	41	98,919	1,387	1,064,075	140	2,557		
罰鍰案件 Cases of Fines	本年度 Current Year	970	204,959	1	11	43	24,711	42	26,008	57	17,845	1	-		
	以前年度 Previous Year	6,362	3,415,129	-	-	3	1,582	19	144,901	19	10,248	4	67		
	合計 Total	7,332	3,620,088	1	11	46	26,293	61	170,909	76	28,093	5	67		
總計 Grand Total	本年度 Current Year	12,252	1,986,017	35	1,561	1,632	250,997	73	69,952	1,398	1,030,688	23	104		
	以前年度 Previous Year	53,912	9,733,381	3	1,742	7	2,035	29	199,876	65	61,480	122	2,520		
	合計 Total	66,164	11,719,398	38	3,303	1,639	253,032	102	269,828	1,463	1,092,168	145	2,624		

1. 資料來源：本局徵收科。
2. 綜合所得稅含房地合一課徵所得稅資料。

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

CY2020

Unit: Case; NT\$1,000

Balance of Tax Not Collected															
欠稅數 (6) =(7)+(8)+(9)+(10)+ (11)+(12)		Tax in Arrears													
		送達未逾滯納期 (7) Delivery of Notice Not Yet Exceeded Delinquency Period		待移送執行 (8) Pending for Compulsory Execution		移送執行未結 (9) Pending Case under Compulsory Execution		取得執行憑證 (10) 未逾徵收期間 Collection Period Not Yet Exceeded		Execution Certificate 已逾徵收期間惟未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period		移送執行結(銷)案 (11) Case Closed Under Compulsory Execution		無法執行欠稅數 (12) Unable to Carry out Compulsory Execution	
		件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
1,002	147,595	59	5,062	211	21,650	658	119,529	74	1,354	-	-	-	-	-	-
2,414	199,844	208	10,359	71	843	2,081	187,970	53	672	-	-	1	-	-	-
8	31,626	4	17,501	2	7,002	2	7,123	-	-	-	-	-	-	-	-
4	259	1	36	-	-	3	223	-	-	-	-	-	-	-	-
17	1,601	8	1,305	-	-	9	296	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,820	115,406	865	10,077	95	7,025	3,544	96,790	316	1,514	-	-	-	-	-	-
8,265	496,331	1,145	44,340	379	36,520	6,297	411,931	443	3,540	-	-	1	-	-	-
7,365	1,963,900	-	-	7	13,723	2,829	918,480	1,488	160,344	3,041	871,353	-	-	-	-
16,320	1,048,220	-	-	-	-	1,666	568,163	4,839	80,930	9,811	399,127	4	-	-	-
27	1,028,556	1	674,151	-	-	13	332,374	3	1,405	10	20,626	-	-	-	-
66	335,328	-	-	-	-	32	271,985	4	1,178	30	62,165	-	-	-	-
12	4,554	-	-	-	-	3	3,955	5	482	4	117	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	68,096	-	-	-	-	11	58,617	2	216	38	9,263	-	-	-	-
85	58,245	-	-	-	-	32	22,971	6	7,625	47	27,649	-	-	-	-
23,443	1,700,498	1	-	6	6,095	3,929	943,765	7,625	124,303	11,880	626,335	2	-	-	-
47,369	6,207,397	2	674,151	13	19,818	8,515	3,120,310	13,972	376,483	24,861	2,016,635	6	-	-	-
55,634	6,703,728	1,147	718,491	392	56,338	14,812	3,532,241	14,415	380,023	24,861	2,016,635	7	-	-	-
826	136,384	109	31,795	34	4,417	657	99,769	26	403	-	-	-	-	-	-
6,317	3,258,331	1	1,000	4	4,048	1,583	2,082,825	1,427	205,780	3,294	964,677	8	1	-	-
7,143	3,394,715	110	32,795	38	8,465	2,240	2,182,594	1,453	206,183	3,294	964,677	8	1	-	-
9,091	632,715	1,254	76,135	413	40,937	6,954	511,700	469	3,943	-	-	1	-	-	-
53,686	9,465,728	3	675,151	17	23,866	10,098	5,203,135	15,399	582,263	28,155	2,981,312	14	1	-	-
62,777	10,098,443	1,257	751,286	430	64,803	17,052	5,714,835	15,868	586,206	28,155	2,981,312	15	1	-	-

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

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

表18. 違章漏稅案件處理及財務罰鍰執行情形

單位：件；新臺幣千元

年度別及 稅目別	CY & Tax of Item	受理情形 Cases Accepted			本期審理情形 Interrogated in This Term							本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term					
		上期未 結件數 No. of Unclosed of Last Term	本期受 理件數 No. of Accepted in This Term	合計 Total	依法免 議件數 No. of Not Indictable by Law	依法免 罰件數 No. of Fine Free	依法併 案件數 No. of Consol- idated	依法註 銷件數 No. of Cance- lled	處罰 Fined		未結 件數 No. of Uncl- osed	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
100年	2011	26	14,135	14,161	301	4,148	-	-	9,688	505,282	24	10,429	407,658	3,462	360,631	13,891	768,289
101年	2012	24	13,810	13,834	305	4,510	-	-	8,999	407,460	20	9,418	326,643	2,862	441,256	12,280	767,899
102年	2013	20	15,954	15,974	240	5,270	-	-	10,406	477,596	58	10,582	239,454	2,415	349,898	12,997	589,352
103年	2014	58	16,258	16,316	271	5,510	-	-	10,430	763,604	105	10,414	290,387	2,896	378,045	13,310	668,432
104年	2015	105	15,348	15,453	244	5,052	-	-	10,039	1,281,588	205	10,379	255,448	2,011	384,350	12,390	639,798
105年	2016	118	15,175	15,293	368	4,233	-	-	10,577	545,559	115	10,688	269,418	1,823	584,177	12,511	853,595
106年	2017	314	16,114	16,428	263	4,653	-	-	11,226	488,383	286	11,520	277,345	1,884	551,053	13,404	828,398
107年	2018	244	17,191	17,435	344	5,105	-	-	11,630	527,899	356	12,057	312,150	1,987	200,158	14,044	512,308
108年	2019	426	17,128	17,554	235	5,239	9	90	11,578	472,728	403	10,030	326,114	1,753	180,932	11,783	507,046
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
營利事業所得稅 Profit-seeking Enterprise Income Tax		16	1,027	1,043	1	11	-	8	1,003	48,189	20	893	89,794	116	6,649	1,009	96,443
綜合所得稅 Individual Income Tax		70	7,903	7,973	4	1,316	1	38	6,583	109,667	31	5,798	49,766	1,016	74,698	6,814	124,464
遺產稅 Estate Tax		1	14	15	-	-	-	2	6	3,734	7	2	390	2	11,281	4	11,671
贈與稅 Gift Tax		1	41	42	-	1	-	2	38	10,569	1	39	9,558	2	196	41	9,754
貨物稅 Commodity Tax		1	46	47	-	10	-	-	37	537	-	25	374	5	67	30	441
證券交易稅 Securities Transaction Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		1	9	10	-	-	-	-	9	194	1	9	174	3	60	12	234
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		2	3	5	-	-	1	2	2	1,123	-	-	108	9	3,867	9	3,975
營業稅 Business Tax		84	6,869	6,953	151	3,958	31	12	2,727	274,333	74	2,348	161,442	502	117,421	2,850	278,863

1. 資料來源：本局徵收科、法務二科。
2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。
3. 107年(含)以前，「依法免議」件數包含「依法併案」及「依法註銷」件數；「移送退案或撤回」包含「撤案」、「退案」及「結案」。
4. 「更正調整案件」係指系統因移送案件資料修正(例如移送後更正移送金額)，或移送執行動態與報表產出日期落差而調整之件數及金額。

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

Unit: Case; NT\$1,000

更正註銷案件 Revised or Cancelled		本期執行情形 Executed in This Term												更正調整案件 Adjustment		截至本期移送執行未結案件 Unexecuted, Up to Date	
		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤案 Withdrawn		退案 Rejected		結案 Closed		合計 Total					
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
3,477	1,151,969	1,659	168,006	3,429	1,451,934	31	41,391	-	-	-	-	5,119	1,661,331	-	-	3,931	4,960,562
3,156	1,546,173	1,246	118,669	2,126	2,477,535	24	754	-	-	-	-	3,396	2,596,958	-	-	3,397	2,804,860
2,436	1,270,400	901	52,210	1,408	751,672	26	3,841	-	-	-	-	2,335	807,723	-	-	2,727	2,840,480
2,026	1,250,194	1,173	91,466	1,432	346,068	13	6,977	-	-	-	-	2,618	444,511	-	-	3,190	2,131,043
1,205	548,960	1,048	123,375	1,416	384,241	6	1,302	-	-	-	-	2,470	508,918	-	-	2,703	1,984,897
145	21,939	929	104,138	841	193,249	9	1	-	-	-	-	1,779	297,388	-	-	2,757	2,335,339
205	50,883	1,016	79,947	610	160,867	6	630	-	-	-	-	1,632	241,444	-	-	5,650	5,291,398
189	29,102	996	85,734	692	257,459	6	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
3	1,462	63	2,650	83	11,493	-	-	-	-	-	-	146	14,143	-4	-22,223	516	120,665
107	17,695	728	20,235	612	35,602	3	25,781	-	-	4	0	1,347	81,618	-17	-11,090	1,137	256,591
1	113	2	11,360	2	259	-	-	-	-	-	-	4	11,619	-	-83	4	89,810
-	15	2	882	2	2,380	-	-	-	-	-	-	4	3,262	-	1	7	13,251
2	41	1	18	-	-	-	-	-	-	-	-	1	18	-	-	6	1,547
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	30	-	238	1	432	-	-	-	-	-	-	1	670	-	-	27	501,572
-	-	9	3,784	6	2,996	-	-	-	-	-	-	15	6,780	-	-	51	38,649
47	31,787	240	44,839	217	43,406	-	-	-	-	-	-	457	88,245	-22	-26,431	970	1,198,422

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

表19. 財政部所屬國稅局各項國稅實徵情形比較

109年度

單位：新臺幣千元

稅目別	Tax of Item	總計 Grand Total			
		預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計	Total	1,868,860,313	100.00	1,837,109,884	100.00
營利事業所得稅	Profit-seeking Enterprise Income Tax	639,743,333	100.00	477,052,060	100.00
綜合所得稅	Individual Income Tax	472,235,555	100.00	504,655,107	100.00
遺產及贈與稅	Estate and Gift Tax	28,842,000	100.00	42,296,352	100.00
貨物稅	Commodity Tax	178,333,333	100.00	170,223,762	100.00
證券交易稅	Securities Transaction Tax	106,475,000	100.00	150,631,876	100.00
期貨交易稅	Futures Transaction Tax	5,145,000	100.00	7,535,931	100.00
菸酒稅	Tobacco and Alcohol Tax	41,350,000	100.00	71,472,437	100.00
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	2,174,000	100.00	2,653,534	100.00
營業稅	Business Tax	394,562,092	100.00	410,588,825	100.00
金融業營業稅	Financial Enterprises Business Tax			26,623,186	100.00
健康福利捐	Health and Welfare Surcharge on Tobacco			29,437,537	100.00
稅目別	Tax of Item	財政部中區國稅局 National Taxation Bureau of the Central Area, Ministry of Finance			
		預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計	Total	283,085,117	15.15	248,577,436	13.53
營利事業所得稅	Profit-seeking Enterprise Income Tax	106,581,239	16.66	62,617,746	13.13
綜合所得稅	Individual Income Tax	52,654,265	11.15	55,181,046	10.93
遺產及贈與稅	Estate and Gift Tax	4,599,000	15.95	6,596,997	15.60
貨物稅	Commodity Tax	40,303,333	22.60	37,643,691	22.11
證券交易稅	Securities Transaction Tax	11,233,000	10.55	17,395,393	11.55
期貨交易稅	Futures Transaction Tax	169,000	3.29	287,661	3.81
菸酒稅	Tobacco and Alcohol Tax	11,213,750	27.12	15,264,938	21.36
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	1,008,000	46.37	959,973	36.18
營業稅	Business Tax	55,323,530	14.02	52,629,991	12.82
金融業營業稅	Financial Enterprises Business Tax			2,433,464	9.14
健康福利捐	Health and Welfare Surcharge on Tobacco			5,077,318	17.25

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

CY2020

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 %
713,306,407	38.17	727,236,944	39.59	579,520,436	31.01	568,711,072	30.96
222,182,860	34.73	173,070,593	36.28	229,411,959	35.86	182,398,346	38.23
218,408,944	46.25	236,328,077	46.83	149,745,894	31.71	161,805,044	32.06
12,876,000	44.64	18,420,224	43.55	7,456,000	25.85	11,298,269	26.71
3,333	0.00	-289,668	-0.17	89,431,111	50.15	82,090,253	48.22
63,865,000	59.98	87,325,634	57.97	17,859,000	16.77	26,786,929	17.78
4,590,000	89.21	6,738,017	89.41	188,000	3.66	217,435	2.89
41,250	0.10	25,541	0.04	16,876,250	40.81	25,206,885	35.27
40,000	1.84	7,911	0.30	1,080,000	49.68	1,614,441	60.84
191,299,020	48.49	205,610,615	50.08	67,472,222	17.10	77,293,470	18.82
		18,253,521	68.56			3,458,985	12.99
		-	-			8,575,949	29.13
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 %
101,068,127	5.40	115,058,219	6.26	191,880,226	10.27	177,526,213	9.66
34,546,140	5.40	25,688,140	5.38	47,021,135	7.35	33,277,235	6.98
22,997,871	4.87	22,790,709	4.52	28,428,581	6.02	28,550,231	5.66
1,627,000	5.64	2,450,533	5.79	2,284,000	7.92	3,530,329	8.35
3,566,667	2.00	2,203,201	1.30	45,028,889	25.25	48,576,285	28.54
6,529,000	6.13	9,304,678	6.18	6,989,000	6.57	9,819,242	6.52
46,000	0.89	66,305	0.88	152,000	2.95	226,513	3.01
11,403,750	27.58	29,063,196	40.66	1,815,000	4.39	1,911,877	2.67
20,000	0.92	1,627	0.06	26,000	1.19	69,582	2.62
20,331,699	5.15	23,489,830	5.72	60,135,621	15.24	51,564,919	12.56
		1,047,131	3.94			1,430,085	5.37
		15,770,650	53.57			13,620	0.05

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

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

## 表20. 營利事業所得稅結算申報

單位：家；新臺幣千元

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

1. 資料來源：本局審查一科。
2. 表列為所得年度資料。

Table 20 Sources of Profit-seeking Enterprise Income Tax

Unit: Case; NT\$1,000

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

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

表20. 營利事業所得稅結算申報 (續1完)

單位：家；新臺幣千元

年度別及 縣市別 CY & City or County		105年 CY2016					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	113,260	2,487,723,653	146,177,023	23,335,019	48,588	4,625,270
臺南市	Tainan City	64,645	1,852,655,222	113,576,768	18,445,715	31,503	4,174,677
嘉義縣	Chiayi County	11,932	192,035,275	10,792,059	1,675,293	4,720	133,659
屏東縣	Pingtung County	18,545	273,560,430	13,639,423	2,070,027	6,284	179,175
臺東縣	Taitung County	4,918	40,178,484	2,117,282	279,766	1,250	58,974
澎湖縣	Penghu County	2,475	14,898,361	942,026	119,116	664	1,443
嘉義市	Chiayi City	10,745	114,395,881	5,109,465	745,102	4,167	77,342
年度別 縣市別 CY City or County		106年 CY2017					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	116,190	2,623,503,620	166,585,649	26,746,041	49,969	4,042,375
臺南市	Tainan City	66,797	1,945,693,621	131,790,824	21,515,986	32,598	3,635,862
嘉義縣	Chiayi County	11,754	204,718,449	11,583,814	1,801,631	4,419	85,762
屏東縣	Pingtung County	19,232	297,226,521	14,589,080	2,219,091	6,625	210,227
臺東縣	Taitung County	4,946	37,556,072	1,927,503	246,548	1,316	31,834
澎湖縣	Penghu County	2,593	16,442,844	1,064,614	136,475	742	1,683
嘉義市	Chiayi City	10,868	121,866,113	5,629,814	826,310	4,269	77,007

1. 資料來源：本局審查一科。
2. 表列為所得年度資料。

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

Unit: Case; NT\$1,000

年度別及 縣市別 CY & City or County		107年 CY2018					
		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	119,209	2,604,888,992	139,975,986	27,385,454	51,979	3,066,340
臺南市	Tainan City	68,374	1,894,317,777	103,968,024	20,446,703	33,777	2,623,355
嘉義縣	Chiayi County	12,266	210,350,018	11,533,049	2,242,485	4,735	150,678
屏東縣	Pingtung County	19,747	314,161,426	15,315,713	2,960,382	6,918	186,398
臺東縣	Taitung County	5,057	39,823,173	2,137,231	401,141	1,425	22,329
澎湖縣	Penghu County	2,717	18,378,986	1,084,577	201,650	804	1,730
嘉義市	Chiayi City	11,048	127,857,612	5,937,392	1,133,093	4,320	81,850
年度別 縣市別 CY City or County		108年 CY2019					
		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	98,595	452,328,737	28,490,548	5,170,542	32,955	37,528
臺南市	Tainan City	54,525	272,442,375	17,151,215	3,133,253	20,997	28,285
嘉義縣	Chiayi County	10,386	45,070,620	2,836,548	513,771	2,862	2,964
屏東縣	Pingtung County	17,357	71,972,840	4,504,676	807,627	4,805	2,260
臺東縣	Taitung County	4,567	17,309,962	1,113,772	199,290	947	379
澎湖縣	Penghu County	2,583	10,448,072	677,060	120,422	655	494
嘉義市	Chiayi City	9,177	35,084,868	2,207,277	396,179	2,689	3,146

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



表21. 營利事業所得稅按營業收入級距統計表

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

107年度  
CY2018

單位：家；新臺幣千元  
Unit: Case; NT\$1,000

營業收入級距 Bracket of Profit-seeking Enterprise Income Tax	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
100萬元以下 NT\$1,000,000 or under	46,187	9,010,252	903,018	56,819	16,301	95,167
100萬元~200萬元 NT\$1,000,001~2,000,000	12,033	17,675,916	1,186,016	44,598	3,716	15,885
200萬元~300萬元 NT\$2,000,001~3,000,000	8,492	21,001,631	1,333,537	164,949	2,776	19,708
300萬元~500萬元 NT\$3,000,001~5,000,000	11,188	43,793,905	2,734,212	477,017	3,897	11,475
500萬元~700萬元 NT\$5,000,001~7,000,000	7,122	42,244,496	2,620,651	471,702	2,909	17,121
700萬元~1,000萬元 NT\$7,000,001~10,000,000	7,099	59,664,718	3,665,312	703,147	3,404	18,234
1,000萬元~5,000萬元 NT\$10,000,001~50,000,000	20,770	446,912,810	26,291,170	5,222,007	13,007	141,509
5,000萬元~1億元 NT\$50,000,001~100,000,000	3,048	212,325,317	10,175,645	2,032,899	2,792	92,364
1億元~5億元 NT\$100,000,001~500,000,000	2,638	533,235,905	23,266,317	4,652,304	2,565	477,457
5億元以上 over NT\$500,000,000	632	1,219,024,042	67,800,108	13,560,012	612	2,177,420
合計 Total	119,209	2,604,888,992	139,975,986	27,385,454	51,979	3,066,340

資料來源：本局審查一科。

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表—  
107年度

(一)農、林、漁、牧業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	842	7,952,836	307,034	58,981	430	7,022,047	268,691	52,626
5萬元以下 NT\$50,000 or under	408	676	1,375	201	180	266	1,124	201
5萬-10萬元 NT\$50,001~100,000	21	1,519	231	-	10	754	62	-
10萬-50萬元 NT\$100,001~500,000	60	17,000	1,066	31	28	7,554	353	-
50萬-100萬元 NT\$500,001~1,000,000	50	35,105	1,815	65	20	14,481	633	-
100萬-500萬元 NT\$1,000,001~5,000,000	117	284,382	13,377	1,275	53	133,629	6,282	674
500萬-1,000萬元 NT\$5,000,001~10,000,000	51	370,413	14,526	2,583	32	238,403	8,725	1,542
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	102	2,350,545	103,022	20,523	75	1,921,197	79,890	15,906
5,000萬-1億元 NT\$50,000,001~100,000,000	15	1,032,707	30,832	6,160	15	1,032,707	30,832	6,160
1億元以上 over NT\$100,000,000	18	3,860,489	140,790	28,143	17	3,673,056	140,790	28,143

(二)礦業及土石採取業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	127	1,353,453	93,796	18,484	50	980,750	64,500	12,835
5萬元以下 NT\$50,000 or under	76	17	5	-	24	-	0	-
5萬-10萬元 NT\$50,001~100,000	1	81	4	-	-	-	-	-
10萬-50萬元 NT\$100,001~500,000	2	751	37	-	1	346	17	-
50萬-100萬元 NT\$500,001~1,000,000	2	1,260	50	-	-	-	-	-
100萬-500萬元 NT\$1,000,001~5,000,000	18	43,499	2,045	178	6	14,326	571	62
500萬-1,000萬元 NT\$5,000,001~10,000,000	3	24,714	1,236	222	1	9,161	458	82
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	15	381,722	23,622	4,725	12	319,782	19,721	3,945
5,000萬-1億元 NT\$50,000,001~100,000,000	7	485,305	37,197	7,439	3	221,031	14,133	2,826
1億元以上 over NT\$100,000,000	3	416,104	29,600	5,920	3	416,104	29,600	5,920

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018

1. Agriculture, Forestry, Fishing & Animal Husbandry

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
24	29,066	2,062	408	296	606,288	30,105	5,057	92	295,435	6,176	890
21	-	0	-	162	138	13	-	45	272	238	-
-	-	-	-	4	275	27	-	7	490	142	-
-	-	-	-	22	6,417	404	-	10	3,029	309	31
1	558	22	-	22	14,815	981	65	7	5,251	179	-
-	-	-	-	46	115,288	5,812	547	18	35,465	1,283	54
-	-	-	-	19	132,010	5,801	1,041	-	-	-	-
2	28,508	2,040	408	21	337,345	17,067	3,404	4	63,495	4,025	805
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	187,433	-	-

2. Mining & Quarrying

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
6	64,510	5,832	1,166	71	308,193	23,464	4,483	-	-	-	-
5	17	1	-	47	-	4	-	-	-	-	-
-	-	-	-	1	81	4	-	-	-	-	-
-	-	-	-	1	405	20	-	-	-	-	-
-	-	-	-	2	1,260	50	-	-	-	-	-
-	-	-	-	12	29,173	1,474	116	-	-	-	-
-	-	-	-	2	15,553	778	140	-	-	-	-
-	-	-	-	3	61,940	3,901	780	-	-	-	-
1	64,493	5,831	1,166	3	199,781	17,233	3,447	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107年度（續1）

(三) 製造業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	20,158	1,311,718,030	75,597,403	15,026,405	11,993	1,264,399,892	72,672,094	14,497,815
5萬元以下 NT\$50,000 or under	2,693	4,496	43,628	7,746	1,501	2,203	41,978	7,557
5萬-10萬元 NT\$50,001~100,000	159	12,125	3,290	457	78	5,953	2,807	457
10萬-50萬元 NT\$100,001~500,000	941	266,157	30,903	2,702	360	98,098	18,580	2,467
50萬-100萬元 NT\$500,001~1,000,000	1,011	753,062	49,116	784	337	249,722	17,209	543
100萬-500萬元 NT\$1,000,001~5,000,000	4,812	12,860,393	774,602	97,944	1,809	5,071,426	290,947	39,317
500萬-1,000萬元 NT\$5,000,001~10,000,000	2,648	19,119,743	1,139,280	212,415	1,415	10,362,257	596,953	111,711
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	5,253	118,526,607	6,846,811	1,363,478	3,893	92,768,347	5,164,602	1,029,006
5,000萬-1億元 NT\$50,000,001~100,000,000	1,055	74,189,871	3,492,431	697,715	1,024	72,018,966	3,376,915	674,621
1億元以上 over NT\$100,000,000	1,586	1,085,985,576	63,217,342	12,643,164	1,576	1,083,822,920	63,162,103	12,632,136

(四) 電力及燃氣供應業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	373	21,842,394	1,701,592	338,948	307	21,745,854	1,691,354	337,292
5萬元以下 NT\$50,000 or under	155	103	3,668	710	123	98	3,667	710
5萬-10萬元 NT\$50,001~100,000	2	165	6	-	2	165	6	-
10萬-50萬元 NT\$100,001~500,000	22	5,718	481	3	21	5,598	461	3
50萬-100萬元 NT\$500,001~1,000,000	29	20,248	1,694	11	19	13,120	990	11
100萬-500萬元 NT\$1,000,001~5,000,000	91	234,557	22,413	3,646	72	193,355	19,074	3,224
500萬-1,000萬元 NT\$5,000,001~10,000,000	32	243,674	21,105	4,168	31	234,710	20,078	3,963
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	30	665,554	121,396	24,244	27	626,433	116,249	23,215
5,000萬-1億元 NT\$50,000,001~100,000,000	3	226,602	26,902	5,380	3	226,602	26,902	5,380
1億元以上 over NT\$100,000,000	9	20,445,773	1,503,927	300,786	9	20,445,773	1,503,927	300,786

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018 (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
752	10,385,790	630,441	122,648	7,383	35,668,146	2,272,969	401,692	30	1,264,202	21,899	4,250
63	60	216	-	1,123	2,185	1,401	189	6	48	33	-
5	370	22	-	74	5,662	450	-	2	140	11	-
18	5,458	477	9	560	162,045	11,517	167	3	556	329	59
26	19,381	1,233	22	643	480,585	30,425	219	5	3,374	249	-
182	521,228	32,248	4,241	2,819	7,260,332	451,058	54,344	2	7,407	349	42
132	965,229	60,808	11,485	1,100	7,784,872	481,076	89,139	1	7,385	443	80
305	6,796,718	441,410	88,085	1,048	18,818,661	1,230,185	244,271	7	142,881	10,614	2,116
16	1,169,591	59,694	11,939	14	942,403	54,269	10,845	1	58,911	1,553	310
5	907,755	34,333	6,867	2	211,401	12,588	2,518	3	1,043,500	8,318	1,643

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
11	16,122	1,743	320	54	80,298	8,475	1,336	1	120	20	-
6	-	0	-	26	5	1	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	120	20	-
1	818	82	-	9	6,310	622	-	-	-	-	-
3	6,340	634	115	16	34,862	2,705	307	-	-	-	-
1	8,964	1,027	205	-	-	-	-	-	-	-	-
-	-	-	-	3	39,121	5,147	1,029	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107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 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	892	19,193,205	994,914	194,674	516	17,834,636	897,866	177,683
5萬元以下 NT\$50,000 or under	248	392	312	13	122	70	138	-
5萬-10萬元 NT\$50,001~100,000	10	769	98	9	2	191	12	-
10萬-50萬元 NT\$100,001~500,000	60	16,595	1,625	74	24	6,710	863	74
50萬-100萬元 NT\$500,001~1,000,000	53	39,388	2,463	9	24	17,578	1,070	-
100萬-500萬元 NT\$1,000,001~5,000,000	227	573,713	36,385	4,580	116	316,707	19,133	2,567
500萬-1,000萬元 NT\$5,000,001~10,000,000	83	573,635	36,114	6,779	51	365,434	23,492	4,440
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	154	3,374,445	268,879	53,409	123	2,770,354	224,554	44,887
5,000萬-1億元 NT\$50,000,001~100,000,000	27	1,864,316	170,791	34,152	25	1,755,501	159,229	31,840
1億元以上 over NT\$100,000,000	30	12,749,952	478,247	95,649	29	12,602,091	469,375	93,875

(六) 營造業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	21,414	204,181,430	12,380,124	2,363,359	6,706	144,816,197	7,878,224	1,553,410
5萬元以下 NT\$50,000 or under	4,988	5,984	12,211	1,884	1,357	1,253	10,322	1,797
5萬-10萬元 NT\$50,001~100,000	261	19,884	1,997	34	61	4,477	364	-
10萬-50萬元 NT\$100,001~500,000	1,478	444,106	36,616	718	280	82,598	6,954	208
50萬-100萬元 NT\$500,001~1,000,000	1,512	1,114,286	82,847	1,254	288	213,731	15,431	286
100萬-500萬元 NT\$1,000,001~5,000,000	6,147	15,819,097	1,132,393	156,752	1,309	3,483,812	238,979	34,800
500萬-1,000萬元 NT\$5,000,001~10,000,000	2,806	20,106,962	1,403,518	266,731	911	6,665,550	431,591	82,618
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	3,556	73,016,369	5,234,520	1,040,993	1,863	42,918,487	2,851,872	569,370
5,000萬-1億元 NT\$50,000,001~100,000,000	389	26,749,025	1,541,610	308,150	364	25,229,334	1,428,498	285,528
1億元以上 over NT\$100,000,000	277	66,905,717	2,934,412	586,843	273	66,216,955	2,894,213	578,803

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018 (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
18	431,204	33,578	6,637	355	887,068	61,403	9,941	3	40,297	2,067	413
2	-	-	-	123	322	174	13	1	-	-	-
-	-	-	-	8	578	86	9	-	-	-	-
1	354	22	-	35	9,531	740	-	-	-	-	-
-	-	-	-	29	21,810	1,393	9	-	-	-	-
4	5,600	336	-	107	251,406	16,916	2,013	-	-	-	-
1	5,704	342	62	30	196,867	12,280	2,277	1	5,630	-	-
7	162,870	12,444	2,489	23	406,554	29,814	5,620	1	34,667	2,067	413
2	108,815	11,562	2,312	-	-	-	-	-	-	-	-
1	147,861	8,872	1,774	-	-	-	-	-	-	-	-

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
789	8,022,590	616,214	119,688	13,895	51,328,519	3,884,833	690,187	24	14,124	853	74
148	130	197	27	3,472	4,601	1,692	60	11	-	-	-
5	335	23	-	194	14,979	1,562	34	1	93	48	-
19	5,376	369	-	1,173	354,608	29,098	510	6	1,524	195	-
30	22,624	1,637	17	1,191	875,639	65,679	951	3	2,292	100	-
186	509,877	36,969	5,216	4,650	11,821,058	856,346	116,736	2	4,350	99	-
117	875,903	63,526	12,293	1,777	12,559,644	907,990	171,746	1	5,865	411	74
274	5,527,692	434,327	86,302	1,419	24,570,190	1,948,321	385,321	-	-	-	-
7	502,752	40,475	8,095	18	1,016,939	72,637	14,527	-	-	-	-
3	577,901	38,691	7,738	1	110,861	1,508	302	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107年度 (續3)

(七)批發及零售業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	50,097	767,408,329	32,749,339	6,281,844	24,226	642,672,468	26,250,731	5,150,053
5萬元以下 NT\$50,000 or under	11,086	24,758	35,477	5,081	5,502	12,525	28,252	4,569
5萬-10萬元 NT\$50,001~100,000	768	56,698	5,306	102	361	26,717	2,334	32
10萬-50萬元 NT\$100,001~500,000	4,154	1,184,887	83,207	1,370	1,684	469,072	30,969	428
50萬-100萬元 NT\$500,001~1,000,000	3,684	2,725,967	177,293	3,082	1,380	1,020,155	67,705	1,832
100萬-500萬元 NT\$1,000,001~5,000,000	13,550	35,301,778	2,055,529	251,332	4,936	13,002,488	718,059	88,524
500萬-1,000萬元 NT\$5,000,001~10,000,000	6,020	43,183,298	2,367,465	434,719	2,796	20,345,131	1,065,427	197,264
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	8,625	184,294,184	9,202,335	1,823,080	5,533	124,673,340	6,018,259	1,194,800
5,000萬-1億元 NT\$50,000,001~100,000,000	1,158	80,277,474	3,120,763	623,139	1,017	70,959,224	2,743,002	547,654
1億元以上 over NT\$100,000,000	1,052	420,359,285	15,701,964	3,139,939	1,017	412,163,816	15,576,724	3,114,950

(八)運輸及倉儲業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	2,063	30,630,796	2,076,772	405,403	1,283	27,691,625	1,894,388	374,262
5萬元以下 NT\$50,000 or under	363	1,322	1,727	216	143	729	962	135
5萬-10萬元 NT\$50,001~100,000	25	1,844	550	71	12	878	39	-
10萬-50萬元 NT\$100,001~500,000	169	48,073	3,010	36	85	23,977	1,402	-
50萬-100萬元 NT\$500,001~1,000,000	128	95,217	6,328	99	66	50,392	2,864	48
100萬-500萬元 NT\$1,000,001~5,000,000	454	1,194,699	76,359	9,706	233	633,327	40,836	5,490
500萬-1,000萬元 NT\$5,000,001~10,000,000	237	1,714,055	99,257	18,060	142	1,054,925	61,401	11,580
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	607	13,322,748	805,854	160,484	524	11,853,377	711,078	141,854
5,000萬-1億元 NT\$50,000,001~100,000,000	49	3,175,398	168,206	33,635	48	3,122,798	168,206	33,635
1億元以上 over NT\$100,000,000	31	11,077,440	915,481	183,096	30	10,951,222	907,600	181,520

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018 (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
2,036	28,135,808	1,312,871	251,254	23,233	93,499,561	5,127,546	870,276	602	3,100,492	58,191	10,261
292	434	466	71	5,052	11,305	6,072	402	240	494	687	39
16	1,183	59	-	370	27,283	2,830	70	21	1,515	83	-
95	28,307	1,957	4	2,301	667,117	48,916	938	74	20,391	1,365	-
99	72,381	4,761	66	2,153	1,595,074	103,201	1,133	52	38,357	1,626	51
505	1,430,721	87,346	11,712	7,980	20,564,705	1,245,487	150,706	129	303,864	4,637	390
304	2,229,939	126,169	23,067	2,901	20,478,070	1,174,735	214,198	19	130,158	1,134	190
640	14,177,089	802,136	158,388	2,398	44,331,834	2,360,761	465,782	54	1,111,921	21,179	4,110
65	4,128,288	201,179	40,223	67	4,477,519	162,657	32,477	9	712,443	13,925	2,785
20	6,067,466	88,798	17,723	11	1,346,654	22,887	4,570	4	781,349	13,555	2,696

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
87	893,712	59,045	11,276	666	1,982,712	122,871	19,865	27	62,747	468	-
15	76	4	-	195	425	748	81	10	92	13	-
2	191	8	-	11	775	503	71	-	-	-	-
5	1,021	44	-	70	20,523	1,350	36	9	2,552	214	-
3	2,159	128	-	55	40,197	3,302	51	4	2,469	34	-
15	50,280	4,040	642	203	506,058	31,276	3,574	3	5,034	207	-
18	124,038	6,394	1,111	77	535,092	31,462	5,369	-	-	-	-
28	589,729	40,546	7,947	55	879,642	54,230	10,683	-	-	-	-
-	-	-	-	-	-	-	-	1	52,600	-	-
1	126,218	7,881	1,576	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107年度 (續4)

(九)住宿及餐飲業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	5,198	45,087,086	2,788,018	530,361	1,328	24,940,922	1,278,870	252,345
5萬元以下 NT\$50,000 or under	811	1,414	1,400	204	288	459	1,157	204
5萬-10萬元 NT\$50,001~100,000	54	4,032	389	-	13	932	70	-
10萬-50萬元 NT\$100,001~500,000	273	78,508	7,332	258	65	16,818	1,358	8
50萬-100萬元 NT\$500,001~1,000,000	303	222,981	15,801	307	54	38,364	2,582	31
100萬-500萬元 NT\$1,000,001~5,000,000	1,882	5,374,006	353,346	52,956	236	649,601	35,815	5,507
500萬-1,000萬元 NT\$5,000,001~10,000,000	931	6,497,560	431,381	81,755	214	1,564,640	86,795	16,750
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	841	16,962,410	1,207,169	240,658	371	7,869,483	477,379	95,119
5,000萬-1億元 NT\$50,000,001~100,000,000	64	4,466,009	279,031	55,790	50	3,552,000	195,462	39,076
1億元以上 over NT\$100,000,000	39	11,480,166	492,169	98,433	37	11,248,625	478,252	95,650

(十)資訊及通訊傳播業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	1,046	11,441,003	1,129,910	220,826	748	11,097,872	1,100,157	216,272
5萬元以下 NT\$50,000 or under	377	921	1,109	144	235	522	895	144
5萬-10萬元 NT\$50,001~100,000	38	2,719	414	-	25	1,776	309	-
10萬-50萬元 NT\$100,001~500,000	128	38,663	4,252	130	85	24,957	2,458	51
50萬-100萬元 NT\$500,001~1,000,000	96	68,933	5,921	266	62	44,234	3,154	48
100萬-500萬元 NT\$1,000,001~5,000,000	247	585,544	41,329	5,418	200	487,976	33,835	4,561
500萬-1,000萬元 NT\$5,000,001~10,000,000	73	505,089	36,358	6,818	60	414,685	30,161	5,654
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	56	1,118,854	115,998	23,148	50	1,003,442	104,816	20,912
5,000萬-1億元 NT\$50,000,001~100,000,000	16	1,132,666	118,961	23,788	16	1,132,666	118,961	23,788
1億元以上 over NT\$100,000,000	15	7,987,614	805,568	161,114	15	7,987,614	805,568	161,114

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018 (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
648	7,434,553	600,121	117,688	3,211	12,636,509	890,694	156,705	11	75,102	18,333	3,623
77	49	56	-	443	906	187	-	3	-	-	-
3	207	13	-	38	2,893	306	-	-	-	-	-
14	4,588	347	9	192	56,505	5,509	241	2	597	118	-
22	16,176	1,295	22	226	167,576	11,924	254	1	865	-	-
155	466,360	32,282	5,003	1,488	4,249,501	284,820	42,380	3	8,544	429	66
122	889,851	65,911	12,764	595	4,043,069	278,675	52,241	-	-	-	-
242	5,118,059	414,900	82,827	226	3,909,772	297,104	59,155	2	65,096	17,786	3,557
11	707,722	71,400	14,280	3	206,287	12,169	2,434	-	-	-	-
2	231,541	13,917	2,783	-	-	-	-	-	-	-	-

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
21	57,645	8,058	1,560	277	285,486	21,695	2,994	-	-	-	-
13	15	1	-	129	384	213	-	-	-	-	-
-	-	-	-	13	943	105	-	-	-	-	-
2	590	47	-	41	13,116	1,747	79	-	-	-	-
3	2,048	180	-	31	22,651	2,587	218	-	-	-	-
1	2,226	178	29	46	95,342	7,316	828	-	-	-	-
1	7,714	617	124	12	82,690	5,580	1,040	-	-	-	-
1	45,052	7,035	1,407	5	70,360	4,147	829	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107年度 (續5)

(十一)金融及保險業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	1,827	70,577,914	2,922,078	581,512	1,728	69,658,873	2,759,434	549,223
5萬元以下 NT\$50,000 or under	824	880	43,693	8,395	786	649	43,662	8,395
5萬-10萬元 NT\$50,001~100,000	25	1,857	146	3	17	1,256	63	-
10萬-50萬元 NT\$100,001~500,000	117	30,021	11,023	1,925	83	22,537	10,302	1,925
50萬-100萬元 NT\$500,001~1,000,000	88	65,352	3,316	395	79	59,680	2,931	382
100萬-500萬元 NT\$1,000,001~5,000,000	296	791,184	27,966	4,800	291	782,143	27,324	4,684
500萬-1,000萬元 NT\$5,000,001~10,000,000	127	911,385	64,086	12,475	127	911,385	64,086	12,475
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	223	4,696,304	124,893	24,391	222	4,647,685	124,893	24,391
5,000萬-1億元 NT\$50,000,001~100,000,000	59	4,280,688	143,114	28,514	58	4,200,497	136,234	27,138
1億元以上 over NT\$100,000,000	68	59,800,243	2,503,841	500,614	65	59,033,041	2,349,939	469,833

(十二)不動產業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	4,664	62,329,775	3,828,743	750,303	3,862	60,320,315	3,620,207	714,449
5萬元以下 NT\$50,000 or under	2,009	1,254	31,679	5,445	1,744	843	31,099	5,436
5萬-10萬元 NT\$50,001~100,000	41	2,902	1,026	101	33	2,335	781	101
10萬-50萬元 NT\$100,001~500,000	266	74,888	9,824	416	157	44,402	5,702	373
50萬-100萬元 NT\$500,001~1,000,000	247	183,544	31,032	3,477	155	116,466	22,973	2,969
100萬-500萬元 NT\$1,000,001~5,000,000	842	2,122,895	189,075	30,244	610	1,579,216	136,615	22,261
500萬-1,000萬元 NT\$5,000,001~10,000,000	417	3,006,350	254,886	50,047	373	2,696,620	226,684	44,498
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	603	14,441,854	1,026,123	203,640	552	13,436,695	915,443	182,716
5,000萬-1億元 NT\$50,000,001~100,000,000	148	10,466,165	745,936	149,102	147	10,413,815	741,748	148,264
1億元以上 over NT\$100,000,000	91	32,029,923	1,539,162	307,831	91	32,029,923	1,539,162	307,831

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018 (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	943	87	-	79	16,099	1,775	132	16	901,999	160,782	32,157
2	-	-	-	30	231	31	-	6	-	0	-
-	-	-	-	8	601	83	3	-	-	-	-
1	409	33	-	33	7,075	688	-	-	-	-	-
1	534	54	-	6	3,940	331	13	2	1,198	-	-
-	-	-	-	2	4,252	642	116	3	4,789	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	48,619	-	-
-	-	-	-	-	-	-	-	1	80,191	6,880	1,376
-	-	-	-	-	-	-	-	3	767,202	153,902	30,781

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
162	891,035	86,445	16,216	528	1,003,917	106,939	17,904	112	114,508	15,152	1,734
66	129	19	-	192	282	161	9	7	-	400	-
-	-	-	-	6	449	49	-	2	118	196	-
7	2,133	189	-	81	22,013	2,569	13	21	6,340	1,364	30
6	5,150	452	-	42	29,503	2,855	52	44	32,425	4,752	456
42	113,912	10,780	1,786	154	377,142	34,636	5,228	36	52,625	7,044	969
10	70,916	6,197	1,220	33	231,648	21,421	4,212	1	7,166	584	117
30	646,445	64,620	12,372	20	342,880	45,248	8,390	1	15,834	812	162
1	52,350	4,188	838	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107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 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	3,342	13,821,586	1,244,257	231,000	2,067	11,748,711	1,068,506	203,937
5萬元以下 NT\$50,000 or under	1,015	2,615	1,733	127	629	1,378	786	-
5萬-10萬元 NT\$50,001~100,000	78	6,152	667	-	50	4,002	351	-
10萬-50萬元 NT\$100,001~500,000	443	126,399	13,095	351	230	65,356	5,992	10
50萬-100萬元 NT\$500,001~1,000,000	343	247,336	21,635	554	176	128,051	10,680	156
100萬-500萬元 NT\$1,000,001~5,000,000	924	2,257,339	183,849	26,561	543	1,379,082	114,296	17,269
500萬-1,000萬元 NT\$5,000,001~10,000,000	273	1,945,959	150,861	29,270	207	1,492,928	116,165	22,578
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	242	4,911,297	497,477	99,149	208	4,353,425	445,296	88,936
5,000萬-1億元 NT\$50,000,001~100,000,000	14	887,636	101,658	20,332	14	887,636	101,658	20,332
1億元以上 over NT\$100,000,000	10	3,436,853	273,282	54,656	10	3,436,853	273,282	54,656

(十四)支援服務業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	3,156	17,274,366	952,177	171,751	1,494	13,586,117	649,522	121,424
5萬元以下 NT\$50,000 or under	816	2,337	2,098	227	296	1,453	1,437	186
5萬-10萬元 NT\$50,001~100,000	81	6,031	883	-	49	3,541	507	-
10萬-50萬元 NT\$100,001~500,000	449	129,264	12,134	89	247	70,847	6,692	13
50萬-100萬元 NT\$500,001~1,000,000	365	269,215	22,245	429	170	125,575	10,594	101
100萬-500萬元 NT\$1,000,001~5,000,000	898	2,146,741	161,239	21,687	380	936,273	73,019	10,423
500萬-1,000萬元 NT\$5,000,001~10,000,000	256	1,817,098	133,664	25,683	134	961,147	67,284	12,948
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	244	4,804,685	393,126	78,310	173	3,501,883	280,415	55,870
5,000萬-1億元 NT\$50,000,001~100,000,000	27	1,876,068	90,042	17,977	25	1,762,471	72,828	14,534
1億元以上 over NT\$100,000,000	20	6,222,927	136,746	27,349	20	6,222,927	136,746	27,349

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018 (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
60	170,427	16,126	2,942	1,210	1,900,648	159,381	24,077	5	1,800	244	44
16	107	44	-	366	1,130	903	127	4	-	-	-
1	79	22	-	27	2,071	294	-	-	-	-	-
7	1,927	184	-	206	59,116	6,919	341	-	-	-	-
6	4,508	278	-	161	114,777	10,677	398	-	-	-	-
19	50,058	4,219	673	361	826,399	65,090	8,575	1	1,800	244	44
9	64,464	5,726	1,138	57	388,567	28,970	5,554	-	-	-	-
2	49,284	5,653	1,131	32	508,588	46,528	9,082	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

14. Support Services Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
80	553,323	51,369	9,881	1,563	3,046,555	240,545	38,425	19	88,371	10,741	2,021
20	-	0	-	494	854	494	18	6	30	167	23
-	-	-	-	32	2,490	376	-	-	-	-	-
4	926	76	-	196	57,059	5,331	76	2	432	35	-
7	4,760	457	28	187	138,319	11,088	300	1	561	106	-
20	46,903	3,469	437	490	1,149,080	84,154	10,796	8	14,485	597	31
13	103,334	7,945	1,551	109	752,617	58,435	11,184	-	-	-	-
15	338,745	28,864	5,753	55	946,136	80,667	16,051	1	17,921	3,180	636
1	58,655	10,558	2,112	-	-	-	-	1	54,942	6,656	1,331
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107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 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	-	-	-	-	-	-	-	-
5萬元以下 NT\$50,000 or under	-	-	-	-	-	-	-	-
5萬-10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
10萬-50萬元 NT\$100,001~500,000	-	-	-	-	-	-	-	-
50萬-100萬元 NT\$500,001~1,000,000	-	-	-	-	-	-	-	-
100萬-500萬元 NT\$1,000,001~5,000,000	-	-	-	-	-	-	-	-
500萬-1,000萬元 NT\$5,000,001~10,000,000	-	-	-	-	-	-	-	-
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	-	-	-	-	-	-	-	-
5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000	-	-	-	-	-	-	-	-

(十六)教育服務業

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	100	1,301,839	68,600	13,359	83	1,284,362	66,830	13,083
5萬元以下 NT\$50,000 or under	36	109	158	-	27	63	115	-
5萬-10萬元 NT\$50,001~100,000	4	331	44	-	3	234	23	-
10萬-50萬元 NT\$100,001~500,000	8	2,280	219	-	7	1,959	159	-
50萬-100萬元 NT\$500,001~1,000,000	7	4,826	279	-	6	3,964	193	-
100萬-500萬元 NT\$1,000,001~5,000,000	26	71,225	4,528	709	22	61,841	3,644	568
500萬-1,000萬元 NT\$5,000,001~10,000,000	7	52,868	2,641	504	6	46,101	1,965	369
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	8	151,393	12,492	2,498	8	151,393	12,492	2,498
5,000萬-1億元 NT\$50,000,001~100,000,000	3	204,691	13,170	2,634	3	204,691	13,170	2,634
1億元以上 over NT\$100,000,000	1	814,116	35,069	7,014	1	814,116	35,069	7,014

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。



表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107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 課稅級距	Organization Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		69	6,263,596	202,915	40,362	13	95,621	5,280	997
5萬元以下 NT\$50,000 or under		9	22	6	-	1	-	-	-
5萬-10萬元 NT\$50,001~100,000		-	-	-	-	-	-	-	-
10萬-50萬元 NT\$100,001~500,000		3	717	15	-	-	-	-	-
50萬-100萬元 NT\$500,001~1,000,000		2	1,765	143	-	1	933	93	-
100萬-500萬元 NT\$1,000,001~5,000,000		17	48,936	2,482	355	4	9,438	365	45
500萬-1,000萬元 NT\$5,000,001~10,000,000		10	67,518	5,212	1,008	4	29,190	2,423	472
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		14	266,479	29,324	5,861	3	56,060	2,399	480
5,000萬-1億元 NT\$50,000,001~100,000,000		3	213,611	1,509	293	-	-	-	-
1億元以上 over NT\$100,000,000		11	5,664,548	164,224	32,845	-	-	-	-

(十八) 藝術、娛樂及休閒服務業

單位：家；新臺幣千元

組織別 課稅級距	Organization Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		911	4,630,388	263,878	49,241	372	3,760,667	192,274	36,996
5萬元以下 NT\$50,000 or under		384	1,510	28,285	5,574	118	323	27,890	5,570
5萬-10萬元 NT\$50,001~100,000		32	2,267	201	-	10	657	44	-
10萬-50萬元 NT\$100,001~500,000		102	27,425	2,653	82	30	9,082	897	35
50萬-100萬元 NT\$500,001~1,000,000		71	50,498	3,983	210	28	19,475	1,063	-
100萬-500萬元 NT\$1,000,001~5,000,000		178	428,306	27,199	3,311	84	219,965	12,840	1,626
500萬-1,000萬元 NT\$5,000,001~10,000,000		56	405,060	27,518	5,316	37	264,205	17,220	3,321
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		78	1,548,342	117,565	23,453	56	1,136,897	80,400	16,060
5,000萬-1億元 NT\$50,000,001~100,000,000		7	521,830	51,583	10,317	6	464,913	47,029	9,406
1億元以上 over NT\$100,000,000		3	1,645,150	4,891	978	3	1,645,150	4,891	978

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018 (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
9	113,693	16,287	3,253	21	205,498	16,680	3,191	26	5,848,784	164,668	32,921
1	-	-	-	2	-	-	-	5	22	6	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3	717	15	-
-	-	-	-	1	832	50	-	-	-	-	-
2	8,463	530	106	7	19,974	1,587	204	4	11,061	-	-
1	5,492	-	-	5	32,836	2,789	536	-	-	-	-
5	99,738	15,757	3,147	5	69,463	11,168	2,234	1	41,218	-	-
-	-	-	-	1	82,393	1,086	217	2	131,218	423	76
-	-	-	-	-	-	-	-	11	5,664,548	164,224	32,845

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
32	165,962	14,256	2,745	486	647,038	53,628	8,833	21	56,721	3,720	667
15	7	1	-	241	1,143	393	4	10	37	1	-
1	64	6	-	19	1,383	134	-	2	163	17	-
1	433	26	-	68	17,359	1,715	47	3	551	15	-
5	3,328	417	45	36	26,367	2,323	165	2	1,328	180	-
4	7,856	532	45	88	198,058	13,751	1,640	2	2,427	76	-
1	8,300	747	149	18	132,555	9,551	1,846	-	-	-	-
4	89,057	7,973	1,595	16	270,173	25,761	5,131	2	52,215	3,431	667
1	56,917	4,554	911	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107年度 (續9)

(十九)其他服務業

單位：家；新臺幣千元

組織別 課稅級距	Organization Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		2,321	6,193,413	591,931	102,437	434	3,011,536	368,542	71,579
5萬元以下 NT\$50,000 or under		454	1,800	565	-	88	432	215	-
5萬-10萬元 NT\$50,001~100,000		62	4,739	1,117	105	11	834	121	-
10萬-50萬元 NT\$100,001~500,000		425	122,218	9,398	111	64	17,001	1,317	16
50萬-100萬元 NT\$500,001~1,000,000		331	239,957	15,694	140	35	25,297	1,578	33
100萬-500萬元 NT\$1,000,001~5,000,000		784	1,851,881	122,042	14,396	120	308,936	17,967	2,297
500萬-1,000萬元 NT\$5,000,001~10,000,000		160	1,151,897	84,007	15,921	50	378,570	29,623	5,738
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		97	1,716,866	145,228	28,988	58	1,176,411	103,841	20,719
5,000萬-1億元 NT\$50,000,001~100,000,000		4	275,255	41,909	8,382	4	275,255	41,909	8,382
1億元以上 over NT\$100,000,000		4	828,800	171,971	34,394	4	828,800	171,971	34,394

(二十)其他不能歸類之行業

單位：家；新臺幣千元

組織別 課稅級距	Organization Tax Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total		609	1,687,553	82,505	6,204	137	782,012	31,909	6,192
5萬元以下 NT\$50,000 or under		158	519	3,324	577	72	21	2,898	565
5萬-10萬元 NT\$50,001~100,000		17	1,309	107	-	5	376	28	-
10萬-50萬元 NT\$100,001~500,000		106	30,870	2,390	2	21	4,826	361	2
50萬-100萬元 NT\$500,001~1,000,000		70	50,219	3,153	13	4	2,738	132	13
100萬-500萬元 NT\$1,000,001~5,000,000		203	481,277	27,607	714	18	54,259	3,944	714
500萬-1,000萬元 NT\$5,000,001~10,000,000		31	211,936	12,848	375	7	46,648	1,929	375
1,000萬-5,000萬元 NT\$10,000,001~50,000,000		22	362,152	15,336	975	8	123,873	4,877	975
5,000萬-1億元 NT\$50,000,001~100,000,000		-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000		2	549,271	17,740	3,548	2	549,271	17,740	3,548

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise  
Income Tax Based on Each Taxation Bracket of Every  
Business and Organization Category - CY 2018 (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
73	243,585	21,965	3,773	1,754	2,891,344	198,197	26,671	60	46,948	3,227	414
13	-	0	-	322	1,252	216	-	31	116	134	-
2	163	16	-	47	3,596	340	-	2	146	640	105
7	2,546	238	4	349	101,281	7,803	91	5	1,390	40	-
12	9,155	645	4	276	198,842	13,077	103	8	6,663	394	-
23	59,105	4,255	606	629	1,464,269	98,188	11,253	12	19,571	1,632	240
11	84,545	8,284	1,454	98	681,764	46,098	8,729	1	7,018	2	-
5	88,071	8,527	1,705	33	440,340	32,475	6,495	1	12,044	385	69
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
48	147,943	9,978	-	390	601,646	40,304	-	34	155,952	314	12
12	68	4	-	69	406	173	-	5	24	249	12
-	-	-	-	12	933	79	-	-	-	-	-
8	2,435	172	-	74	22,399	1,857	-	3	1,210	-	-
5	3,865	253	-	59	42,355	2,768	-	2	1,261	-	-
14	42,758	2,854	-	153	340,917	20,759	-	18	43,343	50	-
5	34,684	2,356	-	18	123,343	8,563	-	1	7,261	-	-
4	64,133	4,339	-	5	71,293	6,105	-	5	102,853	15	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得稅各行業按課稅級距及組織別統計表  
—107年度（續10完）

(二十一)總計

單位：家；新臺幣千元

組織別 課稅級距 Organization Tax Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	119,209	2,604,888,992	139,975,986	27,385,454	57,777	2,327,450,477	122,759,379	24,342,473
5萬元以下 NT\$50,000 or under	26,910	51,129	212,453	36,544	13,236	23,287	196,597	35,469
5萬-10萬元 NT\$50,001~100,000	1,679	125,424	16,476	882	742	55,078	7,921	590
10萬-50萬元 NT\$100,001~500,000	9,206	2,644,540	229,280	8,298	3,472	971,738	94,837	5,613
50萬-100萬元 NT\$500,001~1,000,000	8,392	6,189,159	444,808	11,095	2,904	2,143,956	161,875	6,453
100萬-500萬元 NT\$1,000,001~5,000,000	31,713	82,471,452	5,253,765	686,564	11,042	29,317,800	1,793,545	244,613
500萬-1,000萬元 NT\$5,000,001~10,000,000	14,221	101,909,214	6,285,963	1,174,849	6,598	48,081,690	2,852,460	538,378
1,000萬-5,000萬元 NT\$10,000,001~50,000,000	20,770	446,912,810	26,291,170	5,222,007	13,759	315,308,564	17,738,476	3,531,659
5,000萬-1億元 NT\$50,000,001~100,000,000	3,048	212,325,317	10,175,645	2,032,899	2,822	197,460,107	9,416,716	1,881,198
1億元以上 over NT\$100,000,000	3,270	1,752,259,947	91,066,426	18,212,316	3,202	1,734,088,257	90,496,952	18,098,500

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 22 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category - CY 2018 (Cont.10 End)

21. Grand Total

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
4,861	57,757,911	3,486,478	671,455	55,488	207,613,002	13,263,274	2,282,045	1,083	12,067,602	466,855	89,481
788	1,092	1,009	98	12,496	25,615	12,919	903	390	1,135	1,928	74
35	2,592	169	-	865	65,089	7,249	187	37	2,665	1,137	105
189	56,503	4,181	26	5,403	1,576,890	126,243	2,539	142	39,409	4,019	120
227	167,445	11,894	204	5,130	3,781,714	263,419	3,931	131	96,044	7,620	507
1,175	3,321,687	220,672	30,611	19,255	49,317,200	3,222,901	409,504	241	514,765	16,647	1,836
746	5,479,077	356,049	66,623	6,852	48,177,964	3,074,880	569,387	25	170,483	2,574	461
1,564	33,821,190	2,290,571	453,556	5,367	96,074,292	6,198,629	1,224,257	80	1,708,764	63,494	12,535
105	6,849,583	409,441	81,876	106	6,925,322	320,051	63,947	15	1,090,305	29,437	5,878
32	8,058,742	192,492	38,461	14	1,668,916	36,983	7,390	22	8,444,032	339,999	67,965

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

表23. 營利事業所得稅各行業按組織別統計表  
—107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	119,209	2,604,888,992	139,975,986	27,385,454	57,777	2,327,450,477	122,759,379	24,342,473
農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	842	7,952,836	307,034	58,981	430	7,022,047	268,691	52,626
礦業及土石採取業 Mining & Quarrying	127	1,353,453	93,796	18,484	50	980,750	64,500	12,835
製造業 Manufacturing	20,158	1,311,718,030	75,597,403	15,026,405	11,993	1,264,399,892	72,672,094	14,497,815
電力及燃氣供應業 Electricity and Gas Supply	373	21,842,394	1,701,592	338,948	307	21,745,854	1,691,354	337,292
用水供應及污染整治業 Water Supply and Remediation Activities	892	19,193,205	994,914	194,674	516	17,834,636	897,866	177,683
營造業 Construction	21,414	204,181,430	12,380,124	2,363,359	6,706	144,816,197	7,878,224	1,553,410
批發及零售業 Wholesale and Retail Trade	50,097	767,408,329	32,749,339	6,281,844	24,226	642,672,468	26,250,731	5,150,053
運輸及倉儲業 Transportation and Storage	2,063	30,630,796	2,076,772	405,403	1,283	27,691,625	1,894,388	374,262
住宿及餐飲業 Accommodation and Food Service Activities	5,198	45,087,086	2,788,018	530,361	1,328	24,940,922	1,278,870	252,345
資訊及通訊傳播業 Information and Communication	1,046	11,441,003	1,129,910	220,826	748	11,097,872	1,100,157	216,272
金融及保險業 Finance and Insurance Activities	1,827	70,577,914	2,922,078	581,512	1,728	69,658,873	2,759,434	549,223
不動產業 Real Estate Activities	4,664	62,329,775	3,828,743	750,303	3,862	60,320,315	3,620,207	714,449
專業、科學及技術服務業 Professional, Scientific and Technical Activities	3,342	13,821,586	1,244,257	231,000	2,067	11,748,711	1,068,506	203,937
支援服務業 Support Services Activities	3,156	17,274,366	952,177	171,751	1,494	13,586,117	649,522	121,424
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	-	-	-	-	-	-	-	-
教育服務業 Education	100	1,301,839	68,600	13,359	83	1,284,362	66,830	13,083
醫療保健及社會工作服務業 Human Health and Social Work Activities	69	6,263,596	202,915	40,362	13	95,621	5,280	997
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	911	4,630,388	263,878	49,241	372	3,760,667	192,274	36,996
其他服務業 Other Services Activities	2,321	6,193,413	591,931	102,437	434	3,011,536	368,542	71,579
其他不能歸類之行業 Activities Not Adequately Defined	609	1,687,553	82,505	6,204	137	782,012	31,909	6,192

1. 資料來源：本局稅務資訊科。
2. 表列為所得年度資料。

Table 23 Statistical Table of Profit-Seeking Enterprise Income  
Tax Based on Industry and Organization Category - CY 2018

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
4,861	57,757,911	3,486,478	671,455	55,488	207,613,002	13,263,274	2,282,045	1,083	12,067,602	466,855	89,481
24	29,066	2,062	408	296	606,288	30,105	5,057	92	295,435	6,176	890
6	64,510	5,832	1,166	71	308,193	23,464	4,483	-	-	-	-
752	10,385,790	630,441	122,648	7,383	35,668,146	2,272,969	401,692	30	1,264,202	21,899	4,250
11	16,122	1,743	320	54	80,298	8,475	1,336	1	120	20	-
18	431,204	33,578	6,637	355	887,068	61,403	9,941	3	40,297	2,067	413
789	8,022,590	616,214	119,688	13,895	51,328,519	3,884,833	690,187	24	14,124	853	74
2,036	28,135,808	1,312,871	251,254	23,233	93,499,561	5,127,546	870,276	602	3,100,492	58,191	10,261
87	893,712	59,045	11,276	666	1,982,712	122,871	19,865	27	62,747	468	-
648	7,434,553	600,121	117,688	3,211	12,636,509	890,694	156,705	11	75,102	18,333	3,623
21	57,645	8,058	1,560	277	285,486	21,695	2,994	-	-	-	-
4	943	87	-	79	16,099	1,775	132	16	901,999	160,782	32,157
162	891,035	86,445	16,216	528	1,003,917	106,939	17,904	112	114,508	15,152	1,734
60	170,427	16,126	2,942	1,210	1,900,648	159,381	24,077	5	1,800	244	44
80	553,323	51,369	9,881	1,563	3,046,555	240,545	38,425	19	88,371	10,741	2,021
-	-	-	-	-	-	-	-	-	-	-	-
1	-	-	-	16	17,477	1,770	276	-	-	-	-
9	113,693	16,287	3,253	21	205,498	16,680	3,191	26	5,848,784	164,668	32,921
32	165,962	14,256	2,745	486	647,038	53,628	8,833	21	56,721	3,720	667
73	243,585	21,965	3,773	1,754	2,891,344	198,197	26,671	60	46,948	3,227	414
48	147,943	9,978	-	390	601,646	40,304	-	34	155,952	314	12

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

表24. 綜合所得稅歷年扣繳稅款統計

單位：新臺幣千元

年度別及 縣市別	CY & County or City	合計 Total	扣繳稅款		
			薪資所得 Salaries and Wages Income	租賃所得 Income from Lease	利息所得 Interest Income
100年	2011	10,024,008	5,460,621	626,949	310,858
101年	2012	10,991,492	6,261,642	645,366	375,923
102年	2013	11,349,236	6,243,682	675,266	342,200
103年	2014	11,909,010	6,567,227	681,074	360,475
104年	2015	12,051,989	6,683,721	707,933	360,517
105年	2016	13,249,438	6,934,803	732,997	280,375
106年	2017	13,337,235	7,042,327	756,655	295,058
107年	2018	15,644,680	7,013,552	773,681	364,243
108年	2019	14,297,179	7,071,038	813,263	408,223
109年	2020	13,396,726	7,135,148	821,705	406,833
臺南市	Tainan City	9,147,944	3,998,210	562,028	331,086
嘉義縣	Chiayi County	1,025,317	724,819	33,011	5,992
屏東縣	Pingtung County	1,488,819	1,092,160	102,174	25,835
臺東縣	Taitung County	427,894	355,759	22,040	5,080
澎湖縣	Penghu County	361,121	324,164	12,981	3,603
嘉義市	Chiayi City	945,631	640,036	89,471	35,237

資料來源：本局審查二科。

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

Unit: NT\$1,000

Net Withholding Tax					
權利金所得	盈餘分配所得	執行業務所得	競技競賽機會中獎獎金或給與所得	退職所得	其他所得
Income from Royalties	Income of Surplus Distribution	Professional Practices Income	Income from Contests and Games and from Prizes and Awards Won by Chance	Income from Separation Pay	Other Income
705,616	1,951,688	631,476	148,480	14,054	174,266
677,534	1,996,273	603,918	157,464	11,660	261,712
610,651	2,228,938	638,104	167,570	6,223	436,602
635,887	2,649,778	638,088	159,840	12,817	203,824
573,184	2,583,088	650,627	168,913	7,965	316,041
453,886	3,694,658	727,275	162,362	6,085	256,997
364,267	3,599,961	825,840	185,929	4,461	262,737
281,776	5,858,389	898,933	173,636	8,589	271,881
226,514	4,270,964	1,022,602	136,866	9,938	337,771
276,150	3,313,191	1,094,294	99,552	6,203	243,650
245,696	3,070,465	717,958	41,246	4,613	176,642
5,945	156,624	75,407	13,327	373	9,819
21,810	60,809	123,472	23,323	947	38,289
1,451	6	33,202	3,902	69	6,385
311	1	16,103	3,379	2	577
937	25,286	128,152	14,375	199	11,938

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

表25. 綜合所得稅結算申報按淨所得級距別統計表－107年

(一)各類所得件數

單位：件

課稅級距 Tax Brackets	納稅單位 Taxable Entity		各類所得						
	件數 Cases (1)	百分比 %	合計 Total		營利 所得 Profit-seeking Income	執行業 務所得 Professional Practices Income	薪資 所得 Salaries and Wages Income	利息 所得 Interest Income	租賃及 權利金 Income from Lease and Royalties
			件數 Cases (2)	百分比 %					
無所得淨額 0	464,894	54.14	3,207,096	41.91	88,660	61,783	808,153	567,973	49,274
54萬元以下 NT\$540,000 or under	281,785	32.82	2,459,559	32.14	44,411	38,202	572,857	440,472	40,153
超過54萬元- 121萬元 NT\$540,001~1,210,000	72,395	8.43	1,096,675	14.33	16,107	13,946	199,971	213,260	20,816
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	28,216	3.29	589,682	7.70	7,377	7,011	101,697	117,857	13,386
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,582	1.00	220,285	2.88	2,527	2,561	35,118	45,899	6,314
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	615	0.07	15,857	0.21	188	180	2,451	3,499	485
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,864	0.22	55,154	0.72	637	549	8,499	12,246	2,063
超過1,000萬元以上 over NT\$10,000,000	281	0.03	8,764	0.11	88	80	1,282	2,014	451
合計 Total	858,632	100.00	7,653,072	100.00	159,995	124,312	1,730,028	1,403,220	132,942

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

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2018

1. Category of Cases

Unit: Case

Category						申報大於歸戶 所得戶數	歸戶所得來源 Household Income Source		每戶平均所 得件數 =(2)/(1) Average Number of Income Cases per Household
財產交易 所得	機會中獎 所得	股利 所得	退職 所得	其他 所得	稿費 所得		本縣市	外縣市	
Property Transactions	Income from Won Prizes or Awards	Dividend	Income from Separation Pay	Other Income	Taxable Income from Published Articles	Number of Declared Cases Greater Than Assessed Cases	In the City/County	Outside the City/County	
6,102	51,808	1,381,562	230	182,452	9,099	6,364	1,126,665	2,080,431	7
4,598	49,814	1,107,769	286	151,389	9,608	4,153	751,622	1,707,937	9
2,152	17,784	548,535	248	55,286	8,570	1,674	318,943	777,732	15
1,279	8,846	296,912	173	26,100	9,044	851	166,222	423,460	21
486	2,878	109,752	97	8,893	5,760	379	62,614	157,671	26
27	220	7,731	6	579	491	19	4,864	10,993	26
148	643	26,344	38	1,866	2,121	87	17,589	37,565	30
46	77	4,276	11	297	142	10	3,103	5,661	31
14,838	132,070	3,482,881	1,089	426,862	44,835	13,537	2,451,622	5,201,450	9

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

表25. 綜合所得稅結算申報按淨所得級距別統計表－107年(續1)

(二)各項已繳稅額及應補退稅額

單位：件；戶；新臺幣千元

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	應納 稅額 Tax Payable	投資抵 減稅額		基本稅額與一般所得 稅額之差額扣抵海外 已繳納所得稅可扣抵 稅額後之餘額		重購自宅稅額		扣繳稅額	
			Investment Tax Credit		Payable balance between basic tax and regular income tax after overseas income tax is credited		Deduction or Refund for Repurchase of a Building as Self-Use Residence		Net Withholding Tax	
			戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
無所得淨額 0	464,894	-	-	-	32	79,153	10	325	125,786	1,304,510
54萬元以下 NT\$540,000 or under	281,785	2,829,536	1	1	16	18,997	86	627	166,000	3,133,216
超過54萬元- 121萬元 NT\$540,001~1,210,000	72,395	3,784,703	1	69	13	14,290	91	1,695	62,971	2,557,049
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	28,216	4,446,949	-	-	23	12,450	63	2,720	24,894	2,193,411
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,582	4,054,543	-	-	15	6,121	22	2,162	7,583	1,411,957
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	615	555,194	1	-	2	327	1	775	543	153,497
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,864	2,764,955	-	-	6	2,119	9	4,950	1,654	647,962
超過1,000萬元以上 over NT\$10,000,000	281	1,700,581	-	-	3	5,016	2	182	256	303,079
合計 Total	858,632	20,136,461	3	70	110	138,473	284	13,436	389,687	11,704,681

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

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2018 (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
-	-	811	735,714	8	976	283,637	2,164,193	181,248	64	15,798
118	1,222	145,692	1,284,097	14,850	52,775	134,062	2,503,802	125,940	146	58,464
204	6,660	44,555	1,411,968	7,215	69,327	28,057	800,244	34,788	211	121,793
209	24,510	23,776	2,159,310	5,562	104,384	4,776	248,152	16,656	209	241,725
101	26,325	8,168	2,827,576	2,467	85,400	669	92,700	5,063	105	183,630
6	4,871	596	471,938	203	9,069	42	6,328	349	6	25,499
32	27,797	1,813	2,484,224	653	38,421	152	38,237	974	35	126,065
16	30,277	270	2,347,037	118	51,949	29	16,414	129	13	134,593
686	121,662	225,681	13,721,864	31,076	412,301	451,424	5,870,070	365,147	789	907,567

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

2. Data in the table are annual income.

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

表25. 綜合所得稅結算申報按淨所得級距別統計表－107年(續2)

(三)各類所得金額

單位：件；新臺幣千元

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	各類所得						
		合計 Total	營利所得 Profit-seeking Income	執行業務 所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權 利金 Income from Lease and Royalties	財產交易 所得 Property Transactions
無所得淨額 0	464,894	221,487,609	6,427,709	2,614,346	183,521,519	11,259,061	2,384,447	268,171
54萬元以下 NT\$540,000 or under	281,785	247,304,383	5,568,733	4,068,295	207,937,861	8,814,691	3,007,936	308,661
超過54萬元- 121萬元 NT\$540,001~1,210,000	72,395	123,071,260	3,390,268	3,320,336	97,210,182	3,937,505	1,846,228	211,545
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	28,216	77,038,247	2,437,307	3,291,732	55,975,841	2,292,119	1,414,849	191,971
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,582	38,872,581	1,063,227	2,123,330	24,780,096	1,057,534	888,097	120,967
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	615	4,036,573	104,030	210,692	2,392,156	101,457	83,510	17,795
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,864	16,626,099	300,727	724,135	8,756,259	370,553	358,714	81,673
超過1,000萬元以上 over NT\$10,000,000	281	9,390,441	167,343	215,157	3,650,964	76,522	96,090	4,715
合計 Total	858,632	737,827,193	19,459,344	16,568,023	584,224,878	27,909,442	10,079,871	1,205,498

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

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income – CY 2018 (Cont. 2)

3. Category of Amounts

Unit: Case; NT\$1,000

Category						薪資 淨所得	按薪資淨所得計 算之綜合所得	稿費收入
機會中獎 所得	股利所得	退職所得	其他所得	稿費所得	申報大 於歸戶			
Income from Won Prizes or Awards	Dividend	Income from Separation Pay	Other Income	Taxable Income from Published Articles	Declared Amount Greater Than Assessed Amount	Net Salaries and Wages Income	Gross Consolidated Income Counted According to Salaries and Wages Income	Income from Published Articles
247,810	12,648,053	17,409	1,731,859	26,025	341,200	93,929,356	129,558,600	197,760
288,129	14,723,149	48,655	2,168,835	30,451	338,987	145,670,370	184,064,686	164,777
134,733	11,436,520	72,726	1,269,405	19,480	222,332	78,111,936	103,079,240	118,023
92,783	10,072,008	74,460	992,362	14,607	188,208	47,802,518	67,744,550	112,596
42,277	7,849,366	86,009	693,361	7,353	160,964	22,361,449	34,877,986	72,049
2,571	1,013,457	8,389	92,042	338	10,136	2,222,041	3,517,418	5,979
6,644	5,554,632	71,738	305,348	3,764	91,912	8,217,553	14,391,438	27,324
1,011	4,608,453	62,572	374,936	466	132,212	3,575,924	5,672,375	2,536
815,958	67,905,638	441,958	7,628,148	102,484	1,485,951	401,891,147	542,906,293	701,044

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

表25. 綜合所得稅結算申報按淨所得級距別統計表－107年（續3）

(四) 應納稅額及稅率

單位：件；新臺幣千元

課稅級距 Tax Brackets	總計 Grand Total													
	納稅單位 Taxable Entity	綜合所得總額 (1) Gross Consolidated Income	所得淨額 (2) Net Amount of Income		應納稅額 (3) Tax Payable		稅後所得 =(1)-(3) After-tax Income		平均 稅率 =(3)/(2)	有效 稅率 =(3)/(1)				
	件數 Cases	金額 Amount	金額 Amount	百分比 %	金額 Amount	百分比 %	金額 Amount	百分比 %	Average Tax Rate	Effective Tax Rate				
無所得淨額 0	464,894	219,086,818	-	-	-	-	219,086,818	100.00	-	0.00				
54萬元以下 NT\$540,000 or under	281,785	246,306,607	56,593,584	22.98	2,829,536	1.15	243,477,071	98.85	5.00	1.15				
超過54萬元- 121萬元 NT\$540,001~1,210,000	72,395	122,171,668	57,802,780	47.31	3,784,703	3.10	118,386,965	96.90	6.55	3.10				
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	28,216	75,916,737	46,347,554	61.05	4,446,949	5.86	71,469,788	94.14	9.59	5.86				
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,582	37,287,338	27,270,789	73.14	4,054,543	10.87	33,232,795	89.13	14.87	10.87				
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	615	3,687,533	2,922,186	79.25	555,194	15.06	3,132,339	84.94	19.00	15.06				
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,864	14,927,185	12,304,516	82.43	2,764,955	18.52	12,162,230	81.48	22.47	18.52				
超過1,000萬元以上 over NT\$10,000,000	281	5,747,416	5,190,201	90.30	1,700,581	29.59	4,046,835	70.41	32.77	29.59				
合計 Total	858,632	725,131,302	208,431,610	28.74	20,136,461	2.78	704,994,841	97.22	9.66	2.78				
課稅級距 Tax Brackets	屏東縣 Pingtung County							臺東縣 Taitung County						
	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅 單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
無所得淨額 0	93,332	43,199,450	-	-	43,199,450	-	0.00	22,922	10,501,317	-	-	10,501,317	-	0.00
54萬元以下 NT\$540,000 or under	54,321	46,746,441	10,755,100	537,728	46,208,713	5.00	1.15	14,322	12,195,048	2,812,721	140,629	12,054,419	5.00	1.15
超過54萬元- 121萬元 NT\$540,001~1,210,000	11,683	19,409,240	9,196,643	601,319	18,807,921	6.54	3.10	3,127	5,231,084	2,460,157	158,332	5,072,752	6.44	3.03
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	3,720	9,789,226	6,002,278	565,058	9,224,168	9.41	5.77	929	2,443,128	1,491,402	136,644	2,306,484	9.16	5.59
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	793	3,386,413	2,493,346	369,841	3,016,572	14.83	10.92	179	775,561	573,267	88,345	687,216	15.41	11.39
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	43	254,511	205,211	39,823	214,688	19.41	15.65	9	55,442	43,387	8,274	47,168	19.07	14.92
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	144	1,100,449	923,861	209,481	890,968	22.67	19.04	28	214,237	174,484	37,999	176,238	21.78	17.74
超過1,000萬元以上 over NT\$10,000,000	26	571,339	509,879	168,591	402,748	33.06	29.51	4	73,733	61,602	19,995	53,738	32.46	27.12
合計 Total	164,062	124,457,069	30,086,318	2,491,841	121,965,228	8.28	2.00	41,520	31,489,550	7,617,020	590,218	30,899,332	7.75	1.87

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22.98=\$56,593,584/\$246,306,607\*100。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2018 (Cont. 3)

4. Tax Payable & Tax Rate

Unit: Case; NT\$1,000

臺南市 Tainan City							嘉義縣 Chiayi County						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
248,623	119,051,998	-	-	119,051,998	-	0.00	55,015	25,705,997	-	-	25,705,997	-	0.00
149,045	130,513,949	29,825,718	1,491,210	129,022,739	5.00	1.14	31,428	27,618,043	6,216,765	310,822	27,307,221	5.00	1.13
41,512	70,425,976	33,420,169	2,200,389	68,225,587	6.58	3.12	6,834	11,543,917	5,381,181	347,216	11,196,701	6.45	3.01
17,817	48,203,422	29,466,631	2,865,122	45,338,300	9.72	5.94	2,204	5,942,333	3,614,250	342,156	5,600,177	9.47	5.76
5,970	26,030,025	19,006,064	2,822,214	23,207,811	14.85	10.84	580	2,481,498	1,820,735	270,645	2,210,853	14.86	10.91
450	2,702,757	2,138,018	402,252	2,300,505	18.81	14.88	35	211,652	165,810	32,032	179,620	19.32	15.13
1,386	11,203,414	9,217,170	2,073,393	9,130,021	22.49	18.51	96	755,362	616,943	135,779	619,583	22.01	17.98
227	4,689,888	4,246,431	1,396,333	3,293,555	32.88	29.77	9	116,526	102,498	28,744	87,782	28.04	24.67
465,030	412,821,429	127,320,201	13,250,913	399,570,516	10.41	3.21	96,201	74,375,328	17,918,182	1,467,394	72,907,934	8.19	1.97
澎湖縣 Penghu County							嘉義市 Chiayi City						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
11,397	5,517,659	-	-	5,517,659	-	0.00	33,605	15,110,397	-	-	15,110,397	-	0.00
10,591	9,573,596	2,366,851	118,337	9,455,259	5.00	1.24	22,078	19,659,530	4,616,429	230,810	19,428,720	5.00	1.17
2,537	4,199,961	1,973,363	127,017	4,072,944	6.44	3.02	6,702	11,361,490	5,371,267	350,430	11,011,060	6.52	3.08
765	2,058,189	1,219,744	107,093	1,951,096	8.78	5.20	2,781	7,480,439	4,553,249	430,876	7,049,563	9.46	5.76
145	644,602	468,254	69,162	575,440	14.77	10.73	915	3,969,239	2,909,123	434,336	3,534,903	14.93	10.94
10	58,201	47,338	9,404	48,797	19.87	16.16	68	404,970	322,422	63,409	341,561	19.67	15.66
25	200,328	164,719	39,005	161,323	23.68	19.47	185	1,453,395	1,207,339	269,298	1,184,097	22.31	18.53
3	53,975	49,946	16,027	37,948	32.09	29.69	12	241,955	219,845	70,891	171,064	32.25	29.30
25,473	22,306,511	6,290,215	486,045	21,820,466	7.73	2.18	66,346	59,681,415	19,199,674	1,850,050	57,831,365	9.64	3.10

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: 22.98% of the net amount of income=\$56,593,584/\$246,306,607\*100.

表25. 綜合所得稅結算申報按淨所得級距別統計表－107年（續4）

(五)各項扣除額

單位：件；戶；新臺幣千元；人

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	總扣除額 Total Amounts of Deduction	免稅額 Exemptions	標準扣除額 Standard Deductions		列舉扣除額 Itemized Deductions		薪資扣除額 Special Deduction for Employment Income	
				戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount
無所得淨額 0	464,894	321,570,486	107,261,220	450,999	78,673,385	13,895	3,894,821	389,540	89,528,219
54萬元以下 NT\$540,000 or under	281,785	189,711,848	60,276,568	263,985	41,870,498	17,800	4,409,345	260,939	62,241,920
超過54萬元- 121萬元 NT\$540,001~1,210,000	72,395	64,367,819	21,626,176	61,149	11,780,013	11,246	3,352,001	67,555	19,092,428
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	28,216	29,568,375	10,157,224	20,021	4,294,046	8,195	2,866,186	26,148	8,172,187
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,582	10,016,111	3,401,068	4,220	936,960	4,362	1,835,523	7,927	2,409,352
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	615	765,347	252,912	189	42,000	426	194,765	573	170,116
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,864	2,622,319	771,320	392	90,600	1,472	878,129	1,704	535,746
超過1,000萬元以上 over NT\$10,000,000	281	557,215	104,544	26	5,760	255	319,402	262	75,041
合計 Total	858,632	619,179,520	203,851,032	800,981	137,693,262	57,651	17,750,172	754,648	182,225,009

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2018 (Cont. 4)

5. Category of Deductions

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

財產交易損失扣除額 Deduction for Losses Incurred in Property Transactions		儲蓄投資特別扣除額 Special Deduction for Savings and Investment		身心障礙特別扣除額 Special Deduction for the Disabled		70歲以上直系尊親屬免稅人數 No. of Lineal Ascendants who is 70 years of age or over	教育學費特別扣除額 Special Deduction for Educational Tuition		幼兒學前特別扣除額 Special Deduction for Pre-school Children		基本生活費差額 Basic Living Expense Difference	
戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount		戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
-	-	221,738	9,875,472	50,752	10,980,400	76,714	39,963	1,226,461	51,891	8,109,360	145,955	12,021,148
1	212	155,720	6,930,566	21,769	4,629,000	61,799	20,190	624,117	17,160	2,531,280	85,642	6,198,344
1	615	56,896	3,293,639	8,853	1,931,400	30,612	10,302	327,483	7,210	1,083,360	22,555	1,880,701
1	22	25,066	1,843,769	4,364	976,400	16,549	6,012	195,341	1,392	209,040	9,190	854,160
-	-	8,051	757,717	1,634	377,800	5,981	1,787	59,375	-	-	2,278	238,316
-	-	586	57,651	129	30,200	468	120	4,239	-	-	124	13,465
-	-	1,798	208,703	420	99,000	1,467	445	15,005	-	-	268	23,812
-	-	272	35,647	62	13,800	228	68	2,066	-	-	11	956
3	849	470,127	23,003,164	87,983	19,038,000	193,818	78,887	2,454,087	77,653	11,933,040	266,023	21,230,902

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

表25. 綜合所得稅結算申報按淨所得級距別統計表－107年  
(續5完)

(六)申報與核定之應納與應補退稅戶數金額

單位：件；新臺幣千元

課稅級距 Tax Brackets	納稅 單位 (件數)  Taxable Entity (Cases)	應納稅額  Tax Payable			基本稅額與一般所得稅額之差額 扣抵海外已繳納所得稅可扣抵稅額後之 餘額  Payable balance between basic tax and regular income tax after overseas income tax is credited		
		申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance	申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance
		無所得淨額 0	464,894	13,528	-	-13,528	77,592
54萬元以下 NT\$540,000 or under	281,785	2,702,828	2,829,536	126,708	16,039	18,997	2,958
超過54萬元- 121萬元 NT\$540,001~1,210,000	72,395	3,653,945	3,784,703	130,758	11,550	14,290	2,740
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	28,216	4,308,739	4,446,949	138,210	7,607	12,450	4,843
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,582	3,943,925	4,054,543	110,618	3,276	6,121	2,845
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	615	545,804	555,194	9,390	-	327	327
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,864	2,695,494	2,764,955	69,461	1,124	2,119	995
超過1,000萬元以上 over NT\$10,000,000	281	1,636,577	1,700,581	64,004	3,518	5,016	1,498
合計 Total	858,632	19,500,840	20,136,461	635,621	120,706	138,473	17,767

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income – CY 2018 (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
276,505	2,139,931	283,637	2,164,193	814	736,762	8	976	187,767	181,248
132,971	2,532,816	134,062	2,503,802	145,691	1,284,095	14,850	52,775	3,581	125,940
27,905	833,129	28,057	800,244	44,555	1,411,968	7,215	69,327	119	34,788
4,494	255,922	4,776	248,152	23,776	2,159,310	5,562	104,384	28	16,656
427	90,404	669	92,700	8,168	2,827,576	2,467	85,400	6	5,063
19	4,716	42	6,328	596	471,938	203	9,069	-	349
57	34,040	152	38,237	1,813	2,494,209	653	38,421	-	974
11	13,414	29	16,414	270	2,347,037	118	51,949	1	129
442,389	5,904,372	451,424	5,870,070	225,683	13,732,895	31,076	412,301	191,502	365,147

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
100年	2011	31,837	21,925	376	21,362	69,396,117
101年	2012	31,638	23,067	405	22,628	81,280,090
102年	2013	31,746	23,804	432	23,283	83,111,207
103年	2014	33,412	24,929	476	24,278	92,348,277
104年	2015	33,232	25,857	558	25,274	100,116,139
105年	2016	35,133	27,827	662	27,027	114,710,277
106年	2017	34,367	29,295	734	28,328	115,953,254
107年	2018	34,293	31,667	739	30,432	127,277,337
108年	2019	34,845	32,189	836	31,739	131,544,370
109年	2020	34,510	31,586	864	30,703	127,172,452
臺南市	Tainan City	15,327	15,003	538	14,400	70,633,806
嘉義縣	Chiayi County	5,426	4,657	73	4,595	16,026,071
屏東縣	Pingtung County	8,396	7,258	123	7,187	23,641,144
臺東縣	Taitung County	2,306	1,976	19	1,970	4,436,442
澎湖縣	Penghu County	957	1,046	19	1,007	3,299,431
嘉義市	Chiayi City	2,098	1,646	92	1,544	9,135,558

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

109年度

單位：件；新臺幣千元

適用年度 課稅級距別	Applying Period Tax Brackets	稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前 (合計)	Prior to Jan. 22, 2009 (Total)		-
67萬元以下	NT\$670,000 or under	2%	-
超過67萬至167萬元	NT\$670,001 ~ 1,670,000	4%	-
超過167萬至334萬元	NT\$1,670,001 ~ 3,340,000	7%	-
超過334萬至501萬元	NT\$3,340,001 ~ 5,010,000	11%	-
超過501萬至668萬元	NT\$5,010,001 ~ 6,680,000	15%	-
超過668萬至1113萬元	NT\$6,680,001 ~ 11,130,000	20%	-
超過1113萬至1670萬元	NT\$11,130,001 ~ 16,700,000	26%	-
超過1670萬至4453萬元	NT\$16,700,001 ~ 44,530,000	33%	-
超過4453萬至11132萬元	NT\$44,530,001 ~ 111,320,000	41%	-
超過11132萬元	over NT\$111,320,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	53
106年5月12日起(合計)	Since May 12, 2017 (Total)		920
5,000萬元以下	NT\$50,000,000 or under	10%	847
超過5,000萬元至10,000萬元	NT\$50,000,001 ~ 100,000,000	15%	49
超過10,000萬元	over NT\$100,000,000	20%	24
<b>總計</b>	<b>Grand Total</b>		<b>973</b>

資料來源：本局審查二科。



# 表27. 贈與稅稅源

## (一) 歷年及縣市別

單位：件；新臺幣千元

年度別及 縣市別	CY & County or City	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
			徵稅 Taxation	免稅 Exemption
100年	2011	29,898	1,417	29,994
101年	2012	32,642	1,726	32,606
102年	2013	33,751	1,709	33,556
103年	2014	34,041	1,764	33,903
104年	2015	34,897	2,123	34,661
105年	2016	33,271	2,060	32,799
106年	2017	35,954	2,118	35,124
107年	2018	36,121	2,033	37,530
108年	2019	36,010	1,999	36,498
109年	2020	37,023	2,178	36,872
臺南市	Tainan City	19,214	1,230	19,317
嘉義縣	Chiayi County	4,782	192	4,746
屏東縣	Pingtung County	7,534	432	7,444
臺東縣	Taitung County	2,421	134	2,433
澎湖縣	Penghu County	871	23	808
嘉義市	Chiayi City	2,201	167	2,124

1. 資料來源：本局審查二科。

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

## (二) 課稅級距別

109年度

單位：件；新臺幣千元

適用年度 課稅級距別	Applying Period Tax Brackets	稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前 (合計)	Prior to Jan. 22, 2009 (Total)		1
67萬元以下	NT\$670,000 or under	4%	-
超過67萬至189萬元	NT\$670,001~1,890,000	6%	-
超過189萬至312萬元	NT\$1,890,001~3,120,000	9%	-
超過312萬至434萬元	NT\$3,120,001~4,340,000	12%	-
超過434萬至557萬元	NT\$4,340,001~5,570,000	16%	-
超過557萬至802萬元	NT\$5,570,001~8,020,000	21%	-
超過802萬至1558萬元	NT\$8,020,001~15,580,000	27%	1
超過1558萬至3228萬元	NT\$15,580,001~32,280,000	34%	-
超過3228萬至5009萬元	NT\$32,280,001~50,090,000	42%	-
超過5009萬元	over NT\$50,090,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	79
106年5月12日起(合計)	Since May 12, 2017 (Total)		1,949
2,500萬元以下	NT\$25,000,000 or under	10%	1,917
超過2,500萬元至5,000萬元	NT\$25,000,001~50,000,000	15%	23
超過5,000萬元	over NT\$50,000,000	20%	9
<b>總計</b>	<b>Grand Total</b>		<b>2,029</b>

資料來源：本局審查二科。

# Table 27 Sources of Gift Tax

## 1. Category of Previous Years and County and City

Unit: Case; NT\$1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額(1) Gross Amount of Taxable Gift	法定扣除額及免稅額(2) Deduction and Exemption	應課稅贈與淨額(3)=(1)-(2) Net Amount of Taxable Gift
6,070,689	3,057,951	3,012,738
6,980,977	3,983,016	2,997,961
9,487,149	4,045,666	5,442,742
10,955,120	4,295,941	6,659,179
14,001,667	5,017,260	8,984,407
20,050,239	4,884,213	15,166,026
15,595,804	5,092,793	10,503,011
10,252,014	4,693,140	5,558,874
11,080,841	4,634,148	6,446,693
12,614,972	5,051,459	7,563,513
8,346,965	2,878,317	5,468,648
861,650	434,246	427,404
2,089,676	992,818	1,096,858
436,909	303,686	133,223
114,537	53,596	60,941
765,235	388,796	376,439

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

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

## 2. By Tax Brackets

CY2020

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
11,828	10,718	8
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
11,828	10,718	8
-	-	-
-	-	-
-	-	-
593,103	423,389	20,562
11,588,972	7,207,121	836,990
9,809,626	5,517,246	589,399
758,552	704,876	77,560
1,020,794	984,999	170,031
12,193,903	7,641,228	857,560

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

表28. 貨物稅稅源

年度別及 縣市別	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 (公乘) Tax Quantity (Kilo Liter)	完稅量 (千立方 公尺) Tax Quantity (Thousand cubic Meters)	完稅量 (公噸) Tax Quantity (M.T.)		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
100年	2011	192	1	101,764	81	87,258,056	4	81,409	-	-	23	1	22
101年	2012	199	1	72,038	76	85,768,892	2	78,884	-	-	23	2	23
102年	2013	197	1	69,748	75	77,960,390	2	76,557	-	-	22	2	696
103年	2014	198	1	55,720	75	69,494,201	3	65,851	-	-	22	2	1,417
104年	2015	193	1	58,246	75	75,164,138	3	74,529	-	-	21	2	397
105年	2016	197	1	52,800	80	68,092,304	3	70,565	-	-	22	2	790
106年	2017	193	1	47,141	80	63,343,601	3	64,960	-	-	20	3	1,675
107年	2018	192	1	50,270	79	57,557,280	3	59,268	-	-	22	2	3,728
108年	2019	193	1	38,862	78	54,209,268	3	53,560	-	-	24	3	1,626
109年	2020	194	1	32,954	77	50,513,411	3	46,468	-	-	23	3	3,585
臺南市 Tainan City		96	-	-	33	32,539,358	1	1,282	-	-	16	1	3,337
嘉義縣 Chiayi County		38	1	32,954	16	15,972,442	-	-	-	-	3	1	180
屏東縣 Pingtung County		45	-	-	24	2,000,482	1	4,712	-	-	2	1	68
臺東縣 Taitung County		4	-	-	3	1,129	-	-	-	-	-	-	-
澎湖縣 Penghu County		-	-	-	-	-	-	-	-	-	-	-	-
嘉義市 Chiayi City		11	-	-	1	-	1	40,474	-	-	2	-	-

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

Table 28 Sources of Commodity Tax

電器類 Electric Appliances														車輛類 Vehicles	
電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers		錄影機 Video Recorders		錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)		
2	77,228	9	172,573	-	-	1	-	1	2,273	4	2,523	4	25,304	86	34,791
1	31,659	8	168,231	-	-	2	-	1	2,680	6	2,550	3	14,030	97	38,375
1	36,197	7	182,978	-	-	2	-	1	2,950	6	2,389	3	19,000	97	46,619
1	55,401	7	153,014	-	-	2	-	1	2,892	6	2,810	3	17,550	97	41,998
1	-	7	169,971	-	-	2	-	1	3,262	5	2,872	3	13,940	93	45,483
1	-	7	152,487	1	6,843	2	-	1	2,981	5	2,830	3	18,000	91	42,342
-	50	8	120,672	2	9,206	1	-	1	3,242	5	2,770	3	11,600	89	50,333
-	-	5	92,843	2	8,912	-	-	1	3,838	2	2,578	3	9,493	87	53,825
-	-	5	116,722	4	34,094	-	-	1	3,684	2	2,324	4	7,446	87	49,342
-	-	7	115,029	2	32,834	-	-	1	2,805	5	2,165	5	727	90	46,632
-	-	7	115,029	2	32,834	-	-	-	-	3	133	3	598	46	15,261
-	-	-	-	-	-	-	-	-	-	-	-	2	129	18	4,332
-	-	-	-	-	-	-	-	-	-	1	-	-	-	18	26,627
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	2,805	1	2,032	-	-	7	410

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

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

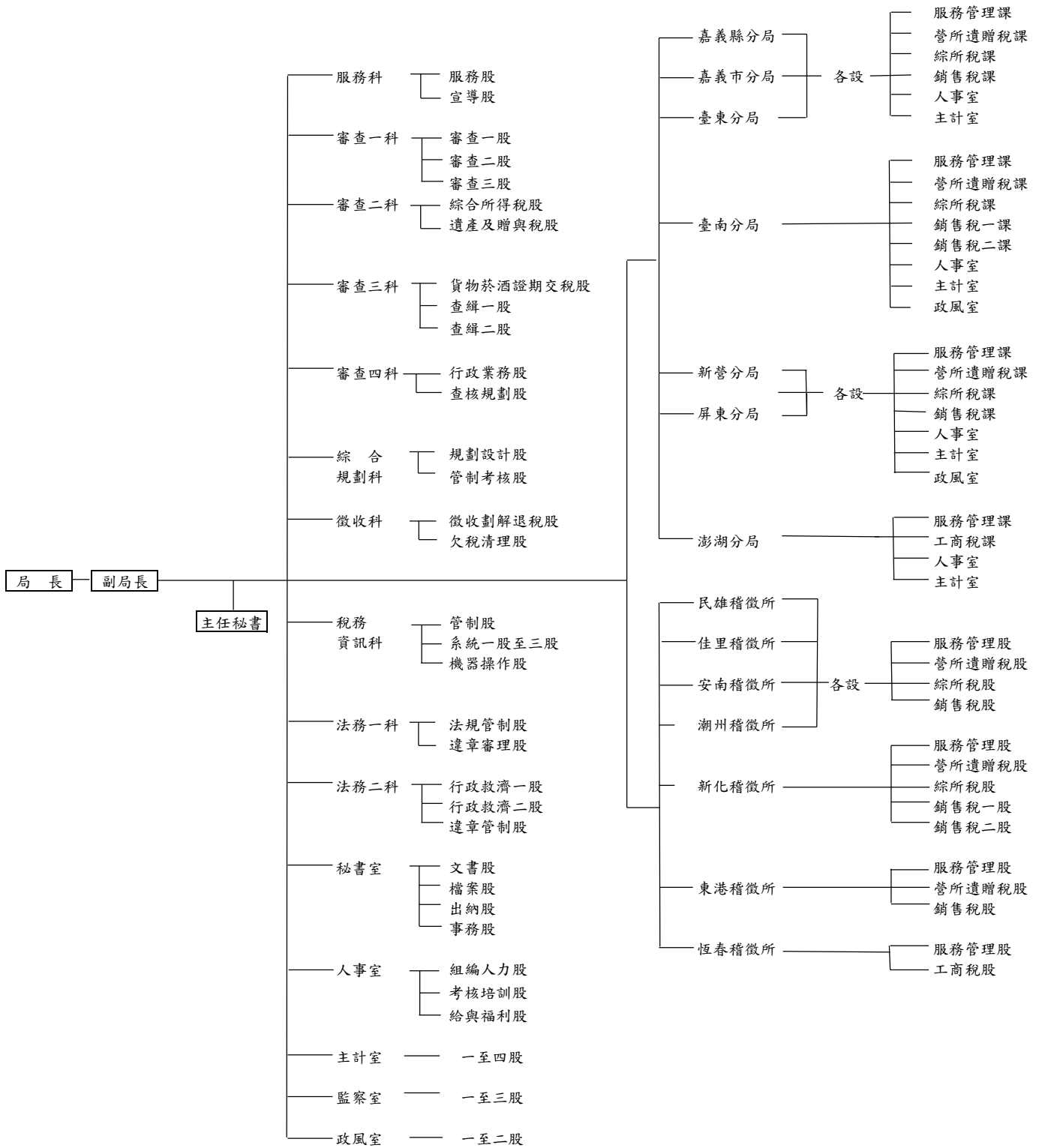
3. The number of factories in the table excludes those have filed for suspension or termination of operation.



### 參、行政組織與工作績效

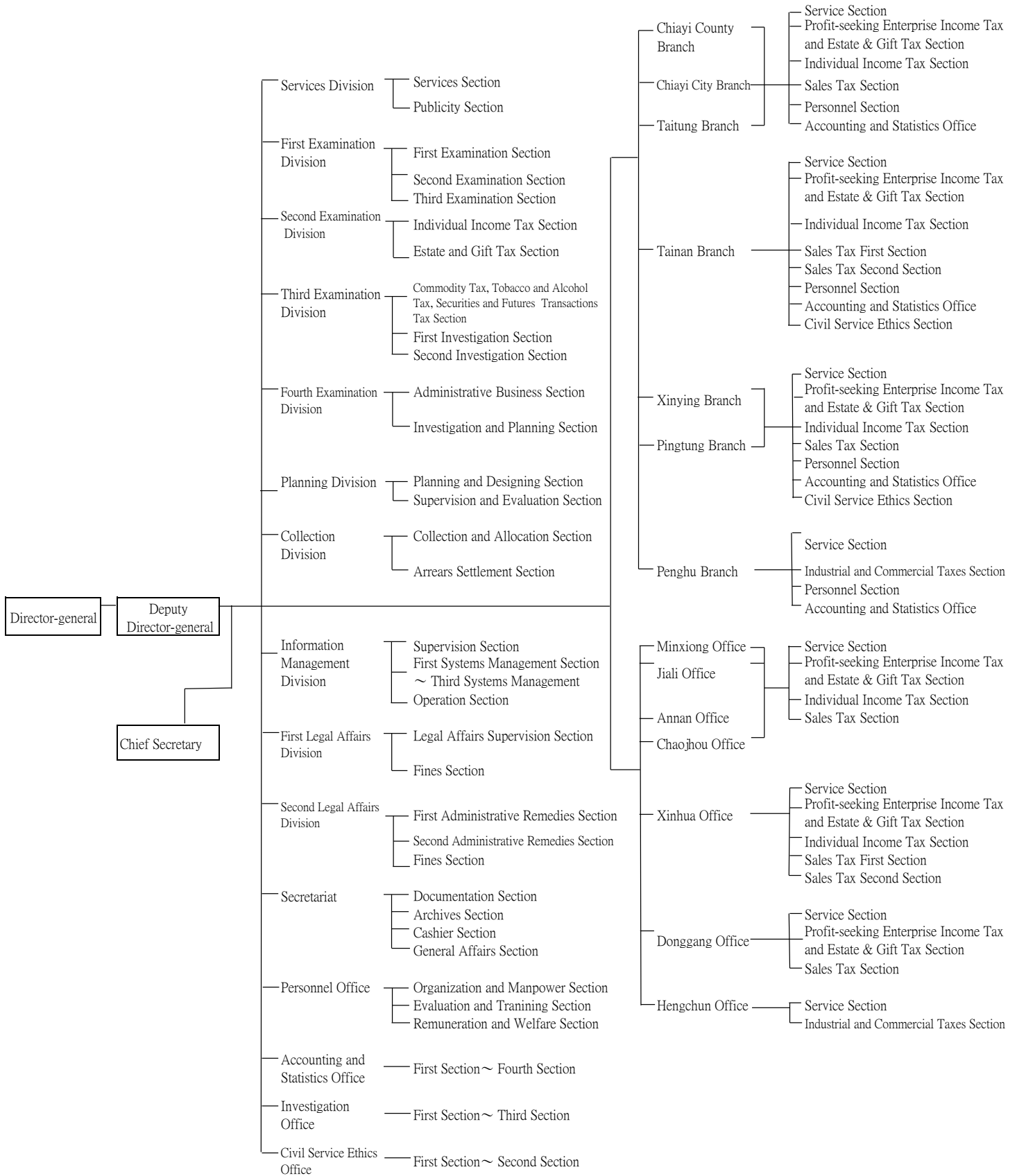
Administrative Organization and Work Performance

表29. 組織系統表



資料來源：本局人事室。

# Table 29 Organization Chart



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

# 表30. 員 額 與 素 質

## (一) 員額統計

109年底

單位：人

職稱	職等別	法定員額 (上限)	現有 員額	備 註
	合計	1,202	1,125	
局 長	簡任第12至第13職等	1	1	
副 局 長	簡任第11職等	1	1	
主 任 秘 書	簡任第10職等	1	1	
科 主 長	薦任第9職等	10	10	
室 主 任	薦任第9職等	2	2	
稽 核	簡任第10職等	7	3	含兼任稽徵所主任1名
主 任	薦任第9職等	3	2	
稽 核	薦任第8至第9職等	18	17	
分 析 師	薦任第7至第9職等	1	1	
審 核 員	薦任第7至第8職等	52	52	含支援分局1名
專 員	薦任第7至第8職等	7	7	含薦派1名
股 長	薦任第7職等	43	42	
稅 務 員	薦任第6至第7職等	129	118	
稅 務 員	委任第5職等		2	
科 員	薦任第6至第7職等	37	30	
科 員	委任第5職等		1	
管 理 師	委任第5職等至薦任第7職等	14	14	
助 理 員	薦任第6職等	13	1	
助 理 員	委任第4至第5職等	13	17	
佐 理 員	薦任第6職等	2	2	
佐 理 員	委任第4至第5職等	1	1	
書 記	委任第1至第3職等	5	3	
分 局 長	薦任第9至簡任第10職等	7	7	
秘 書	薦任第8至第9職等	7	7	
室 主 任	薦任第7至第8職等	17	17	
稽 核	薦任第8至第9職等	1	1	
審 核 員	薦任第6至第8職等	17	17	
課 長	薦任第7至第8職等	27	27	
薦任稅務員	薦任第6至第7職等	338	329	
委任稅務員	委任第5職等		6	
課 員	薦任第6至第7職等	10	10	
課 員	委任第5職等		-	
助 理 員	薦任第6職等	29	3	
助 理 員	委任第4至第5職等	32	58	
佐 理 員	薦任第6職等	6	5	
佐 理 員	委任第4至第5職等	1	1	
書 記	委任第1至第3職等	13	4	
稽徵所主任	薦任第8至第9職等	7	6	
稽 核	薦任第8至第9職等	2	2	
審 核 員	薦任第7至第8職等	8	8	
股 長	薦任第7職等	26	26	
稅 務 員	薦任第6至第7職等	244	228	
稅 務 員	委任第5職等		3	
助 理 員	薦任第6職等	23	5	
助 理 員	委任第4至第5職等	24	27	
書 記	委任第1至第3職等	3	-	

資料來源：本局人事室。

# Table 30 Number of Civil Servants and Quality

## 1. Statistics of Number of Civil Servants

At the end of Dec. 31, 2020

Unit: Person

Title	Grade	Statutory Quota (Max)	Existing Staff	Note
	Total	1,202	1,125	
Director-general	Senior Rank Grade 12 - Grade 13	1	1	
Deputy Director-general	Senior Rank Grade 11	1	1	
Chief Secretary	Senior Rank Grade 10	1	1	
Chief	Junior Rank Grade 9	10	10	
Chief	Junior Rank Grade 9	2	2	
Senior Auditor	Senior Rank Grade 10	7	3	Including one person concurrently Chief of the Office
Chief	Junior Rank Grade 9	3	2	
Auditor	Junior Rank Grade 8 - Grade 9	18	17	
Systems Analyst	Junior Rank Grade 7 - Grade 9	1	1	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	52	52	Including one support staff for a Branch
Executive Officer/Specialist	Junior Rank Grade 7 - Grade 8	7	7	One person's grade is Junior Detail
Head	Junior Rank Grade 7	43	42	
Revenue Officer	Junior Rank Grade 6 - Grade 7	129	118	
Revenue Officer	Elementary Rank Grade 5		2	
Officer	Junior Rank Grade 6 - Grade 7	37	30	
Officer	Elementary Rank Grade 5		1	
Systems Coordinator	Elementary Rank Grade 5 - Junior Rank Grade 7	14	14	
Junior Officer	Junior Rank Grade 6	13	1	
Junior Officer	Elementary Rank Grade 4 - Grade 5	13	17	
Junior Officer	Junior Rank Grade 6	2	2	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	5	3	
Director	Junior Rank Grade 9 - Senior Rank Grade 10	7	7	
Secretary	Junior Rank Grade 8 - Grade 9	7	7	
Chief	Junior Rank Grade 7 - Grade 8	17	17	
Auditor	Junior Rank Grade 8 - Grade 9	1	1	
Revenue Assessor	Junior Rank Grade 6 - Grade 8	17	17	
Chief	Junior Rank Grade 7 - Grade 8	27	27	
Revenue Officer	Junior Rank Grade 6 - Grade 7	338	329	
Revenue Officer	Elementary Rank Grade 5		6	
Officer	Junior Rank Grade 6 - Grade 7	10	10	
Officer	Elementary Rank Grade 5		-	
Junior Officer	Junior Rank Grade 6	29	3	
Junior Officer	Elementary Rank Grade 4 - Grade 5	32	58	
Junior Officer	Junior Rank Grade 6	6	5	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	13	4	
Chief	Junior Rank Grade 8 - Grade 9	7	6	
Auditor	Junior Rank Grade 8 - Grade 9	2	2	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	8	8	
Head	Junior Rank Grade 7	26	26	
Revenue Officer	Junior Rank Grade 6 - Grade 7	244	228	
Revenue Officer	Elementary Rank Grade 5		3	
Junior Officer	Junior Rank Grade 6	23	5	
Junior Officer	Elementary Rank Grade 4 - Grade 5	24	27	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	3	-	

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

表30. 員額與素質 (續1)

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

(二)按職等及年齡分 By Grade & Age

109年底 At the end of Dec. 31, 2020

單位：人  
Unit: Person

官職等 及年齡 Grade & Age	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee	合計 Total	男 Male	女 Female
合計 Total	1,125	13	989	123	-	1,125	272	853
24歲以下 24 Years or under	9	-	3	6	-	9	-	9
25歲 - 29歲 25 Years - 29 Years	44	-	28	16	-	44	13	31
30歲 - 34歲 30 Years - 34 Years	120	-	103	17	-	120	22	98
35歲 - 39歲 35 Years - 39 Years	145	-	129	16	-	145	47	98
40歲 - 44歲 40 Years - 44 Years	170	-	160	10	-	170	38	132
45歲 - 49歲 45 Years - 49 Years	212	-	183	29	-	212	47	165
50歲 - 54歲 50 Years - 54 Years	236	2	219	15	-	236	48	188
55歲 - 59歲 55 Years - 59 Years	128	2	117	9	-	128	36	92
60歲以上 over 60 Years	61	9	47	5	-	61	21	40

資料來源:本局人事室。

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

表30. 員額與素質 (續2完)

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

(三)按教育程度分 By Educational Attainment

109年底 At the end of Dec. 31, 2020

單位：人  
Unit: Person

官職等 及學歷	Grade & Education	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee
合計	Total	1,125	13	989	123	-
研究所	Graduate School	281	7	271	3	-
大學	University	694	6	594	94	-
專科	College	136	-	113	23	-
高中(高職)	High (Vocational) School	13	-	11	2	-
初(國)中	Junior High School	1	-	-	1	-

(四)按考試及格種類分 By Examination Type

109年底 At the end of Dec. 31, 2020

單位：人  
Unit: Person

官職等及 考試及格 種類	Grade & Examination Type	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee
合計	Total	1,125	13	989	123	-
高等考試	Senior Examination	518	1	514	3	-
普通考試	Junior Examination	35	-	2	33	-
特種考試	Special Examination	266	1	213	52	-
升等考試	Promotion Examination	264	11	253	-	-
其他	Other Examination	42	-	7	35	-

資料來源：本局人事室。

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



表31. 處理人民申請案件統計

Table 31 Statistics of Case Status of Application

109年度 CY2020

月別 Month	Month	收文 Cases Received			當月份結案 Cases Closed in the Month						當月份待辦 Cases Pending in the Month	
		合計 Total	當月份新 收案件 Newly- received Cases in the Month	截至上月底 止待辦案件 Pending Cases from the End of Last Month	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		件數 cases	%	
						件數 cases	%	件數 cases	%			
總計	Grand Total	108,331	102,355	5,976	102,303	102,278	99.98	25	0.02	6,028	5.56	
1月	Jan.	7,181	6,762	419	6,759	6,759	100.00	-	-	422	5.88	
2月	Feb.	7,729	7,308	421	7,284	7,283	99.99	1	0.01	445	5.76	
3月	Mar.	8,966	8,520	446	8,508	8,508	100.00	-	-	458	5.11	
4月	Apr.	8,151	7,693	458	7,600	7,599	99.99	1	0.01	551	6.76	
5月	May	9,196	8,648	548	8,627	8,627	100.00	-	-	569	6.19	
6月	June	9,188	8,620	568	8,457	8,453	99.95	4	0.05	731	7.96	
7月	July	10,008	9,276	732	9,551	9,549	99.98	2	0.02	457	4.57	
8月	Aug.	8,614	8,158	456	8,083	8,080	99.96	3	0.04	531	6.16	
9月	Sep.	12,472	11,942	530	12,040	12,037	99.98	3	0.02	432	3.46	
10月	Oct.	8,004	7,573	431	7,609	7,604	99.93	5	0.07	395	4.94	
11月	Nov.	8,737	8,342	395	8,164	8,159	99.94	5	0.06	573	6.56	
12月	Dec.	10,085	9,513	572	9,621	9,620	99.99	1	0.01	464	4.60	

資料來源：本局綜合規劃科。

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

表32. 公文處理績效統計

(一)月份別

109年度

月別 Month	收文 Cases Received			當月份結案						
	總計 Grand Total	各月份新收 來文 Newly- received Cases in a Month	截至上月底 止待辦件數 Pending Cases from the End of Last Month	總計 Grand Total	發文					
					合計 Total	1 - 3 天辦結 Closed within One to Three Days		4 - 6 天辦結 Closed within Four to Six Days		
					件數 Cases	%	件數 Cases	%		
總計 Grand Total	228,783	221,369	7,414	322,642	111,061	110,040	99.08	1,020	0.92	
1月 Jan.	15,902	15,345	557	22,912	8,402	8,353	99.42	49	0.58	
2月 Feb.	18,743	18,215	528	26,591	9,738	9,638	98.97	100	1.03	
3月 Mar.	21,225	20,661	564	30,859	10,522	10,412	98.95	109	1.04	
4月 Apr.	18,616	17,967	649	24,798	7,324	7,270	99.26	54	0.74	
5月 May	19,437	18,742	695	24,931	7,386	7,301	98.85	85	1.15	
6月 June	20,712	20,121	591	26,172	7,939	7,847	98.84	92	1.16	
7月 July	23,136	22,384	752	33,243	12,143	12,018	98.97	125	1.03	
8月 Aug.	17,623	16,985	638	25,734	9,433	9,340	99.01	93	0.99	
9月 Sep.	19,447	18,772	675	27,744	9,858	9,768	99.09	90	0.91	
10月 Oct.	15,911	15,386	525	23,819	8,665	8,590	99.13	75	0.87	
11月 Nov.	17,765	17,135	630	26,560	9,799	9,722	99.21	77	0.79	
12月 Dec.	20,266	19,656	610	29,279	9,852	9,781	99.28	71	0.72	

資料來源：本局綜合規劃科。

Table 32 Efficiency Data of Handling Official Documents

1. By Month

CY2020

Cases Closed in the Month							存查 Filed for Reference	待辦統計件數 Numbers of Pending Cases	創稿 Created Document
Official Document						發文平均 使用天數 Average Days Needed for Official Documents			
7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days					
件數 Cases	%	件數 Cases	%	件數 Cases	%				
1	0.00	-	-	-	-	0.84	211,581	7,430	101,289
-	-	-	-	-	-	0.79	14,510	528	7,538
-	-	-	-	-	-	0.83	16,853	563	8,411
1	0.01	-	-	-	-	0.85	20,337	649	10,283
-	-	-	-	-	-	0.84	17,474	694	6,876
-	-	-	-	-	-	0.88	17,545	591	6,084
-	-	-	-	-	-	0.90	18,233	753	6,213
-	-	-	-	-	-	0.86	21,100	638	10,745
-	-	-	-	-	-	0.85	16,301	677	8,788
-	-	-	-	-	-	0.83	17,886	524	8,821
-	-	-	-	-	-	0.82	15,154	630	8,539
-	-	-	-	-	-	0.79	16,761	610	9,405
-	-	-	-	-	-	0.81	19,427	573	9,586

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

表32. 公文處理績效統計(續1完)

(二)單位別

109年度

單位 Unit		收文 Cases Received			當月份結案			
		總計 Grand Total	各月份新收 來文 Newly- received Cases in a Month	截至上月底 止待辦件數 Pending Cases from the End of Last Month	總計 Grand Total	發文		
						合計 Total	1 - 3 天辦結 Closed within One to Three Days	
					件數 Cases	%		
總計	Grand Total	228,783	221,369	7,414	322,642	111,061	110,040	99.08
審查一科	First Examination Division	1,841	1,743	98	2,396	1,052	1,011	96.10
審查二科	Second Examination Division	5,579	5,396	183	7,645	3,557	3,531	99.27
審查三科	Third Examination Division	1,803	1,736	67	2,377	1,157	1,142	98.70
審查四科	Fourth Examination Division	2,620	2,501	119	3,076	1,427	1,393	97.62
綜合規劃科	Planning Division	1,021	899	122	1,175	401	382	95.26
法務一科	First Legal Affairs Division	994	918	76	2,315	1,374	1,351	98.33
法務二科	Second Legal Affairs Division	1,037	1,002	35	2,460	1,226	1,196	97.55
稅務資訊科	Information Management Division	1,413	1,324	89	1,403	307	298	97.07
徵收科	Collection Division	2,670	2,577	93	3,004	1,210	1,186	98.02
服務科	Services Division	1,002	942	60	1,137	287	272	94.77
秘書室	Secretariat	1,414	1,372	42	1,960	999	992	99.30
政風室	Civil Service Ethics Office	613	591	22	669	83	79	95.18
監察室	Investigation Office	477	467	10	475	4	4	100.00
主計室	Accounting and Statistics Office	953	893	60	1,053	161	155	96.27
人事室	Personnel Office	1,211	1,119	92	1,601	887	845	95.26
納保組	Taxpayer Rights Protection Division	-	-	-	1	1	1	100.00
臺南分局	Tainan Branch	28,792	27,754	1,038	45,886	16,802	16,645	99.07
嘉義縣分局	Chiayi County Branch	15,499	14,824	675	21,640	8,527	8,492	99.59
新營分局	Xinying Branch	14,355	13,901	454	20,196	6,916	6,906	99.86
屏東分局	Pingtung Branch	21,395	21,064	331	30,541	10,409	10,366	99.59
臺東分局	Taitung Branch	17,318	16,920	398	21,652	5,476	5,448	99.49
澎湖分局	Penghu Branch	9,527	9,374	153	11,203	2,422	2,412	99.59
嘉義市分局	Chiayi City Branch	17,949	17,328	621	25,216	10,086	9,998	99.13
民雄稽徵所	Minxiong Office	11,278	10,842	436	16,062	5,330	5,315	99.72
佳里稽徵所	Jiali Office	9,510	9,307	203	12,375	3,362	3,328	98.99
新化稽徵所	Xinhua Office	23,111	22,228	883	35,576	12,094	11,967	98.95
安南稽徵所	Annan Office	8,720	8,462	258	13,057	4,322	4,292	99.31
東港稽徵所	Donggang Office	7,921	7,708	213	10,883	3,006	3,005	99.97
潮州稽徵所	Chaozhou Office	11,849	11,457	392	16,839	5,562	5,465	98.26
恆春稽徵所	Hengchun Office	6,911	6,720	191	8,769	2,614	2,563	98.05

資料來源：本局綜合規劃科。

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

2. By Unit

CY2020

Cases Closed in the Month										待辦統計件數 Numbers of Pending Cases	創稿 Created Document
Official Document								發文平均 使用天數 Average Days Needed for Official Documents	存查 Filed for Reference		
4 - 6 天辦結 Closed within Four to Six Days		7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days					
件數 Cases	%	件數 Cases	%	件數 Cases	%	件數 Cases	%				
1,020	0.92	1	0.00	-	-	-	-	0.84	211,581	7,430	101,289
41	3.90	-	-	-	-	-	-	0.96	1,344	108	663
26	0.73	-	-	-	-	-	-	0.78	4,088	182	2,248
15	1.30	-	-	-	-	-	-	0.86	1,220	73	647
33	2.31	1	0.07	-	-	-	-	0.90	1,649	122	578
19	4.74	-	-	-	-	-	-	1.12	774	121	275
23	1.67	-	-	-	-	-	-	0.76	941	74	1,395
30	2.45	-	-	-	-	-	-	0.94	1,234	37	1,460
9	2.93	-	-	-	-	-	-	0.99	1,096	86	76
24	1.98	-	-	-	-	-	-	0.86	1,794	99	433
15	5.23	-	-	-	-	-	-	1.06	850	57	192
7	0.70	-	-	-	-	-	-	0.84	961	56	602
4	4.82	-	-	-	-	-	-	1.40	586	20	76
-	-	-	-	-	-	-	-	1.13	471	6	4
6	3.73	-	-	-	-	-	-	1.03	892	57	157
42	4.74	-	-	-	-	-	-	1.26	714	92	481
-	-	-	-	-	-	-	-	3.00	-	-	1
157	0.93	-	-	-	-	-	-	0.89	29,084	1,040	18,134
35	0.41	-	-	-	-	-	-	0.78	13,113	673	6,814
10	0.14	-	-	-	-	-	-	0.73	13,280	460	6,301
43	0.41	-	-	-	-	-	-	0.77	20,132	348	9,494
28	0.51	-	-	-	-	-	-	0.87	16,176	364	4,698
10	0.41	-	-	-	-	-	-	0.80	8,781	165	1,841
88	0.87	-	-	-	-	-	-	0.96	15,130	583	7,851
15	0.28	-	-	-	-	-	-	0.83	10,732	439	5,223
34	1.01	-	-	-	-	-	-	0.74	9,013	193	3,058
127	1.05	-	-	-	-	-	-	0.87	23,482	886	13,351
30	0.69	-	-	-	-	-	-	0.72	8,735	270	4,607
1	0.03	-	-	-	-	-	-	0.60	7,877	217	3,179
97	1.74	-	-	-	-	-	-	0.86	11,277	397	5,387
51	1.95	-	-	-	-	-	-	0.84	6,155	205	2,063

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

表33. 歲出決算分析

Table 33 Analysis of Expenditure Final Accounts

(一)政事別 Expenditures by Functions

109年度 CY2020

單位：新臺幣元  
Unit: NTD

科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	1,924,931,883	100.00	1,923,664,213	100.00	1,267,670	99.93
一般行政 General Administrative Business Plan	1,563,753,000	81.24	1,562,488,929	81.23	1,264,071	99.92
國稅稽徵業務 Business Plan for Taxation Operations	185,860,000	9.65	185,856,401	9.66	3,599	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	158,143,236	8.22	158,143,236	8.22	-	100.00
公教人員婚喪生育及子女教育補助 Subsidies for Civil Servants and Teachers' Wedding, Death, Childbearing and Children Education	17,175,647	0.89	17,175,647	0.89	-	100.00

資料來源：本局主計室。

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

表33. 歲出決算分析(續1完)

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

(二)用途別 Objectives

109年度

CY2020

單位：新臺幣元  
Unit: NTD

科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	1,924,931,883	100.00	1,923,664,213	100.00	1,267,670	99.93
人事費 Personnel Expenses	1,460,443,000	75.87	1,460,430,235	75.92	12,765	100.00
業務費 Operational Expenses	259,100,730	13.46	259,059,338	13.47	41,392	99.98
獎補助費 Award and Subsidy Expenses	10,218,270	0.53	10,167,870	0.53	50,400	99.51
設備及投資 Equipment and Investment	19,851,000	1.03	18,687,887	0.97	1,163,113	94.14
第一預備金 First Reserve Fund	-	-	-	-	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	158,143,236	8.22	158,143,236	8.22	-	100.00
公教人員婚喪生育及子女教育補助 Subsidies for Civil Servants and Teachers' Wedding, Death, Childbearing and Children Education	17,175,647	0.89	17,175,647	0.89	-	100.00

資料來源：本局主計室。

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

表34. 各項國稅稽徵成本

年度別 及稅目別	CY& Item of Tax	實徵淨額 (千元) (1)  Net Tax Revenues (Unit: NT\$1,000)	成本總計 (元) (2)=(3)+(7)  Total Cost (Unit: NTD)	每千元 單位成本 (2)/(1)  Cost Per NT\$1,000	直接成本	
					合計 (3)=(4)+(5)+(6)  Total	人事費 (4)  Personnel Expenses
100年	2011	65,590,386	1,824,368,802	27.81	1,530,780,102	1,243,627,758
101年	2012	72,535,578	1,820,501,672	25.10	1,510,579,791	1,248,025,229
102年	2013	72,439,522	1,783,666,079	24.62	1,495,326,870	1,258,135,405
103年	2014	75,100,222	1,738,890,136	23.15	1,454,460,043	1,265,957,173
104年	2015	84,523,376	1,714,221,663	20.28	1,440,610,165	1,266,691,536
105年	2016	95,940,182	1,743,161,701	18.17	1,457,823,039	1,291,320,121
106年	2017	112,813,481	1,703,686,980	15.10	1,434,666,967	1,278,610,575
107年	2018	126,870,384	1,772,506,040	13.97	1,489,048,297	1,332,850,215
108年	2019	134,501,639	1,774,783,347	13.20	1,502,995,875	1,340,455,515
109年	2020	131,876,000	1,781,301,296	13.51	1,509,893,066	1,324,926,399
營利事業所得稅 Profit-seeking Enterprise Income Tax		25,688,140	353,200,028	13.75	299,135,508	263,925,339
綜合所得稅 Individual Income Tax		22,790,709	562,956,871	24.70	476,784,758	420,664,132
遺產稅及贈與稅 Estate and Gift Tax		2,450,533	159,401,017	65.05	135,001,416	119,110,883
貨物稅 Commodity Tax		2,203,201	47,873,499	21.73	40,545,476	35,773,013
證券交易稅 Securities Transaction Tax		9,304,678	11,869,008	1.28	11,299,051	2,782,345
期貨交易稅 Futures Transaction Tax		66,305	1,127,131	17.00	964,287	794,956
菸酒稅 Tobacco and Alcohol Tax		44,833,846	23,582,130	0.53	19,972,401	17,621,521
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		1,627	4,255,421	2,615.50	3,604,042	3,179,823
營業稅 Business Tax		24,536,961	617,036,191	25.15	522,586,127	461,074,387

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(15,770,650千元)；營業稅含金融業營業稅(1,047,131千元)。

Table 34 Cost of National Tax Collection

Direct Expenses		間接成本		Indirect Expenses	
業務費 (「國稅稽徵業務」業 務計畫) (5)	獎補助費 (6)	合計 (7)=(8)+(9)+(10)	人事費 (8)	業務費 (「一般行政」業務 計畫) (9)	設備及投資 (10)
Operational Expenses (Business Plan for Taxation Operations)	Award and Subsidy Expenses	Total	Personnel Expenses	Operational Expenses (General Administrative Business Plan)	Equipment and Investment Costs
271,323,449	15,828,895	293,588,700	133,457,669	108,221,249	51,909,782
251,091,984	11,462,578	309,921,881	130,434,941	120,213,439	59,273,501
224,141,558	13,049,907	288,339,209	131,641,963	95,734,557	60,962,689
176,548,349	11,954,521	284,430,093	131,344,320	92,921,780	60,163,993
162,395,429	11,523,200	273,611,498	131,670,595	83,985,167	57,955,736
157,856,680	8,646,238	285,338,662	134,381,281	95,012,620	55,944,761
148,149,963	7,906,429	269,020,013	133,480,176	90,439,167	45,100,670
147,206,926	8,991,156	283,457,743	137,888,511	103,826,078	41,743,154
152,352,185	10,188,175	271,787,472	136,621,469	89,183,119	45,982,884
174,798,797	10,167,870	271,408,230	135,503,836	84,260,541	51,643,853
34,819,920	390,249	54,064,520	26,992,364	16,784,700	10,287,456
55,498,618	622,008	86,172,113	43,022,468	26,752,722	16,396,923
15,714,412	176,121	24,399,601	12,181,795	7,575,023	4,642,783
4,719,568	52,895	7,328,023	3,658,604	2,275,035	1,394,384
367,078	8,149,628	569,957	284,558	176,947	108,452
104,879	64,452	162,844	81,302	50,556	30,986
2,324,824	26,056	3,609,729	1,802,201	1,120,665	686,863
419,517	4,702	651,379	325,209	202,225	123,945
60,829,981	681,759	94,450,064	47,155,335	29,322,668	17,972,061

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

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

3. In this table net tax revenues of the tobacco and alcohol tax include health and welfare surcharge on tobacco (NT\$15,770,650 thousand dollars) ; net tax revenues of the business tax include financial enterprise business tax (NT\$1,047,131 thousand dollars).



## 肆、附 錄

Appendix

表 35. 各項國稅稅率表—109 年

稅率金額以新臺幣為計算標準

級別	所得淨額	×稅率	- 累進差額	= 應納稅額
1	540,000 以下	× 5%	- 0	= //
2	540,001 - 1,210,000	×12%	- 37,800	= //
3	1,210,001 - 2,420,000	×20%	- 134,600	= //
4	2,420,001 - 4,530,000	×30%	- 376,600	= //
5	4,530,001 以上	×40%	- 829,600	= //
一、免稅額：		年滿 70 歲之納稅義務人、配偶暨受扶養直系尊親屬，每人免稅額為 132,000 元；未滿 70 歲之納稅義務人、配偶暨受扶養親屬每人免稅額 88,000 元。		
綜 合 所 得 稅	二、一般扣除額：	標準或列舉扣除額只能擇一，不得同時並用。		
	1.標準扣除額：	單身者 120,000 元，與配偶合併申報者 240,000 元。		
	2.列舉扣除額：			
	(1) 捐贈：	捐贈總額最高不得超過綜合所得總額 20%，但國防、勞軍捐贈、對政府捐獻及依文化資產保存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺跡、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。		
	(2) 保險費：	納稅義務人、配偶及申報受扶養直系親屬之人身保險保費，每人每年最高 24,000 元。但全民健康保險之保險費不受金額限制。		
	(3) 醫藥及生育費：	依查核資料認定。		
	(4) 災害損失：	依查核資料認定。		
	(5) 自用住宅購屋借款利息：	每戶每年 300,000 元，以一屋為限，但有儲蓄投資特別扣除額者，應在購屋借款利息中減除。		
	(6) 房屋租金支出：	每一申報戶每年扣除數額以 120,000 元為限，但申報有購屋借款利息者，不得扣除。		
	(7) 政治獻金法之捐贈：	個人對同一擬參選人每年捐贈總額不得超過 10 萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額 20%，其總額並不得超過 20 萬元。對政黨捐贈，政黨推薦之候選人於 105 年度立法委員選舉得票率未達 1% 者或收據格式不符者，不予認定。		
(8) 公職人員選罷法之競選經費：	候選人自選舉公告發布日起至投票日後 30 日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第 43 條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。			
(9) 公職人員選罷法之罷免案支出：	各種公職人員罷免案，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，可依同法第 42 條規定列報扣除。			
(10) 私立學校法第 62 條規定的捐贈：	個人透過財團法人私立學校興學基金會，對學校法人或該法 96 年 12 月 18 日修正條文施行前已設立的財團法人私立學校的捐款，金額不得超過綜合所得總額 50%；惟如未指定捐款予特定的學校法人或學校者，得全數列舉扣除。須檢附收據正本以供查核。			
三、特別扣除額：				
1.財產交易損失扣除額：		依查核資料認定，不得超過當年度申報之財產交易所得。		
2.儲蓄投資特別扣除額：		合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過 270,000 元。		
3.身心障礙特別扣除額：		每人可減除 200,000 元。		
4.教育學費特別扣除額：		子女就讀大專以上院校，每人每年以扣除 25,000 元為限，已接受政府補助，應以扣除該補助的餘額在 25,000 元內列報。但就讀空中大學、專校及五專前 3 年者不適用。		
5.幼兒學前特別扣除額：		納稅義務人申報扶養 5 歲以下（民國 103 年(含該年)以後出生）之子女，每人每年可扣除 120,000 元。但有下列情形之一者，不得扣除：(1)經減除本特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在 20% 以上。(2)採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20% 以上。(3)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額 670 萬元。(4)選擇股利及盈餘按 28% 單一稅率分開計算應納稅額。		
6.長期照顧特別扣除額：		納稅義務人、配偶或申報受扶養親屬符合下列情形之一，每人每年扣除 120,000 元。但有(4)情形之一者，不得扣除。 (1)符合「外國人從事就業服務法第 46 條第 1 項第 8 款至第 11 款工作資格及審查標準」第 22 條第 1 項規定得聘僱外籍家庭看護工資格的被看護者。 (2)身心失能者依長期照顧服務法第 8 條第 2 項規定接受評估，失能等級為第 2 級至第 8 級且 108 年度使用長期照顧給付及支付基準服務者。 (3)身心失能者於 108 年度入住住宿式服務機構全年達 90 日者。 (4)①經減除本特別扣除額及幼兒學前特別扣除額後，全年綜合所得稅適用稅率在 20% 以上。②採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20% 以上。③納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額 670 萬元。④選擇股利及盈餘按 28% 單一稅率分開計算應納稅額。		

附註：上列稅率為 109 年申報 108 年度所得稅適用。

# Table 35 Table of National Tax Rates – CY2020

The amount of tax is calculated in NTD.

	Tax Brackets	Net Taxable Income	×Tax Rate	–Progressive Difference	= Tax Payable
Individual Income Tax	1	540,000 or under	× 5%	–	= 0
	2	540,001 – 1,210,000	×12%	–	= 37,800
	3	1,210,001 – 2,420,000	×20%	–	= 134,600
	4	2,420,001 – 4,530,000	×30%	–	= 376,600
	5	over 4,530,000	×40%	–	= 829,600
	I. Exemption		The exemption is NT\$132,000 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$88,000 for every taxpayer, spouse and dependent who is under the age of 70.		
	II. Standard Deduction:		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.		
	1. Standard Deduction:		The standard deduction is NT\$120,000 for a single individual, and NT\$240,000 for taxpayer with his/her spouse filing a joint return.		
	2. Itemized Deductions:				
	2-1 Donations:		The overall maximum donation cannot exceed 20% of the Gross Consolidated Income. However, no restriction on the amount of money is placed on donations for national defense, troop entertainment, and the government; donations or sponsored funds for the restoration, reuse, management or conservation of monuments, historic buildings, commemorative buildings, buildings within monument preservation zones, archaeological sites, groups of buildings, historic sites, cultural landscapes, or antiquities in accordance with the Cultural Heritage Preservation Act; and donations made to undesignated specific athletes through a designated account set up by the central competent authority.		
	2-2 Insurance Premiums:		The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is \$NT24,000. However, there is no limit to the amount of the premium paid for national health insurance.		
	2-3 Medical and Childbirth Expenses:		Determined by submitted data.		
	2-4 Losses from Disaster:		Determined by submitted data.		
	2-5 Interest on a House Mortgage of Self-use Residence:		NT\$300,000 per year per household; limited to one house only. However, if a special deduction for Savings and Investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the aforesaid interest of the house mortgage.		
	2-6 Rent for Housing:		The deduction fee should be no more than NT\$120,000 per household per year. However, no deduction shall be made for taxpayers who have filed Interest on a House Mortgage on the same tax return.		
	2-7 Donations made in accordance with the Political Donations Act:		The total amount of individual donation contributed to the same person planning to participate in campaign each year may not exceed NT\$100,000. The total amount of deduction, for each account declaration, may not exceed 20% of the total comprehensive incomes declared in the very year, and the total amount may not exceed NT\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY2016 legislator election or those with an invalid receipt shall not be recognized.		
	2-8 Campaign Expenditures of the Civil Servants Election and Recall Act:		The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.		
	2-9 Recall Expenditures of the Civil Servants Election and Recall Act:		The recall expenditures paid by the leading proposer and the person being recalled in accordance with Article 42 of the Civil Servants Election and Recall Act may be listed in the listing deduction quota of the annual declaration of comprehensive income tax.		
	2-10 Donations made in accordance with Article 62 of the Private School Law:		Individual donations to juridical schools or private school foundations established before the enforcement of the Law's amendment on December 18, 2007 through juridical private school foundations cannot exceed 50% of the Gross Consolidated Income. However, donations through the foundation to non-specified school legal persons or schools may deduct the entire donations from their incomes when filing their tax return. The original copy of receipt is required for Tax Audit.		
	III. Special Deductions:				
	1. Special Deduction for Property Transaction Losses:		Shall not exceed the declared amount of income derived from property transactions in the same year.		
	2. Special Deduction for Savings & Investment:		Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NT\$270,000 annually.		
	3. Special Deduction for Disability:		There is a deduction of NT\$200,000 for each disabled person.		
	4. Special Deduction for Educational Tuition:		If any of the children of a taxpayer is studying in a college or university, a deduction of NT\$25,000 per child per year may be made for his (her) educational tuition. For those who have accepted government subsidies, the remaining portion after deducting the subsidies and is within NT\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.		
	5. Special Deduction for Pre-school Children:		For a taxpayer who has children under or equal to 5 years of age (born in or after CY 2014) may claim the special deduction of NT\$120,000 per child per year, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,210,001 after deducting this special deduction and the long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his or her gross income with the single tax rate of 28%.		
	6. Special deduction for long-term care:		For a taxpayer, his/her spouse, or any dependent who is a qualified person with physical or mental incapacity and needs long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$ 120,000 per year may be made for each person; however, there is no deduction if any of the circumstances prescribed in the Item 4 below applies. (1) Compliance with Paragraph 1 of Article 22 of the Reviewing Standards and Employment Qualifications for Foreigners Engaging in the Jobs Specified in Subparagraph 8 to 11, Paragraph 1, Article 46 of the Employment Service Act, which stipulates that foreign family caregivers may be hired. (2) The physically and mentally disabled are evaluated in accordance with the second paragraph of Article 8 of the Long-term Care Service Act, and their disability levels are from level 2 to level 8, and they use the premium payment and payment benchmark services in the year of 2019. (3) The physically and mentally disabled were admitted to residential service institutions in the year of 2019, and the total number of days in institutionalization was 90 days. (4)① The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,210,001 after deducting this special deduction and the pre-school children deduction. ② The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%. ③ The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. ④ A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his or her gross income with the single tax rate of 28%.		

Note: In this table the rate is applied to income tax in CY 2019 which is filed in CY 2020.

表 35. 各項國稅稅率表—109 年(續 1)

稅率金額以新臺幣為計算標準

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

附註：1. 上列稅率為 109 年當年之規定。

2. 表內扣繳率不含財產交易屬房地合一新制部分。

Table 35 Table of National Tax Rates – CY2020 (Cont.1)

The amount of tax is calculated in NTD.

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

Notes: 1. Tax rate above is for 2020.

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

表 35. 各項國稅稅率表—109 年(續 2)

稅率金額以新臺幣為計算標準

	種類	適用範圍	稅率	
房地合一課徵個人所得稅	一、中華民國境內居住之個人：	1. 持有房屋、土地期間在1年以內。 2. 持有房屋、土地期間超過1年且在2年以內。 3. 持有房屋、土地期間超過2年且在10年以內。 4. 持有房屋、土地期間超過10年。 5. 因財政部公告之調職、非自願離職或其他非自願性因素，交易持有期間在2年以下之房屋、土地。 6. 個人以自有土地與營利事業合作興建房屋，自土地取得之日起算2年內完成並銷售該房屋、土地。 7. 符合第4條之5第1項第1款規定之自住房屋、土地，按本項規定計算之餘額超過400萬元部分。	45% 35% 20% 15% 20% 20% 10%	
	二、非中華民國境內居住之個人：	1. 持有房屋、土地期間在1年以內。 2. 持有房屋、土地期間超過1年。	45% 35%	
	營利事業所得稅	課稅所得額		稅額計算公式
		一、12 萬元以下		免徵
		二、超過 12 萬元 ~ 50 萬元 1. 120,001 元~193,548 元 2. 193,549 元~500,000 元		$T=(P-120,000) \times 1/2$ $T=P \times 19 \%$
		三、超過 50 萬元		$T=P \times 20 \%$
	附註： 1. T=稅額；P=課稅所得額 2. 課稅所得額超過 12 萬元未逾 50 萬元者，就其全部課稅所得額課徵 19%，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。 3. 課稅所得額超過 50 萬元者，就其全部課稅所得額課徵 20%。			

附註：上表營利事業所得稅稅率為 109 年申報 108 年度所得稅適用。

Table 35 Table of National Tax Rates – CY2020 (Cont.2)

The amount of tax is calculated in NTD.

	Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax	I. An individual residing in the territory of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 1 year 2. The transferred house and land that have been held for a period of more than 1 year but no more than 2 years 3. The transferred house and land that have been held for a period of more than 2 years but no more than 10 years 4. The transferred house and land that have been held for a period of more than 10 years 5. House and land that have been held for a period of no more than 2 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance 6. An individual who sells house and land where the house is built in partnership with a business entity, and the share of land associated with the unit has been held for a period of no more than 2 years 7. For income derived from transactions of self-use residence and land conforming to the provisions of Subparagraph 1, Paragraph 1, Article 4-5, if the amount of income calculated in accordance with said provisions exceeds NT\$4 million, the income shall be taxed at 10% on the part of the income amount exceeding NT\$4 million.	45% 35% 20% 15% 20% 20% 10%
	II. An individual not residing in the territory of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 1 year 2. The transferred house and land that have been held for a period of more than 1 year	45% 35%
Profit-seeking Enterprise Income Tax	Taxable Income	Computation of Profit-seeking Enterprise Income Tax	
	I. NT\$120,000 or under II. over NT\$120,000 ~ NT\$500,000 1. NT\$120,001 ~ NT\$193,548 2. NT\$193,549 ~ NT\$500,000 III. over NT\$500,000	none  $T = (P - 120,000) \times 1/2$ $T = P \times 19\%$  $T = P \times 20\%$	
	Note: 1. T= Profit-seeking Enterprise Income Tax; P= Taxable income 2. Where the total taxable income is more than NT\$120,000 but not more than NT\$500,000, the income tax rate is 19%. The amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000. 3. If the total taxable income is more than NT\$500,000, the income tax rate is 20%.		

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY 2019 which is filed in CY 2020.

表 35. 各項國稅稅率表—109 年(續 3)

稅率金額以新臺幣為計算標準

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

Table 35 Table of National Tax Rates – CY2020 (Cont.3)

The amount of tax is calculated in NTD.

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

表 35. 各項國稅稅率表—109 年(續 4)

稅率金額以新臺幣為計算標準

貨 物 稅			
項目	稅率(%)或 單位稅額	項目	稅率(%)或 單位稅額
一、橡膠輪胎		六、電氣類	
1. 大客(貨)車輪胎	10 %	1. 電冰箱	13 %
2. 其他輪胎	15 %	2. 彩色電視機	13 %
二、水泥		3. 冷暖氣機	
1. 白水泥或有色水泥	每公噸 600 元	普通用	20 %
2. 卜特蘭一型水泥	每公噸 320 元	中央系統型	15 %
3. 卜特蘭高爐水泥	每公噸 196 元	4. 除濕機	15 %
4. 代水泥及其他水泥	每公噸 440 元	5. 錄影機	13 %
三、飲料品		6. 電唱機	10 %
1. 稀釋果蔬汁	8 %	7. 錄音機	10 %
2. 一般飲料	15 %	8. 音響組合	10 %
四、平板玻璃	10 %	9. 電烤箱	15 %
五、油氣類		七、車輛類	
1. 汽油	每公秉 6,830 元	1. 汽車	
2. 柴油	每公秉 3,990 元	(1)小客車	
3. 煤油	每公秉 4,250 元	氣缸排氣量在 2,000 立方公分以下	25 %
4. 航空燃油	每公秉 610 元	氣缸排氣量在 2,001 立方公分以上	30 %
5. 燃料油	每公秉 110 元	(2)貨車、大客車、其他車輛	15 %
6. 溶劑油	每公秉 720 元	2. 機車	17 %
7. 液化石油氣	每公噸 690 元	3. 電動車輛及油電混合動力車輛	
		(1)電動車輛及油電混合動力車輛	減半徵稅
		(2)自 106 年 1 月 28 日起至 110 年 12 月 31 日止，購買完全以電能為動力之電動車輛並完成登記者，免徵貨物稅，但電動小客車免徵金額以完稅價格新臺幣 140 萬元計算之稅額為限，超過部分，不予免徵。	免 稅

Table 35 Table of National Tax Rates – CY2020 (Cont.4)

The amount of tax is calculated in NTD.

Commodity Tax

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

表 35. 各項國稅稅率表—109 年(續 5)

稅率金額以新臺幣為計算標準

菸 酒 稅			
項目	應徵稅額	項目	應徵稅額
<p>菸類：</p> <p>1. 紙菸(106.6.12 起) 2. 菸絲(106.6.12 起) 3. 雪茄(106.6.12 起) 4. 其他菸品(106.6.12 起)</p> <p>【106 年 6 月 11 日以前單位稅額 紙菸每千支 590 元，菸絲、雪 茄、其他菸品每公斤 590 元】</p> <p>健康福利捐： 菸品依菸害防制法規定應徵之健康 福利捐，由菸酒稅稽徵機關於徵收 菸酒稅時代徵之。</p> <p>1. 紙菸(98.6.1 起) 2. 菸絲(98.6.1 起) 3. 雪茄(98.6.1 起) 4. 其他菸品(98.6.1 起)</p> <p>【95.2.16 至 98.5.31 單位捐額： 紙菸每千支 500 元，菸絲、雪 茄、其他菸品每公斤 500 元】</p>	<p>每千支 1,590 元 每公斤 1,590 元 每公斤 1,590 元 每公斤 1,590 元</p> <p>每千支 1,000 元 每公斤 1,000 元 每公斤 1,000 元 每公斤 1,000 元</p>	<p>酒類：</p> <p>1. 釀造酒類 (1)啤酒 (2)其他釀造酒 2. 蒸餾酒類 (1) 91.1.1 至 98.5.31 (2) 98.6.1 起 3. 再製酒類 (1)酒精成分 &gt; 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</p>	<p>每公升 26 元 每公升每度 7 元 每公升 185 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</p>
證 券 交 易 稅		期 貨 交 易 稅	
<p>1. 股票：3 ‰ (股票當沖自 106 年 4 月 28 日起至 110 年 12 月 31 日止：1.5 ‰)</p> <p>2. 公司債及其他經政府核准之有價證券：1 ‰ (公司債及金融債券自 99 年 1 月 1 日起至 115 年 12 月 31 日止停徵)</p> <p>3. 履約認購(售)權證： (1)以股票交割者：3 ‰ (2)以現金交割者：1 ‰</p>		<p>1. 股價類期貨契約：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‰</p>	

Table 35 Table of National Tax Rates – CY2020 (Cont.5)

The amount of tax is calculated in NTD.

Tobacco and Alcohol Tax

Item	Tax Per Unit	Item	Tax Per Unit
<p><b>Tobacco:</b></p> <p>1. Cigarettes (Since June 12, 2017)                      2. Cut tobacco (Since June 12, 2017)                      3. Cigars (Since June 12, 2017)                      4. Other tobacco products (Since June 12, 2017)</p> <p>(Prior to June 11, 2017, the tax per unit was NT\$590 per thousand cigarettes, and NT\$590 per kilogram of cut tobacco, cigars, and other tobacco products)</p> <p><b>Health and Welfare Surcharge on Tobacco Products:</b></p> <p>The Health and Welfare Surcharge on Tobacco Products shall be collected by the taxation agencies of the tobacco and alcohol taxes when such taxes are collected.</p> <p>1. Cigarettes (Since June 1, 2009)                      2. Cut tobacco (Since June 1, 2009)                      3. Cigars (Since June 1, 2009)                      4. Other tobacco products (Since June 1, 2009)</p> <p>(Between Feb. 16, 2006 and May 31, 2009, the surcharge per unit was NT\$500 per thousand cigarettes, and NT\$500 per kilogram of cut tobacco, cigars, and other tobacco products)</p>		<p><b>Alcohol:</b></p> <p>1. Brewed alcoholic beverages                      1-1 Beer                      1-2 Other brewed alcoholic beverages</p> <p>2. Distilled spirits                      Between Jan. 1, 2002 and May 31, 2009                      Since June 1, 2009</p> <p>3. Reprocessed Alcoholic Beverages                      3-1 Alcohol content exceeding 20%                      3-2 Alcohol content less than 20%</p> <p>4. Cooking alcoholic products                      4-1 General cooking alcoholic products                      4-2 Cooking rice wine</p> <p>5. Other alcoholic beverages</p> <p>6. Ethyl alcohol</p>	
	<p>NT\$1,590 per 1000 sticks                      NT\$1,590/kg                      NT\$1,590/kg                      NT\$1,590/kg</p> <p>NT\$1,000 per 1000 sticks                      NT\$1,000/kg                      NT\$1,000/kg                      NT\$1,000/kg</p>		<p>NT\$26/ liter                      NT\$7 per liter per degree of alcohol content                      NT\$185/ liter                      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</p>

Securities Transaction Tax

Futures Transaction Tax

<p>1. Corporate stocks: 3‰                      (During the period from Apr. 28, 2017 to Dec. 31, 2021, the securities transaction tax shall be levied at the rate of 1.5‰)</p> <p>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)</p> <p>3. Call (put) warrants:                      3-1 Settled with shares: 3‰                      3-2 Settled in cash: 1‰</p>	<p>1. Stock index futures contracts: 0.02‰</p> <p>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‰</p> <p>3. Option contracts or option contracts on futures: 1‰</p> <p>4. Gold futures contracts: 2.5‰</p> <p>5. Foreign exchange futures contracts: 1‰</p>
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表 35. 各項國稅稅率表—109 年(續 6)

稅率金額以新臺幣為計算標準

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

Table 35 Table of National Tax Rates – CY2020 (Cont.6)

The amount of tax is calculated in NTD.

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

Category	Scope of Application	Tax Rates
I. General Tax Computation:	<p>Applicable to business entities in accordance with Section 1, Chapter 4 of the VANVABT Act</p> <p>1. General Tax rate</p> <p>2. Zero-rating</p> <p>2-1 Export goods.</p> <p>2-2 Services relating to export or services provided in the R.O.C. but used in a foreign country.</p> <p>2-3 Goods sold to outbound or transit passengers by duty-free shops established under applicable law.</p> <p>2-4 Goods or services sold to a bonded zone business entity for its operational use.</p> <p>2-5 International transportation; however, foreign transport enterprises engaging in international transportation within the territory of the R.O.C. shall qualify for zero-rated tax, only if provided that reciprocal treatment, such as exemption from similar taxes, is given to international transport enterprises of the R.O.C. by the foreign country in which the foreign enterprise is incorporated.</p> <p>2-6 Vessels and aircraft used in international transportation and deep-sea fishing boats.</p> <p>2-7 Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep-sea fishing boats.</p> <p>2-8 Goods sold by a bonded zone business entity to a taxable zone business entity and exported directly without being transported to the taxable zone.</p> <p>2-9 Goods sold by a bonded zone business entity to a taxable zone business entity for export and placed in a bonded warehouse or logistics center administered by an enterprise inside a free trade zone or by Customs.</p>	<p>5%</p> <p>0%</p>
II. Special Tax Computation:	<p>Applicable to business entities in accordance with Section 2, Chapter 4 of the VANVABT Act</p> <p>1. Financial and Insurance Activities</p> <p>1-1 Investment trusts, securities, futures, commercial paper and pawnshops</p> <p>1-2 Banking, insurance</p> <p>2. Special Food and Beverage Services Enterprises</p> <p>2-1 Night clubs or restaurants providing entertainment programs</p> <p>2-2 Saloons and tea rooms, coffee shops and bars offering companionship services</p> <p>3. Sales Amount of Business Entities Assessed by the Competent Taxation Authority</p> <p>3-1 For small business entities, massage enterprises run by visually impaired persons who have duly obtained qualifications to engage in massage operations and that are entirely staffed with visually impaired persons to provide massage services, and other business entities exempted by the Ministry of Finance from filing sales amounts</p> <p>3-2 For consignees of the agricultural wholesale markets and small business entities which sell agricultural products</p>	<p>Core business 2%, Non-core business 5%</p> <p>Core business 5%, Non-core business 5%, Reinsurance premiums of insurance enterprises 1%, Other core business 2%</p> <p>15%</p> <p>25%</p> <p>1%</p> <p>0.1%</p>

表 35. 各項國稅稅率表—109 年(續 7)

稅率金額以新臺幣為計算標準

特種貨物及勞務稅

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

# Table 35 Table of National Tax Rates – CY2020 (Cont.7)

The amount of tax is calculated in NTD.

## Specifically Selected Goods and Services Tax

Item	Scope of Application	Tax Rates
<b>I. Specifically selected goods</b>		
1. Buildings and land	<p>Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years, excluding those prescribed in Article 5 of the Specifically Selected Goods and Services Tax (SSGST) Act.</p> <p>1. Where holding period is no more than 1 year 2. Where holding period is more than 1 year and less than 2 year</p> <p>(The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.)</p>	<p>15%</p> <p>10%</p>
2. Passenger cars	Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.	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%
<b>II. Specifically selected services</b>	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

109年度 CY2020

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108年	CY2019	863,337	100.00	1,395,129	100.00	61.88
臺南市	Tainan City	470,125	54.46	696,269	49.91	67.52
臺南分局	Tainan Branch	160,231	18.56	229,382	16.44	69.85
新營分局	Xinying Branch	75,973	8.80	64,883	4.65	117.09
佳里稽徵所	Jiali Office	52,447	6.08	122,746	8.80	42.73
新化稽徵所	Xinhua Office	135,328	15.67	194,454	13.94	69.59
安南稽徵所	Annan Office	46,146	5.35	84,804	6.08	54.41
嘉義縣	Chiayi County	96,211	11.14	183,651	13.16	52.39
嘉義縣分局	Chiayi County Branch	56,587	6.55	112,456	8.06	50.32
民雄稽徵所	Minxiong Office	39,624	4.59	71,195	5.10	55.66
屏東縣	Pingtung County	163,292	18.91	289,861	20.78	56.33
屏東分局	Pingtung Branch	87,942	10.18	142,399	10.21	61.76
東港稽徵所	Donggang Office	28,062	3.25	55,410	3.97	50.64
潮州稽徵所	Chaozhou Office	37,912	4.39	68,136	4.88	55.64
恆春稽徵所	Hengchun Office	9,376	1.09	23,916	1.72	39.20
臺東縣	Taitung County	41,069	4.76	83,197	5.96	49.36
臺東分局	Taitung Branch	41,069	4.76	83,197	5.96	49.36
澎湖縣	Penghu County	25,927	3.00	41,526	2.98	62.44
澎湖分局	Penghu Branch	25,927	3.00	41,526	2.98	62.44
嘉義市	Chiayi City	66,713	7.73	100,625	7.21	66.30
嘉義市分局	Chiayi City Branch	66,713	7.73	100,625	7.21	66.30

資料來源：本局審查二科。

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

表37. 全國歷年平均每人綜合所得稅稅負比較表

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

年度	CY	人口數(1) (千人)	綜合所得稅稅收(2) (千元)	平均每人稅負 (2)/(1) (元)	環比 (%)
		Population (Thousand People)	Individual Income Tax (NT\$ Thousand Dollars)	Average Tax per Person (NTD)	Increase/Decrease on a Year-on-year Basis (%)
100年	2011	23,224	343,004,982	14,769	112.3
101年	2012	23,316	393,065,301	16,858	114.1
102年	2013	23,374	392,174,282	16,778	99.5
103年	2014	23,434	410,852,287	17,532	104.5
104年	2015	23,492	473,946,434	20,175	115.1
105年	2016	23,540	495,971,933	21,069	104.4
106年	2017	23,571	483,099,840	20,496	97.3
107年	2018	23,589	509,134,610	21,584	105.3
108年	2019	23,603	500,903,110	21,222	98.3
109年	2020	23,561	504,655,107	21,419	100.9

環比 = 本年度平均每人稅負 / 上年度平均每人稅負\*100，例：100.9=21,419/21,222x100。

Increase/Decrease on a Year-on-year Basis = Average Tax per Capita for current year / Average Tax per Capita for last year x 100, for example:100.9=21,419/21,222x100.

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：臺南市富北街七號

Address: No. 7, Fubei St., North Dist., Tainan City 704, Taiwan (R.O.C.)

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Website: <http://www.ntbsa.gov.tw/etwmain>

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

出版年月：中華民國 110 年 6 月

Year of issue: June 2021

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)**