

南區國稅統計

Statistics of Southern Area's National Tax Revenue

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編製說明

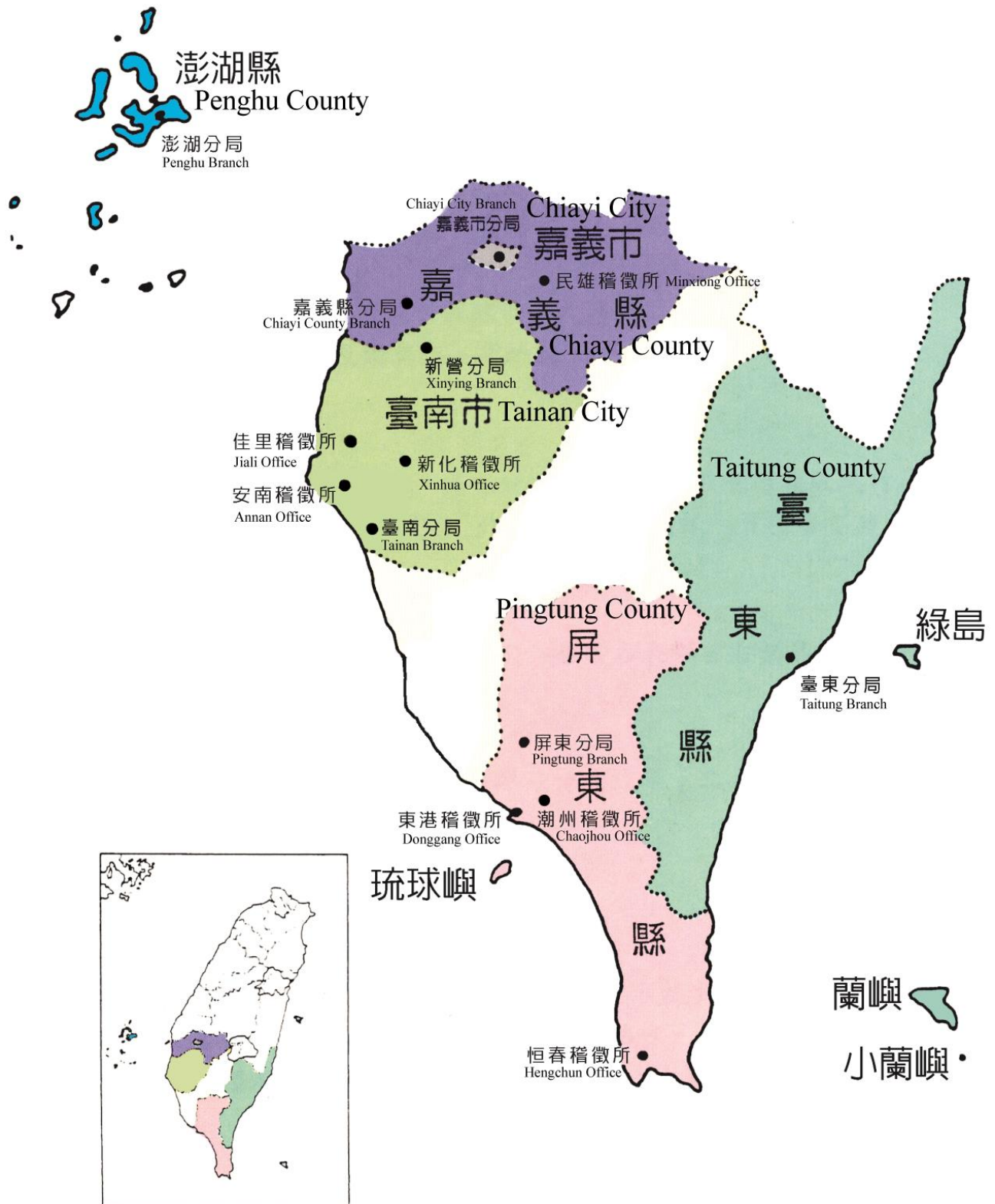
- 一、本刊編印之主要目的，在提供本局及所屬之稅收概況及其業務成果資料，以為公務設計執行與考核及財務管理上之參考。
- 二、本刊內容，係以本局所轄縣市國稅為範圍（配合100年縣市合併改制調整服務轄區，100年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達），含營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅（特種貨物及勞務稅自103年度納編中央政府總預算、營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料、綜合所得稅自105年度起含房地合一課徵所得稅資料、遺產及贈與稅與菸酒稅自106年起包括撥入長照基金之稅款）。
- 三、自112年1月16日起，配合財政部南區國稅局組織調整，相關單位名稱同步修正。
- 四、本刊內容編排為：壹、提要分析；貳、統計表（包括稅收統計及稅源）；參、行政組織與工作績效；肆、附錄。資料著重於本局及所屬之稅收分析，其期間概以近10年為統計基礎。
- 五、各表所用單位除於項目欄內括註外，皆於各表欄首右側標明，並將資料來源註記於各表欄底。
- 六、本刊各表所稱「年」係指曆年，年底係指該年12月底，年度係指政府會計年度（當年1月1日至12月31日）。
- 七、本刊數字尾數採四捨五入。
- 八、本刊本期所載資料，或因校訂修正，因而與前期數字有不同者，應以本期修正數為準。
- 九、本刊表內符號「-」表示無數字，「…」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 belong to this Bureau and taxes of Tainan County are indicated in aggregate with Tainan City's taxes from 2011 onward), including profit-seeking enterprise income tax, individual income tax, estate and gift tax, commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax (specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014; the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax from 2016 to 2019; from 2020 onwards, it only includes income from house and land transactions income tax; the individual income tax includes house and land transactions income tax since 2016; both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund since 2017).
3. As of January 16, 2023, in accordance with the restructuring of the National Taxation Bureau of the Southern Area (NTBSA), the names of certain related units have been changed.
4. The contents of this yearbook are compiled as follows: Section 1 Summary of Financial Statistics; Section 2 Statistical Tables; Section 3 Administrative Organization and Work Performance; Section 4 Appendix (including taxation statistics and tax sources). The data is focused on tax analysis of this Bureau and its affiliates, and based on the period of the past 10 years.
5. The unit used in each table is noted in brackets in the respective columns as well as on the top right side of the table. Data source is recorded at the bottom of each table.
6. The term "year" as used in the tables in this yearbook refers to the calendar year; "year end" refers to the end of December of that year; "annual" refers to the government's fiscal year (from January 1 to December 31 of the year).
7. Figures in this yearbook are rounded off to the nearest integer.
8. In cases that the numbers contained in this issue of the yearbook are different from those in previous issues, probably due to revisions or corrections, the revised numbers in the current issue shall prevail.
9. In all tables in this yearbook, the symbol "_" indicates absence of number; "..." indicates unknown number; "0" indicates a number less than the minimum integer; "-" in front of a number indicates a negative number or a decrease. All tables are presented in a horizontal form. If one page is not enough to display the whole table, it extends to the next page.

財政部南區國稅局稽徵區域圖

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



壹、提要分析

Summary of Financial Statistics

一、歷年稅收實徵淨額成長與經濟成長

單位：新臺幣千元

年度	項目	實徵淨額	較上年度 增(減)數	增長率 %	經濟成長率 %
103		69,818,099	3,953,748	6.00	4.72
104		78,353,040	8,534,941	12.22	1.47
105		87,330,161	8,977,121	11.46	2.17
106		97,611,640	10,281,479	11.77	3.31
107		113,070,128	15,458,488	15.84	2.79
108		118,831,444	5,761,316	5.10	3.06
109		115,058,219	-3,773,225	-3.18	3.39
110		135,137,025	20,078,806	17.45	6.62
111		144,822,087	9,685,062	7.17	2.59
112		158,463,407	13,641,320	9.42	1.31
平均		111,849,525	9,259,906	-	-

附註：1.「經濟成長率」資料來源：行政院主計總處。

2.上表稅收不含罰鍰、其他收入、金融業營業稅、健康福利捐。

3.特種貨物及勞務稅自103年度納編中央政府總預算。

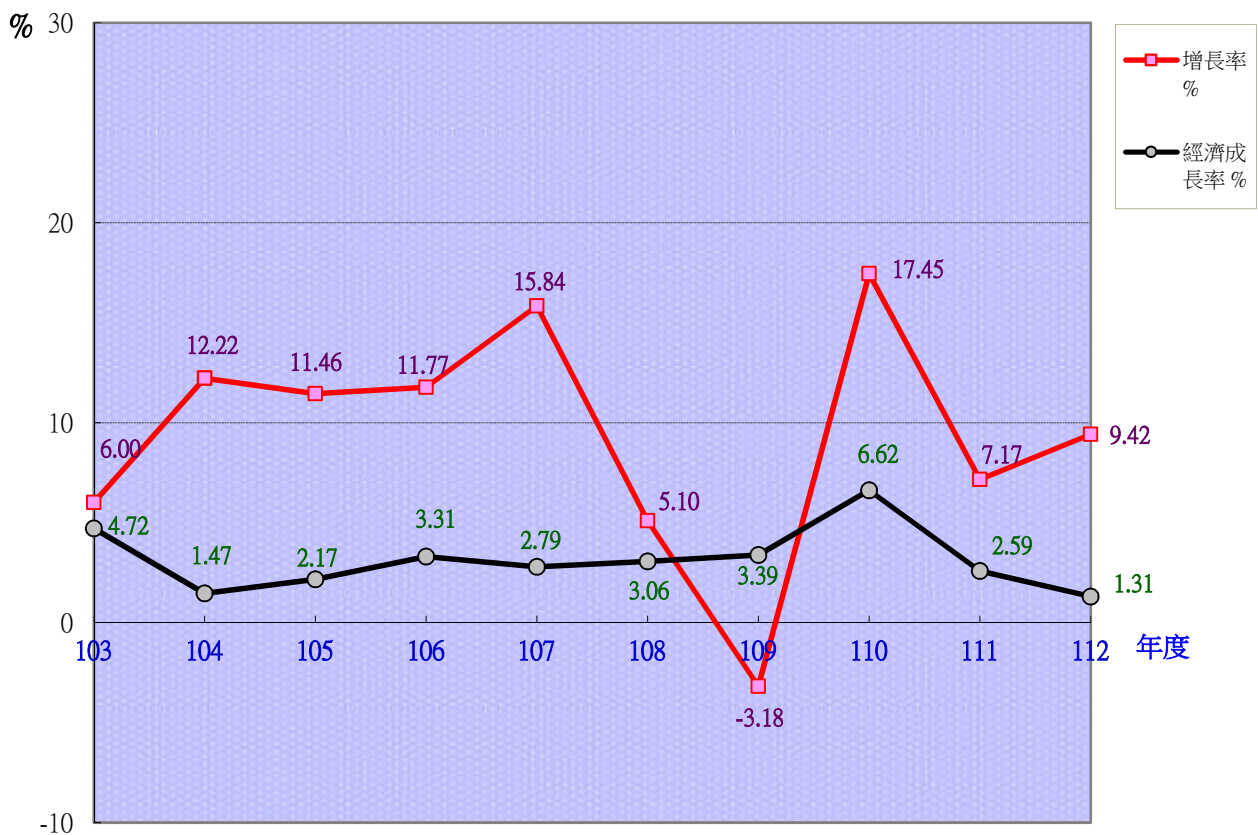
4.綜合所得稅自105年度含房地合一課徵所得稅資料。

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

6.遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

7.增長率%=(本年度實徵淨額-上年度實徵淨額)/上年度實徵淨額*100。

圖 1 歷年稅收實徵淨額成長與經濟成長



I. Net Tax Revenues Growth and Economic Growth

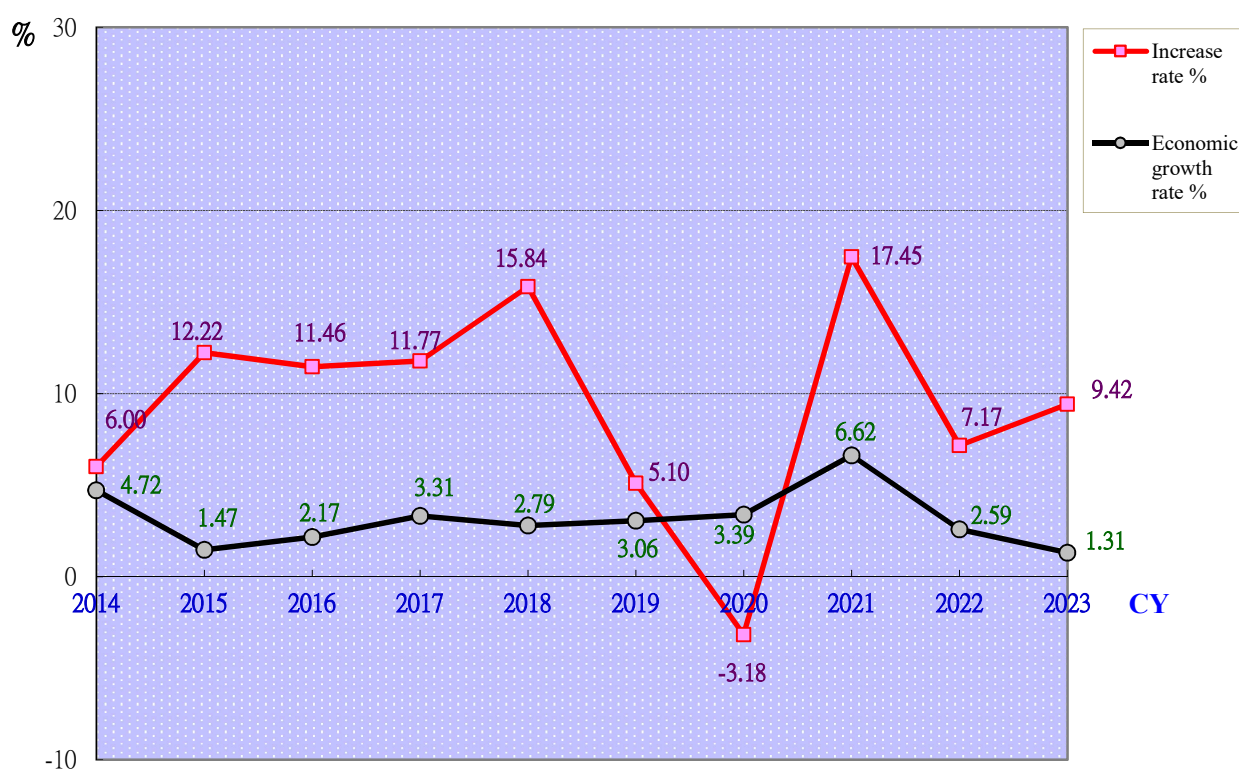
Unit: NT\$1,000

CY \ Item	Net Tax Revenues	Increase (decrease) amount compared to last year	Increase rate %	Economic growth rate %
2014	69,818,099	3,953,748	6.00	4.72
2015	78,353,040	8,534,941	12.22	1.47
2016	87,330,161	8,977,121	11.46	2.17
2017	97,611,640	10,281,479	11.77	3.31
2018	113,070,128	15,458,488	15.84	2.79
2019	118,831,444	5,761,316	5.10	3.06
2020	115,058,219	-3,773,225	-3.18	3.39
2021	135,137,025	20,078,806	17.45	6.62
2022	144,822,087	9,685,062	7.17	2.59
2023	158,463,407	13,641,320	9.42	1.31
Average	111,849,525	9,259,906	-	-

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

- In this table Net Tax Revenues excludes revenues from fines indemnities, revenues from other sources, financial enterprise business tax and health and welfare surcharge on tobacco.
- The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
- Since 2016, the individual income tax includes house and land transactions income tax.
- From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
- Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.
- Increase rate%=(net tax revenues of current year- net tax revenues of previous year)/net tax revenues of previous year *100.

Figure 1. Net tax revenues growth and economic growth



二、歷年預算數及稅收成長趨勢

單位：億元

年度	103	104	105	106	107	108	109	110	111	112
預算數	674	694	777	810	903	962	1,011	1,029	1,182	1,307
實徵數	802	891	954	1,062	1,227	1,302	1,272	1,468	1,577	1,715
實徵淨額	698	784	873	976	1,131	1,188	1,151	1,351	1,448	1,585

圖 2 歷年預算數及稅收成長趨勢比較

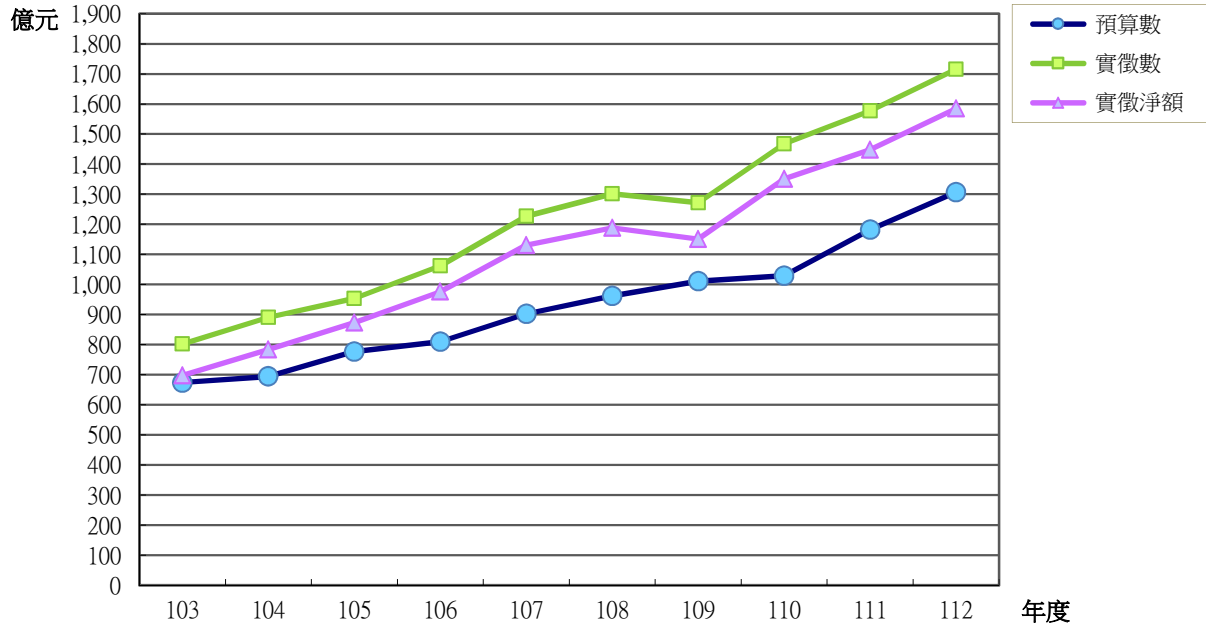
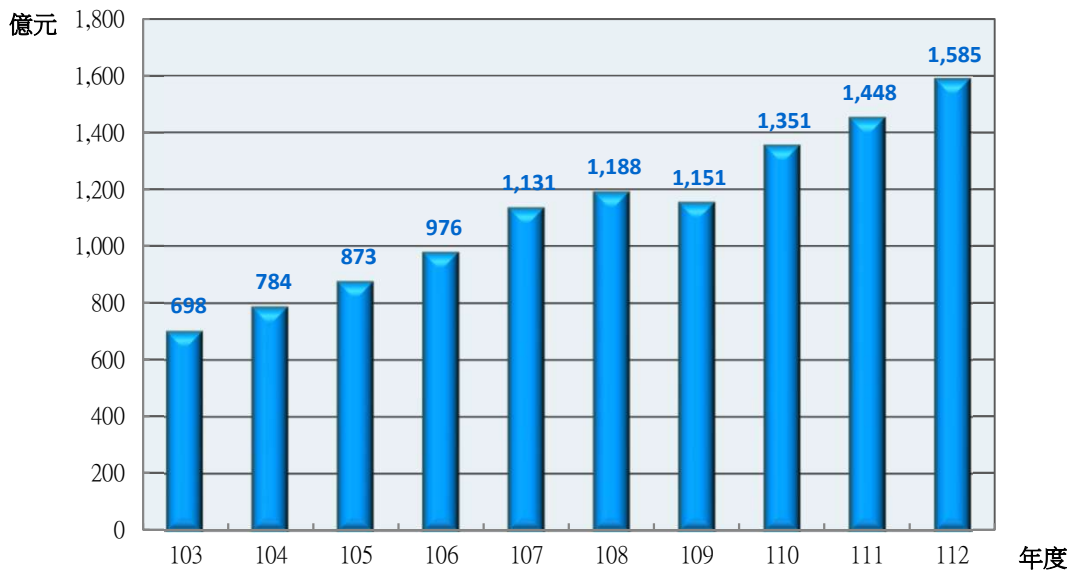


圖 3 歷年實徵淨額比較



II. The Growth Trend of Budget and Tax Revenues

Unit: NT\$ one hundred million dollars

CY	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Budget	674	694	777	810	903	962	1,011	1,029	1,182	1,307
Actual Revenues	802	891	954	1,062	1,227	1,302	1,272	1,468	1,577	1,715
Net Tax Revenues	698	784	873	976	1,131	1,188	1,151	1,351	1,448	1,585

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

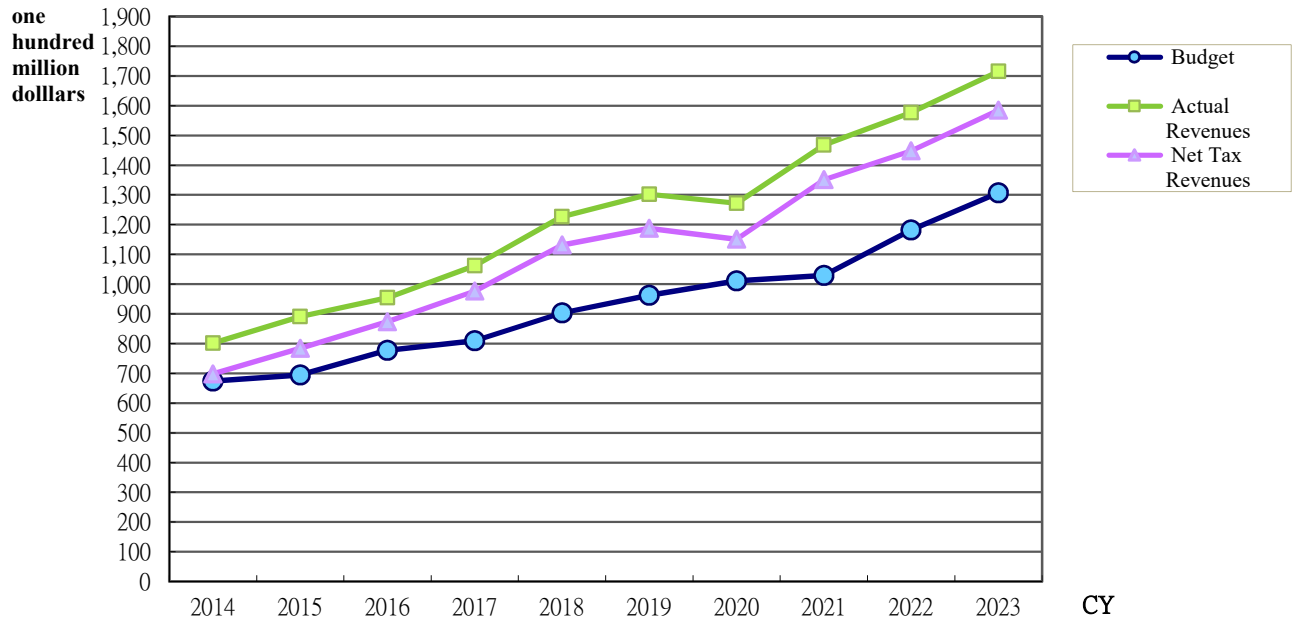
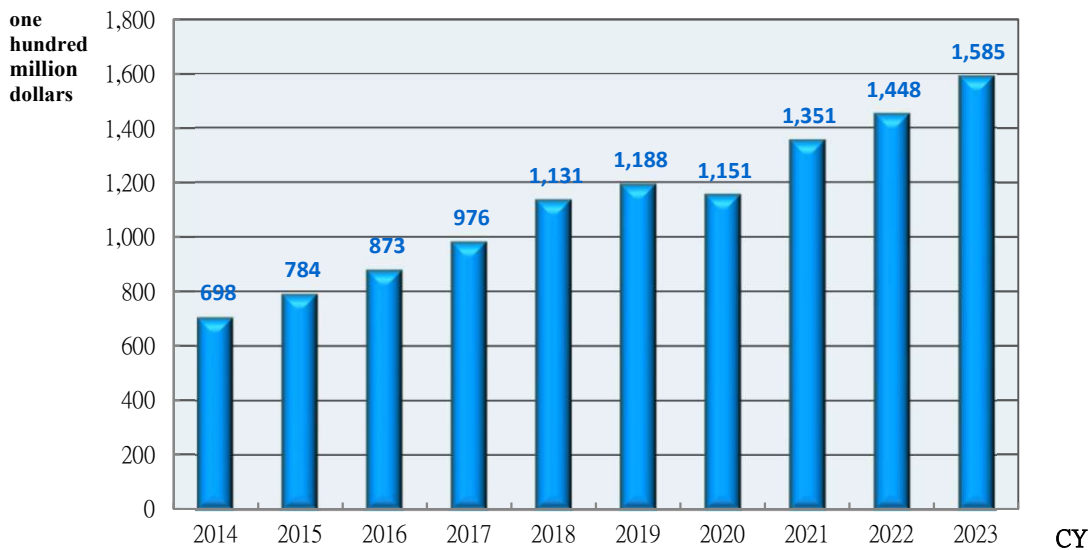


Figure 3. Comparison of net tax revenues



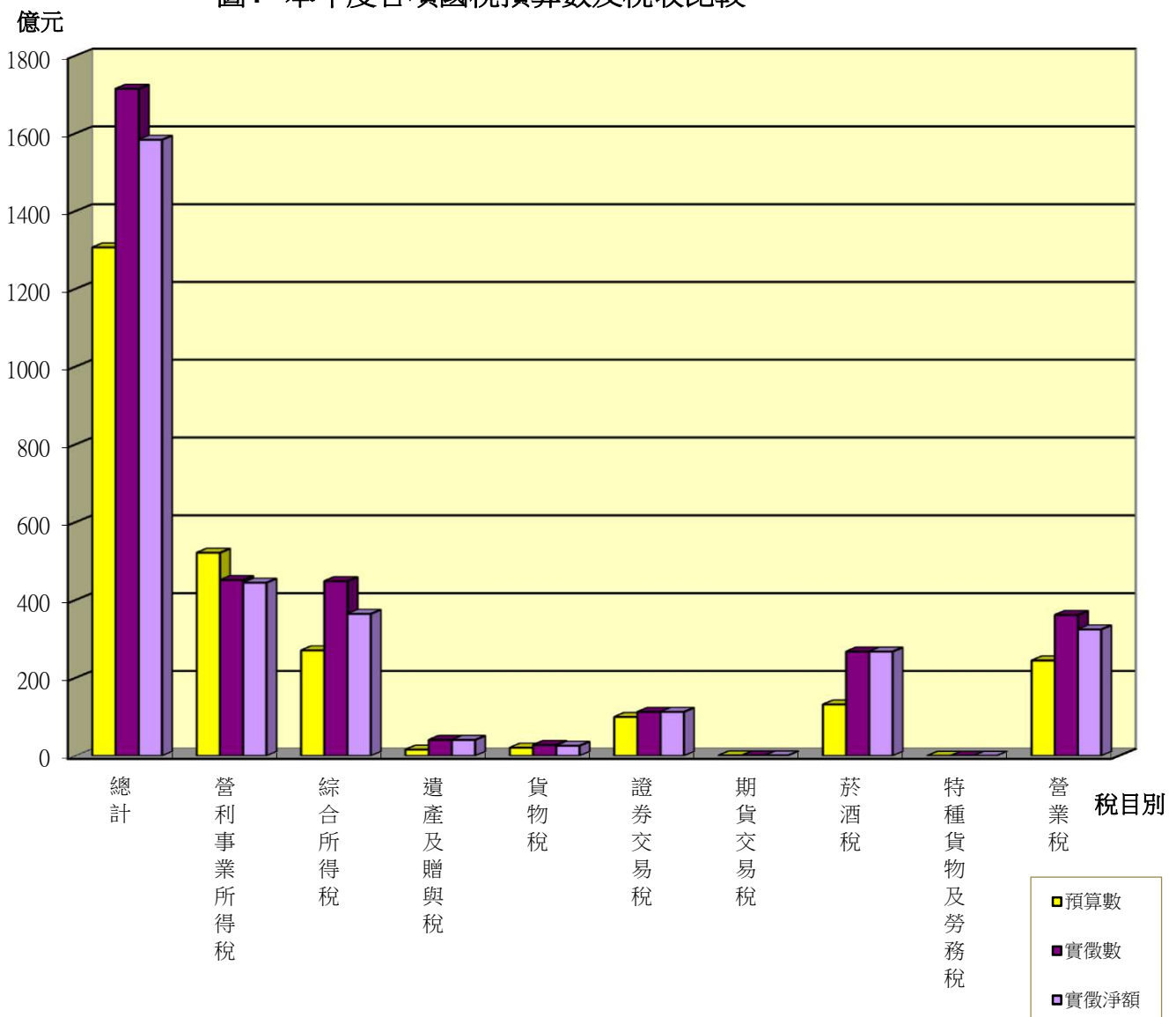
三、各項國稅預算數及稅收分析

(一)本(112)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	5,215,748	39.92	4,521,816	4,451,500	28.09
綜合所得稅	2,708,239	20.73	4,494,827	3,650,010	23.03
遺產及贈與稅	164,400	1.26	410,115	409,424	2.58
貨物稅	205,333	1.57	277,320	263,727	1.67
證券交易稅	995,600	7.62	1,132,406	1,132,404	7.15
期貨交易稅	6,500	0.05	8,055	8,055	0.05
菸酒稅	1,323,000	10.12	2,678,690	2,678,690	16.90
特種貨物及勞務稅	1,800	0.01	2,708	2,708	0.02
營業稅	2,445,915	18.72	3,624,780	3,249,823	20.51
合計	13,066,535	100.00	17,150,717	15,846,341	100.00

圖4 本年度各項國稅預算數及稅收比較



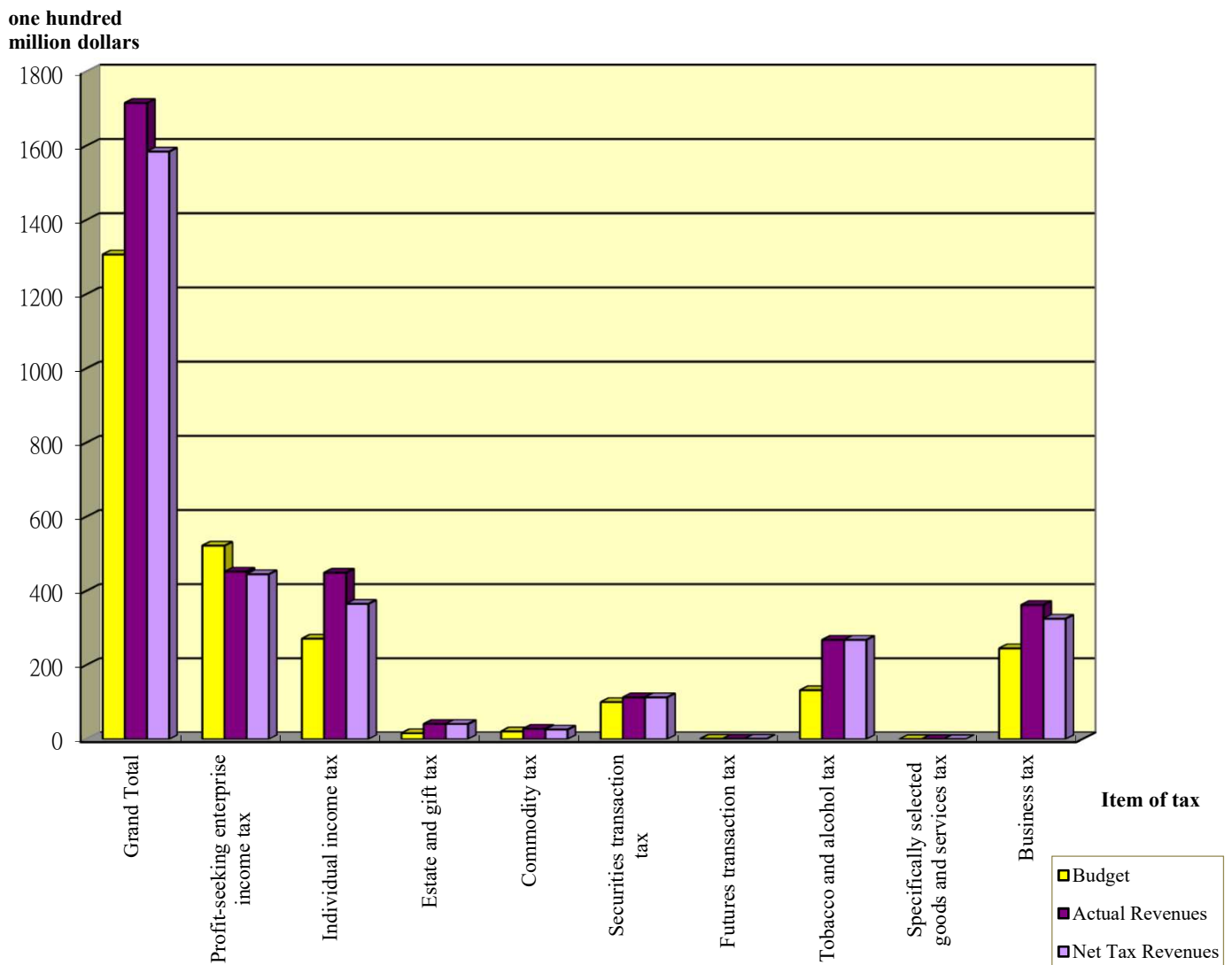
III. Analysis of Each Category of National Tax Budget and Tax Revenues

1. Comparison of Each Category of National Tax Budget and Tax Revenues for Current Year (2023)

Unit: NTS ten thousand dollars

Item of Tax	Budget		Actual Revenues	Net Tax Revenues	
	Amount	Proportion of Distribution %		Amount	Proportion of Distribution %
Profit-seeking enterprise income tax	5,215,748	39.92	4,521,816	4,451,500	28.09
Individual income tax	2,708,239	20.73	4,494,827	3,650,010	23.03
Estate and gift tax	164,400	1.26	410,115	409,424	2.58
Commodity tax	205,333	1.57	277,320	263,727	1.67
Securities transaction tax	995,600	7.62	1,132,406	1,132,404	7.15
Futures transaction tax	6,500	0.05	8,055	8,055	0.05
Tobacco and alcohol tax	1,323,000	10.12	2,678,690	2,678,690	16.90
Specifically selected goods and services tax	1,800	0.01	2,708	2,708	0.02
Business tax	2,445,915	18.72	3,624,780	3,249,823	20.51
Grand Total	13,066,535	100.00	17,150,717	15,846,341	100.00

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

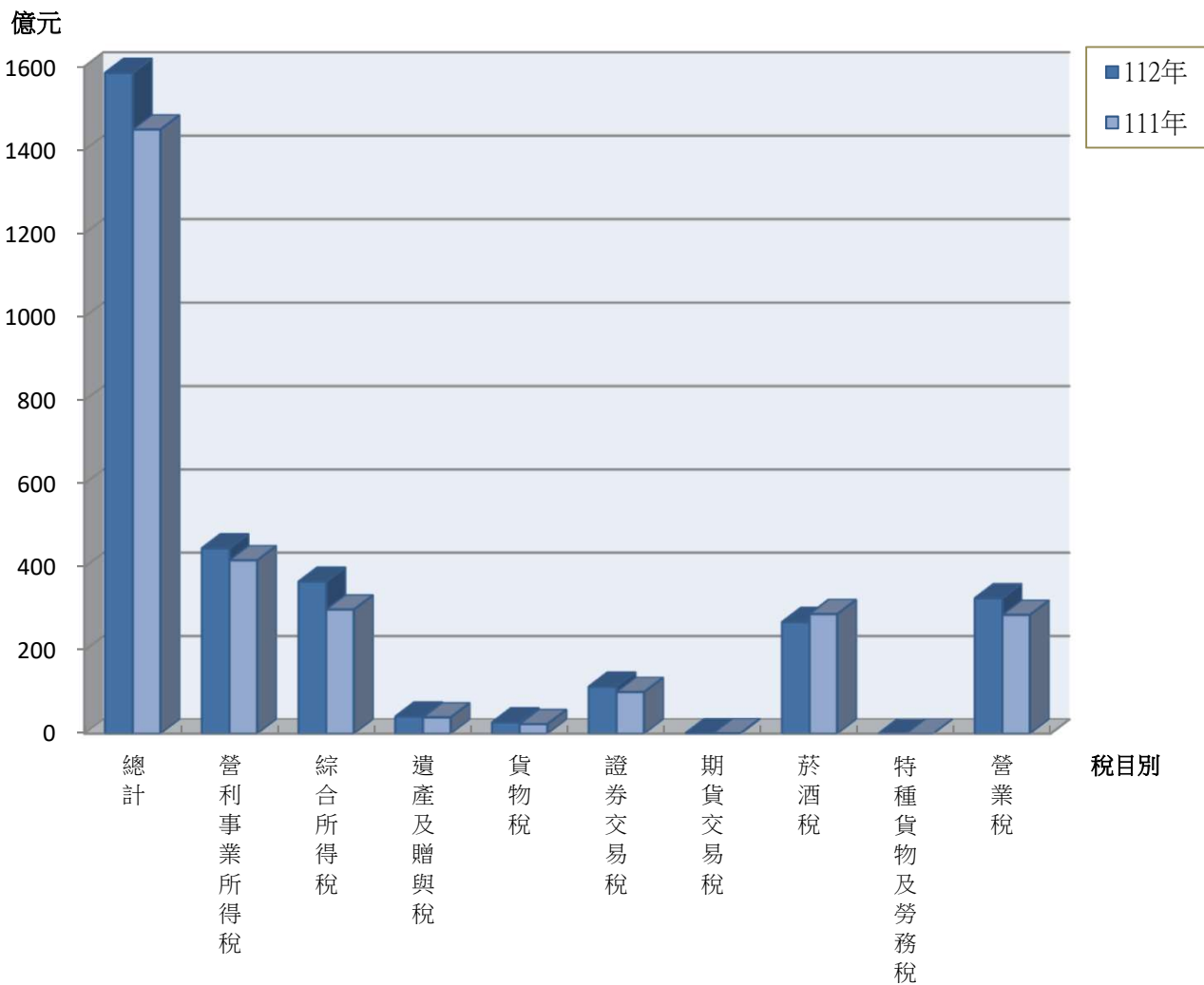


(二)本(112)年度與上年度各項國稅實徵淨額比較

單位:萬元

稅目別	112年	111年	增(減)數	增(減)率 %
營利事業所得稅	4,451,500	4,160,385	291,115	7.00
綜合所得稅	3,650,010	2,984,139	665,871	22.31
遺產及贈與稅	409,424	385,312	24,112	6.26
貨物稅	263,727	226,994	36,733	16.18
證券交易稅	1,132,404	996,494	135,910	13.64
期貨交易稅	8,055	10,061	-2,006	-19.94
菸酒稅	2,678,690	2,869,545	-190,855	-6.65
特種貨物及勞務稅	2,708	4,037	-1,329	-32.92
營業稅	3,249,823	2,845,242	404,581	14.22
總計	15,846,341	14,482,209	1,364,132	9.42

圖 5 本年度與上年度各項國稅實徵淨額比較

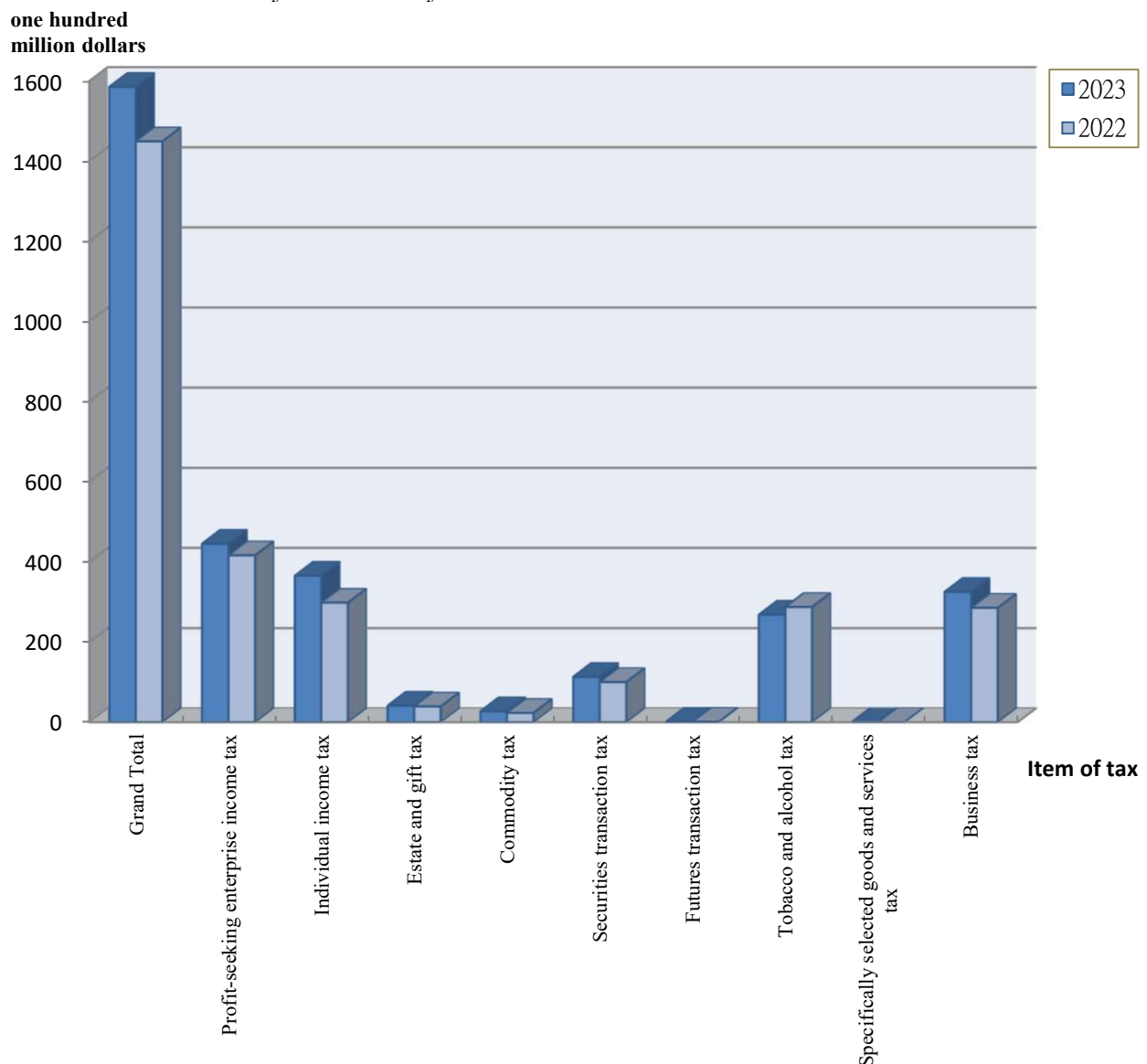


2. Comparison between Net Tax Revenues of Each Category of National Tax for Current Year (2023) and Last Year

Unit: NT\$ ten thousand dollars

Item of Tax	2023	2022	Increase (decrease) amount	Increase (decrease) rate%
Profit-seeking enterprise income tax	4,451,500	4,160,385	291,115	7.00
Individual income tax	3,650,010	2,984,139	665,871	22.31
Estate and gift tax	409,424	385,312	24,112	6.26
Commodity tax	263,727	226,994	36,733	16.18
Securities transaction tax	1,132,404	996,494	135,910	13.64
Futures transaction tax	8,055	10,061	-2,006	-19.94
Tobacco and alcohol tax	2,678,690	2,869,545	-190,855	-6.65
Specifically selected goods and services tax	2,708	4,037	-1,329	-32.92
Business tax	3,249,823	2,845,242	404,581	14.22
Grand Total	15,846,341	14,482,209	1,364,132	9.42

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	112年 預算數 (1)	112年 實徵淨額 (2)	增(減)數 =(2)-(1)	增(減)數 %	111年 實徵淨額 (3)	增(減)數 =(2)-(3)	增(減)率 %
臺南市	9,595,950	11,603,180	2,007,230	20.92	10,745,724	857,456	7.98
嘉義縣	782,194	874,748	92,554	11.83	723,434	151,314	20.92
屏東縣	1,597,942	2,069,736	471,794	29.53	1,883,136	186,600	9.91
臺東縣	202,543	245,692	43,149	21.30	210,127	35,565	16.93
澎湖縣	82,582	123,188	40,606	49.17	83,994	39,194	46.66
嘉義市	805,324	929,797	124,473	15.46	835,794	94,003	11.25
總計	13,066,535	15,846,341	2,779,806	21.27	14,482,209	1,364,132	9.42

圖6 各縣市本(112)年度預算數及實徵淨額比較

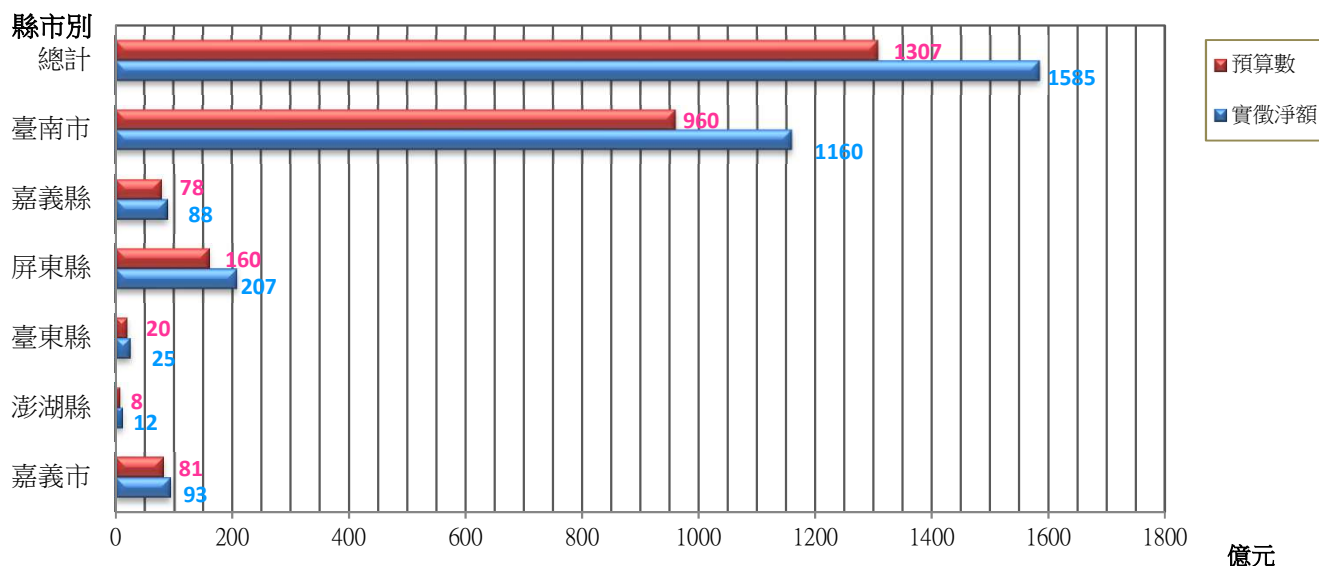
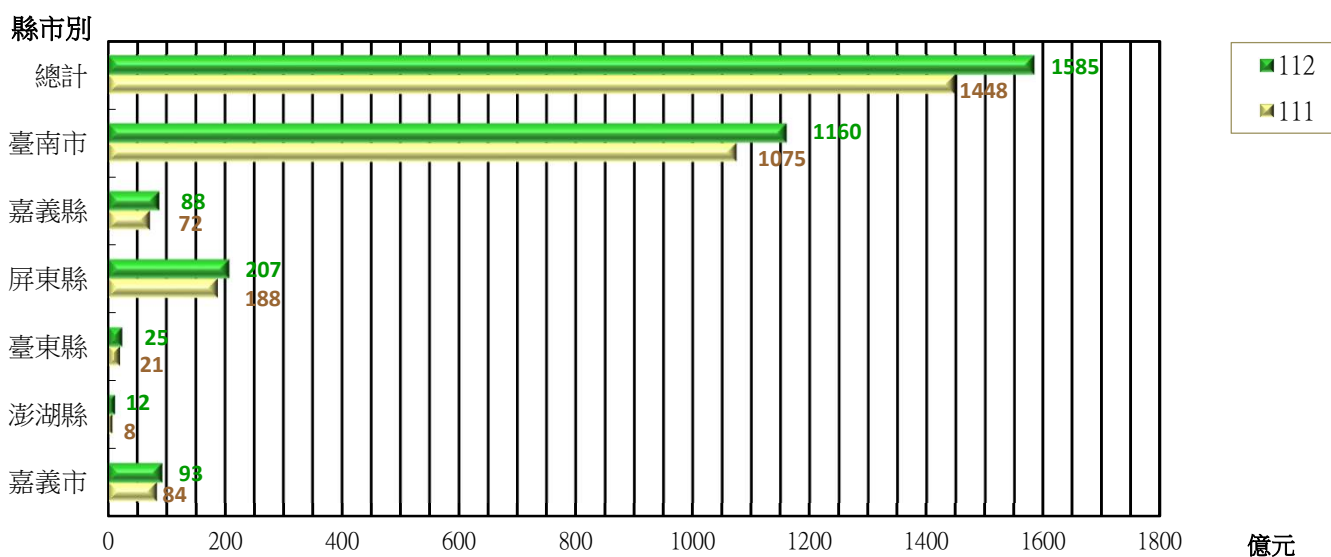


圖7 各縣市本(112)年度實徵淨額及上年度實徵淨額比較



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

Unit: NT\$ ten thousand dollars

City or County	2023 Budget (1)	2023 Net Tax Revenues (2)	Increase (decrease) amount = (2)-(1)	Increase (decrease) rate%	2022 Net Tax Revenues (3)	Increase (decrease) amount = (2)-(3)	Increase (decrease) rate%
Tainan City	9,595,950	11,603,180	2,007,230	20.92	10,745,724	857,456	7.98
Chiayi County	782,194	874,748	92,554	11.83	723,434	151,314	20.92
Pingtung County	1,597,942	2,069,736	471,794	29.53	1,883,136	186,600	9.91
Taitung County	202,543	245,692	43,149	21.30	210,127	35,565	16.93
Penghu County	82,582	123,188	40,606	49.17	83,994	39,194	46.66
Chiayi City	805,324	929,797	124,473	15.46	835,794	94,003	11.25
Grand Total	13,066,535	15,846,341	2,779,806	21.27	14,482,209	1,364,132	9.42

Figure 6. Comparison between budget and net tax revenues of every county and city in 2023

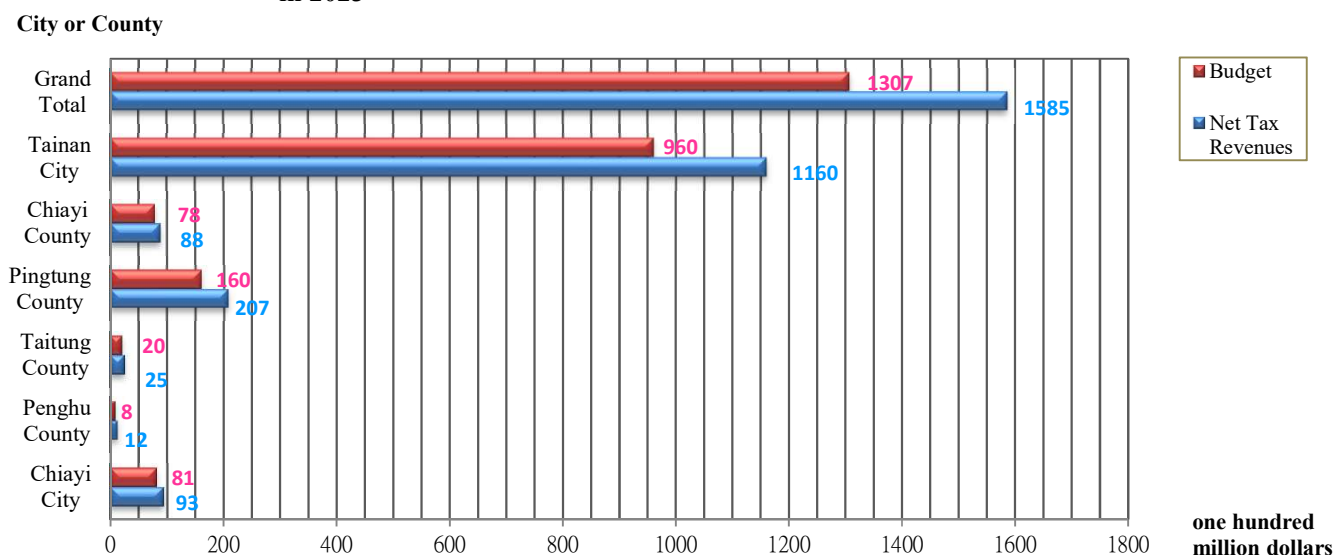
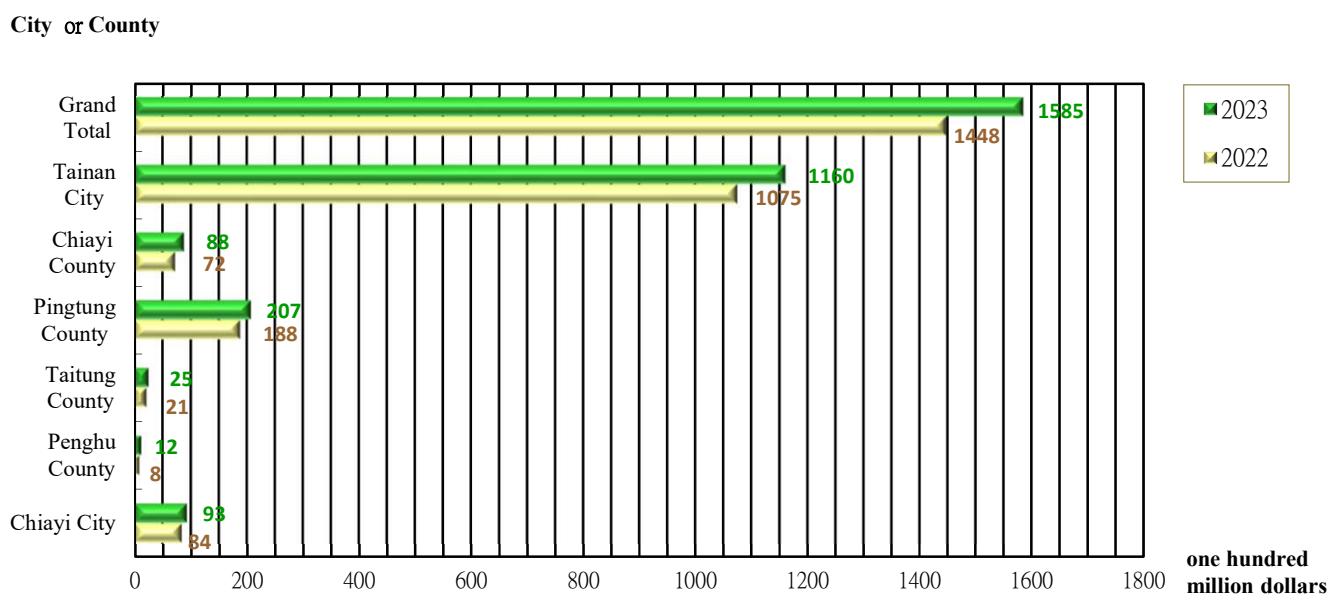


Figure 7. Comparison net tax revenues of every county and city between current year (2023) and last year



四、各項國稅收入季節變動分析

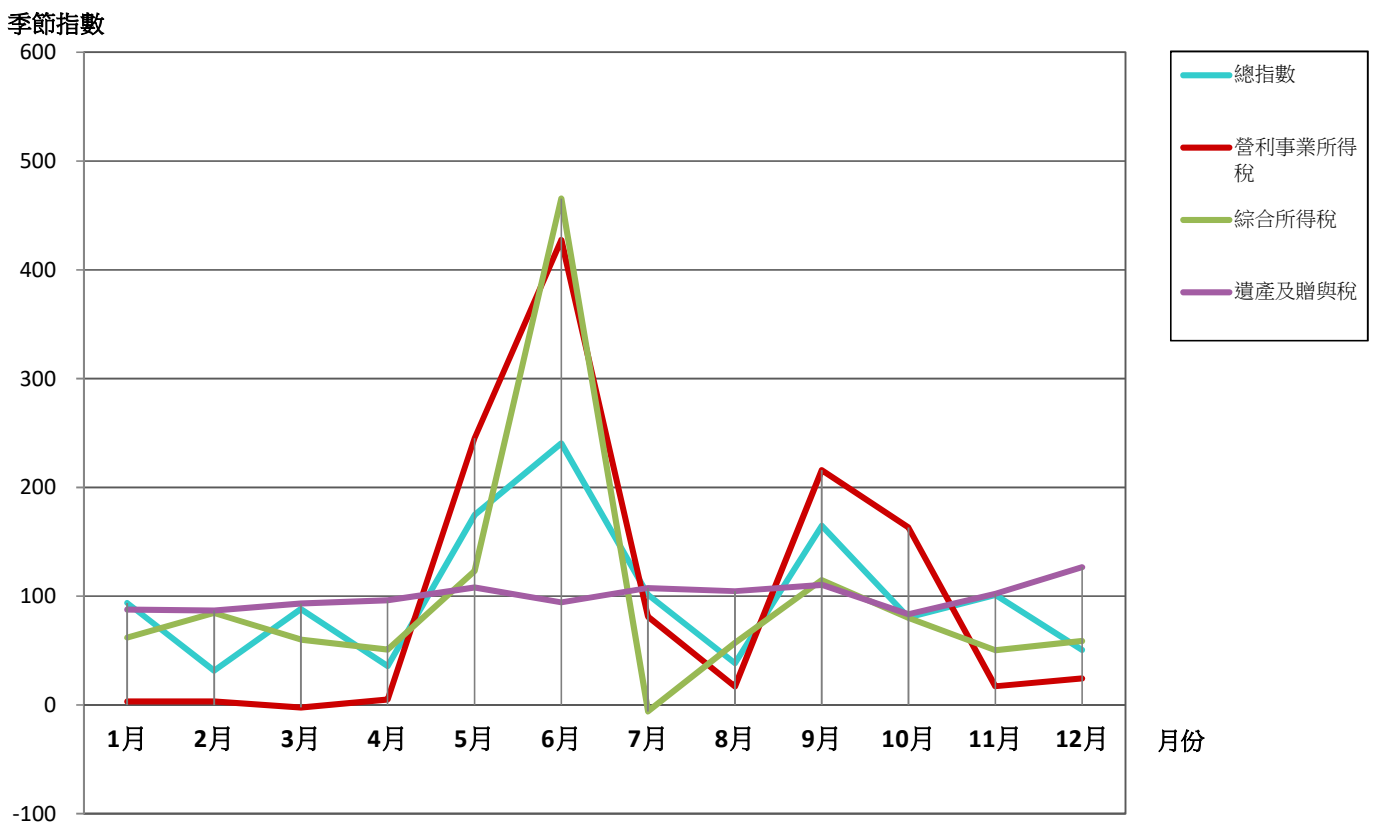
(一)本(112)年度各項國稅總指數及營利事業所得稅、綜合所得稅、遺產及贈與稅之季節指數分析

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	93.75	31.41	88.06	35.70	174.46	240.33	101.46	38.22	164.74	80.35	101.14	50.38
營利事業所得稅	3.00	3.17	-2.35	5.06	245.22	427.46	81.12	16.93	215.81	163.04	17.22	24.32
綜合所得稅	61.84	84.34	60.08	50.88	123.02	465.47	-6.07	57.11	114.69	79.91	50.13	58.60
遺產及贈與稅	87.47	86.71	93.15	96.17	108.10	94.16	107.52	104.46	110.28	83.28	102.18	126.52

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224億42萬7千元為最高，最低為2月份29億2,775萬元，全年平均稅收為93億2,079萬3千元，以此平均數之指數為100，以6月份指數最高為240.33，5月份指數174.46次之，其次依序為9月份指數164.74，7月份指數101.46，11月份指數101.14，其餘各月份指數皆在100以下，2月份指數31.41為最低。

(2)營利事業所得稅：以6月份指數427.46居首，5月份指數245.22次之，其次依序為9月份指數215.81，10月份指數163.04，其餘各月份指數皆在100以下，3月份指數-2.35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465.47居首，5月份指數123.02次之，其次依序為9月份指數114.69，其餘各月份指數皆在100以下，以7月份指數-6.07為最低，係大批退稅所致。

(4)遺產及贈與稅：指數約於83.28至126.52之間，以12月份指數最高，10月份指數最低。

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

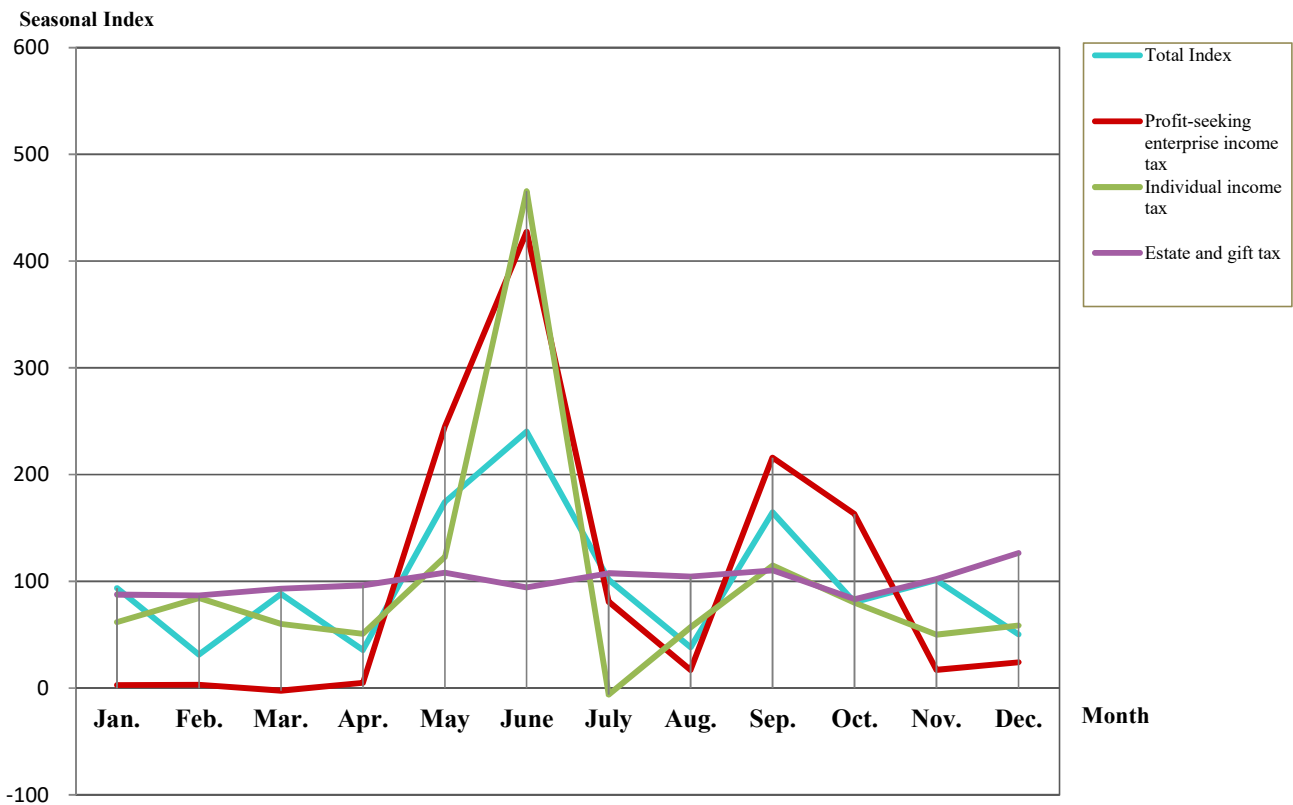
1. Seasonal index analysis of each category of national tax of current year (2023), including total index, profit-seeking enterprise income tax, individual income tax, estate and gift tax

1-1 Table of Seasonal Index

Seasonal Index \ Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Total Index	93.75	31.41	88.06	35.70	174.46	240.33	101.46	38.22	164.74	80.35	101.14	50.38
Profit-seeking enterprise income tax	3.00	3.17	-2.35	5.06	245.22	427.46	81.12	16.93	215.81	163.04	17.22	24.32
Individual income tax	61.84	84.34	60.08	50.88	123.02	465.47	-6.07	57.11	114.69	79.91	50.13	58.60
Estate and gift tax	87.47	86.71	93.15	96.17	108.10	94.16	107.52	104.46	110.28	83.28	102.18	126.52

Source: Table 12 of this annual report.

Figure 8. Comparison Table of Seasonal Index



1-2 Analysis of Seasonal Index

1-2-1 Total Index: The highest average tax income of national tax incomes is NT\$22,400,427,000 dollars in June, whereas the lowest as is NT\$2,927,750,000 in February, and annual average tax income is NT\$9,320,793,000. If the index of the whole year is set at the annual average as 100, the highest index is 240.33 in June, followed by 174.46 in May, 164.74 in September, 101.46 in July, 101.14 in November, and other monthly indices fall below 100, with the lowest 31.41 in February.

1-2-2 Profit-seeking Enterprise Income Tax: The highest index is 427.46 in June, followed by 245.22 in May, 215.81 in September, and 163.04 in October. Other monthly indices are below 100, with the lowest of -2.35 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 465.47 in June, followed by 123.02 in May, and 114.69 in September. Other monthly indices are below 100, with the lowest of -6.07 in July because of the large amount of tax refunds.

1-2-4 Estate and Gift Tax: The indices fall between 83.28 and 126.52, with the highest in December and lowest in October.

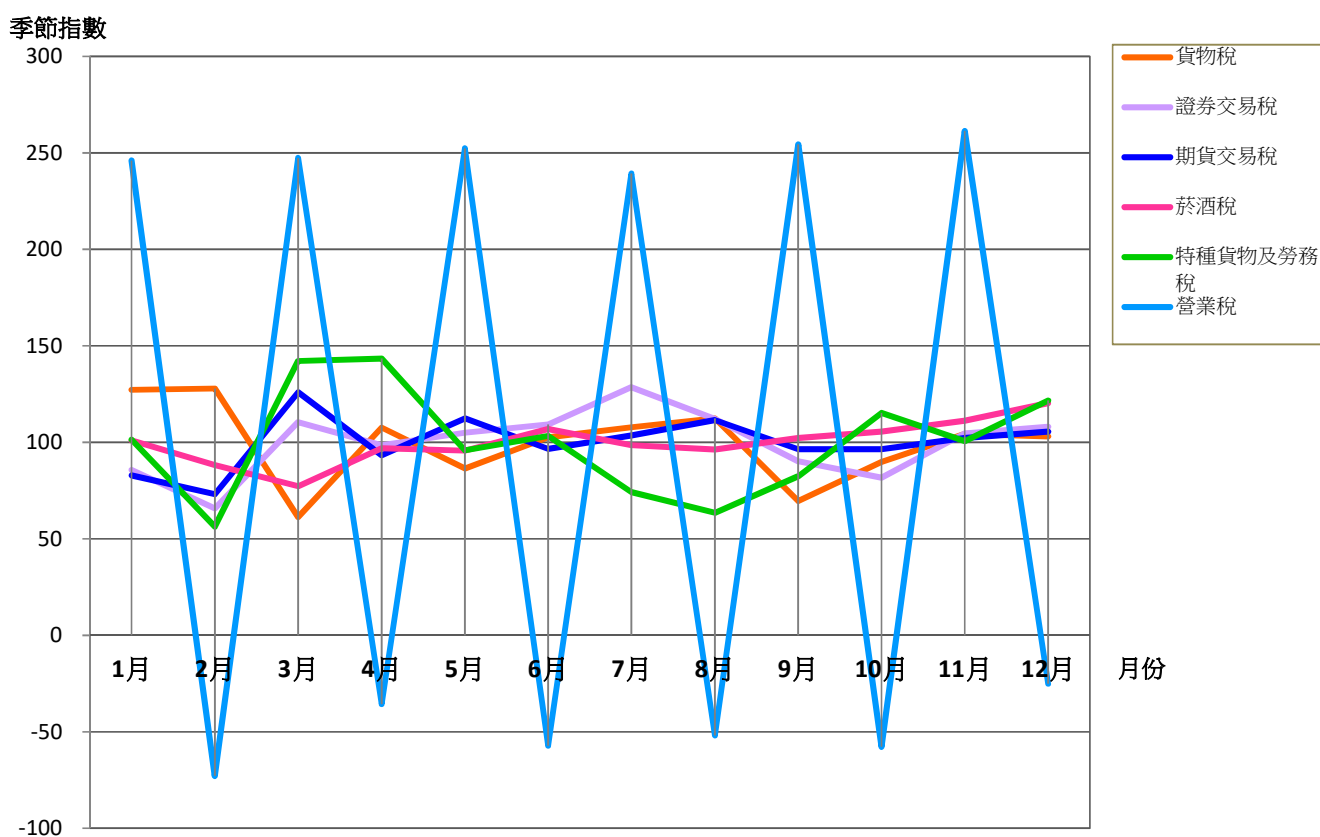
(二)本(112)年度各項國稅之貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅季節指數分析

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	127.26	127.89	61.24	107.64	86.43	102.55	107.81	112.44	69.57	89.81	104.41	102.95
證券交易稅	85.69	65.69	110.42	98.61	104.93	109.32	128.56	112.12	90.13	81.70	104.71	108.12
期貨交易稅	82.80	73.10	125.94	93.37	112.42	96.57	103.58	111.46	96.40	96.46	102.34	105.56
菸酒稅	100.98	88.26	77.22	96.87	95.65	106.83	98.57	96.23	102.31	105.48	111.26	120.34
特種貨物及勞務稅	101.42	56.26	142.17	143.41	95.87	103.36	74.14	63.45	82.40	115.20	100.59	121.73
營業稅	246.01	-72.92	247.38	-35.72	252.35	-57.19	239.35	-52.03	254.35	-57.83	261.36	-25.11

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61.24至127.89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65.69至128.56之間，以7月份指數最高，2月份指數最低。
- (3)期貨交易稅：指數約於73.10至125.94之間，以3月份指數最高，2月份指數最低。
- (4)菸酒稅：指數約於77.22至120.34之間，以12月份指數最高，3月份指數最低。
- (5)特種貨物及勞務稅：指數約於56.26至143.41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239.35至261.36之間，以11月份指數261.36為最高，雙月份指數約於-72.92至-25.11之間，以2月份指數最低。

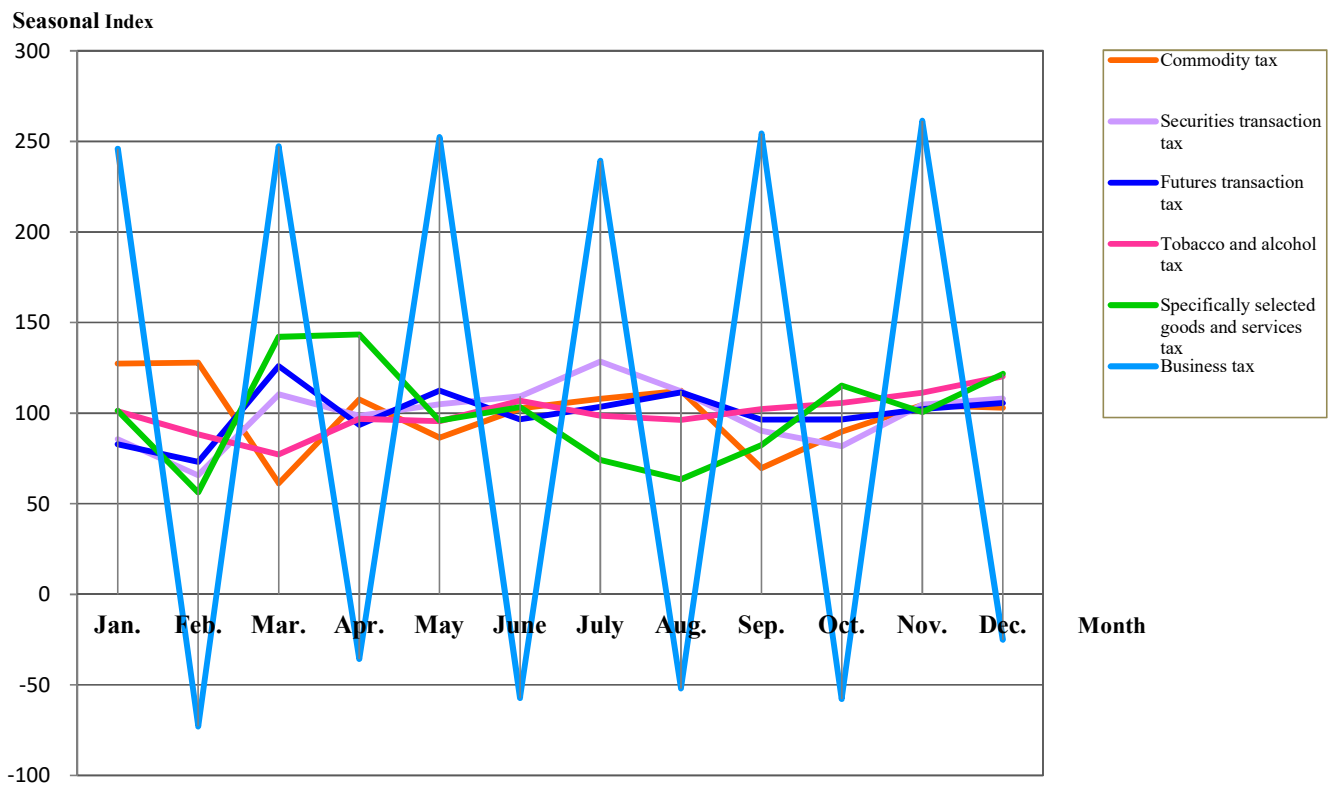
2. Seasonal index analysis of each category of national tax of current year (2023), including commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax

2-1 Table of Seasonal Index

Seasonal Index \ Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Commodity tax	127.26	127.89	61.24	107.64	86.43	102.55	107.81	112.44	69.57	89.81	104.41	102.95
Securities transaction tax	85.69	65.69	110.42	98.61	104.93	109.32	128.56	112.12	90.13	81.70	104.71	108.12
Futures transaction tax	82.80	73.10	125.94	93.37	112.42	96.57	103.58	111.46	96.40	96.46	102.34	105.56
Tobacco and alcohol tax	100.98	88.26	77.22	96.87	95.65	106.83	98.57	96.23	102.31	105.48	111.26	120.34
Specifically selected goods and services tax	101.42	56.26	142.17	143.41	95.87	103.36	74.14	63.45	82.40	115.20	100.59	121.73
Business tax	246.01	-72.92	247.38	-35.72	252.35	-57.19	239.35	-52.03	254.35	-57.83	261.36	-25.11

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 61.24 and 127.89, with the highest in February and lowest in March.

2-2-2 Securities transaction tax: The indices are between 65.69 and 128.56, with the highest in July and lowest in February.

2-2-3 Futures transaction tax: The indices are between 73.10 and 125.94, with the highest in March and lowest in February.

2-2-4 Tobacco and alcohol tax: The indices are between 77.22 and 120.34, with the highest in December and lowest in March.

2-2-5 Specifically selected goods and services tax: The indices are between 56.26 and 143.41, 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 239.35 and 261.36) with the highest of 261.36 in November, and negative in even months (between -72.92 and -25.11) with the lowest index in February.

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貳、統計表

Statistical Tables

表1. 歷年各項國稅實徵數與預算數比較

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	Income Tax			營利事業所得稅 Profit-seeking Enterprise Income Tax
103年							
	預算數	67,392,530	31,861,889	18,261,000	13,600,889	2,080,000	3,757,000
	實徵數	80,248,221	43,016,427	19,477,487	23,538,940	1,420,765	3,348,527
	實徵淨額	69,818,099	36,227,217	19,035,683	17,191,534	1,417,073	3,264,796
	實徵數達成率	119.1	135.0	106.7	173.1	68.3	89.1
	實徵數年增率	6.0	5.1	12.0	0.0	2.7	-9.3
	實徵淨額達成率	103.6	113.7	104.2	126.4	68.1	86.9
	實徵淨額年增率	6.0	4.9	11.7	-1.8	2.8	-7.3
104年							
	預算數	69,431,307	33,752,000	18,773,000	14,979,000	2,122,000	3,630,000
	實徵數	89,081,902	50,224,345	24,208,640	26,015,705	1,837,145	3,538,299
	實徵淨額	78,353,040	42,984,142	23,860,148	19,123,994	1,831,233	3,526,991
	實徵數達成率	128.3	148.8	129.0	173.7	86.6	97.5
	實徵數年增率	11.0	16.8	24.3	10.5	29.3	5.7
	實徵淨額達成率	112.8	127.4	127.1	127.7	86.3	97.2
	實徵淨額年增率	12.2	18.7	25.3	11.2	29.2	8.0
105年							
	預算數	77,681,469	40,929,182	21,377,182	19,552,000	2,100,000	3,709,000
	實徵數	95,447,604	55,829,128	27,943,613	27,885,515	2,232,991	2,969,208
	實徵淨額	87,330,161	50,586,171	27,419,867	23,166,304	2,228,954	2,915,474
	實徵數達成率	122.9	136.4	130.7	142.6	106.3	80.1
	實徵數年增率	7.1	11.2	15.4	7.2	21.5	-16.1
	實徵淨額達成率	112.4	123.6	128.3	118.5	106.1	78.6
	實徵淨額年增率	11.5	17.7	14.9	21.1	21.7	-17.3
106年							
	預算數	81,016,422	42,327,906	21,858,700	20,469,206	2,210,000	3,549,000
	實徵數	106,205,750	56,698,032	28,492,550	28,205,482	2,758,174	3,762,778
	實徵淨額	97,611,640	51,292,755	27,971,685	23,321,070	2,751,518	3,735,965
	實徵數達成率	131.1	133.9	130.3	137.8	124.8	106.0
	實徵數年增率	11.3	1.6	2.0	1.1	23.5	26.7
	實徵淨額達成率	120.5	121.2	128.0	113.9	124.5	105.3
	實徵淨額年增率	11.8	1.4	2.0	0.7	23.4	28.1
107年							
	預算數	90,292,378	51,489,205	28,921,448	22,567,757	1,513,000	3,067,778
	實徵數	122,714,885	61,945,624	30,644,559	31,301,065	2,727,110	3,888,343
	實徵淨額	113,070,128	55,878,536	29,958,055	25,920,481	2,711,697	3,851,957
	實徵數達成率	135.9	120.3	106.0	138.7	180.2	126.7
	實徵數年增率	15.5	9.3	7.6	11.0	-1.1	3.3
	實徵淨額達成率	125.2	108.5	103.6	114.9	179.2	125.6
	實徵淨額年增率	15.8	8.9	7.1	11.1	-1.4	3.1

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

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY 2014
					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	CY 2015
					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	CY 2016
					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	CY 2017
					Budget
6,103,000	30,000	7,506,000	83,000	19,207,516	Actual Revenues
5,779,488	44,238	15,112,040	35,869	22,015,131	Net Tax Revenues
5,779,428	44,238	15,112,040	33,566	18,862,130	% of Actual Revenues to Budget
94.7	147.5	201.3	43.2	114.6	Actual Revenues Annual Growth Rate
40.2	38.1	71.2	-54.1	3.1	% of Net Tax Revenues to Budget
94.7	147.5	201.3	40.4	98.2	Net Tax Revenues Annual Growth Rate
40.2	38.3	71.2	-54.1	1.7	CY 2018
					Budget
6,032,000	32,000	9,297,500	39,000	18,821,895	Actual Revenues
6,163,739	47,878	24,700,331	17,383	23,224,477	Net Tax Revenues
6,163,720	47,878	24,700,331	16,447	19,699,562	% of Actual Revenues to Budget
102.2	149.6	265.7	44.6	123.4	Actual Revenues Annual Growth Rate
6.6	8.2	63.4	-51.5	5.5	% of Net Tax Revenues to Budget
102.2	149.6	265.7	42.2	104.7	Net Tax Revenues Annual Growth Rate
6.6	8.2	63.4	-51.0	4.4	

1. Source: Accounting and Statistics Office of the Bureau(The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表1. 歷年各項國稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	Income Tax			Income Tax
			營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax			
108年	預算數	96,208,303	53,946,480	33,214,345	20,732,135	1,513,000	3,442,222
	實徵數	130,173,574	66,691,680	36,371,591	30,320,089	2,834,276	3,251,204
	實徵淨額	118,831,444	58,938,816	35,539,661	23,399,155	2,822,294	3,146,126
	實徵數達成率	135.3	123.6	109.5	146.2	187.3	94.5
	實徵數年增率	6.1	7.7	18.7	-3.1	3.9	-16.4
	實徵淨額達成率	123.5	109.3	107.0	112.9	186.5	91.4
	實徵淨額年增率	5.1	5.5	18.6	-9.7	4.1	-18.3
109年	預算數	101,068,127	57,544,011	34,546,140	22,997,871	1,627,000	3,566,667
	實徵數	127,244,270	56,070,108	26,118,177	29,951,931	2,467,279	2,540,643
	實徵淨額	115,058,219	48,478,849	25,688,140	22,790,709	2,450,533	2,203,201
	實徵數達成率	125.9	97.4	75.6	130.2	151.6	71.2
	實徵數年增率	-2.3	-15.9	-28.2	-1.2	-12.9	-21.9
	實徵淨額達成率	113.8	84.2	74.4	99.1	150.6	61.8
	實徵淨額年增率	-3.2	-17.7	-27.7	-2.6	-13.2	-30.0
110年	預算數	102,882,923	56,793,887	33,183,619	23,610,268	1,633,000	3,355,556
	實徵數	146,829,573	62,722,956	30,690,840	32,032,116	3,812,625	2,277,716
	實徵淨額	135,137,025	54,547,970	29,778,982	24,768,988	3,803,823	2,112,502
	實徵數達成率	142.7	110.4	92.5	135.7	233.5	67.9
	實徵數年增率	15.4	11.9	17.5	6.9	54.5	-10.3
	實徵淨額達成率	131.4	96.0	89.7	104.9	232.9	63.0
	實徵淨額年增率	17.5	12.5	15.9	8.7	55.2	-4.1
111年	預算數	118,167,896	64,529,804	39,347,120	25,182,684	1,633,000	2,884,444
	實徵數	157,657,018	80,117,819	42,398,786	37,719,033	3,857,622	2,428,528
	實徵淨額	144,822,087	71,445,246	41,603,852	29,841,394	3,853,120	2,269,936
	實徵數達成率	133.4	124.2	107.8	149.8	236.2	84.2
	實徵數年增率	7.4	27.7	38.1	17.8	1.2	6.6
	實徵淨額達成率	122.6	110.7	105.7	118.5	236.0	78.7
	實徵淨額年增率	7.2	31.0	39.7	20.5	1.3	7.5
112年	預算數	130,665,349	79,239,866	52,157,477	27,082,389	1,644,000	2,053,333
	實徵數	171,507,165	90,166,421	45,218,155	44,948,266	4,101,153	2,773,204
	實徵淨額	158,463,407	81,015,097	44,514,996	36,500,101	4,094,244	2,637,271
	實徵數達成率	131.3	113.8	86.7	166.0	249.5	135.1
	實徵數年增率	8.8	12.5	6.6	19.2	6.3	14.2
	實徵淨額達成率	121.3	102.2	85.3	134.8	249.0	128.4
	實徵淨額年增率	9.4	13.4	7.0	22.3	6.3	16.2

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

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

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY 2019
					Budget
6,842,000	55,000	9,785,000	38,000	20,586,601	Actual Revenues
5,395,316	40,237	27,102,879	3,081	24,854,901	Net Tax Revenues
5,395,316	40,237	27,102,879	-5,876	21,391,652	% of Actual Revenues to Budget
78.9	73.2	277.0	8.1	120.7	Actual Revenues Annual Growth Rate
-12.5	-16.0	9.7	-82.3	7.0	% of Net Tax Revenues to Budget
78.9	73.2	277.0	-	103.9	Net Tax Revenues Annual Growth Rate
-12.5	-16.0	9.7	-	8.6	CY 2020
					Budget
6,529,000	46,000	11,403,750	20,000	20,331,699	Actual Revenues
9,304,738	66,305	29,063,196	4,822	27,727,179	Net Tax Revenues
9,304,678	66,305	29,063,196	1,627	23,489,830	% of Actual Revenues to Budget
142.5	144.1	254.9	24.1	136.4	Actual Revenues Annual Growth Rate
72.5	64.8	7.2	56.5	11.6	% of Net Tax Revenues to Budget
142.5	144.1	254.9	8.1	115.5	Net Tax Revenues Annual Growth Rate
72.5	64.8	7.2	-	9.8	CY 2021
					Budget
7,037,000	45,000	12,057,500	10,000	21,950,980	Actual Revenues
18,502,616	96,786	29,643,941	23,102	29,749,831	Net Tax Revenues
18,502,537	96,786	29,643,941	23,102	26,406,364	% of Actual Revenues to Budget
262.9	215.1	245.9	231.0	135.5	Actual Revenues Annual Growth Rate
98.9	46.0	2.0	379.1	7.3	% of Net Tax Revenues to Budget
262.9	215.1	245.9	231.0	120.3	Net Tax Revenues Annual Growth Rate
98.9	46.0	2.0	1,319.9	12.4	CY 2022
					Budget
10,756,934	66,000	13,051,250	3,000	25,243,464	Actual Revenues
9,964,937	100,611	28,695,445	40,373	32,451,683	Net Tax Revenues
9,964,937	100,611	28,695,445	40,373	28,452,419	% of Actual Revenues to Budget
92.6	152.4	219.9	1,345.8	128.6	Actual Revenues Annual Growth Rate
-46.1	4.0	-3.2	74.8	9.1	% of Net Tax Revenues to Budget
92.6	152.4	219.9	1,345.8	112.7	Net Tax Revenues Annual Growth Rate
-46.1	4.0	-3.2	74.8	7.7	CY 2023
					Budget
9,956,000	65,000	13,230,000	18,000	24,459,150	Actual Revenues
11,324,058	80,554	26,786,898	27,077	36,247,800	Net Tax Revenues
11,324,038	80,554	26,786,898	27,077	32,498,228	% of Actual Revenues to Budget
113.7	123.9	202.5	150.4	148.2	Actual Revenues Annual Growth Rate
13.6	-19.9	-6.7	-32.9	11.7	% of Net Tax Revenues to Budget
113.7	123.9	202.5	150.4	132.9	Net Tax Revenues Annual Growth Rate
13.6	-19.9	-6.7	-32.9	14.2	CY 2023

1. Source: Accounting and Statistics Office of the Bureau(The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較

單位：新臺幣千元

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
103年					
	預算數	67,392,530	43,272,150	4,122,620	13,575,200
	實徵數	80,248,221	52,780,602	5,490,804	14,050,763
	實徵淨額	69,818,099	45,523,469	4,628,917	12,722,957
	實徵數達成率	119.1	122.0	133.2	103.5
	實徵數年增率	6.0	8.5	5.6	-2.5
	實徵淨額達成率	103.6	105.2	112.3	93.7
	實徵淨額年增率	6.0	8.8	5.6	-3.0
104年					
	預算數	69,431,307	44,404,548	4,506,432	13,642,128
	實徵數	89,081,902	59,017,352	6,034,059	15,620,665
	實徵淨額	78,353,040	51,547,487	5,115,606	14,349,047
	實徵數達成率	128.3	132.9	133.9	114.5
	實徵數年增率	11.0	11.8	9.9	11.2
	實徵淨額達成率	112.8	116.1	113.5	105.2
	實徵淨額年增率	12.2	13.2	10.5	12.8
105年					
	預算數	77,681,469	50,383,105	5,111,242	14,435,857
	實徵數	95,447,604	64,956,462	6,511,112	15,280,205
	實徵淨額	87,330,161	59,346,470	5,828,008	14,228,141
	實徵數達成率	122.9	128.9	127.4	105.8
	實徵數年增率	7.1	10.1	7.9	-2.2
	實徵淨額達成率	112.4	117.8	114.0	98.6
	實徵淨額年增率	11.5	15.1	13.9	-0.8
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

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
			Budget
1,425,390	399,100	4,598,070	Actual Revenues
2,020,182	649,487	5,256,383	Net Tax Revenues
1,796,085	530,505	4,616,166	% of Actual Revenues to Budget
141.7	162.7	114.3	Actual Revenues Annual Growth Rate
14.1	2.0	4.4	% of Net Tax Revenues to Budget
126.0	132.9	100.4	Net Tax Revenues Annual Growth Rate
16.8	0.6	4.1	CY 2015
			Budget
1,694,113	477,564	4,706,522	Actual Revenues
2,373,953	688,749	5,347,124	Net Tax Revenues
2,129,129	556,053	4,655,718	% of Actual Revenues to Budget
140.1	144.2	113.6	Actual Revenues Annual Growth Rate
17.5	6.0	1.7	% of Net Tax Revenues to Budget
125.7	116.4	98.9	Net Tax Revenues Annual Growth Rate
18.5	4.8	0.9	CY 2016
			Budget
2,090,131	582,396	5,078,738	Actual Revenues
2,201,708	835,266	5,662,851	Net Tax Revenues
2,007,193	717,007	5,203,342	% of Actual Revenues to Budget
105.3	143.4	111.5	Actual Revenues Annual Growth Rate
-7.3	21.3	5.9	% of Net Tax Revenues to Budget
96.0	123.1	102.5	Net Tax Revenues Annual Growth Rate
-5.7	28.9	11.8	CY 2017
			Budget
2,113,481	634,342	5,378,951	Actual Revenues
2,006,564	864,271	6,170,052	Net Tax Revenues
1,785,589	740,556	5,705,526	% of Actual Revenues to Budget
94.9	136.2	114.7	Actual Revenues Annual Growth Rate
-8.9	3.5	9.0	% of Net Tax Revenues to Budget
84.5	116.7	106.1	Net Tax Revenues Annual Growth Rate
-11.0	3.3	9.7	CY 2018
			Budget
1,941,787	703,515	5,598,716	Actual Revenues
2,027,681	887,263	6,627,464	Net Tax Revenues
1,752,173	748,571	5,947,472	% of Actual Revenues to Budget
104.4	126.1	118.4	Actual Revenues Annual Growth Rate
1.1	2.7	7.4	% of Net Tax Revenues to Budget
90.2	106.4	106.2	Net Tax Revenues Annual Growth Rate
-1.9	1.1	4.2	

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
108年				
預算數	96,208,303	66,971,705	6,034,884	14,750,974
實徵數	130,173,574	95,610,735	7,611,513	17,264,197
實徵淨額	118,831,444	87,950,736	6,617,950	15,718,251
實徵數達成率	135.3	142.8	126.1	117.0
實徵數年增率	6.1	8.5	11.1	-5.2
實徵淨額達成率	123.5	131.3	109.7	106.6
實徵淨額年增率	5.1	7.8	9.0	-7.5
109年				
預算數	101,068,127	71,893,649	6,288,486	14,363,083
實徵數	127,244,270	91,738,140	7,401,613	17,700,461
實徵淨額	115,058,219	83,321,468	6,332,714	16,171,571
實徵數達成率	125.9	127.6	117.7	123.2
實徵數年增率	-2.3	-4.1	-2.8	2.5
實徵淨額達成率	113.8	115.9	100.7	112.6
實徵淨額年增率	-3.2	-5.3	-4.3	2.9
110年				
預算數	102,882,923	73,266,068	6,622,081	14,149,154
實徵數	146,829,573	106,368,587	7,442,061	19,263,580
實徵淨額	135,137,025	98,543,869	6,389,671	17,672,937
實徵數達成率	142.7	145.2	112.4	136.1
實徵數年增率	15.4	15.9	0.5	8.8
實徵淨額達成率	131.4	134.5	96.5	124.9
實徵淨額年增率	17.5	18.3	0.9	9.3
111年				
預算數	118,167,896	84,893,158	7,225,908	15,486,325
實徵數	157,657,018	116,217,184	8,320,945	20,533,656
實徵淨額	144,822,087	107,457,238	7,234,336	18,831,364
實徵數達成率	133.4	136.9	115.2	132.6
實徵數年增率	7.4	9.3	11.8	6.6
實徵淨額達成率	122.6	126.6	100.1	121.6
實徵淨額年增率	7.2	9.0	13.2	6.6
112年				
預算數	130,665,349	95,959,494	7,821,938	15,979,423
實徵數	171,507,165	124,712,678	10,031,624	22,425,415
實徵淨額	158,463,407	116,031,801	8,747,481	20,697,363
實徵數達成率	131.3	130.0	128.2	140.3
實徵數年增率	8.8	7.3	20.6	9.2
實徵淨額達成率	121.3	120.9	111.8	129.5
實徵淨額年增率	9.4	8.0	20.9	9.9

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
			Budget
1,840,970	693,348	5,916,422	Actual Revenues
2,183,888	849,057	6,654,184	Net Tax Revenues
1,875,737	649,410	6,019,360	% of Actual Revenues to Budget
118.6	122.5	112.5	Actual Revenues Annual Growth Rate
7.7	-4.3	0.4	% of Net Tax Revenues to Budget
101.9	93.7	101.7	Net Tax Revenues Annual Growth Rate
7.1	-13.2	1.2	CY 2020
			Budget
1,842,337	692,063	5,988,509	Actual Revenues
2,093,139	879,356	7,431,561	Net Tax Revenues
1,787,566	662,971	6,781,929	% of Actual Revenues to Budget
113.6	127.1	124.1	Actual Revenues Annual Growth Rate
-4.2	3.6	11.7	% of Net Tax Revenues to Budget
97.0	95.8	113.2	Net Tax Revenues Annual Growth Rate
-4.7	2.1	12.7	CY 2021
			Budget
1,812,687	684,611	6,348,322	Actual Revenues
2,465,769	998,375	10,291,201	Net Tax Revenues
2,130,503	779,869	9,620,176	% of Actual Revenues to Budget
136.0	145.8	162.1	Actual Revenues Annual Growth Rate
17.8	13.5	38.5	% of Net Tax Revenues to Budget
117.5	113.9	151.5	Net Tax Revenues Annual Growth Rate
19.2	17.6	41.9	CY 2022
			Budget
2,014,240	747,671	7,800,594	Actual Revenues
2,443,613	1,083,015	9,058,605	Net Tax Revenues
2,101,268	839,944	8,357,937	% of Actual Revenues to Budget
121.3	144.9	116.1	Actual Revenues Annual Growth Rate
-0.9	8.5	-12.0	% of Net Tax Revenues to Budget
104.3	112.3	107.1	Net Tax Revenues Annual Growth Rate
-1.4	7.7	-13.1	CY 2023
			Budget
2,025,432	825,820	8,053,242	Actual Revenues
2,810,526	1,487,832	10,039,090	Net Tax Revenues
2,456,914	1,231,883	9,297,965	% of Actual Revenues to Budget
138.8	180.2	124.7	Actual Revenues Annual Growth Rate
15.0	37.4	10.8	% of Net Tax Revenues to Budget
121.3	149.2	115.5	Net Tax Revenues Annual Growth Rate
16.9	46.7	11.2	

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較

單位：新臺幣千元

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
103年				
預算數	18,261,000	14,597,670	1,159,250	1,487,330
實徵數	19,477,487	15,563,340	1,324,903	1,609,888
實徵淨額	19,035,683	15,212,676	1,298,810	1,574,212
實徵數達成率	106.7	106.6	114.3	108.2
實徵數年增率	12.0	13.3	16.1	3.5
實徵淨額達成率	104.2	104.2	112.0	105.8
實徵淨額年增率	11.7	13.1	15.5	2.9
104年				
預算數	18,773,000	14,868,420	1,227,480	1,613,710
實徵數	24,208,640	19,483,205	1,475,416	2,111,114
實徵淨額	23,860,148	19,243,082	1,444,171	2,070,299
實徵數達成率	129.0	131.0	120.2	130.8
實徵數年增率	24.3	25.2	11.4	31.1
實徵淨額達成率	127.1	129.4	117.7	128.3
實徵淨額年增率	25.3	26.5	11.2	31.5
105年				
預算數	21,377,182	17,026,861	1,390,966	1,853,838
實徵數	27,943,613	22,347,275	1,814,752	2,350,406
實徵淨額	27,419,867	21,926,260	1,782,625	2,306,560
實徵數達成率	130.7	131.2	130.5	126.8
實徵數年增率	15.4	14.7	23.0	11.3
實徵淨額達成率	128.3	128.8	128.2	124.4
實徵淨額年增率	14.9	13.9	23.4	11.4
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

1. 資料來源：本局主計室。

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
			Budget
232,600	73,880	710,270	Actual Revenues
250,429	73,552	655,375	Net Tax Revenues
242,058	71,114	636,813	% of Actual Revenues to Budget
107.7	99.6	92.3	Actual Revenues Annual Growth Rate
11.1	-12.1	-0.1	% of Net Tax Revenues to Budget
104.1	96.3	89.7	Net Tax Revenues Annual Growth Rate
9.5	-13.6	-0.1	
			CY 2015
			Budget
253,280	81,850	728,260	Actual Revenues
354,169	75,611	709,125	Net Tax Revenues
347,408	72,907	682,281	% of Actual Revenues to Budget
139.8	92.4	97.4	Actual Revenues Annual Growth Rate
41.4	2.8	8.2	% of Net Tax Revenues to Budget
137.2	89.1	93.7	Net Tax Revenues Annual Growth Rate
43.5	2.5	7.1	
			CY 2016
			Budget
293,664	80,813	731,040	Actual Revenues
370,636	134,429	926,115	Net Tax Revenues
366,603	131,684	906,135	% of Actual Revenues to Budget
126.2	166.3	126.7	Actual Revenues Annual Growth Rate
4.6	77.8	30.6	% of Net Tax Revenues to Budget
124.8	162.9	124.0	Net Tax Revenues Annual Growth Rate
5.5	80.6	32.8	
			CY 2017
			Budget
296,025	86,300	716,640	Actual Revenues
319,313	124,066	872,996	Net Tax Revenues
313,287	121,499	851,094	% of Actual Revenues to Budget
107.9	143.8	121.8	Actual Revenues Annual Growth Rate
-13.8	-7.7	-5.7	% of Net Tax Revenues to Budget
105.8	140.8	118.8	Net Tax Revenues Annual Growth Rate
-14.5	-7.7	-6.1	
			CY 2018
			Budget
374,892	118,625	918,806	Actual Revenues
286,631	146,001	1,013,799	Net Tax Revenues
266,100	143,554	969,858	% of Actual Revenues to Budget
76.5	123.1	110.3	Actual Revenues Annual Growth Rate
-10.2	17.7	16.1	% of Net Tax Revenues to Budget
71.0	121.0	105.6	Net Tax Revenues Annual Growth Rate
-15.1	18.2	14.0	

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

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

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
108年				
預算數	33,214,345	26,830,163	2,068,192	2,727,340
實徵數	36,371,591	29,248,452	2,512,911	3,103,903
實徵淨額	35,539,661	28,610,867	2,472,474	2,988,381
實徵數達成率	109.5	109.0	121.5	113.8
實徵數年增率	18.7	18.0	32.2	23.6
實徵淨額達成率	107.0	106.6	119.5	109.6
實徵淨額年增率	18.6	17.7	33.2	23.6
109年				
預算數	34,546,140	27,985,620	2,205,780	2,836,850
實徵數	26,118,177	20,290,685	1,941,577	2,568,187
實徵淨額	25,688,140	19,972,769	1,911,616	2,523,611
實徵數達成率	75.6	72.5	88.0	90.5
實徵數年增率	-28.2	-30.6	-22.7	-17.3
實徵淨額達成率	74.4	71.4	86.7	89.0
實徵淨額年增率	-27.7	-30.2	-22.7	-15.6
110年				
預算數	33,183,619	26,504,010	2,262,880	2,907,839
實徵數	30,690,840	23,721,080	1,942,685	3,477,311
實徵淨額	29,778,982	23,009,648	1,891,298	3,398,132
實徵數達成率	92.5	89.5	85.9	119.6
實徵數年增率	17.5	16.9	0.1	35.4
實徵淨額達成率	89.7	86.8	83.6	116.9
實徵淨額年增率	15.9	15.2	-1.1	34.7
111年				
預算數	39,347,120	31,018,206	2,685,944	3,859,860
實徵數	42,398,786	33,693,020	2,478,893	4,367,499
實徵淨額	41,603,852	33,059,937	2,439,758	4,287,889
實徵數達成率	107.8	108.6	92.3	113.2
實徵數年增率	38.1	42.0	27.6	25.6
實徵淨額達成率	105.7	106.6	90.8	111.1
實徵淨額年增率	39.7	43.7	29.0	26.2
112年				
預算數	52,157,477	41,217,777	3,486,580	5,132,840
實徵數	45,218,155	35,307,257	3,046,410	4,689,818
實徵淨額	44,514,996	34,772,797	2,982,743	4,623,654
實徵數達成率	86.7	85.7	87.4	91.4
實徵數年增率	6.6	4.8	22.9	7.4
實徵淨額達成率	85.3	84.4	85.5	90.1
實徵淨額年增率	7.0	5.2	22.3	7.8

1. 資料來源：本局主計室。

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

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

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
369,510	154,130	1,065,010	Budget
291,062	108,035	1,107,228	Actual Revenues
282,915	105,764	1,079,260	Net Tax Revenues
78.8	70.1	104.0	% of Actual Revenues to Budget
1.5	-26.0	9.2	Actual Revenues Annual Growth Rate
76.6	68.6	101.3	% of Net Tax Revenues to Budget
6.3	-26.3	11.3	Net Tax Revenues Annual Growth Rate
			CY 2020
319,620	136,840	1,061,430	Budget
219,694	85,672	1,012,362	Actual Revenues
214,011	82,784	983,349	Net Tax Revenues
68.7	62.6	95.4	% of Actual Revenues to Budget
-24.5	-20.7	-8.6	Actual Revenues Annual Growth Rate
67.0	60.5	92.6	% of Net Tax Revenues to Budget
-24.4	-21.7	-8.9	Net Tax Revenues Annual Growth Rate
			CY 2021
277,920	120,710	1,110,260	Budget
282,523	103,282	1,163,959	Actual Revenues
262,125	100,012	1,117,767	Net Tax Revenues
101.7	85.6	104.8	% of Actual Revenues to Budget
28.6	20.6	15.0	Actual Revenues Annual Growth Rate
94.3	82.9	100.7	% of Net Tax Revenues to Budget
22.5	20.8	13.7	Net Tax Revenues Annual Growth Rate
			CY 2022
324,280	122,350	1,336,480	Budget
296,639	109,404	1,453,331	Actual Revenues
291,976	105,775	1,418,517	Net Tax Revenues
91.5	89.4	108.7	% of Actual Revenues to Budget
5.0	5.9	24.9	Actual Revenues Annual Growth Rate
90.0	86.5	106.1	% of Net Tax Revenues to Budget
11.4	5.8	26.9	Net Tax Revenues Annual Growth Rate
			CY 2023
403,430	158,290	1,758,560	Budget
377,963	247,092	1,549,615	Actual Revenues
370,628	242,782	1,522,392	Net Tax Revenues
93.7	156.1	88.1	% of Actual Revenues to Budget
27.4	125.9	6.6	Actual Revenues Annual Growth Rate
91.9	153.4	86.6	% of Net Tax Revenues to Budget
26.9	129.5	7.3	Net Tax Revenues Annual Growth Rate

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

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

表4. 歷年各縣市綜合所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
103年				
預算數	13,600,889	9,712,390	754,400	1,463,910
實徵數	23,538,940	15,979,354	1,591,945	2,868,779
實徵淨額	17,191,534	12,087,153	951,541	1,924,165
實徵數達成率	173.1	164.5	211.0	196.0
實徵數年增率	0.0	1.2	-5.8	-0.4
實徵淨額達成率	126.4	124.5	126.1	131.4
實徵淨額年增率	-1.8	-0.5	-11.6	-1.5
104年				
預算數	14,979,000	10,468,450	886,040	1,673,780
實徵數	26,015,705	17,744,168	1,806,851	3,209,441
實徵淨額	19,123,994	13,532,462	1,097,665	2,186,604
實徵數達成率	173.7	169.5	203.9	191.7
實徵數年增率	10.5	11.0	13.5	11.9
實徵淨額達成率	127.7	129.3	123.9	130.6
實徵淨額年增率	11.2	12.0	15.4	13.6
105年				
預算數	19,552,000	13,716,980	1,137,630	2,198,400
實徵數	27,885,515	19,245,861	1,924,903	3,163,522
實徵淨額	23,166,304	16,488,252	1,452,984	2,371,424
實徵數達成率	142.6	140.3	169.2	143.9
實徵數年增率	7.2	8.5	6.5	-1.4
實徵淨額達成率	118.5	120.2	127.7	107.9
實徵淨額年增率	21.1	21.8	32.4	8.5
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

1. 資料來源：本局主計室。

2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
			Budget
409,840	240,279	1,020,070	Actual Revenues
809,207	494,144	1,795,511	Net Tax Revenues
595,348	378,524	1,254,803	% of Actual Revenues to Budget
197.4	205.7	176.0	Actual Revenues Annual Growth Rate
2.0	1.9	-5.5	% of Net Tax Revenues to Budget
145.3	157.5	123.0	Net Tax Revenues Annual Growth Rate
2.9	0.3	-8.8	
			CY 2015
			Budget
499,170	307,750	1,143,810	Actual Revenues
854,973	539,128	1,861,144	Net Tax Revenues
625,799	413,256	1,268,208	% of Actual Revenues to Budget
171.3	175.2	162.7	Actual Revenues Annual Growth Rate
5.7	9.1	3.7	% of Net Tax Revenues to Budget
125.4	134.3	110.9	Net Tax Revenues Annual Growth Rate
5.1	9.2	1.1	
			CY 2016
			Budget
655,270	425,610	1,418,110	Actual Revenues
872,855	620,342	2,058,032	Net Tax Revenues
687,095	506,011	1,660,538	% of Actual Revenues to Budget
133.2	145.8	145.1	Actual Revenues Annual Growth Rate
2.1	15.1	10.6	% of Net Tax Revenues to Budget
104.9	118.9	117.1	Net Tax Revenues Annual Growth Rate
9.8	22.4	30.9	
			CY 2017
			Budget
668,309	457,708	1,483,181	Actual Revenues
866,760	649,118	2,072,604	Net Tax Revenues
663,995	529,433	1,667,867	% of Actual Revenues to Budget
129.7	141.8	139.7	Actual Revenues Annual Growth Rate
-0.7	4.6	0.7	% of Net Tax Revenues to Budget
99.4	115.7	112.5	Net Tax Revenues Annual Growth Rate
-3.4	4.6	0.4	
			CY 2018
			Budget
670,873	496,880	1,583,520	Actual Revenues
873,751	661,578	2,094,584	Net Tax Revenues
653,020	527,401	1,657,506	% of Actual Revenues to Budget
130.2	133.1	132.3	Actual Revenues Annual Growth Rate
0.8	1.9	1.1	% of Net Tax Revenues to Budget
97.3	106.1	104.7	Net Tax Revenues Annual Growth Rate
-1.7	-0.4	-0.6	

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

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

表4. 歷年各縣市綜合所得稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
108年				
預算數	20,732,135	15,053,932	1,221,440	1,999,340
實徵數	30,320,089	21,678,143	1,926,056	3,014,852
實徵淨額	23,399,155	17,643,673	1,244,013	1,842,252
實徵數達成率	146.2	144.0	157.7	150.8
實徵數年增率	-3.1	-3.5	-4.1	-6.0
實徵淨額達成率	112.9	117.2	101.8	92.1
實徵淨額年增率	-9.7	-8.5	-16.4	-20.5
109年				
預算數	22,997,871	17,119,624	1,294,127	1,986,140
實徵數	29,951,931	20,829,654	2,052,930	3,189,934
實徵淨額	22,790,709	16,653,149	1,349,037	1,980,940
實徵數達成率	130.2	121.7	158.6	160.6
實徵數年增率	-1.2	-3.9	6.6	5.8
實徵淨額達成率	99.1	97.3	104.2	99.7
實徵淨額年增率	-2.6	-5.6	8.4	7.5
110年				
預算數	23,610,268	17,693,714	1,303,454	1,940,560
實徵數	32,032,116	22,752,270	1,911,065	3,426,284
實徵淨額	24,768,988	18,534,746	1,185,758	2,198,730
實徵數達成率	135.7	128.6	146.6	176.6
實徵數年增率	6.9	9.2	-6.9	7.4
實徵淨額達成率	104.9	104.8	91.0	113.3
實徵淨額年增率	8.7	11.3	-12.1	11.0
111年				
預算數	25,182,684	18,900,029	1,309,970	2,050,995
實徵數	37,719,033	27,364,858	2,156,090	3,844,889
實徵淨額	29,841,394	22,774,530	1,397,572	2,486,985
實徵數達成率	149.8	144.8	164.6	187.5
實徵數年增率	17.8	20.3	12.8	12.2
實徵淨額達成率	118.5	120.5	106.7	121.3
實徵淨額年增率	20.5	22.9	17.9	13.1
112年				
預算數	27,082,389	20,454,479	1,355,140	2,192,330
實徵數	44,948,266	32,192,782	2,662,277	4,672,045
實徵淨額	36,500,101	27,247,183	1,831,550	3,250,179
實徵數達成率	166.0	157.4	196.5	213.1
實徵數年增率	19.2	17.6	23.5	21.5
實徵淨額達成率	134.8	133.2	135.2	148.3
實徵淨額年增率	22.3	19.6	31.1	30.7

1. 資料來源：本局主計室。

2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
			Budget
569,750	447,953	1,439,720	Actual Revenues
882,291	644,355	2,174,392	Net Tax Revenues
586,118	451,266	1,631,833	% of Actual Revenues to Budget
154.9	143.8	151.0	Actual Revenues Annual Growth Rate
1.0	-2.6	3.8	% of Net Tax Revenues to Budget
102.9	100.7	113.3	Net Tax Revenues Annual Growth Rate
-10.2	-14.4	-1.5	CY 2020
			Budget
590,050	465,860	1,542,070	Actual Revenues
862,462	670,089	2,346,862	Net Tax Revenues
565,732	460,268	1,781,583	% of Actual Revenues to Budget
146.2	143.8	152.2	Actual Revenues Annual Growth Rate
-2.2	4.0	7.9	% of Net Tax Revenues to Budget
95.9	98.8	115.5	Net Tax Revenues Annual Growth Rate
-3.5	2.0	9.2	CY 2021
			Budget
566,120	464,670	1,641,750	Actual Revenues
918,318	684,424	2,339,755	Net Tax Revenues
612,540	472,641	1,764,573	% of Actual Revenues to Budget
162.2	147.3	142.5	Actual Revenues Annual Growth Rate
6.5	2.1	-0.3	% of Net Tax Revenues to Budget
108.2	101.7	107.5	Net Tax Revenues Annual Growth Rate
8.3	2.7	-1.0	CY 2022
			Budget
620,520	492,480	1,808,690	Actual Revenues
1,004,096	816,569	2,532,531	Net Tax Revenues
683,632	581,471	1,917,204	% of Actual Revenues to Budget
161.8	165.8	140.0	Actual Revenues Annual Growth Rate
9.3	19.3	8.2	% of Net Tax Revenues to Budget
110.2	118.1	106.0	Net Tax Revenues Annual Growth Rate
11.6	23.0	8.6	CY 2023
			Budget
630,900	543,560	1,905,980	Actual Revenues
1,150,116	1,051,448	3,219,598	Net Tax Revenues
810,709	804,633	2,555,847	% of Actual Revenues to Budget
182.3	193.4	168.9	Actual Revenues Annual Growth Rate
14.5	28.8	27.1	% of Net Tax Revenues to Budget
128.5	148.0	134.1	Net Tax Revenues Annual Growth Rate
18.6	38.4	33.3	Net Tax Revenues Annual Growth Rate

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

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

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
103年				
預算數	2,080,000	1,600,000	50,120	191,660
實徵數	1,420,765	1,024,680	44,641	159,653
實徵淨額	1,417,073	1,022,941	44,634	158,164
實徵數達成率	68.3	64.0	89.1	83.3
實徵數年增率	2.7	5.6	-60.2	5.0
實徵淨額達成率	68.1	63.9	89.1	82.5
實徵淨額年增率	2.8	5.8	-60.2	5.1
104年				
預算數	2,122,000	1,632,000	55,530	208,450
實徵數	1,837,145	1,344,040	106,799	189,104
實徵淨額	1,831,233	1,339,040	106,783	188,984
實徵數達成率	86.6	82.4	192.3	90.7
實徵數年增率	29.3	31.2	139.2	18.4
實徵淨額達成率	86.3	82.0	192.3	90.7
實徵淨額年增率	29.2	30.9	139.2	19.5
105年				
預算數	2,100,000	1,600,000	69,400	206,320
實徵數	2,232,991	1,688,486	68,967	225,997
實徵淨額	2,228,954	1,685,132	68,571	225,837
實徵數達成率	106.3	105.5	99.4	109.5
實徵數年增率	21.5	25.6	-35.4	19.5
實徵淨額達成率	106.1	105.3	98.8	109.5
實徵淨額年增率	21.7	25.8	-35.8	19.5
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

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
34,460	4,750	199,010	Budget
29,624	6,073	156,094	Actual Revenues
29,624	6,073	155,637	Net Tax Revenues
86.0	127.9	78.4	% of Actual Revenues to Budget
33.0	58.6	27.3	Actual Revenues Annual Growth Rate
86.0	127.9	78.2	% of Net Tax Revenues to Budget
33.0	58.6	27.4	Net Tax Revenues Annual Growth Rate
			CY 2015
47,400	6,080	172,540	Budget
60,029	11,526	125,647	Actual Revenues
60,029	11,526	124,871	Net Tax Revenues
126.6	189.6	72.8	% of Actual Revenues to Budget
102.6	89.8	-19.5	Actual Revenues Annual Growth Rate
126.6	189.6	72.4	% of Net Tax Revenues to Budget
102.6	89.8	-19.8	Net Tax Revenues Annual Growth Rate
			CY 2016
46,550	7,950	169,780	Budget
70,443	12,397	166,701	Actual Revenues
70,443	12,338	166,633	Net Tax Revenues
151.3	155.9	98.2	% of Actual Revenues to Budget
17.3	7.6	32.7	Actual Revenues Annual Growth Rate
151.3	155.2	98.1	% of Net Tax Revenues to Budget
17.3	7.0	33.4	Net Tax Revenues Annual Growth Rate
			CY 2017
58,940	11,630	161,840	Budget
33,577	10,273	218,662	Actual Revenues
33,404	10,273	216,004	Net Tax Revenues
57.0	88.3	135.1	% of Actual Revenues to Budget
-52.3	-17.1	31.2	Actual Revenues Annual Growth Rate
56.7	88.3	133.5	% of Net Tax Revenues to Budget
-52.6	-16.7	29.6	Net Tax Revenues Annual Growth Rate
			CY 2018
47,100	9,710	139,890	Budget
28,079	11,883	267,109	Actual Revenues
28,011	11,883	259,924	Net Tax Revenues
59.6	122.4	190.9	% of Actual Revenues to Budget
-16.4	15.7	22.2	Actual Revenues Annual Growth Rate
59.5	122.4	185.8	% of Net Tax Revenues to Budget
-16.1	15.7	20.3	Net Tax Revenues Annual Growth Rate

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

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

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
108年				
預算數	1,513,000	1,088,000	61,090	167,710
實徵數	2,834,276	2,027,903	97,373	294,904
實徵淨額	2,822,294	2,022,156	96,569	290,987
實徵數達成率	187.3	186.4	159.4	175.8
實徵數年增率	3.9	-0.8	-16.7	13.6
實徵淨額達成率	186.5	185.9	158.1	173.5
實徵淨額年增率	4.1	-0.7	-17.1	12.5
109年				
預算數	1,627,000	1,172,000	71,900	182,400
實徵數	2,467,279	1,783,467	119,153	350,144
實徵淨額	2,450,533	1,779,225	118,889	348,794
實徵數達成率	151.6	152.2	165.7	192.0
實徵數年增率	-12.9	-12.1	22.4	18.7
實徵淨額達成率	150.6	151.8	165.4	191.2
實徵淨額年增率	-13.2	-12.0	23.1	19.9
110年				
預算數	1,633,000	1,178,000	77,700	187,200
實徵數	3,812,625	2,806,785	232,777	364,163
實徵淨額	3,803,823	2,800,614	231,576	363,382
實徵數達成率	233.5	238.3	299.6	194.5
實徵數年增率	54.5	57.4	95.4	4.0
實徵淨額達成率	232.9	237.7	298.0	194.1
實徵淨額年增率	55.2	57.4	94.8	4.2
111年				
預算數	1,633,000	1,178,000	77,700	187,200
實徵數	3,857,622	2,645,316	144,376	430,744
實徵淨額	3,853,120	2,642,936	143,076	430,685
實徵數達成率	236.2	224.6	185.8	230.1
實徵數年增率	1.2	-5.8	-38.0	18.3
實徵淨額達成率	236.0	224.4	184.1	230.1
實徵淨額年增率	1.3	-5.6	-38.2	18.5
112年				
預算數	1,644,000	1,184,000	78,660	189,320
實徵數	4,101,153	3,148,713	220,757	349,588
實徵淨額	4,094,244	3,145,996	220,035	346,277
實徵數達成率	249.5	265.9	280.6	184.7
實徵數年增率	6.3	19.0	52.9	-18.8
實徵淨額達成率	249.0	265.7	279.7	182.9
實徵淨額年增率	6.3	19.0	53.8	-19.6

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
			Budget
41,000	9,200	146,000	Actual Revenues
67,792	22,292	324,012	Net Tax Revenues
67,792	21,501	323,289	% of Actual Revenues to Budget
165.3	242.3	221.9	Actual Revenues Annual Growth Rate
141.4	87.6	21.3	% of Net Tax Revenues to Budget
165.3	233.7	221.4	Net Tax Revenues Annual Growth Rate
142.0	80.9	24.4	CY 2020
			Budget
31,100	9,800	159,800	Actual Revenues
38,752	23,346	152,417	Net Tax Revenues
38,617	23,346	141,662	% of Actual Revenues to Budget
124.6	238.2	95.4	Actual Revenues Annual Growth Rate
-42.8	4.7	-53.0	% of Net Tax Revenues to Budget
124.2	238.2	88.6	Net Tax Revenues Annual Growth Rate
-43.0	8.6	-56.2	CY 2021
			Budget
30,000	11,300	148,800	Actual Revenues
64,939	39,801	304,160	Net Tax Revenues
64,573	39,801	303,877	% of Actual Revenues to Budget
216.5	352.2	204.4	Actual Revenues Annual Growth Rate
67.6	70.5	99.6	% of Net Tax Revenues to Budget
215.2	352.2	204.2	Net Tax Revenues Annual Growth Rate
67.2	70.5	114.5	CY 2022
			Budget
30,000	11,300	148,800	Actual Revenues
83,401	46,835	506,950	Net Tax Revenues
83,278	46,835	506,310	% of Actual Revenues to Budget
278.0	414.5	340.7	Actual Revenues Annual Growth Rate
28.4	17.7	66.7	% of Net Tax Revenues to Budget
277.6	414.5	340.3	Net Tax Revenues Annual Growth Rate
29.0	17.7	66.6	CY 2023
			Budget
30,430	11,390	150,200	Actual Revenues
91,389	26,915	263,791	Net Tax Revenues
91,347	26,904	263,685	% of Actual Revenues to Budget
300.3	236.3	175.6	Actual Revenues Annual Growth Rate
9.6	-42.5	-48.0	% of Net Tax Revenues to Budget
300.2	236.2	175.6	Net Tax Revenues Annual Growth Rate
9.7	-42.6	-47.9	

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

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

表6. 歷年各縣市貨物稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
103年				
預算數	3,757,000	700,810	330,550	2,661,420
實徵數	3,348,527	677,369	311,450	2,293,321
實徵淨額	3,264,796	677,364	311,265	2,209,780
實徵數達成率	89.1	96.7	94.2	86.2
實徵數年增率	-9.3	-0.2	-6.6	-12.2
實徵淨額達成率	86.9	96.7	94.2	83.0
實徵淨額年增率	-7.3	1.4	-6.6	-10.0
104年				
預算數	3,630,000	738,070	294,520	2,534,710
實徵數	3,538,299	608,770	334,016	2,524,733
實徵淨額	3,526,991	608,770	333,858	2,513,583
實徵數達成率	97.5	82.5	113.4	99.6
實徵數年增率	5.7	-10.1	7.2	10.1
實徵淨額達成率	97.2	82.5	113.4	99.2
實徵淨額年增率	8.0	-10.1	7.3	13.7
105年				
預算數	3,709,000	648,000	362,090	2,627,050
實徵數	2,969,208	531,468	319,446	2,043,345
實徵淨額	2,915,474	528,132	319,446	1,992,947
實徵數達成率	80.1	82.0	88.2	77.8
實徵數年增率	-16.1	-12.7	-4.4	-19.1
實徵淨額達成率	78.6	81.5	88.2	75.9
實徵淨額年增率	-17.3	-13.2	-4.3	-20.7
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

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
120	-	64,100	Budget
155	3	66,229	Actual Revenues
155	3	66,229	Net Tax Revenues
129.2	-	103.3	% of Actual Revenues to Budget
-70.8	-	2.0	Actual Revenues Annual Growth Rate
129.2	-	103.3	% of Net Tax Revenues to Budget
-70.8	-	2.0	Net Tax Revenues Annual Growth Rate
			CY 2015
120	-	62,580	Budget
160	4	70,616	Actual Revenues
160	4	70,616	Net Tax Revenues
133.3	-	112.8	% of Actual Revenues to Budget
3.2	33.3	6.6	Actual Revenues Annual Growth Rate
133.3	-	112.8	% of Net Tax Revenues to Budget
3.2	33.3	6.6	Net Tax Revenues Annual Growth Rate
			CY 2016
150	-	71,710	Budget
369	124	74,456	Actual Revenues
369	124	74,456	Net Tax Revenues
246.0	-	103.8	% of Actual Revenues to Budget
130.6	3,000.0	5.4	Actual Revenues Annual Growth Rate
246.0	-	103.8	% of Net Tax Revenues to Budget
130.6	3,000.0	5.4	Net Tax Revenues Annual Growth Rate
			CY 2017
300	-	69,430	Budget
282	117	58,508	Actual Revenues
282	117	58,508	Net Tax Revenues
94.0	-	84.3	% of Actual Revenues to Budget
-23.6	-5.6	-21.4	Actual Revenues Annual Growth Rate
94.0	-	84.3	% of Net Tax Revenues to Budget
-23.6	-5.6	-21.4	Net Tax Revenues Annual Growth Rate
			CY 2018
120	-	54,300	Budget
453	574	64,795	Actual Revenues
453	574	64,795	Net Tax Revenues
377.5	-	119.3	% of Actual Revenues to Budget
60.6	390.6	10.7	Actual Revenues Annual Growth Rate
377.5	-	119.3	% of Net Tax Revenues to Budget
60.6	390.6	10.7	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表6. 歷年各縣市貨物稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
108年				
預算數	3,442,222	445,630	254,670	2,688,040
實徵數	3,251,204	350,805	220,014	2,665,926
實徵淨額	3,146,126	295,042	195,095	2,641,530
實徵數達成率	94.5	78.7	86.4	99.2
實徵數年增率	-16.4	-28.7	-19.6	-12.8
實徵淨額達成率	91.4	66.2	76.6	98.3
實徵淨額年增率	-18.3	-40.0	-28.7	-12.6
109年				
預算數	3,566,667	481,340	257,960	2,773,240
實徵數	2,540,643	214,971	220,919	2,139,254
實徵淨額	2,203,201	63,950	91,884	2,083,447
實徵數達成率	71.2	44.7	85.6	77.1
實徵數年增率	-21.9	-38.7	0.4	-19.8
實徵淨額達成率	61.8	13.3	35.6	75.1
實徵淨額年增率	-30.0	-78.3	-52.9	-21.1
110年				
預算數	3,355,556	484,310	256,326	2,562,340
實徵數	2,277,716	138,194	157,268	2,028,146
實徵淨額	2,112,502	66,779	96,307	1,997,876
實徵數達成率	67.9	28.5	61.4	79.2
實徵數年增率	-10.3	-35.7	-28.8	-5.2
實徵淨額達成率	63.0	13.8	37.6	78.0
實徵淨額年增率	-4.1	4.4	4.8	-4.1
111年				
預算數	2,884,444	451,670	237,874	2,146,620
實徵數	2,428,528	209,813	168,805	2,110,785
實徵淨額	2,269,936	139,402	111,739	2,082,784
實徵數達成率	84.2	46.5	71.0	98.3
實徵數年增率	6.6	51.8	7.3	4.1
實徵淨額達成率	78.7	30.9	47.0	97.0
實徵淨額年增率	7.5	108.8	16.0	4.2
112年				
預算數	2,053,333	372,860	194,873	1,448,050
實徵數	2,773,204	304,699	185,189	2,344,910
實徵淨額	2,637,271	252,457	144,212	2,303,628
實徵數達成率	135.1	81.7	95.0	161.9
實徵數年增率	14.2	45.2	9.7	11.1
實徵淨額達成率	128.4	67.7	74.0	159.1
實徵淨額年增率	16.2	81.1	29.1	10.6

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
122	-	53,760	Budget
-8,730	-6,479	29,668	Actual Revenues
-8,730	-6,479	29,668	Net Tax Revenues
-	-	55.2	% of Actual Revenues to Budget
-	-	-54.2	Actual Revenues Annual Growth Rate
-	-	55.2	% of Net Tax Revenues to Budget
-	-	-54.2	Net Tax Revenues Annual Growth Rate
			CY 2020
430	-	53,697	Budget
-24,750	-13,082	3,331	Actual Revenues
-25,090	-13,310	2,320	Net Tax Revenues
-	-	6.2	% of Actual Revenues to Budget
-	-	-88.8	Actual Revenues Annual Growth Rate
-	-	4.3	% of Net Tax Revenues to Budget
-	-	-92.2	Net Tax Revenues Annual Growth Rate
			CY 2021
120	-	52,460	Budget
-26,822	-16,368	-2,702	Actual Revenues
-27,234	-16,844	-4,382	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2022
310	-	47,970	Budget
-36,715	-19,608	-4,552	Actual Revenues
-36,903	-20,032	-7,054	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2023
260	-	37,290	Budget
-32,510	-20,035	-9,049	Actual Revenues
-32,635	-20,320	-10,071	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表7. 歷年各縣市證券交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
103年				
預算數	5,847,000	3,304,240	144,980	751,360
實徵數	5,756,847	3,325,139	148,404	691,764
實徵淨額	5,756,496	3,325,133	148,404	691,419
實徵數達成率	98.5	100.6	102.4	92.1
實徵數年增率	26.5	26.0	35.5	20.4
實徵淨額達成率	98.5	100.6	102.4	92.0
實徵淨額年增率	26.5	26.0	35.5	20.4
104年				
預算數	6,087,000	3,484,800	153,360	760,800
實徵數	4,819,405	2,827,380	148,071	571,307
實徵淨額	4,818,807	2,826,794	148,071	571,307
實徵數達成率	79.2	81.1	96.6	75.1
實徵數年增率	-16.3	-15.0	-0.2	-17.4
實徵淨額達成率	79.2	81.1	96.6	75.1
實徵淨額年增率	-16.3	-15.0	-0.2	-17.4
105年				
預算數	5,730,000	3,333,180	153,000	694,980
實徵數	4,121,471	2,442,973	117,970	506,199
實徵淨額	4,121,285	2,442,854	117,970	506,199
實徵數達成率	71.9	73.3	77.1	72.8
實徵數年增率	-14.5	-13.6	-20.3	-11.4
實徵淨額達成率	71.9	73.3	77.1	72.8
實徵淨額年增率	-14.5	-13.6	-20.3	-11.4
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

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
172,460	54,960	1,419,000	Budget
164,190	49,485	1,377,865	Actual Revenues
164,190	49,485	1,377,865	Net Tax Revenues
95.2	90.0	97.1	% of Actual Revenues to Budget
30.1	15.7	30.3	Actual Revenues Annual Growth Rate
95.2	90.0	97.1	% of Net Tax Revenues to Budget
30.1	15.7	30.3	Net Tax Revenues Annual Growth Rate
			CY 2015
174,720	56,640	1,456,680	Budget
139,075	37,909	1,095,663	Actual Revenues
139,075	37,909	1,095,651	Net Tax Revenues
79.6	66.9	75.2	% of Actual Revenues to Budget
-15.3	-23.4	-20.5	Actual Revenues Annual Growth Rate
79.6	66.9	75.2	% of Net Tax Revenues to Budget
-15.3	-23.4	-20.5	Net Tax Revenues Annual Growth Rate
			CY 2016
162,120	49,320	1,337,400	Budget
111,134	33,182	910,013	Actual Revenues
111,134	33,182	909,946	Net Tax Revenues
68.6	67.3	68.0	% of Actual Revenues to Budget
-20.1	-12.5	-16.9	Actual Revenues Annual Growth Rate
68.6	67.3	68.0	% of Net Tax Revenues to Budget
-20.1	-12.5	-16.9	Net Tax Revenues Annual Growth Rate
			CY 2017
172,100	50,040	1,404,300	Budget
157,874	46,278	1,392,312	Actual Revenues
157,874	46,278	1,392,312	Net Tax Revenues
91.7	92.5	99.1	% of Actual Revenues to Budget
42.1	39.5	53.0	Actual Revenues Annual Growth Rate
91.7	92.5	99.1	% of Net Tax Revenues to Budget
42.1	39.5	53.0	Net Tax Revenues Annual Growth Rate
			CY 2018
167,040	48,260	1,391,370	Budget
166,170	46,269	1,455,063	Actual Revenues
166,170	46,268	1,455,063	Net Tax Revenues
99.5	95.9	104.6	% of Actual Revenues to Budget
5.3	0.0	4.5	Actual Revenues Annual Growth Rate
99.5	95.9	104.6	% of Net Tax Revenues to Budget
5.3	0.0	4.5	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表7. 歷年各縣市證券交易稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
108年				
預算數	6,842,000	3,986,280	200,990	810,510
實徵數	5,395,316	3,225,155	150,764	666,536
實徵淨額	5,395,316	3,225,155	150,764	666,536
實徵數達成率	78.9	80.9	75.0	82.2
實徵數年增率	-12.5	-10.6	-14.7	-6.3
實徵淨額達成率	78.9	80.9	75.0	82.2
實徵淨額年增率	-12.5	-10.6	-14.7	-6.3
109年				
預算數	6,529,000	3,828,890	188,090	777,860
實徵數	9,304,738	5,622,525	254,829	1,144,332
實徵淨額	9,304,678	5,622,465	254,829	1,144,332
實徵數達成率	142.5	146.8	135.5	147.1
實徵數年增率	72.5	74.3	69.0	71.7
實徵淨額達成率	142.5	146.8	135.5	147.1
實徵淨額年增率	72.5	74.3	69.0	71.7
110年				
預算數	7,037,000	4,199,790	196,140	845,850
實徵數	18,502,616	10,995,167	372,001	2,162,503
實徵淨額	18,502,537	10,995,167	372,001	2,162,424
實徵數達成率	262.9	261.8	189.7	255.7
實徵數年增率	98.9	95.6	46.0	89.0
實徵淨額達成率	262.9	261.8	189.7	255.7
實徵淨額年增率	98.9	95.6	46.0	89.0
111年				
預算數	10,756,934	6,428,660	251,925	1,287,262
實徵數	9,964,937	6,125,979	200,155	1,195,559
實徵淨額	9,964,937	6,125,979	200,155	1,195,559
實徵數達成率	92.6	95.3	79.5	92.9
實徵數年增率	-46.1	-44.3	-46.2	-44.7
實徵淨額達成率	92.6	95.3	79.5	92.9
實徵淨額年增率	-46.1	-44.3	-46.2	-44.7
112年				
預算數	9,956,000	5,993,849	217,826	1,186,199
實徵數	11,324,058	6,959,417	241,397	1,353,288
實徵淨額	11,324,038	6,959,397	241,397	1,353,288
實徵數達成率	113.7	116.1	110.8	114.1
實徵數年增率	13.6	13.6	20.6	13.2
實徵淨額達成率	113.7	116.1	110.8	114.1
實徵淨額年增率	13.6	13.6	20.6	13.2

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
185,300	53,410	1,605,510	Budget
152,843	42,391	1,157,627	Actual Revenues
152,843	42,391	1,157,627	Net Tax Revenues
82.5	79.4	72.1	% of Actual Revenues to Budget
-8.0	-8.4	-20.4	Actual Revenues Annual Growth Rate
82.5	79.4	72.1	% of Net Tax Revenues to Budget
-8.0	-8.4	-20.4	Net Tax Revenues Annual Growth Rate
			CY 2020
180,150	50,550	1,503,460	Budget
253,175	76,483	1,953,394	Actual Revenues
253,175	76,483	1,953,394	Net Tax Revenues
140.5	151.3	129.9	% of Actual Revenues to Budget
65.6	80.4	68.7	Actual Revenues Annual Growth Rate
140.5	151.3	129.9	% of Net Tax Revenues to Budget
65.6	80.4	68.7	Net Tax Revenues Annual Growth Rate
			CY 2021
193,990	55,270	1,545,960	Budget
500,283	149,865	4,322,797	Actual Revenues
500,283	149,865	4,322,797	Net Tax Revenues
257.9	271.2	279.6	% of Actual Revenues to Budget
97.6	95.9	121.3	Actual Revenues Annual Growth Rate
257.9	271.2	279.6	% of Net Tax Revenues to Budget
97.6	95.9	121.3	Net Tax Revenues Annual Growth Rate
			CY 2022
293,622	87,066	2,408,399	Budget
241,297	87,519	2,114,428	Actual Revenues
241,297	87,519	2,114,428	Net Tax Revenues
82.2	100.5	87.8	% of Actual Revenues to Budget
-51.8	-41.6	-51.1	Actual Revenues Annual Growth Rate
82.2	100.5	87.8	% of Net Tax Revenues to Budget
-51.8	-41.6	-51.1	Net Tax Revenues Annual Growth Rate
			CY 2023
262,526	82,621	2,212,979	Budget
287,297	95,469	2,387,190	Actual Revenues
287,297	95,469	2,387,190	Net Tax Revenues
109.4	115.6	107.9	% of Actual Revenues to Budget
19.1	9.1	12.9	Actual Revenues Annual Growth Rate
109.4	115.6	107.9	% of Net Tax Revenues to Budget
19.1	9.1	12.9	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
103年				
預算數	29,000	26,240	-	240
實徵數	22,087	20,054	-	133
實徵淨額	22,081	20,048	-	133
實徵數達成率	76.2	76.4	-	55.4
實徵數年增率	15.5	15.8	-	64.2
實徵淨額達成率	76.1	76.4	-	55.4
實徵淨額年增率	15.4	15.8	-	64.2
104年				
預算數	17,000	15,210	-	90
實徵數	28,737	26,068	-	147
實徵淨額	28,737	26,068	-	147
實徵數達成率	169.0	171.4	-	163.3
實徵數年增率	30.1	30.0	-	10.5
實徵淨額達成率	169.0	171.4	-	163.3
實徵淨額年增率	30.1	30.0	-	10.5
105年				
預算數	22,000	19,950	-	110
實徵數	32,031	28,717	-	175
實徵淨額	31,985	28,671	-	175
實徵數達成率	145.6	143.9	-	159.1
實徵數年增率	11.5	10.2	-	19.0
實徵淨額達成率	145.4	143.7	-	159.1
實徵淨額年增率	11.3	10.0	-	19.0
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

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
360	480	1,680	Budget
165	230	1,505	Actual Revenues
165	230	1,505	Net Tax Revenues
45.8	47.9	89.6	% of Actual Revenues to Budget
-18.3	-51.0	42.0	Actual Revenues Annual Growth Rate
45.8	47.9	89.6	% of Net Tax Revenues to Budget
-18.3	-51.0	42.0	Net Tax Revenues Annual Growth Rate
			CY 2015
190	310	1,200	Budget
105	315	2,102	Actual Revenues
105	315	2,102	Net Tax Revenues
55.3	101.6	175.2	% of Actual Revenues to Budget
-36.4	37.0	39.7	Actual Revenues Annual Growth Rate
55.3	101.6	175.2	% of Net Tax Revenues to Budget
-36.4	37.0	39.7	Net Tax Revenues Annual Growth Rate
			CY 2016
170	340	1,430	Budget
-	482	2,657	Actual Revenues
-	482	2,657	Net Tax Revenues
0.0	141.8	185.8	% of Actual Revenues to Budget
-100.0	53.0	26.4	Actual Revenues Annual Growth Rate
0.0	141.8	185.8	% of Net Tax Revenues to Budget
-100.0	53.0	26.4	Net Tax Revenues Annual Growth Rate
			CY 2017
-	380	2,240	Budget
-	261	4,320	Actual Revenues
-	261	4,320	Net Tax Revenues
-	68.7	192.9	% of Actual Revenues to Budget
-	-45.9	62.6	Actual Revenues Annual Growth Rate
-	68.7	192.9	% of Net Tax Revenues to Budget
-	-45.9	62.6	Net Tax Revenues Annual Growth Rate
			CY 2018
-	330	2,660	Budget
-	294	4,888	Actual Revenues
-	294	4,888	Net Tax Revenues
-	89.1	183.8	% of Actual Revenues to Budget
-	12.6	13.1	Actual Revenues Annual Growth Rate
-	89.1	183.8	% of Net Tax Revenues to Budget
-	12.6	13.1	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
108年				
預算數	55,000	49,100	-	200
實徵數	40,237	35,636	-	187
實徵淨額	40,237	35,636	-	187
實徵數達成率	73.2	72.6	-	93.5
實徵數年增率	-16.0	-16.1	-	-5.1
實徵淨額達成率	73.2	72.6	-	93.5
實徵淨額年增率	-16.0	-16.1	-	-5.1
109年				
預算數	46,000	40,880	-	200
實徵數	66,305	57,663	-	1,271
實徵淨額	66,305	57,663	-	1,271
實徵數達成率	144.1	141.1	-	635.5
實徵數年增率	64.8	61.8	-	579.7
實徵淨額達成率	144.1	141.1	-	635.5
實徵淨額年增率	64.8	61.8	-	579.7
110年				
預算數	45,000	39,420	-	510
實徵數	96,786	86,731	-	1,475
實徵淨額	96,786	86,731	-	1,475
實徵數達成率	215.1	220.0	-	289.2
實徵數年增率	46.0	50.4	-	16.1
實徵淨額達成率	215.1	220.0	-	289.2
實徵淨額年增率	46.0	50.4	-	16.1
111年				
預算數	66,000	58,630	-	910
實徵數	100,611	88,515	-	1,547
實徵淨額	100,611	88,515	-	1,547
實徵數達成率	152.4	151.0	-	170.0
實徵數年增率	4.0	2.1	-	4.9
實徵淨額達成率	152.4	151.0	-	170.0
實徵淨額年增率	4.0	2.1	-	4.9
112年				
預算數	65,000	57,393	-	1,067
實徵數	80,554	70,443	-	1,853
實徵淨額	80,554	70,443	-	1,853
實徵數達成率	123.9	122.7	-	173.7
實徵數年增率	-19.9	-20.4	-	19.8
實徵淨額達成率	123.9	122.7	-	173.7
實徵淨額年增率	-19.9	-20.4	-	19.8

資料來源：本局主計室。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
-	440	5,260	Budget
-	205	4,209	Actual Revenues
-	205	4,209	Net Tax Revenues
-	46.6	80.0	% of Actual Revenues to Budget
-	-30.3	-13.9	Actual Revenues Annual Growth Rate
-	46.6	80.0	% of Net Tax Revenues to Budget
-	-30.3	-13.9	Net Tax Revenues Annual Growth Rate
			CY 2020
-	280	4,640	Budget
-	406	6,965	Actual Revenues
-	406	6,965	Net Tax Revenues
-	145.0	150.1	% of Actual Revenues to Budget
-	98.0	65.5	Actual Revenues Annual Growth Rate
-	145.0	150.1	% of Net Tax Revenues to Budget
-	98.0	65.5	Net Tax Revenues Annual Growth Rate
			CY 2021
-	260	4,810	Budget
-	856	7,724	Actual Revenues
-	856	7,724	Net Tax Revenues
-	329.2	160.6	% of Actual Revenues to Budget
-	110.8	10.9	Actual Revenues Annual Growth Rate
-	329.2	160.6	% of Net Tax Revenues to Budget
-	110.8	10.9	Net Tax Revenues Annual Growth Rate
			CY 2022
-	460	6,000	Budget
-	953	9,596	Actual Revenues
-	953	9,596	Net Tax Revenues
-	207.2	159.9	% of Actual Revenues to Budget
-	11.3	24.2	Actual Revenues Annual Growth Rate
-	207.2	159.9	% of Net Tax Revenues to Budget
-	11.3	24.2	Net Tax Revenues Annual Growth Rate
			CY 2023
-	559	5,981	Budget
-	464	7,794	Actual Revenues
-	464	7,794	Net Tax Revenues
-	83.0	130.3	% of Actual Revenues to Budget
-	-51.3	-18.8	Actual Revenues Annual Growth Rate
-	83.0	130.3	% of Net Tax Revenues to Budget
-	-51.3	-18.8	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表9. 歷年各縣市菸酒稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
103年				
預算數	9,200,000	4,516,580	382,880	4,296,700
實徵數	6,839,785	3,525,796	319,273	2,991,382
實徵淨額	6,839,068	3,525,644	319,273	2,990,817
實徵數達成率	74.3	78.1	83.4	69.6
實徵數年增率	-10.9	-5.2	-0.5	-17.7
實徵淨額達成率	74.3	78.1	83.4	69.6
實徵淨額年增率	-10.9	-5.2	-0.5	-17.7
104年				
預算數	8,000,000	3,940,690	372,200	3,683,430
實徵數	7,597,592	3,783,282	275,661	3,534,818
實徵淨額	7,597,592	3,783,282	275,661	3,534,818
實徵數達成率	95.0	96.0	74.1	96.0
實徵數年增率	11.1	7.3	-13.7	18.2
實徵淨額達成率	95.0	96.0	74.1	96.0
實徵淨額年增率	11.1	7.3	-13.7	18.2
105年				
預算數	7,791,000	3,926,010	290,390	3,571,060
實徵數	8,825,542	4,931,944	263,813	3,626,415
實徵淨額	8,825,542	4,931,944	263,813	3,626,415
實徵數達成率	113.3	125.6	90.8	101.6
實徵數年增率	16.2	30.4	-4.3	2.6
實徵淨額達成率	113.3	125.6	90.8	101.6
實徵淨額年增率	16.2	30.4	-4.3	2.6
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

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
2,540	1,300	-	Budget
1,926	1,408	-	Actual Revenues
1,926	1,408	-	Net Tax Revenues
75.8	108.3	-	% of Actual Revenues to Budget
-9.5	-10.4	-	Actual Revenues Annual Growth Rate
75.8	108.3	-	% of Net Tax Revenues to Budget
-9.5	-10.4	-	Net Tax Revenues Annual Growth Rate
			CY 2015
2,100	1,580	-	Budget
2,338	1,493	-	Actual Revenues
2,338	1,493	-	Net Tax Revenues
111.3	94.5	-	% of Actual Revenues to Budget
21.4	6.0	-	Actual Revenues Annual Growth Rate
111.3	94.5	-	% of Net Tax Revenues to Budget
21.4	6.0	-	Net Tax Revenues Annual Growth Rate
			CY 2016
2,100	1,440	-	Budget
2,021	1,349	-	Actual Revenues
2,021	1,349	-	Net Tax Revenues
96.2	93.7	-	% of Actual Revenues to Budget
-13.6	-9.6	-	Actual Revenues Annual Growth Rate
96.2	93.7	-	% of Net Tax Revenues to Budget
-13.6	-9.6	-	Net Tax Revenues Annual Growth Rate
			CY 2017
1,910	1,510	-	Budget
1,657	1,361	-	Actual Revenues
1,657	1,361	-	Net Tax Revenues
86.8	90.1	-	% of Actual Revenues to Budget
-18.0	0.9	-	Actual Revenues Annual Growth Rate
86.8	90.1	-	% of Net Tax Revenues to Budget
-18.0	0.9	-	Net Tax Revenues Annual Growth Rate
			CY 2018
1,110	820	-	Budget
1,628	624	-	Actual Revenues
1,628	624	-	Net Tax Revenues
146.7	76.1	-	% of Actual Revenues to Budget
-1.8	-54.2	-	Actual Revenues Annual Growth Rate
146.7	76.1	-	% of Net Tax Revenues to Budget
-1.8	-54.2	-	Net Tax Revenues Annual Growth Rate

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

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

表9. 歷年各縣市菸酒稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
108年				
預算數	9,785,000	7,078,270	202,960	2,501,330
實徵數	27,102,879	23,652,427	180,156	3,268,144
實徵淨額	27,102,879	23,652,427	180,156	3,268,144
實徵數達成率	277.0	334.2	88.8	130.7
實徵數年增率	9.7	18.4	-11.7	-27.7
實徵淨額達成率	277.0	334.2	88.8	130.7
實徵淨額年增率	9.7	18.4	-11.7	-27.7
109年				
預算數	11,403,750	9,254,390	190,840	1,956,220
實徵數	29,063,196	25,159,810	177,230	3,723,900
實徵淨額	29,063,196	25,159,810	177,230	3,723,900
實徵數達成率	254.9	271.9	92.9	190.4
實徵數年增率	7.2	6.4	-1.6	13.9
實徵淨額達成率	254.9	271.9	92.9	190.4
實徵淨額年增率	7.2	6.4	-1.6	13.9
110年				
預算數	12,057,500	10,267,680	177,730	1,609,870
實徵數	29,643,941	26,361,710	141,976	3,138,016
實徵淨額	29,643,941	26,361,710	141,976	3,138,016
實徵數達成率	245.9	256.7	79.9	194.9
實徵數年增率	2.0	4.8	-19.9	-15.7
實徵淨額達成率	245.9	256.7	79.9	194.9
實徵淨額年增率	2.0	4.8	-19.9	-15.7
111年				
預算數	13,051,250	11,365,100	164,180	1,519,590
實徵數	28,695,445	25,650,389	136,279	2,906,053
實徵淨額	28,695,445	25,650,389	136,279	2,906,053
實徵數達成率	219.9	225.7	83.0	191.2
實徵數年增率	-3.2	-2.7	-4.0	-7.4
實徵淨額達成率	219.9	225.7	83.0	191.2
實徵淨額年增率	-3.2	-2.7	-4.0	-7.4
112年				
預算數	13,230,000	11,616,820	151,630	1,459,210
實徵數	26,786,898	23,568,507	133,539	3,081,572
實徵淨額	26,786,898	23,568,507	133,539	3,081,572
實徵數達成率	202.5	202.9	88.1	211.2
實徵數年增率	-6.7	-8.1	-2.0	6.0
實徵淨額達成率	202.5	202.9	88.1	211.2
實徵淨額年增率	-6.7	-8.1	-2.0	6.0

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

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
1,470	970	-	Budget
1,209	943	-	Actual Revenues
1,209	943	-	Net Tax Revenues
82.2	97.2	-	% of Actual Revenues to Budget
-25.7	51.1	-	Actual Revenues Annual Growth Rate
82.2	97.2	-	% of Net Tax Revenues to Budget
-25.7	51.1	-	Net Tax Revenues Annual Growth Rate
			CY 2020
1,380	920	-	Budget
1,493	763	-	Actual Revenues
1,493	763	-	Net Tax Revenues
108.2	82.9	-	% of Actual Revenues to Budget
23.5	-19.1	-	Actual Revenues Annual Growth Rate
108.2	82.9	-	% of Net Tax Revenues to Budget
23.5	-19.1	-	Net Tax Revenues Annual Growth Rate
			CY 2021
1,430	790	-	Budget
1,586	653	-	Actual Revenues
1,586	653	-	Net Tax Revenues
110.9	82.7	-	% of Actual Revenues to Budget
6.2	-14.4	-	Actual Revenues Annual Growth Rate
110.9	82.7	-	% of Net Tax Revenues to Budget
6.2	-14.4	-	Net Tax Revenues Annual Growth Rate
			CY 2022
1,540	840	-	Budget
2,256	468	-	Actual Revenues
2,256	468	-	Net Tax Revenues
146.5	55.7	-	% of Actual Revenues to Budget
42.2	-28.3	-	Actual Revenues Annual Growth Rate
146.5	55.7	-	% of Net Tax Revenues to Budget
42.2	-28.3	-	Net Tax Revenues Annual Growth Rate
			CY 2023
1,790	550	-	Budget
2,234	1,046	-	Actual Revenues
2,234	1,046	-	Net Tax Revenues
124.8	190.2	-	% of Actual Revenues to Budget
-1.0	123.5	-	Actual Revenues Annual Growth Rate
124.8	190.2	-	% of Net Tax Revenues to Budget
-1.0	123.5	-	Net Tax Revenues Annual Growth Rate

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

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

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
103年				
預算數	183,000	103,300	14,760	31,510
實徵數	276,981	168,957	49,813	39,817
實徵淨額	270,945	164,766	48,011	39,804
實徵數達成率	151.4	163.6	337.5	126.4
實徵數年增率	-	-	-	-
實徵淨額達成率	148.1	159.5	325.3	126.3
實徵淨額年增率	-	-	-	-
104年				
預算數	222,000	131,358	25,152	32,101
實徵數	162,185	82,867	14,259	37,960
實徵淨額	156,556	81,212	13,159	36,496
實徵數達成率	73.1	63.1	56.7	118.3
實徵數年增率	-41.4	-51.0	-71.4	-4.7
實徵淨額達成率	70.5	61.8	52.3	113.7
實徵淨額年增率	-42.2	-50.7	-72.6	-8.3
105年				
預算數	98,000	57,564	10,486	16,032
實徵數	78,080	49,968	5,148	12,302
實徵淨額	73,148	47,395	4,991	10,205
實徵數達成率	79.7	86.8	49.1	76.7
實徵數年增率	-51.9	-39.7	-63.9	-67.6
實徵淨額達成率	74.6	82.3	47.6	63.7
實徵淨額年增率	-53.3	-41.6	-62.1	-72.0
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

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 Budget of Every County and City

Unit: NTS\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
6,310	2,200	24,920	Budget
4,350	5,319	8,725	Actual Revenues
4,320	5,319	8,725	Net Tax Revenues
68.9	241.8	35.0	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
68.5	241.8	35.0	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2015
6,793	3,064	23,532	Budget
12,018	1,095	13,986	Actual Revenues
12,003	330	13,356	Net Tax Revenues
176.9	35.7	59.4	% of Actual Revenues to Budget
176.3	-79.4	60.3	Actual Revenues Annual Growth Rate
176.7	10.8	56.8	% of Net Tax Revenues to Budget
177.8	-93.8	53.1	Net Tax Revenues Annual Growth Rate
			CY 2016
3,437	1,173	9,308	Budget
3,242	2,869	4,551	Actual Revenues
3,237	2,831	4,489	Net Tax Revenues
94.3	244.6	48.9	% of Actual Revenues to Budget
-73.0	162.0	-67.5	Actual Revenues Annual Growth Rate
94.2	241.3	48.2	% of Net Tax Revenues to Budget
-73.0	757.9	-66.4	Net Tax Revenues Annual Growth Rate
			CY 2017
3,237	1,494	4,400	Budget
654	4,913	4,470	Actual Revenues
654	4,687	4,470	Net Tax Revenues
20.2	328.8	101.6	% of Actual Revenues to Budget
-79.8	71.2	-1.8	Actual Revenues Annual Growth Rate
20.2	313.7	101.6	% of Net Tax Revenues to Budget
-79.8	65.6	-0.4	Net Tax Revenues Annual Growth Rate
			CY 2018
2,392	1,180	3,360	Budget
293	-	-	Actual Revenues
293	-	-	Net Tax Revenues
12.2	0.0	0.0	% of Actual Revenues to Budget
-55.2	-100.0	-100.0	Actual Revenues Annual Growth Rate
12.2	0.0	0.0	% of Net Tax Revenues to Budget
-55.2	-100.0	-100.0	Net Tax Revenues Annual Growth Rate

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

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 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
108年				
預算數	38,000	24,180	2,571	4,304
實徵數	3,081	699	326	1,566
實徵淨額	-5,876	-8,258	326	1,566
實徵數達成率	8.1	2.9	12.7	36.4
實徵數年增率	-82.3	-95.3	-25.2	-9.4
實徵淨額達成率	-	-	12.7	36.4
實徵淨額年增率	-	-	-25.2	18.8
109年				
預算數	20,000	11,815	1,429	2,013
實徵數	4,822	3,181	104	3
實徵淨額	1,627	-14	104	3
實徵數達成率	24.1	26.9	7.3	0.1
實徵數年增率	56.5	355.1	-68.1	-99.8
實徵淨額達成率	8.1	-	7.3	0.1
實徵淨額年增率	-	-	-68.1	-99.8
110年				
預算數	10,000	6,514	721	1,045
實徵數	23,102	20,366	120	-
實徵淨額	23,102	20,366	120	-
實徵數達成率	231.0	312.6	16.6	0.0
實徵數年增率	379.1	540.2	15.4	-100.0
實徵淨額達成率	231.0	312.6	16.6	0.0
實徵淨額年增率	1,319.9	-	15.4	-100.0
111年				
預算數	3,000	1,993	155	228
實徵數	40,373	39,378	246	49
實徵淨額	40,373	39,378	246	49
實徵數達成率	1,345.8	1,975.8	158.7	21.5
實徵數年增率	74.8	93.4	105.0	-
實徵淨額達成率	1,345.8	1,975.8	158.7	21.5
實徵淨額年增率	74.8	93.4	105.0	-
112年				
預算數	18,000	16,886	99	17
實徵數	27,077	26,501	135	121
實徵淨額	27,077	26,501	135	121
實徵數達成率	150.4	156.9	136.4	711.8
實徵數年增率	-32.9	-32.7	-45.1	146.9
實徵淨額達成率	150.4	156.9	136.4	711.8
實徵淨額年增率	-32.9	-32.7	-45.1	146.9

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
1,348	2,555	3,042	Budget
208	-	282	Actual Revenues
208	-	282	Net Tax Revenues
15.4	0.0	9.3	% of Actual Revenues to Budget
-29.0	-	-	Actual Revenues Annual Growth Rate
15.4	0.0	9.3	% of Net Tax Revenues to Budget
-29.0	-	-	Net Tax Revenues Annual Growth Rate
			CY 2020
597	1,923	2,223	Budget
140	-	1,394	Actual Revenues
140	-	1,394	Net Tax Revenues
23.5	0.0	62.7	% of Actual Revenues to Budget
-32.7	-	394.3	Actual Revenues Annual Growth Rate
23.5	0.0	62.7	% of Net Tax Revenues to Budget
-32.7	-	394.3	Net Tax Revenues Annual Growth Rate
			CY 2021
417	171	1,132	Budget
162	3	2,451	Actual Revenues
162	3	2,451	Net Tax Revenues
38.8	1.8	216.5	% of Actual Revenues to Budget
15.7	-	75.8	Actual Revenues Annual Growth Rate
38.8	1.8	216.5	% of Net Tax Revenues to Budget
15.7	-	75.8	Net Tax Revenues Annual Growth Rate
			CY 2022
84	105	435	Budget
48	-	652	Actual Revenues
48	-	652	Net Tax Revenues
57.1	0.0	149.9	% of Actual Revenues to Budget
-70.4	-100.0	-73.4	Actual Revenues Annual Growth Rate
57.1	0.0	149.9	% of Net Tax Revenues to Budget
-70.4	-100.0	-73.4	Net Tax Revenues Annual Growth Rate
			CY 2023
66	-	932	Budget
155	-	165	Actual Revenues
155	-	165	Net Tax Revenues
234.8	-	17.7	% of Actual Revenues to Budget
222.9	-	-74.7	Actual Revenues Annual Growth Rate
234.8	-	17.7	% of Net Tax Revenues to Budget
222.9	-	-74.7	Net Tax Revenues Annual Growth Rate

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

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

表11. 歷年各縣市營業稅實徵數與預算數比較

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
103年				
預算數	14,434,641	8,710,920	1,285,680	2,691,070
實徵數	19,566,802	12,495,913	1,700,375	3,396,026
實徵淨額	16,020,423	9,487,744	1,506,979	3,134,463
實徵數達成率	135.6	143.5	132.3	126.2
實徵數年增率	12.0	12.4	13.9	13.0
實徵淨額達成率	111.0	108.9	117.2	116.5
實徵淨額年增率	13.1	15.0	15.1	10.9
104年				
預算數	15,601,307	9,125,550	1,492,150	3,135,057
實徵數	20,874,194	13,117,572	1,872,986	3,442,041
實徵淨額	17,408,982	10,106,777	1,696,238	3,246,809
實徵數達成率	133.8	143.7	125.5	109.8
實徵數年增率	6.7	5.0	10.2	1.4
實徵淨額達成率	111.6	110.8	113.7	103.6
實徵淨額年增率	8.7	6.5	12.6	3.6
105年				
預算數	17,302,287	10,054,560	1,697,280	3,268,067
實徵數	21,359,153	13,689,770	1,996,113	3,351,844
實徵淨額	18,547,602	11,267,830	1,817,608	3,188,379
實徵數達成率	123.4	136.2	117.6	102.6
實徵數年增率	2.3	4.4	6.6	-2.6
實徵淨額達成率	107.2	112.1	107.1	97.6
實徵淨額年增率	6.5	11.5	7.2	-1.8
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

資料來源：本局主計室(營業稅不含金融業營業稅)。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2014
566,700	21,251	1,159,020	Budget
760,136	19,273	1,195,079	Actual Revenues
758,299	18,349	1,114,589	Net Tax Revenues
134.1	90.7	103.1	% of Actual Revenues to Budget
26.5	0.2	-3.1	Actual Revenues Annual Growth Rate
133.8	86.3	96.2	% of Net Tax Revenues to Budget
29.2	-3.3	-5.1	Net Tax Revenues Annual Growth Rate
			CY 2015
710,340	20,290	1,117,920	Budget
951,086	21,668	1,468,841	Actual Revenues
942,212	18,313	1,398,633	Net Tax Revenues
133.9	106.8	131.4	% of Actual Revenues to Budget
25.1	12.4	22.9	Actual Revenues Annual Growth Rate
132.6	90.3	125.1	% of Net Tax Revenues to Budget
24.3	-0.2	25.5	Net Tax Revenues Annual Growth Rate
			CY 2016
926,670	15,750	1,339,960	Budget
771,008	30,092	1,520,326	Actual Revenues
766,291	29,006	1,478,488	Net Tax Revenues
83.2	191.1	113.5	% of Actual Revenues to Budget
-18.9	38.9	3.5	Actual Revenues Annual Growth Rate
82.7	184.2	110.3	% of Net Tax Revenues to Budget
-18.7	58.4	5.7	Net Tax Revenues Annual Growth Rate
			CY 2017
912,660	25,280	1,536,920	Budget
626,447	27,884	1,546,180	Actual Revenues
614,436	26,647	1,510,951	Net Tax Revenues
68.6	110.3	100.6	% of Actual Revenues to Budget
-18.7	-7.3	1.7	Actual Revenues Annual Growth Rate
67.3	105.4	98.3	% of Net Tax Revenues to Budget
-19.8	-8.1	2.2	Net Tax Revenues Annual Growth Rate
			CY 2018
678,260	27,710	1,504,810	Budget
670,676	20,040	1,727,226	Actual Revenues
636,498	17,973	1,535,438	Net Tax Revenues
98.9	72.3	114.8	% of Actual Revenues to Budget
7.1	-28.1	11.7	Actual Revenues Annual Growth Rate
93.8	64.9	102.0	% of Net Tax Revenues to Budget
3.6	-32.6	1.6	Net Tax Revenues Annual Growth Rate

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

表11. 歷年各縣市營業稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
108年				
預算數	20,586,601	12,416,150	2,022,971	3,852,200
實徵數	24,854,901	15,391,515	2,523,913	4,248,179
實徵淨額	21,391,652	12,474,038	2,278,553	4,018,668
實徵數達成率	120.7	124.0	124.8	110.3
實徵數年增率	7.0	4.8	16.2	7.5
實徵淨額達成率	103.9	100.5	112.6	104.3
實徵淨額年增率	8.6	5.6	16.6	7.2
109年				
預算數	20,331,699	11,999,090	2,078,360	3,848,160
實徵數	27,727,179	17,776,184	2,634,871	4,583,436
實徵淨額	23,489,830	14,012,451	2,429,125	4,365,273
實徵數達成率	136.4	148.1	126.8	119.1
實徵數年增率	11.6	15.5	4.4	7.9
實徵淨額達成率	115.5	116.8	116.9	113.4
實徵淨額年增率	9.8	12.3	6.6	8.6
110年				
預算數	21,950,980	12,892,630	2,347,130	4,093,940
實徵數	29,749,831	19,486,284	2,684,169	4,665,682
實徵淨額	26,406,364	16,668,108	2,470,635	4,412,902
實徵數達成率	135.5	151.1	114.4	114.0
實徵數年增率	7.3	9.6	1.9	1.8
實徵淨額達成率	120.3	129.3	105.3	107.8
實徵淨額年增率	12.4	19.0	1.7	1.1
111年				
預算數	25,243,464	15,490,870	2,498,160	4,433,660
實徵數	32,451,683	20,399,916	3,036,101	5,676,531
實徵淨額	28,452,419	16,936,172	2,805,511	5,439,813
實徵數達成率	128.6	131.7	121.5	128.0
實徵數年增率	9.1	4.7	13.1	21.7
實徵淨額達成率	112.7	109.3	112.3	122.7
實徵淨額年增率	7.7	1.6	13.6	23.3
112年				
預算數	24,459,150	15,045,430	2,337,130	4,370,390
實徵數	36,247,800	23,134,359	3,541,920	5,932,220
實徵淨額	32,498,228	19,988,520	3,193,870	5,736,791
實徵數達成率	148.2	153.8	151.5	135.7
實徵數年增率	11.7	13.4	16.7	4.5
實徵淨額達成率	132.9	132.9	136.7	131.3
實徵淨額年增率	14.2	18.0	13.8	5.5

資料來源：本局主計室(營業稅不含金融業營業稅)。

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

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2019
672,470	24,690	1,598,120	Budget
797,213	37,315	1,856,766	Actual Revenues
793,382	33,819	1,793,192	Net Tax Revenues
118.5	151.1	116.2	% of Actual Revenues to Budget
18.9	86.2	7.5	Actual Revenues Annual Growth Rate
118.0	137.0	112.2	% of Net Tax Revenues to Budget
24.6	88.2	16.8	Net Tax Revenues Annual Growth Rate
			CY 2020
719,010	25,890	1,661,189	Budget
742,173	35,679	1,954,836	Actual Revenues
739,488	32,231	1,911,262	Net Tax Revenues
103.2	137.8	117.7	% of Actual Revenues to Budget
-6.9	-4.4	5.3	Actual Revenues Annual Growth Rate
102.8	124.5	115.1	% of Net Tax Revenues to Budget
-6.8	-4.7	6.6	Net Tax Revenues Annual Growth Rate
			CY 2021
742,690	31,440	1,843,150	Budget
724,780	35,859	2,153,057	Actual Revenues
716,468	32,882	2,105,369	Net Tax Revenues
97.6	114.1	116.8	% of Actual Revenues to Budget
-2.3	0.5	10.1	Actual Revenues Annual Growth Rate
96.5	104.6	114.2	% of Net Tax Revenues to Budget
-3.1	2.0	10.2	Net Tax Revenues Annual Growth Rate
			CY 2022
743,884	33,070	2,043,820	Budget
852,591	40,875	2,445,669	Actual Revenues
835,684	36,955	2,398,284	Net Tax Revenues
114.6	123.6	119.7	% of Actual Revenues to Budget
17.6	14.0	13.6	Actual Revenues Annual Growth Rate
112.3	111.7	117.3	% of Net Tax Revenues to Budget
16.6	12.4	13.9	Net Tax Revenues Annual Growth Rate
			CY 2023
696,030	28,850	1,981,320	Budget
933,882	85,433	2,619,986	Actual Revenues
927,179	80,905	2,570,963	Net Tax Revenues
134.2	296.1	132.2	% of Actual Revenues to Budget
9.5	109.0	7.1	Actual Revenues Annual Growth Rate
133.2	280.4	129.8	% of Net Tax Revenues to Budget
10.9	118.9	7.2	Net Tax Revenues Annual Growth Rate

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

表12. 歷年各項國稅分月實徵淨額

(一)總計

單位：新臺幣千元

年度別 CY	月別 Month	1月	2月	3月	4月	5月	6月	7月
		Jan.	Feb.	Mar.	Apr.	May	June	July
103年	2014	6,407,539	1,704,808	5,699,837	1,453,047	12,014,367	16,486,003	1,278,622
104年	2015	6,511,686	726,407	7,004,126	2,162,246	12,581,481	21,271,152	927,306
105年	2016	6,323,076	1,674,027	6,294,432	2,141,585	15,771,849	21,058,149	2,467,472
106年	2017	7,284,986	2,753,060	6,812,387	2,261,458	14,973,830	25,204,938	3,014,334
107年	2018	8,731,747	2,665,652	8,251,258	3,453,562	19,936,824	23,720,334	4,487,918
108年	2019	9,730,327	3,227,611	7,375,669	3,512,571	22,068,320	24,429,203	3,131,996
109年	2020	9,776,536	3,456,327	8,730,275	3,728,854	10,226,081	8,550,694	24,573,184
110年	2021	10,910,815	4,460,550	10,721,732	5,316,387	14,331,427	18,384,319	22,277,869
111年	2022	11,334,647	4,044,124	9,974,276	4,631,104	13,085,479	24,447,859	27,611,384
112年	2023	10,368,444	4,564,938	11,216,522	4,613,472	27,624,504	40,451,617	4,802,995
各月總計	Monthly Total	87,379,803	29,277,504	82,080,514	33,274,286	162,614,162	224,004,268	94,573,080
各月平均	Monthly Average	8,737,980	2,927,750	8,208,051	3,327,429	16,261,416	22,400,427	9,457,308
季節指數	Seasonal Index	93.75	31.41	88.06	35.70	174.46	240.33	101.46

1. 資料來源：本局主計室。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

3. 季節指數= (各月平均 / 各年平均) x 100，例: 93.75= (\$8,737,980/\$9,320,793.8)x100。

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

1. Grand Total

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
1,421,284	10,981,980	3,396,367	6,756,090	2,218,155	69,818,099	5,818,174.9
1,688,916	10,674,164	6,007,631	6,168,905	2,629,020	78,353,040	6,529,420.0
2,016,821	11,977,004	5,845,176	8,160,670	3,599,900	87,330,161	7,277,513.4
1,773,624	16,091,689	5,878,376	8,346,468	3,216,490	97,611,640	8,134,303.3
3,187,852	16,661,748	9,888,630	8,300,449	3,784,154	113,070,128	9,422,510.7
3,840,680	15,550,983	11,391,501	9,339,993	5,232,590	118,831,444	9,902,620.3
5,573,050	16,378,777	7,275,224	10,106,828	6,682,389	115,058,219	9,588,184.9
4,686,275	15,901,056	9,291,423	12,164,658	6,690,514	135,137,025	11,261,418.8
4,698,763	18,781,314	7,829,908	12,143,471	6,239,758	144,822,087	12,068,507.3
6,741,364	20,548,491	8,086,395	12,783,228	6,661,437	158,463,407	13,205,283.9
35,628,629	153,547,206	74,890,631	94,270,760	46,954,407		93,207,937.5
3,562,863	15,354,721	7,489,063	9,427,076	4,695,441		9,320,793.8
38.22	164.74	80.35	101.14	50.38		100.00

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

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

3. Seasonal Index= (Monthly Average/Annual Average) x100, for example: 93.75= (\$8,737,980/\$9,320,793.8) 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
103年	2014	60,428	29,936	-80,066	68,410	4,473,604	6,865,602	110,838
104年	2015	83,071	82,617	16,907	152,881	4,839,993	9,409,247	150,285
105年	2016	40,232	17,248	-162,767	159,673	7,861,658	8,728,620	137,334
106年	2017	39,616	25,484	-163,630	192,147	6,268,312	9,915,901	154,726
107年	2018	56,094	62,291	-348,252	163,072	9,461,846	8,320,509	198,270
108年	2019	87,207	126,999	-402,129	152,431	11,609,307	9,463,195	203,042
109年	2020	170,721	90,338	174,454	213,469	866,388	8,814,226	4,270,743
110年	2021	1,855	142,899	222,795	66,370	1,676,918	11,967,148	5,507,461
111年	2022	142,169	110,558	-242,226	240,568	1,320,934	18,881,715	9,599,249
112年	2023	81,721	117,763	385,737	-121,825	14,022,490	16,411,159	312,474
各月總計	Monthly Total	763,114	806,133	-599,177	1,287,196	62,401,450	108,777,322	20,644,422
各月平均	Monthly Average	76,311	80,613	-59,918	128,720	6,240,145	10,877,732	2,064,442
季節指數	Seasonal Index	3.00	3.17	-2.35	5.06	245.22	427.46	81.12

(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
103年	2014	1,299,635	1,635,451	770,306	868,406	2,275,773	9,291,447	-4,120,944
104年	2015	914,535	1,188,779	1,588,002	1,103,910	2,436,718	11,504,073	-4,811,040
105年	2016	872,410	1,466,341	1,263,456	1,129,478	2,820,442	11,848,174	-3,048,889
106年	2017	1,260,469	1,679,846	1,023,820	784,908	2,428,758	13,071,161	-2,991,256
107年	2018	1,019,382	1,274,162	1,556,687	907,569	2,973,010	12,825,127	-3,453,773
108年	2019	1,481,182	1,541,421	1,026,380	891,423	2,846,836	12,546,381	-4,629,545
109年	2020	1,159,803	1,951,887	976,717	997,206	1,438,224	-2,143,687	11,534,408
110年	2021	1,142,494	1,746,021	1,563,680	1,056,091	1,895,187	2,459,140	6,816,105
111年	2022	1,901,647	2,224,742	1,219,328	1,322,459	2,096,768	3,155,755	9,270,412
112年	2023	1,626,503	2,582,114	1,328,999	1,370,875	4,009,842	20,873,694	-5,809,540
各月總計	Monthly Total	12,678,060	17,290,764	12,317,375	10,432,325	25,221,558	95,431,265	-1,244,062
各月平均	Monthly Average	1,267,806	1,729,076	1,231,738	1,043,233	2,522,156	9,543,127	-124,406
季節指數	Seasonal Index	61.84	84.34	60.08	50.88	123.02	465.47	-6.07

1. 資料來源：本局主計室。

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

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

2. Profit-seeking Enterprise Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
183,929	3,818,875	2,882,177	218,969	402,981	19,035,683	1,586,306.9
134,058	3,636,308	4,563,157	264,609	527,015	23,860,148	1,988,345.7
230,208	4,726,316	4,564,302	528,718	588,325	27,419,867	2,284,988.9
297,657	7,434,019	2,930,180	396,313	480,960	27,971,685	2,330,973.8
254,943	4,979,131	6,086,519	260,646	462,986	29,958,055	2,496,504.6
528,657	5,249,091	7,230,933	424,226	866,702	35,539,661	2,961,638.4
1,097,193	5,834,335	2,779,066	400,231	976,976	25,688,140	2,140,678.3
410,151	5,592,165	3,107,651	640,075	443,494	29,778,982	2,481,581.8
365,978	6,463,200	3,428,956	572,733	720,018	41,603,852	3,466,987.7
806,806	7,185,146	3,916,878	676,086	720,561	44,514,996	3,709,583.0
4,309,580	54,918,586	41,489,819	4,382,606	6,190,018		25,447,589.1
430,958	5,491,859	4,148,982	438,261	619,002		2,544,758.9
16.93	215.81	163.04	17.22	24.32		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
930,306	1,773,506	500,131	1,027,831	939,686	17,191,534	1,432,627.8
853,640	1,876,746	979,364	742,793	746,474	19,123,994	1,593,666.2
1,157,926	1,971,900	750,209	1,504,736	1,430,121	23,166,304	1,930,525.3
827,573	2,106,018	1,577,903	709,900	841,970	23,321,070	1,943,422.5
869,644	4,027,740	2,266,260	736,742	917,931	25,920,481	2,160,040.1
1,031,324	2,643,476	2,094,557	854,274	1,071,446	23,399,155	1,949,929.6
1,171,424	1,893,282	1,702,123	911,383	1,197,939	22,790,709	1,899,225.8
924,957	1,386,097	3,220,886	1,082,721	1,475,609	24,768,988	2,064,082.3
1,516,980	2,574,580	1,870,557	1,229,320	1,458,846	29,841,394	2,486,782.8
2,426,263	3,259,748	1,420,596	1,477,691	1,933,316	36,500,101	3,041,675.1
11,710,037	23,513,093	16,382,586	10,277,391	12,013,338		20,501,977.5
1,171,004	2,351,309	1,638,259	1,027,739	1,201,334		2,050,197.8
57.11	114.69	79.91	50.13	58.60		100.00

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

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

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

表12. 歷年各項國稅分月實徵淨額 (續2)

(四) 遺產及贈與稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
103年	2014	106,018	109,706	166,983	111,117	103,419	72,186	119,211
104年	2015	137,050	123,570	176,246	103,736	160,822	70,910	328,915
105年	2016	92,500	78,853	142,568	326,064	125,896	172,199	158,148
106年	2017	361,565	237,406	253,001	264,363	128,714	289,843	215,587
107年	2018	128,234	116,705	177,747	277,971	185,280	116,340	168,405
108年	2019	251,641	167,269	241,859	151,483	157,441	426,136	355,658
109年	2020	160,921	216,787	205,351	228,898	175,212	179,224	318,392
110年	2021	301,688	210,077	209,333	272,501	959,357	227,136	240,960
111年	2022	214,574	267,432	350,519	259,396	262,889	353,189	246,310
112年	2023	284,158	492,922	247,207	245,581	260,074	287,157	353,975
各月總計	Monthly Total	2,038,349	2,020,727	2,170,814	2,241,110	2,519,104	2,194,320	2,505,561
各月平均	Monthly Average	203,835	202,073	217,081	224,111	251,910	219,432	250,556
季節指數	Seasonal Index	87.47	86.71	93.15	96.17	108.10	94.16	107.52

(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
103年	2014	360,849	330,730	110,360	266,502	244,740	424,460	317,433
104年	2015	353,013	444,716	218,109	283,153	287,496	286,767	324,723
105年	2016	306,244	408,780	164,550	234,265	206,455	230,820	246,501
106年	2017	363,878	388,993	170,964	285,786	234,521	299,659	290,207
107年	2018	377,740	378,092	211,695	378,121	280,660	382,483	379,478
108年	2019	310,936	412,442	109,875	363,556	260,989	278,810	366,652
109年	2020	354,634	161,506	65,119	140,104	149,880	128,060	317,089
110年	2021	290,517	184,220	116,524	215,343	151,540	191,156	152,974
111年	2022	167,570	244,557	107,418	232,236	142,731	144,248	147,825
112年	2023	260,436	207,550	239,352	261,882	177,457	168,611	122,196
各月總計	Monthly Total	3,145,817	3,161,586	1,513,966	2,660,948	2,136,469	2,535,074	2,665,078
各月平均	Monthly Average	314,582	316,159	151,397	266,095	213,647	253,507	266,508
季節指數	Seasonal Index	127.26	127.89	61.24	107.64	86.43	102.55	107.81

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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

4. Estate and Gift Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
91,169	79,390	117,713	148,343	191,818	1,417,073	118,089.4
124,076	133,975	99,874	114,276	257,783	1,831,233	152,602.8
150,127	165,243	201,196	329,150	287,010	2,228,954	185,746.2
188,620	184,505	148,629	281,715	197,570	2,751,518	229,293.2
152,322	705,935	202,614	121,279	358,865	2,711,697	225,974.8
165,700	273,118	247,318	166,626	218,045	2,822,294	235,191.2
188,017	231,797	139,577	175,559	230,798	2,450,533	204,211.1
255,604	195,070	215,107	310,523	406,467	3,803,823	316,985.3
497,958	320,936	368,772	337,438	373,707	3,853,120	321,093.3
620,607	279,884	200,055	396,335	426,289	4,094,244	341,187.0
2,434,200	2,569,853	1,940,855	2,381,244	2,948,352		2,330,374.3
243,420	256,985	194,086	238,124	294,835		233,037.4
104.46	110.28	83.28	102.18	126.52		100.0

5. Commodity Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
310,657	60,511	254,161	342,535	241,858	3,264,796	272,066.3
340,807	236,947	228,685	252,636	269,939	3,526,991	293,915.9
239,494	198,595	149,091	271,394	259,285	2,915,474	242,956.2
388,986	329,357	369,358	285,877	328,379	3,735,965	311,330.4
379,857	220,900	272,736	264,849	325,346	3,851,957	320,996.4
399,973	135,610	110,164	235,532	161,587	3,146,126	262,177.2
206,064	77,503	232,022	158,955	212,265	2,203,201	183,600.1
122,844	167,268	181,171	168,161	170,784	2,112,502	176,041.8
289,703	136,375	192,879	241,846	222,548	2,269,936	189,161.3
101,152	156,712	229,715	359,232	352,976	2,637,271	219,772.6
2,779,537	1,719,778	2,219,982	2,581,017	2,544,967		2,472,018.2
277,954	171,978	221,998	258,102	254,497		247,201.8
112.44	69.57	89.81	104.41	102.95		100.0

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

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

表12. 歷年各項國稅分月實徵淨額 (續3)

(六) 證券交易稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
103年	2014	509,790	343,828	570,255	540,277	499,177	571,526	621,650
104年	2015	404,075	205,821	455,284	429,692	397,699	431,040	406,800
105年	2016	333,139	243,820	515,259	334,560	300,623	334,349	378,745
106年	2017	277,198	413,920	541,372	406,925	383,806	431,636	433,311
107年	2018	641,214	335,802	591,708	485,401	614,290	658,204	583,823
108年	2019	388,146	272,775	446,967	523,014	446,062	356,811	512,483
109年	2020	420,968	484,948	673,259	580,224	733,768	786,063	1,122,327
110年	2021	1,370,816	764,578	1,350,010	1,734,963	1,969,842	1,884,179	2,558,541
111年	2022	1,042,017	658,737	1,283,102	888,986	805,527	820,700	774,149
112年	2023	406,391	716,791	1,038,400	743,241	943,123	1,116,268	1,300,292
各月總計	Monthly Total	5,793,754	4,441,020	7,465,616	6,667,283	7,093,917	7,390,776	8,692,121
各月平均	Monthly Average	579,375	444,102	746,562	666,728	709,392	739,078	869,212
季節指數	Seasonal Index	85.69	65.69	110.42	98.61	104.93	109.32	128.56

(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
103年	2014	884	929	1,641	1,216	1,719	1,358	1,848
104年	2015	1,530	1,411	1,412	2,061	2,517	2,459	2,707
105年	2016	2,703	1,510	2,805	2,561	2,595	2,650	2,370
106年	2017	2,434	2,427	4,323	4,102	2,940	4,018	3,754
107年	2018	4,365	3,303	5,065	3,842	3,664	3,928	3,998
108年	2019	3,098	1,444	2,705	3,220	4,686	2,879	3,151
109年	2020	3,562	6,080	10,671	5,187	4,645	4,302	5,225
110年	2021	7,749	5,158	8,748	7,067	11,292	7,987	9,333
111年	2022	8,190	5,186	11,716	8,448	11,148	8,877	8,238
112年	2023	4,088	6,628	9,619	5,824	7,207	6,563	7,663
各月總計	Monthly Total	38,603	34,076	58,705	43,528	52,413	45,021	48,287
各月平均	Monthly Average	3,860	3,408	5,871	4,353	5,241	4,502	4,829
季節指數	Seasonal Index	82.80	73.10	125.94	93.37	112.42	96.57	103.58

資料來源：本局主計室。

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

6. Securities Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
460,974	408,486	394,668	360,652	475,213	5,756,496	479,708.0
388,765	371,705	421,681	437,910	468,335	4,818,807	401,567.3
421,234	318,542	293,591	326,122	321,301	4,121,285	343,440.4
590,224	628,810	483,935	637,318	550,973	5,779,428	481,619.0
557,154	416,190	435,159	418,801	425,974	6,163,720	513,643.3
459,348	434,045	494,230	527,012	534,423	5,395,316	449,609.7
893,429	827,159	609,060	889,461	1,284,012	9,304,678	775,389.8
1,662,686	1,148,118	1,025,184	1,640,024	1,393,596	18,502,537	1,541,878.1
855,403	683,161	559,456	816,082	777,617	9,964,937	830,411.4
1,291,222	857,079	806,727	1,025,694	1,078,810	11,324,038	943,669.8
7,580,439	6,093,295	5,523,691	7,079,076	7,310,254		6,760,936.8
758,044	609,330	552,369	707,908	731,025		676,093.7
112.12	90.13	81.70	104.71	108.12		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
1,436	3,033	2,615	2,793	2,609	22,081	1,840.1
5,151	2,290	2,116	2,344	2,739	28,737	2,394.8
3,021	2,792	2,609	3,250	3,119	31,985	2,665.4
4,277	4,219	2,718	4,041	4,985	44,238	3,686.5
3,808	3,509	4,844	4,034	3,518	47,878	3,989.8
4,310	2,760	3,418	4,142	4,424	40,237	3,353.1
4,693	5,806	4,259	5,746	6,129	66,305	5,525.4
9,206	7,245	8,127	7,147	7,727	96,786	8,065.5
6,702	6,921	8,387	8,307	8,491	100,611	8,384.3
9,351	6,362	5,879	5,904	5,466	80,554	6,712.8
51,955	44,937	44,972	47,708	49,207		46,617.7
5,196	4,494	4,497	4,771	4,921		4,661.9
111.46	96.40	96.46	102.34	105.56		100.00

Source: Accounting and Statistics Office of the Bureau.

表12. 歷年各項國稅分月實徵淨額 (續4)

(八) 菸酒稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別 CY		Jan.	Feb.	Mar.	Apr.	May	June	July
103年	2014	520,210	666,364	387,463	496,160	537,566	536,216	532,242
104年	2015	759,297	504,844	539,413	623,521	588,828	633,351	703,135
105年	2016	834,904	498,410	445,842	537,870	542,128	617,984	670,588
106年	2017	1,046,393	1,212,735	925,371	1,201,673	1,609,923	2,255,977	1,176,269
107年	2018	2,151,336	2,028,655	1,785,529	2,024,969	1,890,859	2,346,572	2,266,924
108年	2019	2,797,723	2,308,454	1,635,163	2,030,657	2,123,028	2,310,832	2,087,156
109年	2020	2,932,406	1,555,778	1,884,684	2,138,185	2,357,032	2,429,376	2,470,873
110年	2021	2,342,950	2,429,236	2,018,463	2,485,768	2,448,795	2,502,797	2,255,165
111年	2022	2,038,269	1,964,405	1,669,294	2,481,054	2,344,033	2,078,336	2,211,402
112年	2023	1,773,584	1,862,755	1,860,327	2,477,837	1,846,780	2,481,494	2,413,783
各月總計	Monthly Total	17,197,072	15,031,636	13,151,549	16,497,694	16,288,972	18,192,935	16,787,537
各月平均	Monthly Average	1,719,707	1,503,164	1,315,155	1,649,769	1,628,897	1,819,294	1,678,754
季節指數	Seasonal Index	100.98	88.26	77.22	96.87	95.65	106.83	98.57

(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
103年	2014	14,862	7,668	10,986	50,432	24,451	28,076	12,655
104年	2015	13,442	9,702	23,941	10,783	8,954	14,331	13,533
105年	2016	16,646	2,918	23,748	4,005	4,581	5,706	2,551
106年	2017	2,269	3,279	1,475	4,324	2,759	2,029	3,493
107年	2018	76	166	2,577	172	1,200	-286	97
108年	2019	422	60	85	80	61	102	268
109年	2020	54	377	396	29	1,323	219	101
110年	2021	152	192	240	587	410	700	46
111年	2022	2,448	3,970	8,171	2,767	4,692	3,896	4,930
112年	2023	3,463	1,532	3,844	2,944	2,459	92	1,679
各月總計	Monthly Total	53,834	29,864	75,463	76,123	50,890	54,865	39,353
各月平均	Monthly Average	5,383	2,986	7,546	7,612	5,089	5,487	3,935
季節指數	Seasonal Index	101.42	56.26	142.17	143.41	95.87	103.36	74.14

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
(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
663,475	639,397	666,782	620,661	572,532	6,839,068	569,922.3
680,646	730,193	633,068	612,198	589,098	7,597,592	633,132.7
624,369	761,996	873,155	1,208,010	1,210,286	8,825,542	735,461.8
352,895	1,075,072	1,362,316	1,575,789	1,317,627	15,112,040	1,259,336.7
1,907,184	2,264,098	1,807,951	2,196,013	2,030,241	24,700,331	2,058,360.9
2,355,194	2,137,336	2,143,943	2,387,200	2,786,193	27,102,879	2,258,573.3
2,804,808	2,408,931	2,736,910	2,363,062	2,981,151	29,063,196	2,421,933.0
2,306,630	2,349,732	2,676,846	2,737,808	3,089,751	29,643,941	2,470,328.4
2,495,639	2,671,864	2,702,258	2,782,344	3,256,547	28,695,445	2,391,287.1
2,197,241	2,386,000	2,360,669	2,464,664	2,661,764	26,786,898	2,232,241.5
16,388,081	17,424,619	17,963,898	18,947,749	20,495,190		17,030,577.7
1,638,808	1,742,462	1,796,390	1,894,775	2,049,519		1,703,057.8
96.23	102.31	105.48	111.26	120.34		100.00

9. Specifically Selected Goods and Services Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
18,326	15,686	28,614	22,710	36,479	270,945	22,578.8
13,590	10,713	9,509	15,631	12,427	156,556	13,046.3
2,362	1,905	3,064	2,780	2,882	73,148	6,095.7
2,090	3,293	4,140	1,553	2,862	33,566	2,797.2
1,358	86	4,052	5,870	1,079	16,447	1,370.6
-8,714	67	1,364	83	246	-5,876	-489.7
275	239	367	-2,824	1,071	1,627	135.6
2,956	4,725	6,170	2,799	4,125	23,102	1,925.2
763	4,145	1,951	1,366	1,274	40,373	3,364.4
674	2,880	1,916	3,426	2,168	27,077	2,256.4
33,680	43,739	61,147	53,394	64,613		53,080.5
3,368	4,374	6,115	5,339	6,461		5,308.0
63.45	82.40	115.20	100.59	121.73		100.00

1. Source: Accounting and Statistics Office of the Bureau. (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
	103年	2014	3,534,863	-1,419,804	3,761,909	-949,473	3,853,918	-1,304,868
104年	2015	3,845,673	-1,835,053	3,984,812	-547,491	3,858,454	-1,081,026	3,808,248
105年	2016	3,824,298	-1,043,853	3,898,971	-586,891	3,907,471	-882,353	3,920,124
106年	2017	3,931,164	-1,211,030	4,055,691	-882,770	3,914,097	-1,065,286	3,728,243
107年	2018	4,353,306	-1,533,524	4,268,502	-787,555	4,526,015	-932,543	4,340,696
108年	2019	4,409,972	-1,603,253	4,314,764	-603,293	4,619,910	-955,943	4,233,131
109年	2020	4,573,467	-1,011,374	4,739,624	-574,448	4,499,609	-1,647,089	4,534,026
110年	2021	5,452,594	-1,021,831	5,231,939	-522,303	5,218,086	-855,924	4,737,284
111年	2022	5,817,763	-1,435,463	5,566,954	-804,810	6,096,757	-998,857	5,348,869
112年	2023	5,928,100	-1,423,117	6,103,037	-372,887	6,355,072	-893,421	6,100,473
各月總計	Monthly Total	45,671,200	-13,538,302	45,926,203	-6,631,921	46,849,389	-10,617,310	44,434,783
各月平均	Monthly Average	4,567,120	-1,353,830	4,592,620	-663,192	4,684,939	-1,061,731	4,443,478
季節指數	Seasonal Index	246.01	-72.92	247.38	-35.72	252.35	-57.19	239.35

資料來源：本局主計室(營業稅不含金融業營業稅)。

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

10. Business Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-1,238,988	4,183,096	-1,450,494	4,011,596	-645,021	16,020,423	1,335,035.3
-851,817	3,675,287	-929,823	3,726,508	-244,790	17,408,982	1,450,748.5
-811,920	3,829,715	-992,041	3,986,510	-502,429	18,547,602	1,545,633.5
-878,698	4,326,396	-1,000,803	4,453,962	-508,836	18,862,130	1,571,844.2
-938,418	4,044,159	-1,191,505	4,292,215	-741,786	19,699,562	1,641,630.2
-1,095,112	4,675,480	-934,426	4,740,898	-410,476	21,391,652	1,782,637.7
-792,853	5,099,725	-928,160	5,205,255	-207,952	23,489,830	1,957,485.8
-1,008,759	5,050,636	-1,149,719	5,575,400	-301,039	26,406,364	2,200,530.3
-1,330,363	5,920,132	-1,303,308	6,154,035	-579,290	28,452,419	2,371,034.9
-711,952	6,414,680	-856,040	6,374,196	-519,913	32,498,228	2,708,185.7
-9,658,880	47,219,306	-10,736,319	48,520,575	-4,661,532		18,564,766.1
-965,888	4,721,931	-1,073,632	4,852,058	-466,153		1,856,476.6
-52.03	254.35	-57.83	261.36	-25.11		100.00

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

表13. 歷年貨物稅實徵淨額 — 按貨品別分

單位：新臺幣千元

貨品別 Commodity		總計 Grand Total	橡膠輪胎 Rubber Tires	水泥 Cement	飲料品 Beverages
年度別 CY		=(1)+(2)+(3)+(4)+(5)+(6)+(7)	(1)	(2)	(3)
103年	2014				
{實徵淨額	Net Tax Revenues	3,264,796	5	19,749	549,743
{分配比	Rate	100.00	0.00	0.60	16.84
104年	2015				
{實徵淨額	Net Tax Revenues	3,526,991	2	18,379	563,504
{分配比	Rate	100.00	0.00	0.52	15.98
105年	2016				
{實徵淨額	Net Tax Revenues	2,915,474	2	17,226	505,554
{分配比	Rate	100.00	0.00	0.59	17.34
106年	2017				
{實徵淨額	Net Tax Revenues	3,735,965	2	15,162	506,899
{分配比	Rate	100.00	0.00	0.41	13.57
107年	2018				
{實徵淨額	Net Tax Revenues	3,851,957	-	16,193	407,444
{分配比	Rate	100.00	-	0.42	10.58
108年	2019				
{實徵淨額	Net Tax Revenues	3,146,126	-	12,771	430,140
{分配比	Rate	100.00	-	0.41	13.67
109年	2020				
{實徵淨額	Net Tax Revenues	2,203,201	49	11,570	478,693
{分配比	Rate	100.00	0.00	0.52	21.73
110年	2021				
{實徵淨額	Net Tax Revenues	2,112,502	41	604	465,772
{分配比	Rate	100.00	0.00	0.03	22.05
111年	2022				
{實徵淨額	Net Tax Revenues	2,269,936	7	-	471,098
{分配比	Rate	100.00	0.00	-	20.75
112年	2023				
{實徵淨額	Net Tax Revenues	2,637,271	179	-	511,286
{分配比	Rate	100.00	0.01	-	19.38
臺南市	Tainan City	252,457	126	-	280,472
嘉義縣	Chiayi County	144,212	53	-	201,568
屏東縣	Pingtung County	2,303,628	-	-	29,108
臺東縣	Taitung County	-32,635	-	-	138
澎湖縣	Penghu County	-20,320	-	-	-
嘉義市	Chiayi City	-10,071	-	-	-

資料來源：本局主計室。

Table 13 Net Revenues of Commodity Tax - by Commodity

Unit: NT\$1,000

平板玻璃 Flat-glass (4)	油氣類 Oil / Gas (5)	電器類		
		小計 Subtotal	電冰箱 Refrigerators	電視機 Television Sets
-	62,009	181,973	2,165	82,963
-	1.90	5.57	0.07	2.54
-	66,244	113,541	642	6,625
-	1.88	3.22	0.02	0.19
116	70,300	101,748	651	-
0.00	2.41	3.49	0.02	-
-	54,488	101,989	1,440	603
-	1.46	2.73	0.04	0.02
-	63,361	99,103	3,897	-
-	1.64	2.57	0.10	-
-	44,434	-113,288	-51,199	-
-	1.41	-3.60	-1.63	-
-	52,307	-410,593	-118,146	-
-	2.37	-18.63	-5.36	-
-	58,286	-476,724	-136,423	-
-	2.76	-22.57	-6.46	-
-	52,004	-458,667	-130,361	-
-	2.29	-20.21	-5.74	-
-	52,622	-442,253	-153,975	-
-	2.00	-16.77	-5.84	-
-	23	-97,832	-80,950	-
-	62	-82,601	-18,007	-
-	570	-145,769	-30,813	-
-	-	-33,157	-7,330	-
-	1,868	-22,197	-3,783	-
-	50,099	-60,697	-13,092	-

Source: Accounting and Statistics Office of the Bureau.

表13. 歷年貨物稅實徵淨額 — 按貨品別分 (續1完)

單位：新臺幣千元

貨品別 Commodity		Electric Appliances (6)			
		冷暖氣機 Air Conditioners	除濕機 Dehumidifiers	錄影機 Video Recorders	錄音機 Audio Recorders
年度別 CY					
103年	2014				
{實徵淨額	Net Tax Revenues	91,934	-	-	2,702
{分配比	Rate	2.82	-	-	0.08
104年	2015				
{實徵淨額	Net Tax Revenues	101,779	-	-	2,736
{分配比	Rate	2.89	-	-	0.08
105年	2016				
{實徵淨額	Net Tax Revenues	93,342	3,099	-	2,585
{分配比	Rate	3.20	0.11	-	0.09
106年	2017				
{實徵淨額	Net Tax Revenues	90,319	5,764	-	2,527
{分配比	Rate	2.42	0.15	-	0.07
107年	2018				
{實徵淨額	Net Tax Revenues	78,705	5,575	-	3,185
{分配比	Rate	2.04	0.14	-	0.08
108年	2019				
{實徵淨額	Net Tax Revenues	-80,235	12,983	-	2,926
{分配比	Rate	-2.55	0.41	-	0.09
109年	2020				
{實徵淨額	Net Tax Revenues	-296,998	-52	-	2,702
{分配比	Rate	-13.48	0.00	-	0.12
110年	2021				
{實徵淨額	Net Tax Revenues	-340,129	-4,839	-	2,536
{分配比	Rate	-16.10	-0.23	-	0.12
111年	2022				
{實徵淨額	Net Tax Revenues	-320,806	-8,843	-	2,933
{分配比	Rate	-14.13	-0.39	-	0.13
112年	2023				
{實徵淨額	Net Tax Revenues	-279,180	-13,906	-1	2,576
{分配比	Rate	-10.59	-0.53	0.00	0.10
臺南市	Tainan City	-16,093	-1,248	-	-
嘉義縣	Chiayi County	-62,846	-2,614	-	-
屏東縣	Pingtung County	-110,687	-4,387	-1	-
臺東縣	Taitung County	-24,443	-1,384	-	-
澎湖縣	Penghu County	-16,481	-1,933	-	-
嘉義市	Chiayi City	-48,630	-2,340	-	2,576

資料來源：本局主計室。

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

Unit: NT\$1,000

		車輛類	Vehicles (7)		
音響組合 Stereophonic Systems	電烤箱 Electric Ovens	小計 Subtotal	汽車 Automobiles	機車 Motorcycles	
1,131	1,078	2,451,317	2,396,941	54,376	
0.03	0.03	75.08	73.42	1.67	
1,106	653	2,765,321	2,709,610	55,711	
0.03	0.02	78.40	76.82	1.58	
1,152	919	2,220,528	2,186,814	33,714	
0.04	0.03	76.16	75.01	1.16	
866	470	3,057,425	3,027,318	30,107	
0.02	0.01	81.84	81.03	0.81	
783	6,958	3,265,856	3,224,891	40,965	
0.02	0.18	84.78	83.72	1.06	
782	1,455	2,772,069	2,757,774	14,295	
0.02	0.05	88.11	87.66	0.45	
1,018	883	2,071,175	2,039,313	31,862	
0.05	0.04	94.01	92.56	1.45	
1,181	950	2,064,523	2,057,553	6,970	
0.06	0.04	97.73	97.40	0.33	
1,310	-2,900	2,205,494	2,199,679	5,815	
0.06	-0.13	97.16	96.90	0.26	
1,298	935	2,515,437	2,501,409	14,028	
0.05	0.04	95.38	94.85	0.53	
390	69	69,668	55,874	13,794	
-	866	25,130	25,130	-	
119	-	2,419,719	2,419,719	-	
-	-	384	150	234	
-	-	9	9	-	
789	-	527	527	-	

Source: Accounting and Statistics Office of the Bureau.

表14. 歷年各項國稅納庫數統計

單位：新臺幣千元

年度別及 稅目別及 縣市別	CY & Tax of Item & City or County	總計 Grand Total			本年度 Current Year					
		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
103年	2014	79,568,967	635,996	10,430,122	65,344,296	13,508,127	462,756	89,715	164,073	-
104年	2015	88,455,055	505,802	10,728,862	72,555,415	14,922,338	604,529	93,551	279,222	-
105年	2016	94,638,666	653,710	8,117,443	77,657,540	15,856,820	706,154	131,007	287,145	-
106年	2017	105,170,677	933,117	8,594,110	84,127,827	17,044,768	827,761	167,225	261,502	2,741,594
107年	2018	122,008,863	688,586	9,644,757	89,127,342	17,884,897	695,206	177,552	305,915	13,817,951
108年	2019	129,370,278	746,254	11,342,130	92,646,516	19,040,796	679,769	203,964	314,899	16,484,334
109年	2020	126,677,192	510,576	12,186,051	88,465,034	19,210,718	710,133	118,803	355,324	17,817,180
110年	2021	145,016,741	1,653,923	11,692,548	102,811,893	20,524,181	856,925	178,555	478,230	20,166,957
111年	2022	156,112,927	1,399,654	12,834,931	109,144,822	23,211,218	1,039,388	296,010	458,686	21,962,803
112年	2023	169,042,068	2,161,140	13,043,758	120,495,339	25,479,020	1,052,641	173,827	464,173	21,377,068
營利事業所得稅 Profit-seeking Enterprise Income Tax		43,738,499	1,479,532	703,159	38,322,613	4,373,851	-	-	-	1,042,035
綜合所得稅 Individual Income Tax		44,739,345	208,921	8,448,165	35,554,459	4,473,938	-	-	-	4,710,948
遺產稅 Estate Tax		2,340,097	238,277	6,470	765,311	-	687,441	130,032	258,244	499,069
贈與稅 Gift Tax		1,175,015	44,023	439	427,631	-	365,200	43,795	205,929	132,460
貨物稅 Commodity Tax		2,761,475	11,729	135,933	2,485,327	276,148	-	-	-	-
證券交易稅 Securities Transaction Tax		11,324,058	-	20	11,324,058	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		80,554	-	-	80,554	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		26,786,121	777	-	9,434,852	2,358,713	-	-	-	14,992,556
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		23,795	3,282	-	23,795	-	-	-	-	-
營業稅 Business Tax		36,073,109	174,599	3,749,572	22,076,739	13,996,370	-	-	-	-
臺南市 Tainan City		122,809,729	1,609,030	8,680,878	86,256,894	17,647,382	1,052,641	-	-	17,852,812
嘉義縣 Chiayi County		9,914,876	116,206	1,284,143	7,471,479	1,974,629	-	-	147,026	321,742
屏東縣 Pingtung County		22,193,649	225,764	1,728,052	15,751,779	3,719,851	-	-	237,065	2,484,954
臺東縣 Taitung County		2,764,313	44,745	353,612	2,033,558	503,363	-	-	60,907	166,485
澎湖縣 Penghu County		1,443,580	42,226	255,948	1,221,593	156,662	-	-	19,175	46,150
嘉義市 Chiayi City		9,915,921	123,169	741,125	7,760,036	1,477,133	-	173,827	-	504,925

資料來源：本局主計室。

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

Unit: NT\$1,000

以前年度 Previous Year						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
452,239	87,292	48,999	35,082	12,384	-	8,364,260	2,063,430	869	366	1,197	-
380,872	66,894	37,955	6,966	13,115	-	8,655,981	2,069,651	2,500	621	109	-
443,887	68,392	124,596	1,737	15,098	-	6,494,682	1,620,537	1,677	55	492	-
557,131	79,892	255,744	7,323	29,568	3,459	6,820,109	1,766,571	1,788	1,691	337	3,614
472,800	64,610	118,127	10,084	18,205	4,760	7,649,370	1,978,012	3,557	5,748	974	7,096
538,115	86,872	48,546	8,805	50,426	13,490	9,195,454	2,129,533	2,873	579	4,410	9,281
283,149	67,017	46,480	1,216	36,382	76,332	9,720,188	2,436,959	1,995	7,066	733	19,110
882,683	127,503	221,900	23,558	10,843	387,436	9,518,906	2,131,283	2,780	227	1,878	37,474
991,806	184,944	32,223	3,157	21,715	165,809	10,269,479	2,434,828	1,190	512	1,140	127,782
1,538,574	237,922	86,341	9,550	31,459	257,294	10,431,124	2,383,557	1,358	85	3,269	224,365
1,173,137	147,955	-	-	-	158,440	632,844	70,315	-	-	-	-
162,546	20,894	-	-	-	25,481	7,378,985	844,815	-	-	-	224,365
66,692	-	75,543	9,031	15,633	71,378	2,011	-	1,195	85	3,179	-
14,885	-	10,798	519	15,826	1,995	186	-	163	-	90	-
10,556	1,173	-	-	-	-	122,339	13,594	-	-	-	-
-	-	-	-	-	-	20	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
622	155	-	-	-	-	-	-	-	-	-	-
3,282	-	-	-	-	-	-	-	-	-	-	-
106,854	67,745	-	-	-	-	2,294,739	1,454,833	-	-	-	-
1,158,544	167,997	86,341	-	-	196,148	6,731,680	1,773,815	1,358	-	-	174,025
81,860	15,734	-	-	6,945	11,667	1,045,691	228,580	-	-	577	9,295
157,743	25,218	-	-	23,699	19,104	1,474,985	228,757	-	-	2,649	21,661
26,515	8,989	-	-	502	8,739	311,354	37,287	-	-	34	4,937
37,230	4,546	-	-	313	137	226,779	26,898	-	-	9	2,262
76,682	15,438	-	9,550	-	21,499	640,635	88,220	-	85	-	12,185

Source: Accounting and Statistics Office of the Bureau.

表15. 促進產業升級條例減免稅額

核定日期所列年度:112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。	5	
	第九條(或修正前第八條之一) Article 9 (or Article 8-1 before amendment)	(1)重要科技事業5年免稅。		
		(2)重要投資事業5年免稅。		
		(3)新興重要策略性產業5年免稅。	3	160,500
第九條之二 Article 9-2	製造業及其相關技術服務業5年免稅。			
第十條 Article 10	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。			
第十二條 Article 12	國外投資損失準備。			
第十三條 Article 13	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。			
第十四條之一 Article 14-1	物流配送銷中心免稅。			
第十五條 Article 15	(1)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。			
	(2)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。			
第十八條 Article 18	資產重估增值免稅。			
第十九條 Article 19	股票溢價轉公積免稅。			
第七十條之一 Article 70-1	營運總部免稅。			
	小計	8	160,500	
綜合所得稅 Individual Income Tax	第十一條 Article 11	專利權提供或出售之權利金或收入，百分之五十免稅。		
	第十三條 Article 13	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。		
	小計	-	-	
其他所得稅 Other Income Tax	第八條 Article 8	(1)新興重要策略性產業股東投資抵減。	13	
		(2)重要科技事業股東投資抵減。		
		(3)重要投資事業股東投資抵減。		
		(4)創業投資事業股東投資抵減。		
	修正前第十六條 Article 16 before amendment	股東投資取得股票緩課所得稅。		
修正前第十七條 Article 17 before amendment	(1)創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。			
	(2)員工紅利轉增資取得之股票緩課所得稅。			
第十九條之一 Article 19-1	員工紅利轉作增資，取得新股以面額課徵所得稅。			
	小計	13	-	

資料來源：本局營所稅組、綜所遺贈稅組。

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

Assessed date of each respective period: 2023

Unit: Case; NT\$ 1,000

核定減免稅額 Tax Reduction Amount of Verified			減免項目 Items of Reduction
當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
			(1) Accelerated depreciation of research & development, experiment, or quality test equipment by two years.
			(2) Accelerated depreciation of energy-conserving or clean energy-usage machinery and equipment by two years.
			(1) Investment Tax Credit for domestic-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			(2) Investment Tax Credit for foreign-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			(3) Investment Tax Credit for automation production technology or technology used for reduction of greenhouse gas emissions.
			(4) Investment Tax Credit for domestic-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			(5) Investment Tax Credit for foreign-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			(6) Investment Tax Credit for technology used for reclamation of resources, pollution control, or recycling of industrial used water.
			(7) Investment Tax Credit for domestic-made equipment used for employing new and clean energy, energy conservation.
			(8) Investment Tax Credit for foreign-made equipment used for employing new and clean energy, energy conservation.
			(9) Investment Tax Credit for technology used for employing new and clean energy, energy conservation.
			(10) Investment Tax Credit for domestic-made equipment used for upgrading energy efficiency.
			(11) Investment Tax Credit for foreign-made equipment used for upgrading energy efficiency.
			(12) Investment Tax Credit for technology used for upgrading energy efficiency.
			(13) Investment Tax Credit for research and development.
			(14) Investment Tax Credit for human resource training.
			(15) Investment Tax Credit for developing international brands and raising international image. (refer to the surplus amount not yet given tax credit which occurred before 1999.)
87,048	3,591	478	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.
87,048	3,591	478	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
	82		(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 throught capital increment from employoee bonus.
			New shares obtained by employees throught capital increment from employee bonus shall be levied by par value.
-	82	-	Subtotal

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

表16. 產業創新條例減免稅額

112年

單位：件；新臺幣千元

行業別 (大類 / 細類)		研究發展支出適用投資抵減稅額情形			
		縣市別 City or County	核定件數 Number of Cases	研究發展支出 R&D Expense	核定減免所得額 Income Reduction of Verified
C· 製造業			44	4,240,235	-
0899	未分類其他食品製造業	小計 Subtotal	2	27,173	-
		臺南市 Tainan City	1	24,641	-
		屏東縣 Pingtung County	1	2,532	-
1111	棉毛紡紗業	臺南市 Tainan City	1	6,753	-
1122	人造纖維梭織布業	臺南市 Tainan City	1	18,977	-
1990	未分類其他化學製品製造業	小計 Subtotal	2	113,885	-
		臺南市 Tainan City	1	94,721	-
		屏東縣 Pingtung County	1	19,164	-
2001	原料藥製造業	臺南市 Tainan City	1	16,887	-
2002	西藥製造業	臺南市 Tainan City	2	68,556	-
2003	醫用生物製品製造業	臺南市 Tainan City	1	4,167	-
2004	中藥製造業	臺南市 Tainan City	1	2,029	-
2209	其他塑膠製品製造業	臺南市 Tainan City	1	11,621	-
2313	玻璃纖維製造業	嘉義縣 Chiayi County	1	15,246	-
2413	鋼鐵軋延及擠型業	臺南市 Tainan City	2	17,221	-
2421	鍊鋁業	臺南市 Tainan City	1	46,547	-
2499	未分類其他基本金屬製造業	臺南市 Tainan City	2	202,180	-
2512	金屬模具製造業	臺南市 Tainan City	1	348,787	-
2591	螺絲、螺帽及鉚釘製造業	臺南市 Tainan City	1	20,261	-
2611	積體電路製造業	臺南市 Tainan City	2	2,418,659	-
2630	印刷電路板製造業	臺南市 Tainan City	1	29,395	-
2699	未分類其他電子零組件製造業	小計 Subtotal	3	151,581	-
		臺南市 Tainan City	2	131,366	-
		屏東縣 Pingtung County	1	20,215	-
2729	其他通訊傳播設備製造業	臺南市 Tainan City	1	120,732	-
2730	視聽電子產品製造業	臺南市 Tainan City	2	27,375	-
2760	輻射及電子醫學設備製造業	臺南市 Tainan City	1	131,648	-
2831	電線及電纜製造業	臺南市 Tainan City	1	10,359	-
2841	電燈泡及燈管製造業	臺南市 Tainan City	1	10,296	-
2927	橡膠及塑膠加工用機械設備製造業	臺南市 Tainan City	1	3,135	-
2928	電子及半導體生產用機械設備製造業	屏東縣 Pingtung County	1	4,740	-
2934	機械傳動設備製造業	臺南市 Tainan City	1	26,146	-
2939	其他通用機械設備製造業	臺南市 Tainan City	1	31,624	-
3010	汽車製造業	臺南市 Tainan City	1	47,656	-
3030	汽車零件製造業	臺南市 Tainan City	5	286,922	-
3311	體育用品製造業	屏東縣 Pingtung County	1	1,642	-
3399	其他未分類製造業	臺南市 Tainan City	1	18,035	-
G· 批發及零售業			1	7,431	-
4642	電子、通訊設備及其零組件批發業	臺南市 Tainan City	1	7,431	-
M· 專業、科學及技術服務業			1	25,810	-
7230	綜合研究發展服務業	臺南市 Tainan City	1	25,810	-
總計			46	4,273,476	-

資料來源：本局營所稅組。

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

CY 2023

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	
1,034,098	932,754	101,344	C• Manufacturing
3,922	226	3,696	Manufacture of Other Food Products Not Elsewhere Classified
3,696	-	3,696	
226	226	-	
1,484	-	1,484	Spinning of Yarn, Cotton and Wool
-	-	-	Manufacture of Woven Fabrics of Man-made Fibers
17,083	17,083	-	Manufacture of Other Chemical Products Not Elsewhere Classified
14,208	14,208	-	
2,875	2,875	-	
2,533	2,533	-	Manufacture of Raw Material Medicines
10,287	10,287	-	Manufacture of Drugs and Medicines
625	625	-	Manufacture of Medicinal Biological Products
755	755	-	Manufacture of Chinese Medicines
1,743	1,743	-	Manufacture of Other Plastic Products
2,287	2,287	-	Manufacture of Glass Fiber
2,368	2,368	-	Rolling and Extruding of Iron and Steel
7,848	7,848	-	Smelting and Refining of Aluminum
48,536	48,536	-	Manufacture of Other Basic Metals Not Elsewhere Classified
89,935	-	89,935	Manufacture of Metal Die
3,039	3,039	-	Manufacture of Screw, Nut and Rivet
726,516	726,516	-	Manufacture of Integrated Circuits
-	-	-	Manufacture of Bare Printed Circuit Boards
22,737	22,737	-	Manufacture of Other Electronic Parts and Components Not Elsewhere Classified
19,705	19,705	-	
3,032	3,032	-	
18,110	18,110	-	Manufacture of Other Communication Equipment
4,472	4,106	366	Manufacture of Audio and Video Equipment
13,799	13,799	-	Manufacture of Irradiation and Electromedical Equipment
1,554	-	1,554	Manufacture of Electric Wires and Cables
1,544	1,453	91	Manufacture of Light Bulbs and Tubes
470	470	-	Manufacture of Plastic and Rubber Processing Machinery
-	-	-	Manufacture of Electronic and Semi-conductors Production Equipment
3,922	3,922	-	Manufacture of Mechanical Power Transmission Equipment
4,728	4,728	-	Manufacture of Other General-purpose Machinery
7,148	2,930	4,218	Manufacture of Motor Vehicles
33,702	33,702	-	Manufacture of Parts for Motor Vehicles
246	246	-	Manufacture of Sports Goods
2,705	2,705	-	Other Manufacturing Not Elsewhere Classified
-	-	-	G• Wholesale and Retail Trade
-	-	-	Wholesale of Electronic and Communication Equipment and Parts
-	-	-	M• Professional, Scientific and Technical Activities
-	-	-	Miscellaneous Scientific Research and Development
1,034,098	932,754	101,344	Grand Total

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

表17. 查(核)定開徵數、未徵數情形

112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	21,352
綜合所得稅 Individual Income Tax	66,152	1,703,243			57,293	1,207,048
遺產稅 Estate Tax	1,475	3,632,082			1,394	2,382,438
贈與稅 Gift Tax	2,678	1,274,903			2,549	1,175,015
貨物稅 Commodity Tax	226	7,945			207	2,590
證券交易稅 Securities Transaction Tax	-	-			-	-
期貨交易稅 Futures Transaction Tax	-	-			-	-
菸酒稅 Tobacco and Alcohol Tax	12	725			10	489
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-			-	-
營業稅 Business Tax	209,347	1,461,231			201,287	1,073,505
小計 Subtotal	301,242	15,317,830			281,577	8,786,667
以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	33,392		4,204,737	23,787	1,479,656
	綜合所得稅 Individual Income Tax	23,643		1,568,312	8,384	204,034
	遺產稅 Estate Tax	283		911,737	243	499,676
	贈與稅 Gift Tax	266		380,550	191	44,023
	貨物稅 Commodity Tax	286		16,678	253	11,729
	證券交易稅 Securities Transaction Tax	-		-	-	-
	期貨交易稅 Futures Transaction Tax	-		-	-	-
	菸酒稅 Tobacco and Alcohol Tax	79		67,322	31	777
	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	201		53,391	123	3,282
	營業稅 Business Tax	39,512		2,045,619	13,585	174,674
	小計 Subtotal	97,662		9,248,346	46,597	2,417,851
合計 Total	398,904	24,566,176		328,174	11,204,518	
罰鍰案件 Cases of Fines	本年度 Current Year		12,572	605,409	11,426	304,582
	以前年度 Previous Year		10,431	3,380,512	3,532	97,194
	合計 Total		23,003	3,985,921	14,958	401,776
總計 Grand Total	本年度 Current Year		313,814	15,923,239	293,003	9,091,249
	以前年度 Previous Year		108,093	12,628,858	50,129	2,515,045
	合計 Total		421,907	28,552,097	343,132	11,606,294

1. 資料來源：本局徵收及資訊組。
2. 綜合所得稅含房地合一課徵所得稅資料。

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

CY 2023

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
196	99,641	-	-	-	-	-	-	2,319	4,192,478
5,292	251,678	-	-	-	-	-	-	3,567	244,517
23	29,835	-	-	-	-	-	-	58	1,219,809
68	44,342	-	-	-	-	-	-	61	55,546
5	879	-	-	-	-	-	-	14	4,476
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2	236
-	-	-	-	-	-	-	-	-	-
398	46,242	-	-	-	-	-	-	7,662	341,484
5,982	472,617	-	-	-	-	-	-	13,683	6,058,546
1	-3,103	1	10	95	31,133	-	-	9,508	2,697,041
37	8,458	3	10	56	30,986	2	7	15,161	1,324,817
2	3,538	-	-	1	572	-	-	37	407,951
2	6,993	-	-	1	2,043	-	-	72	327,491
-	-	-	-	1	31	-	-	32	4,918
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	48	66,545
-	-	-	-	-	-	-	-	78	50,109
-4	6,926	5	1	52	115,622	2	4	25,872	1,748,392
38	22,812	9	21	206	180,387	4	11	50,808	6,627,264
6,020	495,429	9	21	206	180,387	4	11	64,491	12,685,810
74	15,039	-	-	-	-	-	-	1,072	285,788
24	33,886	1	0	48	151,654	1	14	6,825	3,097,764
98	48,925	1	0	48	151,654	1	14	7,897	3,383,552
6,056	487,656	-	-	-	-	-	-	14,755	6,344,334
62	56,698	10	21	254	332,041	5	25	57,633	9,725,028
6,118	544,354	10	21	254	332,041	5	25	72,388	16,069,362

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

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

表17. 查(核)定開徵數、未徵數情形 (續1完)

112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	2,319	4,192,478	4	1,423	30	5,909	17	16,731	1,480	3,988,212	3	91
		綜合所得稅 Individual Income Tax	3,567	244,517	6	7	310	22,943	25	34,511	73	30,911	7	62
		遺產稅 Estate Tax	58	1,219,809	-	-	43	1,008,908	4	119,745	4	27,627	-	-
		贈與稅 Gift Tax	61	55,546	-	-	53	46,188	1	1,278	4	7,366	-	-
		貨物稅 Commodity Tax	14	4,476	-	-	1	12	-	-	8	4,409	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	2	236	-	-	-	-	1	230	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	-	-
		營業稅 Business Tax	7,662	341,484	5	225	2,090	9,636	6	6,462	114	74,773	16	59
	小計 Subtotal	13,683	6,058,546	15	1,655	2,527	1,093,596	54	178,957	1,683	4,133,298	26	212	
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	9,508	2,697,041	-	-	1	98	2	1,819	1,086	598,538	11	858
		綜合所得稅 Individual Income Tax	15,161	1,324,817	-	-	8	397	31	33,496	84	30,961	24	225
		遺產稅 Estate Tax	37	407,951	-	-	-	-	1	23,600	8	6,900	-	-
		贈與稅 Gift Tax	72	327,491	-	-	1	114	-	-	9	3,646	-	-
		貨物稅 Commodity Tax	32	4,918	-	-	-	-	-	-	8	2,274	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	48	66,545	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	78	50,109	-	-	-	-	-	-	-	-	-	-
營業稅 Business Tax		25,872	1,748,392	-	-	-	-	3	10,768	157	57,451	43	78	
小計 Subtotal	50,808	6,627,264	-	-	10	609	37	69,683	1,352	699,770	78	1,161		
合計 Total	64,491	12,685,810	15	1,655	2,537	1,094,205	91	248,640	3,035	4,833,068	104	1,373		
罰鍰案件 Cases of Fines	本年度 Current Year	1,072	285,788	2	6	88	13,036	23	8,489	73	26,955	-	-	
	以前年度 Previous Year	6,825	3,097,764	-	-	3	1,947	9	56,343	105	25,488	3	24	
	合計 Total	7,897	3,383,552	2	6	91	14,983	32	64,832	178	52,443	3	24	
總計 Grand Total	本年度 Current Year	14,755	6,344,334	17	1,661	2,615	1,106,632	77	187,446	1,756	4,160,253	26	212	
	以前年度 Previous Year	57,633	9,725,028	-	-	13	2,556	46	126,026	1,457	725,258	81	1,185	
	合計 Total	72,388	16,069,362	17	1,661	2,628	1,109,188	123	313,472	3,213	4,885,511	107	1,397	

1. 資料來源：本局徵收及資訊組。
2. 綜合所得稅含房地合一課徵所得稅資料。

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

CY 2023

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)		Execution Certificate		移送執行 結(銷)案 (11) Case Closed Under Compulsory Execution		無法執行欠 稅數 (12) Unable to Carry out Compulsory Execution	
								未逾徵收期間 Collection Period Not Yet Exceeded		已逾徵收期間惟 未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period					
件數 No.	金額 Amount	件數 No.	金額 Amount	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
785	180,112	49	9,338	180	13,986	445	150,285	111	6,503	-	-	-	-	-	-
3,146	156,083	351	18,100	51	7,749	2,698	129,211	46	1,023	-	-	-	-	-	-
7	63,529	4	34,828	2	28,117	1	584	-	-	-	-	-	-	-	-
3	714	1	170	-	-	2	544	-	-	-	-	-	-	-	-
5	55	4	41	-	-	1	14	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	6	1	6	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,431	250,329	744	7,676	198	20,530	4,027	219,335	462	2,788	-	-	-	-	-	-
9,378	650,828	1,154	70,159	431	70,382	7,174	499,973	619	10,314	-	-	-	-	-	-
8,408	2,095,728	1	34	9	18,402	2,203	688,333	1,405	168,465	4,789	1,220,494	1	0	-	-
15,014	1,259,738	1	294	5	155	1,096	631,801	2,604	73,204	11,306	554,284	2	0	-	-
28	377,451	-	-	-	-	13	90,093	1	437	14	286,921	-	-	-	-
62	323,731	-	-	-	-	17	101,266	3	490	42	221,975	-	-	-	-
24	2,644	-	-	-	-	8	1,798	9	286	7	560	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	66,545	-	-	-	-	7	57,138	-	-	41	9,407	-	-	-	-
78	50,109	-	-	-	-	17	8,474	-	-	61	41,635	-	-	-	-
25,669	1,680,095	4	328	22	6,397	3,312	681,964	6,582	93,616	15,747	897,790	2	0	-	-
49,331	5,856,041	6	656	36	24,954	6,673	2,260,867	10,604	336,498	32,007	3,233,066	5	0	-	-
58,709	6,506,869	1,160	70,815	467	95,336	13,847	2,760,840	11,223	346,812	32,007	3,233,066	5	0	-	-
886	237,302	145	89,984	21	16,884	660	124,672	60	5,762	-	-	-	-	-	-
6,705	3,013,962	2	166	-	-	1,297	1,346,770	1,140	150,926	4,263	1,516,100	3	0	-	-
7,591	3,251,264	147	90,150	21	16,884	1,957	1,471,442	1,200	156,688	4,263	1,516,100	3	0	-	-
10,264	888,130	1,299	160,143	452	87,266	7,834	624,645	679	16,076	-	-	-	-	-	-
56,036	8,870,003	8	822	36	24,954	7,970	3,607,637	11,744	487,424	36,270	4,749,166	8	0	-	-
66,300	9,758,133	1,307	160,965	488	112,220	15,804	4,232,282	12,423	503,500	36,270	4,749,166	8	0	-	-

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

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

表18. 違章漏稅案件處理及財務罰鍰執行情形

單位：件；新臺幣千元

年度別及 CY & 稅目別 Tax of Item	受理情形 Cases Accepted			本期審理情形 Interrogated in This Term							本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term					
	上期未 結件數 No. of Pending of Last Term	本期受 理件數 No. of Accepted in This Term	合計 Total	依法免 議件數 No. of Not Indictable by Law	依法免 罰件數 No. of Fine Free	依法 併 案件 數 No. of Con- solid- ated	依法註 銷件數 No. of Can- celled	處罰 Fined		未結 件數 No. of Pend- ing	自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		合計 Total	
								件數 No.	金額 Amount		件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
103年 2014	58	16,258	16,316	271	5,510	-	-	10,430	763,604	105	10,414	290,387	2,896	378,045	13,310	668,432
104年 2015	105	15,348	15,453	244	5,052	-	-	10,039	1,281,588	205	10,379	255,448	2,011	384,350	12,390	639,798
105年 2016	118	15,175	15,293	368	4,233	-	-	10,577	545,559	115	10,688	269,418	1,823	584,177	12,511	853,595
106年 2017	314	16,114	16,428	263	4,653	-	-	11,226	488,383	286	11,520	277,345	1,884	551,053	13,404	828,398
107年 2018	244	17,191	17,435	344	5,105	-	-	11,630	527,899	356	12,057	312,150	1,987	200,158	14,044	512,308
108年 2019	426	17,128	17,554	235	5,239	9	90	11,578	472,728	403	10,030	326,114	1,753	180,932	11,783	507,046
109年 2020	176	15,912	16,088	156	5,296	33	64	10,405	448,346	134	9,114	311,606	1,655	214,239	10,769	525,845
110年 2021	134	15,999	16,133	217	5,543	16	57	10,146	639,235	154	9,548	350,657	1,621	395,896	11,169	746,553
111年 2022	154	16,603	16,757	186	5,326	18	68	11,018	446,191	141	9,908	264,189	1,481	215,914	11,389	480,103
112年 2023	141	17,902	18,043	189	5,948	12	44	11,629	569,218	221	10,565	332,790	1,791	286,089	12,356	618,879
營利事業所得稅 Profit-seeking Enterprise Income Tax	32	945	977	1	-	-	4	927	65,826	45	842	49,640	99	18,655	941	68,295
綜合所得稅 Individual Income Tax	37	9,185	9,222	4	1,724	-	17	7,362	155,477	115	6,755	107,744	1,205	143,767	7,960	251,511
遺產稅 Estate Tax	3	14	17	-	-	-	-	12	2,296	5	11	4,903	1	6,089	12	10,992
贈與稅 Gift Tax	4	27	31	-	-	-	-	31	6,078	-	29	3,737	2	174	31	3,911
貨物稅 Commodity Tax	-	24	24	-	1	-	-	21	265	2	19	367	6	695	25	1,062
證券交易稅 Securities Transaction Tax	-	3	3	-	3	-	-	-	-	-	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax	-	9	9	-	1	-	-	7	523	1	5	250	1	149	6	399
特種貨物及勞務 稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	-	-	8	5,389	8	5,389
營業稅 Business Tax	65	7,695	7,760	184	4,219	12	23	3,269	338,753	53	2,904	166,149	469	111,171	3,373	277,320

1. 資料來源：本局徵收及資訊組。

2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

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

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

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

Unit: Case; NT\$1,000

更正註銷案件 Revised or Cancelled		本期執行情形 Executed in This Term										更正調整案件 Adjustment		截至本期移送執行未結案件 Unexecuted, Up to Date			
		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤案 Withdrawn		退案 Rejected		結案 Closed						合計 Total	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
2,026	1,250,194	1,173	91,466	1,432	346,068	8	933	4	6,044	1	0	2,618	444,511	-	-	3,190	2,131,043
1,205	548,960	1,048	123,375	1,416	384,241	1	1,296	1	6	4	0	2,470	508,918	-	-	2,703	1,984,897
145	21,939	929	104,138	841	193,249	-	-	-	-	9	1	1,779	297,388	-	-	2,757	2,335,339
205	50,883	1,016	79,947	610	160,867	-	-	-	-	6	630	1,632	241,444	-	-	5,650	5,291,398
189	29,102	996	85,734	692	257,459	-	-	-	-	6	0	1,694	343,193	-	-	6,262	5,014,370
204	126,495	935	110,386	946	167,938	3	27,351	1	415	6	0	1,891	306,090	-68	-101,072	6,028	4,675,677
162	51,143	1,045	84,006	923	96,568	3	25,781	-	-	4	0	1,975	206,355	-43	-59,826	2,718	2,220,507
123	97,019	843	115,793	853	163,333	1	12	-	-	4	0	1,701	279,138	-10	10,068	5,152	4,545,345
152	461,772	734	61,558	916	753,703	1	23,396	-	-	3	0	1,654	838,657	54	11,495	2,401	1,713,094
148	200,594	755	69,928	847	379,966	2	436	-	-	-	-	1,604	450,330	-5	-13,866	2,583	1,534,986
15	4,445	48	5,787	78	14,073	-	-	-	-	-	-	126	19,860	1	315	351	151,467
67	6,917	492	27,486	502	103,743	2	436	-	-	-	-	996	131,665	-1	8	1,312	407,945
2	2,897	2	912	1	74,607	-	-	-	-	-	-	3	75,519	-	-	5	23,943
-	-	1	235	1	191	-	-	-	-	-	-	2	426	-	18	5	777
-	-	1	2	6	99	-	-	-	-	-	-	7	101	-	-	7	2,182
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	12,701	1	166	1	86	-	-	-	-	-	-	2	252	-	-	20	89,712
-	-	2	1,383	7	7,318	-	-	-	-	-	-	9	8,701	-	-	28	25,942
63	173,634	208	33,957	251	179,849	-	-	-	-	-	-	459	213,806	-5	-14,207	855	833,018

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

表19. 財政部所屬國稅局各項國稅實徵情形比較

112年度

單位：新臺幣千元

稅目別	Tax of Item	總計 Grand Total			
		預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計	Total	2,466,934,245	100.00	2,874,718,696	100.00
營利事業所得稅	Profit-seeking Enterprise Income Tax	1,047,338,889	100.00	1,079,455,220	100.00
綜合所得稅	Individual Income Tax	586,198,889	100.00	755,103,887	100.00
遺產及贈與稅	Estate and Gift Tax	29,158,000	100.00	61,852,720	100.00
貨物稅	Commodity Tax	155,760,000	100.00	164,254,929	100.00
證券交易稅	Securities Transaction Tax	155,100,000	100.00	197,335,906	100.00
期貨交易稅	Futures Transaction Tax	7,298,000	100.00	8,067,957	100.00
菸酒稅	Tobacco and Alcohol Tax	42,532,500	100.00	69,629,191	100.00
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	2,713,000	100.00	5,513,276	100.00
營業稅	Business Tax	440,834,967	100.00	533,505,610	100.00
金融業營業稅	Financial Enterprises Business Tax	-	-	38,836,042	100.00
健康福利捐	Health and Welfare Surcharge on Tobacco	-	-	27,516,632	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	338,580,969	13.72	347,354,411	12.08
營利事業所得稅	Profit-seeking Enterprise Income Tax	143,904,363	13.74	117,594,778	10.89
綜合所得稅	Individual Income Tax	62,899,140	10.73	79,239,196	10.49
遺產及贈與稅	Estate and Gift Tax	4,656,000	15.97	9,951,614	16.09
貨物稅	Commodity Tax	34,030,000	21.85	33,471,098	20.38
證券交易稅	Securities Transaction Tax	18,557,000	11.96	20,549,607	10.41
期貨交易稅	Futures Transaction Tax	286,000	3.92	323,502	4.01
菸酒稅	Tobacco and Alcohol Tax	10,141,250	23.84	14,162,796	20.34
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	1,068,000	39.37	2,536,441	46.01
營業稅	Business Tax	63,039,216	14.30	69,525,379	13.03
金融業營業稅	Financial Enterprises Business Tax	-	-	3,598,133	9.26
健康福利捐	Health and Welfare Surcharge on Tobacco	-	-	4,890,219	17.77

1. 資料來源：財政部所屬各區國稅局。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

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

CY 2023

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 %
969,350,982	39.29	1,109,626,966	38.60	797,272,150	32.32	1,007,089,425	35.03
384,059,170	36.67	370,418,257	34.32	389,819,535	37.22	466,685,154	43.23
269,592,869	45.99	327,586,743	43.38	191,980,136	32.75	264,621,291	35.05
13,014,000	44.63	28,703,561	46.41	7,534,000	25.84	14,795,160	23.92
-	-	-374,817	-0.23	82,226,667	52.79	99,047,826	60.30
88,741,000	57.22	122,126,322	61.89	27,645,000	17.82	31,675,407	16.05
6,508,000	89.18	7,195,562	89.19	219,000	3.00	205,528	2.54
26,250	0.06	24,620	0.04	17,051,250	40.09	26,306,656	37.78
11,000	0.40	5,310	0.10	1,558,000	57.43	2,805,956	50.89
207,398,693	47.05	253,941,408	47.60	79,238,562	17.97	100,946,447	18.92
-	-	26,547,273	68.36	-	-	5,125,984	13.20
-	-	-	-	-	-	7,628,506	27.72
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 %
130,665,349	5.30	158,463,407	5.52	231,064,795	9.37	252,184,487	8.77
52,157,477	4.98	44,514,996	4.13	77,398,344	7.39	80,242,035	7.43
27,082,389	4.62	36,500,101	4.83	34,644,355	5.91	47,156,556	6.25
1,644,000	5.64	4,094,244	6.62	2,310,000	7.92	4,308,141	6.96
2,053,333	1.32	2,637,271	1.61	37,450,000	24.04	29,473,551	17.94
9,956,000	6.42	11,324,038	5.74	10,201,000	6.58	11,660,532	5.91
65,000	0.89	80,554	1.00	220,000	3.01	262,811	3.26
13,230,000	31.11	26,786,898	38.47	2,083,750	4.90	2,348,221	3.37
18,000	0.66	27,077	0.49	58,000	2.14	138,492	2.51
24,459,150	5.55	32,498,228	6.09	66,699,346	15.13	76,594,148	14.36
-	-	1,488,876	3.83	-	-	2,075,776	5.35
-	-	14,992,521	54.49	-	-	5,386	0.02

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		104年 CY 2015					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	109,531	2,566,192,866	140,887,053	22,444,997	46,743	3,252,312
臺南市	Tainan City	62,523	1,929,537,351	108,013,609	17,499,229	30,430	2,854,155
嘉義縣	Chiayi County	11,597	190,332,321	10,691,932	1,662,620	4,554	92,434
屏東縣	Pingtung County	17,798	273,650,360	13,505,640	2,049,656	5,952	225,682
臺東縣	Taitung County	4,860	42,964,786	2,538,663	352,285	1,196	25,950
澎湖縣	Penghu County	2,375	14,031,970	920,299	118,789	620	2,279
嘉義市	Chiayi City	10,378	115,676,078	5,216,910	762,418	3,991	51,812
年度別及 縣市別 CY & City or County		105年 CY 2016					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	113,260	2,487,723,653	146,177,023	23,335,019	48,588	4,625,270
臺南市	Tainan City	64,645	1,852,655,222	113,576,768	18,445,715	31,503	4,174,677
嘉義縣	Chiayi County	11,932	192,035,275	10,792,059	1,675,293	4,720	133,659
屏東縣	Pingtung County	18,545	273,560,430	13,639,423	2,070,027	6,284	179,175
臺東縣	Taitung County	4,918	40,178,484	2,117,282	279,766	1,250	58,974
澎湖縣	Penghu County	2,475	14,898,361	942,026	119,116	664	1,443
嘉義市	Chiayi City	10,745	114,395,881	5,109,465	745,102	4,167	77,342

1. 資料來源：本局營所稅組。
2. 表列為所得年度資料。

Table 20 Sources of Profit-Seeking Enterprise Income Tax

Unit: Case; NT\$1,000

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

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

表20. 營利事業所得稅結算申報 (續1完)

單位：家；新臺幣千元

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

1. 資料來源：本局營所稅組。
2. 表列為所得年度資料。

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

Unit: Case; NT\$1,000

年度別及 縣市別 CY & City or County		110年 CY 2021					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	129,760	3,156,401,706	215,821,475	42,642,301	57,244	2,631,273
臺南市	Tainan City	74,779	2,259,985,299	165,667,771	32,841,352	37,411	2,315,068
嘉義縣	Chiayi County	13,110	248,228,828	13,828,967	2,713,185	4,940	99,332
屏東縣	Pingtung County	21,413	432,789,627	24,674,258	4,842,948	7,652	148,678
臺東縣	Taitung County	5,614	39,680,299	2,364,115	448,072	1,547	9,711
澎湖縣	Penghu County	3,010	21,131,035	1,284,896	241,587	857	705
嘉義市	Chiayi City	11,834	154,586,618	8,001,468	1,555,157	4,837	57,779
年度別及 縣市別 CY & City or County		111年 CY 2022					
		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	核定應 納稅額 Tax Payable of Verified
總計	Grand Total	16,031	13,982,659	1,231,298	173,592	3,040	7,391
臺南市	Tainan City	7,901	9,381,520	875,466	133,806	1,758	6,507
嘉義縣	Chiayi County	1,802	997,283	74,951	6,757	287	121
屏東縣	Pingtung County	3,108	2,020,247	126,708	12,032	588	502
臺東縣	Taitung County	900	347,922	29,116	2,099	134	31
澎湖縣	Penghu County	449	187,319	12,878	896	45	74
嘉義市	Chiayi City	1,871	1,048,368	112,179	18,002	228	156

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

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表21. 營利事業按收入級距核定情形－110年度

Table 21 Approved Situations of Profit-Seeking Enterprises by Revenue Level - CY 2021

單位：家；新臺幣千元
Unit: Case; NT\$1,000

收入級距 Revenue Brackets	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
100 萬元以下 NT\$1,000,000 or under	48,873	9,630,877	1,080,519	85,904	18,274	133,039
超過100萬元- 200萬元 NT\$1,000,001~2,000,000	12,795	18,771,608	1,319,110	66,262	4,146	6,367
超過200萬元- 300萬元 NT\$2,000,001~3,000,000	8,797	21,786,336	1,424,451	184,791	2,914	11,451
超過300萬元- 500萬元 NT\$3,000,001~5,000,000	12,229	47,982,431	3,143,595	599,779	4,176	15,770
超過500萬元- 700萬元 NT\$5,000,001~7,000,000	8,121	48,243,808	3,014,187	592,308	3,198	16,228
超過700萬元-1,000萬元 NT\$7,000,001~10,000,000	7,838	65,785,123	4,389,896	867,860	3,540	19,984
超過1,000萬元-5,000萬元 NT\$10,000,001~50,000,000	23,540	510,346,320	33,095,910	6,594,232	13,987	123,641
超過5,000萬元- 1億元 NT\$50,000,001~100,000,000	3,726	260,441,813	14,327,280	2,858,990	3,299	86,416
超過1億元- 5億元 NT\$100,000,001~500,000,000	3,134	638,396,408	32,909,953	6,581,101	3,026	529,821
超過5億元 over NT\$500,000,000	707	1,535,016,982	121,116,574	24,211,074	684	1,688,556
合計 Total	129,760	3,156,401,706	215,821,475	42,642,301	57,244	2,631,273

1. 資料來源：本局營所稅組。

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

2. 表列為所得年度資料。

Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度

(一)農、林、漁、牧業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	931	8,997,741	335,844	64,541	505	7,995,473	286,661	56,354
5萬元以下 NT\$50,000 or under	422	759	3,753	603	220	366	3,432	603
超過5萬-10萬元 NT\$50,001~100,000	24	1,820	407	-	8	654	34	-
超過10萬-50萬元 NT\$100,001~500,000	90	22,948	1,813	51	32	7,666	598	51
超過50萬-100萬元 NT\$500,001~1,000,000	41	29,045	1,666	45	20	14,225	640	17
超過100萬-500萬元 NT\$1,000,001~5,000,000	135	338,944	16,460	1,756	62	162,548	7,853	901
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	52	369,333	16,309	3,230	30	209,666	7,742	1,528
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	124	2,954,020	153,434	30,455	91	2,381,078	124,360	24,853
超過5,000萬-1億元 NT\$50,000,001~100,000,000	24	1,540,094	52,087	10,418	23	1,478,492	52,087	10,418
超過1億元 over NT\$100,000,000	19	3,740,778	89,915	17,983	19	3,740,778	89,915	17,983

(二)礦業及土石採取業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	123	1,549,036	82,141	16,161	45	1,229,768	61,414	12,235
5萬元以下 NT\$50,000 or under	65	20	5	-	17	-	4	-
超過5萬-10萬元 NT\$50,001~100,000	1	88	4	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	7	2,846	417	-	3	1,176	32	-
超過50萬-100萬元 NT\$500,001~1,000,000	2	1,410	210	37	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	17	42,997	2,809	385	5	13,756	408	41
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	4	31,798	1,883	376	2	15,644	1,072	214
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	18	473,886	31,136	6,227	10	273,604	16,333	3,267
超過5,000萬-1億元 NT\$50,000,001~100,000,000	5	294,393	15,288	3,058	4	223,990	13,176	2,635
超過1億元 over NT\$100,000,000	4	701,598	30,389	6,078	4	701,598	30,389	6,078

1. 資料來源：本局徵收及資訊組。

2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021

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
33	86,280	5,662	1,111	293	811,511	39,038	6,686	100	104,477	4,483	390
24	-	0	-	140	256	266	-	38	137	55	-
2	125	9	-	4	322	21	-	10	719	343	-
2	606	27	-	34	8,669	476	-	22	6,007	712	0
1	856	154	17	15	10,412	674	11	5	3,552	198	-
-	-	-	-	52	133,906	6,583	685	21	42,490	2,024	170
-	-	-	-	20	146,805	7,580	1,504	2	12,862	987	198
4	84,693	5,472	1,094	27	449,539	23,438	4,486	2	38,710	164	22
-	-	-	-	1	61,602	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
9	82,764	5,684	1,134	69	236,504	15,043	2,792	-	-	-	-
4	-	-	-	44	20	1	-	-	-	-	-
-	-	-	-	1	88	4	-	-	-	-	-
1	500	15	-	3	1,170	370	-	-	-	-	-
-	-	-	-	2	1,410	210	37	-	-	-	-
-	-	-	-	12	29,241	2,401	344	-	-	-	-
1	9,463	473	95	1	6,691	338	67	-	-	-	-
3	72,801	5,196	1,039	5	127,481	9,607	1,921	-	-	-	-
-	-	-	-	1	70,403	2,112	423	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續1）

(三) 製造業

單位：家；新臺幣千元

組織別 收入級距	Organization Revenue Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計	Total	19,981	1,553,879,489	125,673,730	25,066,811	12,065	1,502,945,700	122,501,185	24,474,745
5萬元以下	NT\$50,000 or under	2,447	4,509	79,916	15,141	1,379	2,234	78,878	15,129
超過5萬-10萬元	NT\$50,001~100,000	158	11,507	1,558	66	64	4,676	870	66
超過10萬-50萬元	NT\$100,001~500,000	933	271,907	23,448	1,174	382	106,907	11,378	965
超過50萬-100萬元	NT\$500,001~1,000,000	1,006	756,015	80,444	7,118	348	262,320	49,234	6,862
超過100萬-500萬元	NT\$1,000,001~5,000,000	4,723	12,699,090	785,777	109,831	1,846	5,048,666	309,924	45,082
超過500萬-1,000萬元	NT\$5,000,001~10,000,000	2,607	18,906,661	1,122,384	221,496	1,411	10,323,869	589,838	116,935
超過1,000萬-5,000萬元	NT\$10,000,001~50,000,000	5,246	120,033,973	7,361,997	1,468,878	3,840	92,344,225	5,550,744	1,108,168
超過5,000萬-1億元	NT\$50,000,001~100,000,000	1,137	79,323,329	4,169,305	833,537	1,086	76,119,104	3,973,907	794,466
超過1億元	over NT\$100,000,000	1,724	1,321,872,498	112,048,901	22,409,570	1,709	1,318,733,699	111,936,412	22,387,072

(四) 電力及燃氣供應業

單位：家；新臺幣千元

組織別 收入級距	Organization Revenue Brackets	合計 Total				公司 Corporation			
		家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計	Total	607	24,117,935	2,781,617	554,472	475	23,898,338	2,759,456	550,653
5萬元以下	NT\$50,000 or under	238	14	517	79	186	14	408	79
超過5萬-10萬元	NT\$50,001~100,000	8	588	74	-	5	316	26	-
超過10萬-50萬元	NT\$100,001~500,000	26	8,768	745	4	20	7,035	572	-
超過50萬-100萬元	NT\$500,001~1,000,000	39	28,599	2,676	6	22	17,010	1,564	-
超過100萬-500萬元	NT\$1,000,001~5,000,000	164	399,885	35,958	6,120	119	303,116	27,144	4,691
超過500萬-1,000萬元	NT\$5,000,001~10,000,000	55	416,294	36,832	7,365	50	379,232	33,352	6,670
超過1,000萬-5,000萬元	NT\$10,000,001~50,000,000	56	1,189,069	115,964	23,152	52	1,116,897	107,539	21,467
超過5,000萬-1億元	NT\$50,000,001~100,000,000	6	444,803	28,520	5,680	6	444,803	28,520	5,680
超過1億元	over NT\$100,000,000	15	21,629,915	2,560,331	512,066	15	21,629,915	2,560,331	512,066

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (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
769	12,105,434	757,890	149,482	7,116	37,572,417	2,397,396	439,277	31	1,255,938	17,259	3,307
72	207	720	12	989	2,043	317	0	7	25	1	-
3	255	24	-	91	6,576	664	-	-	-	-	-
19	5,600	343	-	527	158,185	11,639	209	5	1,215	88	-
26	18,344	1,060	-	631	474,770	30,115	256	1	581	35	-
158	444,029	27,754	3,965	2,710	7,188,632	447,116	60,707	9	17,763	983	77
124	924,974	58,428	11,606	1,072	7,657,818	474,118	92,955	-	-	-	-
335	7,540,358	499,848	99,965	1,066	20,041,153	1,307,954	260,055	5	108,237	3,451	690
23	1,424,350	84,598	16,911	27	1,710,191	103,953	20,791	1	69,684	6,847	1,369
9	1,747,317	85,115	17,023	3	333,049	21,520	4,304	3	1,058,433	5,854	1,171

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
16	52,956	6,334	1,192	113	165,601	15,723	2,627	3	1,040	104	-
5	-	-	-	47	-	109	-	-	-	-	-
-	-	-	-	3	272	48	-	-	-	-	-
1	398	40	-	3	1,003	100	4	2	332	33	-
1	990	79	-	15	9,891	962	6	1	708	71	-
6	14,004	1,250	199	39	82,765	7,564	1,230	-	-	-	-
1	6,413	642	128	4	30,649	2,838	567	-	-	-	-
2	31,151	4,323	865	2	41,021	4,102	820	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續2）

(五) 用水供應及污染整治業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	969	24,264,876	1,553,526	307,519	553	22,366,882	1,411,028	280,803
5萬元以下 NT\$50,000 or under	241	362	11,497	2,224	131	165	11,168	2,164
超過5萬-10萬元 NT\$50,001~100,000	14	1,050	210	-	7	549	88	-
超過10萬-50萬元 NT\$100,001~500,000	71	20,455	1,871	108	25	7,076	490	-
超過50萬-100萬元 NT\$500,001~1,000,000	64	47,156	2,823	7	28	21,191	1,239	7
超過100萬-500萬元 NT\$1,000,001~5,000,000	223	595,835	39,808	5,862	107	290,279	18,643	2,781
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	119	874,804	52,358	10,357	66	500,950	28,095	5,607
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	171	3,761,881	330,388	66,046	125	2,794,899	252,907	50,564
超過5,000萬-1億元 NT\$50,000,001~100,000,000	32	2,332,478	244,238	48,848	31	2,277,933	237,487	47,498
超過1億元 over NT\$100,000,000	34	16,630,855	870,333	174,067	33	16,473,840	860,911	172,182

(六) 營建工程業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	24,929	283,756,507	18,829,080	3,657,391	7,816	196,404,813	12,109,507	2,390,550
5萬元以下 NT\$50,000 or under	5,028	7,093	7,920	972	1,336	1,441	5,748	908
超過5萬-10萬元 NT\$50,001~100,000	266	20,499	1,847	-	63	4,844	331	-
超過10萬-50萬元 NT\$100,001~500,000	1,550	450,577	35,171	411	335	98,300	6,677	13
超過50萬-100萬元 NT\$500,001~1,000,000	1,635	1,225,931	94,379	2,674	315	239,092	17,275	395
超過100萬-500萬元 NT\$1,000,001~5,000,000	7,143	18,810,117	1,335,622	202,727	1,591	4,342,479	289,684	44,688
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	3,525	25,229,238	1,777,242	351,646	1,036	7,492,693	491,246	97,776
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	4,835	101,178,859	7,512,897	1,498,463	2,275	53,177,111	3,705,353	740,434
超過5,000萬-1億元 NT\$50,000,001~100,000,000	576	40,235,786	2,660,580	532,038	502	35,458,959	2,266,324	453,187
超過1億元 over NT\$100,000,000	371	96,598,407	5,403,422	1,068,460	363	95,589,894	5,326,869	1,053,149

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (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
21	474,847	36,456	7,215	393	1,381,141	102,852	18,863	2	42,006	3,190	638
2	-	16	-	107	197	313	60	1	-	-	-
-	-	-	-	7	501	122	-	-	-	-	-
1	253	15	-	45	13,126	1,366	108	-	-	-	-
2	1,557	94	-	34	24,408	1,490	-	-	-	-	-
4	11,497	661	81	112	294,059	20,504	3,000	-	-	-	-
1	7,547	453	90	52	366,307	23,810	4,660	-	-	-	-
9	242,433	19,044	3,809	36	682,543	55,247	11,035	1	42,006	3,190	638
1	54,545	6,751	1,350	-	-	-	-	-	-	-	-
1	157,015	9,422	1,885	-	-	-	-	-	-	-	-

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
961	12,390,514	986,352	195,070	16,126	74,953,267	5,732,670	1,071,727	26	7,913	551	44
133	150	58	-	3,541	5,502	2,114	64	18	-	0	-
3	231	17	-	200	15,424	1,499	-	-	-	-	-
31	7,545	526	-	1,181	344,050	27,924	398	3	682	44	-
24	17,539	1,264	8	1,295	968,765	75,802	2,271	1	535	38	-
211	585,575	42,284	6,717	5,337	13,875,367	1,003,185	151,278	4	6,696	469	44
146	1,081,859	78,521	15,610	2,343	16,654,686	1,207,475	238,260	-	-	-	-
379	8,130,457	657,169	131,432	2,181	39,871,291	3,150,375	626,597	-	-	-	-
29	1,911,352	160,633	32,127	45	2,865,475	233,623	46,724	-	-	-	-
5	655,806	45,880	9,176	3	352,707	30,673	6,135	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續3）

(七)批發及零售業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	53,098	874,341,643	40,229,486	7,822,536	25,339	720,839,900	31,840,495	6,286,620
5萬元以下 NT\$50,000 or under	11,129	26,601	37,058	5,539	5,515	13,674	31,186	5,323
超過5萬-10萬元 NT\$50,001~100,000	857	64,075	6,597	313	388	29,238	3,181	156
超過10萬-50萬元 NT\$100,001~500,000	4,437	1,257,568	90,811	1,993	1,869	517,343	37,321	981
超過50萬-100萬元 NT\$500,001~1,000,000	3,786	2,793,757	176,660	3,073	1,428	1,048,655	63,912	1,006
超過100萬-500萬元 NT\$1,000,001~5,000,000	14,197	37,199,492	2,294,115	311,848	5,143	13,548,240	850,778	118,222
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	6,474	46,039,672	2,618,371	514,239	2,836	20,499,457	1,116,360	219,688
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	9,633	206,781,615	10,962,694	2,178,977	5,867	133,315,194	6,736,248	1,341,904
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,402	98,436,932	4,152,808	828,988	1,165	82,467,824	3,397,475	678,786
超過1億元 over NT\$100,000,000	1,183	481,741,931	19,890,372	3,977,566	1,128	469,400,275	19,604,034	3,920,554

(八)運輸及倉儲業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	2,160	35,012,221	2,517,011	496,269	1,336	31,785,939	2,304,509	457,347
5萬元以下 NT\$50,000 or under	315	740	857	60	103	245	612	60
超過5萬-10萬元 NT\$50,001~100,000	28	2,194	129	-	11	849	55	-
超過10萬-50萬元 NT\$100,001~500,000	198	56,975	3,975	160	107	30,962	2,170	85
超過50萬-100萬元 NT\$500,001~1,000,000	147	107,508	12,381	1,388	80	59,736	8,868	1,199
超過100萬-500萬元 NT\$1,000,001~5,000,000	486	1,278,316	84,000	11,734	227	599,715	42,020	5,988
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	264	1,890,201	96,024	19,040	174	1,265,215	57,719	11,444
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	621	14,410,645	930,588	186,076	537	12,861,929	818,784	163,715
超過5,000萬-1億元 NT\$50,000,001~100,000,000	67	4,444,392	265,754	53,151	64	4,258,480	254,410	50,882
超過1億元 over NT\$100,000,000	34	12,821,250	1,123,303	224,660	33	12,708,808	1,119,871	223,974

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (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
2,325	37,674,631	1,895,686	370,314	24,799	112,319,648	6,400,646	1,148,693	635	3,507,464	92,659	16,909
291	319	717	107	5,116	12,024	4,442	104	207	584	713	5
19	1,434	151	-	432	31,923	3,103	157	18	1,480	162	-
112	33,140	2,322	33	2,371	684,083	49,323	978	85	23,002	1,845	1
117	88,269	6,545	214	2,183	1,614,570	103,820	1,661	58	42,263	2,383	192
568	1,557,421	95,513	13,233	8,333	21,733,164	1,341,975	179,796	153	360,667	5,849	597
314	2,261,140	131,050	25,763	3,285	23,005,677	1,363,383	267,404	39	273,398	7,578	1,384
768	17,642,508	1,062,393	211,588	2,936	54,559,707	3,119,683	616,706	62	1,264,206	44,370	8,779
104	7,263,599	407,326	81,442	124	8,057,903	328,702	64,900	9	647,606	19,305	3,860
32	8,826,801	189,669	37,934	19	2,620,597	86,215	16,987	4	894,258	10,454	2,091

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
91	871,477	55,777	10,890	710	2,283,928	155,794	27,898	23	70,877	931	134
14	128	84	-	191	266	146	-	7	101	15	-
3	247	6	-	13	1,045	65	-	1	53	3	-
6	1,139	59	-	79	23,113	1,613	75	6	1,761	133	-
4	2,379	126	-	58	42,179	3,030	124	5	3,214	357	65
24	75,111	4,402	670	233	600,395	37,501	5,076	2	3,095	77	-
15	104,136	5,660	1,132	74	513,148	32,299	6,395	1	7,702	346	69
24	575,895	42,008	8,402	60	972,821	69,796	13,959	-	-	-	-
-	-	-	-	2	130,961	11,344	2,269	1	54,951	-	-
1	112,442	3,432	686	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續4）

(九) 住宿及餐飲業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	5,857	43,443,106	2,719,491	515,334	1,458	22,496,087	1,174,241	231,644
5萬元以下 NT\$50,000 or under	905	2,236	24,307	4,760	334	770	12,423	2,432
超過5萬-10萬元 NT\$50,001~100,000	64	4,817	437	-	16	1,114	88	-
超過10萬-50萬元 NT\$100,001~500,000	415	121,141	15,126	1,182	82	25,100	7,175	1,063
超過50萬-100萬元 NT\$500,001~1,000,000	407	305,766	32,920	2,659	65	47,262	14,838	2,413
超過100萬-500萬元 NT\$1,000,001~5,000,000	2,024	5,614,557	374,959	57,206	290	800,654	51,874	8,554
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	1,088	7,590,753	498,984	97,742	211	1,501,521	77,616	15,304
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	858	16,813,737	1,161,672	231,241	379	8,095,966	482,045	96,261
超過5,000萬-1億元 NT\$50,000,001~100,000,000	58	3,814,128	260,582	50,443	44	2,947,801	186,685	37,317
超過1億元 over NT\$100,000,000	38	9,175,971	350,504	70,101	37	9,075,899	341,497	68,300

(十) 出版、影音製作、傳播及資通訊服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	1,220	12,021,669	1,118,464	218,963	883	11,586,320	1,073,378	211,343
5萬元以下 NT\$50,000 or under	432	1,293	16,636	3,250	294	857	15,739	3,107
超過5萬-10萬元 NT\$50,001~100,000	33	2,528	380	-	27	2,095	297	-
超過10萬-50萬元 NT\$100,001~500,000	158	43,669	4,470	95	100	27,935	2,525	4
超過50萬-100萬元 NT\$500,001~1,000,000	117	82,998	7,377	351	79	56,784	4,294	100
超過100萬-500萬元 NT\$1,000,001~5,000,000	282	659,117	50,001	7,466	211	504,614	34,905	5,126
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	97	658,379	47,176	9,343	77	518,006	33,195	6,548
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	74	1,558,906	131,714	26,336	68	1,461,250	121,713	24,336
超過5,000萬-1億元 NT\$50,000,001~100,000,000	13	928,770	75,933	15,167	13	928,770	75,933	15,167
超過1億元 over NT\$100,000,000	14	8,086,009	784,777	156,955	14	8,086,009	784,777	156,955

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (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
739	7,692,379	614,652	118,488	3,651	13,201,989	930,088	165,106	9	52,651	510	96
79	15	1	-	488	1,440	11,882	2,328	4	11	1	-
5	394	35	-	43	3,309	314	-	-	-	-	-
19	4,700	413	2	312	90,470	7,509	117	2	871	29	-
35	25,466	1,948	28	307	233,038	16,134	218	-	-	-	-
169	466,329	32,168	4,912	1,565	4,347,574	290,917	43,740	-	-	-	-
162	1,205,467	85,486	16,752	715	4,883,765	335,882	65,686	-	-	-	-
256	5,096,436	414,058	82,339	220	3,569,566	265,089	52,545	3	51,769	480	96
13	793,500	71,536	12,654	1	72,827	2,361	472	-	-	-	-
1	100,072	9,007	1,801	-	-	-	-	-	-	-	-

10. Information and Communication

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
23	24,340	1,290	186	313	411,004	43,796	7,434	1	5	-	-
13	10	1	-	124	421	896	143	1	5	-	-
-	-	-	-	6	433	83	-	-	-	-	-
2	532	5	-	56	15,202	1,940	91	-	-	-	-
1	556	94	-	37	25,658	2,989	251	-	-	-	-
6	12,109	1,190	186	65	142,394	13,906	2,154	-	-	-	-
-	-	-	-	20	140,373	13,981	2,795	-	-	-	-
1	11,133	-	-	5	86,523	10,001	2,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續5）

(十一)金融及保險業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	2,413	132,223,952	3,887,712	773,818	2,307	130,811,020	3,777,902	752,585
5萬元以下 NT\$50,000 or under	1,106	1,034	63,770	12,314	1,063	740	63,747	12,314
超過5萬-10萬元 NT\$50,001~100,000	35	2,698	171	-	25	1,895	106	-
超過10萬-50萬元 NT\$100,001~500,000	155	40,493	5,489	670	119	32,724	4,621	670
超過50萬-100萬元 NT\$500,001~1,000,000	100	73,142	4,763	647	96	70,489	4,378	633
超過100萬-500萬元 NT\$1,000,001~5,000,000	363	960,895	63,398	11,907	358	948,836	62,298	11,727
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	180	1,287,381	39,562	7,539	179	1,281,484	39,562	7,539
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	288	6,470,710	235,733	46,210	286	6,447,240	231,612	45,820
超過5,000萬-1億元 NT\$50,000,001~100,000,000	70	4,861,160	175,076	34,767	69	4,782,128	167,790	33,310
超過1億元 over NT\$100,000,000	116	118,526,439	3,299,750	659,764	112	117,245,484	3,203,788	640,572

(十二)不動產業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	5,765	101,224,113	11,381,345	2,260,788	4,871	97,867,174	10,990,836	2,189,397
5萬元以下 NT\$50,000 or under	2,425	1,497	30,623	5,328	2,144	1,183	30,288	5,315
超過5萬-10萬元 NT\$50,001~100,000	56	4,165	775	12	44	3,248	463	12
超過10萬-50萬元 NT\$100,001~500,000	309	90,262	17,655	2,018	212	61,209	14,289	1,947
超過50萬-100萬元 NT\$500,001~1,000,000	278	203,800	24,416	2,047	196	142,402	16,311	1,314
超過100萬-500萬元 NT\$1,000,001~5,000,000	964	2,439,955	264,725	46,176	704	1,808,222	191,894	33,920
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	490	3,601,675	565,903	112,740	412	3,048,153	501,750	100,091
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	779	18,386,885	2,603,227	520,097	701	16,743,178	2,396,837	479,117
超過5,000萬-1億元 NT\$50,000,001~100,000,000	239	17,230,939	1,717,961	341,158	234	16,894,844	1,690,963	338,073
超過1億元 over NT\$100,000,000	225	59,264,935	6,156,060	1,231,212	224	59,164,735	6,148,041	1,229,608

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (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	502	45	-	87	45,629	6,449	584	15	1,366,801	103,316	20,649
2	-	-	-	33	217	23	-	8	77	0	-
-	-	-	-	10	803	65	-	-	-	-	-
2	502	45	-	34	7,267	823	-	-	-	-	-
-	-	-	-	3	1,813	317	14	1	840	68	-
-	-	-	-	5	12,059	1,100	180	-	-	-	-
-	-	-	-	-	-	-	-	1	5,897	0	-
-	-	-	-	2	23,470	4,121	390	-	-	-	-
-	-	-	-	-	-	-	-	1	79,032	7,286	1,457
-	-	-	-	-	-	-	-	4	1,280,955	95,962	19,192

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
213	1,790,546	189,596	35,235	569	1,436,120	186,565	34,368	112	130,273	14,348	1,788
82	2	3	-	193	303	104	-	6	9	228	13
1	69	6	-	9	716	176	-	2	132	130	-
10	2,857	416	36	62	19,006	1,720	13	25	7,190	1,230	22
4	2,985	251	9	46	33,882	3,971	223	32	24,531	3,883	501
41	109,507	11,646	2,050	176	463,959	54,573	9,384	43	58,267	6,612	822
25	180,507	18,746	3,749	50	351,312	44,108	8,663	3	21,703	1,299	237
44	1,058,324	123,511	24,702	33	566,942	81,913	16,085	1	18,441	966	193
5	336,095	26,998	3,085	-	-	-	-	-	-	-	-
1	100,200	8,019	1,604	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續6）

(十三) 專業、科學及技術服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	4,049	18,251,431	1,770,873	336,917	2,557	15,487,625	1,515,729	293,821
5萬元以下 NT\$50,000 or under	1,204	2,803	15,308	2,821	767	1,511	14,382	2,688
超過5萬-10萬元 NT\$50,001~100,000	106	7,879	931	12	54	4,200	458	12
超過10萬-50萬元 NT\$100,001~500,000	545	148,517	15,516	471	310	82,139	7,185	27
超過50萬-100萬元 NT\$500,001~1,000,000	425	313,175	26,029	750	240	175,083	13,648	179
超過100萬-500萬元 NT\$1,000,001~5,000,000	1,054	2,568,878	206,334	32,029	618	1,547,558	122,490	19,676
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	364	2,607,823	219,536	43,708	266	1,926,198	161,199	32,109
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	306	6,113,456	693,243	138,377	257	5,262,036	602,391	120,381
超過5,000萬-1億元 NT\$50,000,001~100,000,000	32	2,188,070	255,733	51,101	32	2,188,070	255,733	51,101
超過1億元 over NT\$100,000,000	13	4,300,830	338,243	67,648	13	4,300,830	338,243	67,648

(十四) 支援服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	3,586	20,734,265	1,164,035	216,058	1,701	15,595,696	731,037	138,883
5萬元以下 NT\$50,000 or under	988	3,425	3,189	293	389	2,427	2,347	221
超過5萬-10萬元 NT\$50,001~100,000	142	10,475	2,172	61	97	7,071	1,604	56
超過10萬-50萬元 NT\$100,001~500,000	517	142,674	15,109	413	300	80,367	8,904	212
超過50萬-100萬元 NT\$500,001~1,000,000	346	255,939	21,679	715	155	113,388	10,722	498
超過100萬-500萬元 NT\$1,000,001~5,000,000	906	2,189,713	151,257	21,239	363	890,643	57,651	8,176
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	332	2,364,228	165,432	32,568	162	1,145,156	75,097	14,906
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	291	5,717,879	503,994	100,556	176	3,662,668	292,818	58,462
超過5,000萬-1億元 NT\$50,000,001~100,000,000	41	2,800,665	131,348	26,242	36	2,444,709	112,039	22,381
超過1億元 over NT\$100,000,000	23	7,249,267	169,855	33,971	23	7,249,267	169,855	33,971

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (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
83	391,181	43,338	8,379	1,404	2,370,975	211,669	34,717	5	1,650	137	-
21	72	16	-	412	1,220	843	133	4	-	67	-
3	227	31	-	49	3,452	442	-	-	-	-	-
9	2,540	170	-	226	63,838	8,161	444	-	-	-	-
8	5,410	643	24	177	132,682	11,738	547	-	-	-	-
20	52,141	4,550	838	415	967,529	79,224	11,515	1	1,650	70	-
11	78,692	7,018	1,335	87	602,933	51,319	10,264	-	-	-	-
11	252,099	30,910	6,182	38	599,321	59,942	11,814	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
101	831,912	75,935	14,944	1,756	4,210,668	351,902	61,384	28	95,989	5,161	847
29	57	58	-	558	867	511	42	12	74	273	30
1	80	9	-	44	3,324	559	5	-	-	-	-
3	881	71	-	211	60,484	6,034	201	3	942	100	-
9	6,491	632	55	178	133,333	10,028	155	4	2,727	297	7
19	50,021	3,603	576	517	1,235,028	89,507	12,476	7	14,021	496	11
10	79,137	5,610	1,122	159	1,134,885	84,321	16,459	1	5,050	404	81
27	508,469	52,951	10,591	88	1,546,742	158,225	31,503	-	-	-	-
3	186,776	13,001	2,600	1	96,005	2,717	543	1	73,175	3,591	718
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續7）

(十五) 公共行政及國防；強制性社會安全

單位：家；新臺幣千元

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

(十六) 教育業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	163	1,713,604	399,557	79,506	129	1,691,453	396,832	79,096
5萬元以下 NT\$50,000 or under	67	291	66	-	51	278	65	-
超過5萬-10萬元 NT\$50,001~100,000	4	278	19	-	3	207	12	-
超過10萬-50萬元 NT\$100,001~500,000	14	3,940	380	-	8	2,237	187	-
超過50萬-100萬元 NT\$500,001~1,000,000	14	10,155	1,237	127	10	6,925	396	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	31	79,299	4,058	692	25	68,380	2,997	533
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	19	134,135	5,699	1,073	18	127,920	5,077	949
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	11	230,040	16,093	3,213	11	230,040	16,093	3,213
超過5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
超過1億元 over NT\$100,000,000	3	1,255,466	372,005	74,401	3	1,255,466	372,005	74,401

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續8）

(十七)醫療保健及社會工作服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	151	8,387,647	390,789	77,805	57	492,309	39,998	7,947
5萬元以下 NT\$50,000 or under	42	97	142	-	15	-	0	-
超過5萬-10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	5	1,156	25	-	4	1,025	25	-
超過50萬-100萬元 NT\$500,001~1,000,000	11	7,797	102	20	9	6,077	102	20
超過100萬-500萬元 NT\$1,000,001~5,000,000	26	71,553	6,357	994	12	27,702	916	160
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	16	115,934	6,739	1,324	8	54,189	1,912	358
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	28	627,225	51,495	10,300	7	144,835	12,188	2,438
超過5,000萬-1億元 NT\$50,000,001~100,000,000	10	712,106	38,504	7,682	1	52,183	4,248	850
超過1億元 over NT\$100,000,000	13	6,851,779	287,425	57,485	1	206,298	20,607	4,121

(十八)藝術、娛樂及休閒服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	1,122	3,995,506	235,363	42,668	464	3,107,027	142,614	26,935
5萬元以下 NT\$50,000 or under	399	1,607	601	-	131	392	174	-
超過5萬-10萬元 NT\$50,001~100,000	31	2,222	450	20	7	496	108	-
超過10萬-50萬元 NT\$100,001~500,000	222	60,672	6,078	89	73	18,660	1,649	71
超過50萬-100萬元 NT\$500,001~1,000,000	110	76,807	7,719	567	37	25,222	1,708	19
超過100萬-500萬元 NT\$1,000,001~5,000,000	221	538,124	34,088	4,960	116	291,928	14,249	1,906
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	65	471,123	31,899	6,375	48	347,165	23,163	4,627
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	64	1,287,974	109,032	21,558	42	866,187	56,067	11,213
超過5,000萬-1億元 NT\$50,000,001~100,000,000	7	450,835	37,776	7,555	7	450,835	37,776	7,555
超過1億元 over NT\$100,000,000	3	1,106,142	7,720	1,544	3	1,106,142	7,720	1,544

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (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
15	321,014	46,954	9,391	24	227,587	25,861	4,918	55	7,346,737	277,976	55,549
1	19	1	-	3	-	-	-	23	78	141	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	131	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2	1,720	-	-
4	13,983	2,460	492	7	19,122	2,981	342	3	10,746	-	-
1	5,635	958	192	7	56,110	3,869	774	-	-	-	-
7	165,421	18,085	3,617	5	89,574	15,929	3,186	9	227,395	5,293	1,059
2	135,956	25,450	5,090	1	62,650	3,082	616	6	461,317	5,724	1,126
-	-	-	-	-	-	-	-	12	6,645,481	266,818	53,364

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
41	226,909	26,119	5,060	594	604,557	50,936	7,558	23	57,013	15,694	3,115
15	86	8	-	241	1,091	383	-	12	38	36	-
-	-	-	-	24	1,726	342	20	-	-	-	-
2	574	40	-	141	40,114	4,311	18	6	1,324	78	-
8	5,410	938	125	65	46,175	5,073	423	-	-	-	-
8	21,369	1,628	235	94	218,164	17,929	2,764	3	6,663	282	55
1	5,638	406	81	15	111,806	7,483	1,497	1	6,514	847	170
7	193,832	23,099	4,619	14	185,481	15,415	2,836	1	42,474	14,451	2,890
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續9）

(十九)其他服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	2,520	7,933,768	727,725	130,194	509	3,907,219	441,327	86,175
5萬元以下 NT\$50,000 or under	472	2,181	1,200	78	111	639	505	25
超過5萬-10萬元 NT\$50,001~100,000	61	4,670	450	4	13	923	74	-
超過10萬-50萬元 NT\$100,001~500,000	452	127,033	10,993	202	66	16,581	1,430	33
超過50萬-100萬元 NT\$500,001~1,000,000	331	241,324	19,200	634	44	30,827	3,341	271
超過100萬-500萬元 NT\$1,000,001~5,000,000	849	2,020,103	137,028	17,900	131	325,180	21,897	3,064
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	207	1,432,145	101,749	20,007	61	436,522	32,445	6,489
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	134	2,299,057	187,305	37,409	70	1,339,920	114,873	22,941
超過5,000萬-1億元 NT\$50,000,001~100,000,000	6	348,689	43,185	8,637	5	298,061	40,147	8,029
超過1億元 over NT\$100,000,000	8	1,458,566	226,615	45,323	8	1,458,566	226,615	45,323

(二十)其他不能歸類之行業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	116	553,197	23,686	4,550	10	466,205	20,448	4,089
5萬元以下 NT\$50,000 or under	95	57	756	48	7	-	-	-
超過5萬-10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	1	240	14	-	-	-	-	-
超過50萬-100萬元 NT\$500,001~1,000,000	1	540	-	-	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	13	33,505	402	-	-	-	-	-
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	1	7,354	1	-	-	-	-	-
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	3	56,503	3,304	661	1	11,207	1,239	248
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1	54,244	2,602	520	1	54,244	2,602	520
超過1億元 over NT\$100,000,000	1	400,754	16,607	3,321	1	400,754	16,607	3,321

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (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
82	306,882	24,746	4,254	1,880	3,659,302	258,350	39,337	49	60,365	3,302	428
10	52	33	-	333	1,386	246	-	18	104	416	53
1	86	-	-	47	3,661	376	4	-	-	-	-
12	3,445	518	56	369	105,866	9,002	113	5	1,141	43	-
12	9,269	661	2	264	193,060	14,405	324	11	8,168	793	37
30	78,794	5,791	919	675	1,590,991	108,437	13,808	13	25,138	903	109
7	48,250	5,042	737	138	940,656	64,261	12,781	1	6,717	1	-
10	166,986	12,701	2,540	53	773,054	58,585	11,699	1	19,097	1,146	229
-	-	-	-	1	50,628	3,038	608	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
-	-	-	-	47	4,160	523	5	59	82,832	2,715	456
-	-	-	-	45	57	277	5	43	-	479	43
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	240	14	-	-	-	-	-
-	-	-	-	-	-	-	-	1	540	-	-
-	-	-	-	1	3,863	232	-	12	29,642	170	-
-	-	-	-	-	-	-	-	1	7,354	1	-
-	-	-	-	-	-	-	-	2	45,296	2,065	413
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
—110年度（續10完）

（二十一）總計

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
合計 Total	129,760	3,156,401,706	215,821,475	42,642,301	63,080	2,810,974,948	193,578,597	38,531,222
5萬元以下 NT\$50,000 or under	28,020	56,619	298,121	53,510	14,193	26,936	271,106	50,368
超過5萬-10萬元 NT\$50,001~100,000	1,888	141,553	16,611	488	832	62,375	7,795	302
超過10萬-50萬元 NT\$100,001~500,000	10,105	2,871,841	249,106	9,041	4,047	1,124,442	107,228	6,122
超過50萬-100萬元 NT\$500,001~1,000,000	8,860	6,560,864	516,681	22,865	3,172	2,336,688	212,470	14,933
超過100萬-500萬元 NT\$1,000,001~5,000,000	33,821	88,540,375	5,887,156	850,832	11,928	31,522,516	2,107,625	315,236
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	15,959	114,028,931	7,404,083	1,460,168	7,047	51,073,040	3,276,440	648,782
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	23,540	510,346,320	33,095,910	6,594,232	14,795	342,529,464	21,640,144	4,318,802
超過5,000萬-1億元 NT\$50,000,001~100,000,000	3,726	260,441,813	14,327,280	2,858,990	3,323	233,771,230	12,797,302	2,557,855
超過1億元 over NT\$100,000,000	3,841	2,173,413,390	154,026,527	30,792,175	3,743	2,148,528,257	153,158,487	30,618,822

1. 資料來源：本局徵收及資訊組。
2. 表列為所得年度資料。

Table 22 Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2021 (Cont. 10 End)

21. Grand Total

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
5,528	75,325,991	4,772,658	932,373	59,973	255,916,736	16,927,884	3,074,356	1,179	14,184,031	542,336	104,350
798	1,117	1,716	119	12,617	27,323	22,874	2,879	412	1,243	2,425	144
41	3,148	288	-	984	73,646	7,890	186	31	2,384	638	-
232	65,212	5,025	127	5,662	1,637,720	132,518	2,769	164	44,467	4,335	23
252	185,521	14,489	482	5,314	3,949,276	281,599	6,648	122	89,379	8,123	802
1,269	3,493,313	235,042	35,101	20,353	52,947,708	3,526,554	498,610	271	576,838	17,935	1,885
819	5,998,858	398,493	78,392	8,043	56,609,836	3,717,687	730,855	50	347,197	11,463	2,139
1,887	41,772,996	2,970,768	592,784	6,771	124,186,229	8,409,422	1,667,637	87	1,857,631	75,576	15,009
180	12,106,173	796,293	155,259	204	13,178,645	690,932	137,346	19	1,385,765	42,753	8,530
50	11,699,653	350,544	70,109	25	3,306,353	138,408	27,426	23	9,879,127	379,088	75,818

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

表23. 營利事業所得稅各行業按組織別
— 110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	129,760	3,156,401,706	215,821,475	42,642,301	63,080	2,810,974,948	193,578,597	38,531,222
農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	931	8,997,741	335,844	64,541	505	7,995,473	286,661	56,354
礦業及土石採取業 Mining & Quarrying	123	1,549,036	82,141	16,161	45	1,229,768	61,414	12,235
製造業 Manufacturing	19,981	1,553,879,489	125,673,730	25,066,811	12,065	1,502,945,700	122,501,185	24,474,745
電力及燃氣供應業 Electricity and Gas Supply	607	24,117,935	2,781,617	554,472	475	23,898,338	2,759,456	550,653
用水供應及污染整治業 Water Supply and Remediation Activities	969	24,264,876	1,553,526	307,519	553	22,366,882	1,411,028	280,803
營建工程業 Construction	24,929	283,756,507	18,829,080	3,657,391	7,816	196,404,813	12,109,507	2,390,550
批發及零售業 Wholesale and Retail Trade	53,098	874,341,643	40,229,486	7,822,536	25,339	720,839,900	31,840,495	6,286,620
運輸及倉儲業 Transportation and Storage	2,160	35,012,221	2,517,011	496,269	1,336	31,785,939	2,304,509	457,347
住宿及餐飲業 Accommodation and Food Service Activities	5,857	43,443,106	2,719,491	515,334	1,458	22,496,087	1,174,241	231,644
出版、影音製作、傳播及資通訊服務業 Information and Communication	1,220	12,021,669	1,118,464	218,963	883	11,586,320	1,073,378	211,343
金融及保險業 Finance and Insurance Activities	2,413	132,223,952	3,887,712	773,818	2,307	130,811,020	3,777,902	752,585
不動產業 Real Estate Activities	5,765	101,224,113	11,381,345	2,260,788	4,871	97,867,174	10,990,836	2,189,397
專業、科學及技術服務業 Professional, Scientific and Technical Activities	4,049	18,251,431	1,770,873	336,917	2,557	15,487,625	1,515,729	293,821
支援服務業 Support Services Activities	3,586	20,734,265	1,164,035	216,058	1,701	15,595,696	731,037	138,883
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	-	-	-	-	-	-	-	-
教育業 Education	163	1,713,604	399,557	79,506	129	1,691,453	396,832	79,096
醫療保健及社會工作服務業 Human Health and Social Work Activities	151	8,387,647	390,789	77,805	57	492,309	39,998	7,947
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	1,122	3,995,506	235,363	42,668	464	3,107,027	142,614	26,935
其他服務業 Other Services Activities	2,520	7,933,768	727,725	130,194	509	3,907,219	441,327	86,175
其他不能歸類之行業 Activities Not Adequately Defined	116	553,197	23,686	4,550	10	466,205	20,448	4,089

1. 資料來源：本局徵收及資訊組。

2. 表列為所得年度資料。

Table 23 Profit-Seeking Enterprise Income Tax Based on Industry and Organization Category - CY 2021

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified
5,528	75,325,991	4,772,658	932,373	59,973	255,916,736	16,927,884	3,074,356	1,179	14,184,031	542,336	104,350
33	86,280	5,662	1,111	293	811,511	39,038	6,686	100	104,477	4,483	390
9	82,764	5,684	1,134	69	236,504	15,043	2,792	-	-	-	-
769	12,105,434	757,890	149,482	7,116	37,572,417	2,397,396	439,277	31	1,255,938	17,259	3,307
16	52,956	6,334	1,192	113	165,601	15,723	2,627	3	1,040	104	-
21	474,847	36,456	7,215	393	1,381,141	102,852	18,863	2	42,006	3,190	638
961	12,390,514	986,352	195,070	16,126	74,953,267	5,732,670	1,071,727	26	7,913	551	44
2,325	37,674,631	1,895,686	370,314	24,799	112,319,648	6,400,646	1,148,693	635	3,507,464	92,659	16,909
91	871,477	55,777	10,890	710	2,283,928	155,794	27,898	23	70,877	931	134
739	7,692,379	614,652	118,488	3,651	13,201,989	930,088	165,106	9	52,651	510	96
23	24,340	1,290	186	313	411,004	43,796	7,434	1	5	-	-
4	502	45	-	87	45,629	6,449	584	15	1,366,801	103,316	20,649
213	1,790,546	189,596	35,235	569	1,436,120	186,565	34,368	112	130,273	14,348	1,788
83	391,181	43,338	8,379	1,404	2,370,975	211,669	34,717	5	1,650	137	-
101	831,912	75,935	14,944	1,756	4,210,668	351,902	61,384	28	95,989	5,161	847
-	-	-	-	-	-	-	-	-	-	-	-
2	1,423	142	28	29	20,728	2,583	382	3	-	0	-
15	321,014	46,954	9,391	24	227,587	25,861	4,918	55	7,346,737	277,976	55,549
41	226,909	26,119	5,060	594	604,557	50,936	7,558	23	57,013	15,694	3,115
82	306,882	24,746	4,254	1,880	3,659,302	258,350	39,337	49	60,365	3,302	428
-	-	-	-	47	4,160	523	5	59	82,832	2,715	456

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

2. Data in the table are annual income.

表24. 綜合所得稅歷年扣繳稅款統計

單位：新臺幣千元

年度別及 縣市別	CY & County or City	合計 Total	扣繳稅款		
			薪資所得 Salaries and Wages Income	租賃所得 Income from Lease	利息所得 Interest Income
103年	2014	11,909,010	6,567,227	681,074	360,475
104年	2015	12,051,989	6,683,721	707,933	360,517
105年	2016	13,249,438	6,934,803	732,997	280,375
106年	2017	13,337,235	7,042,327	756,655	295,058
107年	2018	15,644,680	7,013,552	773,681	364,243
108年	2019	14,297,179	7,071,038	813,263	408,223
109年	2020	13,396,726	7,135,148	821,705	406,833
110年	2021	13,931,615	7,556,570	857,890	276,839
111年	2022	15,015,958	8,210,247	921,536	396,564
112年	2023	16,005,498	8,395,905	977,881	1,227,668
臺南市	Tainan City	11,361,135	5,017,908	682,102	973,377
嘉義縣	Chiayi County	1,005,343	802,647	37,106	30,653
屏東縣	Pingtung County	1,721,520	1,201,264	122,356	84,522
臺東縣	Taitung County	469,001	375,795	24,691	17,930
澎湖縣	Penghu County	381,108	330,561	12,656	9,366
嘉義市	Chiayi City	1,067,391	667,730	98,970	111,820

資料來源：本局綜所遺贈稅組。

Table 24 Tax Money Withheld for Individual Income Tax

Unit: NT\$1,000

Net Withholding Tax

權利金所得 Income from Royalties	盈餘分配所得 Income of Surplus Distribution	執行業務所得 Professional Practices Income	競技競賽機會中獎獎金或給與所得 Income from Contests and Games and from Prizes and Awards Won by Chance	退職所得 Income from Separation Pay	其他所得 Other Income	文物及藝術品財產交易所 Income from Property Transactions in Artifacts and Artwork
635,887	2,649,778	638,088	159,840	12,817	203,824	-
573,184	2,583,088	650,627	168,913	7,965	316,041	-
453,886	3,694,658	727,275	162,362	6,085	256,997	-
364,267	3,599,961	825,840	185,929	4,461	262,737	-
281,776	5,858,389	898,933	173,636	8,589	271,881	-
226,514	4,270,964	1,022,602	136,866	9,938	337,771	-
276,150	3,313,191	1,094,294	99,552	6,203	243,650	-
219,822	3,383,384	1,186,758	93,029	5,432	351,891	-
254,511	3,469,138	1,283,361	103,126	5,936	371,537	2
215,353	3,546,197	1,225,350	111,291	5,343	300,484	26
182,766	3,397,634	823,282	39,309	4,500	240,241	16
4,326	23,272	81,191	15,891	86	10,171	-
19,357	103,220	136,885	30,749	507	22,660	-
3,530	86	33,711	5,581	65	7,612	-
2,875	913	16,784	5,794	7	2,152	-
2,499	21,072	133,497	13,967	178	17,648	10

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

表25. 綜合所得稅結算申報按淨所得級距別
—110年

(一)各類所得件數

單位：件

所得級距 Classification of Income Household	納稅單位 Taxable Entity		各類所得						
	件數 Cases (1)	百分比 %	合計 Total		營利 所得 Profit-seeking Income	執行業 務所得 Professional Practices Income	薪資 所得 Salaries and Wages Income	利息 所得 Interest Income	租賃及 權利金 Income from Lease and Royalties
			件數 Cases (2)	百分比 %					
無所得淨額 0	442,076	50.42	3,722,645	39.10	94,578	70,391	769,851	465,268	54,628
54萬元以下 NT\$540,000 or under	310,365	35.40	3,230,075	33.93	53,506	47,254	630,973	385,971	48,295
超過54萬元- 121萬元 NT\$540,001~1,210,000	78,230	8.92	1,395,582	14.66	20,082	16,738	208,276	185,885	24,744
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	31,951	3.64	758,431	7.97	10,431	8,203	106,864	104,857	15,893
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	10,568	1.21	298,652	3.14	4,127	2,927	39,749	44,251	7,798
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	797	0.09	24,034	0.25	282	233	3,158	3,776	755
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,395	0.27	77,064	0.81	857	641	10,626	12,075	2,529
超過1,000萬元 over NT\$10,000,000	396	0.05	13,181	0.14	130	142	1,760	2,057	525
合計 Total	876,778	100.00	9,519,664	100.00	183,993	146,529	1,771,257	1,204,140	155,167

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

Table 25 Individual Income Tax Cases Filed by Classification of Net Income - CY 2021

1. Category of Cases

Unit: Case

Category						申報大於 歸戶所得戶 數 Number of Declared Cases Greater Than Assessed Cases	歸戶所得來源 Household Income Source		每戶平 均件數 =(2)/(1) Average Number of Cases per Household
財產交易 所得 Property Transactions	機會中獎 所得 Income from Won Prizes or Awards	股利 所得 Dividend	退職 所得 Income from Separation Pay	其他 所得 Other Income	稿費 所得 Taxable Income from Published Articles		本縣市 In the City/County	外縣市 Outside the City/County	
5,797	44,598	2,034,570	655	173,546	8,763	4,341	1,018,986	2,703,659	8
4,593	50,349	1,827,917	567	171,315	9,335	2,117	747,687	2,482,388	10
2,241	20,379	847,719	378	60,967	8,173	862	305,745	1,089,837	18
1,403	11,988	459,173	254	31,280	8,085	451	162,125	596,306	24
687	4,682	177,749	115	11,281	5,286	203	64,503	234,149	28
60	368	13,916	7	862	617	19	5,804	18,230	30
215	1,105	44,270	47	2,573	2,126	52	18,434	58,630	32
51	153	7,745	10	431	177	10	3,368	9,813	33
15,047	133,622	5,413,059	2,033	452,255	42,562	8,055	2,326,652	7,193,012	11

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
—110年（續1）

（二）各項已繳稅額及應補退稅額

單位：件；戶；新臺幣千元

所得級距 Classification of Income Household	納稅單位 (件數) Taxable Entity (Cases)	應納 稅額 Tax Payable	投資抵 減稅額		基本稅額與一般所得 稅額之差額扣抵海外 已繳納所得稅可扣抵 稅額後之餘額		重購自宅稅額		扣繳稅額	
			Investment Tax Credit		Payable balance between basic tax and regular income tax after overseas income tax is credited		Deduction or Refund for Repurchase of a Building as Self-Use Residence		Net Withholding Tax	
			戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
無所得淨額 0	442,076	-	-	-	85	96,887	2	19	116,585	1,407,100
54萬元以下 NT\$540,000 or under	310,365	3,114,518	2	1	62	175,913	60	485	165,996	3,278,359
超過54萬元- 121萬元 NT\$540,001~1,210,000	78,230	4,112,675	-	-	53	38,173	54	965	66,232	2,709,483
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	31,951	5,269,740	-	-	77	234,646	53	3,077	27,990	2,563,026
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	10,568	5,035,923	-	-	46	88,549	35	5,755	9,326	1,776,076
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	797	710,036	-	-	7	13,795	2	521	706	218,528
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,395	3,562,150	-	-	19	18,400	15	9,567	2,094	842,012
超過1,000萬元 over NT\$10,000,000	396	2,124,582	-	-	10	254,073	8	28,094	363	437,291
合計 Total	876,778	23,929,624	2	1	359	920,436	229	48,483	389,292	13,231,875

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 Individual Income Tax Cases Filed by Classification of Net Income – CY 2021 (Cont. 1)

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

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

大陸扣抵稅額		自繳稅額		核定應補稅額		核定應退稅額		核定不補不退戶數	申報大陸來源所得	
Mainland China Tax Credit		Tax Paid for Self-Payment		Assessed Tax Due		Assessed Tax Refund		Number of Households Approved for No Tax Due and No Tax Refund	Income Derived from Sources in Mainland China	
戶數	金額	戶數	金額	戶數	金額	戶數	金額	戶數	戶數	金額
No. of Households	Amount	No. of Households	Amount	No. of Households	Amount	No. of Households	Amount	No. of Households	No. of Households	Amount
-	-	973	1,003,441	41	18,472	299,176	2,367,343	142,856	95	14,809
80	897	166,413	1,602,644	14,803	66,677	142,663	2,759,101	144,896	145	43,406
119	4,104	48,299	1,532,261	7,202	75,405	30,147	911,764	38,043	143	83,400
152	18,313	27,125	2,908,219	6,001	136,884	5,052	277,790	19,464	162	200,007
103	37,087	10,050	3,551,722	2,861	112,728	711	93,192	6,581	111	251,041
6	2,855	773	556,405	240	15,375	43	14,318	475	6	18,952
47	44,484	2,324	3,002,505	766	62,001	150	50,178	1,388	47	206,655
16	15,200	377	2,572,620	130	18,589	45	34,289	211	16	56,571
523	122,940	256,334	16,729,817	32,044	506,131	477,987	6,507,975	353,914	725	874,841

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
— 110年(續2)

(三)各類所得金額

單位：件；新臺幣千元

所得級距 Classification of Income Household	納稅單位 (件數) Taxable Entity (Cases)	各類所得						
		合計 Total	營利所得 Profit-seeking Income	執行業務 所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權 利金 Income from Lease and Royalties	財產交易 所得 Property Transactions
無所得淨額 0	442,076	136,361,496	6,937,809	3,401,398	98,668,589	7,184,534	2,618,092	256,294
54萬元以下 NT\$540,000 or under	310,365	202,202,993	6,380,584	4,977,990	161,143,984	5,522,346	3,346,978	319,327
超過54萬元- 121萬元 NT\$540,001~1,210,000	78,230	111,513,702	4,384,532	3,347,861	83,677,563	2,515,939	2,076,979	311,633
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	31,951	78,554,415	3,561,110	2,455,539	55,058,707	1,474,995	1,639,864	278,907
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	10,568	44,732,341	1,950,629	1,391,017	28,925,203	697,366	1,054,468	194,752
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	797	4,861,051	177,229	131,924	3,013,170	62,749	115,035	19,914
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,395	19,802,499	666,555	548,954	11,098,009	241,442	403,648	147,754
超過1,000萬元 over NT\$10,000,000	396	9,585,904	136,874	490,211	4,357,270	53,422	87,845	97,943
合計 Total	876,778	607,614,401	24,195,322	16,744,894	445,942,495	17,752,793	11,342,909	1,626,524

1. 資料來源：財政部財政資訊中心。

2. 表列為所得年度資料。

3. 各類所得為歸戶之各類所得。

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

Table 25 Individual Income Tax Cases Filed by Classification of Net Income - CY 2021 (Cont. 2)

3. Category of Amounts

Unit: Case; NT\$1,000

Category						薪資收入 Salaries and Wages	稿費收入 Remuneration from Publishing Article
機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Income from Separation Pay	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	申報大於歸戶 Declared Amount Greater Than Assessed Amount		
218,754	14,695,440	14,887	1,853,656	23,472	488,571	182,634,569	197,703
278,444	17,067,662	62,838	2,549,312	32,791	520,737	230,075,592	187,961
158,273	12,957,964	81,216	1,586,616	19,888	395,238	104,085,230	126,958
132,600	12,091,823	111,676	1,384,687	24,166	340,341	64,127,862	128,224
65,597	9,053,084	92,163	991,394	11,151	305,517	31,947,903	78,604
8,372	1,175,788	10,747	100,844	925	44,354	3,245,831	7,998
10,821	5,803,987	117,209	605,641	3,156	155,323	11,791,698	28,377
993	3,466,191	92,021	722,382	54	80,698	4,465,860	1,989
873,854	76,311,939	582,757	9,794,532	115,603	2,330,779	632,374,545	757,814

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

表25. 綜合所得稅結算申報按淨所得級距別
— 110年 (續3)

(四) 應納稅額及稅率

單位：件；新臺幣千元

所得級距 Classification of Income Household	總計 Grand Total													
	納稅單位 Taxable Entity	綜合所得總額 (1) Gross Consolidated Income		所得淨額 (2) Net Amount of Income		應納稅額 (3) Tax Payable		稅後所得 =(1)-(3) After-tax Income		平均 稅率 =(3)/(2)	有效 稅率 =(3)/(1)			
	件數 Cases	金額 Amount	金額 Amount	百分比 %	金額 Amount	百分比 %	金額 Amount	百分比 %	Average Tax Rate	Effective Tax Rate				
無所得淨額 0	442,076	133,040,136	-	-	-	-	133,040,136	100.00	-	0.00				
54萬元以下 NT\$540,000 or under	310,365	201,289,535	62,293,533	30.95	3,114,518	1.55	198,175,017	98.45	5.00	1.55				
超過54萬元- 121萬元 NT\$540,001~1,210,000	78,230	110,814,808	62,490,419	56.39	4,112,675	3.71	106,702,133	96.29	6.58	3.71				
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	31,951	76,872,475	53,085,685	69.06	5,269,740	6.86	71,602,735	93.14	9.93	6.86				
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	10,568	42,733,903	33,459,274	78.30	5,035,923	11.78	37,697,980	88.22	15.05	11.78				
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	797	4,572,106	3,782,901	82.74	710,036	15.53	3,862,070	84.47	18.77	15.53				
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,395	18,321,698	15,740,838	85.91	3,562,150	19.44	14,759,548	80.56	22.63	19.44				
超過1,000萬元 over NT\$10,000,000	396	7,189,852	6,605,350	91.87	2,124,582	29.55	5,065,270	70.45	32.16	29.55				
合計 Total	876,778	594,834,513	237,458,000	39.92	23,929,624	4.02	570,904,889	95.98	10.08	4.02				
所得級距 Classification of Income Household	屏東縣 Pingtung County							臺東縣 Taitung County						
	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅 單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
無所得淨額 0	87,132	26,094,544	-	-	26,094,544	-	0.00	21,358	6,332,791	-	-	6,332,791	-	0.00
54萬元以下 NT\$540,000 or under	58,995	37,406,509	11,599,732	579,957	36,826,552	5.00	1.55	15,200	9,461,259	2,979,092	148,947	9,312,312	5.00	1.57
超過54萬元- 121萬元 NT\$540,001~1,210,000	11,992	16,645,656	9,490,409	624,035	16,021,621	6.58	3.75	3,240	4,482,905	2,545,934	164,580	4,318,325	6.46	3.67
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	4,008	9,383,504	6,547,351	641,769	8,741,735	9.80	6.84	940	2,182,783	1,517,173	144,029	2,038,754	9.49	6.60
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	973	3,822,648	3,031,297	457,603	3,365,045	15.10	11.97	213	852,173	672,461	102,848	749,325	15.29	12.07
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	69	393,769	326,654	64,096	329,673	19.62	16.28	17	94,938	80,078	15,920	79,018	19.88	16.77
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	182	1,341,726	1,167,752	268,038	1,073,688	22.95	19.98	38	295,837	258,225	61,414	234,423	23.78	20.76
超過1,000萬元 over NT\$10,000,000	27	472,286	432,312	140,012	332,274	32.39	29.65	7	108,432	100,008	32,951	75,481	32.95	30.39
合計 Total	163,378	95,560,642	32,595,507	2,775,510	92,785,132	8.52	2.90	41,013	23,811,118	8,152,971	670,689	23,140,429	8.23	2.82

1. 資料來源：財政部財政資訊中心。

2. 表列為所得年度資料。

3. 各項金額百分比是指該項金額與綜合所得總額之比值，例：所得淨額之百分比30.95=\$62,293,533/\$201,289,535*100。

Table 25 Individual Income Tax Cases Filed by Classification of Net Income - CY 2021 (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
237,049	71,530,019	-	-	71,530,019	-	0.00	51,877	15,564,884	-	-	15,564,884	-	0.00
165,705	108,160,369	33,290,885	1,664,459	106,495,910	5.00	1.54	34,575	22,236,344	6,775,692	338,767	21,897,577	5.00	1.52
46,013	65,761,940	36,990,179	2,444,395	63,317,545	6.61	3.72	7,302	10,237,956	5,754,490	375,096	9,862,860	6.52	3.66
20,880	50,726,596	34,955,621	3,511,765	47,214,831	10.05	6.92	2,397	5,707,027	3,944,648	385,299	5,321,728	9.77	6.75
7,601	30,890,992	24,123,558	3,621,346	27,269,646	15.01	11.72	639	2,559,490	2,005,442	300,190	2,259,300	14.97	11.73
576	3,302,141	2,734,641	504,289	2,797,852	18.44	15.27	44	254,067	209,428	41,865	212,202	19.99	16.48
1,802	13,877,515	11,902,263	2,686,417	11,191,098	22.57	19.36	132	970,809	825,203	184,937	785,872	22.41	19.05
325	6,004,057	5,512,396	1,777,725	4,226,332	32.25	29.61	12	181,302	164,624	49,094	132,208	29.82	27.08
479,951	350,253,629	149,509,543	16,210,396	334,043,233	10.84	4.63	96,978	57,711,879	19,679,527	1,675,248	56,036,631	8.51	2.90
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
11,598	3,842,815	-	-	3,842,815	-	0.00	33,062	9,675,083	-	-	9,675,083	-	0.00
11,889	7,982,505	2,635,387	131,763	7,850,742	5.00	1.65	24,001	16,042,549	5,012,745	250,625	15,791,924	5.00	1.56
2,708	3,729,064	2,116,726	137,511	3,591,553	6.50	3.69	6,975	9,957,287	5,592,681	367,058	9,590,229	6.56	3.69
827	1,960,485	1,327,822	120,369	1,840,116	9.07	6.14	2,899	6,912,080	4,793,070	466,509	6,445,571	9.73	6.75
184	738,163	586,389	90,100	648,063	15.37	12.21	958	3,870,437	3,040,127	463,836	3,406,601	15.26	11.98
13	73,397	61,895	12,319	61,078	19.90	16.78	78	453,794	370,205	71,547	382,247	19.33	15.77
30	226,199	196,661	46,175	180,024	23.48	20.41	211	1,609,612	1,390,734	315,169	1,294,443	22.66	19.58
4	69,838	65,487	20,360	49,478	31.09	29.15	21	353,937	330,523	104,440	249,497	31.60	29.51
27,253	18,622,466	6,990,367	558,597	18,063,869	7.99	3.00	68,205	48,874,779	20,530,085	2,039,184	46,835,595	9.93	4.17

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

2. Data in the table are annual income.

3. Every percentage is the ratio of the amount compared to the gross consolidated income. For example: 30.95% of the net amount of income=\$62,293,533/\$201,289,535*100.

表25. 綜合所得稅結算申報按淨所得級距別
—110年(續4)

(五)各項扣除額

單位：件；戶；新臺幣千元

所得級距 Classification of Income Household	納稅 單位 (件數) Taxable Entity (Cases)	總扣除額									
		合計 Total	免稅額 Exemptions	標準扣除額 Standard Deductions		列舉扣除額 Itemized Deductions		財產交易損 失扣除額 Deduction for Losses Incurred in Property Transactions		儲蓄投資 特別扣除額 Special Deduction for Savings and Investment	
				戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount
無所得淨額 0	442,076	233,311,820	102,308,888	424,457	74,050,388	17,619	5,026,724	1	1	188,169	6,303,161
54萬元以下 NT\$540,000 or under	310,365	138,994,150	62,149,296	291,424	45,496,266	18,941	4,656,460	1	50	148,303	4,602,716
超過54萬元- 121萬元 NT\$540,001~1,210,000	78,230	48,318,021	21,856,560	66,847	12,547,207	11,383	3,319,868	-	-	55,352	2,205,768
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	31,951	23,784,975	10,803,936	23,119	4,808,098	8,832	2,927,714	1	294	26,188	1,261,287
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	10,568	9,266,477	4,122,756	5,346	1,160,570	5,222	2,074,474	-	-	9,339	552,525
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	797	789,069	333,828	247	57,120	550	250,243	-	-	728	47,869
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,395	2,576,318	999,988	569	129,360	1,826	1,029,940	-	-	2,234	163,031
超過1,000萬元 over NT\$10,000,000	396	584,502	154,000	38	8,280	358	360,735	-	-	372	30,557
合計 Total	876,778	457,625,332	202,729,252	812,047	138,257,289	64,731	19,646,158	3	345	430,685	15,166,914

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

Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2021 (Cont. 4)

5. Category of Deductions

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

Total Amounts of Deduction										薪資費用	
身心障礙特別扣除額		教育學費特別扣除額		幼兒學前特別扣除額		長期照顧特別扣除額		基本生活費差額		Necessary Expenses for Salaries or Wages	
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
50,903	11,027,000	36,822	1,108,029	46,720	7,230,840	24,715	3,194,880	176,657	23,061,909	361,923	83,965,978
22,456	4,764,800	18,716	559,930	16,451	2,403,720	13,893	1,771,920	109,630	12,588,992	288,384	68,931,608
8,840	1,924,400	9,707	300,545	6,503	963,960	6,829	892,440	33,500	4,307,273	72,734	20,407,667
4,662	1,033,400	5,595	177,914	1,376	206,760	1,724	230,880	15,856	2,334,692	29,725	9,069,154
2,028	464,600	1,941	63,035	-	-	-	-	5,091	828,517	9,803	3,022,700
165	40,600	141	4,792	-	-	-	-	328	54,617	749	232,663
511	119,000	541	18,075	-	-	-	-	774	116,924	2,201	693,690
86	20,600	102	3,430	-	-	-	-	45	6,900	374	108,592
89,651	19,394,400	73,565	2,235,750	71,050	10,805,280	47,161	6,090,120	341,881	43,299,824	765,893	186,432,052

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

2. Data in the table are annual income.

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

表25. 綜合所得稅結算申報按淨所得級距別
—110年(續5完)

(六)申報與核定之應納與應補退稅戶數金額

單位：件；新臺幣千元

所得級距 Classification of Income Household	納稅 單位 (件數) Taxable Entity (Cases)	應納稅額 Tax Payable			基本稅額與一般所得稅額之差額 扣抵海外已繳納所得稅可扣抵稅額後之 餘額 Payable balance between basic tax and regular income tax after overseas income tax is credited		
		申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance	申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance
		無所得淨額 0	442,076	44,674	-	-44,674	70,806
54萬元以下 NT\$540,000 or under	310,365	2,976,410	3,114,518	138,108	163,252	175,913	12,661
超過54萬元- 121萬元 NT\$540,001~1,210,000	78,230	3,978,532	4,112,675	134,143	26,228	38,173	11,945
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	31,951	5,085,797	5,269,740	183,943	213,179	234,646	21,467
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	10,568	4,896,772	5,035,923	139,151	77,231	88,549	11,318
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	797	692,461	710,036	17,575	9,962	13,795	3,833
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	2,395	3,460,973	3,562,150	101,177	12,186	18,400	6,214
超過1,000萬元 over NT\$10,000,000	396	2,044,392	2,124,582	80,190	252,402	254,073	1,671
合計 Total	876,778	23,180,011	23,929,624	749,613	825,246	920,436	95,190

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Individual Income Tax Cases Filed by Classification of Net Income – CY 2021 (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
293,680	2,342,602	299,176	2,367,343	973	1,003,441	41	18,472	147,759	142,856
141,130	2,779,560	142,663	2,759,101	166,413	1,602,644	14,803	66,677	3,382	144,896
30,009	938,130	30,147	911,764	48,299	1,532,261	7,202	75,405	163	38,043
4,901	285,013	5,052	277,790	27,125	2,908,219	6,001	136,884	28	19,464
550	93,326	711	93,192	10,050	3,551,722	2,861	112,728	1	6,581
27	14,610	43	14,318	773	556,405	240	15,375	-	475
80	45,491	150	50,178	2,324	3,002,505	766	62,001	2	1,388
21	29,962	45	34,289	377	2,572,620	130	18,589	-	211
470,398	6,528,694	477,987	6,507,975	256,334	16,729,817	32,044	506,131	151,335	353,914

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
103年	2014	33,412	24,929	476	24,274	91,995,703
104年	2015	33,232	25,857	558	26,375	101,476,268
105年	2016	35,133	27,825	661	27,005	114,223,683
106年	2017	34,367	29,296	729	28,292	115,487,630
107年	2018	34,293	31,667	728	30,388	126,634,716
108年	2019	34,845	32,187	825	31,665	130,170,974
109年	2020	34,510	31,628	833	30,565	125,196,166
110年	2021	35,738	31,188	961	30,167	146,549,069
111年	2022	40,162	34,936	1,037	33,838	161,449,623
112年	2023	39,922	35,181	1,115	34,148	169,350,959
臺南市	Tainan City	17,928	15,854	704	15,156	94,206,112
嘉義縣	Chiayi County	6,302	5,616	65	5,552	20,756,085
屏東縣	Pingtung County	9,537	8,118	170	7,982	31,890,935
臺東縣	Taitung County	2,647	2,162	30	2,153	6,747,167
澎湖縣	Penghu County	1,135	1,230	30	1,202	4,341,287
嘉義市	Chiayi City	2,373	2,201	116	2,103	11,409,373

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

112年度

單位：件；新臺幣千元

適用年度 課稅級距別	Applying Period Tax Brackets	稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前(合計)	Prior to Jan. 22, 2009 (Total)		-
67萬元以下	NT\$670,000 or under	2%	-
超過67萬元-167萬元	NT\$670,001~1,670,000	4%	-
超過167萬元-334萬元	NT\$1,670,001~3,340,000	7%	-
超過334萬元-501萬元	NT\$3,340,001~5,010,000	11%	-
超過501萬元-668萬元	NT\$5,010,001~6,680,000	15%	-
超過668萬元-1,113萬元	NT\$6,680,001~11,130,000	20%	-
超過1,113萬元-1,670萬元	NT\$11,130,001~16,700,000	26%	-
超過1,670萬元-4,453萬元	NT\$16,700,001~44,530,000	33%	-
超過4,453萬元-1億1,132萬元	NT\$44,530,001~111,320,000	41%	-
超過1億1,132萬元	over NT\$111,320,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	3
106年5月12日起(合計)	Since May 12, 2017 (Total)		1,224
5,000萬元以下	NT\$50,000,000 or under	10%	1,115
超過5,000萬元-1億元	NT\$50,000,001~100,000,000	15%	60
超過1億元	over NT\$100,000,000	20%	49
總計	Grand Total		1,227

資料來源：本局徵收及資訊組。

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
103年	2014	34,041	1,764	33,903
104年	2015	34,897	2,123	34,661
105年	2016	33,271	2,060	32,799
106年	2017	35,954	2,118	35,124
107年	2018	36,121	2,033	37,530
108年	2019	36,010	1,999	36,498
109年	2020	37,023	2,178	36,872
110年	2021	36,234	2,360	35,934
111年	2022	37,157	2,467	36,864
112年	2023	36,512	2,398	36,072
臺南市	Tainan City	18,858	1,417	18,347
嘉義縣	Chiayi County	4,878	258	4,919
屏東縣	Pingtung County	7,077	365	7,188
臺東縣	Taitung County	2,262	127	2,234
澎湖縣	Penghu County	1,054	42	1,038
嘉義市	Chiayi City	2,383	189	2,346

資料來源：本局綜所遺贈稅組。

(二) 課稅級距別

112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)		3
67萬元以下	NT\$670,000 or under	4%	1
超過 67萬元-189萬元	NT\$670,001 ~ 1,890,000	6%	-
超過 189萬元-312萬元	NT\$1,890,001 ~ 3,120,000	9%	-
超過 312萬元-434萬元	NT\$3,120,001 ~ 4,340,000	12%	-
超過 434萬元-557萬元	NT\$4,340,001 ~ 5,570,000	16%	-
超過 557萬元-802萬元	NT\$5,570,001 ~ 8,020,000	21%	2
超過 802萬元-1,558萬元	NT\$8,020,001 ~ 15,580,000	27%	-
超過 1,558萬元-3,228萬元	NT\$15,580,001 ~ 32,280,000	34%	-
超過 3,228萬元-5,009萬元	NT\$32,280,001 ~ 50,090,000	42%	-
超過 5,009萬元	over NT\$50,090,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	11
106年5月12日起(合計)	Since May 12, 2017 (Total)		2,214
2,500萬元以下	NT\$25,000,000 or under	10%	2,165
超過 2,500萬元-5,000萬元	NT\$25,000,001 ~ 50,000,000	15%	37
超過 5,000萬元	over NT\$50,000,000	20%	12
總計	Grand Total		2,228

資料來源：本局徵收及資訊組。

Table 27 Sources of Gift Tax

1. Category of Years and County and City

Unit: Case; NT\$1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額(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
10,955,120	4,295,941	6,659,179
14,001,667	5,017,260	8,984,407
20,050,239	4,884,213	15,166,026
15,595,804	5,092,793	10,503,011
10,252,014	4,693,140	5,558,874
11,080,841	4,634,148	6,446,693
12,614,972	5,051,459	7,563,513
14,954,778	5,509,944	9,444,834
19,051,139	6,219,076	12,832,063
16,365,882	6,105,307	10,260,575
10,921,113	3,616,046	7,305,067
1,673,587	648,508	1,025,079
1,846,954	926,557	920,397
688,748	322,992	365,756
146,514	110,266	36,248
1,088,966	480,938	608,028

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

2. By Tax Brackets

CY 2023

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
17,931	14,601	33
1,712	602	1
-	-	-
-	-	-
-	-	-
-	-	-
16,219	13,999	32
-	-	-
-	-	-
-	-	-
-	-	-
75,296	51,096	2,804
16,105,836	10,616,940	1,215,763
13,107,477	7,857,845	813,702
1,573,459	1,353,235	141,923
1,424,900	1,405,860	260,138
16,199,063	10,682,637	1,218,600

Source: Collection and Information Management Division of the Bureau.

表28. 貨物稅稅源

年度別及 縣市別	CY & County or City	實際廠 商家數 Actual manufacturer number	水泥 Cement		飲料品 Beverages		油氣類 Oil / Gas			電器類 Electric Appliances			
			家數 No. of Factory	完稅量 (公噸) Tax Quantity (M.T.)	家數 No. of Factory	完稅量 (打) Tax Quantity (Dozen)	家數 No. of Factory	油類 Oil	天然氣 Natural gas	液化石油氣 Liquefied Petroleum gas	實際廠 商家數 Actual manufacturer number	電冰箱 Refrigerators	
								完稅量 (公秉) Tax Quantity (Kilo Liter)	完稅量 (千立方 公尺) Tax Quantity (Thousand cubic Meters)	完稅量 (公噸) Tax Quantity (M.T.)		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
103年	2014	198	1	55,720	75	69,494,201	3	65,851	-	-	22	2	1,417
104年	2015	193	1	58,246	75	75,164,138	3	74,529	-	-	21	2	397
105年	2016	197	1	52,800	80	68,092,304	3	70,565	-	-	22	2	790
106年	2017	193	1	47,141	80	63,343,601	3	64,960	-	-	20	3	1,675
107年	2018	192	1	50,270	79	57,557,280	3	59,268	-	-	22	2	3,728
108年	2019	193	1	38,862	78	54,209,268	3	53,560	-	-	24	3	1,626
109年	2020	194	1	32,954	77	50,513,411	3	46,468	-	-	23	3	3,585
110年	2021	203	1	242	79	52,924,646	3	51,367	-	-	25	3	3,318
111年	2022	205	1	-	79	53,475,456	4	56,222	-	-	24	3	672
112年	2023	204	1	-	79	57,549,728	4	51,447	-	-	25	3	683
臺南市 Tainan City		100	-	-	33	36,153,598	1	227	-	-	18	1	161
嘉義縣 Chiayi County		39	1	-	16	19,826,587	1	557	-	-	3	1	360
屏東縣 Pingtung County		48	-	-	25	1,567,628	1	4,912	-	-	2	1	162
臺東縣 Taitung County		6	-	-	4	1,915	-	-	-	-	-	-	-
澎湖縣 Penghu County		-	-	-	-	-	-	-	-	-	-	-	-
嘉義市 Chiayi City		11	-	-	1	-	1	45,751	-	-	2	-	-

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

Table 28 Sources of Commodity Tax

電器類 Electric Appliances														車輛類 Vehicles	
電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers		錄影機 Video Recorders		錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)		
1	55,401	7	153,014	-	-	2	-	1	2,892	6	2,810	3	17,550	97	41,998
1	-	7	169,971	-	-	2	-	1	3,262	5	2,872	3	13,940	93	45,483
1	-	7	152,487	1	6,843	2	-	1	2,981	5	2,830	3	18,000	91	42,342
-	50	8	120,672	2	9,206	1	-	1	3,242	5	2,770	3	11,600	89	50,333
-	-	5	92,843	2	8,912	-	-	1	3,838	2	2,578	3	9,493	87	53,825
-	-	5	116,722	4	34,094	-	-	1	3,684	2	2,324	4	7,446	87	49,342
-	-	7	115,029	2	32,834	-	-	1	2,805	5	2,165	5	727	90	46,632
-	-	8	123,167	2	46,622	-	-	1	3,206	6	3,862	5	1,438	95	58,376
-	-	5	256,756	3	62,582	-	-	1	3,457	3	3,561	4	819	97	60,914
-	-	9	303,683	2	16,697	-	-	1	2,962	5	2,379	5	747	95	58,387
-	-	9	303,683	2	16,697	-	-	-	-	3	340	3	622	48	15,007
-	-	-	-	-	-	-	-	-	-	-	-	2	125	18	5,714
-	-	-	-	-	-	-	-	-	-	1	600	-	-	20	37,533
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	21
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	2,962	1	1,439	-	-	7	112

1. Source: Sales Tax Division of the Bureau.

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

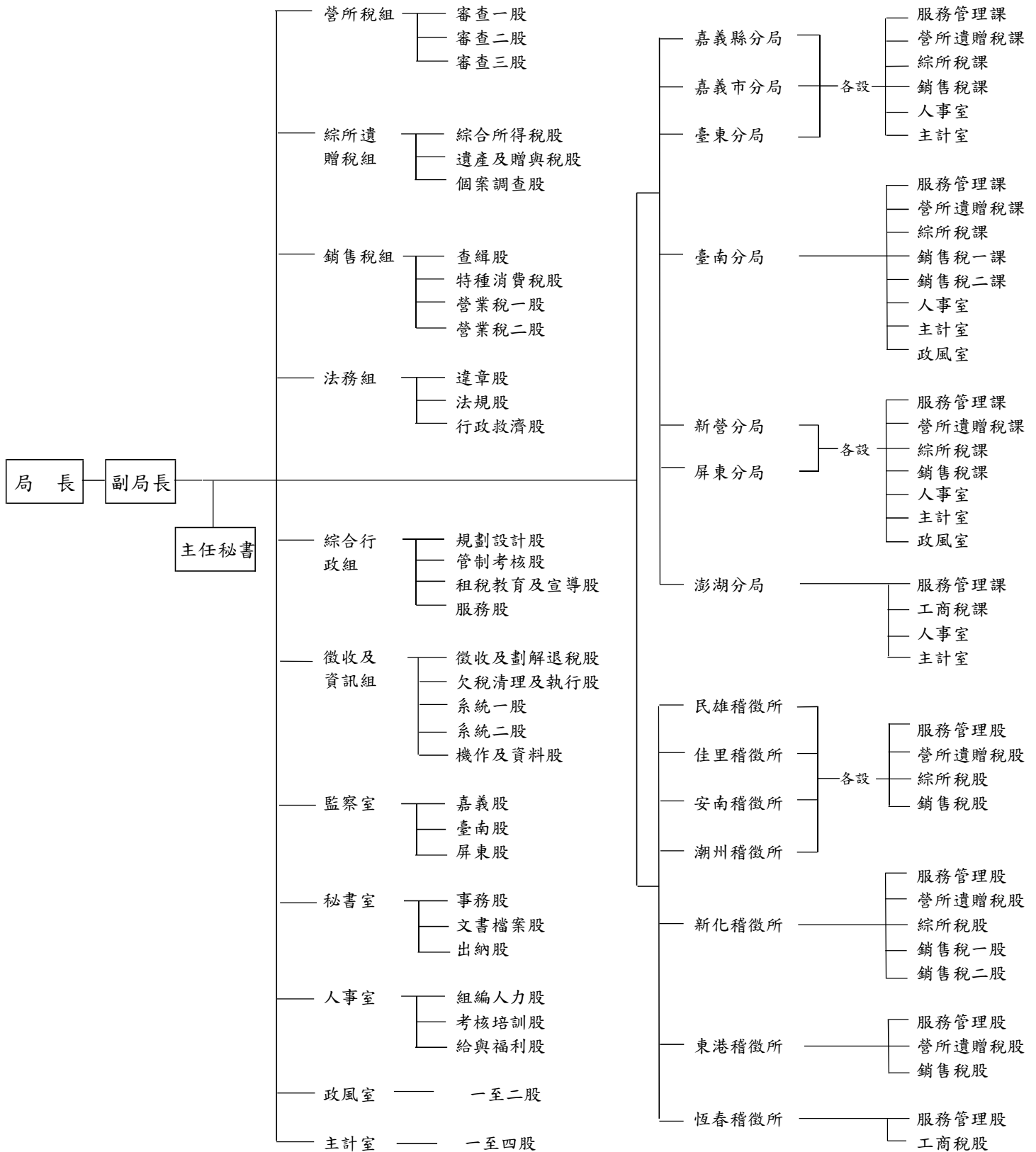
3. The number of factories in the table excludes those have filed for suspension or termination of operation.

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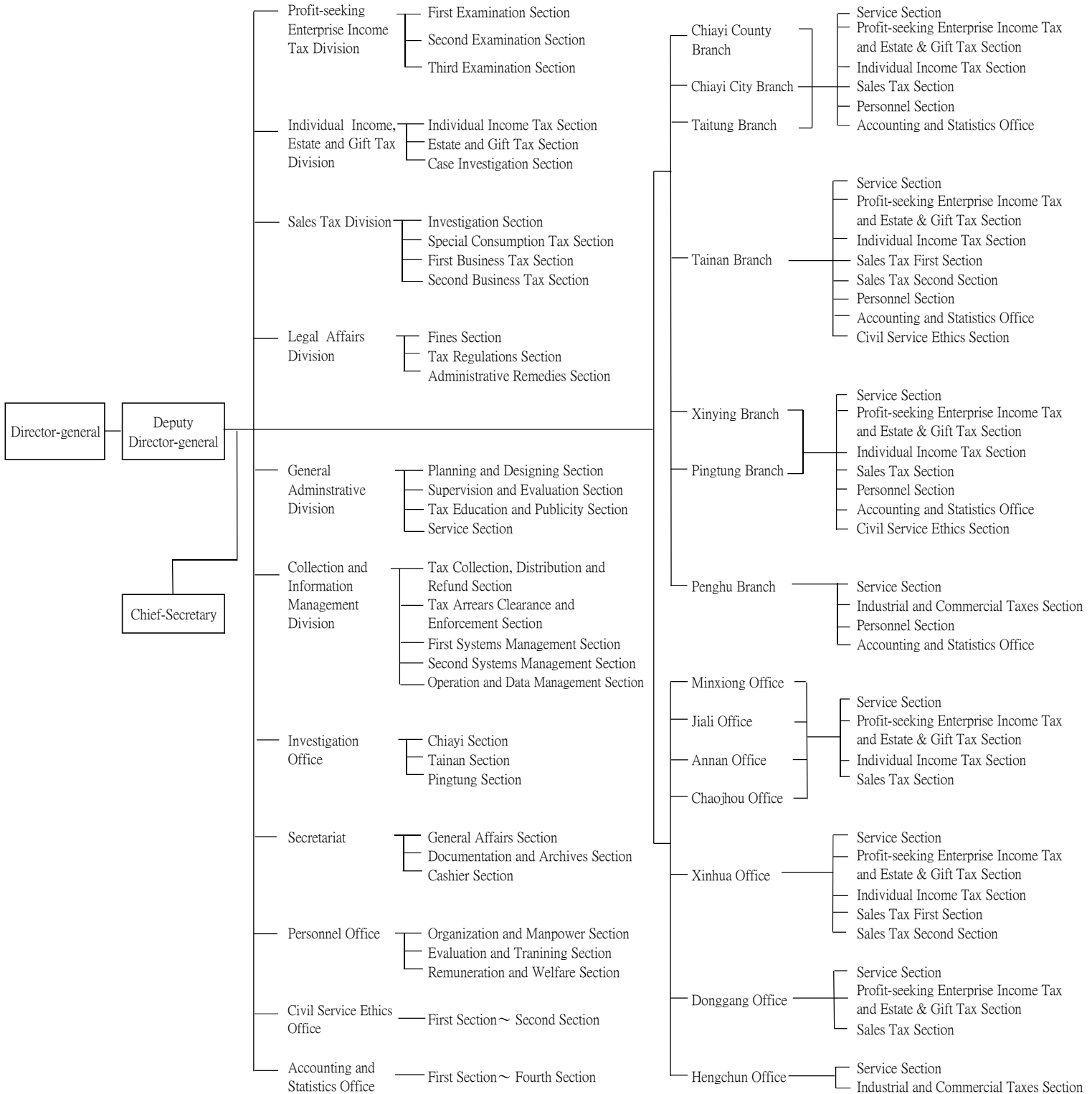
Administrative Organization and Work Performance

表29. 組織系統表



資料來源：本局人事室。

Table 29 Organization Chart



Source: Personnel Office of the Bureau.

表30. 員 額 與 素 質

(一) 員額統計

112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	1,108	
局長	簡任第12至第13職等	1	1	
副局長	簡任第11職等	1	1	
主任秘書	簡任第10職等	1	1	
組長	薦任第9職等至簡任第10職等	6	6	
副組長	薦任第9職等	6	6	
室主任	薦任第9職等	2	2	
主任	薦任第9職等	3	3	
稽核	簡任第10職等	22	3	含兼任稽徵所主任1名。
稽核	薦任第8至第9職等		16	
秘書	薦任第8至第9職等	2	2	
分析師	薦任第7至第9職等	1	1	
股長	薦任第7至第8職等	37	37	
審核員	薦任第7至第8職等	55	48	含支援分局2名。
專員	薦任第7至第8職等	4	5	含薦派人員1名，不占法定員額。
稅務員	薦任第6至第7職等	132	123	
稅務員	委任第5職等		2	
科員	薦任第6至第7職等	38	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	24	1	
助理員	委任第4至第5職等		15	
佐理員	薦任第6職等	3	2	
佐理員	委任第4至第5職等		-	
書記	委任第1至第3職等	5	3	
分局長	薦任第9至簡任第10職等	7	7	
秘書	薦任第8至第9職等	7	7	
室主任	薦任第7至第8職等	17	17	
課長	薦任第7至第8職等	27	27	
審核員	薦任第6至第8職等	17	17	
稅務員	薦任第6至第7職等	338	323	
稅務員	委任第5職等		8	
課員	薦任第6至第7職等	10	10	
課員	委任第5職等		-	
助理員	薦任第6職等	61	7	
助理員	委任第4至第5職等		52	
佐理員	薦任第6職等	7	4	
佐理員	委任第4至第5職等		2	
書記	委任第1至第3職等	13	3	
稽徵所主任	薦任第8至第9職等	7	6	
稽核	薦任第8至第9職等	5	5	
股長	薦任第7至第8職等	26	26	
審核員	薦任第7至第8職等	5	5	
稅務員	薦任第6至第7職等	246	224	
稅務員	委任第5職等		1	
助理員	薦任第6職等	49	5	
助理員	委任第4至第5職等		29	
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, 2023

Unit: Person

Title	Grade	Statutory Quota (Max)	Existing Staff	Note
	Total	1,202	1,108	
Director-general	Senior Rank Grade 12 - Grade 13	1	1	
Deputy Director-general	Senior Rank Grade 11	1	1	
Chief Secretary	Senior Rank Grade 10	1	1	
Director	Junior Rank Grade 9 - Senior Rank Grade 10	6	6	
Deputy Director	Junior Rank Grade 9	6	6	
Chief	Junior Rank Grade 9	2	2	
Chief	Junior Rank Grade 9	3	3	
Auditor	Senior Rank Grade 10	22	3	Including one person concurrently Chief of the Office
Auditor	Junior Rank Grade 8 - Grade 9		16	
Secretary	Junior Rank Grade 8 - Grade 9	2	2	
Systems Analyst	Junior Rank Grade 7 - Grade 9	1	1	
Head	Junior Rank Grade 7 - Grade 8	37	37	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	55	48	Including two persons supporting the Branch.
Executive Officer/Specialist	Junior Rank Grade 7 - Grade 8	4	5	One person's grade is Junior Rank, who does not occupy the statutory quota.
Revenue Officer	Junior Rank Grade 6 - Grade 7	132	123	
Revenue Officer	Elementary Rank Grade 5		2	
Officer	Junior Rank Grade 6 - Grade 7	38	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	24	1	
Junior Officer	Elementary Rank Grade 4 - Grade 5		15	
Junior Officer	Junior Rank Grade 6	3	2	
Junior Officer	Elementary Rank Grade 4 - Grade 5		-	
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	
Chief	Junior Rank Grade 7 - Grade 8	27	27	
Revenue Assessor	Junior Rank Grade 6 - Grade 8	17	17	
Revenue Officer	Junior Rank Grade 6 - Grade 7	338	323	
Revenue Officer	Elementary Rank Grade 5		8	
Officer	Junior Rank Grade 6 - Grade 7	10	10	
Officer	Elementary Rank Grade 5		-	
Junior Officer	Junior Rank Grade 6	61	7	
Junior Officer	Elementary Rank Grade 4 - Grade 5		52	
Junior Officer	Junior Rank Grade 6	7	4	
Junior Officer	Elementary Rank Grade 4 - Grade 5		2	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	13	3	
Chief	Junior Rank Grade 8 - Grade 9	7	6	
Auditor	Junior Rank Grade 8 - Grade 9	5	5	
Head	Junior Rank Grade 7 - Grade 8	26	26	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	5	5	
Revenue Officer	Junior Rank Grade 6 - Grade 7	246	224	
Revenue Officer	Elementary Rank Grade 5		1	
Junior Officer	Junior Rank Grade 6	49	5	
Junior Officer	Elementary Rank Grade 4 - Grade 5		29	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	3	-	

Source: Personnel Office of the Bureau.

表30. 員額與素質 (續1)

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

(二)按職等及年齡分 By Grade & Age

112年底 At the end of Dec. 31, 2023

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	1,108	19	973	116	-	1,108	263	845
24歲以下 24 Years or under	8	-	3	5	-	8	3	5
25歲 - 29歲 25 Years - 29 Years	50	-	38	12	-	50	13	37
30歲 - 34歲 30 Years - 34 Years	88	-	68	20	-	88	21	67
35歲 - 39歲 35 Years - 39 Years	133	-	115	18	-	133	36	97
40歲 - 44歲 40 Years - 44 Years	153	-	137	16	-	153	38	115
45歲 - 49歲 45 Years - 49 Years	170	-	153	17	-	170	37	133
50歲 - 54歲 50 Years - 54 Years	243	2	228	13	-	243	51	192
55歲 - 59歲 55 Years - 59 Years	181	11	162	8	-	181	39	142
60歲以上 over 60 Years	82	6	69	7	-	82	25	57

資料來源：本局人事室。

Source: Personnel Office of the Bureau.

表30. 員額與素質 (續2完)

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

(三)按教育程度分 By Educational Attainment

112年底 At the end of Dec. 31, 2023

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	1,108	19	973	116	-
研究所 Graduate School	309	11	291	7	-
大學 University	674	8	575	91	-
專科 College	113	-	98	15	-
高中(高職) High (Vocational) School	11	-	9	2	-
初(國)中 Junior High School	1	-	-	1	-

(四)按考試及格種類分 By Examination Type

112年底 At the end of Dec. 31, 2023

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	1,108	19	973	116	-
高等考試 Senior Examination	544	1	534	9	-
普通考試 Junior Examination	47	-	4	43	-
特種考試 Special Examination	241	-	206	35	-
升等考試 Promotion Examination	237	18	219	-	-
其他 Other Examination	39	-	10	29	-

資料來源：本局人事室。

Source: Personnel Office of the Bureau.

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表31. 人民申請案件統計

Table 31 Statistics of Application Cases

112年度 CY 2023

月別 Month	收文統計 Statistics of Cases Received			本月份已結案件統計 Statistics of Closed Cases in This Month						本月份待辦統計 Statistics of Pending Cases in This Month			
	合計 Total (1) =(2)+(3)	本月份新 收件數 Number of New Cases Received in This Month (2)	截至上月 待辦件數 Number of Pending Cases of Last Month (3)	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		合計 Total	逾限 Overdue		未逾限 Not Expired	
					件數 cases	%	件數 cases	%		件數 cases	%	件數 cases	%
總計 Grand Total	121,007	113,063	7,944	112,825	112,824	100.00	1	0.00	8,182	-	-	8,182	100.00
1月 Jan.	5,897	5,391	506	5,618	5,618	100.00	-	-	279	-	-	279	100.00
2月 Feb.	5,892	5,618	274	5,294	5,294	100.00	-	-	598	-	-	598	100.00
3月 Mar.	12,663	12,129	534	12,021	12,021	100.00	-	-	642	-	-	642	100.00
4月 Apr.	9,539	8,915	624	8,733	8,733	100.00	-	-	806	-	-	806	100.00
5月 May	13,834	13,013	821	12,719	12,719	100.00	-	-	1,115	-	-	1,115	100.00
6月 June	10,609	9,500	1,109	9,945	9,945	100.00	-	-	664	-	-	664	100.00
7月 July	9,670	9,009	661	8,923	8,923	100.00	-	-	747	-	-	747	100.00
8月 Aug.	11,401	10,671	730	10,651	10,650	99.99	1	0.01	750	-	-	750	100.00
9月 Sep.	10,174	9,429	745	9,738	9,738	100.00	-	-	436	-	-	436	100.00
10月 Oct.	9,666	9,218	448	8,911	8,911	100.00	-	-	755	-	-	755	100.00
11月 Nov.	11,018	10,262	756	10,277	10,277	100.00	-	-	741	-	-	741	100.00
12月 Dec.	10,644	9,908	736	9,995	9,995	100.00	-	-	649	-	-	649	100.00

資料來源：本局綜合行政組。

Source: General Administrative Division of the Bureau.

表32. 公文處理績效統計

(一) 月份別

112年度

月別 Month		應辦公文統計 The Statistics of Official Documents to be Processed				已辦結公文統計			
		本月份 新收件數 Number of Newly Received Documents in This Month (1)	截至上 月待辦 件數 Number of Documents Pending of Last Month (2)	本月創 簽稿數 Number of Newly Created Official Documents in This Month (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計			
						6日以內 Within Six Days		超過6日至30日 From Six to Thirty Days	
						件數 Cases (5)	% (5)/(8)*100	件數 Cases (6)	% (6)/(8)*100
總計	Grand Total	212,961	8,944	95,066	316,971	104,262	100.00	1	0.00
1月	Jan.	13,019	557	5,732	19,308	6,345	100.00	-	0.00
2月	Feb.	17,409	835	7,146	25,390	8,632	99.99	1	0.01
3月	Mar.	21,124	853	9,412	31,389	10,325	100.00	-	0.00
4月	Apr.	14,683	725	7,225	22,633	7,561	100.00	-	0.00
5月	May	20,253	819	7,734	28,806	9,216	100.00	-	0.00
6月	June	18,306	887	8,115	27,308	8,435	100.00	-	0.00
7月	July	17,215	879	7,559	25,653	8,737	100.00	-	0.00
8月	Aug.	18,919	918	8,597	28,434	9,771	100.00	-	0.00
9月	Sep.	16,489	648	7,503	24,640	8,067	100.00	-	0.00
10月	Oct.	17,254	507	8,246	26,007	8,811	100.00	-	0.00
11月	Nov.	19,089	700	8,705	28,494	9,548	100.00	-	0.00
12月	Dec.	19,201	616	9,092	28,909	8,814	100.00	-	0.00

資料來源：本局綜合行政組。

Table 32 Efficiency Data of Handling Official Documents

1. By Month

CY 2023

Statistics of Completed Official Documents						待辦公文統計 Statistics of Pending Official Documents					
Statistics of Official Documents Sent			發文平均 使用日數 Average Days Needed for Official Documents (9)	收文存 查件數 Received Documents Filed for Reference (10)	創簽辦結 件數 Number of Created Official Documents Completed (11)	辦結公文 Processing Completed Official Documents		待辦公文 Pending Official Documents		未逾辦 理期限 Processing Deadline has not Expired (14)	已逾辦 理期限 Processing Deadline has Expired (15)
超過30日 Over Thirty Days	發文件數 The Number of Official Documents Sent (8)= (5)+(6)+(7)	件數 Cases (7)				% (7)/(8)*100	件數 Cases (12)= (8)+(10)+(11)	% (12)/(4)*100	件數 Cases (13)=(4)-(12) =(14)+(15)		
-	0.00	104,263	0.83	182,486	21,123	307,872	97.13	9,099	2.87	9,099	-
-	0.00	6,345	0.79	11,007	1,121	18,473	95.68	835	4.32	835	-
-	0.00	8,633	0.94	14,821	1,082	24,536	96.64	854	3.36	854	-
-	0.00	10,325	0.91	18,340	1,999	30,664	97.69	725	2.31	725	-
-	0.00	7,561	0.88	12,741	1,512	21,814	96.38	819	3.62	819	-
-	0.00	9,216	0.92	17,376	1,326	27,918	96.92	888	3.08	888	-
-	0.00	8,435	0.85	15,774	2,217	26,426	96.77	882	3.23	882	-
-	0.00	8,737	0.91	14,341	1,657	24,735	96.42	918	3.58	918	-
-	0.00	9,771	0.87	16,280	1,735	27,786	97.72	648	2.28	648	-
-	0.00	8,067	0.82	14,054	2,021	24,142	97.98	498	2.02	498	-
-	0.00	8,811	0.70	14,634	1,859	25,304	97.30	703	2.70	703	-
-	0.00	9,548	0.71	16,505	1,793	27,846	97.73	648	2.27	648	-
-	0.00	8,814	0.70	16,613	2,801	28,228	97.64	681	2.36	681	-

Source: General Administrative Division of the Bureau.

表32. 公文處理績效統計(續1完)

(二)單位別

112年度

單位 Unit		應辦公文統計 The Statistics of Official Documents to be Processed				已辦結公文統計			
		本年度 新收件數 Number of Newly Received Documents for Current Year (1)	本年度每月 截至上月待 辦合計件數 Total Number of Documents Pending for Each Month as of the Previous Month for Current Year (2)	本年度 創簽稿數 Number of Newly Created Official Documents for Current Year (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計			
						6日以內 Within Six Days		超過6日至30日 From Six to Thirty Days	
						件數 Cases (5)	% (5)/(8)*100	件數 Cases (6)	% (6)/(8)*100
總計	Grand Total	212,961	8,944	95,066	316,971	104,262	100.00	1	0.00
營所稅組	Profit-seeking Enterprise Income Tax Division	1,733	153	532	2,418	847	100.00	-	0.00
銷售稅組	Sales Tax Division	4,195	247	1,191	5,633	2,649	100.00	-	0.00
綜合行政組	General Administrative Division	1,402	211	439	2,052	702	100.00	-	0.00
徵收及資訊組	Collection and Information Management Division	5,815	152	2,668	8,635	3,471	100.00	-	0.00
綜所遺贈稅組	Individual Income, Estate and Gift Tax Division	3,499	164	464	4,127	1,499	100.00	-	0.00
法務組	Legal Affairs Division	3,282	150	3,009	6,441	3,220	100.00	-	0.00
納保組	Taxpayer Rights Protection Division	1	-	3	4	3	100.00	-	0.00
秘書室	Secretariat	1,328	74	497	1,899	972	100.00	-	0.00
主計室	Accounting and Statistics Office	770	59	95	924	94	100.00	-	0.00
人事室	Personnel Office	1,378	155	532	2,065	1,057	100.00	-	0.00
政風室	Civil Service Ethics Office	635	69	111	815	133	100.00	-	0.00
監察室	Investigation Office	712	38	20	770	21	100.00	-	0.00
臺南分局	Tainan Branch	26,277	929	16,573	43,779	14,735	100.00	-	0.00
嘉義縣分局	Chiayi County Branch	14,281	663	6,112	21,056	7,392	100.00	-	0.00
新營分局	Xinying Branch	12,868	497	6,986	20,351	7,219	100.00	-	0.00
屏東分局	Pingtung Branch	20,178	595	8,980	29,753	9,972	100.00	-	0.00
臺東分局	Taitung Branch	15,800	425	4,251	20,476	5,085	100.00	-	0.00
澎湖分局	Penghu Branch	9,476	270	1,822	11,568	2,509	100.00	-	0.00
嘉義市分局	Chiayi City Branch	16,177	609	7,338	24,124	9,370	99.99	1	0.01
民雄稽徵所	Minxiong Office	10,139	526	3,697	14,362	3,697	100.00	-	0.00
佳里稽徵所	Jiali Office	8,671	233	4,068	12,972	4,245	100.00	-	0.00
新化稽徵所	Xinhua Office	21,532	1,340	12,569	35,441	11,889	100.00	-	0.00
安南稽徵所	Annan Office	7,985	249	4,471	12,705	4,153	100.00	-	0.00
東港稽徵所	Donggang Office	7,660	425	2,471	10,556	2,613	100.00	-	0.00
潮州稽徵所	Chaozhou Office	10,994	509	3,946	15,449	4,110	100.00	-	0.00
恆春稽徵所	Hengchun Office	6,173	202	2,221	8,596	2,605	100.00	-	0.00

資料來源：本局綜合行政組。

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

2. By Unit

CY 2023

Statistics of Completed Official Documents						待辦公文統計 Statistics of Pending Official Documents					
Statistics of Official Documents Sent		發文平均 使用日數 Average Days Needed for Official Documents (9)	收文存 查件數 Documents Filed for Reference (10)	創簽辦結 件數 Number of Created Official Documents Completed (11)	辦結公文 Processing Completed Official Documents		待辦公文 Pending Official Documents		未逾辦 理期限 Processing Deadline has not Expired (14)	已逾辦 理期限 Processing Deadline has Expired (15)	
超過30日 Over Thirty Days	發文件數 The Number of Official Documents Sent (8)= (5)+(6)+(7)				件數 Cases (12)= (8)+(10)+(11)	% (12)/(4)*100	件數 Cases (13)=(4)-(12) =(14)+(15)	% (13)/(4)*100			
件數 Cases (7)	% (7)/(8)*100										
-	0.00	104,263	0.83	182,486	21,123	307,872	97.13	9,099	2.87	9,099	-
-	0.00	847	1.10	1,402	13	2,262	93.55	156	6.45	156	-
-	0.00	2,649	1.03	2,670	68	5,387	95.63	246	4.37	246	-
-	0.00	702	1.25	1,021	119	1,842	89.77	210	10.23	210	-
-	0.00	3,471	0.78	4,874	133	8,478	98.18	157	1.82	157	-
-	0.00	1,499	0.96	2,425	38	3,962	96.00	165	4.00	165	-
-	0.00	3,220	0.79	2,843	211	6,274	97.41	167	2.59	167	-
-	0.00	3	1.16	1	-	4	100.00	-	0.00	-	-
-	0.00	972	0.92	789	52	1,813	95.47	86	4.53	86	-
-	0.00	94	1.44	725	46	865	93.61	59	6.39	59	-
-	0.00	1,057	1.03	818	37	1,912	92.59	153	7.41	153	-
-	0.00	133	1.75	614	4	751	92.15	64	7.85	64	-
-	0.00	21	1.47	710	-	731	94.94	39	5.06	39	-
-	0.00	14,735	0.75	23,102	4,998	42,835	97.84	944	2.16	944	-
-	0.00	7,392	0.76	12,258	679	20,329	96.55	727	3.45	727	-
-	0.00	7,219	0.83	10,758	1,873	19,850	97.54	501	2.46	501	-
-	0.00	9,972	0.86	16,966	2,219	29,157	98.00	596	2.00	596	-
-	0.00	5,085	0.90	13,963	989	20,037	97.86	439	2.14	439	-
-	0.00	2,509	0.76	8,575	211	11,295	97.64	273	2.36	273	-
-	0.00	9,371	0.81	12,928	1,244	23,543	97.59	581	2.41	581	-
-	0.00	3,697	0.78	9,271	869	13,837	96.34	525	3.66	525	-
-	0.00	4,245	0.67	7,624	869	12,738	98.20	234	1.80	234	-
-	0.00	11,889	0.94	18,702	3,508	34,099	96.21	1,342	3.79	1,342	-
-	0.00	4,153	0.74	7,029	1,264	12,446	97.96	259	2.04	259	-
-	0.00	2,613	0.79	7,034	465	10,112	95.79	444	4.21	444	-
-	0.00	4,110	0.94	9,939	884	14,933	96.66	516	3.34	516	-
-	0.00	2,605	0.78	5,445	330	8,380	97.49	216	2.51	216	-

Source: General Administrative Division of the Bureau.

表33. 歲出決算分析

Table 33 Analysis of Expenditure Final Accounts

(一)政事別 Expenditures by Functions

112年度 CY 2023

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	2,033,749,358	100.00	2,033,745,765	100.00	3,593	100.00
一般行政 General Administrative Business Plan	1,667,251,000	81.98	1,667,248,397	81.98	2,603	100.00
國稅稽徵業務 Business Plan for Taxation Operations	174,531,000	8.58	174,531,000	8.58	-	100.00
一般建築及設備 General Building and Equipment	18,393,000	0.91	18,392,010	0.91	990	99.99
第一預備金 First Reserve Fund	-	-	-	-	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	154,597,688	7.60	154,597,688	7.60	-	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	18,976,670	0.93	18,976,670	0.93	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office of the Bureau.

表33. 歲出決算分析(續1完)

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

(二)用途別

Objectives

112年度

CY 2023

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	2,033,749,358	100.00	2,033,745,765	100.00	3,593	100.00
人事費 Personnel Expenses	1,569,642,000	77.18	1,569,641,304	77.18	696	100.00
業務費 Operational Expenses	249,041,880	12.25	249,040,773	12.25	1,107	100.00
獎補助費 Award and Subsidy Expenses	12,886,401	0.63	12,885,601	0.63	800	99.99
設備及投資 Equipment and Investment	28,604,719	1.41	28,603,729	1.41	990	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	154,597,688	7.60	154,597,688	7.60	-	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	18,976,670	0.93	18,976,670	0.93	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office of the Bureau.

表34. 各項國稅稽徵成本

年度別 及稅目別	CY& Item of Tax	實徵淨額 (千元) (1)	成本總計 (元) (2)=(3)+(7)	每千元 單位成本 (2)/(1)	直接成本	
					合計 (3)=(4)+(5)+(6)	人事費 (4)
		Net Tax Revenues (Unit: NT\$1,000)	Total Cost (Unit: NTD)	Cost Per NT\$1,000	Total	Personnel Expenses
103年	2014	75,100,222	1,738,890,136	23.15	1,454,460,043	1,265,957,173
104年	2015	84,523,376	1,714,221,663	20.28	1,440,610,165	1,266,691,536
105年	2016	95,940,182	1,743,161,701	18.17	1,457,823,039	1,291,320,121
106年	2017	112,813,481	1,703,686,980	15.10	1,434,666,967	1,278,610,575
107年	2018	126,870,384	1,772,506,040	13.97	1,489,048,297	1,332,850,215
108年	2019	134,501,639	1,774,783,347	13.20	1,502,995,875	1,340,455,515
109年	2020	131,876,000	1,781,301,296	13.51	1,509,893,066	1,324,926,399
110年	2021	152,903,859	1,804,868,805	11.80	1,535,874,870	1,348,163,338
111年	2022	161,989,065	1,858,937,863	11.48	1,579,691,903	1,401,885,536
112年	2023	174,944,804	1,876,039,838	10.72	1,593,493,258	1,419,256,508
營利事業所得稅 Profit-seeking Enterprise Income Tax		44,514,996	363,145,340	8.16	308,133,520	276,329,242
綜合所得稅 Individual Income Tax		36,500,101	600,579,347	16.45	509,599,349	457,000,596
遺產及贈與稅 Estate and Gift Tax		4,094,244	177,189,559	43.28	150,347,634	134,829,368
貨物稅 Commodity Tax		2,637,271	34,505,335	13.08	29,278,223	26,256,245
證券交易稅 Securities Transaction Tax		11,324,038	13,598,590	1.20	13,174,771	2,128,885
期貨交易稅 Futures Transaction Tax		80,554	2,510,422	31.16	2,143,111	1,845,033
菸酒稅 Tobacco and Alcohol Tax		41,779,419	20,330,171	0.49	17,250,413	15,469,896
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		27,077	4,476,369	165.32	3,798,257	3,406,216
營業稅 Business Tax		33,987,104	659,704,705	19.41	559,767,980	501,991,027

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(14,992,521千元)；營業稅含金融業營業稅(1,488,876千元)。

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
176,548,349	11,954,521	284,430,093	131,344,320	92,921,780	60,163,993
162,395,429	11,523,200	273,611,498	131,670,595	83,985,167	57,955,736
157,856,680	8,646,238	285,338,662	134,381,281	95,012,620	55,944,761
148,149,963	7,906,429	269,020,013	133,480,176	90,439,167	45,100,670
147,206,926	8,991,156	283,457,743	137,888,511	103,826,078	41,743,154
152,352,185	10,188,175	271,787,472	136,621,469	89,183,119	45,982,884
174,798,797	10,167,870	271,408,230	135,503,836	84,260,541	51,643,853
168,209,532	19,502,000	268,993,935	140,639,697	75,771,582	52,582,656
165,588,672	12,217,695	279,245,960	148,544,163	77,590,525	53,111,272
161,351,149	12,885,601	282,546,580	150,384,796	87,689,624	44,472,160
31,415,069	389,209	55,011,820	29,279,920	17,073,170	8,658,730
51,955,070	643,683	90,979,998	48,423,904	28,236,059	14,320,035
15,328,359	189,907	26,841,925	14,286,556	8,330,514	4,224,855
2,984,996	36,982	5,227,112	2,782,119	1,622,258	822,735
242,027	10,803,859	423,819	225,577	131,534	66,708
209,756	88,322	367,311	195,500	113,997	57,814
1,758,728	21,789	3,079,758	1,639,194	955,817	484,747
387,243	4,798	678,112	360,924	210,455	106,733
57,069,901	707,052	99,936,725	53,191,102	31,015,820	15,729,803

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

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

3. In this table net tax revenues of the tobacco and alcohol tax include health and welfare surcharge on tobacco (NT\$14,992,521 thousand dollars); net tax revenues of the business tax include financial enterprise business tax (NT\$1,488,876 thousand dollars).

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Appendix

表 35. 各項國稅稅率—112 年

稅率金額以新臺幣為計算標準

級別	所得淨額	x稅率	- 累進差額	= 應納稅額
1	560,000 以下	x 5%	- 0	= "
2	560,001 - 1,260,000	x12%	- 39,200	= "
3	1,260,001 - 2,520,000	x20%	- 140,000	= "
4	2,520,001 - 4,720,000	x30%	- 392,000	= "
5	4,720,001 以上	x40%	- 864,000	= "
綜 合 所 得 稅	一、免稅額：	年滿 70 歲之納稅義務人、配偶暨受扶養直系尊親屬，每人免稅額為 138,000 元；未滿 70 歲之納稅義務人、配偶暨受扶養親屬每人免稅額 92,000 元。		
	二、一般扣除額：	標準或列舉扣除額只能擇一，不得同時並用。		
	1.標準扣除額： 2.列舉扣除額： (1) 捐贈： (2) 保險費： (3) 醫藥及生育費： (4) 災害損失： (5) 自用住宅購屋借款利息： (6) 房屋租金支出： (7) 政治獻金法之捐贈： (8) 公職人員選罷法之競選經費： (9) 公職人員選罷法之罷免案支出： (10) 私立學校法第 62 條規定的捐贈：	<p>單身者 124,000 元，與配偶合併申報者 248,000 元。</p> <p>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。</p> <p>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。</p> <p>依查核資料認定。</p> <p>依查核資料認定。</p> <p>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。</p> <p>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。</p> <p>具選舉權的個人對同一擬參選人每年捐贈總額不得超過 10 萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額 20%，其總額並不得超過 20 萬元。對政黨捐贈，政黨推薦之候選人於 109 年度立法委員選舉得票率未達 1% 者或收據格式不符者，不予認定。</p> <p>候選人所支付與競選活動有關的競選經費，可依同法第 42 條規定列報扣除。檢附文件請依財政部 96 年 12 月 4 日台財稅字第 09604554490 號令規定辦理。</p> <p>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。</p> <p>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。</p>		
三、特別扣除額：	<p>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。</p> <p>2.薪資所得特別扣除額：有薪資所得者，每人可扣除 207,000 元，但其全年薪資所得總額未達 207,000 元者，僅就其全年薪資所得總額全數扣除。</p> <p>3.儲蓄投資特別扣除額：合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過 270,000 元。</p> <p>4.身心障礙特別扣除額：每人可減除 207,000 元。</p> <p>5.教育學費特別扣除額：子女就讀大專以上院校，每人每年以扣除 25,000 元為限，已接受政府補助，應以扣除該補助的餘額在 25,000 元內列報。但就讀空中大學、專校及五專前 3 年者不適用。</p> <p>6.幼兒學前特別扣除額：納稅義務人申報扶養 5 歲以下（民國 106 年(含該年)以後出生）之子女，每人每年可扣除 120,000 元。但有下列情形之一者，不得扣除：(1)經減除幼兒學前特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在 20% 以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20% 以上(選擇股利及盈餘按 28% 單一稅率分開計稅者亦同)。(2)納稅義務人依所得基本稅額條例規定計算之基本所得額超過同條例規定之扣除金額 670 萬元。</p> <p>7.長期照顧特別扣除額：自中華民國 108 年 1 月 1 日起納稅義務人、配偶或受扶養親屬為符合中央衛生福利主管機關公告須長期照顧之身心失能者，每人每年扣除 12 萬元。但有下列情形之一者，不得扣除：(1)經減除幼兒學前特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在 20% 以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20% 以上(選擇股利及盈餘按 28% 單一稅率分開計算者亦同)。(2)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額 670 萬元。</p>			

附註：上列稅率為 112 年申報 111 年度所得稅適用。

Table 35 National Tax Rates – CY 2023

The amount of tax is calculated in NTD.

Tax Brackets	Net Taxable Income	×Tax Rate	– Progressive Difference	= Tax Payable
1	560,000 or under	× 5%	—	0
2	560,001 – 1,260,000	× 12%	—	39,200
3	1,260,001 – 2,520,000	× 20%	—	140,000
4	2,520,001 – 4,720,000	× 30%	—	392,000
5	over 4,720,000	× 40%	—	864,000
I. Exemption		The exemption is NT\$138,000 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$92,000 for every taxpayer, spouse and dependent who is under the age of 70.		
II. General Deductions:		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.		
1. Standard Deduction:		The standard deduction is NT\$124,000 for a single individual, and NT\$248,000 for taxpayer with his/her spouse filing a joint return.		
2. Itemized Deductions:				
2-1 Donations:		The overall maximum donation cannot exceed 20% of the Gross Consolidated Income. However, no restriction on the amount of money is placed on donations for national defense, troop entertainment, and the government; donations or sponsored funds for the restoration, reuse, management or conservation of monuments, historic buildings, commemorative buildings, buildings within monument preservation zones, archaeological sites, groups of buildings, historic sites, cultural landscapes, or antiquities in accordance with the Cultural Heritage Preservation Act; and donations made to undesignated specific athletes through a designated account set up by the central competent authority.		
2-2 Insurance Premiums:		The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is NT\$24,000. However, there is no limit to the amount of the premium paid for national health insurance.		
2-3 Medical and 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 donation of an individual with the right of suffrage contributed to the same person planning to participate in campaign may not exceed NT\$100,000 a year. The total amount of deduction, for each account declaration, may not exceed 20% of the total comprehensive incomes declared in the very year, and the total amount may not exceed NT\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY 2020 legislator election or those with an invalid receipt shall not be recognized.		
2-8 Campaign Expenses of the Civil Servants Election and Recall Act:		Campaign expenses paid by candidates in connection with election campaigns may be reported for deduction, listed in the listing deduction quota of the annual declaration of comprehensive income tax, in accordance with Article 42 of the Civil Servants Election and Recall Act. Please apply for the inspection and attachment documents in accordance with the provisions of Order No. 09604554490 of the Ministry of Finance of December 4, 2007.		
2-9 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 of Income from Salaries/Wages:		Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NT\$207,000, and he/she may claim a full deduction of the amount of the salary if it is less than NT\$207,000.		
3. Special Deduction for Savings & Investment:		Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NT\$270,000 annually.		
4. Special Deduction for Disability:		There is a deduction of NT\$207,000 for each disabled person.		
5. Special Deduction for Educational Tuition:		If any of the children of a taxpayer is studying in a college or university, a deduction of NT\$25,000 per child per year may be made for his (her) educational tuition. For those who have accepted government subsidies, the remaining portion after deducting the subsidies and is within NT\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.		
6. Special Deduction for Pre-school Children:		For a taxpayer who has children under or equal to 5 years of age (born in or after CY 2017) may claim the special deduction of NT\$120,000 per child per year, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,260,001 after deducting the pre-school and long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.		
7. Special Deduction for Long-term Care:		Starting from 2019, for a taxpayer, his/her spouse, or dependent(s) who is a qualified person with physical or mental incapacity and need long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$120,000 per year may be made for each person, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,260,001 after deducting the pre-school and long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.		

Note: In this table the rate is applied to income tax in CY 2022 which is filed in CY 2023.

表 35. 各項國稅稅率—112 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	1. 申報納稅 2. 個人符合文化藝術獎助及促進條例第 29 條規定之文物或藝術品財產交易所得，按成交價額 6%為所得額：20%	1. 按 20%申報納稅 2. 同左
自力耕作漁牧林礦所得	申報納稅	按 20%申報納稅
國際運輸及承包營建工程等業務，依法按扣繳方式繳納者	—	20% (經財政部核准依營業收入 10%或 15%計算所得額)
國外影片事業所得	—	20% (有營業代理人者依片租收入 50%計算所得額)
國際金融業務分行授信收入	15%申報納稅	—
營利事業成立、變更、追加他益信託	受益人享有信託利益之權利價值或權利價值增加部分屬其他所得，免扣繳，惟應由委託人列單申報	1. 受益人為營利事業按 20%扣繳 2. 受益人為個人按 20%申報納稅，免扣繳，應列單
營利事業成立之他益信託，受益人不特定或尚未存在者	受託人就受益人享有信託利益之權利價值或權利價值增加部分按 20%申報納稅	
信託成立後，信託財產發生之收入，受益人不特定或尚未存在者	受託人就受益人享有信託財產之收入依規定計算之所得額按 20%申報納稅	

附註：1. 上列稅率為 112 年當年之規定。

2. 表內扣繳率不含財產交易屬房地合一新制部分。

Table 35 National Tax Rates – CY 2023 (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	1. Taxpayer shall file tax return and pay tax assessed by the tax authority. 2. The individual's income from the transaction of cultural relics or works of art property that meets the provisions of Article 29 of the Culture and the Arts Reward and Promotion Act shall be 6% of the transaction price: 20%	1. Filed and taxed at the rate of 20%. 2. Same as left column.
Income from 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 2023.

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—112 年(續 2)

稅率金額以新臺幣為計算標準

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

附註：上表營利事業所得稅稅率為 112 年申報 111 年度所得稅適用。

Table 35 National Tax Rates – CY 2023 (Cont.2)

The amount of tax is calculated in NTD.

	Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax	I. An individual residing in the territory of the Republic of China:	<ol style="list-style-type: none"> 1. The transferred house and land that have been held for a period of no more than 2 years. 2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years. 3. The transferred house and land that have been held for a period of more than 5 years but no more than 10 years. 4. The transferred house and land that have been held for a period of more than 10 years. 5. House and land that have been held for a period of no more than 5 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance. 6. An individual who sells house and land where the house is built in partnership with a business entity, and the share of land associated with the unit has been held for a period of no more than 5 years. 7. House and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or the participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings. 8. For income derived from transactions of self-use residence and land conforming to the provisions of Subparagraph 1, Paragraph 1, Article 4-5, if the amount of income calculated in accordance with said provisions exceeds NT\$4 million, the income shall be taxed at 10% on the part of the income amount exceeding NT\$4 million. 	<p style="text-align: right;">45%</p> <p style="text-align: right;">35%</p> <p style="text-align: right;">20%</p> <p style="text-align: right;">15%</p> <p style="text-align: right;">20%</p> <p style="text-align: right;">20%</p> <p style="text-align: right;">20%</p> <p style="text-align: right;">10%</p>
	II. An individual not residing in the territory of the Republic of China:	<ol style="list-style-type: none"> 1. The transferred house and land that have been held for a period of no more than 2 years. 2. The transferred house and land that have been held for a period of more than 2 years. 	<p style="text-align: right;">45%</p> <p style="text-align: right;">35%</p>
Profit-seeking Enterprise Income Tax	Taxable Income	Computation of Profit-seeking Enterprise Income Tax	
	I. NT\$120,000 or under	none	
	II. over NT\$120,000 ~ NT\$200,000	$T = (P - 120,000) \times 1/2$	
	III. over NT\$200,000	$T = P \times 20\%$	
<p>Note:</p> <ol style="list-style-type: none"> 1. T= Profit-seeking Enterprise Income Tax; P= Taxable income 2. Where the total taxable income is more than NT\$120,000, the income tax rate is 20%. The amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000. 			

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY2022 which is filed in CY 2023.

表 35. 各項國稅稅率—112 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 National Tax Rates – CY 2023 (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 × Rate – Progressive Difference = Tax Payable
	NT\$50,000,000 or under	10%	Net Taxable Income × 0.10 – 0 = Tax Payable
	NT\$50,000,001 – 100,000,000	15%	Net Taxable Income × 0.15 – 2,500,000 = Tax Payable
	over NT\$100,000,000	20%	Net Taxable Income × 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 × Rate = Tax Payable	
	10%	Net Taxable Income × 0.10 = Tax Payable	
	III. Inheritance cases prior to Jan. 22, 2009:		
	Net Taxable Income	Tax Rate	Computation of Estate Tax Net Taxable Income × Rate – Progressive Difference = Tax Payable
NT\$670,000 or under	2%	Net Taxable Income × 0.02 – 0 = Tax Payable	
NT\$670,001 – 1,670,000	4%	Net Taxable Income × 0.04 – 13,400 = Tax Payable	
NT\$1,670,001 – 3,340,000	7%	Net Taxable Income × 0.07 – 63,500 = Tax Payable	
NT\$3,340,001 – 5,010,000	11%	Net Taxable Income × 0.11 – 197,100 = Tax Payable	
NT\$5,010,001 – 6,680,000	15%	Net Taxable Income × 0.15 – 397,500 = Tax Payable	
NT\$6,680,001 – 11,130,000	20%	Net Taxable Income × 0.20 – 731,500 = Tax Payable	
NT\$11,130,001 – 16,700,000	26%	Net Taxable Income × 0.26 – 1,399,300 = Tax Payable	
NT\$16,700,001 – 44,530,000	33%	Net Taxable Income × 0.33 – 2,568,300 = Tax Payable	
NT\$44,530,001 – 111,320,000	41%	Net Taxable Income × 0.41 – 6,130,700 = Tax Payable	
over NT\$111,320,000	50%	Net Taxable Income × 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 × Rate – Progressive Difference = Tax Payable
	NT\$25,000,000 or under	10%	Net Taxable Income × 0.10 – 0 = Tax Payable
	NT\$25,000,001 – 50,000,000	15%	Net Taxable Income × 0.15 – 1,250,000 = Tax Payable
	over NT\$50,000,000	20%	Net Taxable Income × 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 × Rate = Tax Payable	
	10%	Net Taxable Income × 0.10 = Tax Payable	
	III. Gift cases prior to Jan. 22, 2009:		
	Net Taxable Income	Tax Rate	Computation of Gift Tax Net Taxable Income × Rate – Progressive Difference = Tax Payable
NT\$670,000 or under	4%	Net Taxable Income × 0.04 – 0 = Tax Payable	
NT\$670,001 – 1,890,000	6%	Net Taxable Income × 0.06 – 13,400 = Tax Payable	
NT\$1,890,001 – 3,120,000	9%	Net Taxable Income × 0.09 – 70,100 = Tax Payable	
NT\$3,120,001 – 4,340,000	12%	Net Taxable Income × 0.12 – 163,700 = Tax Payable	
NT\$4,340,001 – 5,570,000	16%	Net Taxable Income × 0.16 – 337,300 = Tax Payable	
NT\$5,570,001 – 8,020,000	21%	Net Taxable Income × 0.21 – 615,800 = Tax Payable	
NT\$8,020,001 – 15,580,000	27%	Net Taxable Income × 0.27 – 1,097,000 = Tax Payable	
NT\$15,580,001 – 32,280,000	34%	Net Taxable Income × 0.34 – 2,187,600 = Tax Payable	
NT\$32,280,001 – 50,090,000	42%	Net Taxable Income × 0.42 – 4,770,000 = Tax Payable	
over NT\$50,090,000	50%	Net Taxable Income × 0.50 – 8,777,200 = Tax Payable	

表 35. 各項國稅稅率—112 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. 稀釋天然果蔬汁	8 %	7. 錄音機	10 %
2. 一般飲料	15 %	8. 音響組合	10 %
四、平板玻璃	10 %	9. 電烤箱	15 %
五、油氣類		七、車輛類	
1. 汽油	每公秉 6,830 元	1. 汽車	
2. 柴油	每公秉 3,990 元	(1)小客車	
3. 煤油	每公秉 4,250 元	氣缸排氣量在 2,000 立方公分以下	25 %
4. 航空燃油	每公秉 610 元	氣缸排氣量在 2,001 立方公分以上	30 %
5. 燃料油	每公秉 110 元	(2)貨車、大客車、其他車輛	15 %
6. 溶劑油	每公秉 720 元	2. 機車	17 %
7. 液化石油氣	每公噸 690 元	3. 電動車輛及油電混合動力車輛	
		(1)電動車輛及油電混合動力車輛	減半徵稅
		(2)自 106 年 1 月 28 日起至 114 年 12 月 31 日止，購買完全以電能為動力之電動車輛並完成登記者，免徵貨物稅，但電動小客車免徵金額以完稅價格新臺幣 140 萬元計算之稅額為限，超過部分，不予免徵。	免 稅

Table 35 National Tax Rates – CY 2023 (Cont.4)

The amount of tax is calculated in NTD.

Commodity Tax			
Item	Tax Rates or Tax Per Unit	Item	Tax Rates or Tax Per Unit
I. Rubber Tires		VII. Electric Appliances	
1. Truck and bus tires	10 %	1. Refrigerators	13 %
2. Other	15 %	2. Color television sets	13 %
II. Cement		3. Air-conditioners	
1. White or colored cement	NT\$600/MT	General	20 %
2. Portland I cement	NT\$320/MT	Central system	15 %
3. Portland blast-furnace slag cement	NT\$196/MT	4. Dehumidifiers	15 %
4. Other	NT\$440/MT	5. Video recorders	13 %
III. Beverages		6. Record players	10 %
1. Diluted natural fruit/vegetable 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, 2025, 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—112 年(續 5)

稅率金額以新臺幣為計算標準

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

Table 35 National Tax Rates – CY 2023 (Cont.5)

The amount of tax is calculated in NTD.

Tobacco and Alcohol Tax			
Item	Tax Per Unit	Item	Tax Per Unit
Tobacco: 1. Cigarettes (Since June 12, 2017) NT\$1,590 per 1000 sticks 2. Cut tobacco (Since June 12, 2017) NT\$1,590/kg 3. Cigars (Since June 12, 2017) NT\$1,590/kg 4. Other tobacco products 4-1 Between June 12, 2017 and March 31, 2023 NT\$1,590/kg 4-2 Since April 1, 2023 NT\$1,590 per kilo or NT\$1,590 per 1000 sticks, whichever is higher (Prior to June 11, 2017, the tax per unit was NT\$590 per thousand cigarettes, and NT\$590 per kilogram of cut tobacco, cigars, and other tobacco products) Health and Welfare Surcharge on Tobacco Products: 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. 1. Cigarettes (Since June 1, 2009) NT\$1,000 per 1000 sticks 2. Cut tobacco (Since June 1, 2009) NT\$1,000/kg 3. Cigars (Since June 1, 2009) NT\$1,000/kg 4. Other tobacco products 4-1 Between June 1, 2009 and March 31, 2023 NT\$1,000/kg 4-2 Since April 1, 2023 NT\$1,000 per kilo or NT\$1,000 per 1000 sticks, whichever is higher (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)		Alcohol: 1. Brewed alcoholic beverages 1-1 Beer NT\$26/ liter 1-2 Other brewed alcoholic beverages NT\$7 per liter per degree of alcohol content 2. Distilled spirits (Since June 1, 2009) NT\$2.5 per liter per degree of alcohol content 3. Reprocessed Alcoholic Beverages 3-1 Alcohol content exceeding 20% NT\$185/ liter 3-2 Alcohol content less than 20% NT\$7 per liter per degree of alcohol content 4. Cooking alcoholic products 4-1 General cooking alcoholic products NT\$9/ liter 4-2 Cooking rice wine NT\$9 / liter 5. Other alcoholic beverages NT\$7 per liter per degree of alcohol content 6. Ethyl alcohol NT\$15/ liter	
Securities Transaction Tax		Futures Transaction Tax	
1. Corporate stocks: 3‰ (During the period from April 28, 2017 to Dec. 31, 2024, the securities transaction tax shall be levied at the rate of 1.5‰) 2. Corporate bonds and other securities approved by the government: 1‰ (Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2026) 3. Call (put) warrants: 3-1 Settled with shares: 3‰ 3-2 Settled in cash: 1‰ 4. Stock transactions in the warrant hedging accounts: 1‰ (From Nov. 10, 2023 to Nov. 9, 2028)		1. Stock index futures contracts: 0.02‰ 2. Interest rate futures contracts: 2-1 30-day commercial paper interest rate futures: 0.125‰ 2-2 10-year government bond futures: 1.25‰ 3. Option contracts or option contracts on futures: 1‰ 4. Gold futures contracts: 2.5‰ 5. Foreign exchange futures contracts: 1‰	

表 35. 各項國稅稅率—112 年(續 6)

稅率金額以新臺幣為計算標準

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

Table 35 National Tax Rates – CY 2023 (Cont.6)

The amount of tax is calculated in NTD.

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

35. 各項國稅稅率—112 年(續 7 完)

稅率金額以新臺幣為計算標準

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

Table 35 National Tax Rates – CY 2023 (Cont.7 End)

The amount of tax is calculated in NTD.

Specifically Selected Goods and Services Tax		
Item	Scope of Application	Tax Rates
<p>I. Specifically selected goods</p> <p>1. Buildings and land</p>	<p>Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years, excluding those prescribed in Article 5 of the Specifically Selected Goods and Services Tax (SSGST) Act.</p> <p>1. Where holding period is no more than 1 year.</p> <p>2. Where holding period is more than 1 year and less than 2 years.</p> <p>(The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.)</p>	<p>15%</p> <p>10%</p>
<p>2. Passenger cars</p>	<p>Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.</p>	<p>10%</p>
<p>3. Yachts</p>	<p>Any yacht with a full length of not less than 30.48 meters.</p>	<p>10%</p>
<p>4. Airplanes, helicopters, and ultra-light vehicles</p>	<p>Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.</p>	<p>10%</p>
<p>5. Turtle shells, hawksbill, coral, ivory, furs, and their products</p>	<p>Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.</p>	<p>10%</p>
<p>6. Furniture</p>	<p>Any item of furniture with a selling price or taxable value of not less than NT\$500,000.</p>	<p>10%</p>
<p>II. Specifically selected services</p>	<p>As used in the SSGST Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.</p>	<p>10%</p>

表36. 轄區戶口與綜合所得稅申報件數統計

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

112年度 CY 2023

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111年	CY 2022	902,255	100.00	1,426,512	100.00	63.25
臺南市	Tainan City	494,766	54.84	716,543	50.23	69.05
臺南分局	Tainan Branch	166,513	18.46	234,112	16.41	71.13
新營分局	Xinying Branch	78,678	8.72	124,895	8.76	63.00
佳里稽徵所	Jiali Office	54,933	6.09	86,350	6.05	63.62
新化稽徵所	Xinhua Office	143,636	15.92	201,213	14.10	71.39
安南稽徵所	Annan Office	51,006	5.65	69,973	4.91	72.89
嘉義縣	Chiayi County	99,252	11.00	185,398	13.00	53.53
嘉義縣分局	Chiayi County Branch	58,192	6.45	113,162	7.93	51.42
民雄稽徵所	Minxiong Office	41,060	4.55	72,236	5.07	56.84
屏東縣	Pingtung County	167,676	18.58	295,132	20.69	56.81
屏東分局	Pingtung Branch	90,708	10.05	145,050	10.17	62.54
東港稽徵所	Donggang Office	28,639	3.17	56,221	3.94	50.94
潮州稽徵所	Chaozhou Office	38,538	4.27	69,600	4.88	55.37
恆春稽徵所	Hengchun Office	9,791	1.09	24,261	1.70	40.36
臺東縣	Taitung County	42,042	4.66	84,259	5.91	49.90
臺東分局	Taitung Branch	42,042	4.66	84,259	5.91	49.90
澎湖縣	Penghu County	28,349	3.14	42,840	3.00	66.17
澎湖分局	Penghu Branch	28,349	3.14	42,840	3.00	66.17
嘉義市	Chiayi City	70,170	7.78	102,340	7.17	68.57
嘉義市分局	Chiayi City Branch	70,170	7.78	102,340	7.17	68.57

資料來源：本局綜所遺贈稅組。

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

表37. 全國歷年平均每人綜合所得稅稅負比較

Table 37 Comparison of National Average Individual Income Tax Burden

年度 CY	人口數(1) (千人) Population (Thousand People)	綜合所得稅稅收(2) (千元) Individual Income Tax (NT\$ Thousand Dollars)	平均每人稅負 (2)/(1) (元) Average Tax per Person (NTD)	環比指數 Link Index
103年 2014	23,434	410,852,287	17,532	104.5
104年 2015	23,492	473,946,434	20,175	115.1
105年 2016	23,540	495,971,933	21,069	104.4
106年 2017	23,571	483,099,840	20,496	97.3
107年 2018	23,589	509,134,610	21,584	105.3
108年 2019	23,603	500,903,110	21,222	98.3
109年 2020	23,561	504,655,107	21,419	100.9
110年 2021	23,375	530,188,505	22,682	105.9
111年 2022	23,265	655,119,764	28,159	124.1
112年 2023	23,420	755,103,887	32,242	114.5

1. 資料來源：財政部所屬各區國稅局；內政部戶政司。

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

2. 環比指數 = 本年度平均每人稅負 / 上年度平均每人稅負 x100，例：114.5=32,242/28,159x100。

Link Index= Average Tax per Capita for current year/ Average Tax per Capita for last year x100, for example:

114.5=32,242/28,159x100.

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

網址：<http://www.ntbsa.gov.tw/etwmain>

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

電話：(06) 2223111

Telephone number: (06)2223111

編者：財政部南區國稅局主計室

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