

中 華 民 國 114 年 度

高雄市國稅統計

Statistics of Kaohsiung National Tax Revenue
2025

第46期
Issue 46



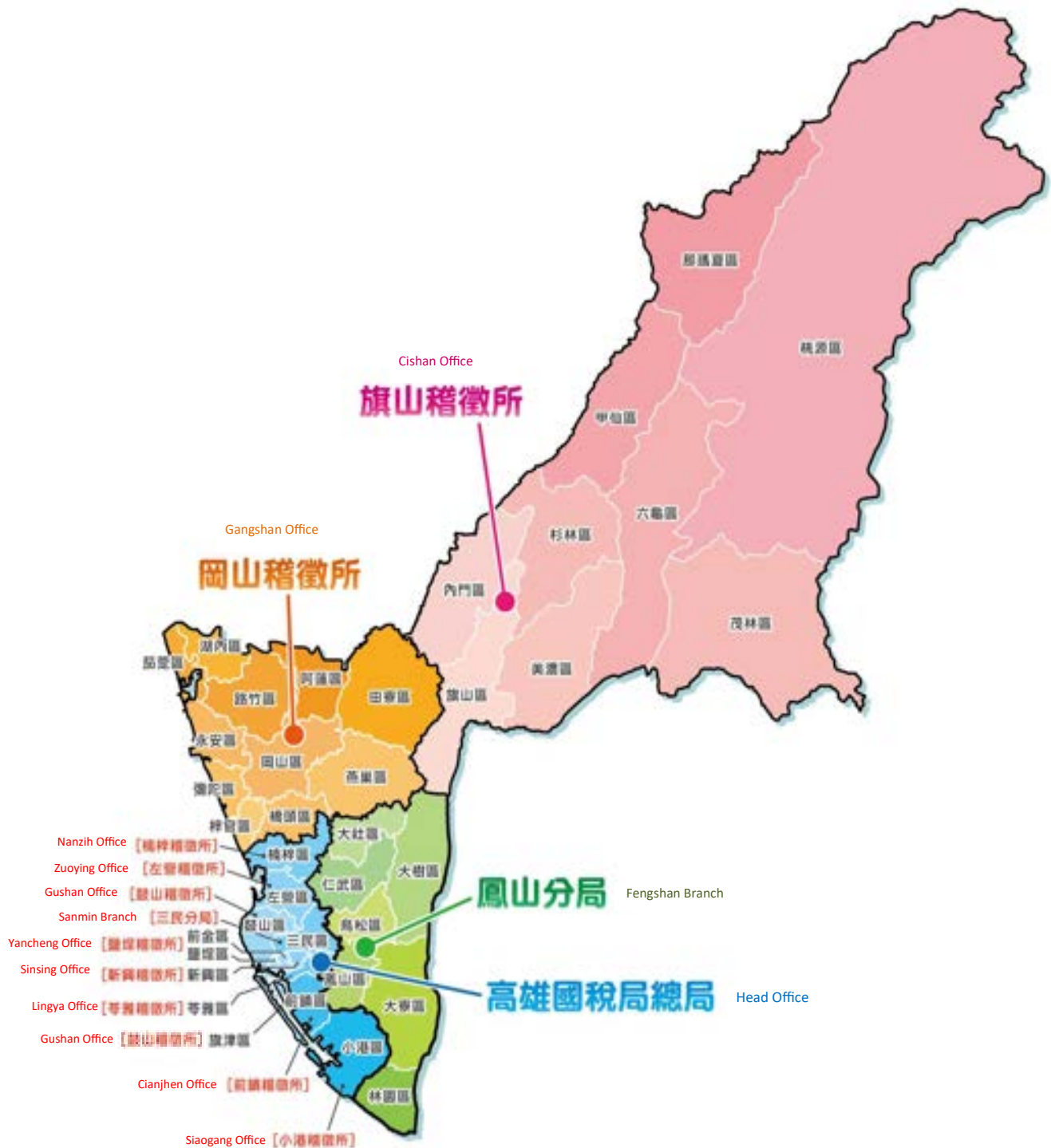
財 政 部 高 雄 國 稅 局

115 年 6 月 編 製

National Taxation Bureau of Kaohsiung,
Ministry of Finance, June 2026

財政部高雄國稅局稽徵區域圖

Taxation District Map of National Taxation
Bureau of Kaohsiung, Ministry of Finance



編製說明

- 一、本刊編製之主要目的，為提供本局稅收概況及其業務成果資料，以為公務設計執行與考核之參考。
- 二、配合原高雄縣與高雄市於99年12月25日合併為高雄市，原歸屬臺灣省南區國稅局之高雄縣國稅範圍，自100年1月1日起歸至本局管轄。
- 三、本刊內容，係以高雄市國稅為範圍，即所得稅、遺產及贈與稅、貨物稅、證券交易稅及期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅等，為幫助使用者瞭解高雄市國稅稅收之成長情形及在全國稅收中所占之比重，儘量充實稅源分析及稽徵工作概況資料，並兼顧與全國稅收比較，其期間概以近10年為基礎。
- 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。
資料著重於本局稅收之分析，其資料來源除向行政院主計總處、財政部統計處、財政部財政資訊中心、財政部所屬各地區國稅局、內政部戶政司等單位蒐集外，其餘概由本局所屬單位提供，並於各該表註明。
- 五、本刊各表所稱「年」係曆年，「年底」係截至該年12月底，「年度」係指政府會計年度。
- 六、本年報本期所載資料，或因校訂修正，因而與前期數字有不同者，以本期修正數為準；因尾數四捨五入關係，統計表細項合計與總數略有差異。
- 七、本刊表內符號「-」表示無數值或數值無統計，「…」表示數字不詳，「0」表示數字不及半單位，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 the Bureau. In addition, the yearbook serves as the reference for the design of implementation and assessment of civil service.
2. The yearbook covers national taxes of Greater Kaohsiung under the jurisdiction of this Bureau. Due to the Kaohsiung City-Kaohsiung County merger in 2011, taxes of Kaohsiung County no longer go to National Taxation Bureau of the Southern Area but to the Bureau since then.
3. The yearbook is based on the national tax items in Kaohsiung City, covering income tax, estate and gift tax, commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, business tax and specifically selected goods and services tax. In order to help readers understand the growth of the national tax revenue in Kaohsiung City, we supplemented the data of tax sources, added an overview of the taxation work, and made a comparison with the national revenue in the past 10 years.
4. The yearbook is compiled as follows: Section 1 Summary of Financial Statistics; Section 2 Statistical Tables (including taxation statistics and tax sources); Section 3 Administrative Organization and Work Performance; Section 4 Appendix. The focus of the information is on the analysis of the Bureau's tax revenue. The sources of the information, as indicated in the footnotes, are Directorate-General of Budget, Accounting and Statistics; the Department of Statistics of the Ministry of Finance; the Fiscal Information Agency of the Ministry of Finance; the National Taxation Bureaus of the Ministry of Finance; and the Department of Home Affairs, Ministry of the Interior.
5. The term "year" used in the tables of the yearbook refers to the calendar year; "year-end" refers to December 31st of that year; "fiscal year" refers to the government's fiscal year.
6. In cases that the numbers contained in the yearbook are different from those in previous issues due to revisions or corrections, the revised numbers in the current issue shall prevail. The total number of the statistical table may be slightly different from the total of the individual items due to rounding.
7. In all tables in this yearbook, the symbol "-" indicates absence of number or not available; "..." indicates unknown number; "0" indicates a number less than a half unit; and "-" 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.

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壹、提 要 分 析

I. Summary of Financial Statistics

國 稅 統 計 第46期

一、歷年稅收成長與經濟成長比較

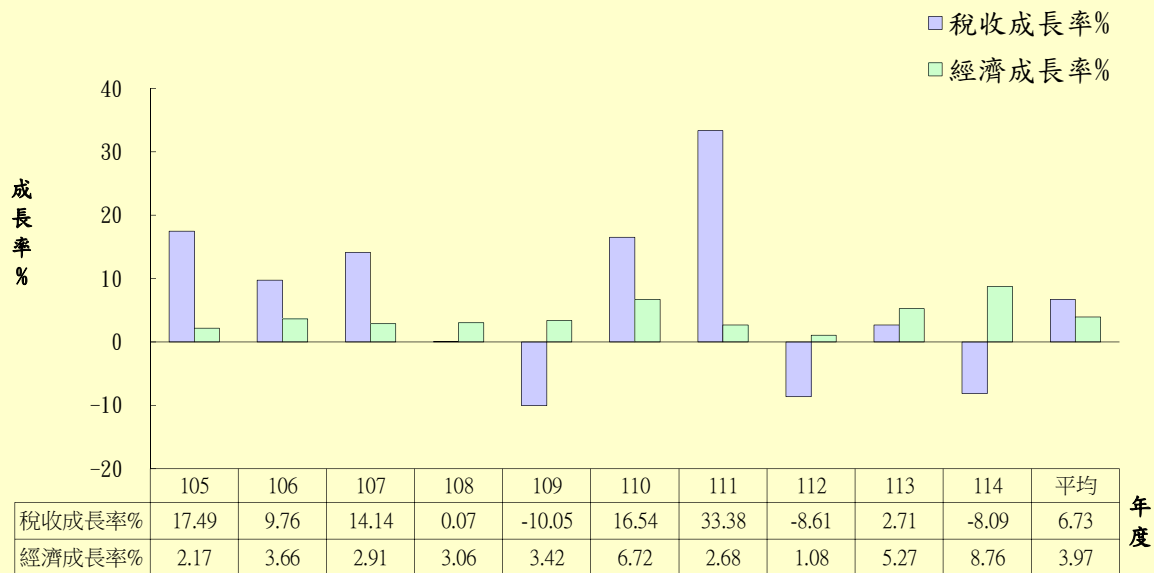
單位：新臺幣千元

項目 年度	實徵淨額	較上年度增減	稅收成長率%	經濟成長率%
105	157,430,075	23,433,129	17.49	2.17
106	172,790,912	15,360,837	9.76	3.66
107	197,224,146	24,433,234	14.14	2.91
108	197,364,465	140,319	0.07	3.06
109	177,526,213	-19,838,252	-10.05	3.42
110	206,883,137	29,356,924	16.54	6.72
111	275,940,489	69,057,352	33.38	2.68
112	252,184,487	-23,756,002	-8.61	1.08
113	259,025,570	6,841,083	2.71	5.27
114	238,060,375	-20,965,195	-8.09	8.76
平均	213,442,987	10,406,343	6.73	3.97

附註：1. 「經濟成長率」資料來源：行政院主計總處。

2. 實徵淨額不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖1 本局歷年稅收成長與經濟成長比率



Statistics of Kaohsiung National Tax Revenue: Issue 46

1. Comparison between Growth of Tax Revenues and Economic Growth in Previous Years

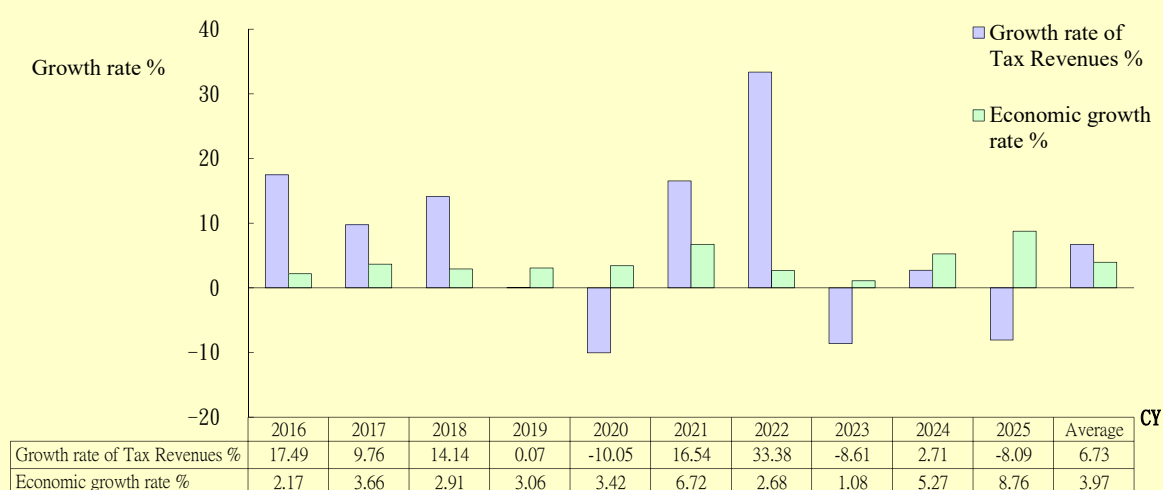
Unit : NT\$1,000

CY \ Item	Net Tax Revenues	Increased / decreased amount compared to last year	Growth rate of Tax Revenues %	Economic growth rate %
2016	157,430,075	23,433,129	17.49	2.17
2017	172,790,912	15,360,837	9.76	3.66
2018	197,224,146	24,433,234	14.14	2.91
2019	197,364,465	140,319	0.07	3.06
2020	177,526,213	-19,838,252	-10.05	3.42
2021	206,883,137	29,356,924	16.54	6.72
2022	275,940,489	69,057,352	33.38	2.68
2023	252,184,487	-23,756,002	-8.61	1.08
2024	259,025,570	6,841,083	2.71	5.27
2025	238,060,375	-20,965,195	-8.09	8.76
Average	213,442,987	10,406,343	6.73	3.97

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

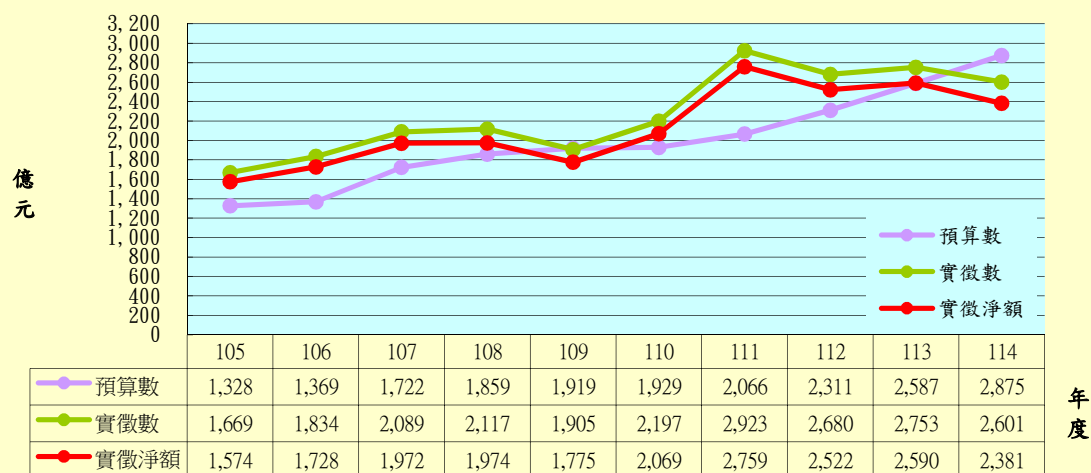
2. Net Tax Revenues in this table excludes revenues from fines indemnities, revenues from other sources, financial enterprise tax and health and welfare surcharge on tobacco.

Figure 1. Comparison between Growth of Tax Revenues and Economic Growth in Previous Years



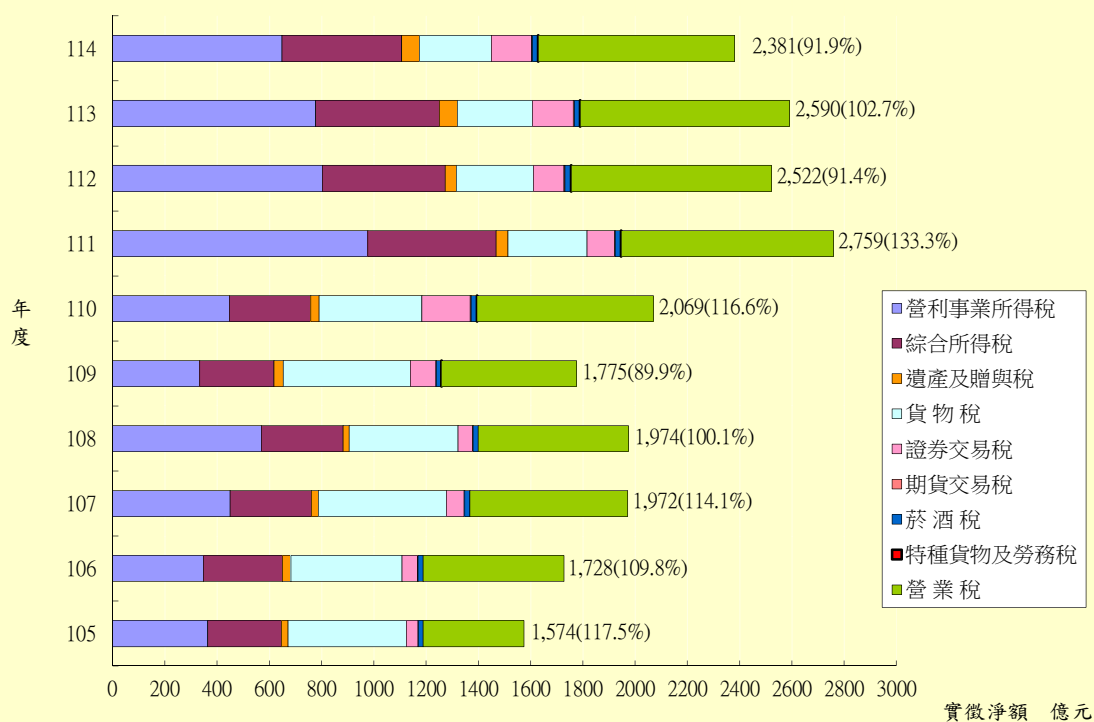
二、稅收成長趨勢及歷年稅收比較：

圖2 本局歷年稅收預算與實徵數、實徵淨額成長趨勢



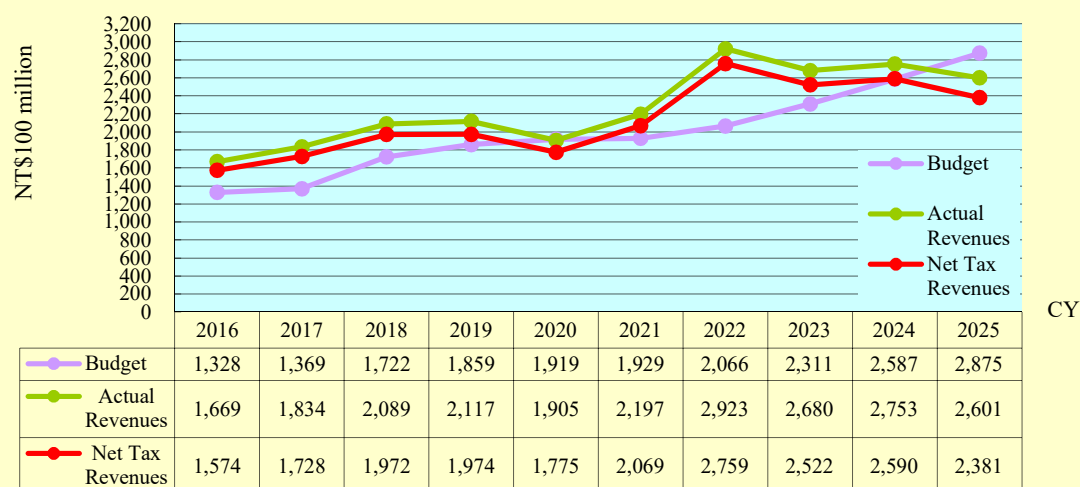
註：本表數字不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖3 本局歷年稅收實徵淨額比較(環比指數上年度=100)



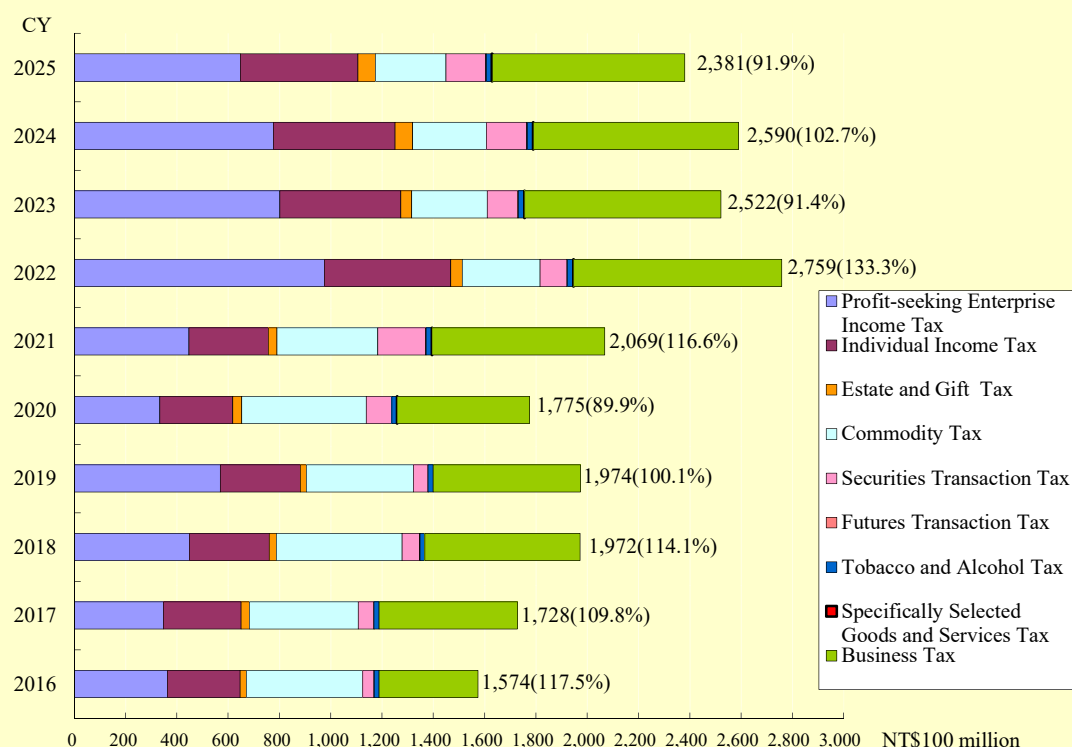
2. Growth trend of the Bureau's tax revenues and comparison of tax revenues in previous years

Figure 2. Comparison of the trend of Budget, Actual Revenues and Net Tax Revenues of the Bureau in previous years



Note: Net Tax Revenues in this table excludes revenues from fines indemnities, revenues from other sources, financial enterprise tax and health and welfare surcharge on tobacco.

Figure 3. Comparison of net tax revenues in previous years (Increase/Decrease on a Year-on-year Basis)



三、高雄市國稅與市稅比較：

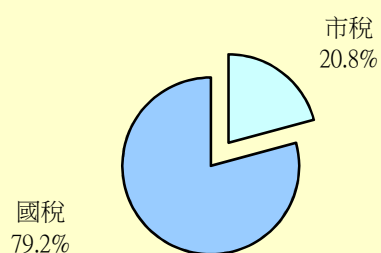
單位：百萬元

項目 \ 年度	105年度	114年度
市稅	41,359	43,718
國稅	157,430	238,060
總計	198,789	281,778

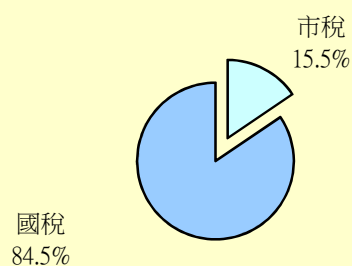
附註：表列數字指實徵淨額不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖4

105年度



114年度



四、高雄市國稅收入與全國稅收比較：

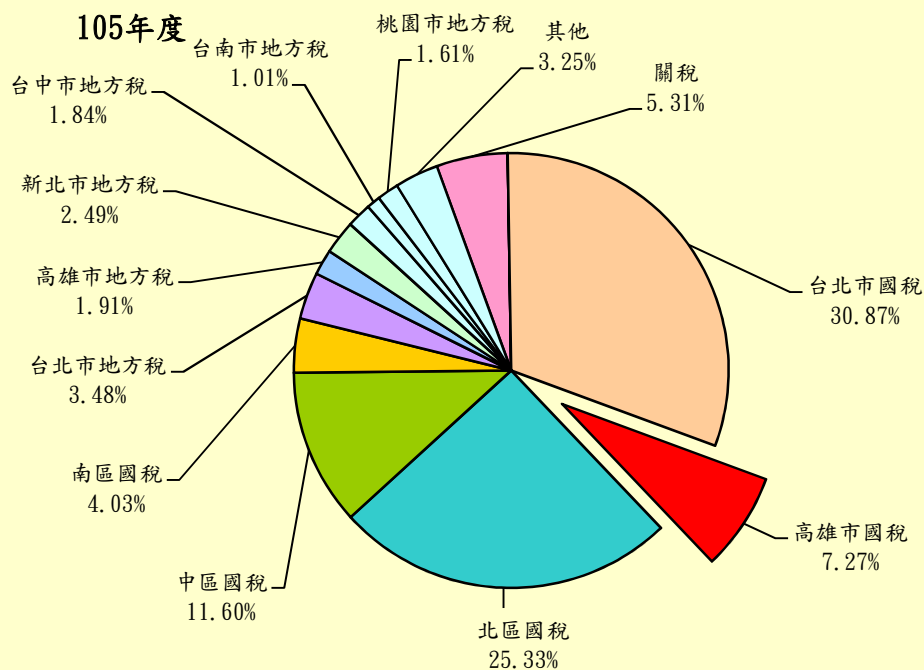
單位：百萬元

年度 \ 項目	高雄市國稅收入	全國稅收
105	157,430	2,165,966
114	238,060	3,753,529

附註：表列數字指實徵淨額不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖5

105年度



3. Comparison between National Tax Revenues and City Tax Revenues of Kaohsiung City

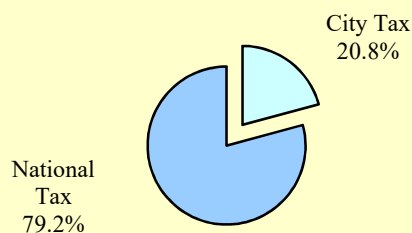
Unit : NT\$ million

CY \ Item	2016	2025
City Tax	41,359	43,718
National Tax	157,430	238,060
Total	198,789	281,778

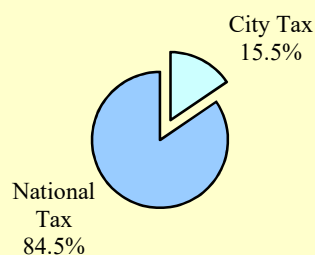
Note: Net Tax Revenues in this table excludes revenues from fines indemnities; revenues from other sources; financial enterprise tax; and health and welfare surcharge on tobacco.

Figure 4

CY 2016



CY 2025



4. Comparison between National Tax Revenues of Kaohsiung City and Overall National Tax

Unit : NT\$ million

CY \ Item	Kaohsiung City (National Tax Revenues)	National
2016	157,430	2,165,966
2025	238,060	3,753,529

Note: Net Tax Revenues in this table excludes revenues from fines indemnities; revenues from other sources; financial enterprise tax; and health and welfare surcharge on tobacco.

Figure 5 CY 2016

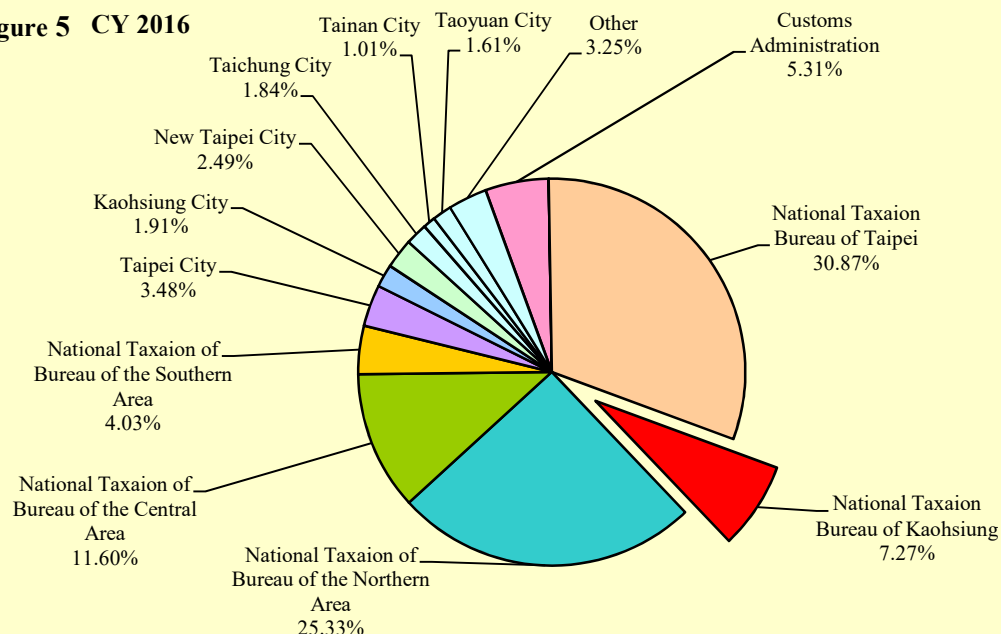
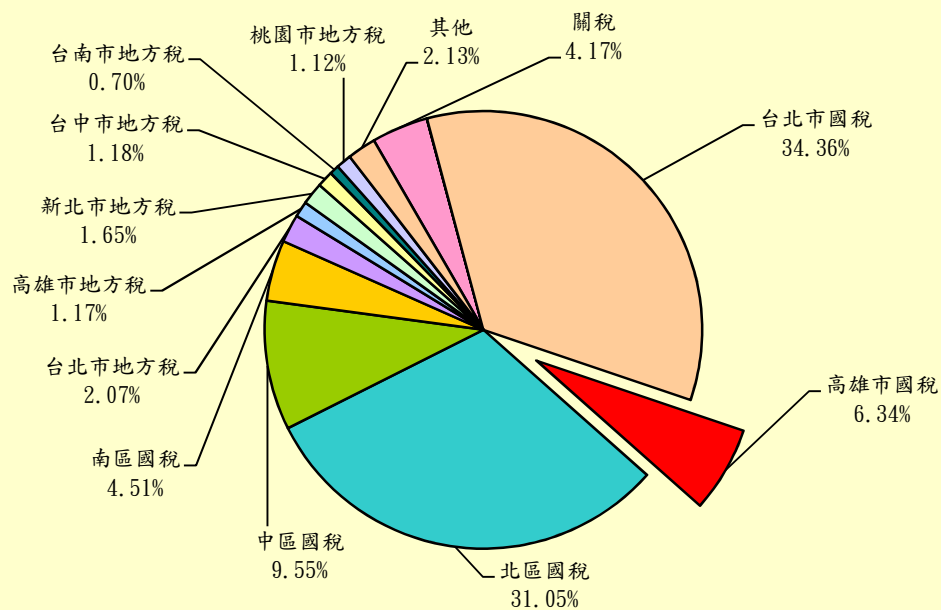


圖5-1

114年度



五、各項國稅收入分析：

1. 預算數：

單位：億元

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	總計
934.6	569.8	26.2	296.9	169.0	2.9	21.4	1.7	852.0	2,874.5

圖6

114年度 預算數

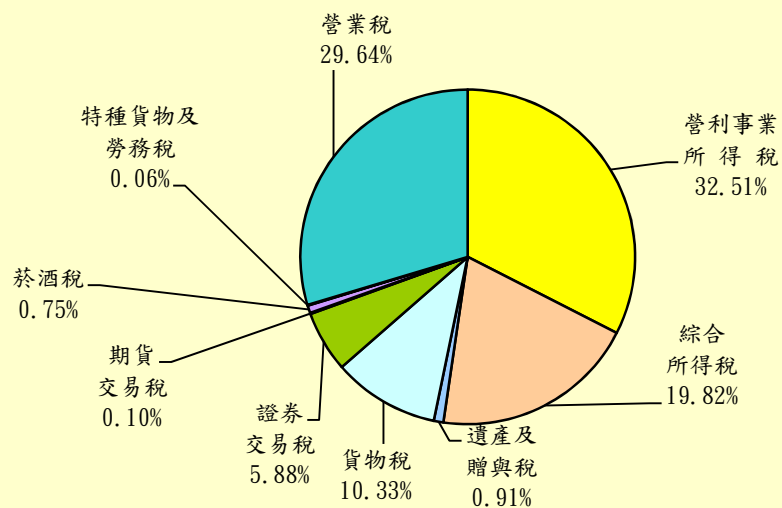
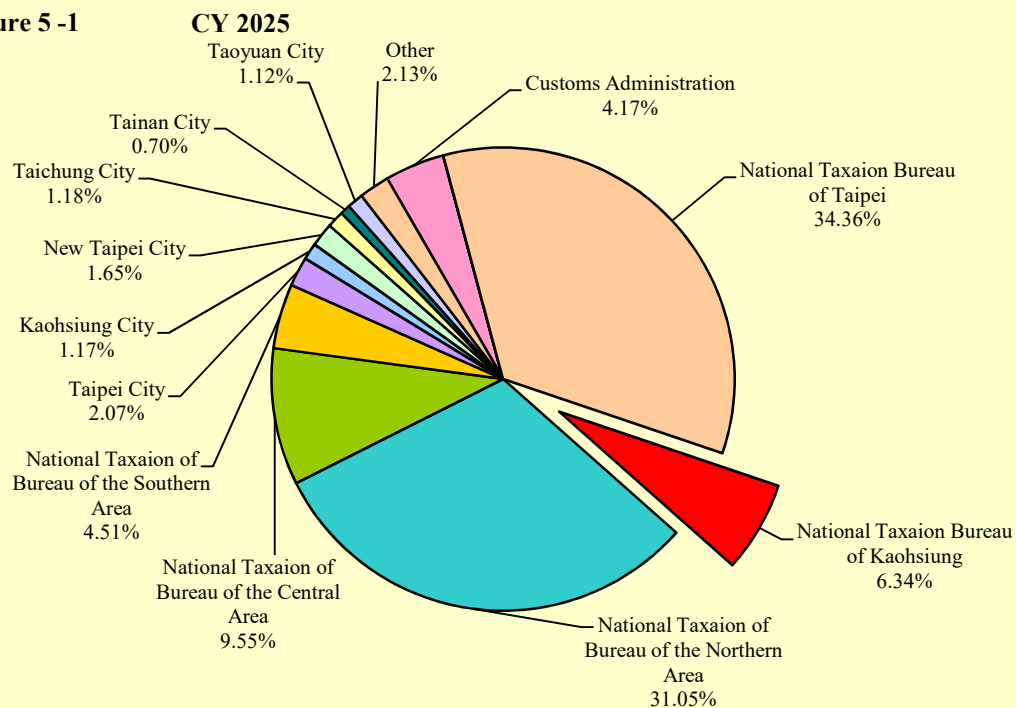


Figure 5 -1



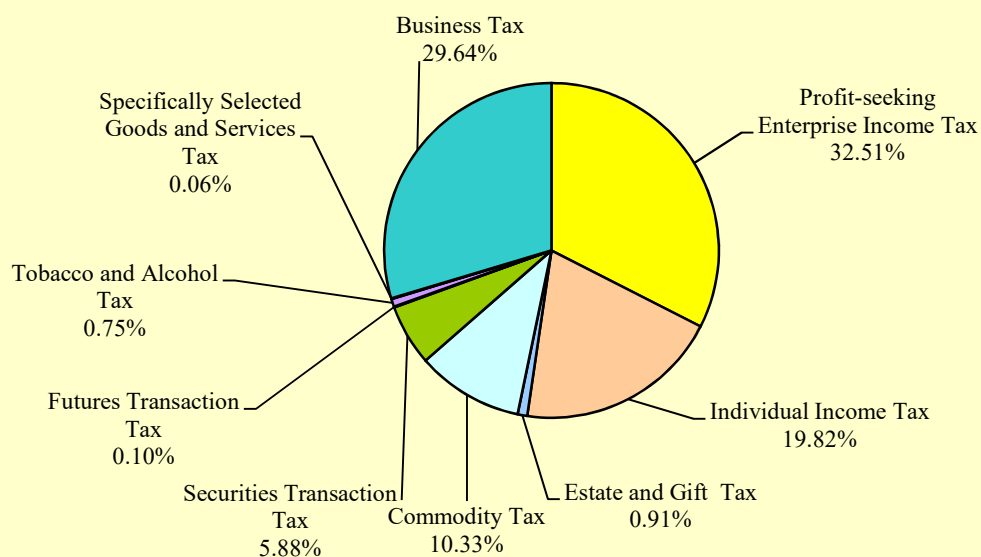
5. Analysis of Each Category of National Tax Income

(1) Budget

Unit : NT\$100 million

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	Business Tax	Total
934.6	569.8	26.2	296.9	169.0	2.9	21.4	1.7	852.0	2,874.5

Figure 6 CY2025 Budget

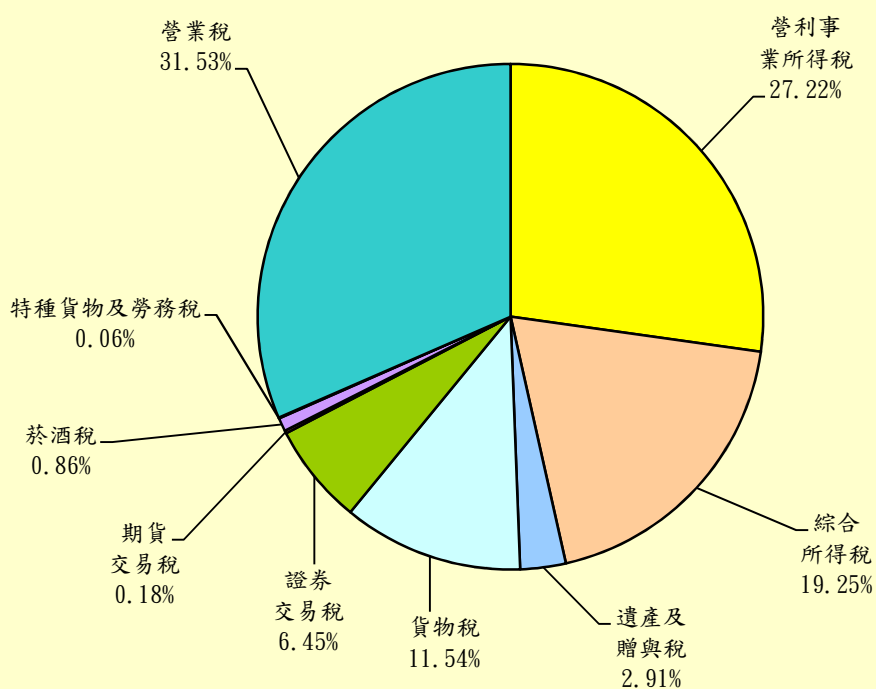


2. 實徵淨額：

單位：億元

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	總計
648.0	458.4	69.2	274.7	153.5	4.4	20.4	1.4	750.6	2,380.6

圖7 114年度 實徵淨額



3. 實徵數與預算數比較：

單位：億元

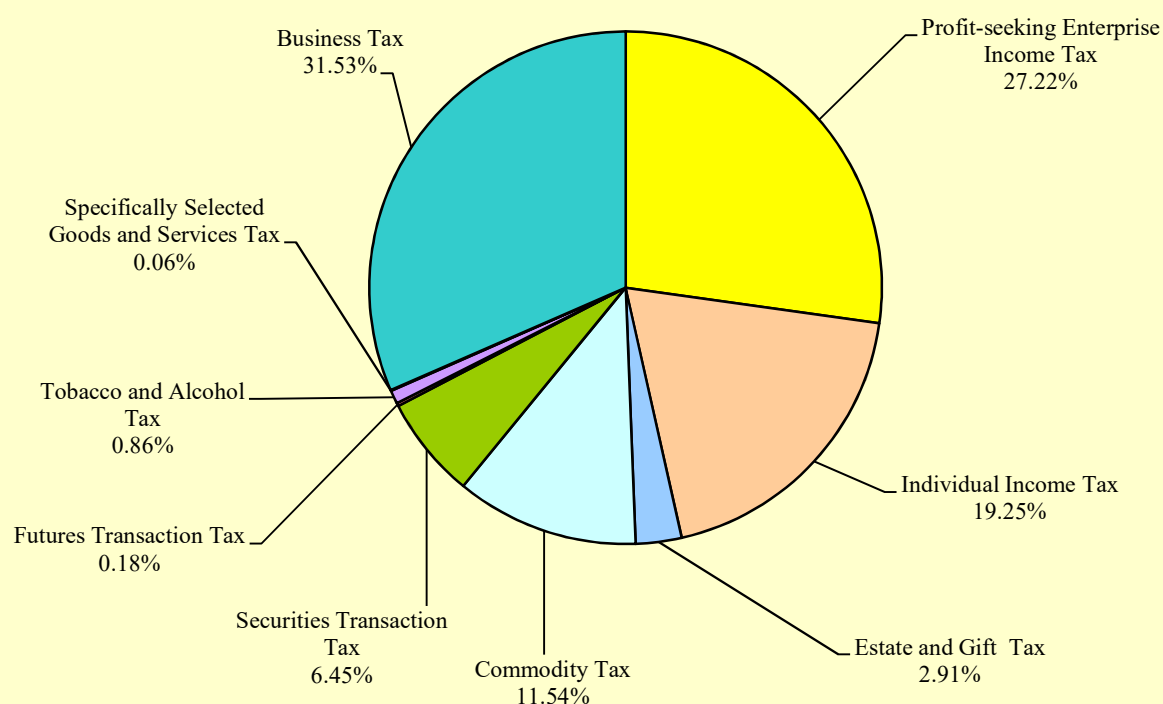
稅目 項目	營利事業所得稅	綜合所得稅	遺產及贈與稅	貨物稅	證券交易稅	期貨交易稅	菸酒稅	特種貨物及勞務稅	營業稅	總計
預算數	934.6	569.8	26.2	296.9	169.0	2.9	21.4	1.7	852.0	2,874.5
實徵毛額	664.0	546.3	69.4	280.4	153.5	4.4	20.4	1.4	1,150.3	2,890.1
實徵淨額	648.0	458.4	69.2	274.7	153.5	4.4	20.4	1.4	750.6	2,380.6

(2) Net Tax Revenues

Unit : NT\$100 million

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	Business Tax	Total
648.0	458.4	69.2	274.7	153.5	4.4	20.4	1.4	750.6	2,380.6

Figure 7 CY2025 Net Tax Revenues



(3) Comparison of Budget, Gross Tax Revenues and Net Tax Revenues

Unit : NT\$100 million

Item	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	Business Tax	Total
Budget	934.6	569.8	26.2	296.9	169.0	2.9	21.4	1.7	852.0	2,874.5
Gross Tax Revenues	664.0	546.3	69.4	280.4	153.5	4.4	20.4	1.4	1,150.3	2,890.1
Net Tax Revenues	648.0	458.4	69.2	274.7	153.5	4.4	20.4	1.4	750.6	2,380.6

圖8

本局114年度稅收預算數與實徵數比較

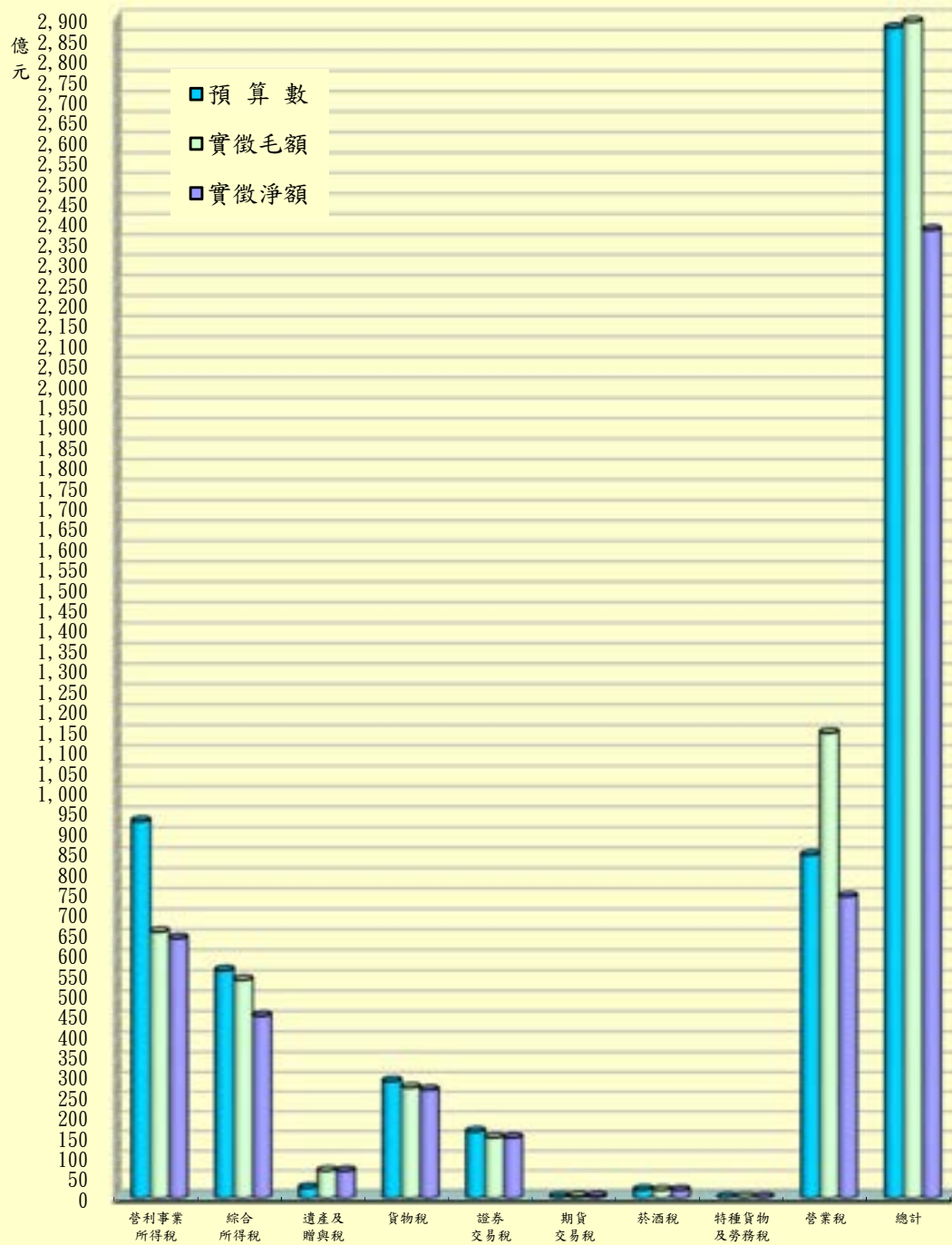
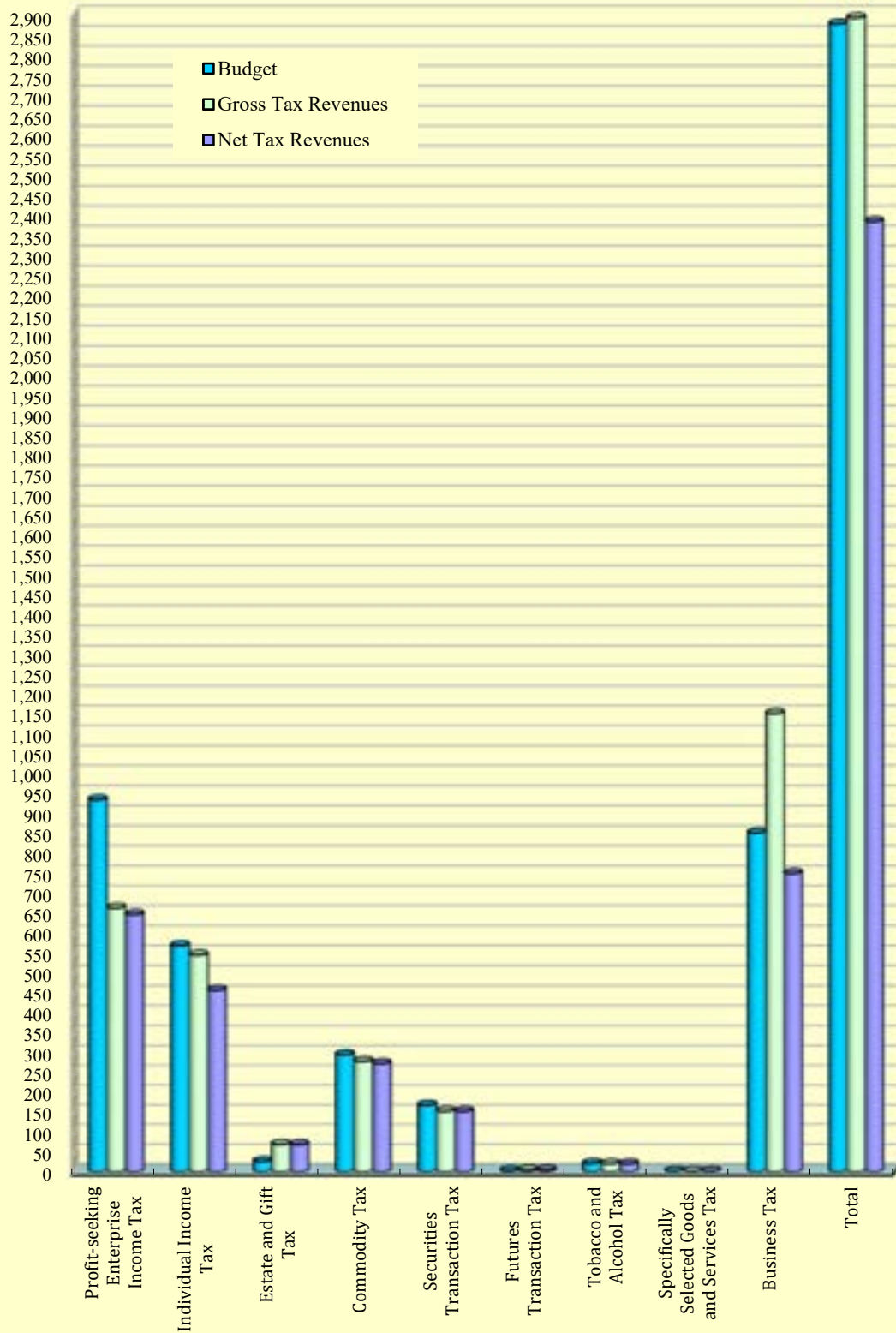


Figure 8 Comparison of the Bureau's 2025 Budget, Gross Tax Revenues and Net Tax Revenues

NT\$100 million

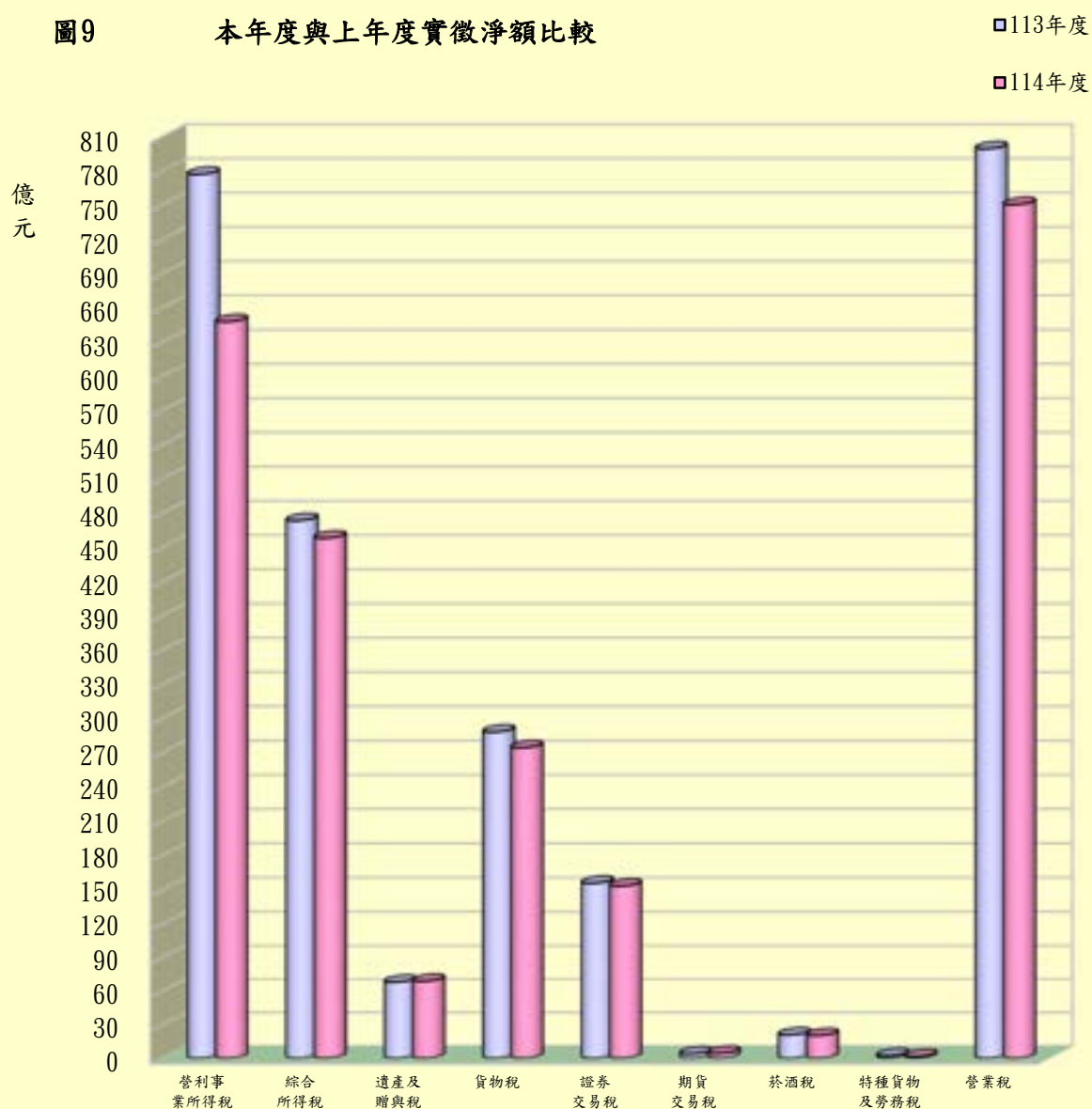


4. 本年度與上年度實徵淨額比較：

單位：億元

稅目 年度	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	合計
113年度	777.1	473.7	68.3	288.5	156.0	4.0	21.0	2.2	799.5	2,590.3
114年度	648.0	458.4	69.2	274.7	153.5	4.4	20.4	1.4	750.6	2,380.6

圖9 本年度與上年度實徵淨額比較



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

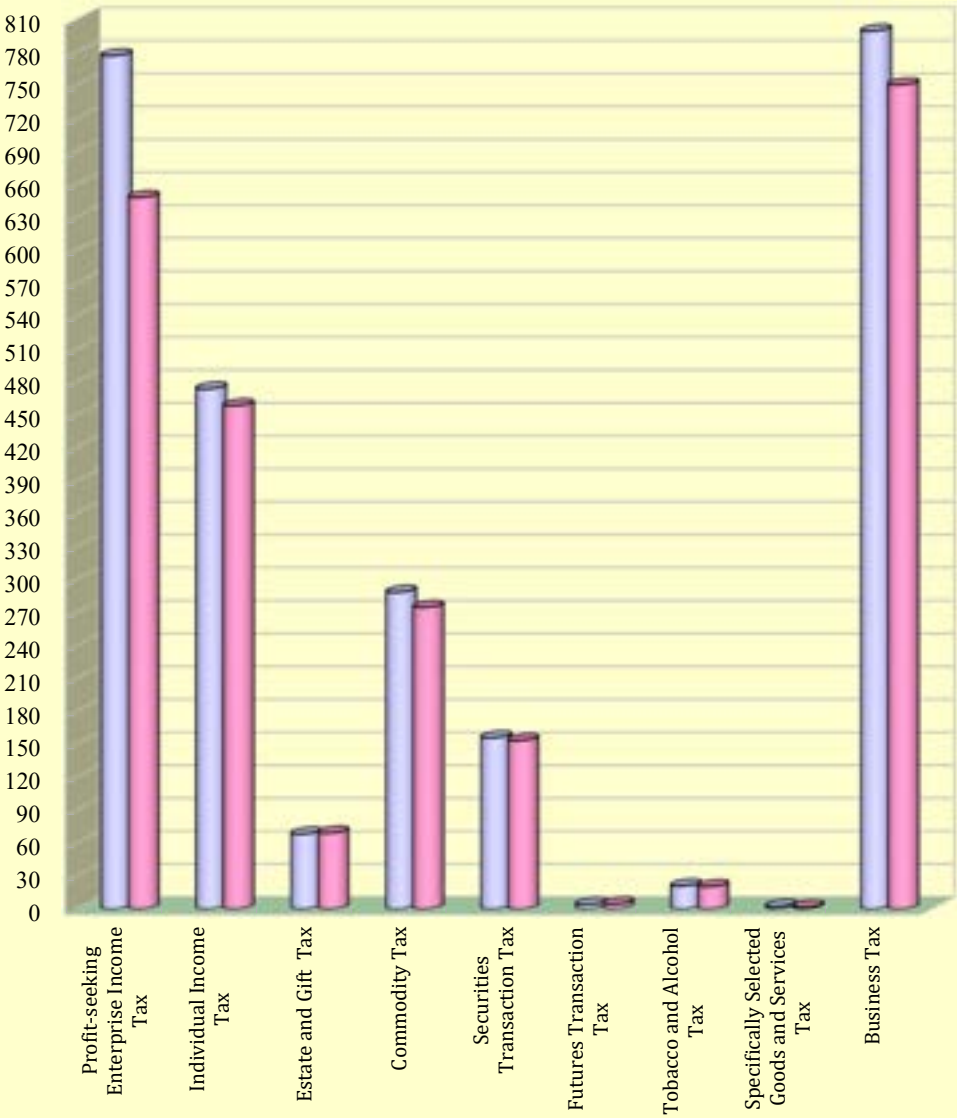
Unit : NT\$100 million

CY \ Item	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	Business Tax	Total
2024	777.1	473.7	68.3	288.5	156.0	4.0	21.0	2.2	799.5	2,590.3
2025	648.0	458.4	69.2	274.7	153.5	4.4	20.4	1.4	750.6	2,380.6

Figure 9 Comparison between Net Tax Revenues of Each Category of National Tax for Current Year and Last Year

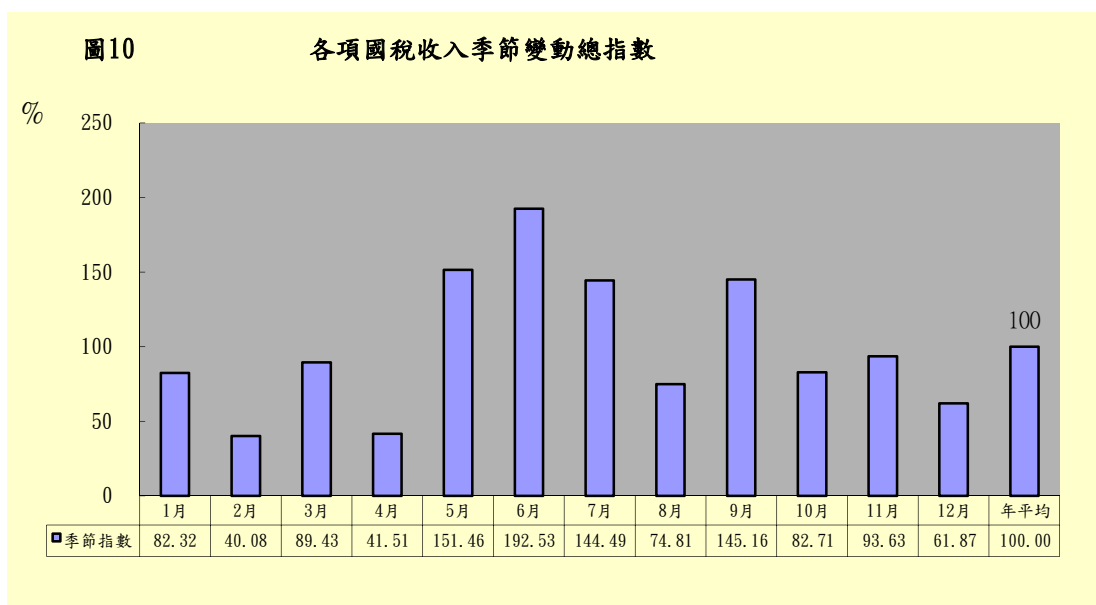
2024 2025

NT\$100 million

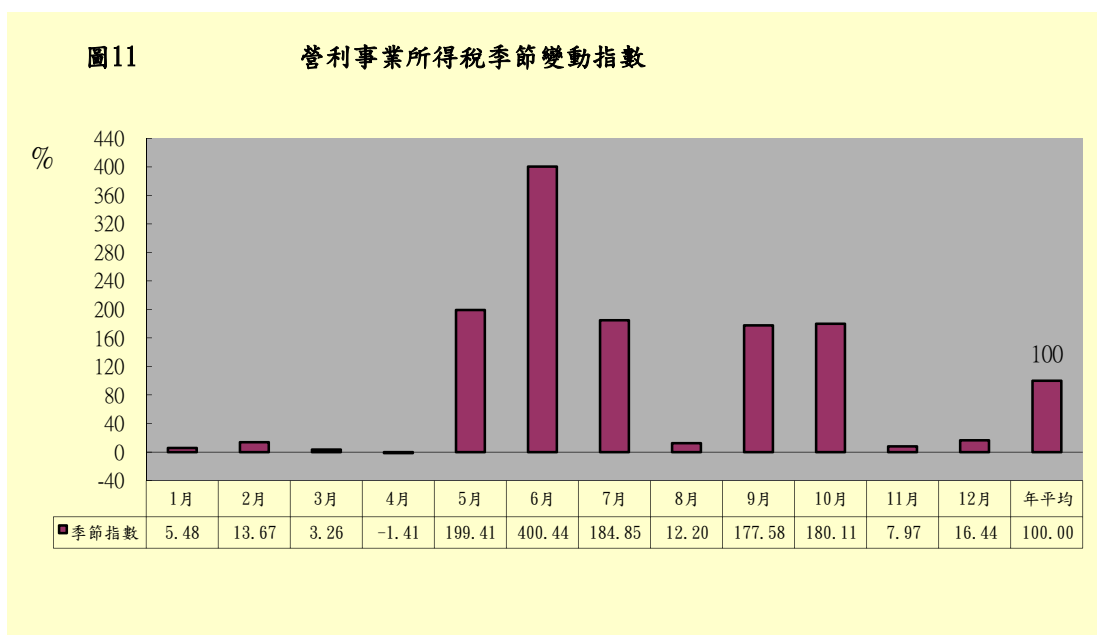


六、各項國稅收入季節變動分析：

1. **總指數：**自105年度迄114年度各項國稅收入總額之分月實徵淨額，最高為6月份之3,424.60億元，最低為2月份712.83億元，兩者相差4.80倍，年平均1,778.69億元。設以此平均數的指數為100，則6月份的指數192.53居首，5月份指數151.46次之，9月份指數145.16居第3，其後依序為7月份指數144.49，11月份指數93.63，3月份指數89.43，10月份指數82.71，1月份指數82.32，8月份指數74.81，12月份指數61.87，4月份指數41.51，2月份指數40.08為最低。

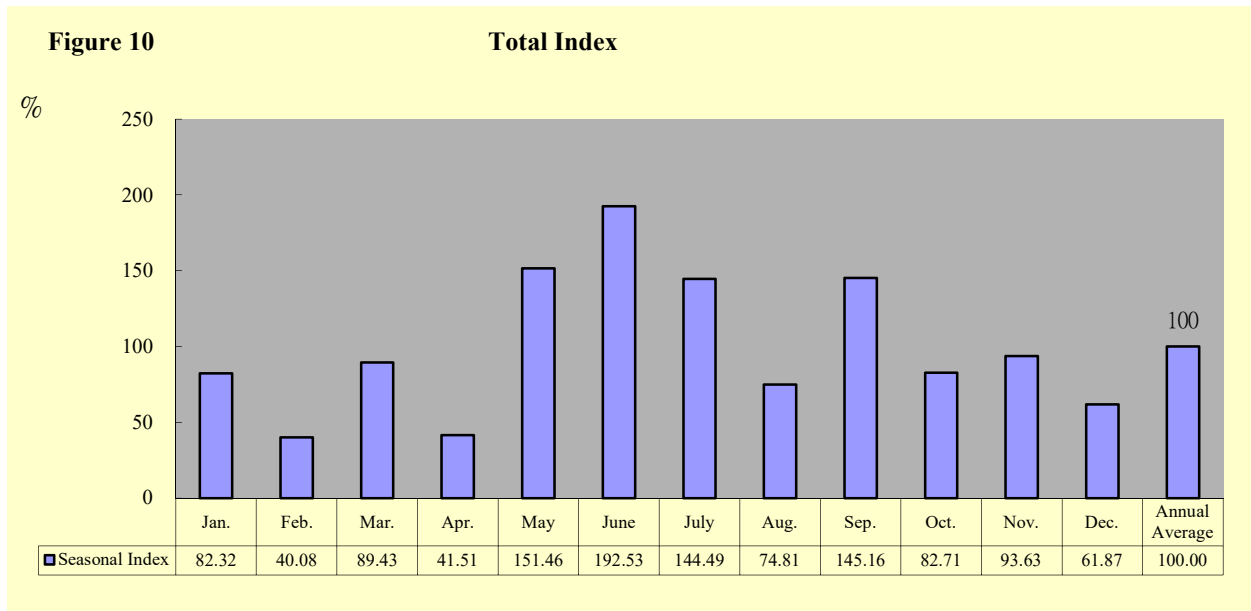


2. **營利事業所得稅：**營利事業所得稅之季節變動頗大，以6月份最高，指數為400.44，4月份最低，指數為-1.41。

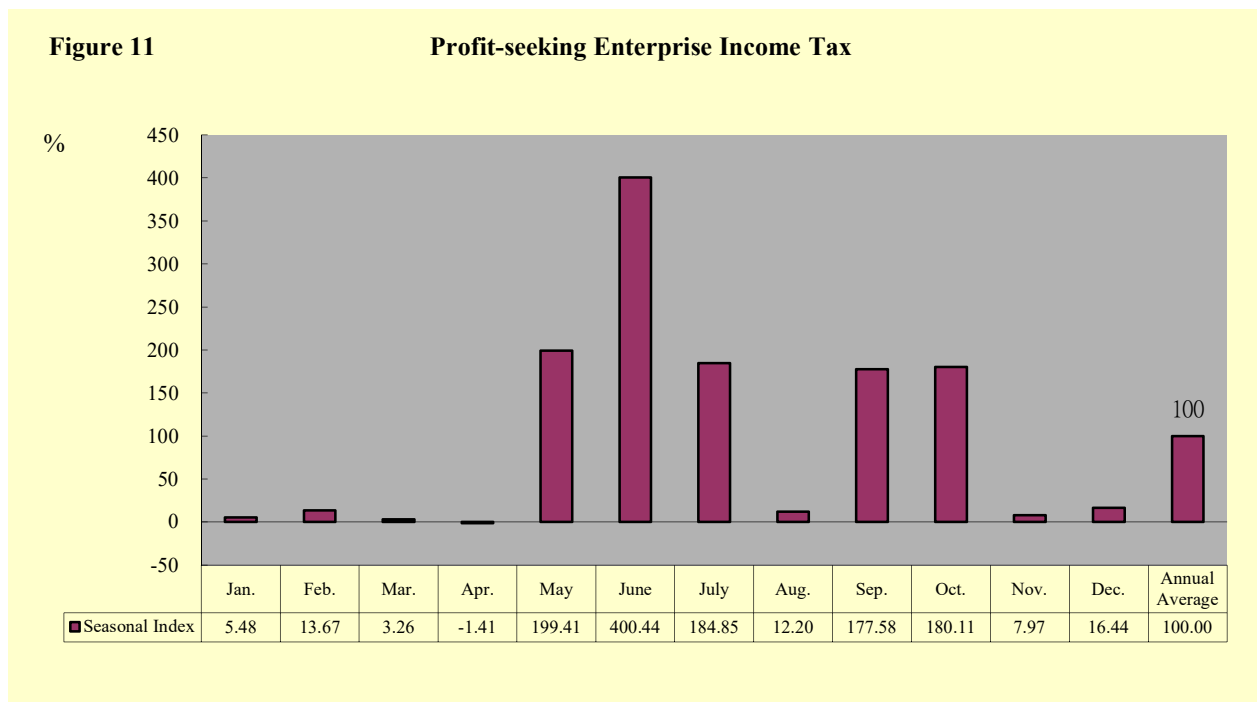


6. Analysis of Seasonal Variation of Each Category of National Tax Income

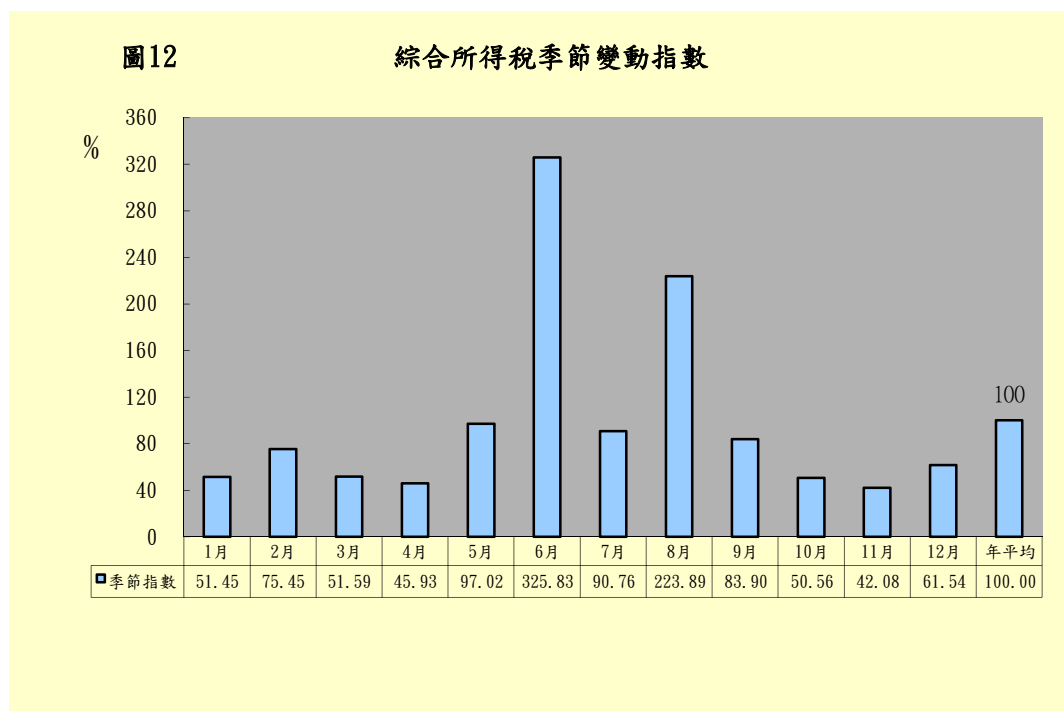
- (1) **Total Index:** National tax revenues vary significantly monthly from 2016 to 2025. From the highest of NT\$342.460 billion in June to the lowest of NT\$71.283 billion in February, the difference in between was 4.80 times, and the annual average was NT\$177.869 billion. Assuming that the index average is 100, the highest index is 192.53 in June, followed by 151.46 in May, 145.16 in September, 144.49 in July, 93.63 in November, 89.43 in March, 82.71 in October, 82.32 in January, 74.81 in August, 61.87 in December, 41.51 in April, and the lowest index is 40.08 in February.



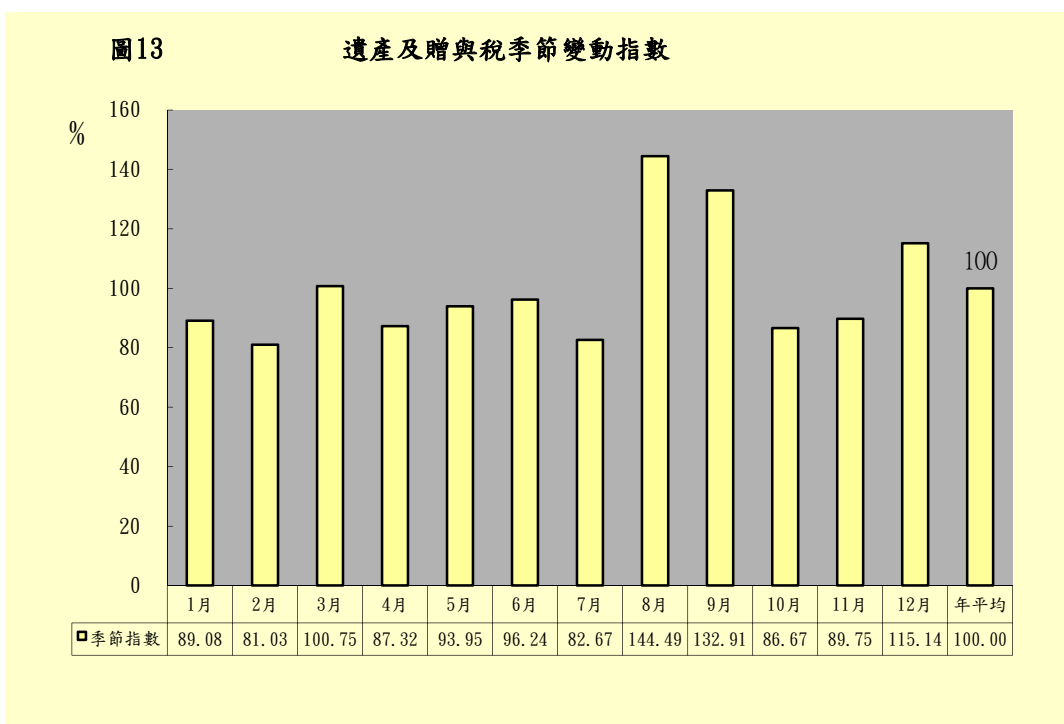
- (2) **Profit-seeking Enterprise Income Tax:** Profit-seeking Enterprise Income Tax revenues vary significantly from month to month, with the highest index of 400.44 in June and the lowest index of -1.41 in April.



3. **綜合所得稅：**綜合所得稅之季節變動頗大，6月份最高，指數高達325.83，11月份最低，指數為42.08。



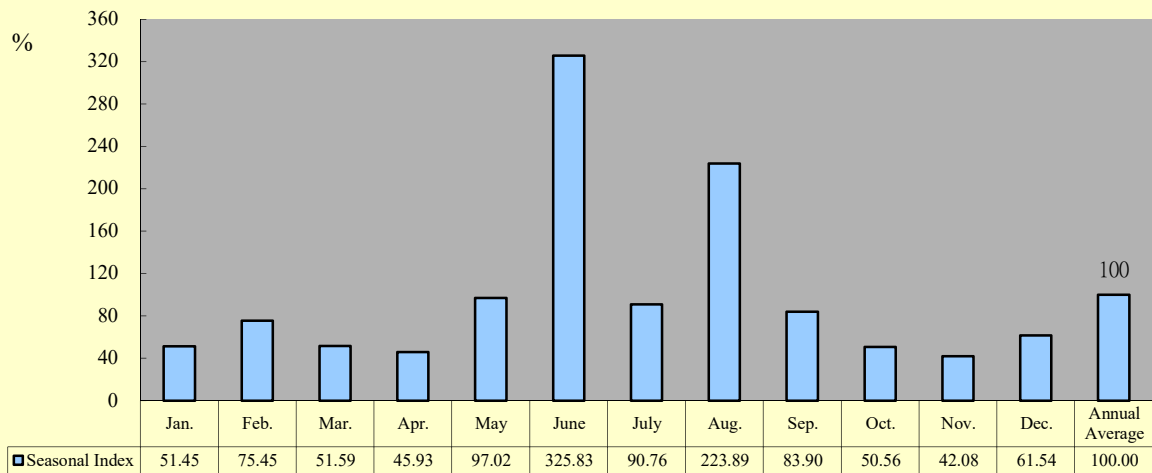
4. **遺產及贈與稅：**遺產及贈與稅之季節變動，以8月份最高，指數為144.49，2月份最低，指數為81.03。



- (3) **Individual Income Tax:** Individual Income Tax revenues vary significantly from month to month, with the highest index of 325.83 in June and the lowest 42.08 in November.

Figure 12

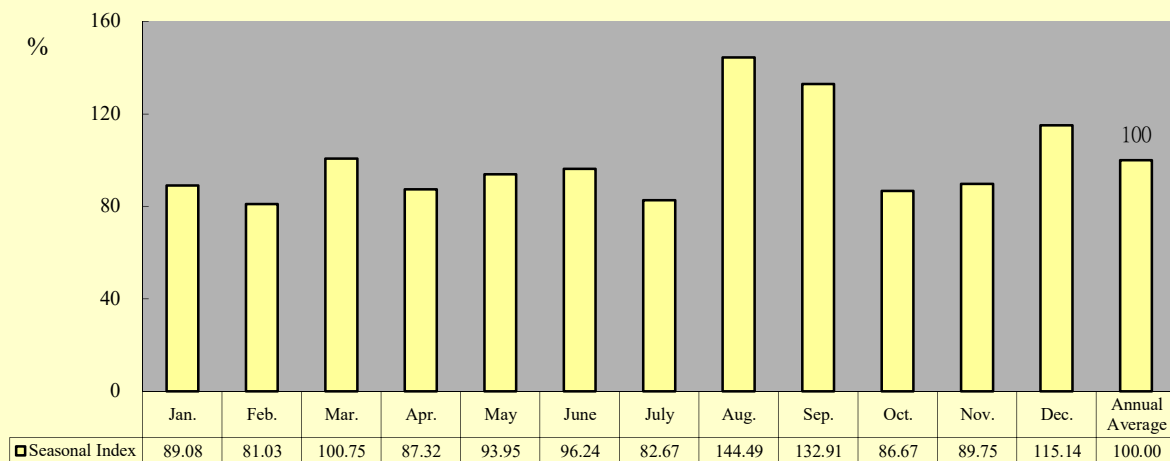
Individual Income Tax



- (4) **Estate and Gift Tax:** Estate and Gift Tax revenues reach the highest level in August with an index of 144.49 and hit the bottom in February with an index of 81.03.

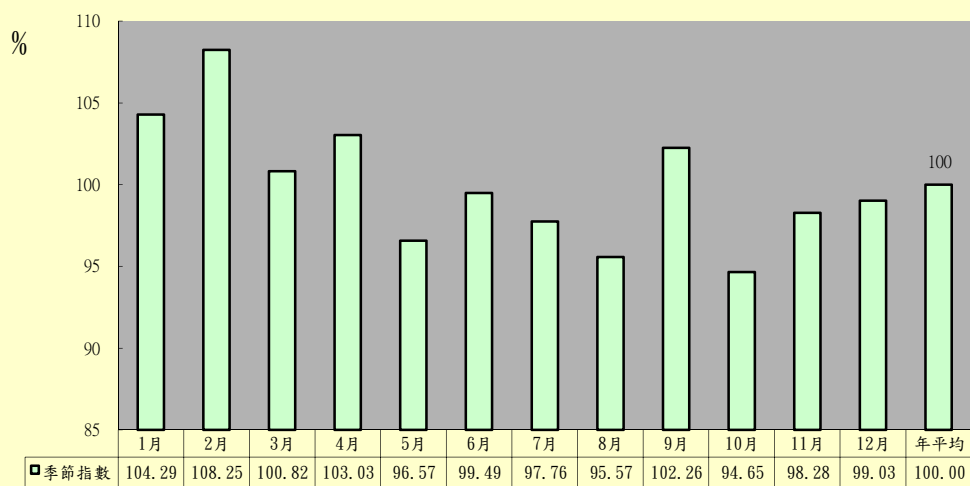
Figure 13

Estate and Gift Tax



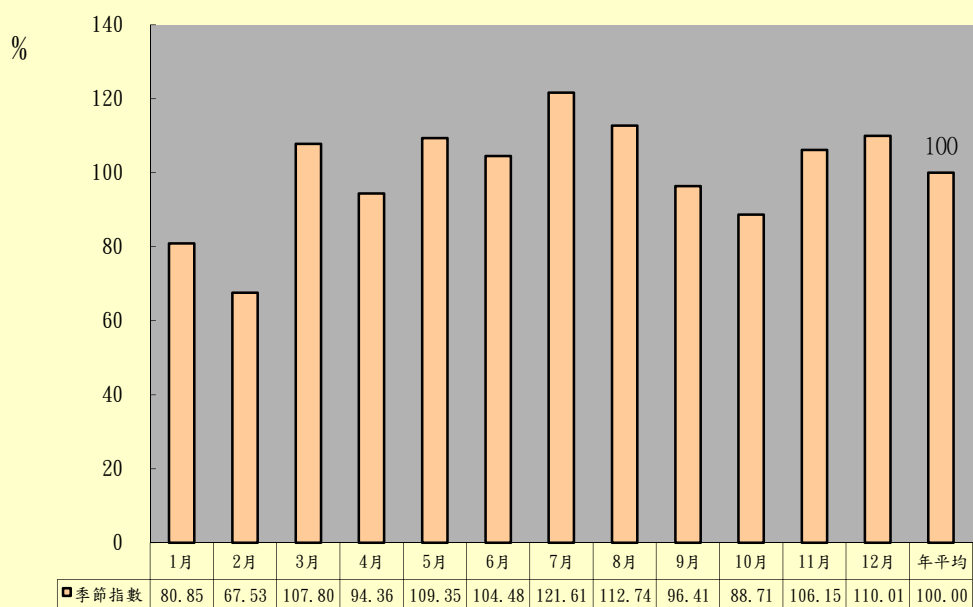
5. **貨物稅**：貨物稅收入之季節變動，以2月份最高，指數為108.25，10月份最低，指數為94.65。

圖14 貨物稅季節變動指數

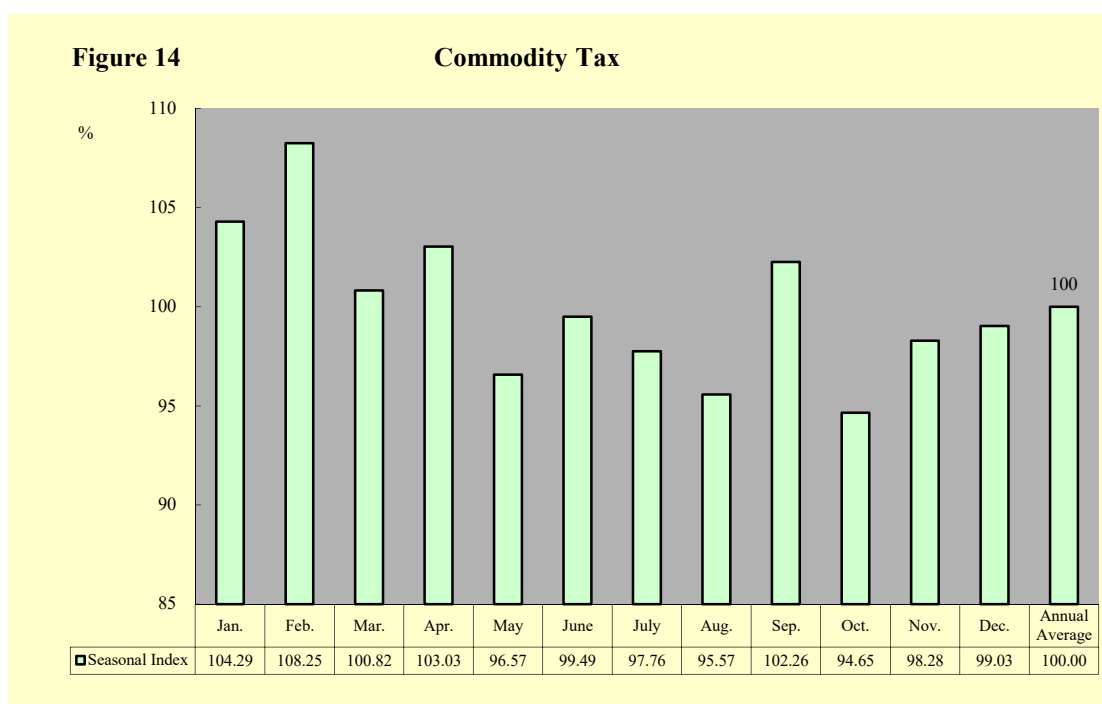


6. **證券交易稅**：證券交易稅收入之季節變動，以7月份最高，指數為121.61，2月份最低，指數為67.53。

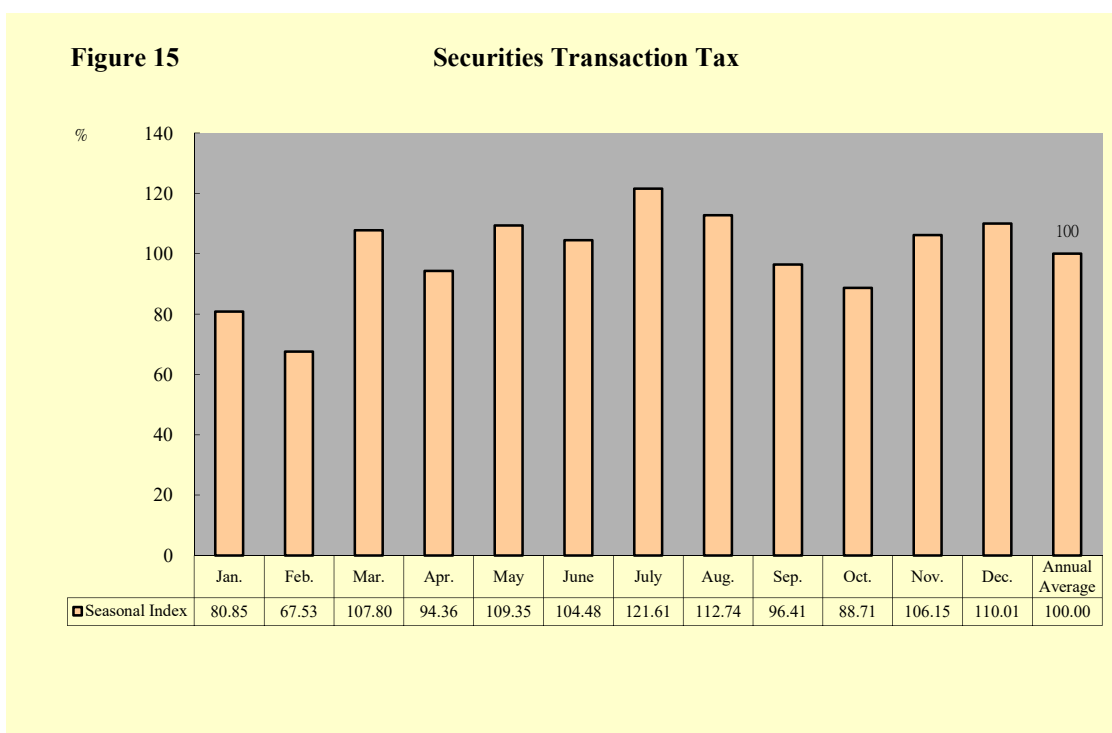
圖15 證券交易稅季節變動指數



- (5) **Commodity Tax:** Commodity Tax revenues reach the highest level in February with an index of 108.25 and hit the bottom in October with an index of 94.65.

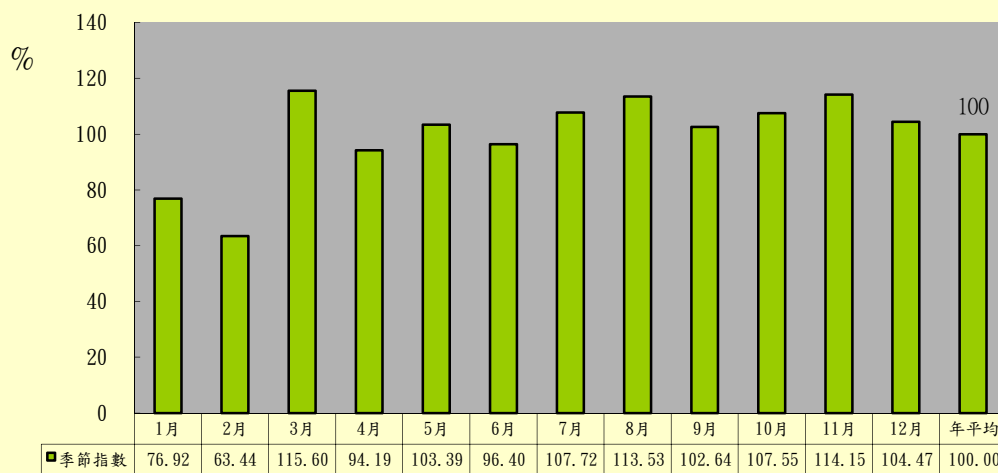


- (6) **Securities Transaction Tax:** Securities Transaction Tax revenues reach the highest level in July with an index of 121.61 and hit the bottom in February with an index of 67.53.



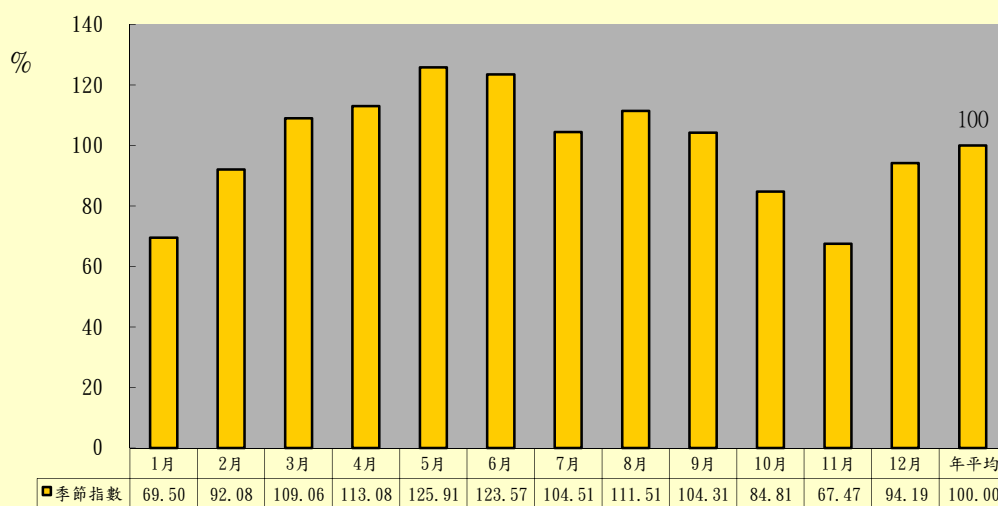
7. **期貨交易稅**：期貨交易稅之季節變動，以3月份最高，指數為115.60，2月份最低，指數為63.44。

圖16 期貨交易稅季節變動指數



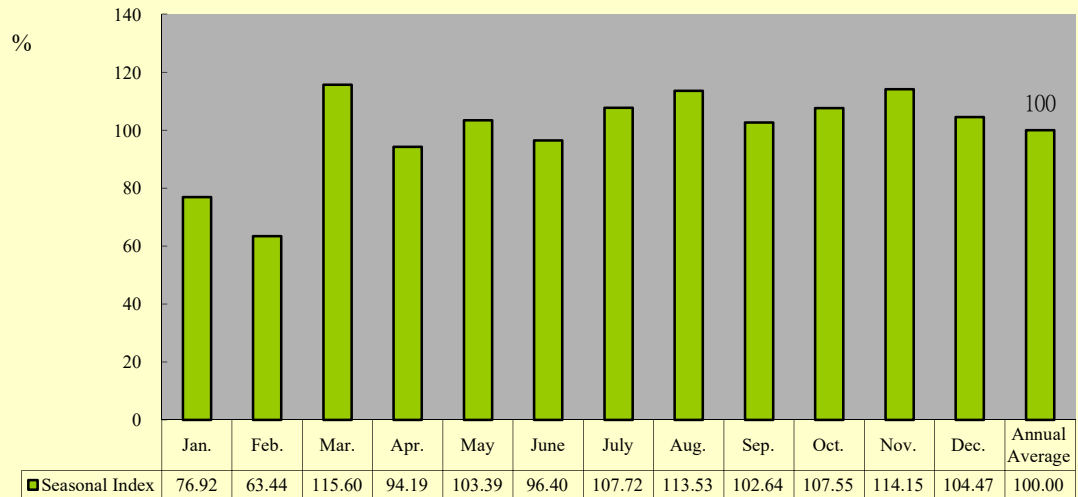
8. **菸酒稅**：菸酒稅之季節變動，以5月份最高，指數為125.91，11月份最低，指數為67.47。

圖17 菸酒稅季節變動指數



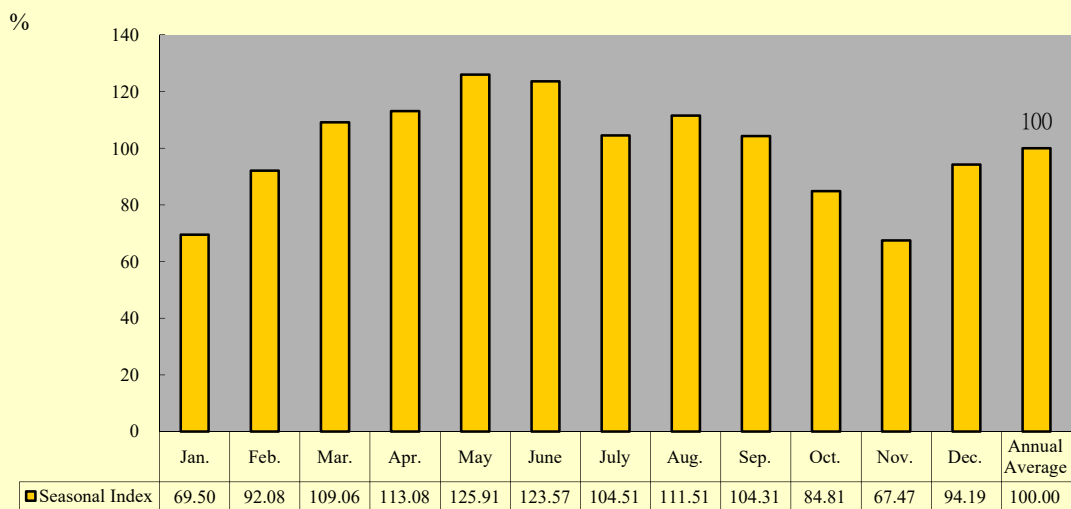
- (7) **Futures Transaction Tax:** Futures Transaction Tax revenues reach the highest level in March with an index of 115.60 and hit the bottom in February with an index of 63.44.

Figure 16 **Futures Transaction Tax**



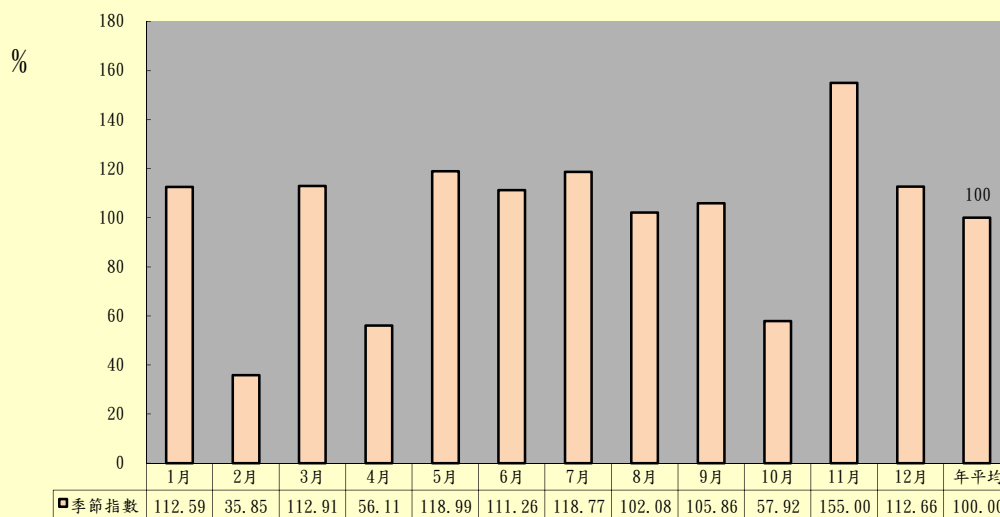
- (8) **Tobacco and Alcohol Tax:** Tobacco and Alcohol Tax revenues reach the highest level in May with an index of 125.91 and hit the bottom in November with an index of 67.47.

Figure 17 **Tobacco and Alcohol Tax**



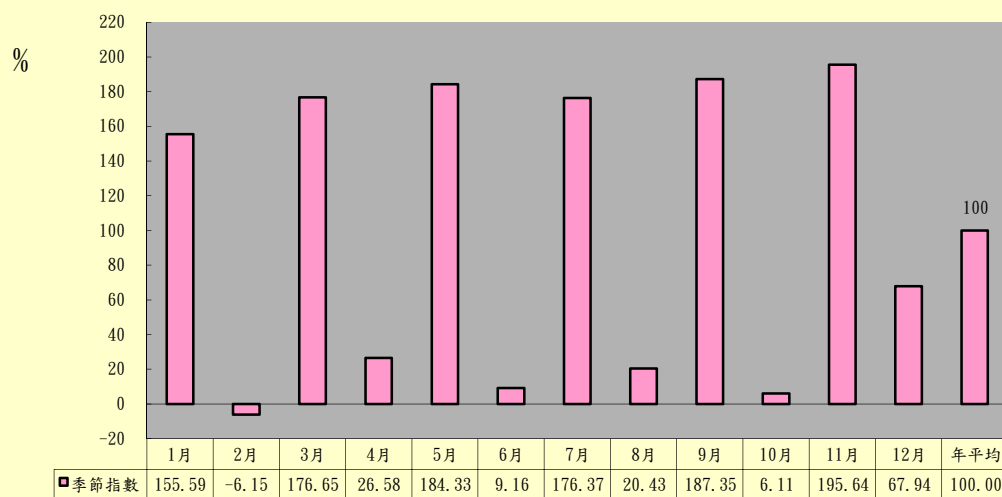
9. **特種貨物及勞務稅**：特種貨物及勞務稅之季節變動，以11月份最高，指數為155.00，2月份最低，指數為35.85。

圖18 特種貨物及勞務稅季節變動指數



10. **營業稅**：以每二個月為一期，於單月申報繳納，致營業稅之季節指數有單月較高及雙月較低之現象，其中以11月份最高，指數為195.64，2月份最低，指數為-6.15。

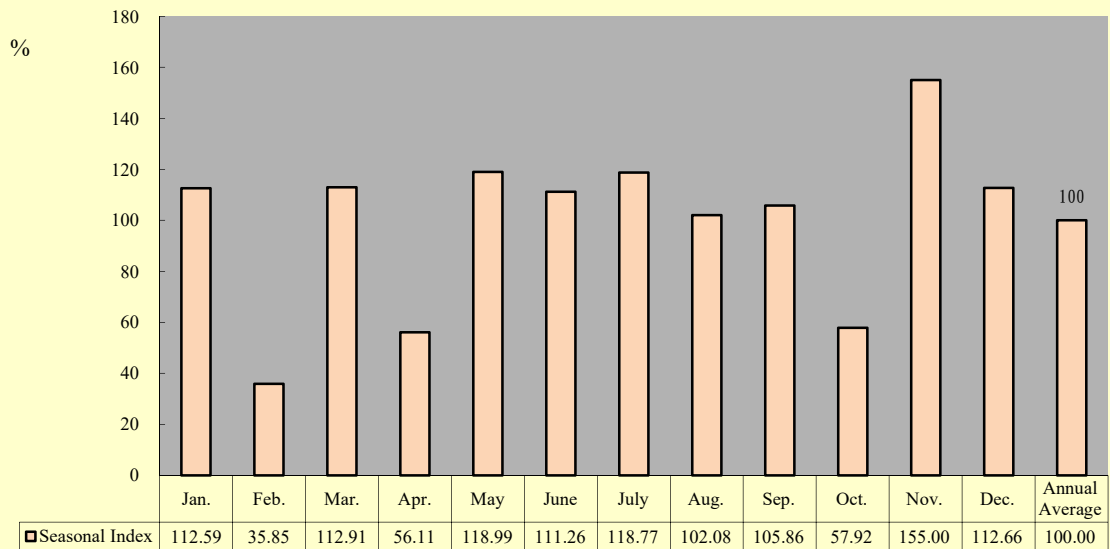
圖19 營業稅季節變動指數



- (9) **Specifically Selected Goods and Services Tax:** Specifically Selected Goods and Services Tax revenues reach the highest level in November with an index of 155.00 and hit the bottom in February with an index of 35.85.

Figure 18

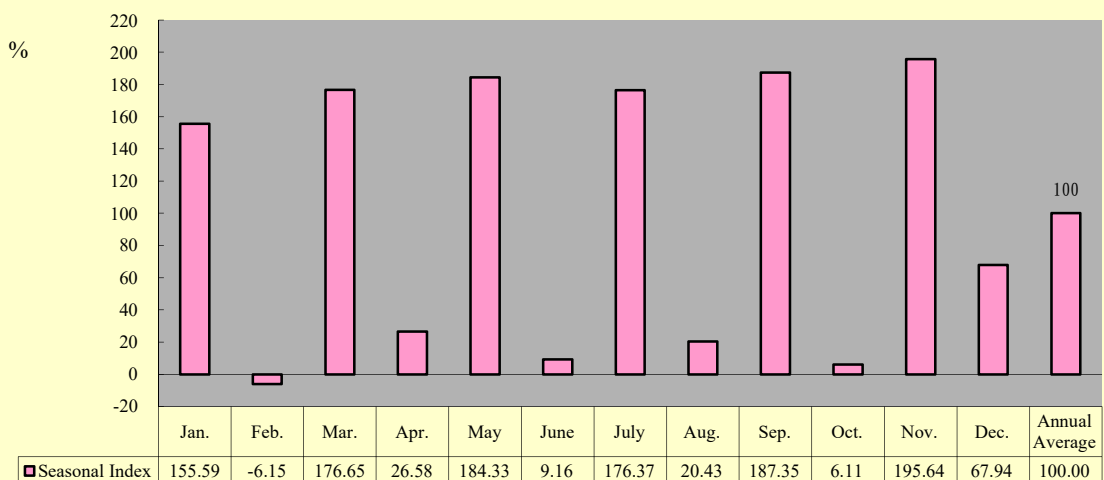
Specially Selected Goods and Services Tax



- (10) **Business Tax:** Business Tax is reported and paid in the first month every two months, thus its index is higher in odd months and lower in even months, with the highest index of 195.64 in November and the lowest index of -6.15 in February.

Figure 19

Business Tax



七、本局歷年歲出預算與決算：

單位：千萬元

年度 項目	105	106	107	108	109	110	111	112	113	114
預算	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.9	201.3	203.2
決算	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.8	201.3	202.8

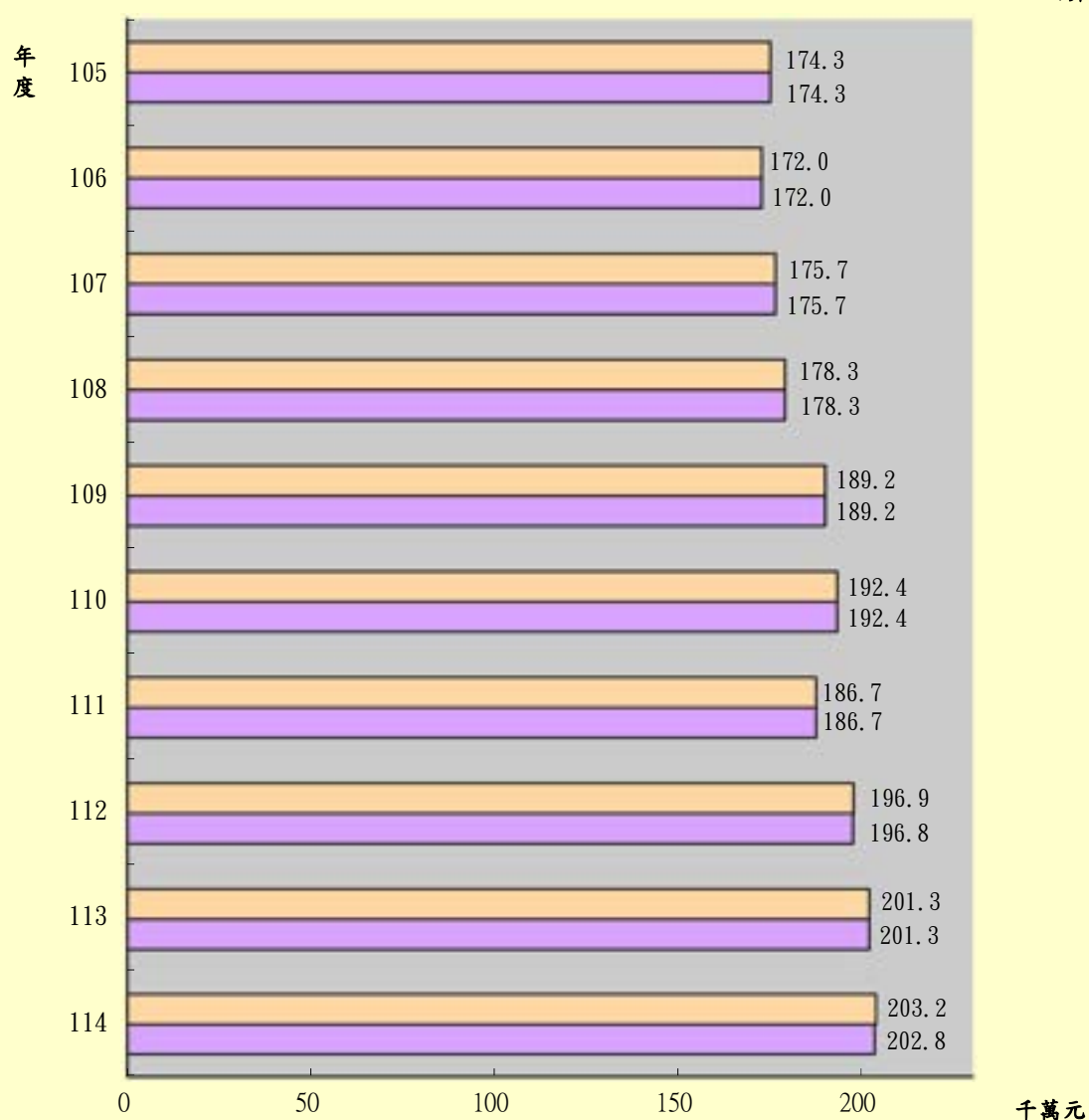
註：預算數及決算數均含統籌科目。

圖20

本局歷年歲出預算及決算

□預算

■決算

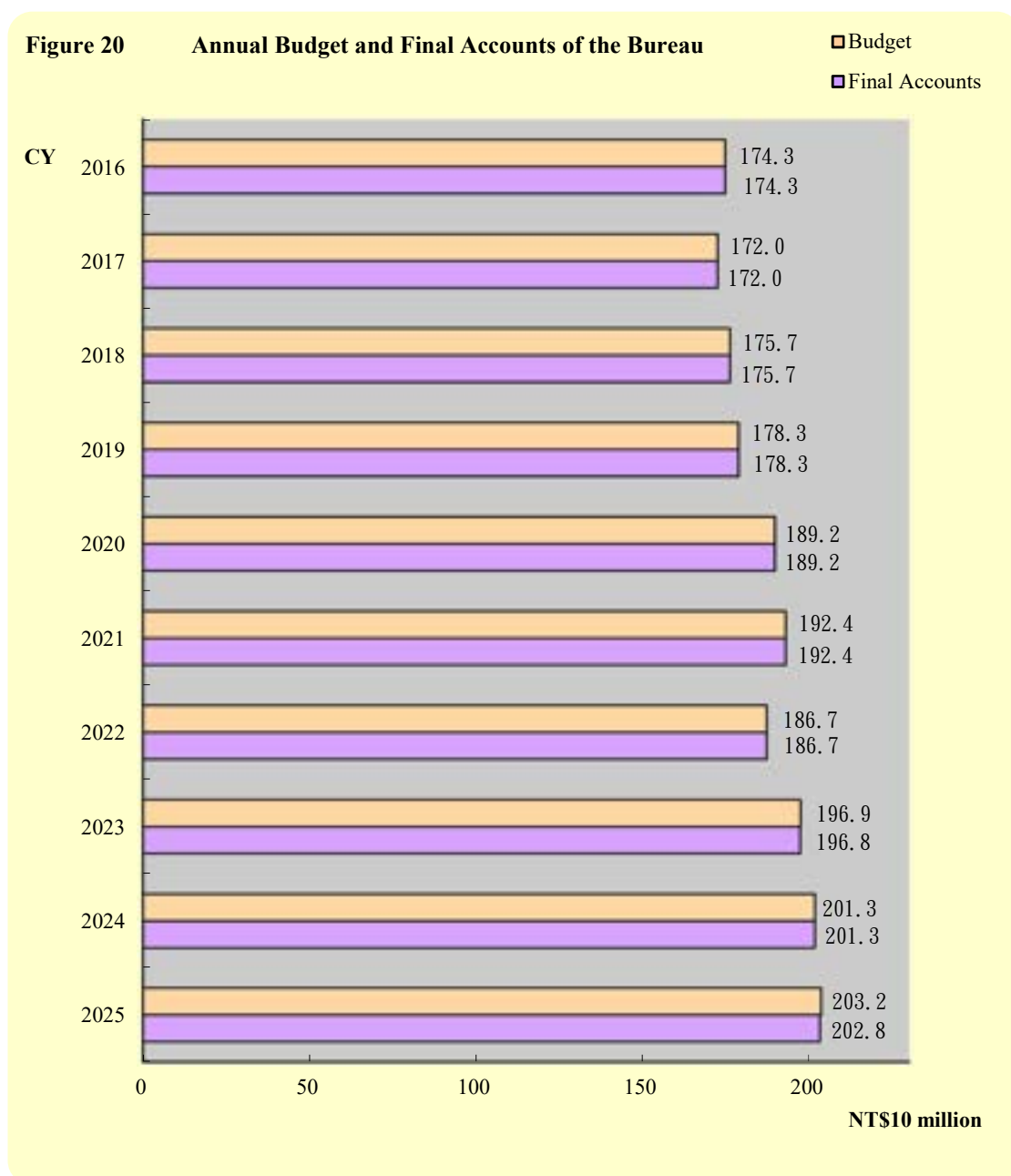


7. Annual Budget and Final Accounts of the Bureau

Unit : NT\$10 million

CY Item	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Budget	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.9	201.3	203.2
Final Accounts	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.8	201.3	202.8

Note: Both budget and final accounts include overall subject funds.



貳、統計表

II. Statistical Tables

表1.歷年各項國稅徵收統計

單位：新臺幣千元；%

稅別 Item of Tax	年度別 CY		預算數 Budget	實徵數 Actual Revenues	實徵淨額 Net Tax Revenues	預算達成率(%) Budget Achieving Rate		年增率(%) Annual Growth Rate	
						B/A	C/A	B	C
稅課收入 Revenues from Taxes	105年	2016	132,750,713	166,943,443	157,430,075	125.8	118.6	13.6	17.5
	106年	2017	136,887,640	183,379,937	172,790,912	134.0	126.2	9.8	9.8
	107年	2018	172,226,015	208,943,320	197,224,146	121.3	114.5	13.9	14.1
	108年	2019	185,893,753	211,654,436	197,364,465	113.9	106.2	1.3	0.1
	109年	2020	191,880,226	190,491,137	177,526,213	99.3	92.5	-10.0	-10.1
	110年	2021	192,867,766	219,674,009	206,883,137	113.9	107.3	15.3	16.5
	111年	2022	206,565,939	292,277,418	275,940,489	141.5	133.6	33.1	33.4
	112年	2023	231,064,795	268,006,295	252,184,487	116.0	109.1	-8.3	-8.6
	113年	2024	258,707,952	275,299,183	259,025,570	106.4	100.1	2.7	2.7
	114年	2025	287,451,390	260,098,826	238,060,375	90.5	82.8	-5.5	-8.1
營利事業所得稅 Profit-seeking Enterprise Income Tax	105年	2016	30,602,190	36,952,240	36,360,927	120.8	118.8	11.0	11.5
	106年	2017	30,815,002	35,457,150	34,841,979	115.1	113.1	-4.0	-4.2
	107年	2018	37,861,783	45,878,404	45,026,972	121.2	118.9	29.4	29.2
	108年	2019	43,481,722	57,757,646	56,966,138	132.8	131.0	25.9	26.5
	109年	2020	47,021,135	33,740,517	33,277,235	71.8	70.8	-41.6	-41.6
	110年	2021	48,555,443	45,777,695	44,689,934	94.3	92.0	35.7	34.3
	111年	2022	58,327,177	98,962,943	97,564,224	169.7	167.3	116.2	118.3
	112年	2023	77,398,344	81,296,896	80,242,035	105.0	103.7	-17.9	-17.8
	113年	2024	77,331,754	79,372,625	77,711,971	102.6	100.5	-2.4	-3.2
	114年	2025	93,458,729	66,381,908	64,795,845	71.0	69.3	-16.4	-16.6
綜合所得稅 Individual Income Tax	105年	2016	25,289,000	32,796,089	28,274,613	129.7	111.8	-1.9	5.4
	106年	2017	26,546,762	34,877,558	30,251,871	131.4	114.0	6.3	7.0
	107年	2018	29,358,056	36,182,314	31,137,147	123.2	106.1	3.7	2.9
	108年	2019	26,970,123	37,413,526	31,168,334	138.7	115.6	3.4	0.1
	109年	2020	28,428,581	34,987,088	28,550,231	123.1	100.4	-6.5	-8.4
	110年	2021	30,120,096	37,587,178	31,072,881	124.8	103.2	7.4	8.8
	111年	2022	31,742,880	56,257,265	49,181,358	177.2	154.9	49.7	58.3
	112年	2023	34,644,355	54,855,988	47,156,556	158.3	136.1	-2.5	-4.1
	113年	2024	42,470,297	55,506,828	47,370,185	130.7	111.5	1.2	0.5
	114年	2025	56,978,661	54,476,338	45,842,892	95.6	80.5	-1.9	-3.2

資料來源：本局主計室
說明：

1. 本表課稅收入不包括罰鍰及其他收入。
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。

Table 1. Statistics of National Tax Collection in Previous Years

Unit : NT\$1,000 ; %

稅別 Item of Tax	年度別 CY		預算數 Budget	實徵數 Actual Revenues	實徵淨額 Net Tax Revenues	預算達成率(%) Budget Achieving Rate		年增率(%) Annual Growth Rate	
						B/A	C/A	B	C
遺產及贈與稅 Estate and Gift Tax	105年	2016	2,000,000	2,487,886	2,473,059	124.4	123.7	2.6	3.0
	106年	2017	2,026,000	3,194,098	3,181,595	157.7	157.0	28.4	28.7
	107年	2018	2,122,000	2,723,842	2,713,109	128.4	127.9	-14.7	-14.7
	108年	2019	2,122,000	2,372,131	2,344,301	111.8	110.5	-12.9	-13.6
	109年	2020	2,284,000	3,534,309	3,530,329	154.7	154.6	49.0	50.6
	110年	2021	2,294,000	3,202,881	3,194,611	139.6	139.3	-9.4	-9.5
	111年	2022	2,294,000	4,559,184	4,550,258	198.7	198.4	42.3	42.4
	112年	2023	2,310,000	4,320,375	4,308,141	187.0	186.5	-5.2	-5.3
	113年	2024	2,426,000	6,842,408	6,829,327	282.0	281.5	58.4	58.5
	114年	2025	2,624,000	6,930,081	6,918,300	264.1	263.7	1.3	1.3
貨物稅 Commodity Tax	105年	2016	42,240,000	45,348,315	45,297,026	107.4	107.2	3.2	3.1
	106年	2017	45,494,000	42,536,605	42,506,777	93.5	93.4	-6.2	-6.2
	107年	2018	41,471,111	48,991,567	48,987,468	118.1	118.1	15.2	15.2
	108年	2019	45,092,222	41,684,521	41,659,369	92.4	92.4	-14.9	-15.0
	109年	2020	45,028,889	48,673,802	48,576,285	108.1	107.9	16.8	16.6
	110年	2021	45,138,889	39,440,103	39,396,099	87.4	87.3	-19.0	-18.9
	111年	2022	47,246,667	30,369,058	30,291,504	64.3	64.1	-23.0	-23.1
	112年	2023	37,450,000	29,523,875	29,473,551	78.8	78.7	-2.8	-2.7
	113年	2024	36,797,778	28,884,740	28,847,415	78.5	78.4	-2.2	-2.1
	114年	2025	29,692,000	27,515,417	27,472,310	92.7	92.5	-4.7	-4.8
證券交易稅 Securities Transaction Tax	105年	2016	5,997,000	4,460,493	4,460,294	74.4	74.4	-16.5	-16.5
	106年	2017	6,529,000	5,951,018	5,951,018	91.1	91.1	33.4	33.4
	107年	2018	6,512,000	6,788,316	6,788,005	104.2	104.2	14.1	14.1
	108年	2019	7,327,000	5,673,099	5,673,085	77.4	77.4	-16.4	-16.4
	109年	2020	6,989,000	9,819,587	9,819,242	140.5	140.5	73.1	73.1
	110年	2021	7,473,000	18,543,014	18,526,554	248.1	247.9	88.8	88.7
	111年	2022	11,487,315	10,497,042	10,497,039	91.4	91.4	-43.4	-43.3
	112年	2023	10,201,000	11,660,539	11,660,532	114.3	114.3	11.1	11.1
	113年	2024	13,472,000	15,600,621	15,600,505	115.8	115.8	33.8	33.8
	114年	2025	16,904,000	15,346,704	15,346,704	90.8	90.8	-1.6	-1.6

Source: The Accounting and Statistics Office of the Bureau.

Explanation:

1. In this table, the Revenues from Tax excludes fines and other revenues.

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

表1 . 歷 年 各 項 國 稅 徵 收 統 計 (續1)

單位：新臺幣千元；%

稅別 Item of Tax	年度別 CY		預算數 Budget A	實徵數 Actual Revenues B	實徵淨額 Net Tax Revenues C	預算達成率(%) Budget Achieving Rate		年增率(%) Annual Growth Rate	
						B/A	C/A	B	C
期貨交易稅 Futures Transaction Tax	105年	2016	89,000	108,865	108,865	122.3	122.3	-4.6	-4.6
	106年	2017	120,000	129,938	129,938	108.3	108.3	19.4	19.4
	107年	2018	118,000	175,386	175,386	148.6	148.6	35.0	35.0
	108年	2019	186,000	130,134	130,134	70.0	70.0	-25.8	-25.8
	109年	2020	152,000	226,513	226,513	149.0	149.0	74.1	74.1
	110年	2021	150,000	328,144	328,144	218.8	218.8	44.9	44.9
	111年	2022	226,000	314,678	314,678	139.2	139.2	-4.1	-4.1
	112年	2023	220,000	262,811	262,811	119.5	119.5	-16.5	-16.5
	113年	2024	241,000	403,711	403,711	167.5	167.5	53.6	53.6
	114年	2025	286,000	443,909	443,909	155.2	155.2	10.0	10.0
菸酒稅 Tobacco and Alcohol Tax	105年	2016	2,253,000	1,889,996	1,886,544	83.9	83.7	26.9	26.7
	106年	2017	1,731,000	1,863,868	1,863,868	107.7	107.7	-1.4	-1.2
	107年	2018	1,675,000	1,840,089	1,840,089	109.9	109.9	-1.3	-1.3
	108年	2019	1,715,000	1,960,728	1,950,601	114.3	113.7	6.6	6.0
	109年	2020	1,815,000	1,932,108	1,911,877	106.5	105.3	-1.5	-2.0
	110年	2021	1,893,750	2,193,818	2,191,338	115.8	115.7	13.5	14.6
	111年	2022	1,983,750	2,208,316	2,207,336	111.3	111.3	0.7	0.7
	112年	2023	2,083,750	2,363,480	2,348,221	113.4	112.7	7.0	6.4
	113年	2024	2,203,750	2,102,053	2,094,823	95.4	95.1	-11.1	-10.8
	114年	2025	2,136,000	2,035,999	2,035,999	95.3	95.3	-3.1	-2.8
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	105年	2016	140,000	60,153	57,069	43.0	40.8	-70.9	-70.1
	106年	2017	103,000	26,793	23,622	26.0	22.9	-55.5	-58.6
	107年	2018	28,000	29,880	28,270	106.7	101.0	11.5	19.7
	108年	2019	34,000	12,997	10,940	38.2	32.2	-56.5	-61.3
	109年	2020	26,000	69,582	69,582	267.6	267.6	435.4	536.0
	110年	2021	22,000	99,739	99,514	453.4	452.3	43.3	43.0
	111年	2022	49,000	119,706	119,706	244.3	244.3	20.0	20.3
	112年	2023	58,000	138,492	138,492	238.8	238.8	15.7	15.7
	113年	2024	84,000	215,448	215,448	256.5	256.5	55.6	55.6
	114年	2025	174,000	142,495	142,495	81.9	81.9	-33.9	-33.9

**Table 1. Statistics of National Tax Collection in Previous Years
(Cont.1)**

Unit : NTS1,000 ; %

稅別 Item of Tax	年度別 CY		預算數 Budget A	實徵數 Actual Revenues B	實徵淨額 Net Tax Revenues C	預算達成率(%) Budget Achieving Rate		年增率(%) Annual Growth Rate	
						B/A	C/A	B	C
營業稅 Business Tax	105年	2016	24,140,523	42,839,406	38,511,678	177.5	159.5	60.0	82.7
	106年	2017	23,522,876	59,342,909	54,040,244	252.3	229.7	38.5	40.3
	107年	2018	53,080,065	66,333,522	60,527,700	125.0	114.0	11.8	12.0
	108年	2019	58,965,686	64,649,654	57,461,563	109.6	97.4	-2.5	-5.1
	109年	2020	60,135,621	57,507,631	51,564,919	95.6	85.7	-11.0	-10.3
	110年	2021	57,220,588	72,501,437	67,384,062	126.7	117.8	26.1	30.7
	111年	2022	53,209,150	88,989,226	81,214,386	167.2	152.6	22.7	20.5
	112年	2023	66,699,346	83,583,839	76,594,148	125.3	114.8	-6.1	-5.7
	113年	2024	83,681,373	86,370,749	79,952,185	103.2	95.5	3.3	4.4
	114年	2025	85,198,000	86,825,975	75,061,921	101.9	88.1	0.5	-6.1
罰鍰及其他收入 Fines and other revenues	105年	2016	589,744	650,779	615,755	110.3	104.4	-1.8	-4.4
	106年	2017	632,827	584,216	579,133	92.3	91.5	-10.2	-5.9
	107年	2018	618,245	679,788	663,836	110.0	107.4	16.4	14.6
	108年	2019	554,882	582,500	574,457	105.0	103.5	-14.3	-13.5
	109年	2020	594,523	497,295	477,677	83.6	80.3	-14.6	-16.8
	110年	2021	594,167	749,048	744,000	126.1	125.2	50.6	55.8
	111年	2022	488,075	647,256	640,516	132.6	131.2	-13.6	-13.9
	112年	2023	522,117	640,366	637,860	122.6	122.2	-1.1	-0.4
	113年	2024	500,073	585,049	583,611	117.0	116.7	-8.6	-8.5
	114年	2025	480,957	746,355	743,772	155.2	154.6	27.6	27.4

表1.歷年各項國稅徵收統計(續2)

單位:新臺幣千元;%

項目 Item	年度別	CY	總 計 Grand Total	所 得 稅 Income Tax		
				合 計 Total	營利事業 所 得 稅 Profit-seeking Enterprise Income Tax	綜 合 所 得 稅 Individual Income Tax
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	105年	2016	166,943,443	69,748,329	36,952,240	32,796,089
	106年	2017	183,379,937	70,334,708	35,457,150	34,877,558
	107年	2018	208,943,320	82,060,718	45,878,404	36,182,314
	108年	2019	211,654,436	95,171,172	57,757,646	37,413,526
	109年	2020	190,491,137	68,727,605	33,740,517	34,987,088
	110年	2021	219,674,009	83,364,873	45,777,695	37,587,178
	111年	2022	292,277,418	155,220,208	98,962,943	56,257,265
	112年	2023	268,006,295	136,152,884	81,296,896	54,855,988
	113年	2024	275,299,183	134,879,453	79,372,625	55,506,828
	114年	2025	260,098,826	120,858,246	66,381,908	54,476,338
年增率 (%) Annual Growth Rate (%)	105年	2016	13.6	4.6	11.0	-1.9
	106年	2017	9.8	0.8	-4.0	6.3
	107年	2018	13.9	16.7	29.4	3.7
	108年	2019	1.3	16.0	25.9	3.4
	109年	2020	-10.0	-27.8	-41.6	-6.5
	110年	2021	15.3	21.3	35.7	7.4
	111年	2022	33.1	86.2	116.2	49.7
	112年	2023	-8.3	-12.3	-17.9	-2.5
	113年	2024	2.7	-0.9	-2.4	1.2
	114年	2025	-5.5	-10.4	-16.4	-1.9
分配比 (%) Proportion of Distribution (%)	105年	2016	100.0	41.8	22.1	19.7
	106年	2017	100.0	38.4	19.4	19.0
	107年	2018	100.0	39.3	22.0	17.3
	108年	2019	100.0	45.0	27.3	17.7
	109年	2020	100.0	36.1	17.7	18.4
	110年	2021	100.0	37.9	20.8	17.1
	111年	2022	100.0	53.1	33.9	19.2
	112年	2023	100.0	50.8	30.3	20.5
	113年	2024	100.0	49.0	28.8	20.2
	114年	2025	100.0	46.4	25.5	20.9

**Table 1. Statistics of National Tax Collection in Previous Years
(Cont.2)**

Unit : NT\$1,000 ; %

項目 Item	年度別	CY	遺贈 產與 及稅 Estate and Gift Tax	貨物稅 Commodity Tax	證 券 交 易 稅 Securities Transaction Tax	期 貨 交 易 稅 Futures Transaction Tax
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	105年	2016	2,487,886	45,348,315	4,460,493	108,865
	106年	2017	3,194,098	42,536,605	5,951,018	129,938
	107年	2018	2,723,842	48,991,567	6,788,316	175,386
	108年	2019	2,372,131	41,684,521	5,673,099	130,134
	109年	2020	3,534,309	48,673,802	9,819,587	226,513
	110年	2021	3,202,881	39,440,103	18,543,014	328,144
	111年	2022	4,559,184	30,369,058	10,497,042	314,678
	112年	2023	4,320,375	29,523,875	11,660,539	262,811
	113年	2024	6,842,408	28,884,740	15,600,621	403,711
	114年	2025	6,930,081	27,515,417	15,346,704	443,909
年增率 (%) Annual Growth Rate (%)	105年	2016	2.6	3.2	-16.5	-4.6
	106年	2017	28.4	-6.2	33.4	19.4
	107年	2018	-14.7	15.2	14.1	35.0
	108年	2019	-12.9	-14.9	-16.4	-25.8
	109年	2020	49.0	16.8	73.1	74.1
	110年	2021	-9.4	-19.0	88.8	44.9
	111年	2022	42.3	-23.0	-43.4	-4.1
	112年	2023	-5.2	-2.8	11.1	-16.5
	113年	2024	58.4	-2.2	33.8	53.6
	114年	2025	1.3	-4.7	-1.6	10.0
分配比 (%) Proportion of Distribution (%)	105年	2016	1.5	27.2	2.7	0.1
	106年	2017	1.7	23.2	3.2	0.1
	107年	2018	1.3	23.5	3.2	0.1
	108年	2019	1.1	19.7	2.7	0.1
	109年	2020	1.9	25.6	5.1	0.1
	110年	2021	1.5	18.0	8.5	0.1
	111年	2022	1.6	10.4	3.6	0.1
	112年	2023	1.6	11.0	4.3	0.1
	113年	2024	2.5	10.5	5.7	0.1
	114年	2025	2.7	10.6	5.9	0.2

表1.歷年各項國稅徵收統計(續3)

單位:新臺幣千元;%

項目 Item	年度別 CY	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	
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	105年	2016	1,889,996	60,153	42,839,406
	106年	2017	1,863,868	26,793	59,342,909
	107年	2018	1,840,089	29,880	66,333,522
	108年	2019	1,960,728	12,997	64,649,654
	109年	2020	1,932,108	69,582	57,507,631
	110年	2021	2,193,818	99,739	72,501,437
	111年	2022	2,208,316	119,706	88,989,226
	112年	2023	2,363,480	138,492	83,583,839
	113年	2024	2,102,053	215,448	86,370,749
	114年	2025	2,035,999	142,495	86,825,975
年增率 (%) Annual Growth Rate (%)	105年	2016	26.9	-70.9	60.0
	106年	2017	-1.4	-55.5	38.5
	107年	2018	-1.3	11.5	11.8
	108年	2019	6.6	-56.5	-2.5
	109年	2020	-1.5	435.4	-11.0
	110年	2021	13.5	43.3	26.1
	111年	2022	0.7	20.0	22.7
	112年	2023	7.0	15.7	-6.1
	113年	2024	-11.1	55.6	3.3
	114年	2025	-3.1	-33.9	0.5
分配比 (%) Proportion of Distribution (%)	105年	2016	1.1	0.0	25.6
	106年	2017	1.0	0.0	32.4
	107年	2018	0.9	0.0	31.7
	108年	2019	0.9	0.0	30.5
	109年	2020	1.0	0.0	30.2
	110年	2021	1.0	0.0	33.0
	111年	2022	0.8	0.0	30.4
	112年	2023	0.9	0.1	31.2
	113年	2024	0.7	0.1	31.4
	114年	2025	0.8	0.0	33.4

**Table 1. Statistics of National Tax Collection in Previous Years
(Cont.3)**

Unit : NT\$1,000 ; %

項目 Item	年度別 CY	總 計 Grand Total	所 得 稅 Income Tax			
			合 計 Total	營利事業 所 得 稅	綜 合 所 得 稅	
				Profit-seeking Enterprise Income Tax	Individual Income Tax	
實徵淨額（千元） Net Tax Revenues(Unit：NT\$1,000)	105年	2016	157,430,075	64,635,540	36,360,927	28,274,613
	106年	2017	172,790,912	65,093,850	34,841,979	30,251,871
	107年	2018	197,224,146	76,164,119	45,026,972	31,137,147
	108年	2019	197,364,465	88,134,472	56,966,138	31,168,334
	109年	2020	177,526,213	61,827,466	33,277,235	28,550,231
	110年	2021	206,883,137	75,762,815	44,689,934	31,072,881
	111年	2022	275,940,489	146,745,582	97,564,224	49,181,358
	112年	2023	252,184,487	127,398,591	80,242,035	47,156,556
	113年	2024	259,025,570	125,082,156	77,711,971	47,370,185
	114年	2025	238,060,375	110,638,737	64,795,845	45,842,892
年增率（%） Annual Growth Rate (%)	105年	2016	17.5	8.7	11.5	5.4
	106年	2017	9.8	0.7	-4.2	7.0
	107年	2018	14.1	17.0	29.2	2.9
	108年	2019	0.1	15.7	26.5	0.1
	109年	2020	-10.1	-29.8	-41.6	-8.4
	110年	2021	16.5	22.5	34.3	8.8
	111年	2022	33.4	93.7	118.3	58.3
	112年	2023	-8.6	-13.2	-17.8	-4.1
	113年	2024	2.7	-1.8	-3.2	0.5
	114年	2025	-8.1	-11.5	-16.6	-3.2
分配比（%） Proportion of Distribution (%)	105年	2016	100.0	41.1	23.1	17.9
	106年	2017	100.0	37.7	20.2	17.5
	107年	2018	100.0	38.6	22.8	15.8
	108年	2019	100.0	44.6	28.8	15.8
	109年	2020	100.0	34.7	18.6	16.1
	110年	2021	100.0	36.6	21.6	15.0
	111年	2022	100.0	53.2	35.4	17.8
	112年	2023	100.0	50.5	31.8	18.7
	113年	2024	100.0	48.3	30.0	18.3
	114年	2025	100.0	46.5	27.2	19.3

表1.歷年各項國稅徵收統計(續4完)

單位:新臺幣千元;%

項目 Item	年度別	CY	遺 產 及 稅 贈 與 稅 Estate and Gift Tax	貨 物 稅 Commodity Tax	證 券 交 易 稅 Securities Transaction Tax	期 貨 交 易 稅 Futures Transaction Tax
實徵淨額(千元) Net Tax Revenues(Unit : NT\$1,000)	105年	2016	2,473,059	45,297,026	4,460,294	108,865
	106年	2017	3,181,595	42,506,777	5,951,018	129,938
	107年	2018	2,713,109	48,987,468	6,788,005	175,386
	108年	2019	2,344,301	41,659,369	5,673,085	130,134
	109年	2020	3,530,329	48,576,285	9,819,242	226,513
	110年	2021	3,194,611	39,396,099	18,526,554	328,144
	111年	2022	4,550,258	30,291,504	10,497,039	314,678
	112年	2023	4,308,141	29,473,551	11,660,532	262,811
	113年	2024	6,829,327	28,847,415	15,600,505	403,711
	114年	2025	6,918,300	27,472,310	15,346,704	443,909
年增率(%) Annual Growth Rate (%)	105年	2016	3.0	3.1	-16.5	-4.6
	106年	2017	28.7	-6.2	33.4	19.4
	107年	2018	-14.7	15.2	14.1	35.0
	108年	2019	-13.6	-15.0	-16.4	-25.8
	109年	2020	50.6	16.6	73.1	74.1
	110年	2021	-9.5	-18.9	88.7	44.9
	111年	2022	42.4	-23.1	-43.3	-4.1
	112年	2023	-5.3	-2.7	11.1	-16.5
	113年	2024	58.5	-2.1	33.8	53.6
	114年	2025	1.3	-4.8	-1.6	10.0
分配比(%) Proportion of Distribution (%)	105年	2016	1.6	28.8	2.8	0.1
	106年	2017	1.8	24.6	3.4	0.1
	107年	2018	1.4	24.8	3.5	0.1
	108年	2019	1.2	21.1	2.9	0.1
	109年	2020	2.0	27.4	5.5	0.1
	110年	2021	1.5	19.0	9.0	0.2
	111年	2022	1.7	11.0	3.8	0.1
	112年	2023	1.8	11.7	4.6	0.1
	113年	2024	2.6	11.1	6.0	0.2
	114年	2025	2.9	11.5	6.4	0.2

**Table 1. Statistics of National Tax Collection in Previous Years
(Cont.4 End)**

Unit : NT\$1,000 ; %

項目 Item	年度別 CY	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	
實徵淨額 (千元) Net Tax Revenues(Unit : NT\$1,000)	105年	2016	1,886,544	57,069	38,511,678
	106年	2017	1,863,868	23,622	54,040,244
	107年	2018	1,840,089	28,270	60,527,700
	108年	2019	1,950,601	10,940	57,461,563
	109年	2020	1,911,877	69,582	51,564,919
	110年	2021	2,191,338	99,514	67,384,062
	111年	2022	2,207,336	119,706	81,214,386
	112年	2023	2,348,221	138,492	76,594,148
	113年	2024	2,094,823	215,448	79,952,185
	114年	2025	2,035,999	142,495	75,061,921
年增率 (%) Annual Growth Rate (%)	105年	2016	26.7	-70.1	82.7
	106年	2017	-1.2	-58.6	40.3
	107年	2018	-1.3	19.7	12.0
	108年	2019	6.0	-61.3	-5.1
	109年	2020	-2.0	536.0	-10.3
	110年	2021	14.6	43.0	30.7
	111年	2022	0.7	20.3	20.5
	112年	2023	6.4	15.7	-5.7
	113年	2024	-10.8	55.6	4.4
	114年	2025	-2.8	-33.9	-6.1
分配比 (%) Proportion of Distribution (%)	105年	2016	1.2	0.0	24.5
	106年	2017	1.1	0.0	31.3
	107年	2018	0.9	0.0	30.7
	108年	2019	1.0	0.0	29.1
	109年	2020	1.1	0.1	29.1
	110年	2021	1.1	0.0	32.6
	111年	2022	0.8	0.0	29.4
	112年	2023	0.9	0.0	30.4
	113年	2024	0.8	0.1	30.9
	114年	2025	0.9	0.1	31.5

表2. 歷年各項國稅分月實徵淨額

1. 總 計		單位:新臺幣千元	
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
105年	10,188,228	5,024,178	10,807,224
106年	12,378,509	7,337,697	14,086,378
107年	13,455,454	6,110,305	14,021,364
108年	12,333,031	6,795,114	14,218,834
109年	12,965,023	8,202,882	15,296,297
110年	16,775,553	7,614,167	17,649,479
111年	16,796,530	7,175,820	16,777,837
112年	16,967,759	7,077,983	17,808,331
113年	17,059,292	8,098,296	19,910,896
114年	17,501,534	7,846,688	18,485,879
各 月 總 計	146,420,913	71,283,130	159,062,519
各 月 平 均	14,642,091	7,128,313	15,906,252
季 節 指 數	82.32	40.08	89.43
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
105年	11,298,472	20,882,346	12,763,916
106年	10,785,177	26,818,898	9,501,602
107年	15,032,310	23,306,045	14,989,617
108年	12,044,283	21,521,923	19,639,917
109年	12,052,404	21,246,443	12,102,126
110年	7,807,140	24,510,011	17,013,689
111年	21,555,055	29,032,815	14,261,664
112年	16,394,347	27,997,282	12,939,683
113年	12,234,841	36,997,292	17,333,399
114年	13,864,095	25,883,075	16,569,211
各 月 總 計	133,068,124	258,196,130	147,114,824
各 月 平 均	13,306,812	25,819,613	14,711,482
季 節 指 數	74.81	145.16	82.71

資料來源:本局主計室

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

1. Grand Total				Unit : NT\$1,000
4 月 Apr.	5 月 May	6 月 June	7 月 July	Month CY
5,397,137	20,602,835	29,582,692	7,407,818	2016
6,727,570	20,643,472	31,218,544	10,358,991	2017
8,940,028	30,269,043	36,126,743	11,333,860	2018
8,600,431	30,476,764	37,751,345	9,325,681	2019
6,515,978	15,116,259	14,712,143	33,732,790	2020
8,154,953	18,389,014	22,396,392	37,726,811	2021
7,232,277	22,288,959	36,063,869	73,723,194	2022
8,076,056	43,182,815	59,271,018	10,991,461	2023
6,459,243	45,714,579	47,456,759	14,650,555	2024
7,730,364	22,727,506	27,880,011	47,747,089	2025
73,834,037	269,411,246	342,459,516	256,998,250	Monthly Total
7,383,404	26,941,125	34,245,952	25,699,825	Monthly Average
41.51	151.46	192.53	144.49	Seasonal Index

11 月 Nov.	12 月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY
14,060,870	9,414,359	157,430,075	13,119,173	2016
14,093,655	8,840,419	172,790,912	14,399,243	2017
14,269,333	9,370,044	197,224,146	16,435,346	2018
14,894,119	9,763,023	197,364,465	16,447,039	2019
15,930,706	9,653,162	177,526,213	14,793,851	2020
17,013,593	11,832,335	206,883,137	17,240,261	2021
18,639,736	12,392,733	275,940,489	22,995,041	2022
19,036,011	12,441,741	252,184,487	21,015,374	2023
19,605,340	13,505,078	259,025,570	21,585,464	2024
18,992,979	12,831,944	238,060,375	19,838,365	2025
166,536,342	110,044,838		177,869,156	Monthly Total
16,653,634	11,004,484		17,786,916	Monthly Average
93.63	61.87		100.00	Seasonal Index

Source: The Accounting and Statistics Office of the Bureau.

表2. 歷年各項國稅分月實徵淨額(續1)

2. 營利事業所得稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
105年	327,299	204,169	-39,558	
106年	74,987	335,756	-86,277	
107年	106,725	296,765	-3,545	
108年	86,047	546,962	9,899	
109年	91,637	614,057	-9,535	
110年	138,119	861,740	-46,861	
111年	139,954	1,029,715	54,677	
112年	1,000,828	161,996	453,950	
113年	526,318	1,237,672	365,455	
114年	115,912	1,223,754	853,958	
各 月 總 計	2,607,826	6,512,586	1,552,163	
各 月 平 均	260,783	651,259	155,216	
季 節 指 數	5.48	13.67	3.26	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
105年	476,328	6,097,214	7,114,149	
106年	366,576	8,466,948	3,933,448	
107年	394,747	7,514,431	8,039,448	
108年	413,263	5,447,578	13,921,280	
109年	360,091	6,313,998	5,927,263	
110年	669,127	6,569,901	6,595,660	
111年	873,686	8,357,253	9,123,649	
112年	1,156,042	8,799,845	9,190,622	
113年	381,364	15,059,734	12,157,941	
114年	718,313	11,940,706	9,770,343	
各 月 總 計	5,809,537	84,567,608	85,773,803	
各 月 平 均	580,954	8,456,761	8,577,380	
季 節 指 數	12.20	177.58	180.11	

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.1)

2.Profit-seeking Enterprise Income Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
-115,057	7,992,127	13,437,880	116,993	2016	
-83,198	7,409,237	13,507,240	122,799	2017	
-144,466	11,299,358	16,653,628	132,613	2018	
-34,430	15,017,127	20,417,205	175,164	2019	
110,922	1,078,088	10,056,078	8,303,388	2020	
-349,169	1,695,341	13,657,461	13,255,067	2021	
122,261	2,166,419	28,959,896	46,079,724	2022	
66,116	23,257,409	33,537,903	1,100,325	2023	
105,683	22,626,712	21,761,346	1,477,395	2024	
-349,613	2,421,427	18,714,846	17,267,832	2025	
-670,951	94,963,245	190,703,483	88,031,300	Monthly Total	
-67,095	9,496,325	19,070,348	8,803,130	Monthly Average	
-1.41	199.41	400.44	184.85	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
312,065	437,318	36,360,927	3,030,077	2016	
258,507	535,956	34,841,979	2,903,498	2017	
285,533	451,735	45,026,972	3,752,248	2018	
332,635	633,408	56,966,138	4,747,178	2019	
-73,567	504,815	33,277,235	2,773,103	2020	
485,935	1,157,613	44,689,934	3,724,161	2021	
270,879	386,111	97,564,224	8,130,352	2022	
478,608	1,038,391	80,242,035	6,686,836	2023	
740,820	1,271,531	77,711,971	6,475,998	2024	
703,265	1,415,102	64,795,845	5,399,654	2025	
3,794,680	7,831,980		47,623,105	Monthly Total	
379,468	783,198		4,762,311	Monthly Average	
7.97	16.44		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額 (續2)

3. 綜合所得稅

單位:新臺幣千元

年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
105年	947,459	1,717,724	1,728,050
106年	1,498,324	2,060,293	1,155,628
107年	1,228,832	1,542,620	1,819,149
108年	1,712,522	2,014,334	1,092,258
109年	1,220,603	2,346,596	1,210,539
110年	1,438,541	1,969,134	1,665,037
111年	1,899,747	2,668,672	1,451,753
112年	2,031,305	2,856,158	1,582,667
113年	1,718,347	2,751,341	2,458,575
114年	2,167,483	3,337,369	1,743,105
各月總計	15,863,163	23,264,241	15,906,761
各月平均	1,586,316	2,326,424	1,590,676
季節指數	51.45	75.45	51.59

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
105年	4,450,922	2,860,091	711,454
106年	5,619,299	3,278,929	955,506
107年	7,477,212	1,125,216	1,227,071
108年	6,972,589	3,134,835	800,793
109年	4,993,348	1,896,709	1,187,353
110年	1,522,723	3,779,434	3,870,298
111年	16,514,616	3,400,221	1,375,638
112年	10,582,507	1,519,027	1,522,444
113年	5,794,433	2,641,676	2,007,280
114年	5,105,696	2,233,685	1,932,890
各月總計	69,033,345	25,869,823	15,590,727
各月平均	6,903,335	2,586,982	1,559,073
季節指數	223.89	83.90	50.56

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

3. Individual Income Tax				Unit : NT\$1,000
4月 Apr.	5月 May	6月 June	7月 July	Month CY
919,131	2,953,163	12,386,352	-2,307,791	2016
962,399	2,676,686	12,310,702	-2,443,460	2017
1,625,922	2,981,172	12,921,255	-2,670,680	2018
1,184,382	2,964,681	12,697,752	-3,559,133	2019
1,044,054	1,424,690	-1,349,960	11,752,185	2020
1,073,914	1,997,531	2,661,472	7,576,159	2021
1,686,671	2,323,684	2,934,480	11,234,074	2022
1,654,790	4,267,120	21,012,958	-3,779,075	2023
1,998,490	5,268,645	20,896,429	-2,942,492	2024
2,010,851	3,059,285	3,993,716	15,123,659	2025
14,160,604	29,916,657	100,465,156	27,983,446	Monthly Total
1,416,060	2,991,666	10,046,516	2,798,345	Monthly Average
45.93	97.02	325.83	90.76	Seasonal Index

11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY
898,231	1,009,827	28,274,613	2,356,218	2016
1,104,999	1,072,566	30,251,871	2,520,989	2017
570,449	1,288,929	31,137,147	2,594,762	2018
858,573	1,294,748	31,168,334	2,597,361	2019
1,130,668	1,693,446	28,550,231	2,379,186	2020
1,418,510	2,100,128	31,072,881	2,589,407	2021
1,428,635	2,263,167	49,181,358	4,098,447	2022
1,499,622	2,407,033	47,156,556	3,929,713	2023
2,228,916	2,548,545	47,370,185	3,947,515	2024
1,837,636	3,297,517	45,842,892	3,820,241	2025
12,976,239	18,975,906		30,833,839	Monthly Total
1,297,624	1,897,591		3,083,384	Monthly Average
42.08	61.54		100.00	Seasonal Index

表2. 歷年各項國稅分月實徵淨額 (續3)

4. 遺產及贈與稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
105年	86,191	118,192	180,499	
106年	124,086	491,046	272,752	
107年	118,127	92,363	153,449	
108年	184,474	144,971	161,062	
109年	272,029	207,404	451,656	
110年	229,021	194,751	462,892	
111年	286,579	271,109	390,839	
112年	143,663	343,817	543,724	
113年	1,273,958	309,831	320,050	
114年	254,344	530,453	424,903	
各 月 總 計	2,972,472	2,703,937	3,361,826	
各 月 平 均	297,247	270,394	336,183	
季 節 指 數	89.08	81.03	100.75	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
105年	232,306	138,008	163,225	
106年	231,034	251,390	155,800	
107年	315,317	135,528	298,187	
108年	331,817	137,290	151,664	
109年	146,385	221,427	206,658	
110年	266,145	228,152	258,297	
111年	348,008	472,089	270,014	
112年	329,213	712,373	346,258	
113年	288,469	1,872,093	630,067	
114年	2,332,677	266,835	412,047	
各 月 總 計	4,821,371	4,435,185	2,892,217	
各 月 平 均	482,137	443,519	289,222	
季 節 指 數	144.49	132.91	86.67	

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.3)

4.Estate and Gift Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
111,175	203,017	260,998	154,313	2016	
199,974	345,331	267,019	235,426	2017	
282,671	194,069	280,930	202,861	2018	
251,059	186,756	174,771	175,108	2019	
391,773	325,410	492,135	206,008	2020	
218,671	270,276	222,350	378,066	2021	
404,347	606,632	337,659	324,095	2022	
287,033	333,617	357,112	282,639	2023	
277,578	342,615	361,784	388,045	2024	
489,467	327,439	456,769	412,156	2025	
2,913,748	3,135,162	3,211,527	2,758,717	Monthly Total	
291,375	313,516	321,153	275,872	Monthly Average	
87.32	93.95	96.24	82.67	Seasonal Index	

11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
227,487	597,648	2,473,059	206,088	2016	
276,253	331,484	3,181,595	265,133	2017	
254,207	385,400	2,713,109	226,092	2018	
190,400	254,929	2,344,301	195,358	2019	
225,731	383,713	3,530,329	294,194	2020	
222,914	243,076	3,194,611	266,218	2021	
519,670	319,217	4,550,258	379,188	2022	
230,035	398,657	4,308,141	359,012	2023	
384,321	380,516	6,829,327	569,111	2024	
463,884	547,326	6,918,300	576,525	2025	
2,994,902	3,841,966		3,336,919	Monthly Total	
299,490	384,197		333,692	Monthly Average	
89.75	115.14		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額 (續4)

5. 貨物稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
105年	3,477,407	3,977,921	3,577,054	
106年	3,526,756	4,041,320	3,574,161	
107年	3,797,021	3,968,852	4,048,561	
108年	3,212,321	3,587,891	3,942,028	
109年	4,037,765	3,958,590	3,690,282	
110年	4,319,793	4,153,402	3,365,210	
111年	3,037,887	3,255,461	2,488,834	
112年	2,656,823	2,731,838	2,488,175	
113年	2,548,455	2,181,588	2,711,224	
114年	2,628,637	2,648,506	2,251,759	
各 月 總 計	33,242,865	34,505,369	32,137,288	
各 月 平 均	3,324,287	3,450,537	3,213,729	
季 節 指 數	104.29	108.25	100.82	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
105年	3,573,059	3,475,857	3,169,130	
106年	3,642,014	4,312,006	3,793,035	
107年	4,331,514	4,202,488	4,230,759	
108年	3,090,655	3,367,248	3,149,544	
109年	4,451,848	4,347,999	4,199,255	
110年	2,342,750	2,866,178	2,610,635	
111年	2,306,365	2,932,655	2,508,728	
112年	2,351,051	2,479,711	2,146,482	
113年	2,330,262	2,568,274	2,218,617	
114年	2,043,604	2,043,304	2,142,641	
各 月 總 計	30,463,122	32,595,720	30,168,826	
各 月 平 均	3,046,312	3,259,572	3,016,883	
季 節 指 數	95.57	102.26	94.65	

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.4)

5.Commodity Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
4,127,072	4,299,771	3,895,327	4,083,519	2016	
3,767,667	2,626,075	3,364,838	3,561,986	2017	
4,798,023	4,123,277	4,149,542	4,280,770	2018	
3,902,301	3,643,702	3,163,598	3,354,356	2019	
3,275,646	3,624,424	3,777,838	4,291,938	2020	
3,556,989	3,554,136	3,374,479	2,814,801	2021	
2,032,986	2,344,723	2,047,432	2,204,643	2022	
2,467,187	2,233,176	2,824,428	2,153,707	2023	
2,314,029	2,338,401	2,494,626	2,343,234	2024	
2,599,965	1,996,332	2,620,206	2,074,141	2025	
32,841,865	30,784,017	31,712,314	31,163,095	Monthly Total	
3,284,187	3,078,402	3,171,231	3,116,310	Monthly Average	
103.03	96.57	99.49	97.76	Seasonal Index	

11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
4,090,508	3,550,401	45,297,026	3,774,752	2016	
3,134,154	3,162,765	42,506,777	3,542,231	2017	
3,672,452	3,384,209	48,987,468	4,082,289	2018	
3,480,096	3,765,629	41,659,369	3,471,614	2019	
4,383,037	4,537,663	48,576,285	4,048,024	2020	
3,277,125	3,160,601	39,396,099	3,283,008	2021	
2,543,411	2,588,379	30,291,504	2,524,292	2022	
2,363,922	2,577,051	29,473,551	2,456,129	2023	
2,184,313	2,614,392	28,847,415	2,403,951	2024	
2,197,000	2,226,215	27,472,310	2,289,359	2025	
31,326,018	31,567,305		31,875,650	Monthly Total	
3,132,602	3,156,731		3,187,565	Monthly Average	
98.28	99.03		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額 (續5)

6. 證券交易稅

單位:新臺幣千元

年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
105年	366,615	266,552	549,759
106年	296,681	435,563	571,516
107年	635,940	335,816	585,304
108年	399,016	287,389	472,435
109年	445,479	512,403	707,674
110年	1,430,438	797,528	1,395,606
111年	1,090,624	673,930	1,320,795
112年	439,831	767,085	1,090,423
113年	1,092,175	809,192	1,612,607
114年	832,243	984,894	1,065,602
各 月 總 計	7,029,042	5,870,352	9,371,721
各 月 平 均	702,904	587,035	937,172
季 節 指 數	80.85	67.53	107.80

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
105年	454,279	334,648	312,735
106年	606,918	637,691	481,973
107年	560,236	418,399	450,406
108年	485,504	454,231	524,728
109年	936,004	871,768	639,533
110年	1,597,637	1,179,422	1,070,141
111年	912,185	725,003	606,123
112年	1,368,854	891,532	824,300
113年	1,369,243	1,095,614	1,138,852
114年	1,510,038	1,773,495	1,663,422
各 月 總 計	9,800,898	8,381,803	7,712,213
各 月 平 均	980,090	838,180	771,221
季 節 指 數	112.74	96.41	88.71

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.5)

6.Securities Transaction Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
370,410	330,982	357,926	409,724		2016
427,455	397,869	448,729	454,184		2017
491,235	1,140,204	675,182	619,951		2018
548,424	468,972	374,367	533,974		2019
608,158	769,763	832,683	1,187,405		2020
1,763,782	1,965,203	1,863,439	2,439,885		2021
931,118	848,049	868,509	819,019		2022
761,451	973,188	1,139,344	1,199,876		2023
1,434,671	1,601,098	1,425,228	1,680,033		2024
866,202	1,011,543	1,097,816	1,228,244		2025
8,202,906	9,506,871	9,083,223	10,572,295		Monthly Total
820,291	950,687	908,322	1,057,230		Monthly Average
94.36	109.35	104.48	121.61		Seasonal Index
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
363,349	343,315	4,460,294	371,691		2016
634,991	557,448	5,951,018	495,918		2017
416,005	459,327	6,788,005	565,667		2018
549,273	574,772	5,673,085	472,757		2019
946,308	1,362,064	9,819,242	818,270		2020
1,616,013	1,407,460	18,526,554	1,543,880		2021
876,849	824,835	10,497,039	874,753		2022
1,068,529	1,136,119	11,660,532	971,711		2023
1,118,248	1,223,544	15,600,505	1,300,042		2024
1,638,522	1,674,683	15,346,704	1,278,892		2025
9,228,087	9,563,567		8,693,582		Monthly Total
922,809	956,357		869,358		Monthly Average
106.15	110.01		100.00		Seasonal Index

表2. 歷年各項國稅分月實徵淨額 (續6)

7. 期貨交易稅

單位:新臺幣千元

年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
105年	10,415	5,412	10,640
106年	6,360	6,678	11,320
107年	13,041	12,015	17,368
108年	11,407	5,489	9,525
109年	10,182	15,620	30,021
110年	27,983	21,424	33,372
111年	25,319	17,385	38,099
112年	11,536	17,252	25,590
113年	24,350	13,754	35,763
114年	21,200	18,404	31,458
各 月 總 計	161,793	133,433	243,156
各 月 平 均	16,179	13,343	24,316
季 節 指 數	76.92	63.44	115.60

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
105年	9,692	7,958	8,549
106年	13,394	13,527	10,142
107年	14,948	13,712	19,435
108年	13,102	8,650	10,532
109年	18,645	20,735	14,861
110年	29,129	23,500	25,067
111年	23,011	24,489	26,674
112年	31,949	22,483	24,964
113年	49,279	35,714	30,749
114年	35,651	45,127	55,240
各 月 總 計	238,800	215,895	226,213
各 月 平 均	23,880	21,590	22,621
季 節 指 數	113.53	102.64	107.55

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.6)

7.Futures Transaction Tax					Unit : NT\$1,000
4月 Apr.	5月 May	6月 June	7月 July	Month CY	
9,000	9,489	8,754	8,362	2016	
9,556	8,173	11,318	11,331	2017	
13,874	14,313	13,673	15,592	2018	
10,238	15,726	10,484	10,902	2019	
17,669	17,488	17,407	20,517	2020	
24,352	37,192	27,154	31,935	2021	
26,062	31,291	28,098	27,550	2022	
15,785	20,817	20,977	24,816	2023	
36,413	34,638	37,174	44,635	2024	
35,169	28,351	27,728	30,943	2025	
198,118	217,478	202,767	226,583	Monthly Total	
19,812	21,748	20,277	22,658	Monthly Average	
94.19	103.39	96.40	107.72	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
11,207	9,387	108,865	9,072	2016	
13,763	14,376	129,938	10,828	2017	
14,410	13,005	175,386	14,616	2018	
11,457	12,622	130,134	10,845	2019	
20,483	22,885	226,513	18,876	2020	
22,782	24,254	328,144	27,345	2021	
23,833	22,867	314,678	26,223	2022	
24,381	22,261	262,811	21,901	2023	
33,376	27,866	403,711	33,643	2024	
64,408	50,230	443,909	36,992	2025	
240,100	219,753		210,341	Monthly Total	
24,010	21,975		21,034	Monthly Average	
114.15	104.47		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額（續7）

8. 菸酒稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
105年	105,526	78,978	147,116	
106年	77,156	125,941	155,064	
107年	86,495	117,610	148,822	
108年	109,588	163,810	201,518	
109年	96,345	118,413	200,557	
110年	151,126	205,524	202,870	
111年	136,829	149,377	206,842	
112年	142,813	207,679	252,321	
113年	113,817	213,497	181,341	
114年	157,862	179,262	151,308	
各 月 總 計	1,177,557	1,560,091	1,847,759	
各 月 平 均	117,756	156,009	184,776	
季 節 指 數	69.50	92.08	109.06	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
105年	255,524	204,232	151,946	
106年	169,943	166,685	146,139	
107年	200,362	159,757	96,481	
108年	176,715	152,095	94,732	
109年	165,181	259,803	143,075	
110年	214,414	169,088	177,234	
111年	223,932	182,552	191,435	
112年	212,398	224,136	163,413	
113年	217,139	169,809	171,017	
114年	53,677	79,149	101,308	
各 月 總 計	1,889,285	1,767,306	1,436,780	
各 月 平 均	188,929	176,731	143,678	
季 節 指 數	111.51	104.31	84.81	

說 明: 本表菸酒稅不含健康福利捐。

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.7)

8.Tobacco and Alcohol Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
163,980	150,366	230,012	156,586	2016	
208,044	207,035	196,493	192,400	2017	
163,678	227,844	232,785	198,386	2018	
206,990	197,483	176,505	207,404	2019	
191,376	116,037	168,945	188,134	2020	
239,354	176,402	182,874	174,681	2021	
244,670	197,519	206,752	120,192	2022	
162,829	263,915	220,210	163,960	2023	
173,462	200,999	210,920	147,382	2024	
161,362	395,549	268,023	221,557	2025	
1,915,745	2,133,149	2,093,519	1,770,682	Monthly Total	
191,575	213,315	209,352	177,068	Monthly Average	
113.08	125.91	123.57	104.51	Seasonal Index	

11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
115,064	127,214	1,886,544	157,212	2016	
79,897	139,071	1,863,868	155,322	2017	
110,364	97,505	1,840,089	153,341	2018	
84,038	179,723	1,950,601	162,550	2019	
117,410	146,601	1,911,877	159,323	2020	
115,103	182,668	2,191,338	182,612	2021	
139,808	207,428	2,207,336	183,945	2022	
162,663	171,884	2,348,221	195,685	2023	
140,076	155,364	2,094,823	174,569	2024	
78,667	188,275	2,035,999	169,667	2025	
1,143,090	1,595,733		1,694,225	Monthly Total	
114,309	159,573		169,422	Monthly Average	
67.47	94.19		100.00	Seasonal Index	

Explanation: In this table, the tobacco and alcohol tax excludes health and welfare surcharge on tobacco.

表2. 歷年各項國稅分月實徵淨額 (續8)

9. 特種貨物及勞務稅

單位:新臺幣千元

年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
105年	12,962	3,477	3,378
106年	137	3,238	-1,041
107年	1,857	1,868	217
108年	854	869	-1,081
109年	5,304	3,269	1,542
110年	11,881	3,283	12,832
111年	54	139	8,087
112年	975	10,286	22,864
113年	34,511	532	19,068
114年	16,391	78	19,300
各 月 總 計	84,926	27,039	85,166
各 月 平 均	8,493	2,704	8,517
季 節 指 數	112.59	35.85	112.91

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
105年	3,802	818	887
106年	5,248	1,045	6,003
107年	3,062	1,989	339
108年	880	795	450
109年	9,662	13,674	7,171
110年	11,466	110	55
111年	14,216	4,406	516
112年	3,039	24,178	123
113年	13,651	30,101	17,885
114年	11,970	2,734	10,258
各 月 總 計	76,996	79,850	43,687
各 月 平 均	7,700	7,985	4,369
季 節 指 數	102.08	105.86	57.92

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.8)

9. Specifically Selected Goods and Services Tax					Unit : NT\$1,000
4月 Apr.	5月 May	6月 June	7月 July	Month CY	
6,061	2,869	1,067	4,340	2016	
2,051	2,637	815	1,577	2017	
936	2,084	10,441	1,056	2018	
2,096	949	3,773	617	2019	
1,499	1,931	1,794	13,981	2020	
12,378	22,570	2,864	3,384	2021	
7,567	7,311	3,187	16,710	2022	
3,895	21,150	404	10,586	2023	
4,361	5,289	37,287	22,151	2024	
1,474	22,961	22,290	15,192	2025	
42,318	89,751	83,922	89,594	Monthly Total	
4,232	8,975	8,392	8,959	Monthly Average	
56.11	118.99	111.26	118.77	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
5,081	12,327	57,069	4,756	2016	
881	1,031	23,622	1,969	2017	
3,815	606	28,270	2,356	2018	
634	104	10,940	912	2019	
3,669	6,086	69,582	5,799	2020	
18,553	138	99,514	8,293	2021	
42,272	15,241	119,706	9,976	2022	
6,910	34,082	138,492	11,541	2023	
22,577	8,035	215,448	17,954	2024	
12,518	7,329	142,495	11,875	2025	
116,910	84,979		75,428	Monthly Total	
11,691	8,498		7,543	Monthly Average	
155.00	112.66		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額（續9完）

10. 營業稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
105年	4,854,354	-1,348,247	4,650,286	
106年	6,774,022	-162,138	8,433,255	
107年	7,467,416	-257,604	7,252,039	
108年	6,616,802	43,399	8,331,190	
109年	6,785,679	426,530	9,013,561	
110年	9,028,651	-592,619	10,558,521	
111年	10,179,537	-889,968	10,817,911	
112年	10,539,985	-18,128	11,348,617	
113年	9,727,361	580,889	12,206,813	
114年	11,307,462	-1,076,032	11,944,486	
各 月 總 計	83,281,269	-3,293,918	94,556,679	
各 月 平 均	8,328,127	-329,392	9,455,668	
季 節 指 數	155.59	-6.15	176.65	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
105年	1,842,560	7,763,520	1,131,841	
106年	130,751	9,690,677	19,556	
107年	1,734,912	9,734,525	627,491	
108年	559,758	8,819,201	986,194	
109年	971,240	7,300,330	-223,043	
110年	1,153,749	9,694,226	2,406,302	
111年	339,036	12,934,147	158,887	
112年	359,294	13,323,997	-1,278,923	
113年	1,791,001	13,524,277	-1,039,009	
114年	2,052,469	7,498,040	481,062	
各 月 總 計	10,934,770	100,282,940	3,270,358	
各 月 平 均	1,093,477	10,028,294	327,036	
季 節 指 數	20.43	187.35	6.11	

說 明：本表營業稅不含金融業營業稅。

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.9 End)

10.Business Tax				Unit : NT\$1,000
4月 Apr.	5月 May	6月 June	7月 July	Month CY
-194,635	4,661,051	-995,624	4,781,772	2016
1,233,622	6,970,429	1,111,390	8,222,748	2017
1,708,155	10,286,722	1,189,307	8,553,311	2018
2,529,371	7,981,368	732,890	8,427,289	2019
874,881	7,758,428	715,223	7,769,234	2020
1,614,682	8,670,363	404,299	11,052,833	2021
1,776,595	13,763,331	677,856	12,897,187	2022
2,656,970	11,812,423	157,682	9,834,627	2023
114,556	13,296,182	231,965	11,490,172	2024
1,915,487	13,464,619	678,617	11,373,365	2025
14,229,684	98,664,916	4,903,605	94,402,538	Monthly Total
1,422,968	9,866,492	490,361	9,440,254	Monthly Average
26.58	184.33	9.16	176.37	Seasonal Index

11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY
8,037,878	3,326,922	38,511,678	3,209,307	2016
8,590,210	3,025,722	54,040,244	4,503,354	2017
8,942,098	3,289,328	60,527,700	5,043,975	2018
9,387,013	3,047,088	57,461,563	4,788,464	2019
9,176,967	995,889	51,564,919	4,297,077	2020
9,836,658	3,556,397	67,384,062	5,615,339	2021
12,794,379	5,765,488	81,214,386	6,767,866	2022
13,201,341	4,656,263	76,594,148	6,382,846	2023
12,752,693	5,275,285	79,952,185	6,662,682	2024
11,997,079	3,425,267	75,061,921	6,255,160	2025
104,716,316	36,363,649		53,526,067	Monthly Total
10,471,632	3,636,365		5,352,607	Monthly Average
195.64	67.94		100.00	Seasonal Index

Explanation: In this table, the business tax excludes financial enterprise business tax.

表3. 歷 年 各 類 貨 物 稅 實 徵 統 計

單位：新臺幣千元

項目 Item	年度 CY		合計 Total	橡膠輪胎 Rubber Tires	水泥 Cement	飲料品 Beverages	平板玻璃 Flat-glass
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	105年	2016	45,348,315	63,340	421,167	117,210	23,351
	106年	2017	42,536,605	64,932	457,046	109,531	22,047
	107年	2018	48,991,567	72,753	496,643	32,034	51,334
	108年	2019	41,684,521	77,805	527,137	23,615	38,921
	109年	2020	48,673,802	88,808	561,016	29,706	39,226
	110年	2021	39,440,103	106,343	557,559	39,043	54,108
	111年	2022	30,369,058	129,804	343,242	44,780	32,565
	112年	2023	29,523,875	125,725	313,336	51,289	14,246
	113年	2024	28,884,740	123,762	259,078	58,654	34,214
	114年	2025	27,515,417	125,923	273,451	55,622	22,714
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	105年	2016	45,297,026	63,340	421,167	117,210	23,351
	106年	2017	42,506,777	64,932	457,046	109,531	22,047
	107年	2018	48,987,468	72,753	496,643	31,917	51,334
	108年	2019	41,659,369	77,805	527,137	23,556	38,921
	109年	2020	48,576,285	88,808	561,016	29,706	39,226
	110年	2021	39,396,099	106,343	557,559	39,043	54,108
	111年	2022	30,291,504	129,804	343,242	44,780	32,565
	112年	2023	29,473,551	125,725	313,336	51,289	14,246
	113年	2024	28,847,415	123,762	259,078	58,587	34,214
	114年	2025	27,472,310	125,923	273,451	55,622	22,714
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	105年	2016	100.00	0.14	0.93	0.26	0.05
	106年	2017	100.00	0.15	1.07	0.26	0.05
	107年	2018	100.00	0.15	1.01	0.07	0.11
	108年	2019	100.00	0.19	1.26	0.06	0.09
	109年	2020	100.00	0.18	1.15	0.06	0.08
	110年	2021	100.00	0.27	1.42	0.10	0.14
	111年	2022	100.00	0.43	1.13	0.15	0.11
	112年	2023	100.00	0.43	1.06	0.17	0.05
	113年	2024	100.00	0.43	0.90	0.20	0.12
	114年	2025	100.00	0.46	1.00	0.20	0.08

資料來源：本局主計室

Source: The Accounting and Statistics Office of the Bureau.

**Table 3. Statistics of various types of Commodity Tax
in Previous Years**

Unit : NT\$1,000

Unit : NT\$1,000							
項目 Item	年度	CY	油氣類 Oil / Gas	電冰箱 Refrigerators	電視機 Television Sets	冷暖氣機 Air Conditioners	除濕機 Dehumidifiers
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	105年	2016	42,173,826	30,981	110	489,809	27,149
	106年	2017	39,696,069	28,633	207	438,153	13,234
	107年	2018	46,325,803	33,834	265	442,574	8,693
	108年	2019	39,123,467	2,367	154	356,548	-1,259
	109年	2020	46,226,951	-42,716	130	298,070	-13,557
	110年	2021	36,619,642	-42,870	11,567	276,780	-27,210
	111年	2022	27,961,956	-55,703	2,057	387,566	-15,205
	112年	2023	26,938,195	-69,890	762	501,392	-17,927
	113年	2024	26,463,558	-59,123	318	419,244	-13,920
	114年	2025	25,283,272	-31,462	1,106	401,637	-22,681
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	105年	2016	42,173,539	30,981	110	489,713	27,149
	106年	2017	39,696,069	28,633	207	437,744	13,234
	107年	2018	46,323,041	33,834	265	442,006	8,693
	108年	2019	39,123,467	2,367	154	356,162	-1,259
	109年	2020	46,226,951	-44,094	130	294,324	-13,729
	110年	2021	36,619,074	-45,946	11,567	269,435	-27,840
	111年	2022	27,961,956	-59,245	2,057	379,388	-16,248
	112年	2023	26,938,195	-72,837	762	491,482	-18,698
	113年	2024	26,463,558	-63,410	318	404,527	-14,743
	114年	2025	25,283,272	-36,812	1,106	381,681	-23,716
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	105年	2016	93.10	0.07	0.00	1.08	0.06
	106年	2017	93.39	0.07	0.00	1.03	0.03
	107年	2018	94.56	0.07	0.00	0.90	0.02
	108年	2019	93.91	0.01	0.00	0.85	0.00
	109年	2020	95.16	-0.09	0.00	0.62	-0.03
	110年	2021	92.95	-0.12	0.03	0.68	-0.07
	111年	2022	92.31	-0.20	0.01	1.25	-0.05
	112年	2023	91.40	-0.25	0.00	1.67	-0.06
	113年	2024	91.74	-0.22	0.00	1.40	-0.05
	114年	2025	92.03	-0.13	0.00	1.39	-0.09

表3.歷年各類貨物稅實徵統計(續1完)

單位:新臺幣千元

項目 Item	年度	CY	錄影機 Video Recorders	電唱機 Record Players	錄音機 Audio Recorders	音響組合 Stereophonic Systems	電烤箱 Electric Ovens
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	105年	2016	1,399	101	-18	21,507	18,174
	106年	2017	228	109	356	11,129	16,342
	107年	2018	198	69	288	8,931	21,481
	108年	2019	80	82	277	6,850	23,786
	109年	2020	175	20	37	7,497	25,650
	110年	2021	44	16	64	8,251	22,808
	111年	2022	607	44	168	12,342	32,214
	112年	2023	226	12	102	35,927	22,636
	113年	2024	216	385	91	34,807	12,673
	114年	2025	5	57	149	32,701	9,861
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	105年	2016	1,399	101	-18	21,507	18,174
	106年	2017	228	109	356	11,129	16,342
	107年	2018	198	69	288	8,931	21,481
	108年	2019	80	82	277	6,850	23,786
	109年	2020	175	20	37	7,497	25,650
	110年	2021	44	16	64	8,251	22,808
	111年	2022	607	44	168	12,342	32,214
	112年	2023	226	12	102	35,927	22,636
	113年	2024	216	385	91	34,807	12,673
	114年	2025	5	57	149	32,701	9,861
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	105年	2016	0.00	0.00	0.00	0.05	0.04
	106年	2017	0.00	0.00	0.00	0.03	0.04
	107年	2018	0.00	0.00	0.00	0.02	0.04
	108年	2019	0.00	0.00	0.00	0.02	0.06
	109年	2020	0.00	0.00	0.00	0.02	0.05
	110年	2021	0.00	0.00	0.00	0.02	0.06
	111年	2022	0.00	0.00	0.00	0.04	0.11
	112年	2023	0.00	0.00	0.00	0.12	0.08
	113年	2024	0.00	0.00	0.00	0.12	0.04
	114年	2025	0.00	0.00	0.00	0.12	0.04

**Table 3. Statistics of various types of Commodity Tax
in Previous Years (Cont.1 End)**

Unit : NT\$1,000

項目 Item	年度	CY	汽車 Automobiles	機車 Motorcycles			
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	105年	2016	169,493	1,790,716			
	106年	2017	90,860	1,587,729			
	107年	2018	113,709	1,382,958			
	108年	2019	136,031	1,368,660			
	109年	2020	223,477	1,229,312			
	110年	2021	320,157	1,493,801			
	111年	2022	407,764	1,084,857			
	112年	2023	430,847	1,176,997			
	113年	2024	582,070	968,713			
	114年	2025	421,764	941,298			
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	105年	2016	118,912	1,790,391			
	106年	2017	61,497	1,587,673			
	107年	2018	113,057	1,382,958			
	108年	2019	112,027	1,367,957			
	109年	2020	131,256	1,229,312			
	110年	2021	287,772	1,493,801			
	111年	2022	342,973	1,084,857			
	112年	2023	394,159	1,176,989			
	113年	2024	564,639	968,713			
	114年	2025	404,998	941,298			
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	105年	2016	0.26	3.95			
	106年	2017	0.14	3.74			
	107年	2018	0.23	2.82			
	108年	2019	0.27	3.28			
	109年	2020	0.27	2.53			
	110年	2021	0.73	3.79			
	111年	2022	1.13	3.58			
	112年	2023	1.34	3.99			
	113年	2024	1.96	3.36			
	114年	2025	1.47	3.43			

表4. 高雄市與全國歷年稅捐收入比較

單位:新臺幣百萬元

稅 別 Item of Tax	年度 CY	高雄 市(國稅) Kaohsiung City (National Tax Revenue)		全 國 National		比率(%) Rate (1)/(2)	
		實徵淨額 Net Tax Revenues (1)	增減率(%) Growth Rate	實徵淨額 Net Tax Revenues (2)	增減率(%) Growth Rate		
總 計 Grand Total	105年	2016	157,430	17.5	2,165,966	4.3	7.3
	106年	2017	172,791	9.8	2,195,944	1.4	7.9
	107年	2018	197,224	14.1	2,334,285	6.3	8.4
	108年	2019	197,364	0.1	2,416,639	3.5	8.2
	109年	2020	177,526	-10.1	2,342,606	-3.1	7.6
	110年	2021	206,883	16.5	2,815,853	20.2	7.3
	111年	2022	275,940	33.4	3,187,850	13.2	8.7
	112年	2023	252,185	-8.6	3,389,805	6.3	7.4
	113年	2024	259,026	2.7	3,690,730	8.9	7.0
	114年	2025	238,060	-8.1	3,753,529	1.7	6.3
營利事業所得稅 Profit-seeking Enterprise Income Tax	105年	2016	36,361	11.5	510,388	10.3	7.1
	106年	2017	34,842	-4.2	503,312	-1.4	6.9
	107年	2018	45,027	29.2	567,945	12.8	7.9
	108年	2019	56,966	26.5	647,911	14.1	8.8
	109年	2020	33,277	-41.6	477,052	-26.4	7.0
	110年	2021	44,690	34.3	701,845	47.1	6.4
	111年	2022	97,564	118.3	1,027,279	46.4	9.5
	112年	2023	80,242	-17.8	1,079,455	5.1	7.4
	113年	2024	77,712	-3.2	1,121,991	3.9	6.9
	114年	2025	64,796	-16.6	1,148,161	2.3	5.6
綜合所得稅 Individual Income Tax	105年	2016	28,275	5.4	495,972	4.6	5.7
	106年	2017	30,252	7.0	483,100	-2.6	6.3
	107年	2018	31,137	2.9	509,135	5.4	6.1
	108年	2019	31,168	0.1	500,903	-1.6	6.2
	109年	2020	28,550	-8.4	504,655	0.7	5.7
	110年	2021	31,073	8.8	530,189	5.1	5.9
	111年	2022	49,181	58.3	655,120	23.6	7.5
	112年	2023	47,157	-4.1	755,104	15.3	6.2
	113年	2024	47,370	0.5	829,091	9.8	5.7
	114年	2025	45,843	-3.2	873,672	5.4	5.2

說 明：全國稅收資料錄自財政部統計處編印之財政統計月報。

Explanation: Data of "National Tax Revenue" is from the monthly statistics of finance by Department of Statistics, Ministry Finance.

Table 4. Comparison between Kaohsiung Tax Revenue and National Tax Revenue

Unit : NT\$ Million

稅 別 Item of Tax	年度 CY		高 雄 市(國稅) Kaohsiung City (National Tax Revenue)		全 國 National		比率(%) Rate
			實徵淨額 Net Tax Revenues (1)	增減率(%) Growth Rate	實徵淨額 Net Tax Revenues (2)	增減率(%) Growth Rate	(1)/(2)
遺產及贈與稅 Estate and Gift Tax	105年	2016	2,473	3.0	47,515	45.1	5.2
	106年	2017	3,181	28.6	51,085	7.5	6.2
	107年	2018	2,713	-14.7	31,825	-37.7	8.5
	108年	2019	2,344	-13.6	34,926	9.7	6.7
	109年	2020	3,530	50.6	42,296	21.1	8.3
	110年	2021	3,195	-9.5	53,062	25.5	6.0
	111年	2022	4,550	42.4	57,614	8.6	7.9
	112年	2023	4,308	-5.3	61,853	7.4	7.0
	113年	2024	6,830	58.5	73,091	18.2	9.3
	114年	2025	6,918	1.3	71,051	-2.8	9.7
貨物稅 Commodity Tax	105年	2016	45,297	3.1	181,907	-0.7	24.9
	106年	2017	42,507	-6.2	178,467	-1.9	23.8
	107年	2018	48,988	15.2	180,111	0.9	27.2
	108年	2019	41,659	-15.0	176,878	-1.8	23.6
	109年	2020	48,576	16.6	170,224	-3.8	28.5
	110年	2021	39,396	-18.9	180,093	5.8	21.9
	111年	2022	30,292	-23.1	153,523	-14.8	19.7
	112年	2023	29,474	-2.7	164,255	7.0	17.9
	113年	2024	28,847	-2.1	161,268	-1.8	17.9
	114年	2025	27,472	-4.8	143,968	-10.7	19.1
證券交易稅 Securities Transaction Tax	105年	2016	4,460	-16.5	70,855	-13.6	6.3
	106年	2017	5,951	33.4	89,967	27.0	6.6
	107年	2018	6,788	14.1	101,171	12.5	6.7
	108年	2019	5,673	-16.4	91,205	-9.9	6.2
	109年	2020	9,819	73.1	150,632	65.2	6.5
	110年	2021	18,527	88.7	275,393	82.8	6.7
	111年	2022	10,497	-43.3	175,604	-36.2	6.0
	112年	2023	11,661	11.1	197,336	12.4	5.9
	113年	2024	15,601	33.8	288,063	46.0	5.4
	114年	2025	15,347	-1.6	292,813	1.6	5.2

表4. 高雄市與全國歷年稅捐收入比較(續1完)

單位:新臺幣百萬元

稅 別 Item of Tax	年度 CY		高雄 市(國稅) Kaohsiung City (National Tax Revenue)		全 國 National		比 率(%) Rate
			實徵淨額 Net Tax Revenues (1)	增減率(%) Growth Rate	實徵淨額 Net Tax Revenues (2)	增減率(%) Growth Rate	(1)/(2)
期貨交易稅 Futures Transaction Tax	105年	2016	109	-4.4	3,706	-2.0	2.9
	106年	2017	130	19.3	4,190	13.1	3.1
	107年	2018	175	34.6	6,100	45.6	2.9
	108年	2019	130	-25.7	4,695	-23.0	2.8
	109年	2020	227	74.6	7,536	60.5	3.0
	110年	2021	328	44.5	10,460	38.8	3.1
	111年	2022	315	-4.0	9,986	-4.5	3.2
	112年	2023	263	-16.5	8,068	-19.2	3.3
	113年	2024	404	53.6	12,801	58.7	3.2
	114年	2025	444	9.9	11,585	-9.5	3.8
菸酒稅 Tobacco and Alcohol Tax	105年	2016	1,887	26.7	45,627	3.3	4.1
	106年	2017	1,864	-1.2	50,235	10.1	3.7
	107年	2018	1,840	-1.3	69,603	38.6	2.6
	108年	2019	1,951	6.0	68,649	-1.4	2.8
	109年	2020	1,912	-2.0	71,472	4.1	2.7
	110年	2021	2,191	14.6	70,859	-0.9	3.1
	111年	2022	2,207	0.7	73,323	3.5	3.0
	112年	2023	2,348	6.4	69,629	-5.0	3.4
	113年	2024	2,095	-10.8	66,328	-4.7	3.2
	114年	2025	2,036	-2.8	65,940	-0.6	3.1
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	105年	2016	57	-70.2	2,826	-32.6	2.0
	106年	2017	24	-57.9	2,317	-18.0	1.0
	107年	2018	28	16.7	2,474	6.8	1.1
	108年	2019	11	-60.7	2,735	10.5	0.4
	109年	2020	70	536.4	2,654	-3.0	2.6
	110年	2021	100	42.9	3,616	36.2	2.8
	111年	2022	120	20.0	3,896	7.7	3.1
	112年	2023	138	15.0	5,513	41.5	2.5
	113年	2024	215	55.8	6,633	20.3	3.2
	114年	2025	142	-34.0	5,614	-15.4	2.5

說 明:菸酒稅不包括健康福利捐。

Explanation: The tobacco and alcohol tax excludes health and welfare surcharge on tobacco.

Table 4. Comparison between Kaohsiung Tax Revenue and National Tax Revenue (Cont.1 End)

Unit : NT\$ Million

稅 別 Item of Tax	年度	CY	高雄 市(國稅) Kaohsiung City (National Tax Revenue)		全 國 National		比率(%) Rate (1)/(2)
			實徵淨額 Net Tax Revenues (1)	增減率(%) Growth Rate	實徵淨額 Net Tax Revenues (2)	增減率(%) Growth Rate	
營業稅 Business Tax	105年	2016	38,512	82.7	354,609	5.6	10.9
	106年	2017	54,040	40.3	361,854	2.0	14.9
	107年	2018	60,528	12.0	390,935	8.0	15.5
	108年	2019	57,462	-5.1	394,749	1.0	14.6
	109年	2020	51,565	-10.3	410,589	4.0	12.6
	110年	2021	67,384	30.7	471,162	14.8	14.3
	111年	2022	81,214	20.5	514,027	9.1	15.8
	112年	2023	76,594	-5.7	533,506	3.8	14.4
	113年	2024	79,952	4.4	579,005	8.5	13.8
	114年	2025	75,062	-6.1	608,101	5.0	12.3

說 明：營業稅不包括金融保險營業稅。

Explanation: The business tax excludes financial enterprise business tax.

表5.歷年各項國稅納庫數統計

單位:新臺幣千元

年度及稅目別 CY & Item of Tax	總 計 Grand Total			本 年 度 Current Year				
	本年度 Current Year	以前年度 Previous Years	退還以前年度 Refund for Revenues of Previous Years	國 庫 National Treasury	直轄市庫 Municipality City Treasury	中央統籌 Distribution of Central Gov't	長照基金庫 Long-term Care Services Development Fund Treasury	住宅基金庫 Housing Fund
105年 2016	166,557,129	801,420	9,548,392	136,949,122	1,202,213	28,405,794	-	-
106年 2017	182,839,898	1,065,389	10,594,108	146,629,385	1,426,098	34,612,955	171,460	-
107年 2018	208,628,114	942,041	11,735,126	167,530,063	1,196,443	39,104,499	797,109	-
108年 2019	211,033,823	1,077,812	14,298,014	169,687,481	989,747	39,055,045	1,301,550	-
109年 2020	189,912,250	987,597	12,984,542	151,521,227	1,304,059	34,359,101	2,727,863	-
110年 2021	217,567,864	2,786,838	12,795,920	171,501,260	1,427,780	40,575,711	4,063,113	-
111年 2022	289,696,088	3,110,246	16,343,669	227,621,815	1,727,686	53,211,334	7,135,253	-
112年 2023	264,447,722	4,084,491	15,824,314	206,000,995	1,765,435	49,046,142	7,635,150	-
113年 2024	266,777,060	9,009,154	16,275,051	201,585,080	2,167,350	49,473,957	12,347,467	1,203,206
114年 2025	254,841,251	5,949,077	22,041,034	191,228,397	2,456,966	48,342,092	10,616,985	2,196,811
營利事業所得稅 Profit-seeking Enterprise Income Tax	61,250,689	5,131,219	1,586,063	50,921,450	-	6,125,070	3,363,335	840,834
綜 合 所 得 稅 Individual Income Tax	54,335,264	141,074	8,633,446	42,121,843	-	5,433,530	5,423,914	1,355,977
遺產及贈與稅 Estate and Gift Tax	6,484,011	391,614	11,781	2,332,174	2,341,070	-	1,810,767	-
貨 物 稅 Commodity Tax	27,511,651	3,766	43,107	24,760,486	-	2,751,165	-	-
證 券 交 易 稅 Securities Transaction Tax	15,346,704	-	-	15,346,704	-	-	-	-
期 貨 交 易 稅 Futures Transaction Tax	443,909	-	-	443,909	-	-	-	-
菸 酒 稅 Tobacco and Alcohol Tax	2,035,919	79	-	1,613,568	-	403,392	18,959	-
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	141,378	1,117	-	141,378	-	-	-	-
營 業 稅 Business Tax	86,672,508	153,467	11,764,054	53,043,573	-	33,628,935	-	-
罰 金 罰 鍰 Fines	370,544	126,741	2,583	370,544	-	-	-	-
其他 other	248,674	-	-	132,768	115,896	-	10	-

資料來源:本局主計室

Table 5. Statistics of Each Category of National Tax Forwarded to the Treasury in Previous Years

Unit : NT\$1,000

以 前 年 度 Previous Years					退 還 以 前 年 度 歲 入 款 Refund for Revenues of Previous Years				
國 庫 National Treasury	直轄市庫 Municipality City Treasury	中央統籌 Distribution of Central Gov't	長照基金庫 Long-term Care Services Development Fund Treasury	住宅基金庫 Housing Fund	國 庫 National Treasury	直轄市庫 Municipality City Treasury	中央統籌 Distribution of Central Gov't	長照基金庫 Long-term Care Services Development Fund Treasury	住宅基金庫 Housing Fund
655,379	68,377	77,664	-	-	7,344,714	7,423	2,196,255	-	-
809,505	186,789	67,685	1,410	-	8,001,403	6,251	2,584,502	1,952	-
766,245	76,848	90,557	8,391	-	8,885,343	5,366	2,842,728	1,689	-
801,303	137,500	94,221	44,788	-	10,780,834	13,816	3,492,966	10,398	-
643,124	137,361	74,962	132,150	-	9,956,650	1,767	3,007,026	19,099	-
2,172,741	134,796	268,795	210,506	-	10,012,259	4,118	2,749,531	30,012	-
2,313,024	152,150	310,655	334,417	-	12,330,641	4,314	3,870,860	137,854	-
2,997,117	119,077	423,932	544,365	-	12,006,199	6,036	3,589,602	222,477	-
6,832,331	308,420	831,623	980,066	56,714	12,491,139	6,540	3,474,401	302,971	-
4,145,603	137,619	587,171	887,041	191,643	15,989,596	5,538	5,590,714	364,290	90,896
3,718,331	-	513,123	719,812	179,953	1,427,457	-	158,606	-	-
68,136	-	14,109	47,139	11,690	7,315,621	-	863,344	363,585	90,896
133,905	137,619	-	120,090	-	5,538	5,538	-	705	-
3,389	-	377	-	-	38,796	-	4,311	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
63	-	16	-	-	-	-	-	-	-
1,117	-	-	-	-	-	-	-	-	-
93,921	-	59,546	-	-	7,199,601	-	4,564,453	-	-
126,741	-	-	-	-	2,583	-	-	-	-
-	-	-	-	-	-	-	-	-	-

Source: The Accounting and Statistics Office of the Bureau.

表6. 財政部所屬國稅局各項國稅實徵情形比較

中華民國114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	3,202,028,722	100.00	3,220,903,945	100.00
營利事業所得稅 Profit-seeking Enterprise Income Tax	1,180,034,444	100.00	1,148,160,544	100.00
綜合所得稅 Individual Income Tax	867,255,111	100.00	873,671,853	100.00
遺產及贈與稅 Estate and Gift Tax	33,038,000	100.00	71,051,624	100.00
貨物稅 Commodity Tax	169,476,667	100.00	143,967,687	100.00
證券交易稅 Securities Transaction Tax	269,376,000	100.00	292,812,651	100.00
期貨交易稅 Futures Transaction Tax	9,013,000	100.00	11,585,170	100.00
菸酒稅 Tobacco and Alcohol Tax	41,477,500	100.00	65,940,104	100.00
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	6,534,000	100.00	5,614,241	100.00
營業稅 Business Tax	625,824,000	100.00	608,100,068	100.00
金融保險營業稅 Financial Enterprises Business Tax	-	-	7,835,496	100.00
健康福利捐 Health and Welfare Surcharge on Tobacco	-	-	26,579,532	100.00
稅目別 Tax of Item	財政部中區國稅局 National Taxation Bureau of the Central Area, Ministry of Finance			
	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計 Total	391,104,512	12.21	358,574,761	11.13
營利事業所得稅 Profit-seeking Enterprise Income Tax	133,697,902	11.33	110,540,703	9.63
綜合所得稅 Individual Income Tax	90,801,610	10.47	86,117,229	9.85
遺產及贈與稅 Estate and Gift Tax	5,585,000	16.91	10,129,249	14.26
貨物稅 Commodity Tax	36,929,000	21.79	29,920,884	20.78
證券交易稅 Securities Transaction Tax	30,724,000	11.41	27,276,699	9.32
期貨交易稅 Futures Transaction Tax	367,000	4.07	440,382	3.80
菸酒稅 Tobacco and Alcohol Tax	9,731,000	23.46	11,851,292	17.97
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	2,708,000	41.45	1,457,460	25.96
營業稅 Business Tax	80,561,000	12.87	80,840,862	13.29
金融保險營業稅 Financial Enterprises Business Tax	-	-	759,698	9.70
健康福利捐 Health and Welfare Surcharge on Tobacco	-	-	4,319,179	16.25

資料來源：各地國稅局資料編製。

說明：本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

Table 6. Comparison of Each Category of National Tax Actually Levied by National Tax Administration of the Ministry of Finance

CY2025

Unit : NT\$1,000

財政部臺北國稅局 National Taxation Bureau of Taipei, Ministry of Finance				財政部北區國稅局 National Taxation Bureau of the Northern Area, Ministry of Finance			
預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
1,286,454,899	40.18	1,289,561,468	40.04	1,075,610,509	33.59	1,165,280,953	36.18
429,414,534	36.39	364,922,066	31.78	474,727,857	40.23	563,188,359	49.05
375,868,365	43.34	383,636,752	43.91	302,845,485	34.92	320,709,729	36.71
13,088,000	39.62	30,711,181	43.22	9,308,000	28.17	19,057,082	26.82
-	-	-346,490	-0.24	99,804,667	58.89	85,011,059	59.05
159,630,000	59.26	194,118,750	66.29	45,585,000	16.92	41,591,140	14.20
8,021,000	88.99	10,381,447	89.61	251,000	2.79	227,101	1.96
25,000	0.06	22,854	0.03	17,623,500	42.49	24,025,090	36.44
9,000	0.14	13,365	0.24	3,597,000	55.05	3,986,791	71.01
300,399,000	48.00	306,101,543	50.34	121,868,000	19.47	107,484,600	17.68
-	-	5,263,148	67.17	-	-	1,061,652	13.55
-	-	-	-	-	-	6,841,668	25.74

財政部南區國稅局 National Taxation Bureau of the Southern Area, Ministry of Finance				高雄國稅局 National Taxation Bureau of Kaohsiung, Ministry of Finance			
預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
161,407,412	5.04	169,426,388	5.26	287,451,390	8.98	238,060,375	7.39
48,735,422	4.13	44,713,571	3.90	93,458,729	7.92	64,795,845	5.64
40,760,990	4.70	37,365,251	4.28	56,978,661	6.57	45,842,892	5.25
2,433,000	7.36	4,235,812	5.96	2,624,000	7.94	6,918,300	9.74
3,051,000	1.80	1,909,924	1.33	29,692,000	17.52	27,472,310	19.08
16,533,000	6.14	14,479,358	4.95	16,904,000	6.27	15,346,704	5.24
88,000	0.98	92,331	0.80	286,000	3.17	443,909	3.83
11,962,000	28.84	28,004,869	42.47	2,136,000	5.15	2,035,999	3.09
46,000	0.70	14,130	0.25	174,000	2.66	142,495	2.54
37,798,000	6.04	38,611,142	6.35	85,198,000	13.62	75,061,921	12.34
-	-	305,563	3.90	-	-	445,435	5.68
-	-	15,399,725	57.94	-	-	18,960	0.07

Sources: National Taxation Bureaus of Ministry of Finance.

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

表7. 促進產業升級條例減免稅額
Table 7. Tax Reductions Due to Implementation
of Statute for Upgrading Industries

Unit : NT\$1,000
單位:新臺幣千元

年 度 CY	合 計 Total	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	其 他 Others
105年 2016	4,368,186	3,382,533	-	985,653
106年 2017	3,632,716	2,969,368	-	663,348
107年 2018	1,772,831	1,768,919	-	3,912
108年 2019	871,092	684,455	-	186,637
109年 2020	16,702	16,702	-	-
110年 2021	8,565	7,412	-	1,153
111年 2022	-	-	-	-
112年 2023	-	-	-	-
113年 2024	-	-	-	-
114年 2025	-	-	-	-

資料來源：本局營所稅組、綜所遺贈稅組

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

表7. 促進產業升級條例減免稅額（續1）

民國114年度

單位：新臺幣千元

稅目別 Tax Item		促進產業 升級條例 Implementation of Statute for Upgrading Industries	減 免 項 目 Items of Reduction
所得稅 Income Tax	營利事業 所得稅 Profit-seeking Enterprise Income Tax	第5條 Article 5	1.研究發展、實驗或品質檢驗用之儀器設備按2年加速折舊。 1.Accelerated depreciation of research & development, experiment, or quality test equipment by two years.
			2.節省能源或利用新及淨潔能源之機器設備，按2年加速折舊。 2.Accelerated depreciation of energy-conserving or clean energy-usage machinery and equipment by two years.
		第6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。 1.Investment Tax Credit for domestic-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			2.國外產製自動化或溫室氣體排放量減量設備投資抵減。 2.Investment Tax Credit for foreign-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			3.自動化或溫室氣體排放量減量技術投資抵減。 3.Investment Tax Credit for automation production technology or technology used for reduction of greenhouse gas emissions.
			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。 4.Investment Tax Credit for domestic-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			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。 5.Investment Tax Credit for foreign-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			6.資源回收、防治污染或工業用水再利用技術投資抵減。 6.Investment Tax Credit for technology used for reclamation of resources, pollution control, or recycling of industrial used water.
			7.國內產製新及淨潔能源、節約能源設備投資抵減。 7.Investment Tax Credit for domestic-made equipment used for employing new and clean energy, energy conservation.
			8.國外產製新及淨潔能源、節約能源設備投資抵減。 8.Investment Tax Credit for foreign-made equipment used for employing new and clean energy, energy conservation.
			9.新及淨潔能源、節約能源技術投資抵減。 9.Investment Tax Credit for technology used for employing new and clean energy, energy conservation.
			10.國內產製提高能源使用效率設備投資抵減。 10.Investment Tax Credit for domestic-made equipment used for upgrading energy efficiency.
			11.國外產製提高能源使用效率設備投資抵減。 11.Investment Tax Credit for foreign-made equipment used for upgrading energy efficiency.
			12.提高能源使用效率技術投資抵減。 12.Investment Tax Credit for technology used for upgrading energy efficiency.
			13.研究與發展投資抵減。 13.Investment Tax Credit for research and development.
			14.人才培訓投資抵減。 14.Investment Tax Credit for human resource training.
			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)。 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.)
		第7條 Article 7	促進產業區域均衡發展，按其投資總額20%內，抵減營利事業所得稅。 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.
		第9條 (或修正前第8條之1) Article 9 (or Article 8-1 before the amendments)	1.重要科技事業5年免稅。 1.5-year duty exemption of important technology enterprise.
			2.重要投資事業5年免稅。 2.5-year duty exemption of important investment enterprise.
			3.新興重要策略性產業5年免稅。 3.5-year duty exemption of newly emerging, important and strategic industry.
		第9條之2 Article 9-2	製造業及其相關技術服務業5年免稅。 5-year duty exemption of manufacturing and its related service industry.

資料來源：本局營所稅組、綜所遺贈稅組

**Table 7. Tax Reductions Due to Implementation of
Statute for Upgrading Industries(Cont.1)**

CY2025

Unit : NT\$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初 尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘 應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
-	-			
-	-			
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-	-	-
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-	-	-
-			-	
-	-			
-	-			

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

表7. 促進產業升級條例減免稅額（續2完）

		民國114年度		單位：新臺幣千元
稅目別 Tax Item		促進產業 升級條例 Implementation of Statute for Upgrading Industries	減 免 項 目 Items of Reduction	
所得稅 Income Tax	營利事業 所得稅 Profit-seeking Enterprise Income Tax	第10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)。 Transfer duty exemption. (permitted duty-exemption equipment which supports other emerging important strategic industry.)	
		第12條 Article 12	國外投資損失準備。 Foreign investment loss preparation.	
		第13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。 For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.	
		第14條之1 Article 14-1	物流配送中心免稅。 Duty exemption of logistics and distribution centers.	
		第15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。 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.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。 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.	
		第18條 Article 18	資產重估增值免稅。 Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.	
		第19條 Article 19	股票溢價轉公積免稅。 Exempted from corporate income tax for the premium on stock when it is used for company reserve.	
		第70條之1 Article 70-1	營運總部免稅。 Exempted from corporate income tax for establishing operation headquarters.	
		小 計 Sub-Total		
	綜合所得稅 Individual Income Tax	第11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。 Where a patent right is provided or sold, fifty percent (50%) tax exemption will be given to the royalty or income.	
		第13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。 For a non-resident individual who receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.	
		小 計 Sub-Total		
	其他所得稅 Other Income Tax	第8條 Article 8	1.新興重要策略性產業股東投資抵減。 1.Investment Tax Credit for shareholders of newly emerging, important and strategic industries.	
			2.重要科技事業股東投資抵減。 2.Investment Tax Credit for shareholders of important technology enterprises.	
			3.重要投資事業股東投資抵減。 3.Investment Tax Credit for shareholders of important investment enterprises.	
			4.創業投資事業股東投資抵減。 4.Investment Tax Credit for shareholders of venture capital enterprises.	
		修正前第16條 Article 16 (before the amendments)	股東投資取得股票緩課所得稅。 Tax deferral for shares obtained by shareholders through investment.	
		修正前第17條 Article 17 (before the amendments)	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。 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.員工紅利轉增資取得之股票緩課所得稅。 2.Tax deferral is allowed for shares obtained by employees through capital increment from employee bonus.	
		第19條之1 Article 19-1	員工紅利轉作增資，取得新股以面額課徵所得稅。 New shares obtained by employees through capital increment from employee bonus shall be levied by par value.	
		小 計 Sub-Total		

**Table 7. Tax Reductions Due to Implementation of Statute for
Upgrading Industries(Cont.2 End)**

CY2025

Unit : NT\$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初 尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘 應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
-	-		-	
-	-			
-	-			
-	-		-	
-		-	-	-
-	-		-	
-	-		-	
-	-		-	
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
		-		
		-		
-		-	-	-
		-		
-	-			
-	-			
-	-			
-	-	-	-	-

表8. 產業創新條例減免稅額

民國 114 年度

單位：新臺幣千元

行 業 別 (大類 / 中類)		研究發展支出適用投資抵減稅額情形		
		核定件數 Number of Cases	研究發展支出 R&D Expense	可抵減稅額 Deductable Tax
總 計		75	7,700,664	1,139,368
C 製造業		67	7,635,984	1,125,470
Manufacturing				
08	食品及飼品製造業 Manufacture of Food Products and Prepared Animal Feeds	1	-	-
18	化學材料及肥料製造業 Manufacture of Chemical Material and Fertilizers	12	1,044,906	170,300
19	其他化學製品製造業 Manufacture of Other Chemical Products	4	208,858	32,328
22	塑膠製品製造業 Manufacture of Plastics Products	1	193,916	29,087
23	非金屬礦物製品製造業 Manufacture of Other Non-metallic Mineral Products	1	4,864	730
24	基本金屬製造業 Manufacture of Basic Metals	4	590,771	90,522
25	金屬製品製造業 Manufacture of Fabricated Metal Products	4	52,759	7,914
26	電子零組件製造業 Manufacture of Electronic Parts and Components	26	4,217,932	628,112
29	機械設備製造業 Manufacture of Machinery and Equipment	5	310,880	26,095
31	其他運輸工具及其零件製造業 Manufacture of Other Transport Equipment and Parts	7	795,788	110,208
33	其他製造業 Other Manufacturing	2	215,310	30,174
F 營建工程業		1	24,893	3,734
Construction				
43	專門營造業 Specialized Construction Activities	1	24,893	3,734
G 批發及零售業		1	5,000	750
Wholesale and Retail Trade				
45-46	批發業 Wholesale Trade	1	5,000	750
H 運輸及倉儲業		1	1,049	157
Transportation and Storage				
49	陸上運輸業 Land Transport	1	1,049	157
I 住宿及餐飲業		1	24,887	3,733
Accommodation and Food Service Activities				
56	餐飲業 Food and Beverage Service Activities	1	24,887	3,733
K 電信及資訊服務業		1	7,144	1,072
Telecommunications, Computer Programming, Consultancy, Computing Infrastructure, and Other Information Service Activities				
62	電腦程式設計、諮詢及相關服務業 Computer Programming, Consultancy and Related Activities	1	7,144	1,072
N 專業、科學及技術服務業		3	1,707	4,452
Professional, Scientific and Technical Activities				
70	企業總管理機構及管理顧問業 Activities of Head Offices; Management Consultancy Activities	1	103	15
71	建築、工程服務及技術檢測、分析服務業 Architecture and Engineering Activities; Technical Testing and Analysis	1	1,604	241
74	專門設計業 Specialized Design Activities	1	-	4,196

資料來源：本局營所稅組

**Table 8. Tax Reductions Due to Implementation of Statute
for Industrial Innovation**

CY2025

Unit : NT\$1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			
核定減免所得額 Income Reduction of Verified		核定抵減稅額 Tax Deducted	
		實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘 應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
-	999,981	868,105	131,876
-	991,187	859,311	131,876
-	-	-	-
-	144,883	141,690	3,193
-	26,586	26,586	-
-	29,087	29,087	-
-	730	730	-
-	71,046	71,046	-
-	7,914	7,914	-
-	598,713	479,600	119,113
-	18,589	9,019	9,570
-	67,709	67,709	-
-	25,930	25,930	-
-	3,734	3,734	-
-	3,734	3,734	-
-	750	750	-
-	750	750	-
-	157	157	-
-	157	157	-
-	3,733	3,733	-
-	3,733	3,733	-
-	164	164	-
-	164	164	-
-	256	256	-
-	15	15	-
-	241	241	-
-	-	-	-

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

表9. 查(核)定開徵數、未徵數情形表

		114年度				單位：件、新臺幣千元		
類別	年度	項目 Item	查(核)定開徵數 Opening Collection for Assessed (Verified)		實徵數 Tax Collected		減免註銷數 Cancelled	
			(1)		(2)		(3)	
		稅目別 Tax of Item	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件	本年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	21,416	18,823,940	17,428	2,903,468	218	4,658,366
		綜合所得稅 Individual Income Tax	70,442	2,339,844	61,017	1,649,402	4,948	244,046
		遺產稅 Estate Tax	1,493	4,781,556	1,418	4,393,981	28	22,199
		贈與稅 Gift Tax	2,485	2,272,790	2,388	2,099,708	57	37,546
		貨物稅 Commodity Tax	152	1,149	146	918	2	9
		菸酒稅 Tobacco and Alcohol Tax	11	1,563	4	375	2	77
		證券交易稅 Securities Transactions Tax	-	-	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-
		營業稅 Business Tax	107,648	1,390,680	102,114	837,557	473	95,052
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-
		小計 Subtotal	203,647	29,611,521	184,515	11,885,410	5,728	5,057,295
		Cases of Taxes	以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	31,531	10,258,826	16,579	5,131,261
綜合所得稅 Individual Income Tax	24,880			1,997,161	8,503	138,004	21	11,121
遺產稅 Estate Tax	257			1,115,606	225	356,788	2	-2,918
贈與稅 Gift Tax	136			376,174	87	79,604	3	7,267
貨物稅 Commodity Tax	121			14,002	98	3,766	-	-
菸酒稅 Tobacco and Alcohol Tax	154			346,043	30	79	-	-
證券交易稅 Securities Transactions Tax	-			-	-	-	-	-
期貨交易稅 Futures Transactions Tax	-			-	-	-	-	-
營業稅 Business Tax	32,839			2,574,715	9,325	153,377	10	31,660
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	191			146,594	75	1,117	-	-
小計 Subtotal	90,109			16,829,121	34,922	5,863,995	38	54,084
合計 Total	293,756			46,440,643	219,437	17,749,405	5,766	5,111,379
罰鍰案件	Cases of Fines	本年度 Current Year	10,075	718,748	8,489	288,757	36	24,091
		以前年度 Previous Year	11,808	5,494,815	2,710	80,042	46	62,354
		合計 Total	21,883	6,213,564	11,199	368,800	82	86,445
總計	Grand Total	本年度 Current Year	213,722	30,330,270	193,004	12,174,167	5,764	5,081,386
		以前年度 Previous Year	101,917	22,323,937	37,632	5,944,038	84	116,438
		合計 Total	315,639	52,654,206	230,636	18,118,204	5,848	5,197,824

資料來源：本局徵收及資訊組

**Table 9. The Management of Opening Collection for
Assessed (Verified) and of Tax Not Collected**

CY2025

Unit : Case ; NT\$1,000

逾徵收期限數 Overdue		逾執行期間數 Exceeded Compulsory Execution Period		逾核課期限數 Excess Assessment		未徵數餘額 Balance of Tax Not Collected	
(4)		(5)		(6)		(7)=(1)-(2)-(3)-(4)- (5)-(6)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
-	-	-	-	-	-	3,770	11,262,105
-	-	-	-	-	-	4,477	446,396
-	-	-	-	-	-	47	365,375
-	-	-	-	-	-	40	135,537
-	-	-	-	-	-	4	222
-	-	-	-	-	-	5	1,110
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,061	458,071
-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,404	12,668,817
1	71	580	350,496	2	219	14,367	4,769,826
5	0	958	76,597	4	142	15,389	1,771,297
-	-	-	-	-	-	30	761,737
-	-	3	1,476	-	-	43	287,827
-	-	3	3,168	-	-	20	7,068
-	-	19	16,080	-	-	105	329,884
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6	1	715	308,053	1	1	22,782	2,081,624
-	-	-	-	-	-	116	145,477
12	72	2,278	755,869	7	362	52,852	10,154,740
12	72	2,278	755,869	7	362	66,256	22,823,557
-	-	-	-	-	-	1,550	405,900
1	0	534	330,112	-	-	8,517	5,022,307
1	0	534	330,112	-	-	10,067	5,428,207
-	-	-	-	-	-	14,954	13,074,717
13	72	2,812	1,085,981	7	362	61,369	15,177,047
13	72	2,812	1,085,981	7	362	76,323	28,251,764

Source: Collection and Information Management Division of the Bureau.

表9. 查(核)定開徵數、未徵數情形表(續1)

114年度

單位：件、新臺幣千元

類別	年度	項目 Item	未徵數餘額			
			繳款書未送達未徵數 Have Not Been Served the Payment Notice (8)		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment (9)	
			件數 No.	金額 Amount	件數 No.	金額 Amount
Category	Year	稅目別 Tax of Item				
本稅案件	本年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	44	16,437	121	19,945
		綜合所得稅 Individual Income Tax	141	21,484	252	26,882
		遺產稅 Estate Tax	-	-	38	351,255
		贈與稅 Gift Tax	-	-	34	134,852
		貨物稅 Commodity Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-
		證券交易稅 Securities Transactions Tax	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-
		營業稅 Business Tax	95	12,422	385	20,847
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-
		小計 Subtotal	280	50,343	830	553,783
	以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	4	899	6	476
		綜合所得稅 Individual Income Tax	4	78	10	1,328
		遺產稅 Estate Tax	-	-	2	1,109
		贈與稅 Gift Tax	-	-	-	-
		貨物稅 Commodity Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-
		證券交易稅 Securities Transactions Tax	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-
		營業稅 Business Tax	12	1,627	1	86
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-
		小計 Subtotal	20	2,604	19	2,998
		合計 Total	300	52,947	849	556,781
罰鍰案件	Cases of Fines	本年度 Current Year	94	1,829	105	10,899
		以前年度 Previous Year	2	133	2	48
		合計 Total	96	1,962	107	10,948
總計	Grand Total	本年度 Current Year	374	52,173	935	564,682
		以前年度 Previous Year	22	2,737	21	3,047
		合計 Total	396	54,910	956	567,729

**Table 9. The Management of Opening Collection for
Assessed (Verified) and of Tax Not Collected (Cont.1)**

CY2025

Unit : Case : NT\$1,000

Balance of Tax Not Collected							
行政救濟未徵數 Administrative Remedies (10)		分期繳納未徵數 Pay by Stages (11)		特殊原因未徵數 Special Reason (12)		欠稅數 Tax in Arrears (13)	
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	887	1,811	10,747,218	11	807	1,781	476,811
22	86,730	102	81,037	6	63	3,954	230,199
-	-	5	6,041	-	-	4	8,079
-	-	1	291	-	-	5	393
-	-	1	187	-	-	3	35
-	-	-	-	-	-	5	1,110
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6	25,986	86	53,084	12	2	4,477	345,728
-	-	-	-	-	-	-	-
30	113,604	2,006	10,887,859	29	872	10,229	1,062,357
17	36,047	505	1,716,788	34	1,223	13,801	3,014,393
11	35,045	38	22,328	25	1,846	15,301	1,710,672
-	-	7	93,552	-	-	21	667,076
-	-	5	1,014	-	-	38	286,813
-	-	1	4,473	-	-	19	2,594
-	-	-	-	-	-	105	329,884
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4	1,738	60	11,337	36	273	22,669	2,066,563
-	-	-	-	-	-	116	145,477
32	72,830	616	1,849,493	95	3,342	52,070	8,223,473
62	186,433	2,622	12,737,352	124	4,214	62,299	9,285,829
37	126,716	38	15,783	1	0	1,275	250,672
27	40,643	37	8,715	8	893	8,441	4,971,875
64	167,358	75	24,499	9	893	9,716	5,222,547
67	240,319	2,044	10,903,642	30	872	11,504	1,313,029
59	113,472	653	1,858,208	103	4,235	60,511	13,195,347
126	353,791	2,697	12,761,850	133	5,107	72,015	14,508,376

表9. 查(核)定開徵數、未徵數情形表(續2完)

		114年度						單位：件、新臺幣千元	
類別	年度	項目 Item	未徵餘額						
			欠數稅						
			送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period (14)		待移送執行 Pending for Compulsory Execution (15)		移送執行未結 Pending Case Under Compulsory Execution (16)		
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
Category	Year	稅目別 Tax of Item							
本稅案件	本年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	135	109,463	606	76,733	712	273,944	
		綜合所得稅 Individual Income Tax	183	25,676	159	20,414	3,532	181,457	
		遺產稅 Estate Tax	1	1,096	2	6,922	1	61	
		贈與稅 Gift Tax	-	-	-	-	5	393	
		貨物稅 Commodity Tax	1	32	-	-	1	2	
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-	5	1,110	
		證券交易稅 Securities Transactions Tax	-	-	-	-	-	-	
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-	
		營業稅 Business Tax	808	14,880	494	61,711	2,641	262,641	
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	
		小計 Subtotal	1,128	151,147	1,261	165,781	6,897	719,608	
		以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	7	481	2	66	1,725	884,325
	綜合所得稅 Individual Income Tax		-	-	10	34	1,088	712,960	
	遺產稅 Estate Tax		-	-	-	-	6	592,991	
	贈與稅 Gift Tax		-	-	-	-	8	63,853	
	貨物稅 Commodity Tax		-	-	-	-	1	208	
	菸酒稅 Tobacco and Alcohol Tax		-	-	-	-	21	204,833	
	證券交易稅 Securities Transactions Tax		-	-	-	-	-	-	
	期貨交易稅 Futures Transactions Tax		-	-	-	-	-	-	
	營業稅 Business Tax		-	-	-	-	1,954	567,162	
	特種貨物及勞務稅 Specifically Selected Goods and Services Tax		-	-	-	-	15	79,597	
	小計 Subtotal		7	481	12	100	4,818	3,105,928	
	合計 Total	1,135	151,628	1,273	165,881	11,715	3,825,536		
罰鍰案件	Cases of Fines	本年度 Current Year	203	38,211	95	15,270	867	189,160	
		以前年度 Previous Year	-	-	2	27,300	934	1,680,974	
		合計 Total	203	38,211	97	42,570	1,801	1,870,134	
總計	Grand Total	本年度 Current Year	1,331	189,358	1,356	181,051	7,764	908,768	
		以前年度 Previous Year	7	481	14	27,400	5,752	4,786,902	
		合計 Total	1,338	189,839	1,370	208,451	13,516	5,695,670	

**Table 9. The Management of Opening Collection for
Assessed (Verified) and of Tax Not Collected (Cont.2 End)**

CY2025

Unit : Case : NT\$1,000

Balance of Tax Not Collected									
Tax in Arrears									
取得執行憑證Execution Certificate						移送執行結(銷)案 Case Closed Under Compulsory Execution (20)		無法執行欠稅數 Unable to Carry out Compulsory Execution (21)	
未逾徵收期間 Not Yet Exceeded Collection Period (17)	已逾徵收期間惟未逾執行 期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period (18)			小 計 Subtotal (19)=(17)+(18)					
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
328	16,671	-	-	328	16,671	-	-	-	-
80	2,652	-	-	80	2,652	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1	2	-	-	1	2	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
534	6,496	-	-	534	6,496	-	-	-	-
-	-	-	-	-	-	-	-	-	-
943	25,821	-	-	943	25,821	-	-	-	-
2,668	215,952	9,398	1,913,570	12,066	2,129,521	1	-	-	-
2,403	84,636	11,797	913,043	14,200	997,679	3	0	-	-
-	-	15	74,085	15	74,085	-	-	-	-
4	661	26	222,298	30	222,959	-	-	-	-
7	461	11	1,925	18	2,386	-	-	-	-
5	378	79	124,672	84	125,050	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
6,406	167,540	14,303	1,331,861	20,709	1,499,401	6	0	-	-
3	6,942	98	58,938	101	65,880	-	-	-	-
11,496	476,569	35,727	4,640,393	47,223	5,116,963	10	1	-	-
12,439	502,390	35,727	4,640,393	48,166	5,142,784	10	1	-	-
110	8,031	-	-	110	8,031	-	-	-	-
1,485	152,236	6,008	3,111,364	7,493	3,263,600	12	1	-	-
1,595	160,268	6,008	3,111,364	7,603	3,271,632	12	1	-	-
1,053	33,852	-	-	1,053	33,852	-	-	-	-
12,981	628,806	41,735	7,751,758	54,716	8,380,563	22	1	-	-
14,034	662,658	41,735	7,751,758	55,769	8,414,415	22	1	-	-

表 10. 違章漏稅案件處理及財務罰鍰執行情形表

114年度

單位：新臺幣元

稅目別 Item of Tax	受理情形			本 期 審 理 情 形							本 期 繳 納 及 移 送 情 形					
	Cases Accepted			Interrogated in This Term							Fine Paid and Transferred to Administrative Enforcement Agency in This Term					
	合計	上期未 結件數	本期受 理件數	依法免 議件數	依法免 罰件數	依法併 案件數	依法註 銷件數	處 罰		未結 件數	合 計		自 行 繳 納		移 送 執 行	
								Fined			Total		Paid Voluntarily		Transferred to Execute	
								件數	金 額		件數	金 額	件數	金 額	件數	金 額
Total	No. of Pending of Last Term	No. of Accepted in This Term	No. of Not Indict- able by Law	No. of Fine Free	No. of Consoli- dated	No. of Cancelled	No.	Amount	No. of Pending	No.	Amount	No.	Amount	No.	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
總計 Grand Total	14,361	134	14,227	1,096	3,049	-	18	9,936	707,309,691	262	9,823	693,741,401	7,857	291,334,382	1,966	402,407,019
營利事業 所得稅 Profit-seeking Enterprise Income Tax	1,215	27	1,188	9	13	-	5	1,169	80,612,114	19	1,124	83,271,210	944	58,498,743	180	24,772,467
綜合所 得稅 Individual Income Tax	6,665	43	6,622	30	130	-	6	6,390	248,766,032	109	6,289	214,779,924	4,963	88,567,210	1,326	126,212,714
遺產稅 Estate Tax	14	1	13	-	-	-	-	12	4,245,529	2	16	5,213,604	15	3,801,365	1	1,412,239
贈與稅 Gift Tax	11	-	11	-	-	-	1	9	2,599,402	1	6	979,473	6	979,473	-	-
貨物稅 Commodity Tax	7	-	7	-	1	-	-	4	2,043,811	2	6	2,078,525	6	2,078,525	-	-
證券交 易稅 Securities Transaction Tax	1	-	1	-	-	-	-	1	294,354	-	1	294,354	1	294,354	-	-
期貨交 易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax	5	-	5	-	1	-	-	3	332,025	1	2	317,025	1	18,360	1	298,665
特種貨物及 勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	4	2,907,092	-	-	4	2,907,092
營業稅 Business Tax	6,443	63	6,380	1,057	2,904	-	6	2,348	368,416,424	128	2,375	383,900,194	1,921	137,096,352	454	246,803,842

資料來源：本局徵收及資訊組

Table 10. The Execution of Cases of Tax Omission and Punitive Fines

CY2025

Unit : NT\$1

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	
		合計 Total		移 送 繳 納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤 案 Withdrawn		退 案 Rejected		結 案 Closed					
		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
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
617	416,557,288	1,741	316,639,492	868	76,528,150	865	239,981,036	1	129,799	-	-	7	507	-40	-24,129,433	2,115	1,962,884,182
107	29,411,400	194	26,310,834	74	3,245,179	120	23,065,655	-	-	-	-	-	-	2	-395,399	249	88,794,421
285	57,835,175	1,123	103,778,952	605	14,588,942	510	89,059,704	1	129,799	-	-	7	507	-27	-1,216,032	1,290	241,958,925
3	10,546,247	2	7,482,955	-	1,010,115	2	6,472,840	-	-	-	-	-	-	-	-	3	637,885,267
1	10,619	1	2,359,626	-	2,340,816	1	18,810	-	-	-	-	-	-	-	-	3	78,772,396
3	31,715,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	83,277
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	27,693,578	1	28,277	-	18,277	1	10,000	-	-	-	-	-	-	-	-	12	204,537,044
-	-	11	9,540,860	1	468,738	10	9,072,122	-	-	-	-	-	-	-	-	19	87,095,182
193	259,344,678	409	167,137,988	188	54,856,083	221	112,281,905	-	-	-	-	-	-	-15	-22,518,002	538	623,757,670

Source: Collection and Information Management Division of the Bureau.

表11. 高雄市每一營利事業單位稅負統計
Table 11. Profit-Seeking Enterprise Income Tax Burden
In Kaohsiung City

年度 CY	營利事業 所得稅稅收 (千元) Profit-seeking Enterprise Income Tax (NT\$1,000)	建檔家數(家) No.of Cases (Case)	環 比 Increase/ Decrease on a Year-on-year Basis	平均每家稅負 (元) Average Tax per Case (NTD)	環 比 Increase/ Decrease on a Year-on-year Basis
105年 2016	36,360,927	171,634	101.7	211,851.5	109.7
106年 2017	34,841,979	175,826	102.4	198,161.7	93.5
107年 2018	45,026,972	179,372	102.0	251,025.6	126.7
108年 2019	56,966,138	182,169	101.6	312,710.4	124.6
109年 2020	33,277,235	186,640	102.5	178,296.4	57.0
110年 2021	44,689,934	193,658	103.8	230,767.3	129.4
111年 2022	97,564,224	198,926	102.7	490,454.9	212.5
112年 2023	80,242,035	205,336	103.2	390,784.1	79.7
113年 2024	77,711,971	209,287	101.9	371,317.7	95.0
114年 2025	64,795,845	212,896	101.7	304,354.5	82.0

資料來源: 本局營所稅組

說明: 表列建檔家數包含使用統一發票及免使用統一發票營利事業單位。

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

Explanation: The listed number of cases includes profit-seeking enterprises using uniform-invoices and those exempted from the use of uniform-invoices.

表12. 營利事業所得稅按營業收入級距統計表-112年
Table 12. Statistical Table of the Sales Brackets of Profit-Seeking Enterprise Income Tax – CY 2023

單位：家；新臺幣千元
Unit：Case;NT\$1,000

營業收入級距 Sales Brackets	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘 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	70,268	9,173,133	1,595,131	190,515	33,448	297,368
100 萬 ~ 200 萬元 NT\$1,000,001~2,000,000	12,074	17,728,187	1,318,417	75,786	5,622	15,884
200 萬 ~ 300 萬元 NT\$2,000,001~3,000,000	8,273	20,475,500	1,477,488	208,165	3,962	20,651
300 萬 ~ 500 萬元 NT\$3,000,001~5,000,000	11,430	45,002,876	3,123,791	604,295	5,734	28,025
500 萬 ~ 700 萬元 NT\$5,000,001~7,000,000	7,698	45,732,567	3,220,387	635,264	4,175	45,754
700 萬 ~ 1,000 萬元 NT\$7,000,001~10,000,000	8,057	67,805,150	4,743,200	940,575	4,707	59,991
1,000 萬 ~ 5,000 萬元 NT\$10,000,001~50,000,000	25,865	564,078,147	36,931,929	7,359,776	18,524	399,499
5,000 萬 ~ 1 億元 NT\$50,000,001~100,000,000	4,014	281,711,396	18,600,635	3,717,628	3,726	267,645
1 億元 ~ 5 億元 NT\$100,000,001~500,000,000	3,451	711,238,073	41,174,716	8,233,594	3,337	614,152
5 億元 以上 over NT\$500,000,000	910	2,674,203,728	148,830,037	29,765,963	888	2,901,030
合 計 Total	152,040	4,437,148,757	261,015,731	51,731,562	84,123	4,649,998

資料來源：本局營所稅組

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

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年

1、農、林、漁、牧業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	839	27,339,217	1,338,676	266,725	715	26,734,880	1,330,746	265,385
5萬元以下 NT\$50,000 or under	398	92	7,278	1,195	314	68	7,258	1,195
5萬 - 10萬元 NT\$50,001~100,000	6	433	14	-	4	276	7	-
10萬 - 50萬元 NT\$100,001~500,000	33	9,029	739	46	25	6,984	575	46
50萬 - 100萬元 NT\$500,001~1,000,000	9	6,269	307	-	5	3,388	146	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	37	105,937	6,017	843	24	68,699	4,334	660
500萬 - 1千萬元 NT\$5,000,001~10,000,000	28	195,095	7,157	1,406	19	135,025	4,742	931
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	208	6,955,614	292,087	58,253	205	6,887,817	288,678	57,571
5千萬 - 1億元 NT\$50,000,001~100,000,000	81	5,486,250	200,476	40,095	81	5,486,250	200,476	40,095
1億元以上 over NT\$100,000,000	39	14,580,497	824,601	164,887	38	14,146,373	824,530	164,887

2、礦業及土石採取業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	91	823,639	29,225	5,714	51	674,274	20,710	4,096
5萬元以下 NT\$50,000 or under	54	22	3	-	30	2	1	-
5萬 - 10萬元 NT\$50,001~100,000	2	125	11	-	1	74	7	-
10萬 - 50萬元 NT\$100,001~500,000	3	915	36	-	2	680	24	-
50萬 - 100萬元 NT\$500,001~1,000,000	4	3,277	165	-	1	803	40	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	10	28,260	1,625	247	6	20,730	1,279	234
500萬 - 1千萬元 NT\$5,000,001~10,000,000	5	30,671	1,558	312	3	18,687	958	192
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	10	279,748	11,085	2,207	5	152,677	3,659	722
5千萬 - 1億元 NT\$50,000,001~100,000,000	2	123,860	7,516	1,503	2	123,860	7,516	1,503
1億元以上 over NT\$100,000,000	1	356,761	7,226	1,445	1	356,761	7,226	1,445

資料來源:本局營所稅組
說 明:表列為所得年度資料。

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023

1. Agriculture, Forestry, Fishing and 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
7	56,043	2,940	587	98	81,348	3,518	503	19	466,946	1,471	251
4	-	1	-	69	24	15	-	11	-	4	-
-	-	-	-	2	157	6	-	-	-	-	-
1	140	6	-	7	1,905	159	-	-	-	-	-
-	-	-	-	3	2,266	108	-	1	615	53	-
-	-	-	-	11	31,974	1,411	139	2	5,264	272	44
-	-	-	-	5	33,127	1,343	269	4	26,942	1,072	206
2	55,903	2,934	587	1	11,894	476	95	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	434,124	71	-

2. Mining and 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
3	-	-	-	37	149,365	8,515	1,617	-	-	-	-
3	-	-	-	21	20	2	-	-	-	-	-
-	-	-	-	1	51	5	-	-	-	-	-
-	-	-	-	1	236	12	-	-	-	-	-
-	-	-	-	3	2,474	125	-	-	-	-	-
-	-	-	-	4	7,529	346	12	-	-	-	-
-	-	-	-	2	11,984	599	120	-	-	-	-
-	-	-	-	5	127,071	7,426	1,485	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續1)

3、製造業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	13,933	2,111,086,240	114,932,390	22,946,814	10,133	2,093,273,746	113,763,536	22,731,119
5萬元以下 NT\$50,000 or under	2,447	2,979	163,460	31,931	1,570	2,032	163,204	31,931
5萬 - 10萬元 NT\$50,001-100,000	100	7,588	682	-	55	4,169	356	-
10萬 - 50萬元 NT\$100,001-500,000	631	177,858	14,682	572	313	88,280	7,596	316
50萬 - 100萬元 NT\$500,001-1,000,000	690	514,261	41,770	2,177	321	238,990	24,434	2,137
100萬 - 500萬元 NT\$1,000,001-5,000,000	2,903	7,814,885	516,783	75,251	1,735	4,741,898	320,732	48,344
500萬 - 1千萬元 NT\$5,000,001-10,000,000	1,705	12,379,136	764,674	152,060	1,221	8,953,550	546,232	108,881
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	3,455	77,445,668	4,894,646	977,855	2,936	68,212,925	4,273,070	854,098
5千萬 - 1億元 NT\$50,000,001-100,000,000	744	52,454,606	3,183,081	636,504	727	51,322,445	3,109,622	621,812
1億元以上 over NT\$100,000,000	1,258	1,960,289,259	105,352,609	21,070,463	1,255	1,959,709,457	105,318,291	21,063,599

4、電力及燃氣供應業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	328	13,113,270	1,236,593	246,595	306	13,059,198	1,234,312	246,209
5萬元以下 NT\$50,000 or under	119	39	7,969	1,556	108	39	7,968	1,556
5萬 - 10萬元 NT\$50,001-100,000	1	63	7	-	1	63	7	-
10萬 - 50萬元 NT\$100,001-500,000	18	5,918	413	-	18	5,918	413	-
50萬 - 100萬元 NT\$500,001-1,000,000	13	9,744	907	29	13	9,744	907	29
100萬 - 500萬元 NT\$1,000,001-5,000,000	73	187,603	14,563	2,490	65	172,683	13,158	2,279
500萬 - 1千萬元 NT\$5,000,001-10,000,000	49	358,025	49,014	9,793	47	345,429	48,140	9,619
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	41	968,119	91,019	18,187	40	941,562	91,019	18,187
5千萬 - 1億元 NT\$50,000,001-100,000,000	2	117,980	26,020	5,204	2	117,980	26,020	5,204
1億元以上 over NT\$100,000,000	12	11,465,780	1,046,681	209,336	12	11,465,780	1,046,681	209,336

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.1)

3. Manufacturing								Unit : Case;NT\$1,000			
合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others			
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
389	4,413,808	289,648	56,773	3,406	13,358,692	878,748	158,853	5	39,994	458	70
57	45	79	-	817	902	178	-	3	-	-	-
3	239	15	-	42	3,180	312	-	-	-	-	-
9	2,934	212	-	309	86,643	6,875	257	-	-	-	-
18	12,464	797	-	350	261,920	16,431	41	1	887	108	-
91	265,914	16,295	2,421	1,077	2,807,073	179,757	24,486	-	-	-	-
62	455,608	29,754	5,853	422	2,969,978	188,688	37,326	-	-	-	-
137	2,765,499	191,912	38,382	381	6,428,137	429,314	85,305	1	39,107	350	70
10	651,288	41,736	8,347	7	480,872	31,723	6,345	-	-	-	-
2	259,817	8,848	1,770	1	319,986	25,471	5,094	-	-	-	-

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
3	26,557	-	-	19	27,516	2,280	386	-	-	-	-
2	-	-	-	9	-	1	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	8	14,920	1,405	211	-	-	-	-
-	-	-	-	2	12,596	874	175	-	-	-	-
1	26,557	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續2)

5、用水供應及污染整治業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	1,273	32,383,851	4,254,058	846,945	820	30,680,925	4,129,291	823,938
5萬元以下 NT\$50,000 or under	392	524	11,911	2,316	236	326	11,883	2,316
5萬 - 10萬元 NT\$50,001~100,000	17	1,304	92	-	5	376	25	-
10萬 - 50萬元 NT\$100,001~500,000	77	21,953	1,703	21	32	9,236	599	-
50萬 - 100萬元 NT\$500,001~1,000,000	62	46,360	3,006	67	35	26,225	1,747	55
100萬 - 500萬元 NT\$1,000,001~5,000,000	248	634,764	40,762	5,628	128	323,917	20,313	2,651
500萬 - 1千萬元 NT\$5,000,001~10,000,000	144	1,019,843	67,573	13,434	99	710,029	48,044	9,609
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	232	5,256,444	411,653	82,025	186	4,321,789	339,340	67,858
5千萬 - 1億元 NT\$50,000,001~100,000,000	43	2,963,141	235,645	47,129	41	2,849,509	225,628	45,126
1億元以上 over NT\$100,000,000	58	22,439,518	3,481,712	696,324	58	22,439,518	3,481,712	696,324

6、營建工程業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	27,491	495,489,432	30,113,029	5,938,495	13,564	425,460,848	24,820,847	4,934,365
5萬元以下 NT\$50,000 or under	7,151	7,539	5,235	229	2,981	3,090	3,680	200
5萬 - 10萬元 NT\$50,001~100,000	245	18,579	1,880	9	97	7,375	609	-
10萬 - 50萬元 NT\$100,001~500,000	1,414	404,426	37,659	1,508	529	146,932	15,311	899
50萬 - 100萬元 NT\$500,001~1,000,000	1,391	1,023,660	76,513	1,509	521	385,209	29,948	831
100萬 - 500萬元 NT\$1,000,001~5,000,000	6,487	17,295,981	1,228,528	190,870	2,600	7,029,435	491,014	77,380
500萬 - 1千萬元 NT\$5,000,001~10,000,000	3,529	25,492,762	1,803,031	357,378	1,708	12,537,377	871,414	173,846
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	5,820	125,704,883	9,366,644	1,868,437	3,756	86,514,821	6,349,206	1,269,427
5千萬 - 1億元 NT\$50,000,001~100,000,000	777	54,907,933	3,884,850	776,861	710	50,602,426	3,531,327	706,156
1億元以上 over NT\$100,000,000	677	270,633,668	13,708,689	2,741,696	662	268,234,181	13,528,339	2,705,626

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.2)

5. Water Supply and Remediation Activities

Unit : Case;NT\$1,000

合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others			
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
28	383,835	30,630	6,108	425	1,319,091	94,137	16,900	-	-	-	-
7	-	7	-	149	198	20	-	-	-	-	-
1	53	3	-	11	874	63	-	-	-	-	-
1	195	41	-	44	12,522	1,063	21	-	-	-	-
1	780	48	10	26	19,355	1,212	3	-	-	-	-
4	12,834	1,004	193	116	298,012	19,445	2,785	-	-	-	-
2	11,798	825	165	43	298,015	18,704	3,661	-	-	-	-
10	244,542	18,684	3,737	36	690,113	53,629	10,430	-	-	-	-
2	113,632	10,017	2,003	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
755	11,663,026	931,078	184,679	13,169	58,365,558	4,361,104	819,452	3	-	-	-
158	303	194	15	4,009	4,146	1,361	14	3	-	-	-
3	245	18	-	145	10,959	1,253	9	-	-	-	-
25	7,193	568	-	860	250,300	21,780	609	-	-	-	-
15	11,633	779	15	855	626,818	45,786	663	-	-	-	-
118	355,490	25,661	4,430	3,769	9,911,057	711,853	109,060	-	-	-	-
105	775,892	56,907	11,184	1,716	12,179,493	874,711	172,348	-	-	-	-
277	6,241,720	506,541	100,953	1,787	32,948,342	2,510,896	498,057	-	-	-	-
44	2,814,675	234,732	46,946	23	1,490,832	118,791	23,758	-	-	-	-
10	1,455,876	105,678	21,136	5	943,611	74,672	14,934	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續3)

7、批發及零售業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	67,276	1,219,296,840	52,912,435	10,361,695	38,532	1,107,102,480	46,357,246	9,162,474
5萬元以下 NT\$50,000 or under	22,446	32,753	114,276	19,796	11,324	19,610	108,861	19,572
5萬 - 10萬元 NT\$50,001-100,000	934	69,523	7,922	339	510	38,357	3,315	0
10萬 - 50萬元 NT\$100,001-500,000	4,587	1,307,760	97,691	2,463	2,379	665,434	51,883	1,857
50萬 - 100萬元 NT\$500,001-1,000,000	3,777	2,783,266	189,264	4,477	1,858	1,377,484	93,164	2,231
100萬 - 500萬元 NT\$1,000,001-5,000,000	14,409	37,550,920	2,365,686	325,305	7,247	19,097,260	1,191,767	166,259
500萬 - 1千萬元 NT\$5,000,001-10,000,000	6,679	47,960,765	2,846,288	561,559	3,891	28,179,303	1,624,441	321,584
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	11,166	241,789,588	13,535,579	2,698,190	8,220	185,071,625	10,155,178	2,026,644
5千萬 - 1億元 NT\$50,000,001-100,000,000	1,667	116,880,056	5,557,249	1,110,386	1,529	107,644,347	5,133,537	1,025,798
1億元以上 over NT\$100,000,000	1,611	770,922,209	28,198,481	5,639,180	1,574	765,009,060	27,995,099	5,598,527

8、運輸及倉儲業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	4,092	123,958,370	16,686,842	3,326,387	3,127	120,424,126	16,460,295	3,285,612
5萬元以下 NT\$50,000 or under	636	874	2,947	384	334	467	2,606	373
5萬 - 10萬元 NT\$50,001-100,000	21	1,394	211	-	15	938	152	-
10萬 - 50萬元 NT\$100,001-500,000	299	103,057	7,497	592	201	72,894	5,869	587
50萬 - 100萬元 NT\$500,001-1,000,000	307	211,550	12,351	536	231	154,607	9,065	528
100萬 - 500萬元 NT\$1,000,001-5,000,000	752	2,040,150	141,797	20,999	483	1,354,584	100,213	15,848
500萬 - 1千萬元 NT\$5,000,001-10,000,000	473	3,505,121	218,135	43,224	370	2,745,059	173,451	34,617
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	1,328	29,629,028	1,609,229	321,762	1,218	27,734,856	1,488,551	297,626
5千萬 - 1億元 NT\$50,000,001-100,000,000	156	10,591,375	773,586	154,701	156	10,591,375	773,586	154,701
1億元以上 over NT\$100,000,000	120	77,875,821	13,921,089	2,784,189	119	77,769,347	13,906,803	2,781,332

Table 13.Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.3)

7. Wholesale and Retail Trade

Unit : Case;NT\$1,000

合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others			
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
2,012	23,668,058	1,406,204	274,360	26,585	87,615,710	5,132,342	921,937	147	910,592	16,643	2,924
485	561	848	7	10,579	12,536	3,896	126	58	44	671	91
21	1,462	130	-	399	29,456	2,843	15	4	247	1,633	324
96	28,421	1,866	0	2,105	612,192	43,908	606	7	1,714	34	-
93	67,919	4,762	75	1,816	1,330,572	91,019	2,170	10	7,292	319	-
390	1,052,258	68,712	9,500	6,737	17,320,650	1,102,953	149,317	35	80,753	2,254	229
248	1,830,765	114,574	22,427	2,529	17,883,912	1,105,725	217,271	11	66,785	1,548	278
600	13,112,745	855,264	170,342	2,329	43,227,852	2,515,121	499,225	17	377,366	10,015	1,978
58	3,907,876	215,866	43,173	76	5,053,209	207,676	41,390	4	274,624	170	24
21	3,666,050	144,182	28,836	15	2,145,332	59,200	11,816	1	101,768	-	-

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
98	999,027	64,287	12,549	851	2,521,194	161,863	28,222	16	14,023	396	4
15	-	137	8	279	390	69	-	8	17	134	4
-	-	-	-	6	456	59	-	-	-	-	-
8	3,069	120	-	89	26,620	1,498	5	1	475	10	-
4	2,218	70	-	70	53,181	3,185	8	2	1,544	32	-
20	62,008	3,563	462	245	617,645	37,801	4,689	4	5,913	220	-
15	127,423	8,340	1,668	87	626,564	36,344	6,939	1	6,075	-	-
35	697,835	37,772	7,554	75	1,196,338	82,907	16,581	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1	106,474	14,286	2,857	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續4)

9、住宿及餐飲業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	5,801	63,062,321	4,057,224	794,865	1,769	43,017,853	2,526,595	502,357
5萬元以下 NT\$50,000 or under	1,888	1,041	2,913	455	468	392	2,658	455
5萬 - 10萬元 NT\$50,001-100,000	22	1,577	241	-	10	746	172	-
10萬 - 50萬元 NT\$100,001-500,000	262	76,515	7,261	184	78	21,988	1,760	28
50萬 - 100萬元 NT\$500,001-1,000,000	221	162,738	12,601	226	64	48,854	3,788	91
100萬 - 500萬元 NT\$1,000,001-5,000,000	1,245	3,558,373	243,521	39,431	293	847,985	51,414	8,804
500萬 - 1千萬元 NT\$5,000,001-10,000,000	946	6,857,570	468,687	92,318	236	1,725,109	112,223	22,270
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	1,068	22,364,962	1,677,165	334,088	483	11,259,814	795,420	158,931
5千萬 - 1億元 NT\$50,000,001-100,000,000	84	5,902,703	401,973	79,626	75	5,321,250	352,302	70,441
1億元以上 over NT\$100,000,000	65	24,136,841	1,242,861	248,538	62	23,791,716	1,206,858	241,338

10、出版影音及資通訊業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	2,175	13,612,712	1,184,053	229,703	1,647	13,245,082	1,149,418	224,502
5萬元以下 NT\$50,000 or under	993	1,793	1,309	-	648	1,383	1,077	-
5萬 - 10萬元 NT\$50,001-100,000	50	3,792	504	9	35	2,745	287	-
10萬 - 50萬元 NT\$100,001-500,000	239	66,765	6,911	205	184	52,545	4,692	107
50萬 - 100萬元 NT\$500,001-1,000,000	154	108,449	10,249	558	128	91,564	7,174	163
100萬 - 500萬元 NT\$1,000,001-5,000,000	401	962,078	78,178	11,998	334	808,758	65,398	10,150
500萬 - 1千萬元 NT\$5,000,001-10,000,000	144	1,027,302	93,554	18,690	130	929,158	85,347	17,048
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	153	3,252,328	285,829	56,740	147	3,168,724	277,922	55,530
5千萬 - 1億元 NT\$50,000,001-100,000,000	15	925,657	45,765	9,153	15	925,657	45,765	9,153
1億元以上 over NT\$100,000,000	26	7,264,548	661,755	132,351	26	7,264,548	661,755	132,351

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.4)

9. Accommodation and Food Service Activities								Unit : Case;NT\$1,000			
合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others			
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
731	8,712,287	720,492	142,879	3,297	11,332,152	810,126	149,629	4	29	11	-
118	46	85	-	1,298	574	158	-	4	29	11	-
-	-	-	-	12	831	69	-	-	-	-	-
12	3,700	307	5	172	50,827	5,195	152	-	-	-	-
11	7,985	711	3	146	105,900	8,102	131	-	-	-	-
99	313,703	21,506	3,853	853	2,396,686	170,601	26,774	-	-	-	-
204	1,535,434	105,795	21,015	506	3,597,026	250,669	49,033	-	-	-	-
277	6,056,225	514,296	102,445	308	5,048,923	367,448	72,711	-	-	-	-
7	450,069	41,787	8,357	2	131,384	7,884	827	-	-	-	-
3	345,125	36,003	7,201	-	-	-	-	-	-	-	-

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
24	35,698	2,961	555	503	331,932	31,675	4,647	1	-	-	-
11	-	0	-	333	410	232	-	1	-	-	-
1	60	5	-	14	987	212	9	-	-	-	-
4	1,328	375	65	51	12,892	1,843	33	-	-	-	-
-	-	-	-	26	16,885	3,075	394	-	-	-	-
6	16,073	1,294	232	61	137,247	11,486	1,616	-	-	-	-
2	18,238	1,287	257	12	79,906	6,920	1,384	-	-	-	-
-	-	-	-	6	83,604	7,907	1,210	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續5)

11、金融及保險業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	3,683	87,309,850	4,122,451	817,423	3,569	84,031,198	3,762,968	745,767
5萬元以下 NT\$50,000 or under	1,718	1,002	157,360	30,247	1,640	1,002	156,540	30,083
5萬 - 10萬元 NT\$50,001-100,000	34	2,504	370	-	34	2,504	370	-
10萬 - 50萬元 NT\$100,001-500,000	182	50,308	16,045	2,693	176	48,873	15,725	2,693
50萬 - 100萬元 NT\$500,001-1,000,000	148	113,713	12,130	1,934	146	111,903	11,965	1,914
100萬 - 500萬元 NT\$1,000,001-5,000,000	578	1,585,993	95,476	17,266	564	1,551,838	92,902	16,807
500萬 - 1千萬元 NT\$5,000,001-10,000,000	286	2,087,101	125,044	23,917	281	2,052,373	122,265	23,468
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	483	10,820,954	551,700	109,005	476	10,685,543	526,230	103,911
5千萬 - 1億元 NT\$50,000,001-100,000,000	110	7,801,285	260,103	51,703	110	7,801,285	260,103	51,703
1億元以上 over NT\$100,000,000	144	64,846,990	2,904,221	580,657	142	61,775,878	2,576,869	515,187

12、不動產業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	5,218	139,284,162	22,223,715	4,436,659	4,744	138,428,467	22,044,271	4,402,128
5萬元以下 NT\$50,000 or under	2,098	1,492	182,309	35,298	1,922	1,347	180,803	35,045
5萬 - 10萬元 NT\$50,001-100,000	55	4,024	1,271	111	44	3,231	969	111
10萬 - 50萬元 NT\$100,001-500,000	295	86,199	57,364	9,336	237	69,811	53,741	9,188
50萬 - 100萬元 NT\$500,001-1,000,000	264	193,776	42,634	6,975	226	165,536	36,421	5,945
100萬 - 500萬元 NT\$1,000,001-5,000,000	983	2,538,142	517,139	100,822	839	2,194,145	436,923	85,234
500萬 - 1千萬元 NT\$5,000,001-10,000,000	530	3,871,147	825,021	164,759	494	3,604,676	769,978	153,751
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	587	13,195,894	1,941,319	388,088	576	12,996,234	1,908,780	381,585
5千萬 - 1億元 NT\$50,000,001-100,000,000	182	12,867,121	3,195,716	639,105	182	12,867,121	3,195,716	639,105
1億元以上 over NT\$100,000,000	224	106,526,367	15,460,940	3,092,164	224	106,526,367	15,460,940	3,092,164

Table 13.Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.5)

11. Financial 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
8	37,669	8,049	1,610	91	141,040	15,858	2,943	15	3,099,942	335,575	67,104
5	-	-	-	63	-	1	-	10	-	820	164
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	1,185	264	-	1	250	57	-
-	-	-	-	2	1,810	165	20	-	-	-	-
-	-	-	-	13	31,620	2,575	459	1	2,534	-	-
2	13,697	1,096	219	3	21,031	1,683	229	-	-	-	-
1	23,972	6,953	1,391	5	85,394	11,171	2,234	1	26,045	7,347	1,469
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2	3,071,113	327,352	65,470

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
74	285,436	68,085	13,516	363	526,389	104,481	19,791	37	43,870	6,878	1,224
16	-	1	-	153	109	1,089	196	7	36	417	57
-	-	-	-	10	721	260	-	1	73	43	-
4	1,290	223	-	48	13,209	3,177	148	6	1,890	222	-
5	3,636	1,071	193	24	17,534	4,299	708	9	7,069	844	128
34	95,599	26,769	5,319	98	227,453	50,316	9,675	12	20,945	3,130	594
9	70,541	13,554	2,711	25	182,073	39,267	7,853	2	13,857	2,222	444
6	114,370	26,466	5,293	5	85,289	6,072	1,210	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續6)

13、專業、科學及技術服務業					單位:家;新臺幣千元				
課稅級距 Tax Brackets	組 織 別 Organization	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營 業 收 入 淨 額 Net Sales	核 定 課 稅 所 得 額 Net Income of Verified	核 定 應 納 稅 額 Tax Payable of Verified	家數 No. of Cases	營 業 收 入 淨 額 Net Sales	核 定 課 稅 所 得 額 Net Income of Verified	核 定 應 納 稅 額 Tax Payable of Verified	
合 計 Total		6,438	38,402,255	3,540,875	685,294	4,402	35,976,795	3,330,580	651,295
5萬元以下 NT\$50,000 or under		2,572	4,677	8,841	1,251	1,591	3,086	8,464	1,251
5萬 - 10萬元 NT\$50,001~100,000		147	11,184	1,499	-	85	6,508	797	-
10萬 - 50萬元 NT\$100,001~500,000		718	197,498	31,592	2,715	460	126,810	23,365	2,364
50萬 - 100萬元 NT\$500,001~1,000,000		499	367,297	32,952	1,170	326	241,910	20,226	353
100萬 - 500萬元 NT\$1,000,001~5,000,000		1,438	3,533,032	289,624	45,266	1,014	2,572,514	210,501	34,016
500萬 - 1千萬元 NT\$5,000,001~10,000,000		533	3,747,151	323,261	64,550	438	3,085,881	273,507	54,648
1千萬 - 5千萬元 NT\$10,000,001~50,000,000		438	8,363,588	888,406	177,439	395	7,762,259	829,021	165,759
5千萬 - 1億元 NT\$50,000,001~100,000,000		57	3,950,080	388,238	77,611	57	3,950,080	388,238	77,611
1億元以上 over NT\$100,000,000		36	18,227,748	1,576,461	315,292	36	18,227,748	1,576,461	315,292

14、支援服務業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	4,291	43,737,946	2,395,022	461,999	2,662	40,073,383	2,105,633	411,054
5萬元以下 NT\$50,000 or under	1,474	3,298	11,655	2,004	693	2,216	11,312	1,999
5萬 - 10萬元 NT\$50,001~100,000	100	7,572	1,180	-	68	5,185	785	-
10萬 - 50萬元 NT\$100,001~500,000	405	109,071	11,276	313	246	66,201	7,127	103
50萬 - 100萬元 NT\$500,001~1,000,000	315	225,578	19,200	580	212	151,452	12,975	312
100萬 - 500萬元 NT\$1,000,001~5,000,000	996	2,479,176	179,770	26,324	629	1,549,788	113,841	16,958
500萬 - 1千萬元 NT\$5,000,001~10,000,000	337	2,396,758	191,111	37,717	247	1,773,982	138,673	27,660
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	543	11,504,205	827,236	164,831	449	9,786,640	680,403	135,966
5千萬 - 1億元 NT\$50,000,001~100,000,000	61	4,369,108	281,501	56,264	59	4,239,448	270,629	54,089
1億元以上 over NT\$100,000,000	60	22,643,180	872,093	173,967	59	22,498,471	869,889	173,967

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.6)

13. Professional, Scientific and Technical Activities								Unit : Case;NT\$1,000			
合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others			
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
97	150,489	13,712	2,323	1,932	2,255,746	196,553	31,676	7	19,225	31	-
42	48	12	-	936	1,543	365	-	3	-	-	-
3	233	9	-	58	4,368	682	-	1	76	11	-
5	1,361	174	-	252	69,189	8,033	351	1	137	19	-
10	7,310	492	-	163	118,076	12,235	817	-	-	-	-
26	58,190	6,572	1,032	398	902,328	72,551	10,217	-	-	-	-
9	60,079	4,704	941	85	593,286	45,050	8,961	1	7,906	-	-
2	23,268	1,749	350	40	566,956	57,636	11,329	1	11,105	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

14. Support 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
86	620,277	56,897	10,904	1,527	2,981,128	229,012	39,498	16	63,158	3,480	544
25	-	14	-	754	1,082	242	5	2	-	86	-
1	89	6	-	31	2,299	389	-	-	-	-	-
4	1,258	114	-	151	40,561	3,944	210	4	1,050	91	-
2	1,414	97	-	98	70,492	5,436	142	3	2,220	692	126
20	50,805	3,056	370	342	870,816	62,308	8,988	5	7,766	566	9
13	88,851	6,762	1,352	77	533,925	45,676	8,704	-	-	-	-
19	348,199	35,976	7,007	73	1,317,244	108,813	21,449	2	52,121	2,044	409
2	129,660	10,873	2,175	-	-	-	-	-	-	-	-
-	-	-	-	1	144,709	2,203	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續7)

15、公共行政及國防；強制性社會安全

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	1	-	-	-	1	-	-	-
5萬元以下 NT\$50,000 or under	1	-	-	-	1	-	-	-
5萬 - 10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
10萬 - 50萬元 NT\$100,001~500,000	-	-	-	-	-	-	-	-
50萬 - 100萬元 NT\$500,001~1,000,000	-	-	-	-	-	-	-	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	-	-	-	-	-	-	-	-
500萬 - 1千萬 NT\$5,000,001~10,000,000	-	-	-	-	-	-	-	-
1千萬 - 5千萬 NT\$10,000,001~50,000,000	-	-	-	-	-	-	-	-
5千萬 - 1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000	-	-	-	-	-	-	-	-

16、教育業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	271	1,440,442	144,385	27,974	197	1,397,304	137,729	26,901
5萬元以下 NT\$50,000 or under	128	217	415	51	85	84	383	51
5萬 - 10萬元 NT\$50,001~100,000	11	839	81	-	9	688	53	-
10萬 - 50萬元 NT\$100,001~500,000	29	6,667	1,175	-	16	3,408	493	-
50萬 - 100萬元 NT\$500,001~1,000,000	24	17,961	2,879	325	18	13,467	1,896	172
100萬 - 500萬元 NT\$1,000,001~5,000,000	43	100,101	8,173	1,315	36	84,360	6,056	958
500萬 - 1千萬 NT\$5,000,001~10,000,000	19	131,188	11,288	2,226	16	111,827	8,473	1,663
1千萬 - 5千萬 NT\$10,000,001~50,000,000	12	270,810	24,334	4,849	12	270,810	24,334	4,849
5千萬 - 1億元 NT\$50,000,001~100,000,000	1	72,372	-	-	1	72,372	-	-
1億元以上 over NT\$100,000,000	4	840,288	96,040	19,208	4	840,288	96,040	19,208

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.7)

15. Public Administration and Defence; Compulsory Social Security

Unit : Case;NT\$1,000

[illegible]

16. Education

Unit : Case;NT\$1,000

[illegible]

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續8)

17、醫療保健及社會工作服務業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	184	6,918,555	429,570	85,611	135	1,326,975	105,596	20,890
5萬元以下 NT\$50,000 or under	47	81	169	13	30	62	6	-
5萬 - 10萬元 NT\$50,001-100,000	-	-	-	-	-	-	-	-
10萬 - 50萬元 NT\$100,001-500,000	13	3,175	55	-	10	2,540	32	-
50萬 - 100萬元 NT\$500,001-1,000,000	9	6,279	264	5	8	5,777	179	5
100萬 - 500萬元 NT\$1,000,001-5,000,000	28	83,595	3,154	555	23	67,989	1,988	321
500萬 - 1千萬元 NT\$5,000,001-10,000,000	26	187,013	13,813	2,687	24	173,688	12,558	2,437
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	48	1,037,300	61,001	12,128	37	734,708	50,883	10,137
5千萬 - 1億元 NT\$50,000,001-100,000,000	6	441,508	8,720	1,744	1	56,206	2,368	474
1億元以上 over NT\$100,000,000	7	5,159,603	342,394	68,479	2	286,006	37,583	7,517

18、藝術、娛樂及休閒服務業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	1,641	10,883,612	569,635	101,456	671	8,690,574	358,202	69,314
5萬元以下 NT\$50,000 or under	746	1,091	509	8	213	404	352	8
5萬 - 10萬元 NT\$50,001-100,000	40	2,988	361	-	19	1,474	77	-
10萬 - 50萬元 NT\$100,001-500,000	185	51,748	4,909	151	80	22,379	1,525	-
50萬 - 100萬元 NT\$500,001-1,000,000	137	102,387	10,296	558	50	36,585	2,416	82
100萬 - 500萬元 NT\$1,000,001-5,000,000	287	681,163	47,856	6,390	144	359,455	22,948	3,080
500萬 - 1千萬元 NT\$5,000,001-10,000,000	110	795,919	54,895	10,933	77	549,749	34,377	6,843
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	108	2,367,318	209,025	35,059	66	1,413,888	110,362	22,072
5千萬 - 1億元 NT\$50,000,001-100,000,000	18	1,252,681	94,990	18,998	14	980,089	41,848	8,370
1億元以上 over NT\$100,000,000	10	5,628,317	146,793	29,359	8	5,326,551	144,297	28,859

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.8)

17. Human Health and Social Work Activities								Unit : Case;NT\$1,000			
合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others			
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
4	50,962	2,142	428	12	39,493	1,732	325	33	5,501,126	320,100	63,968
-	-	-	-	5	20	-	-	12	-	163	13
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	109	23	-	2	526	-	-
-	-	-	-	1	502	85	-	-	-	-	-
2	6,644	887	177	2	6,313	279	56	1	2,648	-	-
1	7,343	1,254	251	1	5,982	-	-	-	-	-	-
1	36,974	-	-	2	26,567	1,345	269	8	239,051	8,773	1,722
-	-	-	-	-	-	-	-	5	385,302	6,352	1,270
-	-	-	-	-	-	-	-	5	4,873,598	304,812	60,962

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
65	813,359	128,897	19,651	898	1,378,934	82,460	12,490	7	745	76	-
20	31	27	-	507	656	129	-	6	-	2	-
-	-	-	-	21	1,513	284	-	-	-	-	-
6	1,763	601	107	99	27,605	2,783	44	-	-	-	-
-	-	-	-	86	65,057	7,805	476	1	745	75	-
15	30,893	2,157	268	128	290,815	22,752	3,043	-	-	-	-
6	47,330	4,041	808	27	198,840	16,478	3,282	-	-	-	-
14	460,749	68,930	7,840	28	492,681	29,733	5,146	-	-	-	-
4	272,592	53,142	10,628	-	-	-	-	-	-	-	-
-	-	-	-	2	301,766	2,496	499	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-112年(續9完)

19、其他服務業					單位:家;新臺幣千元			
組織別 Organization	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
課稅級距 Tax Brackets								
合 計 Total	2,992	8,374,102	818,392	149,575	884	4,784,457	533,830	103,349
5萬元以下 NT\$50,000 or under	967	3,199	103,808	20,596	263	726	103,003	20,522
5萬 - 10萬元 NT\$50,001~100,000	104	8,008	842	20	23	1,803	185	-
10萬 - 50萬元 NT\$100,001~500,000	466	128,396	10,682	153	123	36,832	2,697	-
50萬 - 100萬元 NT\$500,001~1,000,000	311	231,438	17,475	558	69	50,360	3,601	88
100萬 - 500萬元 NT\$1,000,001~5,000,000	768	1,829,071	128,552	17,194	210	554,683	36,619	5,288
500萬 - 1千萬元 NT\$5,000,001~10,000,000	197	1,387,107	93,241	18,454	85	593,923	40,356	8,015
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	163	2,807,070	252,315	50,305	97	1,713,650	160,067	31,976
5千萬 - 1億元 NT\$50,000,001~100,000,000	8	603,681	55,205	11,041	6	456,349	31,031	6,206
1億元以上 over NT\$100,000,000	8	1,376,131	156,273	31,255	8	1,376,131	156,273	31,255

20、其他不能歸類之行業					單位:家;新臺幣千元			
組織別 Organization	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
課稅級距 Tax Brackets								
合 計 Total	4,022	631,941	27,162	1,633	3,749	349,448	8,052	1,375
5萬元以下 NT\$50,000 or under	3,825	545	816	-	3,705	145	31	-
5萬 - 10萬元 NT\$50,001~100,000	13	928	118	-	5	394	87	-
10萬 - 50萬元 NT\$100,001~500,000	48	11,787	728	-	13	2,914	250	-
50萬 - 100萬元 NT\$500,001~1,000,000	27	20,401	1,281	60	9	6,343	204	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	91	197,340	12,489	52	11	21,640	866	52
500萬 - 1千萬元 NT\$5,000,001~10,000,000	15	108,043	6,241	423	3	25,115	1,125	225
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	2	64,625	1,656	331	2	64,625	1,656	331
5千萬 - 1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000	1	228,272	3,832	766	1	228,272	3,832	766

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2023(Cont.9 End)

19. Other 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
88	497,922	44,753	8,614	1,938	2,893,568	230,100	36,233	82	198,155	9,708	1,379
26	43	15	-	668	2,431	416	40	10	-	374	35
2	155	4	-	78	5,980	646	20	1	70	6	-
7	2,079	208	-	319	84,806	7,060	128	17	4,679	717	25
5	3,991	390	35	214	160,205	11,969	370	23	16,882	1,515	66
24	65,076	4,712	694	508	1,171,389	84,432	10,819	26	37,923	2,790	394
11	84,402	5,442	1,088	100	701,846	47,016	9,265	1	6,936	427	85
12	246,607	22,242	4,448	50	715,148	66,127	13,104	4	131,665	3,879	776
1	95,569	11,740	2,348	1	51,763	12,434	2,487	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
26	34,949	2,783	-	237	247,544	16,217	257	10	-	109	-
10	32	624	-	100	367	52	-	10	-	109	-
1	84	5	-	7	450	26	-	-	-	-	-
2	417	10	-	33	8,456	468	-	-	-	-	-
2	1,441	40	-	16	12,618	1,038	60	-	-	-	-
9	20,693	1,333	-	71	155,007	10,290	-	-	-	-	-
2	12,281	772	-	10	70,648	4,344	197	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表14. 營利事業所得稅按行業、組織別統計表-112年

單位:家;新臺幣千元

組織別 Organization 行業別 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	152,040	4,437,148,757	261,015,731	51,731,562	91,678	4,188,732,013	244,179,860	48,612,131
農、林、漁、牧業 Agriculture, Forestry, Fishing and Animal Husbandry	839	27,339,217	1,338,676	266,725	715	26,734,880	1,330,746	265,385
礦業及土石採取業 Mining and Quarrying	91	823,639	29,225	5,714	51	674,274	20,710	4,096
製造業 Manufacturing	13,933	2,111,086,240	114,932,390	22,946,814	10,133	2,093,273,746	113,763,536	22,731,119
電力及燃氣供應業 Electricity and Gas Supply	328	13,113,270	1,236,593	246,595	306	13,059,198	1,234,312	246,209
用水供應及污染整治業 Water Supply and Remediation Activities	1,273	32,383,851	4,254,058	846,945	820	30,680,925	4,129,291	823,938
營建工程業 Construction	27,491	495,489,432	30,113,029	5,938,495	13,564	425,460,848	24,820,847	4,934,365
批發及零售業 Wholesale and Retail Trade	67,276	1,219,296,840	52,912,435	10,361,695	38,532	1,107,102,480	46,357,246	9,162,474
運輸及倉儲業 Transportation and Storage	4,092	123,958,370	16,686,842	3,326,387	3,127	120,424,126	16,460,295	3,285,612
住宿及餐飲業 Accommodation and Food Service Activities	5,801	63,062,321	4,057,224	794,865	1,769	43,017,853	2,526,595	502,357
出版影音及資訊業 Information and Communication	2,175	13,612,712	1,184,053	229,703	1,647	13,245,082	1,149,418	224,502
金融及保險業 Financial and Insurance Activities	3,683	87,309,850	4,122,451	817,423	3,569	84,031,198	3,762,968	745,767
不動產業 Real Estate Activities	5,218	139,284,162	22,223,715	4,436,659	4,744	138,428,467	22,044,271	4,402,128
專業、科學及技術服務業 Professional, Scientific and Technical Activities	6,438	38,402,255	3,540,875	685,294	4,402	35,976,795	3,330,580	651,295
支援服務業 Support Service Activities	4,291	43,737,946	2,395,022	461,999	2,662	40,073,383	2,105,633	411,054
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	1	-	-	-	1	-	-	-
教育業 Education	271	1,440,442	144,385	27,974	197	1,397,304	137,729	26,901
醫療保健及社會工作服務業 Human Health and Social Work Activities	184	6,918,555	429,570	85,611	135	1,326,975	105,596	20,890
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	1,641	10,883,612	569,635	101,456	671	8,690,574	358,202	69,314
其他服務業 Other Service Activities	2,992	8,374,102	818,392	149,575	884	4,784,457	533,830	103,349
其他不能歸類之行業 Activities Not Adequately Defined	4,022	631,941	27,162	1,633	3,749	349,448	8,052	1,375

資料來源:本局營所稅組
說明:表列為所得年度資料。

**Table 14. Statistical Table of Profit-Seeking Enterprise Income Tax Based
on Industry and Organization Category – CY2023**

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
4,505	52,456,379	3,775,326	735,889	55,454	185,602,559	12,365,608	2,246,076	403	10,357,804	694,936	137,466
7	56,043	2,940	587	98	81,348	3,518	503	19	466,946	1,471	251
3	-	-	-	37	149,365	8,515	1,617	-	-	-	-
389	4,413,808	289,648	56,773	3,406	13,358,692	878,748	158,853	5	39,994	458	70
3	26,557	-	-	19	27,516	2,280	386	-	-	-	-
28	383,835	30,630	6,108	425	1,319,091	94,137	16,900	-	-	-	-
755	11,663,026	931,078	184,679	13,169	58,365,558	4,361,104	819,452	3	-	-	-
2,012	23,668,058	1,406,204	274,360	26,585	87,615,710	5,132,342	921,937	147	910,592	16,643	2,924
98	999,027	64,287	12,549	851	2,521,194	161,863	28,222	16	14,023	396	4
731	8,712,287	720,492	142,879	3,297	11,332,152	810,126	149,629	4	29	11	-
24	35,698	2,961	555	503	331,932	31,675	4,647	1	-	-	-
8	37,669	8,049	1,610	91	141,040	15,858	2,943	15	3,099,942	335,575	67,104
74	285,436	68,085	13,516	363	526,389	104,481	19,791	37	43,870	6,878	1,224
97	150,489	13,712	2,323	1,932	2,255,746	196,553	31,676	7	19,225	31	-
86	620,277	56,897	10,904	1,527	2,981,128	229,012	39,498	16	63,158	3,480	544
-	-	-	-	-	-	-	-	-	-	-	-
7	6,976	1,768	353	66	36,162	4,889	719	1	-	-	-
4	50,962	2,142	428	12	39,493	1,732	325	33	5,501,126	320,100	63,968
65	813,359	128,897	19,651	898	1,378,934	82,460	12,490	7	745	76	-
88	497,922	44,753	8,614	1,938	2,893,568	230,100	36,233	82	198,155	9,708	1,379
26	34,949	2,783	-	237	247,544	16,217	257	10	-	109	-

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

表15. 高雄市戶口與綜合所得稅申報件數統計
Table 15. Statistics of Kaohsiung Households and Cases in Declaration of Individual Income Tax

年別 CY	戶 口 Households		綜合所得稅申報案件 Cases in Declaration of Individual Income Tax		申報案件 佔戶口數% Rate of Declared Cases to Households
	戶 數 No. of Households	環 比 Increase/Decrease on a Year-on-year Basis	件 數 No. of Cases	環 比 Increase/Decrease on a Year-on-year Basis	
104年 2015	1,072,939	100.8	696,106	100.9	64.9
105年 2016	1,083,002	100.9	709,559	101.9	65.5
106年 2017	1,092,219	100.9	717,833	101.2	65.7
107年 2018	1,099,955	100.7	715,455	99.7	65.0
108年 2019	1,110,051	100.9	724,169	101.2	65.2
109年 2020	1,119,481	100.8	735,262	101.5	65.7
110年 2021	1,128,808	100.8	732,848	99.7	64.9
111年 2022	1,136,785	100.7	753,411	102.8	66.3
112年 2023	1,150,775	101.2	779,652	103.5	67.8
113年 2024	1,174,755	102.1	794,127	101.9	67.6

資料來源：本局綜所遺贈稅組、內政部戶政司

Source: Individual Income, Estate and Gift Tax Division of the Bureau; Department of Household Registration, Ministry of the Interior.

表16. 綜合所得稅各類所得申報件數課稅級距統計表-112年

單位：件

課稅級距 Tax Brackets	各 類 所 得						
	合計 Total		營利所得 Income from Profit-seeking Activities	執行業務 所 得 Income from Professional Practices	薪資所得 Employment Income	利息所得 Interest Income	租賃及權 利金所得 Income from Lease and Royalties
	件數 Cases	百分比 %					
無所得淨額 NT\$0	3,703,514	33.18	68,576	60,308	595,684	724,079	51,842
56萬元以下 NT\$560,000 or under	3,934,892	35.26	47,969	49,232	569,490	740,633	56,449
超過56萬元 - 126萬元 NT\$560,001~1,260,000	1,864,908	16.71	20,604	19,662	210,276	377,641	33,370
超過126萬元 - 252萬元 NT\$1,260,001~2,520,000	1,044,556	9.36	11,027	9,851	108,629	215,735	22,625
超過252萬元 - 472萬元 NT\$2,520,001~4,720,000	424,305	3.80	4,924	3,893	43,356	95,173	12,012
超過472萬元 - 500萬元 NT\$4,720,001~5,000,000	24,670	0.22	258	228	2,553	5,912	1,038
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	138,235	1.24	1,492	1,257	16,062	32,870	5,126
超過1,000萬元以上 over NT\$10,000,000	25,367	0.23	186	233	3,044	6,630	1,355
合計 Total	11,160,447	100.00	155,036	144,664	1,549,094	2,198,673	183,817

資料來源：財政部財政資訊中心
說明：表列為所得年度資料。

**Table 16. Statistics of Individual Income Tax Categories of Taxation
Bracket by Case – CY2023**

Unit : Case

Category						申報大於 歸戶所得 戶數	納稅單位 Taxable Entity		每戶平均 所得件數
財產交易 所得	機會中獎 所得	股利 所得	退職 所得	其他 所得	稿費 所得		件數 Cases	百分比 %	
Income from Property Transactions	Income from Won Prizes or Awards	Dividend	Separation Income	Other Income	Taxable Income from Publishing Article	Number of Declared Cases Greater Than Assessed Cases			Average Number of Income Cases per Household
4,221	37,572	2,020,901	902	132,098	7,331	4,725	352,974	45.09	10
3,951	50,520	2,246,000	489	161,602	8,557	4,041	289,676	37.01	14
2,026	21,980	1,105,094	382	66,590	7,283	1,849	86,277	11.02	22
1,438	11,818	622,626	368	33,523	6,916	1,065	36,404	4.65	29
645	4,168	242,461	200	12,032	5,441	485	12,586	1.61	34
40	200	13,421	12	554	454	36	689	0.09	36
246	1,075	73,199	68	2,909	3,931	187	3,515	0.45	39
49	169	12,391	17	611	682	30	608	0.08	42
12,616	127,502	6,336,093	2,438	409,919	40,595	12,418	782,729	100.00	14

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

表17. 綜合所得稅各類所得金額課稅級距統計表-112年

單位：新臺幣千元

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	各 類 所 得					
		合計 Total	營利 所得 Income from Profit-seeking Activities	執行業務 所 得 Income from Professional Practices	薪資所得 Employment Income	利息 所得 Interest Income	租賃及權 利金所得 Income from Lease and Royalties
無所得淨額 NT\$0	352,974	110,497,951	4,345,311	2,822,754	73,934,524	10,607,750	2,226,888
56萬元以下 NT\$560,000 or under	289,676	199,997,548	4,956,731	5,185,090	150,065,672	10,745,794	3,544,235
超過56萬元 - 126萬元 NT\$560,001~1,260,000	86,277	127,557,728	3,668,657	4,154,002	90,239,979	6,503,540	2,696,523
超過126萬元 - 252萬元 NT\$1,260,001~2,520,000	36,404	93,209,997	2,759,778	3,498,050	60,778,508	4,668,073	2,399,503
超過252萬元 - 472萬元 NT\$2,520,001~4,720,000	12,586	56,437,995	1,566,223	2,291,171	33,171,024	2,903,954	1,575,288
超過472萬元 - 500萬元 NT\$4,720,001~5,000,000	689	4,429,605	129,941	212,510	2,349,738	229,707	163,717
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	3,515	29,755,273	517,021	1,332,547	15,306,458	1,593,948	907,100
超過1,000萬元以上 over NT\$10,000,000	608	15,916,985	256,019	770,436	6,345,375	762,289	436,614
合計 Total	782,729	637,803,082	18,199,681	20,266,560	432,191,278	38,015,054	13,949,868

資料來源：財政部財政資訊中心
說 明：表列為所得年度資料。

**Table 17. Statistics of Individual Income Tax Categories of
Taxation Bracket by Amount – CY2023**

Unit : NT\$1,000

Category							所得淨額 Net Amount of Income	應納稅額 Tax Payable
財產交易所得 Income from Property Transactions	機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Separation Income	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	申報大於歸戶 Declared Amount Greater than Assessed Amount		
293,473	195,966	14,341,005	23,728	1,369,733	18,905	317,914	-	-
441,993	328,430	21,903,866	65,766	2,362,867	25,552	371,552	62,396,807	3,119,690
359,602	179,410	17,756,409	90,879	1,595,731	17,081	295,916	71,696,603	4,734,932
473,496	132,049	16,582,135	168,659	1,439,762	15,311	294,673	62,909,295	6,209,996
357,996	52,004	13,038,684	156,109	1,091,093	9,461	224,989	42,062,595	6,338,016
37,117	1,875	1,173,596	17,956	78,007	5,372	30,069	3,343,418	627,089
168,320	17,640	8,864,421	135,285	707,801	10,480	194,250	23,058,196	5,068,755
39,745	1,566	6,209,728	83,756	869,399	927	141,132	10,033,018	3,164,902
2,171,742	908,941	99,869,844	742,138	9,514,394	103,089	1,870,494	275,499,932	29,263,379

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

表18. 綜合所得稅免稅及扣除額課稅級距統計-112年

單位：戶；新臺幣千元

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	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 Losses from Property Transactions		儲蓄投資特別扣除額 Special Deduction for Savings and Investment	
				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 NT\$0	352,974	186,959,985	80,203,070	332,428	58,789,001	20,546	5,859,830	-	-	233,228	9,486,528
56萬元以下 NT\$560,000 or under	289,676	135,927,464	59,189,074	262,950	42,607,998	26,726	6,654,771	2	177	215,135	8,929,016
超過56萬元 - 126萬元 NT\$560,001~1,260,000	86,277	54,338,843	23,535,900	70,456	13,412,236	15,821	4,720,749	-	-	78,462	5,009,837
超過126萬元 - 252萬元 NT\$1,260,001~2,520,000	36,404	27,744,217	11,911,654	25,789	5,447,166	10,615	3,764,486	-	-	35,035	3,136,795
超過252萬元 - 472萬元 NT\$2,520,001~4,720,000	12,586	11,272,521	4,577,276	6,292	1,397,728	6,294	2,713,873	-	-	12,373	1,502,679
超過472萬元 - 500萬元 NT\$4,720,001~5,000,000	689	710,146	266,386	210	47,368	479	241,361	-	-	682	102,173
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	3,515	3,935,668	1,379,310	787	185,380	2,728	1,566,662	-	-	3,491	542,164
超過1,000萬元以上 over NT\$10,000,000	608	950,548	229,356	54	12,276	554	554,468	-	-	605	117,356
合計 Total	782,729	421,839,391	181,292,026	698,966	121,899,154	83,763	26,076,200	2	177	579,011	28,826,547

資料來源：財政部財政資訊中心
說明：表列為所得年度資料。

Table 18. Statistics of Tax Exemption and Deduction for Individual Income Tax Bracket – CY2023

Unit : Household : NT\$1,000

Unit : Household : 141,51,006

Deductions										薪資費用 Special Deduction for Employment Income or Expenses	
身心障礙特別扣除額 Special Deduction for the Disabled		教育學費特別扣除額 Special Deduction for Educational Tuition		幼兒學前特別扣除額 Special Deduction for Pre-school Children		長期照顧特別扣除額 Special Deduction for Long-Term Care		基本生活費差額 Basic Living Expense Difference			
戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
38,791	8,672,472	24,172	706,042	33,279	5,037,000	19,234	2,484,000	121,530	15,722,043	280,857	66,386,727
19,786	4,327,956	14,978	436,315	15,103	2,164,800	12,140	1,550,400	89,619	10,066,957	265,997	66,105,831
8,945	2,007,693	8,654	259,526	6,273	898,200	7,045	920,760	29,938	3,573,942	79,550	22,543,274
4,848	1,116,765	5,654	173,400	1,494	215,640	1,890	253,200	13,446	1,725,110	33,557	10,412,897
2,138	504,045	2,132	66,302	-	-	-	-	3,723	510,617	11,530	3,610,391
126	29,601	125	4,104	-	-	-	-	154	19,153	622	189,223
683	161,046	660	21,291	-	-	-	-	643	79,815	3,224	1,040,236
114	27,324	116	3,883	-	-	-	-	39	5,885	572	181,054
75,431	16,846,902	56,491	1,670,862	56,149	8,315,640	40,309	5,208,360	259,092	31,703,523	675,909	170,469,633

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

表19. 綜合所得稅各項已繳及應補退稅戶數金額課稅級距統計表-112年

單位：戶；新臺幣千元

課稅級距 Tax Brackets	投資抵減稅額 Investment Tax Credit		基本稅額與一般所得稅額之差額扣抵海外已繳納所得稅可扣抵稅額後之餘額 Payable balance between basic tax and regular income tax after overseas income tax is credited		重購自宅稅額 Deduction or Refund for Repurchase of a Building as Self-Use Residence		扣繳稅額 Withholding Tax	
	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
無所得淨額 NT\$0	-	-	51	70,075	11	279	95,881	1,091,055
56萬元以下 NT\$560,000 or under	-	-	44	46,679	86	1,562	160,022	3,085,054
超過56萬元 - 126萬元 NT\$560,001~1,260,000	-	-	42	33,680	72	1,670	74,554	2,960,412
超過126萬元 - 252萬元 NT\$1,260,001~2,520,000	-	-	58	106,332	77	5,946	33,096	2,873,283
超過252萬元 - 472萬元 NT\$2,520,001~4,720,000	-	-	64	73,665	58	13,570	11,614	2,058,541
超過472萬元 - 500萬元 NT\$4,720,001~5,000,000	-	-	7	5,480	1	383	635	185,598
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	-	-	37	43,368	16	6,457	3,284	1,240,051
超過1,000萬元以上 over NT\$10,000,000	-	-	17	85,449	2	4,247	585	656,118
合計 Total	-	-	320	464,729	323	34,115	379,671	14,150,113

資料來源：財政部財政資訊中心
說明：表列為所得年度資料。

Table 19. Statistics of Assessed Household/Amount of Tax Paid, Tax Refund and Tax Due of Individual Income Tax Bracket – CY2023

Unit : Household : NT\$1,000

大陸扣抵稅額 Mainland China Tax Credit		自繳稅額 Tax Paid for Self-Payment		核定應補稅額 Assessed Tax Due		核定應退稅額 Assessed Tax Refund		核定不補 不退戶數 Number of Households Approved for No Tax Due and No Tax Refund	申報大陸 來源所得 Income Derived from Sources in Mainland China	
戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	戶數 No. of Households	金額 Amount
-	-	814	782,412	16	3,806	250,616	2,093,122	102,341	203	11,494
46	527	148,451	1,592,206	15,306	65,877	139,065	2,812,225	127,795	335	36,738
142	4,764	54,222	1,937,189	9,087	79,604	32,188	1,033,979	42,087	287	113,520
178	19,338	31,196	3,433,723	7,547	147,285	5,403	304,503	21,923	231	216,280
114	35,932	12,065	4,721,018	3,662	137,971	842	95,448	7,545	150	252,576
3	2,148	667	519,745	231	13,933	50	9,336	376	3	12,588
56	34,825	3,428	4,435,924	1,284	107,201	205	69,890	1,900	61	175,322
31	76,880	575	3,874,033	237	43,881	61	41,007	288	29	224,264
570	174,414	251,418	21,296,250	37,370	599,558	428,430	6,459,509	304,255	1,299	1,042,783

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

表20. 遺產稅稅源

(1)遺產稅稅源

單位:人;件;新臺幣千元

年度	死亡人數 No. of Persons Death	申報件數 (件) 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 (件) Taxation	免稅 (件) Exemption	核定案件 遺產總額 Gross Inheritance Amount of Verified Cases	農業用地 免稅總額 Total Exemption for Farmland
105年	21,365	16,518	475	15,877	28,564,201	-
106年	21,368	16,974	491	16,243	75,771,197	-
107年	21,496	17,093	587	16,301	84,424,186	-
108年	21,821	17,506	595	16,730	84,555,631	-
109年	21,712	18,326	595	17,447	89,813,266	-
110年	22,926	18,753	699	17,846	91,987,454	-
111年	25,462	21,112	752	20,039	108,333,111	-
112年	25,576	22,123	801	21,159	115,149,801	-
113年	25,349	21,660	886	20,587	134,429,262	-
114年	25,052	22,135	987	21,075	129,713,835	-

資料來源：本局綜所遺贈稅組、財政部財政資訊中心、內政部戶政司

Table 20.Sources of Estate Tax

(1) Sources of Estate Tax

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

Cases Verified for Taxation and Exemption		核定徵稅案件 Cases Verified for Taxation			CY
公共設施保留地免稅總額 Total Exemption for Land Reserved for Public Facilities	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate (1)	法定扣除及免稅額 Deduction and Exemption (2)	應課稅遺產淨額 Net Amount of Taxable Estate (1)-(2)	
-	6,926	28,564,201	14,954,906	13,609,295	CY2016
-	11,594	28,045,955	15,256,364	12,789,591	CY2017
-	420	34,680,236	19,571,151	15,109,085	CY2018
-	802	35,331,187	20,549,404	14,781,783	CY2019
-	5,604	38,280,774	20,071,452	18,209,322	CY2020
-	6,240	37,601,809	21,414,435	16,187,374	CY2021
-	160,533	44,279,809	24,391,504	19,888,305	CY2022
-	3,600	45,009,540	26,253,044	18,756,496	CY2023
-	45,018	64,212,580	29,394,319	34,818,261	CY2024
-	33,553	56,279,052	25,318,954	30,960,098	CY2025

Sources: Individual Income, Estate and Gift Tax Division of the Bureau; Fiscal Information Agency, Ministry of Finance; Department of Household Registration Affairs, Ministry of the Interior.

表20. 遺產稅稅源(續1完)

(2)按課稅級距別分

114年			
單位：件；新臺幣千元			
適用年度別 課稅級距別	稅率% Tax Rate %	實徵件數 No. of Cases Levied	實徵案件遺產總額 Gross Estate Amount of Levied Cases
114年1月1日起			
56,210,000(元)以下	10%	543	15,467,662
56,210,001~112,420,000	15%	18	1,838,516
超過112,420,000	20%	3	890,799
106年5月12日~113年12月31日			
50,000,000(元)以下	10%	494	18,345,291
50,000,001~100,000,000	15%	64	6,338,980
超過100,000,000	20%	38	23,072,735
98年1月23日~106年5月11日 (單一稅率)	10%	-	-
98年1月22日以前			
670,000(元)以下	2%	-	-
670,001 - 1,670,000	4%	-	-
1,670,001 - 3,340,000	7%	-	-
3,340,001 - 5,010,000	11%	-	-
5,010,001 - 6,680,000	15%	-	-
6,680,001 - 11,130,000	20%	-	-
11,130,001 - 16,700,000	26%	-	-
16,700,001 - 44,530,000	33%	-	-
44,530,001 - 111,320,000	41%	-	-
超過111,320,000	50%	-	-
總 計		1,160	65,953,983

資料來源：本局綜所遺贈稅組

Table 20. Source of Estate Tax (Cont.1 End)

(2)by Tax Brackets

CY2025

Unit : Case ; NT\$1,000

實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate Tax Revenues	Applying Period Tax Brackets
		Since Jan. 1, 2025
4,442,203	442,360	NT\$56, 210, 000 or under
1,289,565	134,756	NT\$56, 210, 001~112, 420, 000
811,402	128,076	over NT\$112, 420, 000
		Between May 12, 2017 and Dec. 31, 2024
6,670,820	562,570	NT\$50, 000, 000 or under
4,139,542	390,088	NT\$50, 000, 001~100, 000, 000
19,681,465	3,086,169	over NT\$100, 000, 000
-	-	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)
		Prior to Jan. 22, 2009
-	-	NT\$670, 000 or under
-	-	NT\$670, 001 - 1, 670, 000
-	-	NT\$1, 670, 001 - 3, 340, 000
-	-	NT\$3, 340, 001 - 5, 010, 000
-	-	NT\$5, 010, 001 - 6, 680, 000
-	-	NT\$6, 680, 001 - 11, 130, 000
-	-	NT\$11, 130, 001 - 16, 700, 000
-	-	NT\$16, 700, 001 - 44, 530, 000
-	-	NT\$44, 530, 001 - 111, 320, 000
-	-	over NT\$111, 320, 000
37,034,996	4,744,018	Grand Total

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

表21. 贈與稅稅源

(1)贈與稅稅源

單位:件;新臺幣千元

年 度	申報件數 (件) No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
		徵稅(件) No. of Taxation	免稅(件) No. of Exemption
105年	19,193	1,578	17,809
106年	19,496	1,537	18,482
107年	19,102	1,523	18,372
108年	20,198	1,521	19,461
109年	20,479	1,676	19,658
110年	20,845	1,800	19,868
111年	22,489	1,853	21,551
112年	22,392	1,937	21,557
113年	23,953	2,106	23,024
114年	22,781	2,299	21,578

資料來源：本局綜所遺贈稅組

Table 21. Sources of Gift Tax

(1) Sources of Gift Tax

Unit : Case ; NT\$1,000

核定徵稅案件 Cases Verified for Taxation			CY
應課稅贈與總額 Gross Amount of Taxable Gift	法定扣除額及免稅額 Deduction and Exemption	應課稅贈與淨額 Net Amount of Taxable Gift	
16,732,290	3,762,154	12,970,136	CY2016
17,433,068	3,546,787	13,886,281	CY2017
10,729,851	3,523,082	7,206,769	CY2018
9,900,214	3,515,537	6,384,677	CY2019
12,436,061	3,904,463	8,531,597	CY2020
14,967,137	4,115,742	10,851,395	CY2021
16,138,896	4,617,180	11,521,716	CY2022
17,632,938	4,950,636	12,682,303	CY2023
19,689,071	5,390,101	14,298,970	CY2024
23,551,124	5,904,567	17,646,557	CY2025

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

表21. 贈與稅稅源(續1完)

(2)按課稅級距別分

114年

單位：新臺幣千元

適用年度別 課稅級距別	稅 率 % Rate %	實徵件數 No. of Cases Levied	實徵案件贈與總額 Gross Gift Amount of Levied Cases
114年1月1日起			
28,110,000(元)以下	10%	1,821	13,264,969
28,110,001 - 56,210,000	15%	50	1,881,216
超過56,210,000	20%	18	1,977,670
106年5月12日~113年12月31日			
25,000,000(元)以下	10%	335	3,109,418
25,000,001 - 50,000,000	15%	20	725,193
超過50,000,000	20%	5	1,797,456
98年1月23日~106年5月11日 (單一稅率)	10%	3	15,550
98年1月22日以前			
670,000(元)以下	4%	1	1,641
670,001 - 1,890,000	6%	-	-
1,890,001 - 3,120,000	9%	-	-
3,120,001 - 4,340,000	12%	-	-
4,340,001 - 5,570,000	16%	-	-
5,570,001 - 8,020,000	21%	-	-
8,020,001 - 15,580,000	27%	-	-
15,580,001 - 32,280,000	34%	-	-
32,280,001 - 50,090,000	42%	-	-
超過50,090,000	50%	1	101,247
總 計		2,254	22,874,360

資料來源：本局綜所遺贈稅組

Table 21. Source of Gift Tax(Cont.1 End)

(2)by Tax Brackets

CY2025

Unit : NT\$1,000

實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift Tax Revenues	Applying Period Tax Brackets
		Since Jan. 1, 2025
8,863,827	976,983	NT\$28, 110, 000 or under
1,770,797	245,135	NT\$28, 110, 001 - 56, 210, 000
1,875,893	383,424	over NT\$56, 210, 000
		Between May 12, 2017 and Dec. 31, 2024
2,301,891	234,202	NT\$25, 000, 000 or under
676,661	84,110	NT\$25, 000, 001 - 50, 000, 000
1,776,971	249,404	over NT\$50, 000, 000
8,950	272	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)
		Prior to Jan. 22, 2009
531	0	NT\$670, 000 or under
-	-	NT\$670, 001 - 1, 890, 000
-	-	NT\$1, 890, 001 - 3, 120, 000
-	-	NT\$3, 120, 001 - 4, 340, 000
-	-	NT\$4, 340, 001 - 5, 570, 000
-	-	NT\$5, 570, 001 - 8, 020, 000
-	-	NT\$8, 020, 001 - 15, 580, 000
-	-	NT\$15, 580, 001 - 32, 280, 000
-	-	NT\$32, 280, 001 - 50, 090, 000
100,137	752	over NT\$50, 090, 000
17,375,657	2,174,282	Grand Total

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

表22. 貨 物 稅 稅 源

年度	CY	水 泥 Cement		飲 料 品 Beverages	
		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)
105年	2016	6	1,063,798	31	10,478,661
106年	2017	6	1,183,835	32	7,760,843
107年	2018	6	1,333,134	31	1,079,900
108年	2019	6	1,273,211	33	346,549
109年	2020	6	1,482,463	29	457,503
110年	2021	6	1,447,796	43	826,932
111年	2022	6	1,501,754	42	888,338
112年	2023	7	1,231,399	45	932,062
113年	2024	6	1,013,047	46	1,281,471
114年	2025	5	1,077,703	28	1,704,662

資料來源：本局銷售稅組

Table 22. Sources of Commodity Tax

年度 CY	油 氣 類 Oil & Gas			
	家數 No. of Factory	油類完稅量 (公秉) Oil Tax Quantity (Kilo Liter)	液化石油氣完稅量 (公噸) Liquefied Petroleum gas Tax Quantity (M.T.)	天然氣完稅量 (千立方公尺) Natural gas Tax Quantity (Thousand cubic Meters)
105年 2016	7	9,431,899	289,767	-
106年 2017	7	8,822,560	260,406	-
107年 2018	8	9,253,649	258,418	-
108年 2019	8	6,395,387	210,837	-
109年 2020	9	9,013,990	241,511	-
110年 2021	9	7,544,057	239,755	-
111年 2022	10	7,864,631	262,277	-
112年 2023	10	6,957,239	241,788	-
113年 2024	10	7,684,668	277,604	-
114年 2025	13	7,259,339	328,804	-

Sources: Sales Tax Division of the Bureau.

表22. 貨 物 稅 稅 源 （續1完）

年度	CY	電視機 Television Sets		電冰箱 Refrigerators		冷暖氣機 Air Conditioners	
		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)
105年	2016	-	-	1	-	10	4,041
106年	2017	-	-	2	1	10	3,149
107年	2018	-	-	2	-	10	2,709
108年	2019	-	-	2	-	10	4,585
109年	2020	-	-	2	468	9	12,210
110年	2021	-	-	2	622	11	15,691
111年	2022	-	-	4	363	10	16,817
112年	2023	-	-	4	1,089	10	7,856
113年	2024	-	-	4	3,347	10	7,371
114年	2025	-	-	2	2,645	5	7,202

Table 22. Sources of Commodity Tax(Cont.1 End)

年度	CY	錄影機 Video Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		車輛 Vehicles	
		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)
105年	2016	1	-	2	-	-	-	55	328,640
106年	2017	1	-	2	-	-	-	59	366,562
107年	2018	1	-	2	-	3	80	59	299,858
108年	2019	1	-	2	-	3	133	61	280,761
109年	2020	-	-	2	-	4	101	53	336,608
110年	2021	1	-	2	-	3	126	59	268,112
111年	2022	1	-	2	-	3	108	61	204,331
112年	2023	1	-	2	-	3	80	64	232,327
113年	2024	1	-	2	-	3	62	64	208,740
114年	2025	-	-	-	-	2	48	52	184,000

表23. 各項國稅財務罰鍰案件及金額統計

單位：件；新臺幣元

年度 CY	總 計 Grand Total			營 利 事 業 所 得 稅 Profit-seeking Enterprise Income Tax			綜 合 所 得 稅 Individual Income Tax		
	件數 No.	金 額 Amount	占實徵淨額 % % of Net Tax Revenues	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines
105年 2016	9,461	367,106,878	0.23	1,024	46,318,857	12.62	5,974	120,031,893	32.70
106年 2017	9,745	345,413,275	0.20	996	51,449,124	14.89	6,263	98,269,825	28.45
107年 2018	9,468	336,230,594	0.17	1,134	49,890,358	14.84	5,996	102,177,463	30.39
108年 2019	9,514	276,298,675	0.14	1,135	49,582,629	17.95	6,061	62,181,641	22.50
109年 2020	8,290	204,813,123	0.12	1,037	26,665,125	13.02	5,122	59,458,239	29.02
110年 2021	9,233	306,779,388	0.15	1,245	37,709,177	12.29	5,199	86,953,463	28.34
111年 2022	11,610	281,306,673	0.10	1,358	45,187,456	16.07	7,009	76,868,416	27.33
112年 2023	11,852	243,157,271	0.10	1,269	37,165,482	15.29	7,176	77,378,866	31.82
113年 2024	11,798	311,064,548	0.12	1,400	55,600,337	17.87	7,027	95,145,016	30.59
114年 2025	9,810	384,757,247	0.16	1,345	71,137,067	18.49	5,303	94,570,533	24.58
年度 CY	遺 產 及 贈 與 稅 Estate and Gift Tax			貨 物 稅 Commodity Tax			證 券 期 貨 交 易 稅 Securities Transaction Tax		
	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines
105年 2016	67	33,615,956	9.16	17	449,792	0.12	1	7,170	0.00
106年 2017	54	27,670,083	8.01	10	127,714	0.04	-	-	0.00
107年 2018	75	45,697,060	13.59	15	1,921,748	0.57	4	7,971	0.00
108年 2019	70	20,177,238	7.30	10	102,748	0.04	1	93,000	0.03
109年 2020	41	6,482,355	3.17	14	81,799	0.04	-	-	0.00
110年 2021	41	12,678,136	4.13	10	-424,284	-0.14	-	-	0.00
111年 2022	34	11,174,293	3.97	16	1,976,552	0.70	1	903	0.00
112年 2023	17	2,897,457	1.19	18	1,872,903	0.77	6	148,474	0.06
113年 2024	24	7,916,814	2.55	17	1,917,248	0.62	5	4,019	0.00
114年 2025	25	6,666,399	1.73	7	2,080,807	0.54	1	294,354	0.08

資料來源：本局法務組

Unit : Case ; NT\$1

Source: Legal Affairs Division of the Bureau.

參、行政組織與工作績效

III. Administrative Organization and Work Performance

表 24. 本局組織系統表

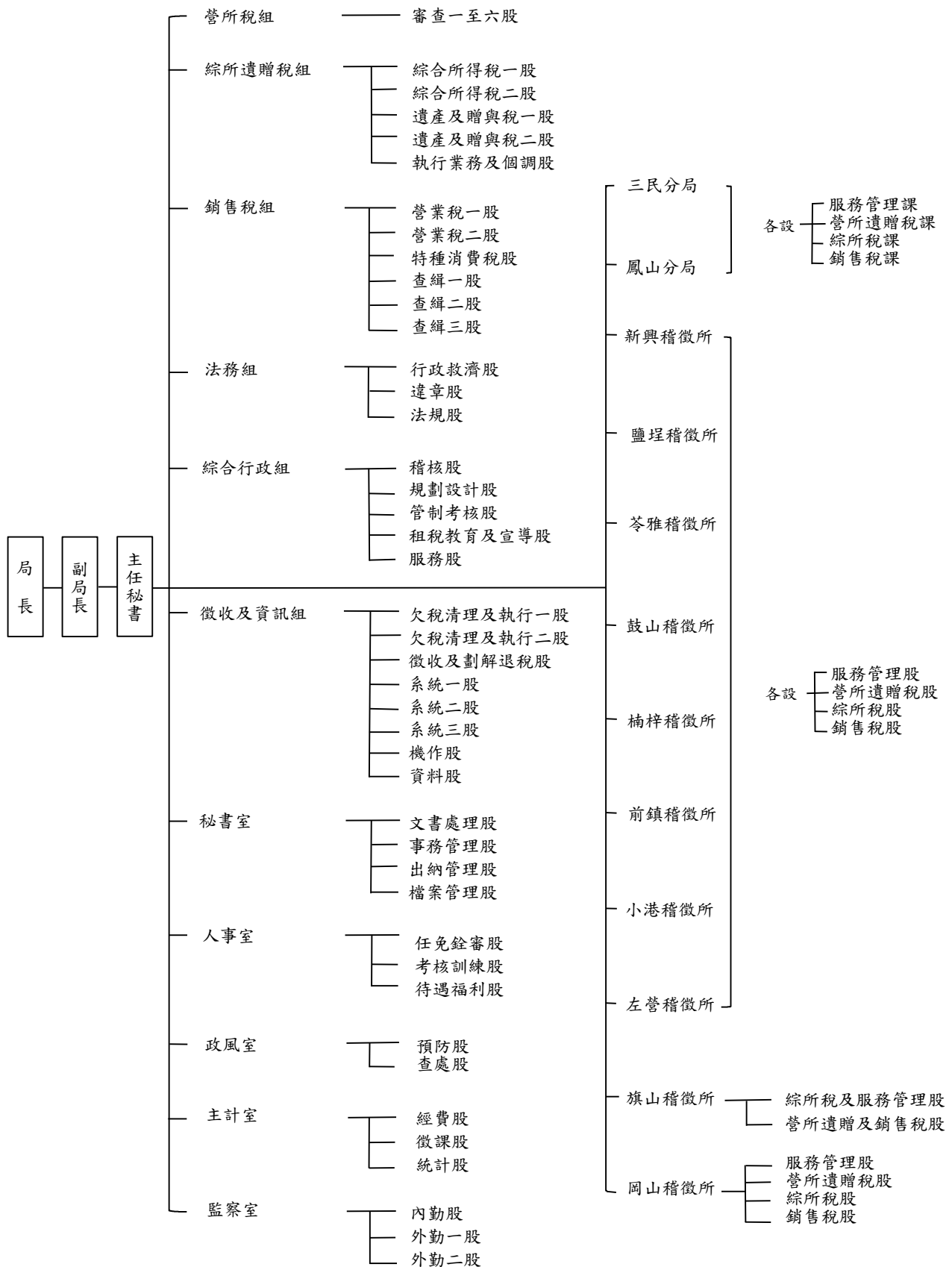


Table 24. Organizational Chart of the Bureau

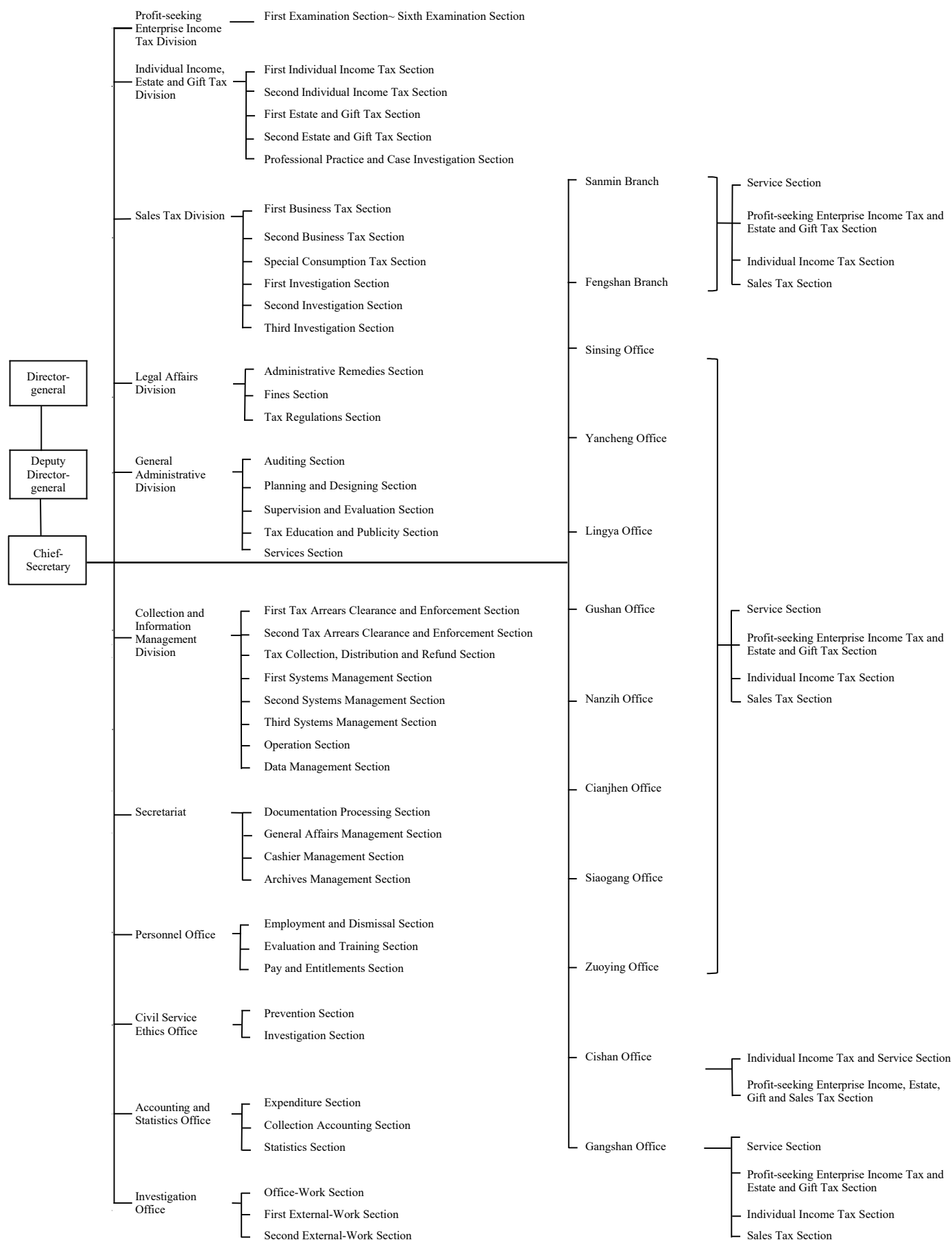


表 25. 本 局 員 額 與 素 質
Table 25. Staff Number and Quality of the Bureau

(1)員額統計

Statistics of Number of Civil Servants

單位：人

114年底 End of 2025

Unit: person

職稱	Title	職等別	Grade	法定員額 Statutory Quota	現有員額 Existing Staff	備註 Note
合 計		Total		1, 086	1, 009	
局長	Director-general	簡任第12至13職等	Senior Rank Grade 12 - Grade 13	1	1	
副局長	Deputy Director-general	簡任第11職等	Senior Rank Grade 11	1	1	
主任秘書	Chief Secretary	簡任第10職等	Senior Rank Grade 10	1	1	
簡任稽核	Senior Auditor	簡任第10職等	Senior Rank Grade 10	10	6	
組長	Director	薦任第9職等至簡任第10職等	Junior Rank Grade 9 - Senior Rank Grade 10	6	6	
室主任	Chief	薦任第9職等	Junior Rank Grade 9	2	2	
副組長	Deputy Director	薦任第9職等	Junior Rank Grade 9	6	6	
主任	Chief	薦任第9職等	Junior Rank Grade 9	3	3	
稽徵所主任	Chief	薦任第8至9職等	Junior Rank Grade 8 - Grade 9	10	8	
稽核	Auditor	薦任第8至9職等	Junior Rank Grade 8 - Grade 9	26	25	
秘書	Secretary	薦任第8至9職等	Junior Rank Grade 8 - Grade 9	2	2	
分析師	Systems Analyst	薦任第7至9職等	Junior Rank Grade 7 - Grade 9	1	1	
股長	Head	薦任第7至8職等	Junior Rank Grade 7 - Grade 8	86	84	
審核員	Revenue Assessor	薦任第7至8職等	Junior Rank Grade 7 - Grade 8	72	64	
專員	Executive Officer/Specialist	薦任第7至8職等	Junior Rank Grade 7 - Grade 8	4	3	
管理師	Systems Coordinator	委任第5職等至薦任第7職等	Elementary Rank Grade 5 - Junior Rank Grade 7	12	12	
稅務員	Revenue Officer	委任第5職等或薦任第6至7職等	Elementary Rank Grade 5 - Junior Rank Grade 7	462	438	
科員	Officer	委任第5職等或薦任第6至7職等	Elementary Rank Grade 5 - Junior Rank Grade 7	46	37	
助理員	Junior Officer	委任第4至5職等或薦任第6職等	Elementary Rank Grade 4 - Grade 5- Junior Rank Grade 6	101	93	
佐理員	Junior Officer	委任第4至5職等或薦任第6職等	Elementary Rank Grade 4 - Grade 5- Junior Rank Grade 6	3	2	
書記	Associate Clerk	委任第1至3職等	Elementary Rank Grade 1 - Grade 3	15	6	
小計		Subtotal		870	801	
分局長	Director	薦任第9職等至簡任第10職等	Junior Rank Grade 9 -Senior Rank Grade 10	2	2	
秘書	Secretary	薦任第8至9職等	Junior Rank Grade 8 - Grade 9	2	2	
課長	Chief	薦任第7至8職等	Junior Rank Grade 7 - Grade 8	8	8	
審核員	Revenue Assessor	薦任第6至8職等	Junior Rank Grade 6 - Grade 8	8	6	
稅務員	Revenue Officer	委任第5職等或薦任第6至7職等	Elementary Rank Grade 5 - Junior Rank Grade 7	151	150	
助理員	Junior Officer	委任第4至5職等或薦任第6職等	Elementary Rank Grade 4 - Grade 5- Junior Rank Grade 6	40	36	
書記	Associate Clerk	委任第1至3職等	Elementary Rank Grade 1 - Grade 3	5	4	
小計		Subtotal		216	208	

資料來源：本局人事室

Source: Personnel Office of the Bureau.

表 25. 本 局 員 額 與 素 質(續1)
Table 25. Staff Number and Quality of the Bureau(Cont.1)

(2)按職等及年齡分 by Grade and Age

單位：人

114年底 End of 2025

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
總計 Total	1,009	17	884	108	-	1,009	246	763
19歲以下 19 Years old or under	-	-	-	-	-	-	-	-
20歲 - 24歲 20 Years - 24 Years	13	-	4	9	-	13	2	11
25歲 - 29歲 25 Years - 29 Years	57	-	37	20	-	57	17	40
30歲 - 34歲 30 Years - 34 Years	64	-	49	15	-	64	13	51
35歲 - 39歲 35 Years - 39 Years	101	-	85	16	-	101	20	81
40歲 - 44歲 40 Years - 44 Years	142	-	133	9	-	142	47	95
45歲 - 49歲 45 Years - 49 Years	201	-	185	16	-	201	46	155
50歲 - 54歲 50 Years - 54 Years	179	1	170	8	-	179	36	143
55歲 - 59歲 55 Years - 59 Years	162	6	148	8	-	162	35	127
60歲以上 over 60 Years old	90	10	73	7	-	90	30	60

表 25. 本 局 員 額 與 素 質 (續2)
Table 25. Staff Number and Quality of the Bureau(Cont.2)

(3)按教育程度分 by Educational Attainment

單位：人

114年底 End of 2025

Unit: person

官職等及學歷	合 計	簡 任 10-14職等	薦 任 6-9職等	委 任 1-5職等	雇 員
Grade & Education	Total	Senior Rank Grade 10 - Grade 14	Junior Rank Grade 6 - Grade 9	Elementary Rank Grade 1 - Grade 5	Auxiliary Employee
合 計 Total	1,009	17	884	108	-
博 士 Doctor	1	-	-	1	-
研究所 Graduate School	315	14	296	5	-
大 學 University	603	2	516	85	-
專 科 College	81	1	68	12	-
高中(高職) High (Vocational) School	9	-	4	5	-
初(國)中 Junior High School	-	-	-	-	-
小 學 Primary School	-	-	-	-	-

表25. 本局員額與素質(續3完)
Table 25. Staff Number and Quality of the Bureau(Cont.3 End)

(4)按考試及格種類分 by Examination Type

單位：人

114年底 End of 2025

Unit：person

官職等及 考試及格種類	合 計	簡 任 10-14職等	薦 任 6-9職等	委 任 1-5職等	雇 員
Grade & Examination Type	Total	Senior Rank Grade 10 - Grade 14	Junior Rank Grade 6 - Grade 9	Elementary Rank Grade 1 - Grade 5	Auxiliary Employee
合計 Total	1, 009	17	884	108	-
高等考試 Senior Examination	540	-	529	11	-
普通考試 Junior Examination	63	-	-	63	-
初等考試 Elementary Examination	14	-	-	14	-
特種考試 Special Examination	193	-	174	19	-
升等考試 Promotion Examination	197	17	179	1	-
其他考試 Other Examination	2	-	2	-	-
依其他法令進用 Employment under other laws	-	-	-	-	-

表26. 本局歲出決算分析

Table 26. Analysis of Expenditure Final Accounts of the Bureau

(1)政事別 Expenditures by Functions

單位：新臺幣元

114年度 CY2025

Unit: NT\$1

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	2,031,500,643	100.00	2,028,284,962	100.00	3,215,681	99.84
一般行政 General Administration	1,640,889,000	80.77	1,640,497,321	80.88	391,679	99.98
國稅稽徵業務 Business Plan for Taxation Operations	165,704,000	8.16	164,719,473	8.12	984,527	99.41
一般建築及設備 General Building and Equipment	23,130,000	1.14	21,290,525	1.05	1,839,475	92.05
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Salary Adjustment Reserve	38,512,523	1.90	38,512,523	1.90	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	153,623,800	7.56	153,623,800	7.57	-	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	9,641,320	0.47	9,641,320	0.48	-	100.00

資料來源：本局主計室

Sources: The Accounting & Statistics Office of the Bureau.

表26. 本局歲出決算分析(續1完)

Table 26. Analysis of Expenditure Final Accounts of the Bureau (Cont.1 End)

(2)用途別 Objectives

單位：新臺幣元

114年度 CY2025

Unit: NT\$1

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	2,031,500,643	100.00	2,028,284,962	100.00	3,215,681	99.84
人事費 Personnel Expenses	1,532,798,000	75.45	1,532,797,998	75.57	2	100.00
業務費 Operational Expenses	238,381,802	11.74	237,008,014	11.69	1,373,788	99.42
獎補助費 Award and Subsidy Expenses	17,269,479	0.85	17,269,479	0.85	-	100.00
設備及投資 Equipment and Investment	41,273,719	2.03	39,431,828	1.94	1,841,891	95.54
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Salary Adjustment Reserve	38,512,523	1.90	38,512,523	1.90	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	153,623,800	7.56	153,623,800	7.57	-	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	9,641,320	0.47	9,641,320	0.48	-	100.00

表27. 本局歷年歲出決算分析

**Table 27. Analysis of Expenditure Final Accounts of the Bureau
in Previous Years**

單位:新臺幣元
Unit : NT\$1

年度別 CY	預算數 Budget			決算數 Final Account
	金額 Amount	基比 % (base year 2016)	環比 Increase/Decrease on a Year-on-year Basis	金額 Amount
105 2016	1,742,988,064	100.0	101.0	1,742,773,498
106 2017	1,720,072,351	98.7	98.7	1,719,753,029
107 2018	1,756,562,711	100.8	102.1	1,756,534,698
108 2019	1,783,382,291	102.3	101.5	1,782,777,477
109 2020	1,891,809,853	108.5	106.1	1,891,590,467
110 2021	1,923,781,134	110.4	101.7	1,923,768,782
111 2022	1,866,909,655	107.1	97.0	1,866,601,147
112 2023	1,968,748,680	113.0	105.5	1,968,055,692
113 2024	2,013,176,257	115.5	102.3	2,013,161,699
114 2025	2,031,500,643	116.6	100.9	2,028,284,962

年度別 CY	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
	基比 % (base year 2016)	環比 Increase/Decrease on a Year-on-year Basis		
105 2016	100.0	101.0	214,566	99.99
106 2017	98.7	98.7	319,322	99.98
107 2018	100.8	102.1	28,013	100.00
108 2019	102.3	101.5	604,814	99.97
109 2020	108.5	106.1	219,386	99.99
110 2021	110.4	101.7	12,352	100.00
111 2022	107.1	97.0	308,508	99.98
112 2023	112.9	105.4	692,988	99.96
113 2024	115.5	102.3	14,558	100.00
114 2025	116.4	100.8	3,215,681	99.84

資料來源：本局主計室

Sources: The Accounting & Statistics Office of the Bureau.

表28. 本局各項國稅稽徵成本

單位:新臺幣元

年度別及稅目別 CY & Item of Tax	實徵淨額 (千元) (1) Net Tax Revenues (Unit: NT\$1,000)	成本總計 (元) (2)=(3)+(7) Total Cost (Unit: NTD)	每千元 單位成本 (2)/(1) Cost Per NT\$1,000	直接成本	
				小計 (3)=(4)+(5)+(6) Subtotal	人事費 (4) Personnel Expenses
105年 2016	158,709,715	1,573,874,950	9.92	1,372,016,746	1,222,633,971
106年 2017	173,938,689	1,552,549,805	8.93	1,343,651,582	1,205,232,886
107年 2018	198,481,814	1,581,368,193	7.97	1,383,491,464	1,228,141,966
108年 2019	198,807,704	1,605,515,735	8.08	1,392,874,657	1,242,981,403
109年 2020	178,969,918	1,629,009,015	9.10	1,413,446,647	1,255,543,092
110年 2021	208,476,021	1,645,088,855	7.89	1,418,754,310	1,260,032,040
111年 2022	277,637,473	1,695,798,364	6.11	1,466,057,455	1,303,906,704
112年 2023	254,265,649	1,716,691,098	6.75	1,488,748,965	1,329,316,844
113年 2024	261,521,341	1,792,800,117	6.86	1,560,281,744	1,401,187,021
114年 2025	238,524,721	1,865,760,720	7.82	1,615,247,627	1,451,534,873
營利事業所得稅 Profit-seeking Enterprise Income Tax	64,795,845	386,650,976	5.97	334,318,790	303,225,635
綜合所得稅 Individual Income Tax	45,842,892	555,637,255	12.12	480,433,225	435,750,769
遺產及贈與稅 Estate and Gift Tax	6,918,300	173,428,418	25.07	149,955,341	136,008,818
貨物稅 Commodity Tax	27,472,310	66,817,138	2.43	57,773,616	52,400,409
菸酒稅 Tobacco and Alcohol Tax	2,054,959	21,100,148	10.27	18,244,299	16,547,497
證券交易稅 Securities Transaction Tax	15,346,704	17,993,985	1.17	17,518,010	2,757,916
期貨交易稅 Futures Transaction Tax	443,909	2,959,362	6.67	2,633,695	2,032,149
營業稅 Business Tax	75,507,307	630,438,274	8.35	545,088,463	494,392,778
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	142,495	10,735,164	75.34	9,282,188	8,418,902

資料來源：本局主計室

說明：本表實徵淨額，菸酒稅含健康福利捐18,960千元，營業稅含金融保險業營業稅445,386千元。

Table 28. Cost of National Tax Collection of the Bureau

Unit : NT\$1

Direct Expenses		間 接 成 本 Indirect Expenses			
業務費 (5) Operational Expenses	獎補助費 (6) Award and Subsidy Expenses	小計 (7)=(8)+(9)+(10) Subtotal	人事費 (8) Personnel Expenses	業務費 (9) Operational Expenses	設備及投資 (10) Equipment and Investment Costs
140,094,800	9,287,975	201,858,204	95,419,975	75,489,741	30,948,488
127,680,953	10,737,743	208,898,223	97,834,103	82,264,231	28,799,889
143,653,149	11,696,349	197,876,729	99,462,201	70,541,783	27,872,745
140,394,533	9,498,721	212,641,078	101,223,529	80,168,778	31,248,771
147,770,184	10,133,371	215,562,368	102,425,884	75,366,279	37,770,205
139,440,845	19,281,425	226,334,545	115,839,893	73,876,159	36,618,493
148,554,099	13,596,652	229,740,909	118,021,146	73,156,208	38,563,555
147,152,370	12,279,751	227,942,133	114,851,156	79,396,403	33,694,574
142,550,437	16,544,286	232,518,373	123,634,149	79,865,700	29,018,524
146,879,275	16,833,479	250,513,093	128,856,882	90,128,739	31,527,472
30,683,080	410,075	52,332,186	26,918,203	18,827,894	6,586,089
44,093,158	589,298	75,204,030	38,682,836	27,056,647	9,464,547
13,762,588	183,935	23,473,077	12,073,890	8,445,063	2,954,124
5,302,342	70,865	9,043,522	4,651,733	3,253,647	1,138,142
1,674,424	22,378	2,855,849	1,468,968	1,027,468	359,413
279,071	14,481,023	475,975	244,828	171,245	59,902
205,631	395,915	325,667	167,514	117,167	40,986
50,027,081	668,604	85,349,811	43,901,540	30,706,861	10,741,410
851,900	11,386	1,452,976	747,370	522,747	182,859

Source: The Accounting and Statistics Office of the Bureau.

Explanation: In this table net tax revenues of the tobacco and alcohol tax include health and welfare surcharge on tobacco (NT\$18,960,000) ; net tax revenues of the business tax include financial enterprise business tax(NT\$445,386,000).

表29. 人民申請案件統計表
Table 29. Statistics of Application Cases

114年度 CY2025

單位:件 Unit : Case

月份 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	本月份 新收件數 Number of New Cases Received in This Month	截至上月 待辦件數 Number of Pending Cases of Last Month	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	127,777	115,853	11,924	115,545	115,536	99.99	9	0.01	12,232	6	0.05	12,226	99.95	
1月 Jan.	8,540	7,890	650	8,011	8,011	100.00	-	0.00	529	-	0.00	529	100.00	
2月 Feb.	9,864	9,339	525	8,899	8,899	100.00	-	0.00	965	-	0.00	965	100.00	
3月 Mar.	11,427	10,470	957	10,413	10,413	100.00	-	0.00	1,014	-	0.00	1,014	100.00	
4月 Apr.	10,486	9,474	1,012	9,522	9,521	99.99	1	0.01	964	-	0.00	964	100.00	
5月 May	11,072	10,094	978	10,237	10,237	100.00	-	0.00	835	-	0.00	835	100.00	
6月 June	11,025	10,147	878	9,884	9,884	100.00	-	0.00	1,141	-	0.00	1,141	100.00	
7月 July	10,942	9,740	1,202	9,936	9,935	99.99	1	0.01	1,006	1	0.10	1,005	99.90	
8月 Aug.	10,751	9,731	1,020	9,610	9,609	99.99	1	0.01	1,141	1	0.09	1,140	99.91	
9月 Sep.	10,898	9,712	1,186	9,667	9,666	99.99	1	0.01	1,231	-	0.00	1,231	100.00	
10月 Oct.	10,347	9,118	1,229	9,342	9,342	100.00	-	0.00	1,005	1	0.10	1,004	99.90	
11月 Nov.	10,030	9,027	1,003	8,741	8,737	99.95	4	0.05	1,289	-	0.00	1,289	100.00	
12月 Dec.	12,395	111,111	1,284	11,283	11,282	99.99	1	0.01	1,112	3	0.27	1,109	99.73	

資料來源：本局綜合行政組

Source: General Administrative Division of the Bureau.

表30. 公文處理績效統計

114年度

單位：件

月份 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	截至上月 待辦件數 Number of Documents Pending of Last Month	本月創 簽稿數 Number of Newly Created Official Documents in This Month	應辦公 文總數 The Total Number of Official Documents to be Processed	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	%	件數 Cases	%
總計 Grand Total	152,202	9,093	75,442	236,737	85,438	99.99	6	0.01
1月 Jan.	10,953	734	5,219	16,906	5,898	100.00	-	0.00
2月 Feb.	12,258	581	5,869	18,708	7,544	100.00	-	0.00
3月 Mar.	13,427	702	5,995	20,124	7,272	100.00	-	0.00
4月 Apr.	12,855	807	6,063	19,725	7,382	100.00	-	0.00
5月 May	13,515	775	6,588	20,878	7,640	100.00	-	0.00
6月 June	12,772	781	6,379	19,932	7,538	100.00	-	0.00
7月 July	13,719	654	6,443	20,816	7,369	100.00	-	0.00
8月 Aug.	12,993	827	5,514	19,334	6,822	100.00	-	0.00
9月 Sep.	12,774	752	6,029	19,555	7,289	99.99	1	0.01
10月 Oct.	11,941	970	5,970	18,881	6,993	100.00	-	0.00
11月 Nov.	11,379	739	5,176	17,294	5,873	100.00	-	0.00
12月 Dec.	13,616	771	10,197	24,584	7,818	99.94	5	0.06

資料來源：本局綜合行政組

Table 30. Efficiency Data of Handling Official Documents

CY2025

Unit : Cases

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	收文存查 件數 Received Documents Filed for Reference	創簽辦結 件數 Number of Created Official Documents Completed	辦 結 公 文 Processing Completed Official Documents		待 辦 公 文 Pending Official Documents		未逾辦理期限 The Processing Deadline has not Expired	已逾辦理 期限 Processing Deadline has Expired
超過30日 Over Thirty Days		發文件數 The Number Of Official Documents Sent				件數 Cases	%	件數 Cases	%		
件數 Cases	%										
-	0.00	85,444	0.81	127,832	12,630	225,906	95.42	10,831	4.58	10,831	-
-	0.00	5,898	0.75	9,480	947	16,325	96.56	581	3.44	581	-
-	0.00	7,544	0.74	10,150	311	18,005	96.24	703	3.76	703	-
-	0.00	7,272	0.78	11,380	575	19,227	95.54	897	4.46	897	-
-	0.00	7,382	0.75	10,937	478	18,797	95.30	928	4.70	928	-
-	0.00	7,640	0.76	11,260	1,001	19,901	95.32	977	4.68	977	-
-	0.00	7,538	0.75	10,764	862	19,164	96.15	768	3.85	768	-
-	0.00	7,369	0.77	11,188	1,313	19,870	95.46	946	4.54	946	-
-	0.00	6,822	0.77	10,920	622	18,364	94.98	970	5.02	970	-
-	0.00	7,290	0.83	10,622	667	18,579	95.01	976	4.99	976	-
-	0.00	6,993	0.95	10,077	1,058	18,128	96.01	753	3.99	753	-
-	0.00	5,873	0.96	9,749	843	16,465	95.21	829	4.79	829	-
-	0.00	7,823	0.94	11,305	3,953	23,081	93.89	1,503	6.11	1,503	-

Source: General Administrative Division of the Bureau.

肆、附 錄

IV. Appendix

表31. 各項國稅稅率表-114年

稅率金額以新臺幣為計算標準

級別	所得淨額	×稅率	－累進差額	＝應納稅額
1	590,000以下	× 5%	－ 0	＝ ”
2	590,001 - 1,330,000	×12%	－ 41,300	＝ ”
3	1,330,001 - 2,660,000	×20%	－ 147,700	＝ ”
4	2,660,001 - 4,980,000	×30%	－ 413,700	＝ ”
5	4,980,001以上	×40%	－ 911,700	＝ ”
一、免稅額		年滿70歲之納稅義務人、配偶及受扶養直系尊親屬，每人免稅額為145,500元；未滿70歲之納稅義務人、配偶暨受扶養親屬每人免稅額97,000元。		
二、一般扣除額		標準或列舉扣除額只能擇一，不得同時並用。		
綜 合 所 得 稅	1. 標準扣除額：	單身者131,000元，夫妻合併申報者262,000元。		
	2. 列舉扣除額：			
	(1) 捐贈：	A. 下列捐贈得全數列舉扣除： 國防勞軍的捐贈、對政府的捐獻、對依行政法人法設立行政法人的捐贈；依博物館法規定，對公立博物館的文物、標本、藝術品或設備捐贈；依文化資產保存法規定，出資捐贈或贊助辦理古蹟、古物等文化資產之修復、再利用或管理維護的款項；依文化藝術獎助及促進條例規定，對國家文化藝術基金會或直轄市、縣（市）文化基金會的捐贈，及以具有文化藝術資產價值之文物、藝術品、古蹟等文化資產捐贈政府；依運動產業發展條例規定，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。 B. 下列一般捐贈合計可扣除金額，以不超過綜合所得總額20%為限：對合於民法總則公益社團及財團的法人組織或依其他關係法令，經向主管機關登記或立案成立的教育、文化、公益、慈善機構或團體的捐贈；依法成立、捐贈或加入符合規定的公益信託的財產；依運動產業發展條例規定，透過中央主管機關設置的專戶對指定特定運動員的捐贈。		
	(2) 保險費：	納稅義務人、配偶及申報受扶養直系親屬之人身保險保費，每人每年最高24,000元。但全民健康保險之保險費不受金額限制。		
	(3) 醫藥及生育費：	依查核資料認定。		
	(4) 災害損失：	依查核資料認定。		
	(5) 自用住宅購屋借款利息：	每戶每年300,000元，以一屋為限，但有儲蓄投資特別扣除額者，應在購屋借款利息中減除。		
	(6) 政治獻金法之捐贈：	個人對同一擬參選人每年捐贈總額不得超過10萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額20%，其總額並不得超過20萬元。對政黨捐贈，政黨推薦之候選人於113年度立法委員選舉得票率未達1%或收據格式不符者，不予認定。		
	(7) 公職人員選罷法之競選經費：	候選人自選舉公告日起，至投票日後30日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第43條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。		
	(8) 總統副總統選舉罷免法規定的競選經費：	同一組候選人所支付與競選活動有關的競選經費，可依同法第40條規定列報扣除。		
	(9) 公職人員選罷法之罷免案支出：	各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日後30日內，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，於同法第41條規定候選人競選經費最高金額內減除政治獻金的餘額，可於罷免案宣告不成立之日或投票日年度列報扣除。		
	(10) 私立學校法第62條規定的捐贈：	個人透過財團法人私立學校興學基金會，對學校法人或該法96年12月18日修正條文施行前已設立的財團法人私立學校的捐款，金額不得超過綜合所得總額50%；惟如未指定捐款予特定的學校法人或學校者，得全數列舉扣除。		
三、特別扣除額				
綜 合 所 得 稅	1. 薪資所得特別扣除額：	有薪資所得者，每人可扣除218,000元，但其全年薪資所得總額未達218,000元者，僅就其全年薪資所得總額全數扣除。		
	2. 財產交易損失扣除額：	依查核資料認定，不得超過當年度申報之財產交易所得。		
	3. 儲蓄投資特別扣除額：	合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過270,000元。		
	4. 身心障礙特別扣除額：	每人可減除218,000元。		
	5. 教育學費特別扣除額：	子女就讀大專以上院校，每人每年以扣除25,000元為限，已接受政府補助，應以扣除該補助的餘額在25,000元內列報。但就讀空中大學、專校及五專前3年者不適用。		
	6. 幼兒學前特別扣除額：	自中華民國113年1月1日起，納稅義務人申報扶養6歲以下（民國107年(含該年)以後出生）之子女，第1名子女每年扣除150,000元，第2名及以上子女每人每年扣除225,000元。		
	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120,000元。但有下列情形之一者，不得扣除：(1)經減除長期照顧特別扣除額及房屋租金支出特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上(選擇股利及盈餘按28%單一稅率分開計算者亦同)。(2)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額750萬元。		
	8. 房屋租金支出特別扣除額：	自中華民國113年1月1日起，納稅義務人、配偶及受扶養直系親屬在中華民國境內租屋供自住且非供營業或執行業務使用者，其所支付之租金減除接受政府補助部分，每一申報戶每年扣除數額以180,000元為限。但納稅義務人、配偶或受扶養直系親屬在中華民國境內有房屋者，不得扣除。另有以下列情形之一者，亦不得扣除：(1)經減除長期照顧特別扣除額及房屋租金支出特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上(選擇股利及盈餘按28%單一稅率分開計算者亦同)。(2)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額750萬元。		

註：上列稅率係適用114年申報113年度所得資料。

Table 31. Table of Current National Tax Rates – CY2025

The amount of tax is calculated in NTD.

Individual Income Tax	Tax Brackets	Net Taxable Income	× Tax Rate	—Progressive Difference		= Tax Payable	
	1	590,000 or under	× 5%	—	0	=	//
	2	590,001 – 1,330,000	× 12%	—	41,300	=	//
	3	1,330,001 – 2,660,000	× 20%	—	147,700	=	//
	4	2,660,001 – 4,980,000	× 30%	—	413,700	=	//
	5	Over 4,980,000	× 40%	—	911,700	=	//
I. Exemption		The exemption is NT\$145,500 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$97,000 for every taxpayer, spouse and dependent who is under the age of 70.					
II. General Deduction		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.					
1. Standard Deduction :		The standard deduction is NT\$131,000 for a single individual, and NT\$262,000 dollars for a married couple filing a joint return.					
2. Itemized Deductions :							
2-1 Donations :		A. The following kinds of donation are fully deductible: Donations made to national defense, for encouragement of the morale of members of the armed forces, to the government, or to non-departmental public bodies; the artifacts, specimens, works of art or facilities to public museums under the Museum Act; for the maintenance and repair of antiquities, historic buildings, etc., under the Cultural Heritage Preservation Act; to the National Culture and Arts Foundation or the cultural foundations of municipalities, counties, or cities; the artifacts, works of art, monuments, etc., to the government under the Culture and the Arts Reward and Promotion Act; or to unspecified athletes through a designated account set up by the central authority under the Sports Industry Development Act. B. The deduction of the following kinds of donation should not be more than 20% of gross income: Donations made to officially registered educational, cultural, public welfare, and charitable organizations or agencies, the property provided by any individual for creating, or contributing to, or participating in a public trust under the Income Tax Act, or to specific athletes through a designated account set up by the central authority under the Sports Industry Development Act.					
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 Maternity Expenses :		Determined by submitted data.					
2-4 Losses from Disaster :		Determined by submitted data.					
2-5 Interest on a House Mortgage :		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 Donations made in accordance with the Political Donations Act :		The total amount of individual donation contributed to the same person planning to participate in campaign each year may not exceed NT\$100,000. The total amount of deduction, for each account declaration, may not exceed 20% of the total comprehensive incomes declared in the very year, and the total amount may not exceed NT\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY2024 legislator election or those with an invalid receipt shall not be recognized.					
2-7 Campaign Expenditures of the Civil Servants Election and Recall Act :		The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.					
2-8 Campaign Expenses of Presidential and Vice Presidential Election and Recall Act :		Campaign expenses paid by the same group of candidates in connection with election campaigns may be reported for deduction in accordance with Article 40 of the Presidential and Vice Presidential Election and Recall Act.					
2-9 Recall Expenditures of the Civil Servants Election and Recall Act :		The recall expenditures, paid by the leading proposer and the person being recalled within 30 days from the day when the list of consignees is obtained to the voting day for the established declaration of recall, within the maximum campaign fund prescribed in Article 41 subtracted the donations accepted may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the day when the declaration of recall is not established or the very year of the voting day.					
2-10 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.					
III. Special Deductions							
1. Special Deduction for Employment Income :		Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NT\$218,000, and he/she may claim a full deduction of the amount of the salary if it is less than NT\$218,000.					
2. Loss from Property Transactions :		Shall not exceed the declared amount of income derived from property transactions in the same year.					
3. Special Deduction for Savings and 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 the Disabled :		There is a deduction of NT\$218,000 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 :		Starting from 2024, for a taxpayer who has children under or equal to 6 years of age (born in or after CY 2018), the amount of deduction for the first pre-school child is NT\$150,000 per year; the amount of deduction for a second child and more is NT\$225,000 per child per year.					
7. Special Deduction for Long-Term Care :		Starting from 2019, for a taxpayer, his/her spouse, or dependent(s) who is a qualified person with physical or mental incapacity and needs long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$ 120,000 per year may be made for each person, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,330,001 after deducting the long-term care deduction and rent for housing deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$7,500,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.					
8. Special Deduction for Rent for Housing :		Starting from 2024, rent for housing in the R.O.C. paid by a taxpayer his/her spouse, and lineal dependent(s) and used as their own residence rather than for business or performing professional services, may be deducted from their consolidated income to the limit of NT\$180,000 per year per tax return, not including government subsidy. However, no deduction shall be made for taxpayers, their spouses, or lineal dependent(s) who own a house within the territory of the Republic of China during the rental period or hold the right to use a house through a surface rights agreement. The taxpayer can't claim the special deduction for rent for housing if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,330,001 after deducting the long-term care and rent for housing deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$7,500,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.					

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

表31. 各項國稅稅率表-114年（續1）

稅率金額以新臺幣為計算標準

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

附註：1. 上列稅率為114年當年之規定。
2. 表內扣繳率不含財產交易屬房地合一新制部分。

Table 31. Table of Current National Tax Rates – CY2025 (Cont.1)

The amount of tax is calculated in NTD.

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

Notes: 1. Tax rate above is for 2025.

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

表31. 各項國稅稅率表-114年（續2）

稅率金額以新臺幣為計算標準

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

附註： 上表營利事業所得稅稅率為114年申報113年度所得稅適用。

Table 31. Table of Current National Tax Rates – CY2025(Cont.2)

The amount of tax is calculated in NTD.

The amount of tax is calculated in NTD.

	Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax	I. Resident of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 2 years.	45%
		2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years.	35%
		3. The transferred house and land that have been held for a period of more than 5 years but no more than 10 years.	20%
		4. The transferred house and land that have been held for a period of more than 10 years.	15%
		5. House and land that have been held for a period of no more than 5 years and are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the MOF.	20%
		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.	20%
		7. A house and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or the participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings.	20%
		8. For income derived from transactions of self-use house and land conforming to the provisions of Subparagraph 1, Paragraph 1, Article 4-5, if the amount of income calculated in accordance with this paragraph exceeds NT\$4 million, the income shall be taxed at 10% on the part of the income amount exceeding NT\$4 million.	10%
	II. Non-resident of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 2 years.	45%
		2. The transferred house and land that have been held for a period of more than 2 years.	35%
Profit-seeking Enterprise Income Tax	Taxable Income	Computation of Profit-seeking Enterprise Income Tax	
	I. NT\$120,000 or under	None	
	II. NT\$120,001~NT\$200,000	T= (P-NT\$120,000) ×1/2	
	III. Over NT\$200,000	T= P × 20 %	
	Note: 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%, but the amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000.		
	House and Land Transactions Income Tax	1. For a profit-seeking enterprise having its head office within the territory of the Republic of China.	
		1-1 The transferred house and land that have been held for a period of no more than 2 years.	45%
		1-2 The transferred house and land that have been held for a period of more than 2 years but no more than 5 years.	35%
		1-3 The transferred house and land that have been held for a period of more than 5 years.	20%
		1-4 House and land that have been held for a period of no more than 5 years and are transferred because of any involuntary cause announced by the MOF.	20%
		1-5 A profit-seeking enterprise who sells house and land, where the house is built in partnership with a business entity and the share of land associated with the unit has been held for a period of no more than 5 years.	20%
		1-6 House and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings.	20%
		2. For a profit-seeking enterprise having its head office outside the territory of the Republic of China.	
		2-1 The transferred house and land that have been held for a period of no more than 2 years.	45%
		2-2 The transferred house and land that have been held for a period of more than 2 years.	35%
	Undistributed Surplus Earnings	If there are any earnings of the year 2023 not distributed by a profit-seeking enterprise, an additional profit-seeking income tax shall be levied at the rate of five percent on such undistributed surplus earnings.	

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY 2024 which is filed in CY 2025.

表31. 各項國稅稅率表-114年（續3）

稅率金額以新臺幣為計算標準

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

Table 31. Table of Current National Tax Rates – CY2025(Cont.3)

The amount of tax is calculated in NTD.

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

表31. 各項國稅稅率表-114年（續4）

稅率金額以新臺幣為計算標準

貨 物 稅			
類 目	稅率(%)或 單位稅額	類 目	稅率(%)或 單位稅額
一、橡膠輪胎		六、電器類	
1. 大客(貨)車輪胎	10%	1. 電冰箱	13%
2. 其他輪胎	15%	2. 彩色電視機	13%
		3. 冷暖氣機	
		(1) 普通用	20%
二、水泥		(2) 中央系統型	15%
1. 白水泥或有色水泥	每公噸600元	4. 除濕機	15%
2. 卜特蘭一型水泥	每公噸320元	5. 錄影機	13%
3. 卜特蘭高爐水泥	每公噸196元	6. 電唱機	10%
4. 代水泥及其他水泥	每公噸440元	7. 錄音機	10%
三、飲料品		8. 音響組合	10%
1. 稀釋天然果蔬汁	8%	9. 電烤箱	15%
2. 其他飲料	15%		
3. 前項飲料品合於國家標準 之純天然果汁、果漿、濃 糖果漿、濃縮果汁及純天 然蔬菜汁	免稅	七、車輛類	
四、平板玻璃	10%	1. 汽車	
		(1) 小客車	
		氣缸排氣量在2,000立方公分以下	25%
		氣缸排氣量在2,001立方公分以上	30%
		(2) 貨車、大客車、其他車	15%
五、油氣類(從量課稅)		2. 機車	17%
1. 汽油	每公秉6,830元	3. 電動車輛及油電混合動力車輛	
2. 柴油	每公秉3,990元	(1) 電動車輛及油電混合動力車輛	減半徵稅
3. 煤油	每公秉4,250元	(2) 自106年1月28日起至119年12月31 日止，購買完全以電能為動力之電 動車輛並完成登記者，免徵貨物稅 ，但電動小客車免徵金額以完稅價 格新臺幣140萬元計算之稅額為限， 超過部分，不予免徵。	免稅
4. 航空燃油	每公秉 610元		
5. 燃料油	每公秉 110元		
6. 溶劑油	每公秉 720元		
7. 液化石油氣	每公噸 690元		

Table 31. Table of Current National Tax Rates – CY2025(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		VI. Electric Appliances	
1. Rubber tires for buses and trucks	10%	1. Refrigerators	13%
2. All other rubber tires	15%	2. Color television sets	13%
II. Cement		3. Air-conditioners	
1. White or colored cement	NT\$600/MT	3-1 General	20%
2. Portland I cement	NT\$320/MT	3-2 Central system	15%
3. Portland blast-furnace slag cement	NT\$196/MT	4. Dehumidifiers	15%
4. Cement substitutes and others	NT\$440/MT	5. Video recorders	13%
		6. Record players	10%
		7. Audio recorders	10%
		8. Stereophonic systems	10%
		9. Electric ovens	15%
III. Beverages		VII. Vehicles	
1. Diluted natural fruit/vegetable juice	8%	1. Automobiles	
2. Others beverages	15%	1-1 Passenger sedans	
3. Pure natural fruit juice, fruit syrup, concentrated fruit syrup, concentrated fruit juice and pure natural vegetable juice which are in compliance with the national standards.	none	Cylinder volume 2,000cc or less	25%
		Cylinder volume 2,001cc or above	30%
		1-2 Trucks, buses, and other vehicles	15%
		2. Motorcycles	17%
IV. Flat-glass	10%	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, 2030, 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
V. Oil/Gas			
1. Gasoline	NT\$6,830/KL		
2. Diesel oil	NT\$3,990/KL		
3. Kerosene	NT\$4,250/KL		
4. Fuel oil for aircraft	NT\$610/KL		
5. Fuel oil	NT\$110/KL		
6. Dissolving oil	NT\$720/KL		
7. Liquefied petroleum gas	NT\$690/MT		

表31. 各項國稅稅率表-114年（續5）

稅率金額以新臺幣為計算標準

菸 酒 稅			
課稅項目	應徵稅額	課稅項目	應徵稅額
菸類		酒類	
1. 紙菸	每千支1,590元	1. 釀造酒類	
2. 菸絲	每公斤1,590元	(1)啤酒	每公升26元
3. 雪茄	每公斤1,590元	(2)其他釀造酒	每公升每度7元
4. 其他菸品	每公斤1,590元或每千支1,590元，取其高者	2. 蒸餾酒類	每公升每度2.5元
健康福利捐		3. 再製酒類	
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。		(1)酒精成分>20%	每公升185元
		(2)酒精成分≤20%	每公升每度7元
1. 紙菸	每千支1,000元	4. 料理酒	
2. 菸絲	每公斤1,000元	(1)一般料理酒	每公升9元
3. 雪茄	每公斤1,000元	(2)料理米酒	每公升9元
4. 其他菸品	每公斤1,000元或每千支1,000元，取其高者	5. 其他酒類	每公升每度7元
		6. 酒類	每公升15元
證 券 交 易 稅		期 貨 交 易 稅	
課稅項目	稅率	課稅項目	稅率
1. 股票 (股票當沖自106年4月28日起至116年12月31日止：1.5‰)	3 ‰	1. 股價類期貨契約	0.02 ‰
2. 公司債及其他經政府核准之有價證券 (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)	1 ‰	2. 利率類期貨契約	
		(1)30天期商業本票	0.125 ‰
		(2)10年期政府債券	1.25 ‰
3. 履約認購(售)權證		3. 選擇權契約或期貨選擇權契約	1 ‰
(1)以股票交割者	3 ‰		
(2)以現金交割者	1 ‰		
4. 權證避險專戶股票交易 (自112年11月10日起至117年11月9日止)	1 ‰	4. 黃金期貨交易契約	2.5 ‰
		5. 匯率類期貨契約	1 ‰

Table 31. Table of Current National Tax Rates – CY2025 (Cont.5)

The amount of tax is calculated in NTD.

Tobacco and Alcohol Tax			
Item	Tax Per Unit	Item	Tax Per Unit
Tobacco		Alcohol	
1. Cigarettes	NT\$1,590 per 1,000 sticks	1. Brewed alcoholic beverages 1-1 Beer 1-2 Other brewed alcoholic beverages	NT\$26/ liter NT\$7 per liter per degree of alcohol content
2. Cut tobacco	NT\$1,590/kg	2. Distilled spirits	NT\$2.5 per liter per degree of alcohol content
3. Cigars	NT\$1,590/kg	3. Reprocessed Alcoholic Beverages 3-1 Alcohol content exceeding 20% 3-2 Alcohol content less than 20%	NT\$185/ liter NT\$7 per liter per degree of alcohol content
4. Other tobacco products	NT\$1,590/kg or NT\$1,590 per 1,000 sticks, which is higher	4. Cooking alcoholic products 4-1 General cooking alcoholic products 4-2 Cooking rice wine	NT\$9/ liter NT\$9/ liter
Health and Welfare Surcharge on Tobacco Products		5. Other alcoholic beverages	NT\$7 per liter per degree of alcohol content
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.		6. Ethyl alcohol	NT\$15/ liter
1. Cigarettes	NT\$1,000 per 1,000 sticks		
2. Cut tobacco	NT\$1,000/kg		
3. Cigars	NT\$1,000/kg		
4. Other tobacco products	NT\$1,000/kg or NT\$1,000 per 1,000 sticks, which is higher		
Securities Transaction Tax		Futures Transaction Tax	
Item	Tax Rates	Item	Tax Rates
1. Shares (During the period from Apr. 28, 2017 to Dec. 31, 2027, the securities transaction tax for day trading shall be levied at the rate of 1.5 ‰)	3‰	1. Stock Index and Single Stock Futures Contracts	0.02 ‰
2. Corporate bonds and other securities approved by the government (Corporate bonds and financial debentures are suspended from securities transactions tax from Jan. 1, 2010 to Dec. 31, 2026)	1 ‰	2. Interest rate futures contracts 2-1 30-day commercial paper interest rate futures 2-2 10-year government bond futures	0.125‰ 1.25‰
3. Call (put) warrants 3-1 Settled with shares 3-2 Settled in cash	3 ‰ 1 ‰	3. Option contracts or option contracts on futures	1‰
4. Stock transactions in the warrant hedging accounts (From Nov. 10, 2023 to Nov. 9, 2028)	1 ‰	4. Gold futures contracts 5. Foreign exchange futures contracts	2.5‰ 1‰

表31. 各項國稅稅率表-114年（續6）

稅率金額以新臺幣為計算標準

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

Table 31. Table of Current National Tax Rates – CY2025 (Cont.6)

The amount of tax is calculated in NTD.

Value-added and Non-value-added Business Tax (VANVABT)		
Category	Scope of Application	Tax Rates
I. General Tax Computation :	Applicable to business entities in accordance with Section 1, Chapter 4 of the VANVABT Act	
	1. General Tax rate	5%
	2. Zero-tax-rate	0%
	2-1 Exported goods.	
	2-2 Services relating to export or services provided in the R.O.C. but used in a foreign country.	
	2-3 Goods sold to outbound or transit passengers by duty-free shops established under applicable law.	
	2-4 Goods or services sold to a bonded zone business entity for its operational use.	
	2-5 International transportation; however, foreign transport enterprises engaging in international transportation within the territory of the R.O.C. shall qualify for zero-rated tax, only if provided that reciprocal treatment, such as exemption from similar taxes, is given to international transport enterprises of the R.O.C. by the foreign country in which the foreign enterprise is incorporated.	
	2-6 Vessels and aircraft used in international transportation and deep-sea fishing.	
	2-7 Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep-sea fishing boats.	
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.Core business 2% 2.Non-core Business 5%
	1-2 Banking, insurance	1.Core business 5% 2.Non-core business 5% 3.Reinsurance premiums of insurance enterprises 1% 4.Other core business 2%
	2. Specially Food and Beverage Services Enterprises	
	2-1 Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment.	15%
	2-2 Enterprises engaging in special food and beverage services for saloons or tea-rooms, coffee shops and bars offering companionship services.	25%
	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.	1%
	3-2 Traders in the wholesale agricultural market and small businesses supplying agricultural products.	0.1%

表31. 各項國稅稅率表-114年（續7）

稅率金額以新臺幣為計算標準

特種貨物及勞務稅		
項目	適用範圍	稅率
一、特種貨物：		
1. 房屋、土地	持有期間在2年以內之房屋及其坐落基地或依法得核發建造執照之都市土地及非都市土地之工業區土地。但符合第5條規定者，不包括之。	
	1. 持有期間在1年以內者。	15%
	2. 持有期間逾1年，2年以內者。	10%
	(105年1月1日起停徵不動產特種貨物及勞務稅)	
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 31. Table of Current National Tax Rates – CY2025 (Cont.7)

The amount of tax is calculated in NTD.

Specifically Selected Goods and Services Tax		
Category	Scope of Application	Tax Rates
I. Specifically selected goods		
1. Buildings and land	Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years, excluding those prescribed in Article 5 of the Specifically Selected Goods and Services Tax (SSGST) Act.	
	1. Where holding period is no more than 1 year.	15%
	2. Where holding period is more than 1 year and less than 2 year.	10%
	(The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.)	
2. Passenger cars	Any passenger car that, including the driver's seat, has 9 seats or less and a selling price or taxable value of not less than NT\$3 million.	10%
3. Yachts	Any yacht with a full length of not less than 30.48 meters.	10%
4. Airplanes, helicopters, and ultra-light vehicles	Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.	10%
5. Turtle shells, hawksbill, coral, ivory, furs, and their products	Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.	10%
6. Furniture	Any item of furniture with a selling price or taxable value of not less than NT\$500,000.	10%
II. Specifically selected services	As used in the SSGST Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.	10%

表32. 全國歷年平均每人綜合所得稅稅負比較表
Table 32. Comparison of National Average Individual Income Tax Burden Per Person in Previous Years

年度 CY	人口數 (1) (千人) Population(1) (Thousand People)	綜合所得稅稅收(2) (百萬元) Individual Income Tax(2) (NT\$ Million Dollars)	平均每人稅負 (2)/(1) (千元) Average Tax per Person (NTD)	環 比 Increase/Decrease on a Year-on-year Basis
105年 2016	23,540	495,972	21.069	104.4
106年 2017	23,571	483,100	20.496	97.3
107年 2018	23,589	509,135	21.584	105.3
108年 2019	23,603	500,903	21.222	98.3
109年 2020	23,561	504,655	21.419	100.9
110年 2021	23,375	530,189	22.682	105.9
111年 2022	23,265	655,120	28.159	124.1
112年 2023	23,420	755,104	32.242	114.5
113年 2024	23,400	829,091	35.431	109.9
114年 2025	23,299	873,672	37.498	105.8

資料來源：財政部統計處、內政部戶政司

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