

中 華 民 國 113 年 度

高雄市國稅統計

Statistics of Kaohsiung National Tax Revenue
2024

第45期
Issue 45



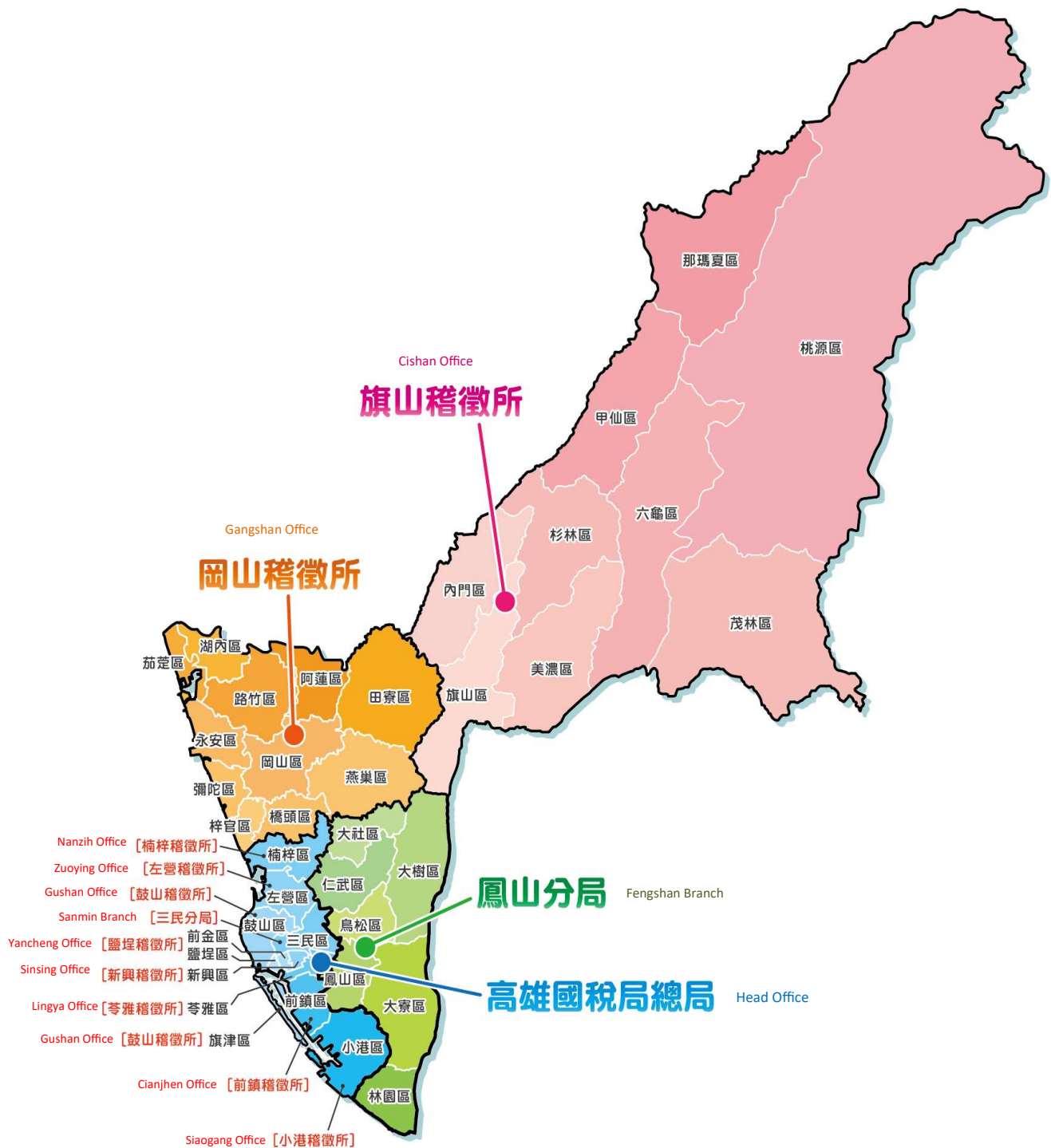
財 政 部 高 雄 國 稅 局

114 年 6 月 編 製

National Taxation Bureau of Kaohsiung,
Ministry of Finance, June 2025

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與稅率）；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」係截至當年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45期

一、歷年稅收成長與經濟成長比較

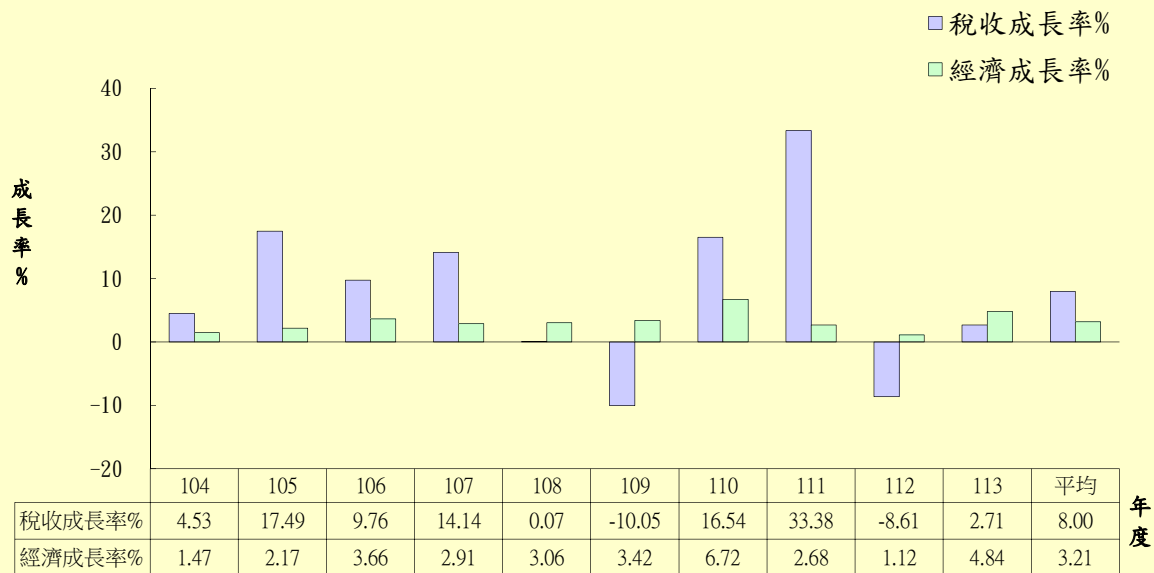
單位：新臺幣千元

年度 \ 項目	實徵淨額	較上年度增減	稅收成長率%	經濟成長率%
104	133,996,946	5,806,885	4.53	1.47
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	1.12
113	259,025,570	6,841,083	2.71	4.84
平均	203,036,644	13,083,551	8.00	3.21

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 45

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

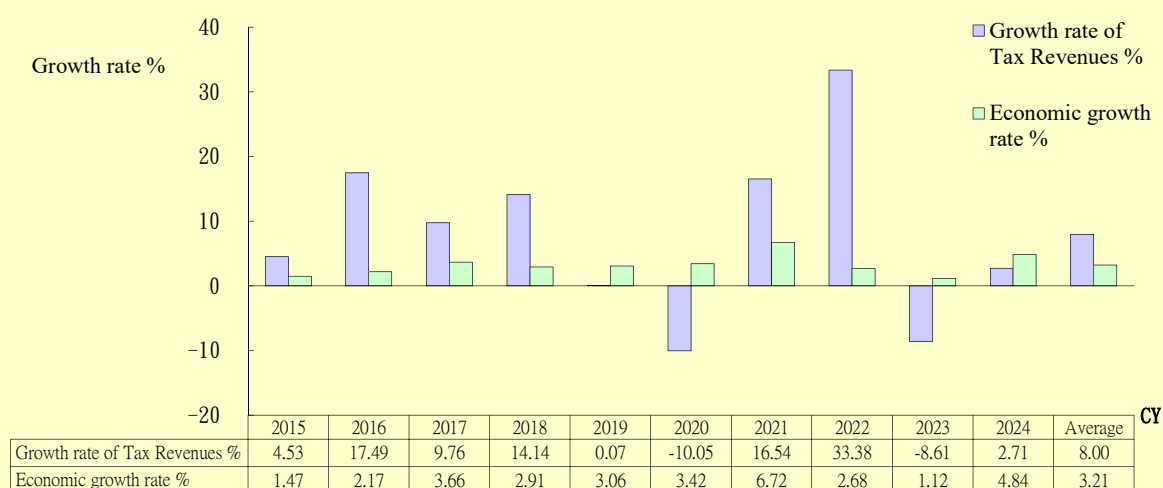
Unit : NT\$1,000

CY \ Item	Net Tax Revenues	Increased / decreased amount compared to last year	Growth rate of Tax Revenues %	Economic growth rate %
2015	133,996,946	5,806,885	4.53	1.47
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	1.12
2024	259,025,570	6,841,083	2.71	4.84
Average	203,036,644	13,083,551	8.00	3.21

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

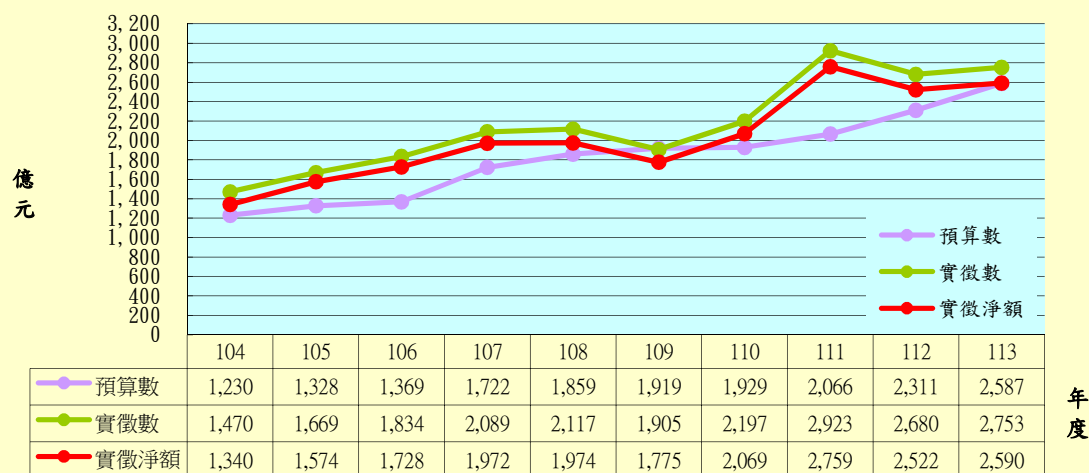
2. Net Tax Revenues in this table excludes revenues from fines indemnities, revenues from other sources, financial enterprise tax and health and welfare surcharge on tobacco.

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



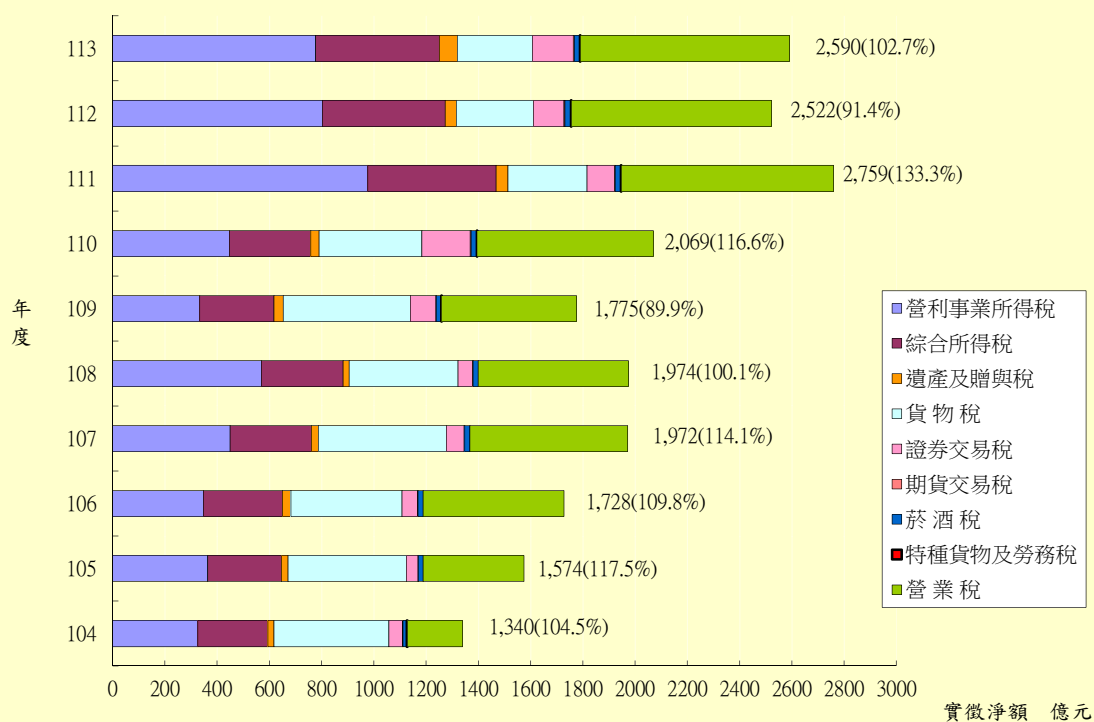
二、稅收成長趨勢及歷年稅收比較：

圖2 本局歷年稅收預算與實徵數、實徵淨額成長趨勢



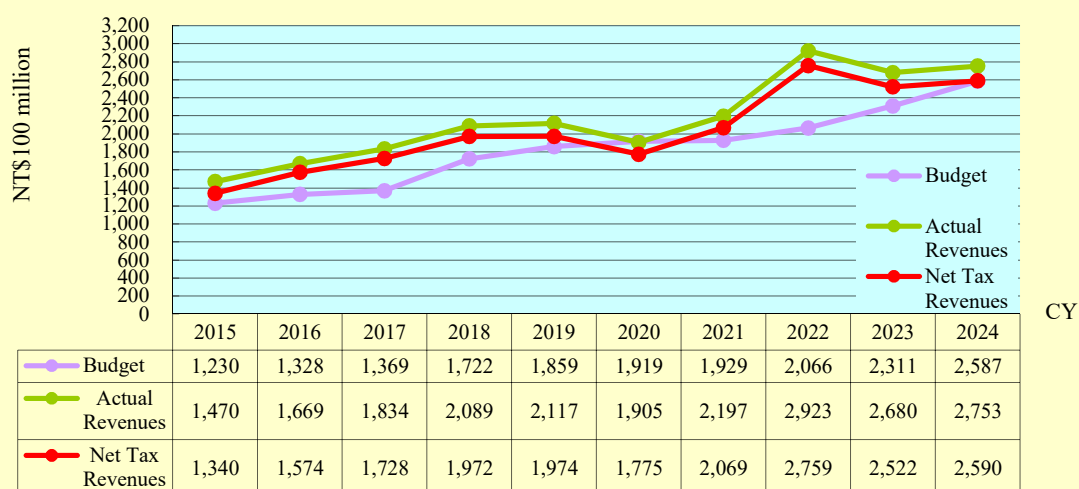
註：本表數字不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖3 本局歷年稅收實徵淨額比較(環比指數上年度=100)



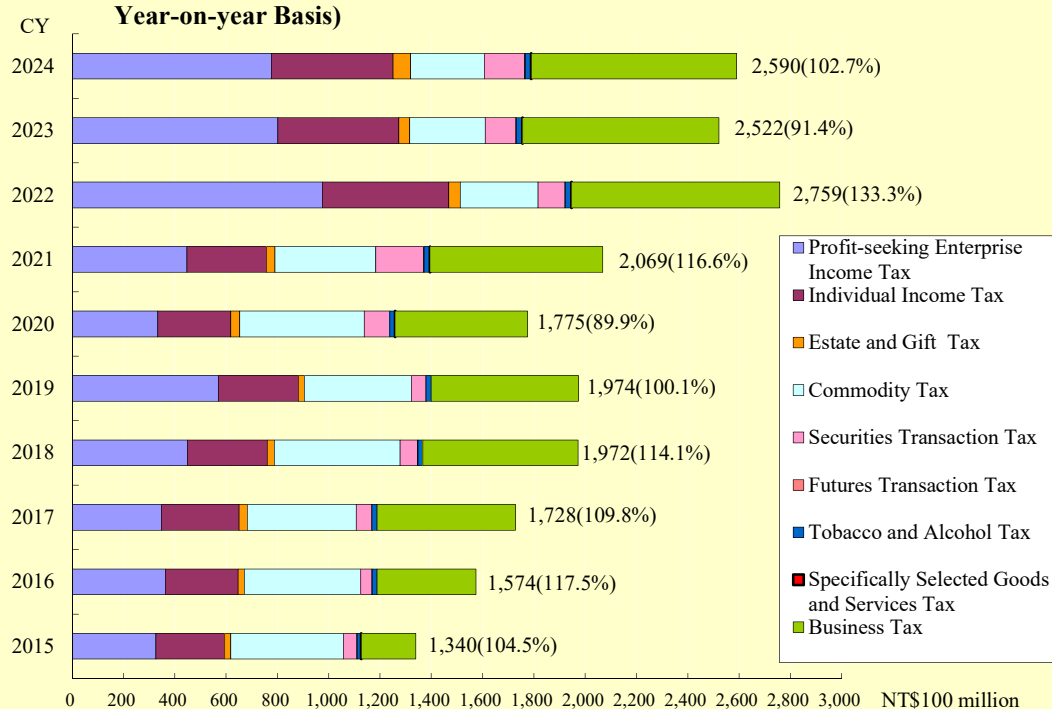
2. Growth trend of the Bureau's tax revenues and comparison of tax revenues in previous years

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：

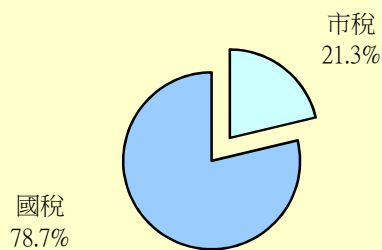
單位：百萬元

項目 \ 年度	104年度	113年度
市稅	36,223	45,312
國稅	133,997	259,026
總計	170,220	304,338

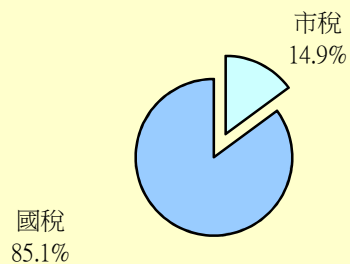
附註：表列數字指實徵淨額不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖4

104年度



113年度



四、高雄市國稅收入與全國稅收比較：

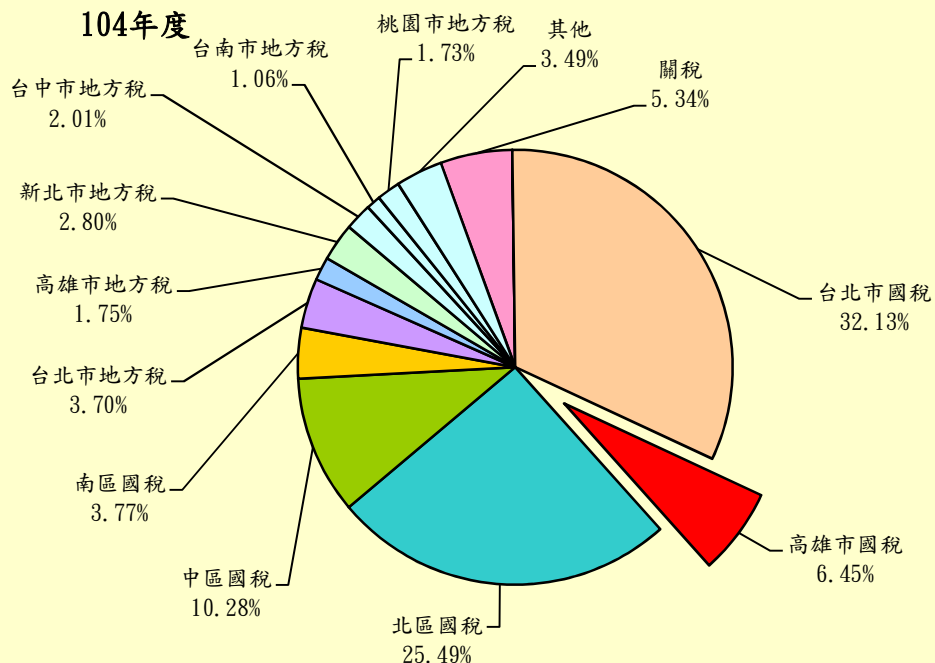
單位：百萬元

年度 \ 項目	高雄市國稅收入	全國稅收
104	133,997	2,076,623
113	259,026	3,690,730

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

104年度



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

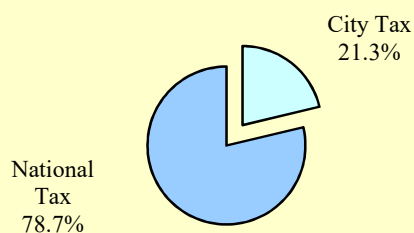
Unit : NT\$ million

CY \ Item	2015	2024
City Tax	36,223	45,312
National Tax	133,997	259,026
Total	170,220	304,338

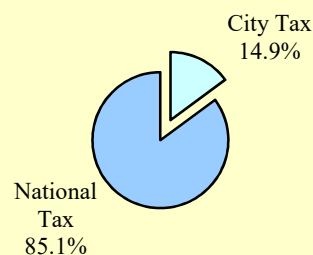
Note: Net Tax Revenues in this table excludes revenues from fines indemnities; revenues from other sources; financial enterprise tax; and health and welfare surcharge on tobacco.

Figure 4

CY 2015



CY 2024



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

Unit : NT\$ million

CY \ Item	Kaohsiung City (National Tax Revenues)	National
2015	133,997	2,076,623
2024	259,026	3,690,730

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 2015

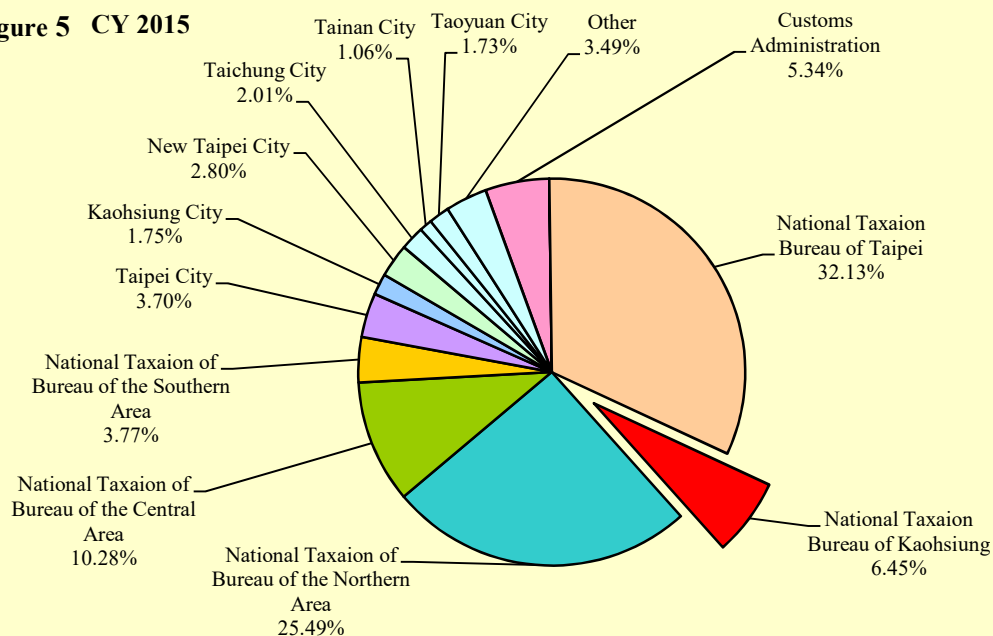
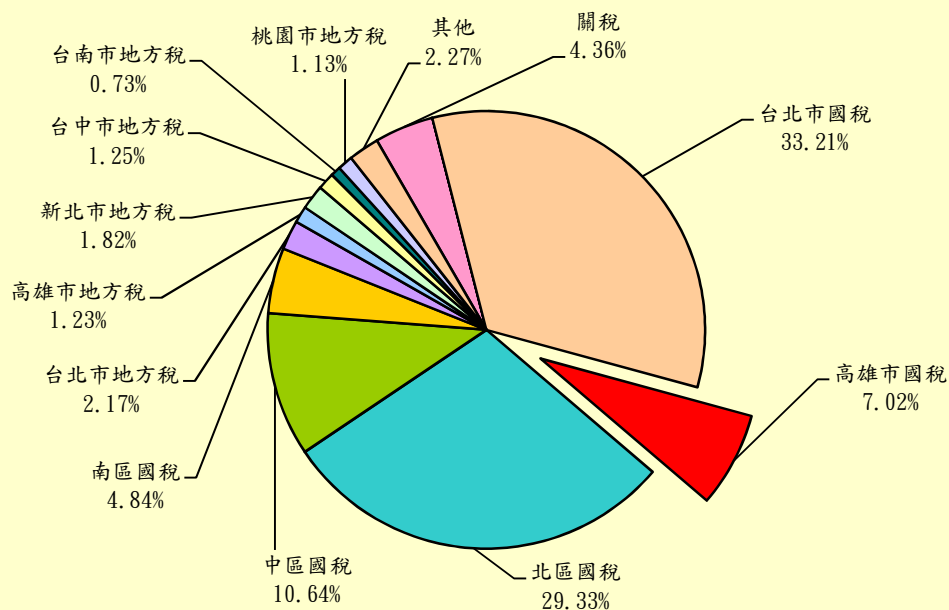


圖5-1

113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
773.3	424.7	24.3	368.0	134.7	2.4	22.0	0.9	836.8	2,587.1

圖6

113年度 預算數

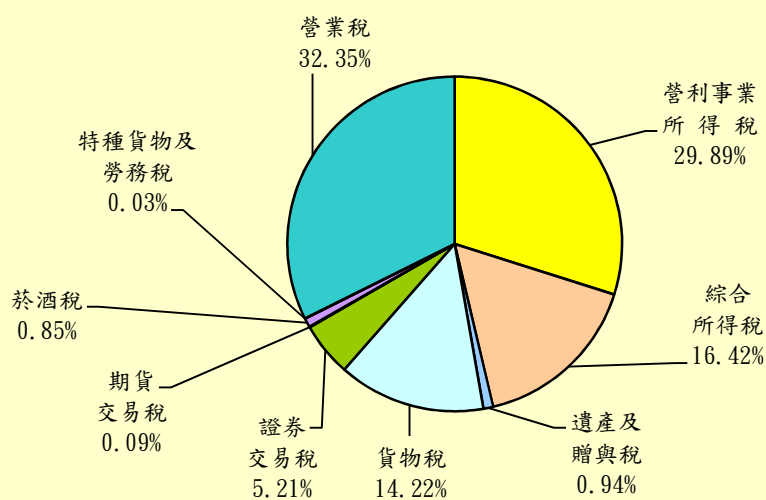
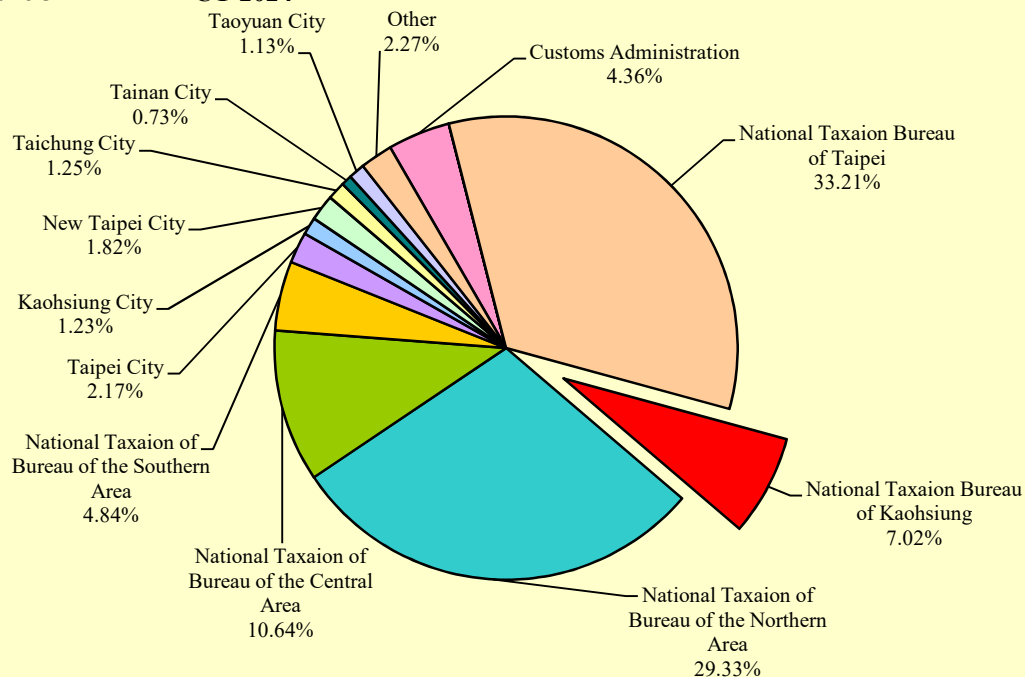


Figure 5 -1

CY 2024



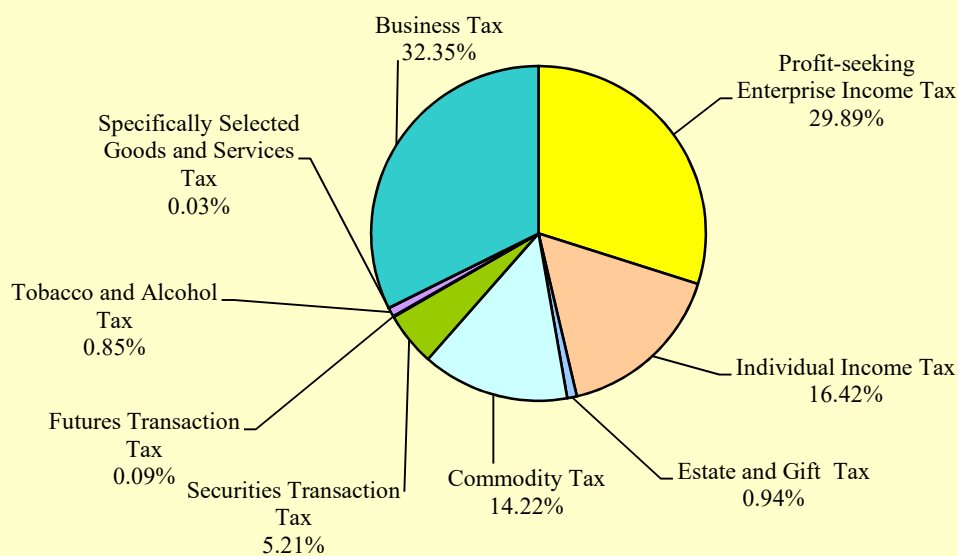
5. Analysis of Each Category of National Tax Income

(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
773.3	424.7	24.3	368.0	134.7	2.4	22.0	0.9	836.8	2,587.1

Figure 6 CY2024 Budget

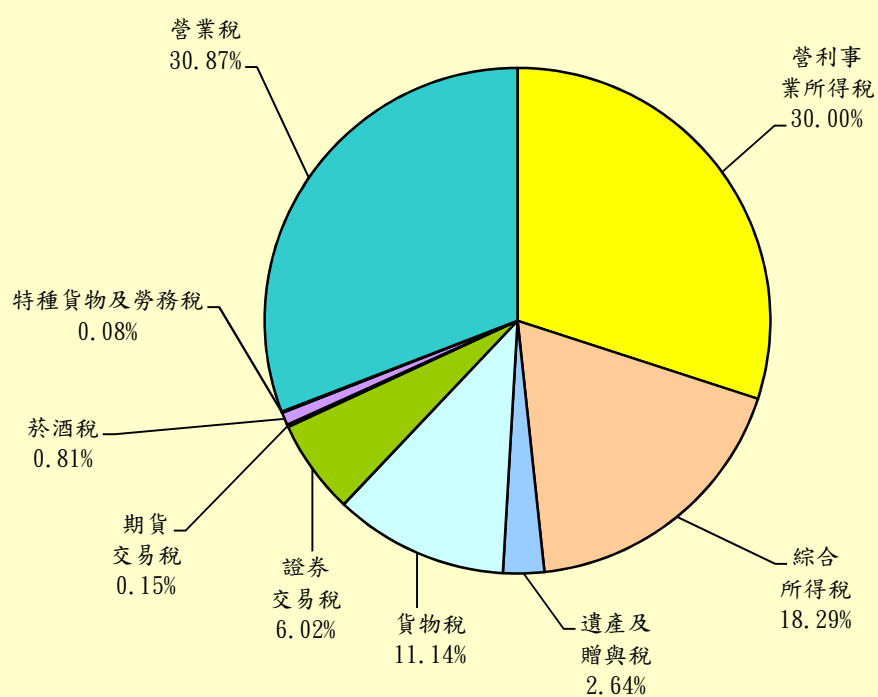


2. 實徵淨額：

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
777.1	473.7	68.3	288.5	156.0	4.0	21.0	2.2	799.5	2,590.3

圖7 113年度 實徵淨額



3. 實徵數與預算數比較：

單位：億元

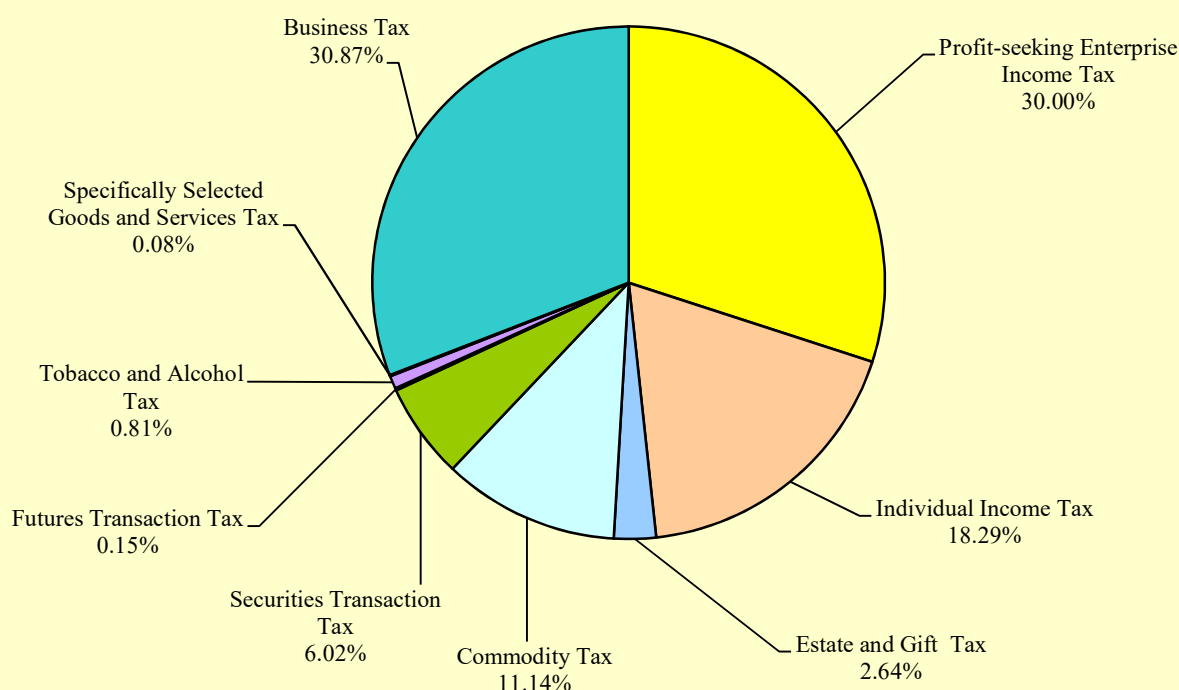
稅目 項目	營利事業所得稅	綜合所得稅	遺產及贈與稅	貨物稅	證券交易稅	期貨交易稅	菸酒稅	特種貨物及勞務稅	營業稅	總計
預算數	773.3	424.7	24.3	368.0	134.7	2.4	22.0	0.9	836.8	2,587.1
實徵毛額	793.9	557.6	68.5	294.7	156.0	4.0	21.0	2.2	1,176.8	3,074.7
實徵淨額	777.1	473.7	68.3	288.5	156.0	4.0	21.0	2.2	799.5	2,590.3

(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
777.1	473.7	68.3	288.5	156.0	4.0	21.0	2.2	799.5	2,590.3

Figure 7 CY2024 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	773.3	424.7	24.3	368.0	134.7	2.4	22.0	0.9	836.8	2,587.1
Gross Tax Revenues	793.9	557.6	68.5	294.7	156.0	4.0	21.0	2.2	1,176.8	3,074.7
Net Tax Revenues	777.1	473.7	68.3	288.5	156.0	4.0	21.0	2.2	799.5	2,590.3

圖8

本局113年度稅收預算數與實徵數比較

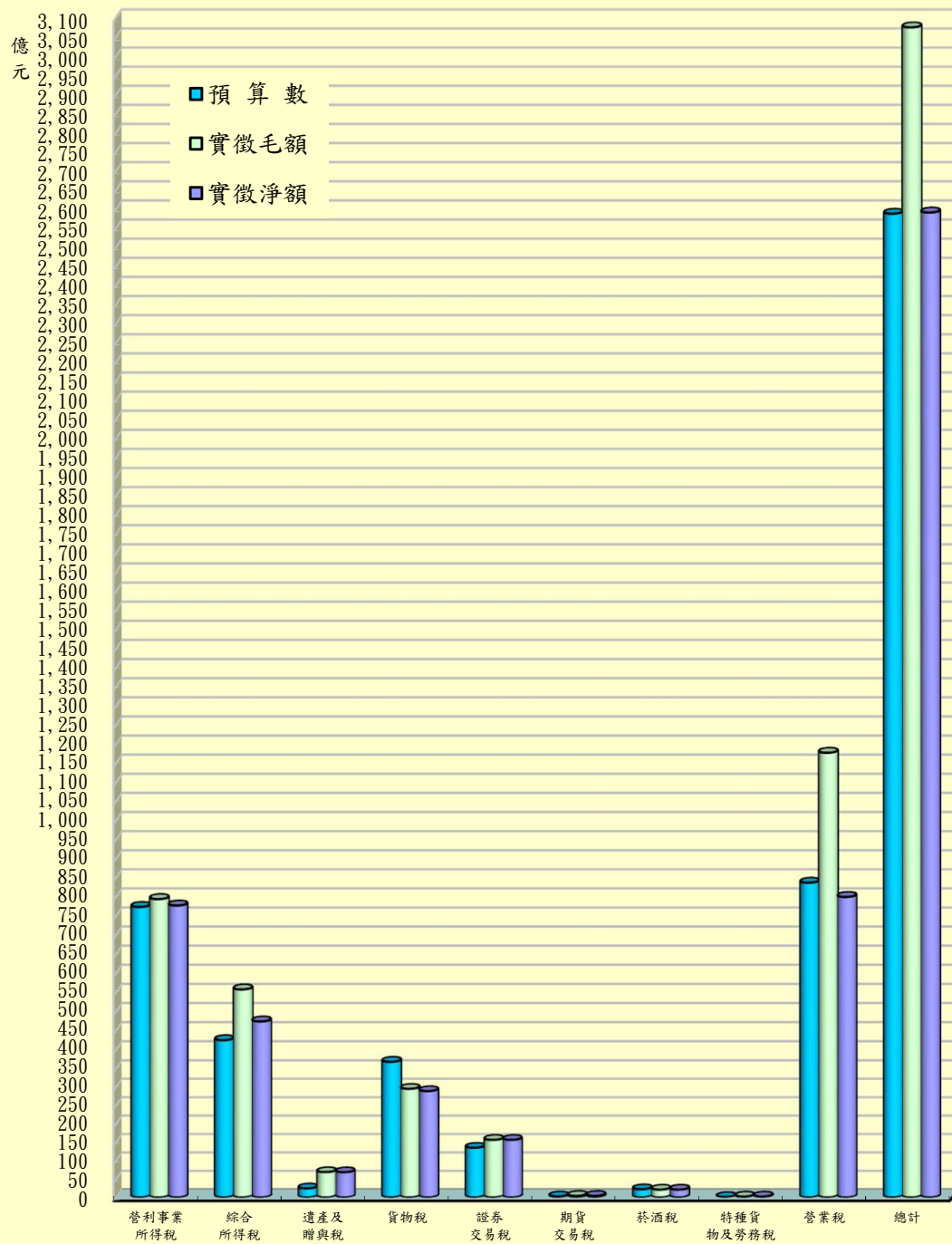
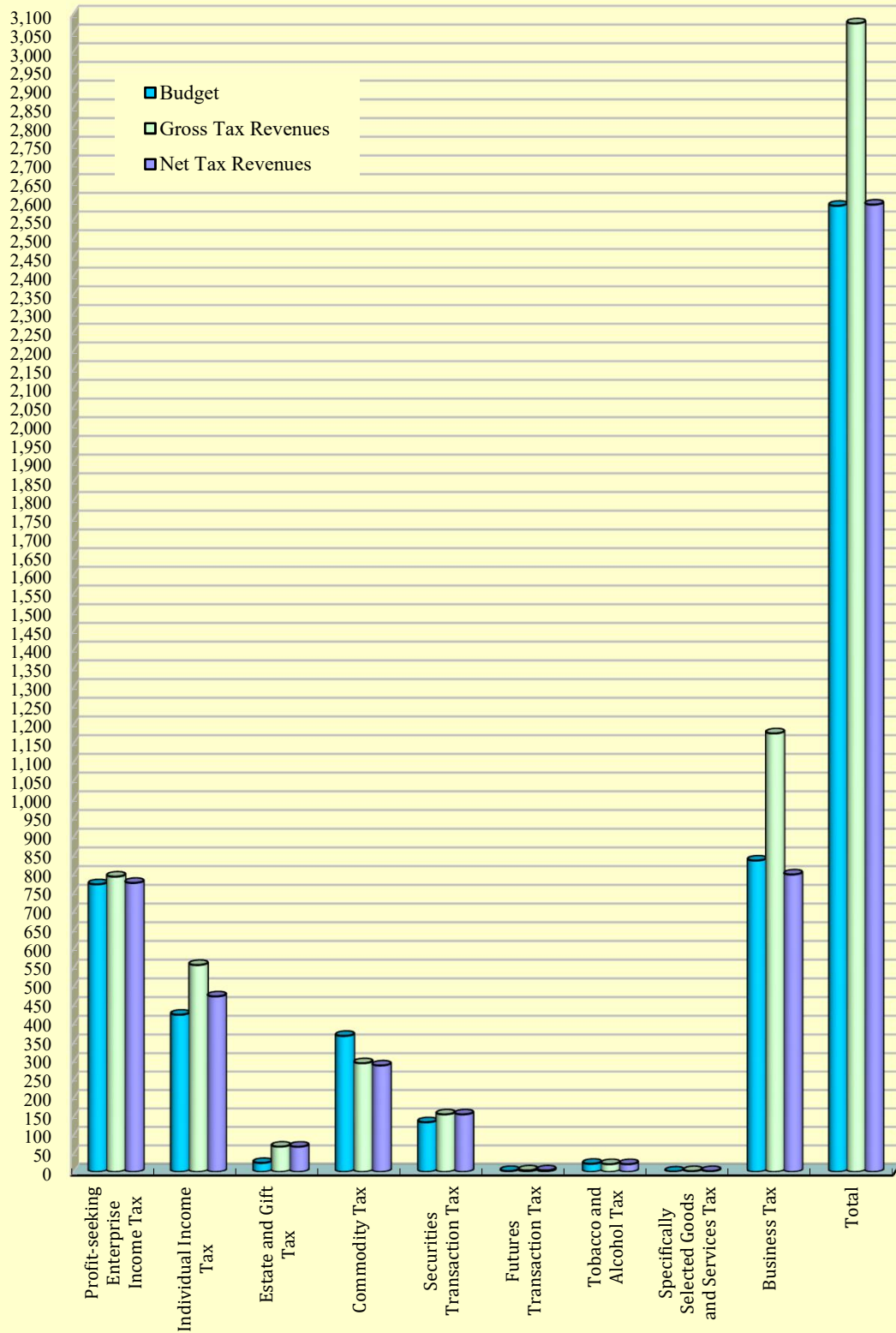


Figure 8 Comparison of the Bureau's 2024 Budget, Gross Tax Revenues and Net Tax Revenues

NT\$100 million

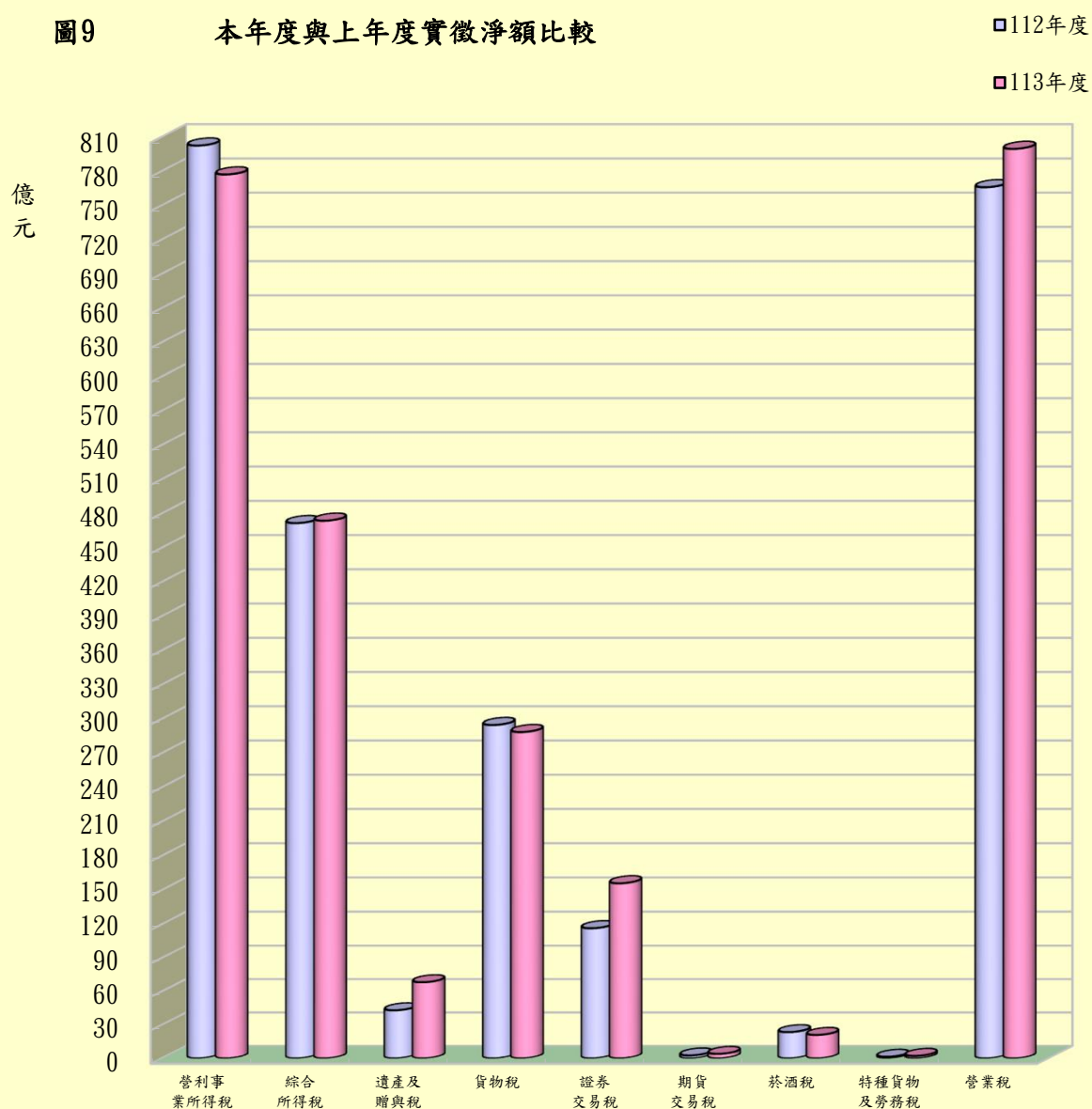


4. 本年度與上年度實徵淨額比較：

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
112年度	802.4	471.6	43.1	294.7	116.6	2.6	23.5	1.4	765.9	2,521.8
113年度	777.1	473.7	68.3	288.5	156.0	4.0	21.0	2.2	799.5	2,590.3

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

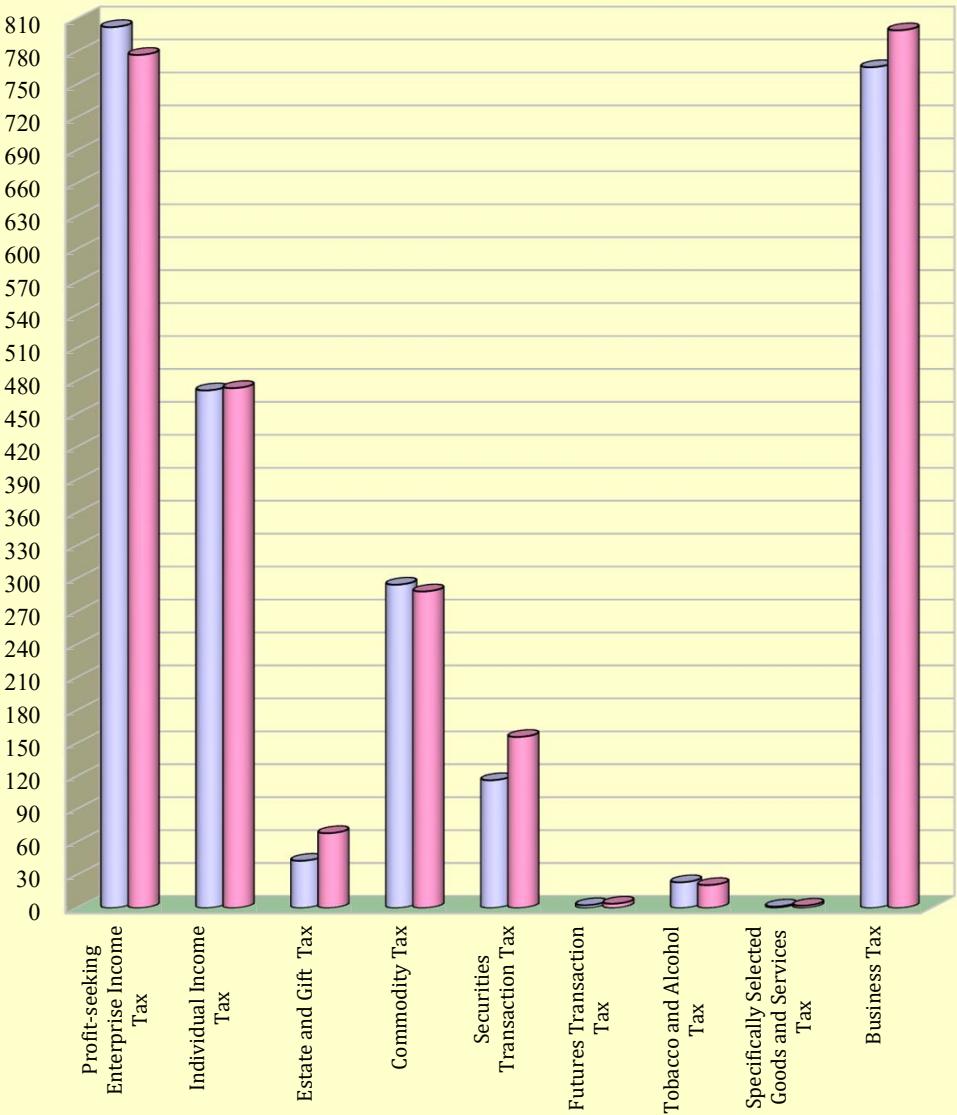
Unit : NT\$100 million

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
2023	802.4	471.6	43.1	294.7	116.6	2.6	23.5	1.4	765.9	2,521.8
2024	777.1	473.7	68.3	288.5	156.0	4.0	21.0	2.2	799.5	2,590.3

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

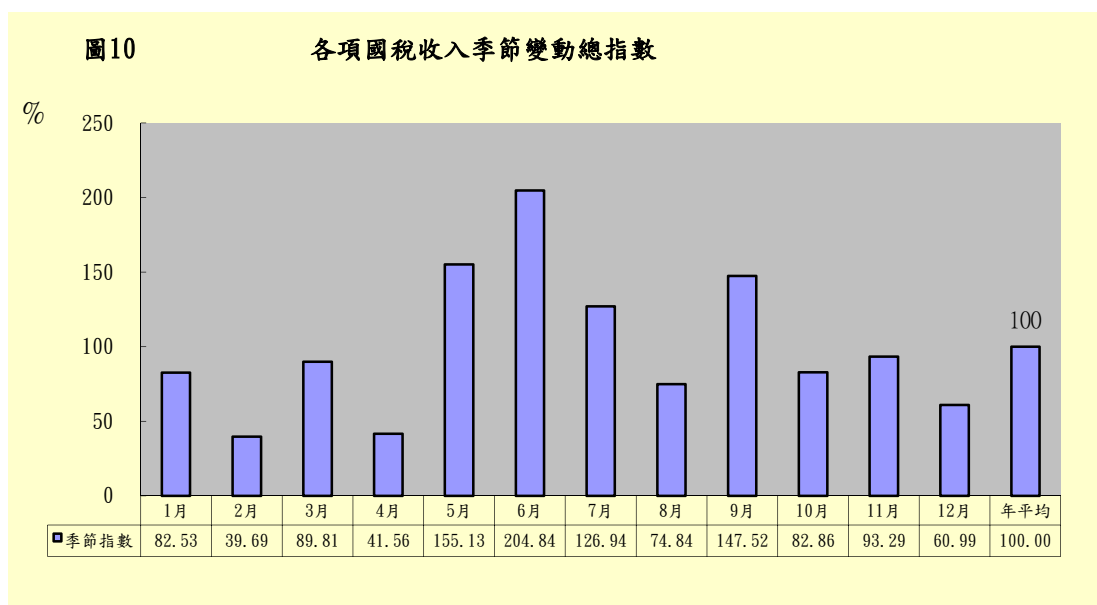
2023 2024

NT\$100 million

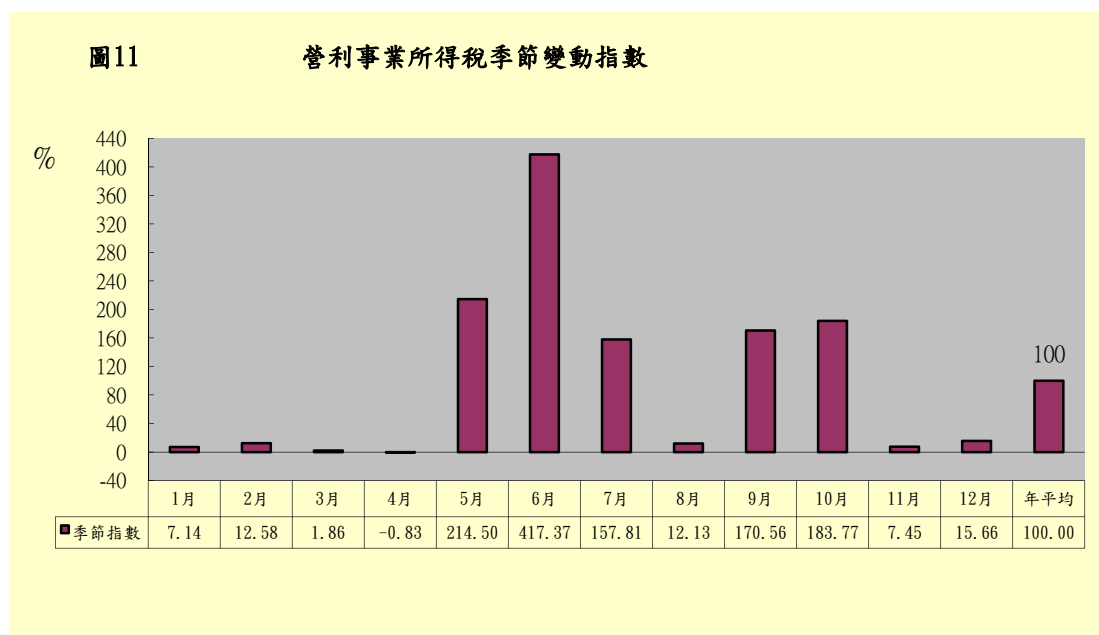


六、各項國稅收入季節變動分析：

1. **總指數：**自104年度迄113年度各項國稅收入總額之分月實徵淨額，最高為6月份之3,465.85億元，最低為2月份671.50億元，兩者相差5.16倍，年平均1,691.97億元。設以此平均數的指數為100，則6月份的指數204.84居首，5月份指數155.13次之，9月份指數147.52居第3，其後依序為7月份指數126.94，11月份指數93.29，3月份指數89.81，10月份指數82.86，1月份指數82.53，8月份指數74.84，12月份指數60.99，4月份指數41.56，2月份指數39.69為最低。

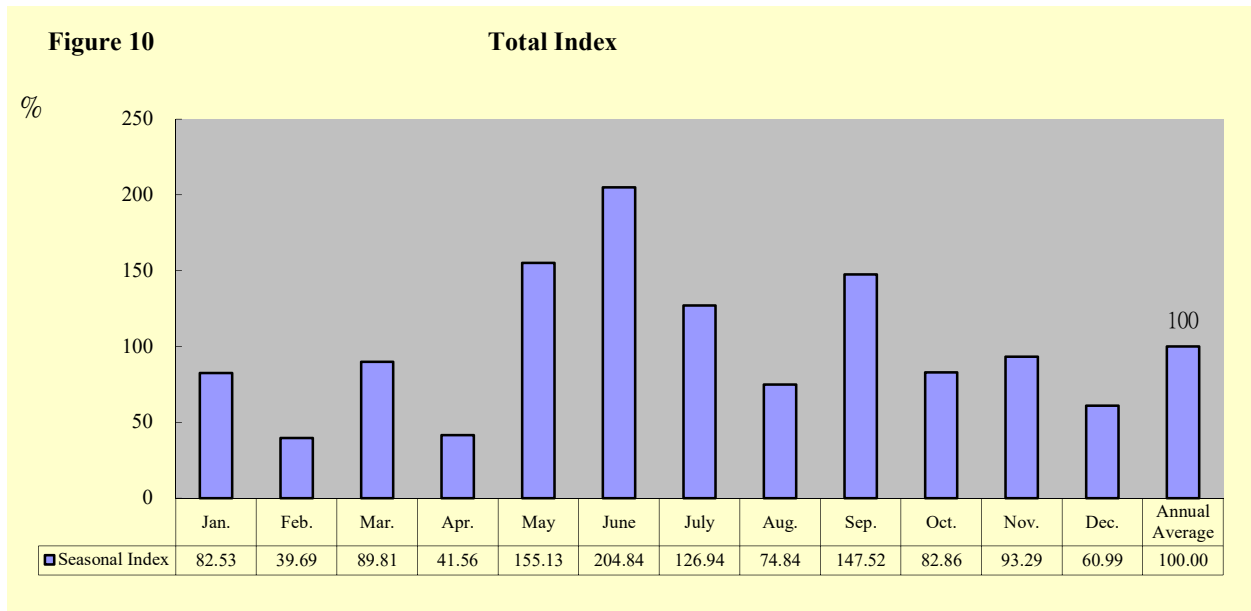


2. **營利事業所得稅：**營利事業所得稅之季節變動頗大，以6月份最高，指數為417.37，4月份最低，指數為-0.83。

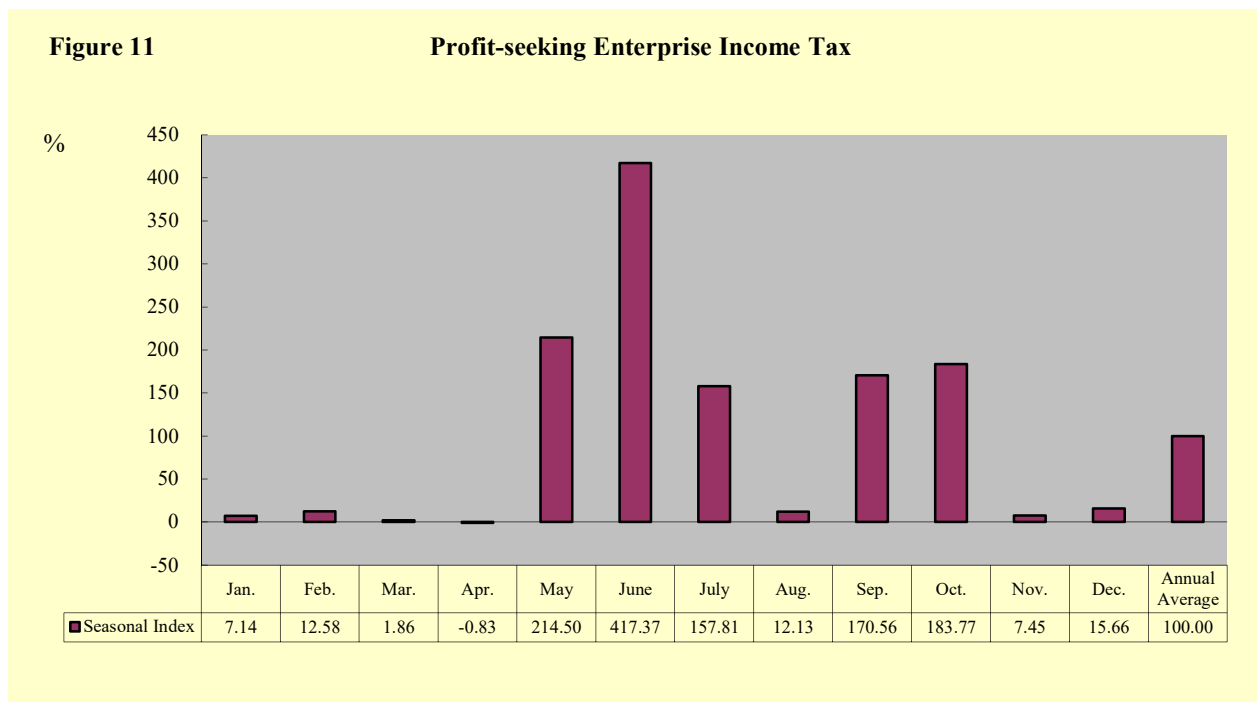


6. Analysis of Seasonal Variation of Each Category of National Tax Income

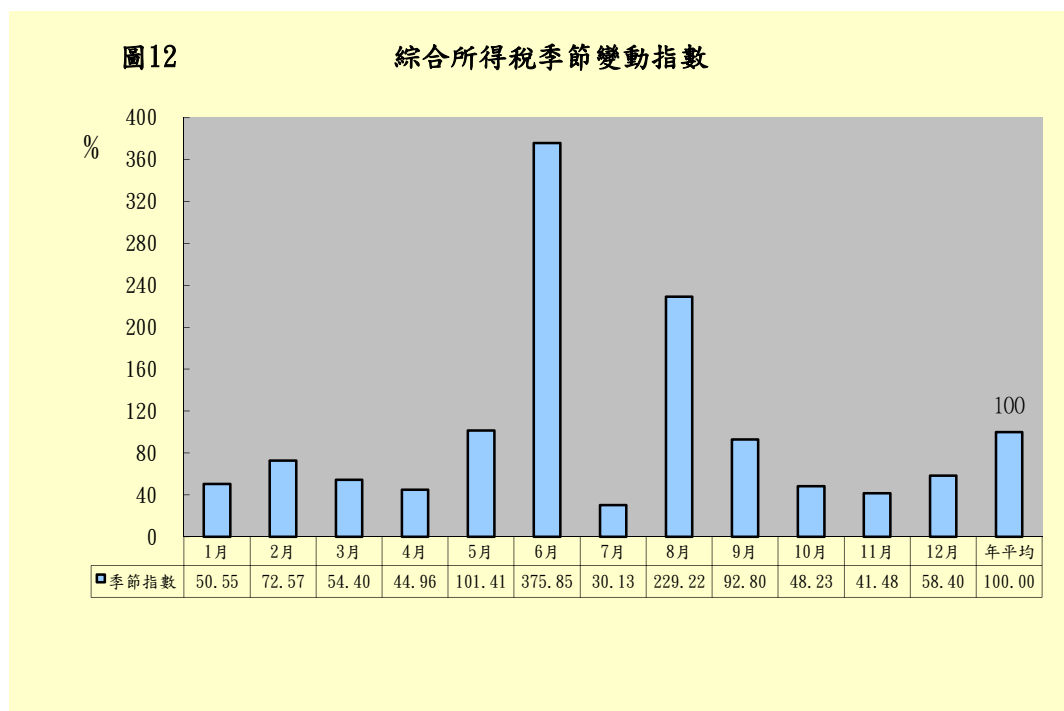
- (1) **Total Index:** National tax revenues vary significantly monthly from 2015 to 2024. From the highest of NT\$346.585 billion in June to the lowest of NT\$67.150 billion in February, the difference in between was 5.16 times, and the annual average was NT\$169.197 billion. Assuming that the index average is 100, the highest index is 204.84 in June, followed by 155.13 in May, 147.52 in September, 126.94 in July, 93.29 in November, 89.81 in March, 82.86 in October, 82.53 in January, 74.84 in August, 60.99 in December, 41.56 in April, and the lowest index is 39.69 in February.



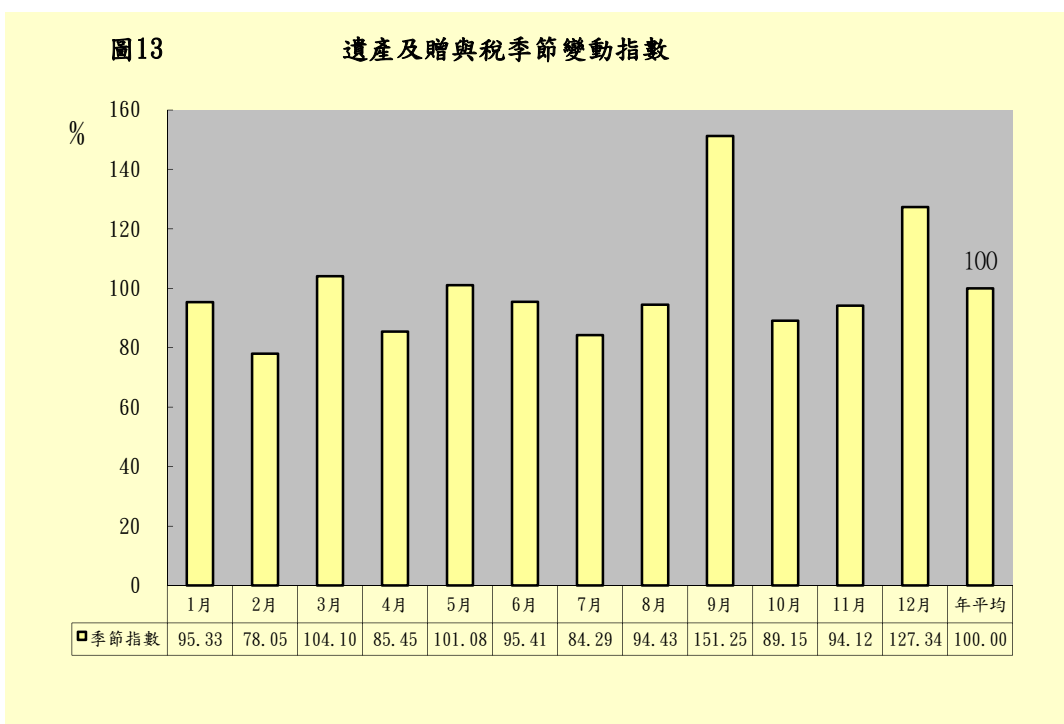
- (2) **Profit-seeking Enterprise Income Tax:** Profit-seeking Enterprise Income Tax revenues vary significantly from month to month, with the highest index of 417.37 in June and the lowest index of -0.83 in April.



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375.85，7月份最低，指數為30.13。



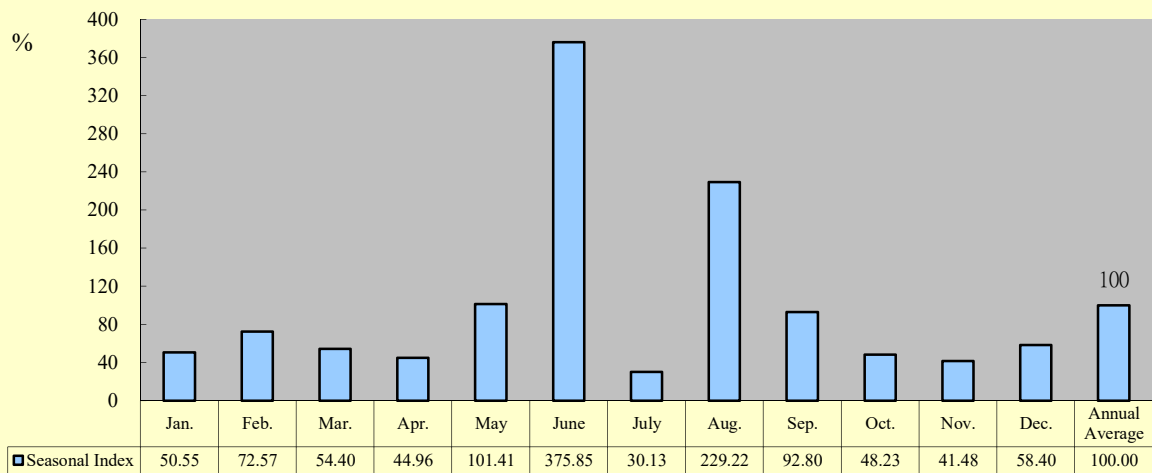
4. **遺產及贈與稅：**遺產及贈與稅之季節變動，以9月份最高，指數為151.25，2月份最低，指數為78.05。



- (3) **Individual Income Tax:** Individual Income Tax revenues vary significantly from month to month, with the highest index of 375.85 in June and the lowest index of 30.13 in July.

Figure 12

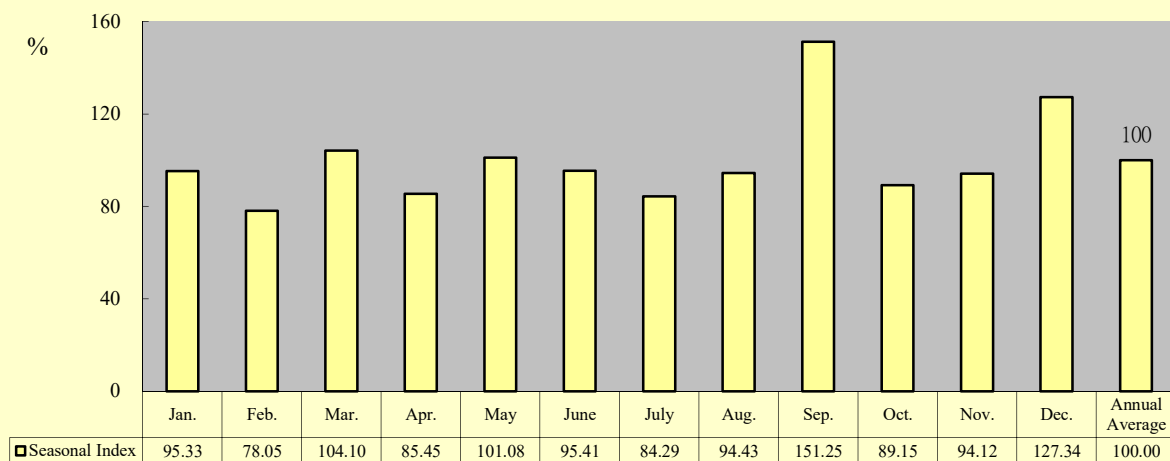
Individual Income Tax



- (4) **Estate and Gift Tax:** Estate and Gift Tax revenues reach the highest level in September with an index of 151.25 and hit the bottom in February with an index of 78.05.

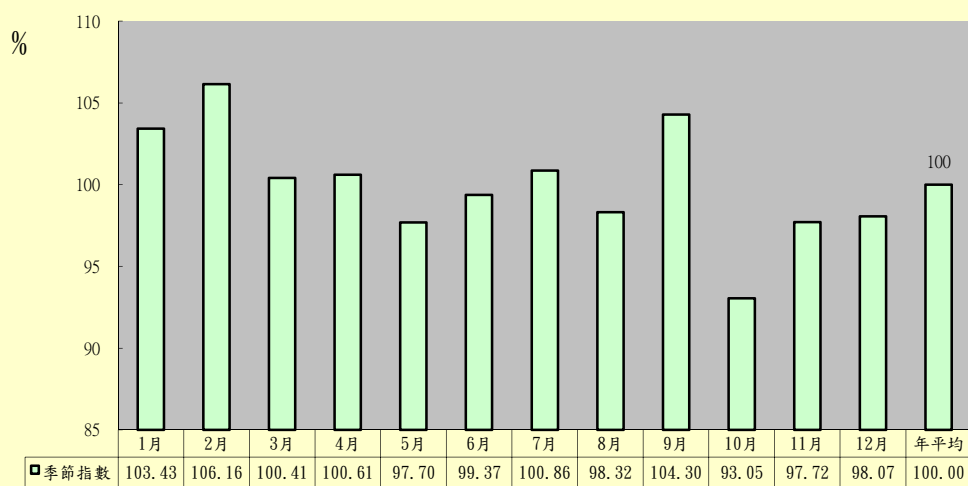
Figure 13

Estate and Gift Tax



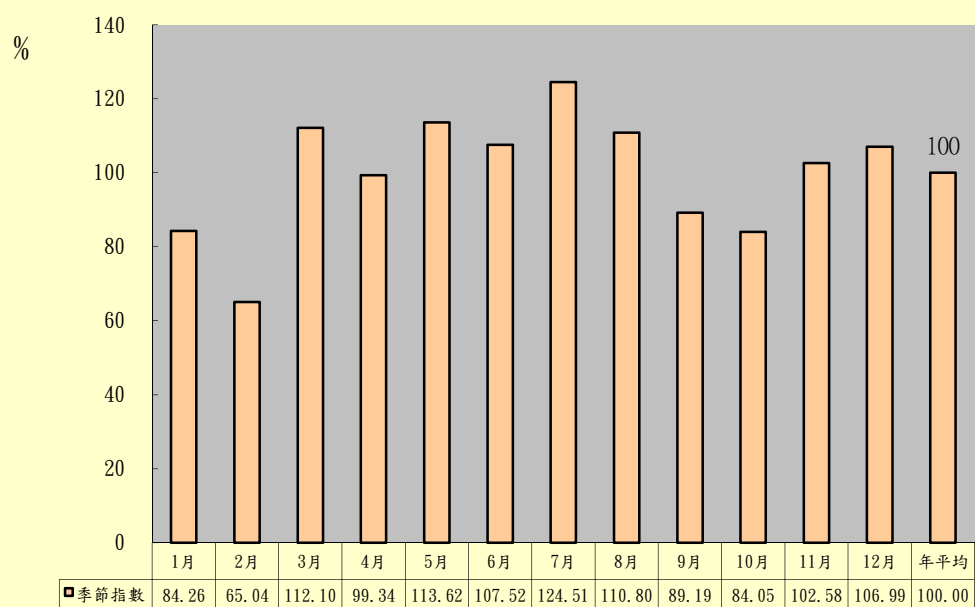
5. **貨物稅**：貨物稅收入之季節變動，以2月份最高，指數為106.16，10月份最低，指數為93.05。

圖14 貨物稅季節變動指數

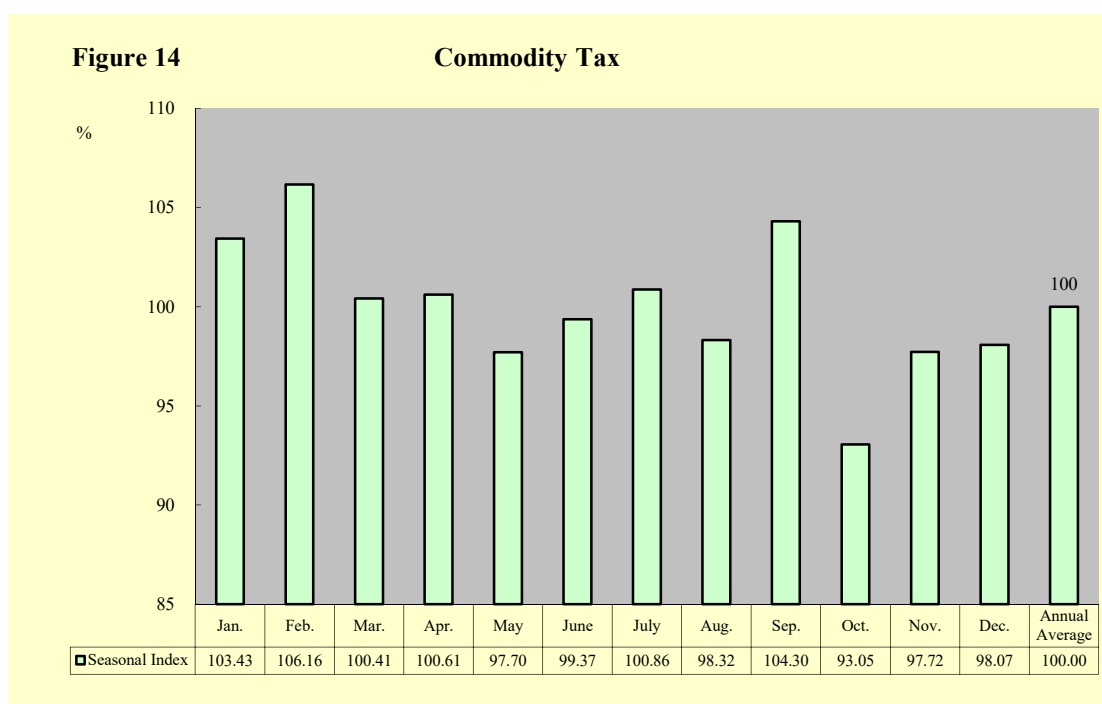


6. **證券交易稅**：證券交易稅收入之季節變動，以7月份最高，指數為124.51，2月份最低，指數為65.04。

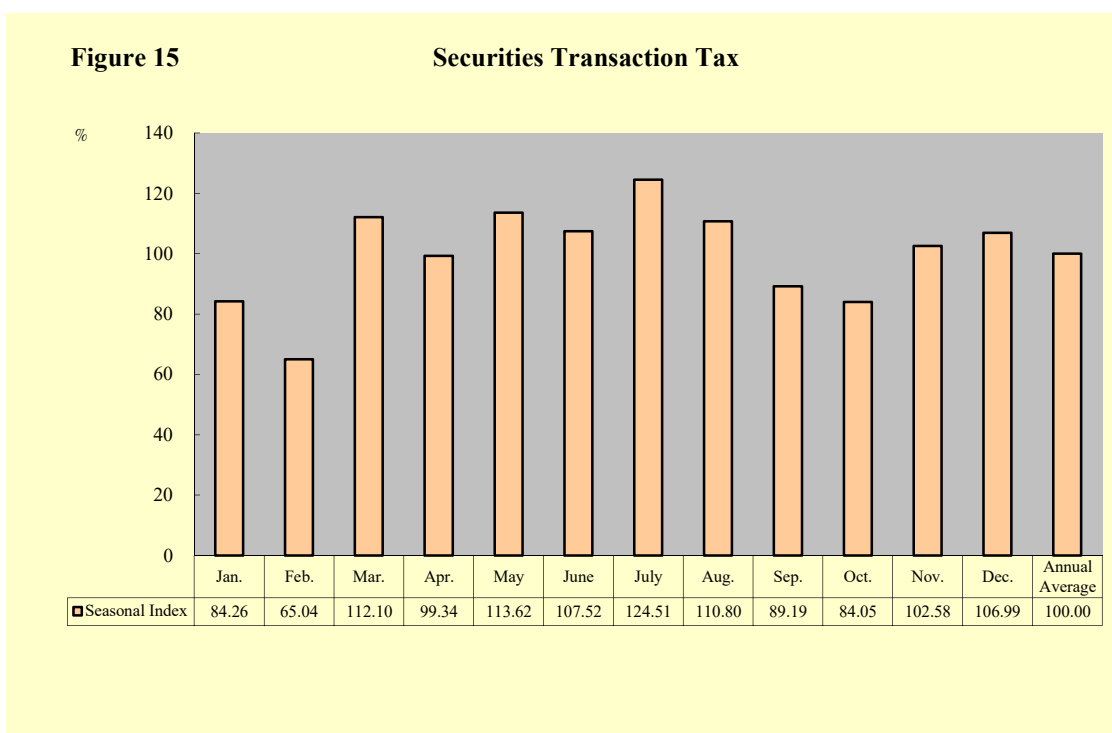
圖15 證券交易稅季節變動指數



- (5) **Commodity Tax:** Commodity Tax revenues reach the highest level in February with an index of 106.16 and hit the bottom in October with an index of 93.05.

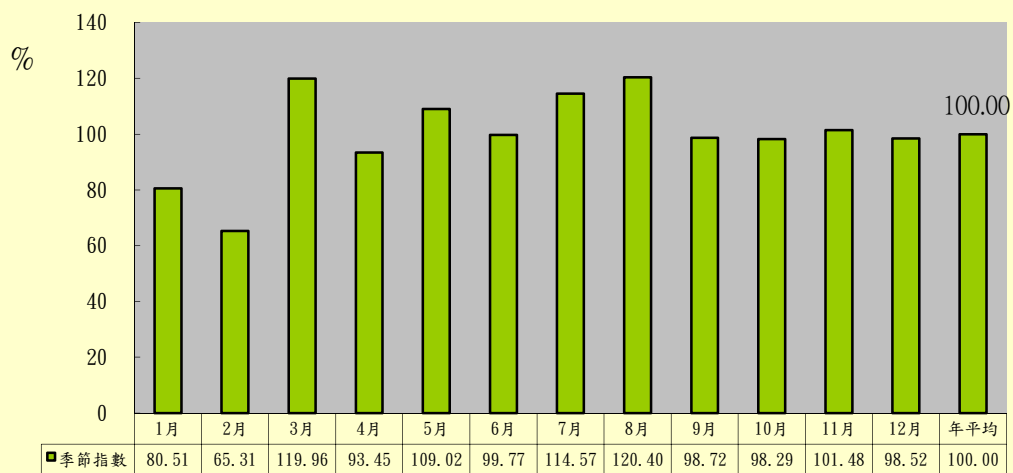


- (6) **Securities Transaction Tax:** Securities Transaction Tax revenues reach the highest level in July with an index of 124.51 and hit the bottom in February with an index of 65.04.



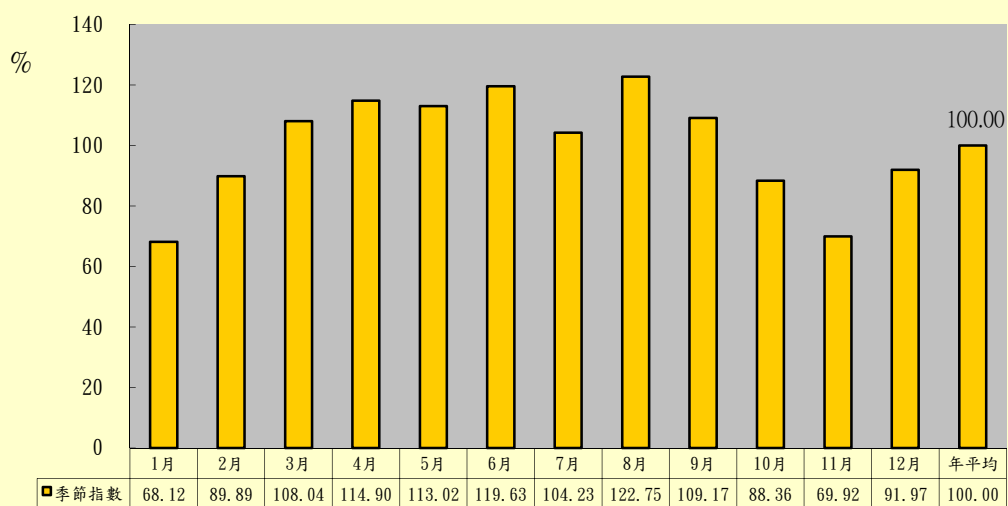
7. **期貨交易稅**：期貨交易稅之季節變動，以8月份最高，指數為120.40，2月份最低，指數為65.31。

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8月份最高，指數為122.75，1月份最低，指數為68.12。

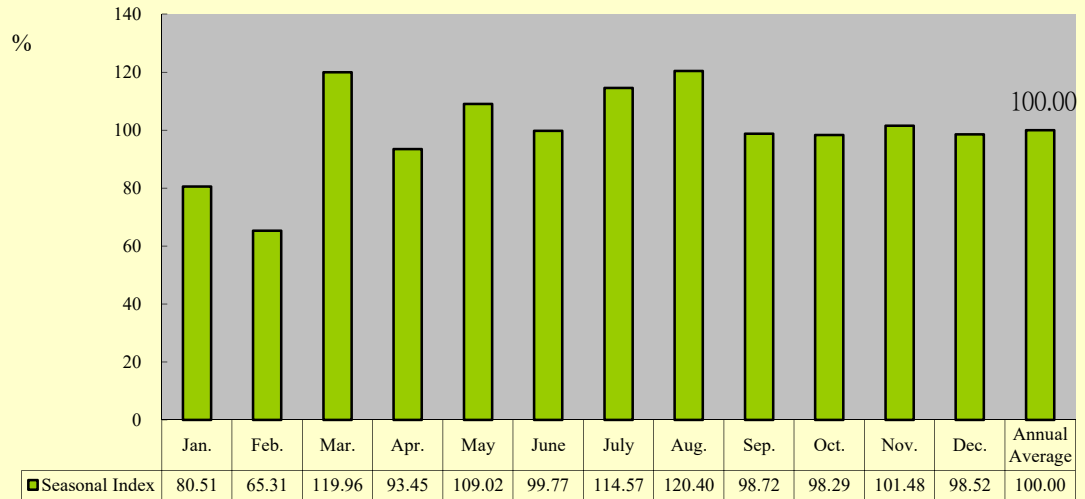
圖17 菸酒稅季節變動指數



- (7) **Futures Transaction Tax:** Futures Transaction Tax revenues reach the highest level in August with an index of 120.40 and hit the bottom in February with an index of 65.31.

Figure 16

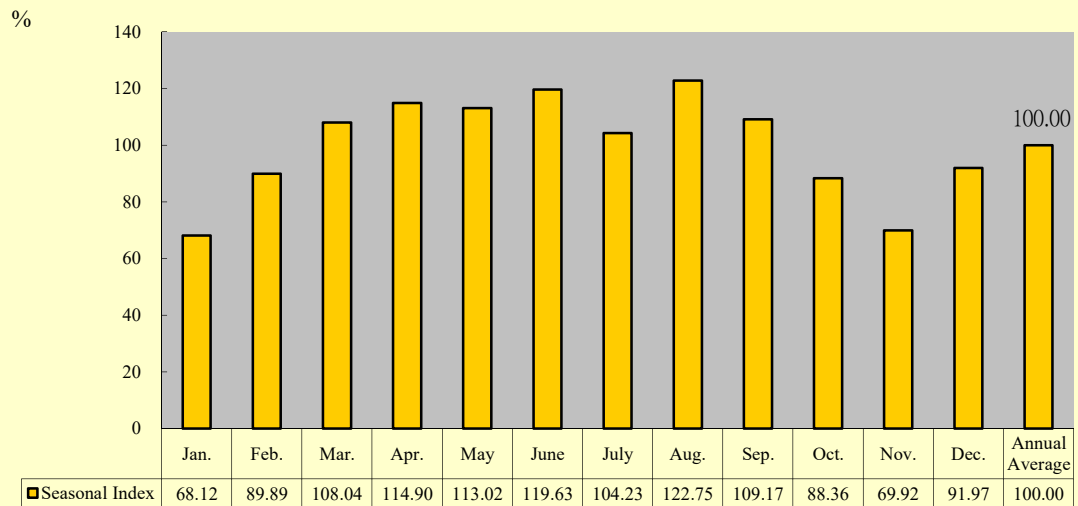
Futures Transaction Tax



- (8) **Tobacco and Alcohol Tax:** Tobacco and Alcohol Tax revenues reach the highest level in August with an index of 122.75 and hit the bottom in January with an index of 68.12.

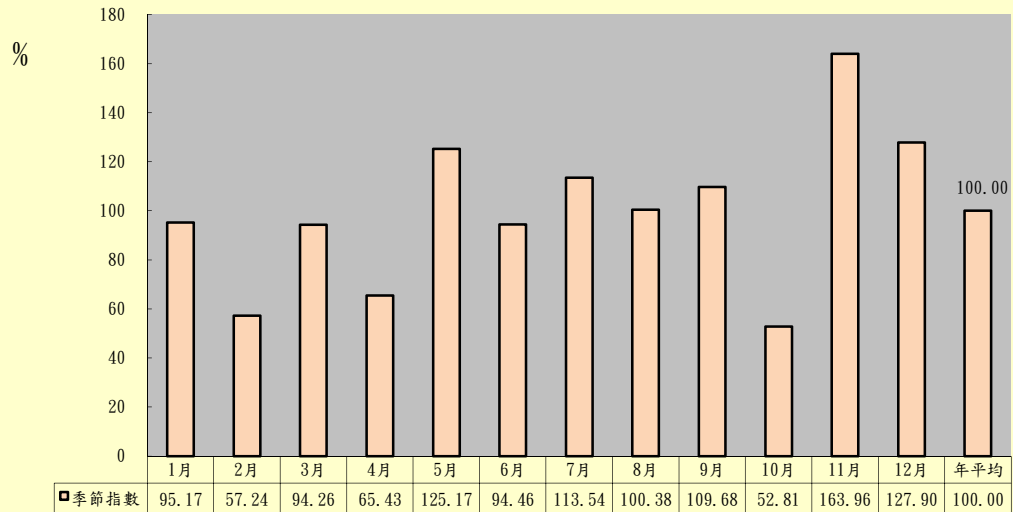
Figure 17

Tobacco and Alcohol Tax



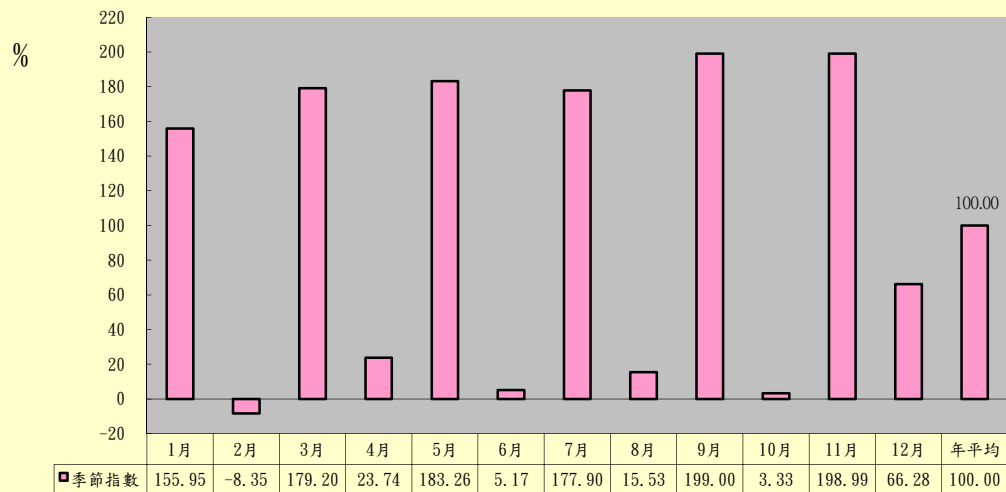
9. **特種貨物及勞務稅**：特種貨物及勞務稅之季節變動，以11月份最高，指數為163.96，10月份最低，指數為52.81。

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9月份最高，指數為199.00，2月份最低，指數為-8.35。

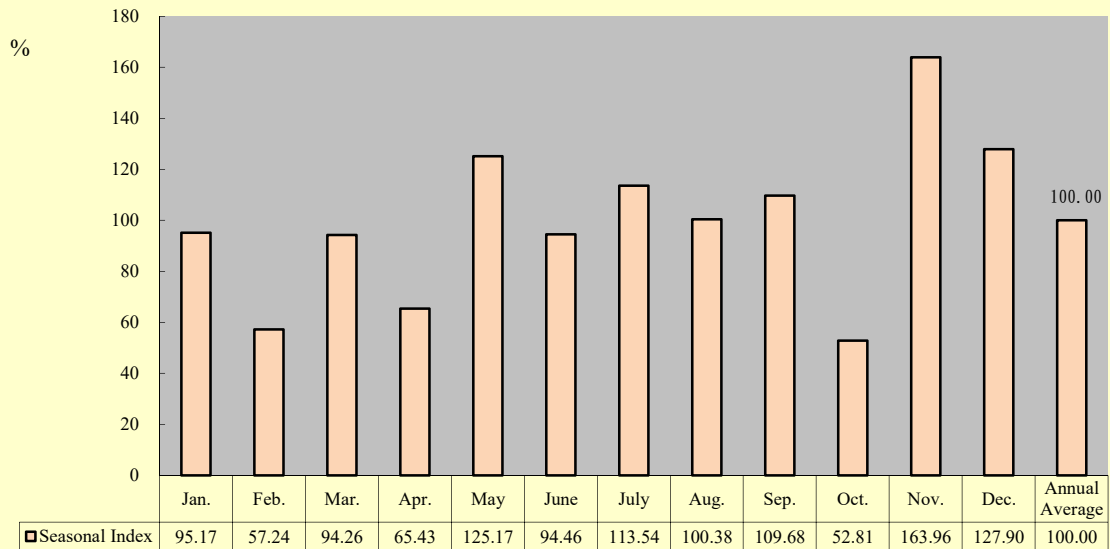
圖19 營業稅季節變動指數



- (9) **Specifically Selected Goods and Services Tax:** Specifically Selected Goods and Services Tax revenues reach the highest level in November with an index of 163.96 and hit the bottom in October with an index of 52.81.

Figure 18

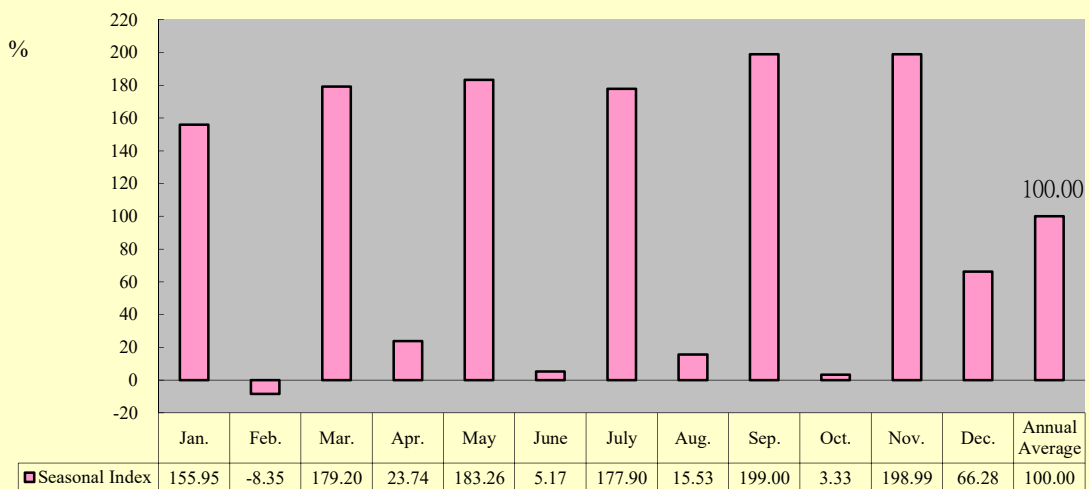
Specially Selected Goods and Services Tax



- (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 199.00 in September and the lowest index of -8.35 in February.

Figure 19

Business Tax



七、本局歷年歲出預算與決算：

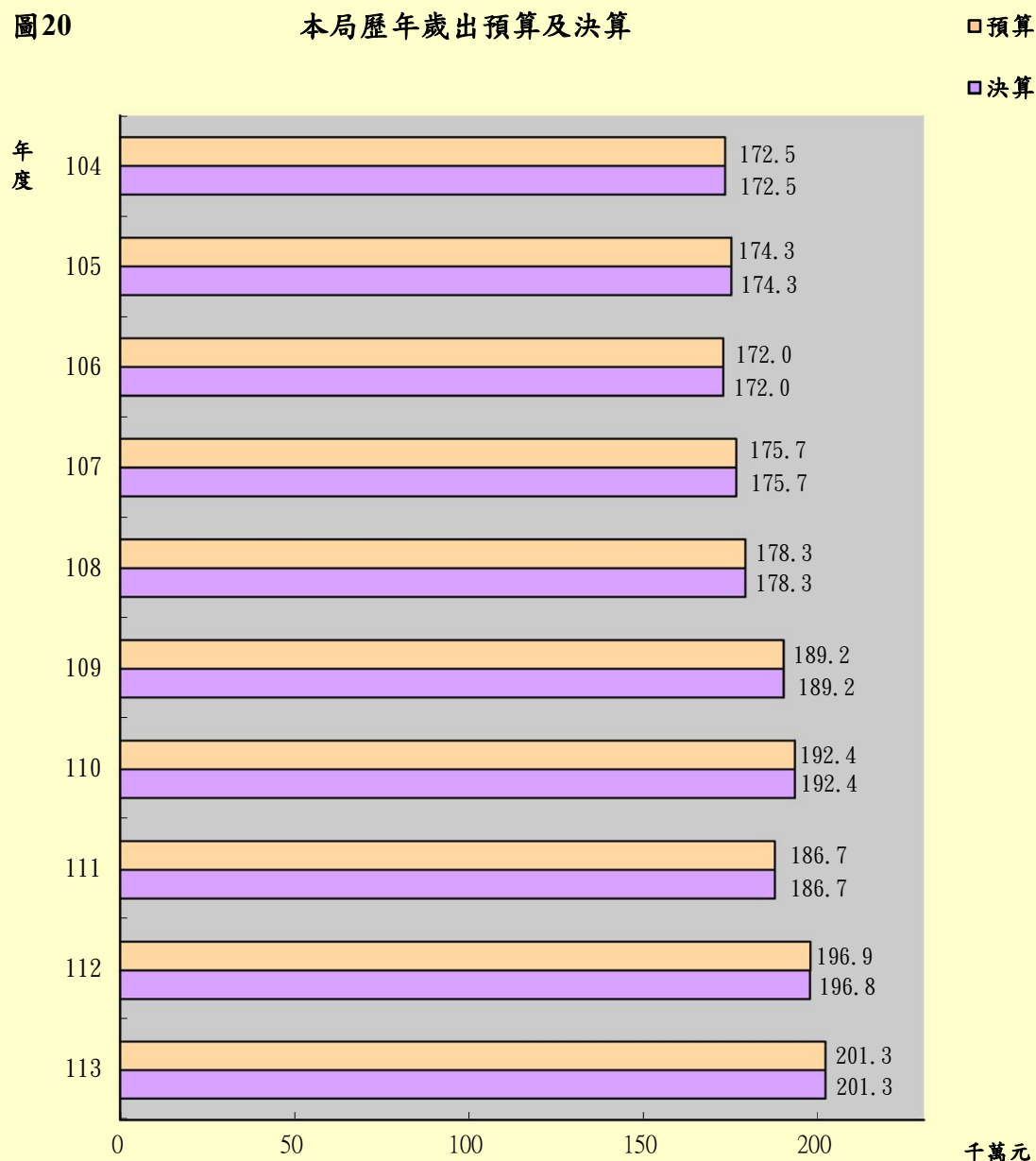
單位：千萬元

年度 項目	104	105	106	107	108	109	110	111	112	113
預算	172.5	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.9	201.3
決算	172.5	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.8	201.3

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

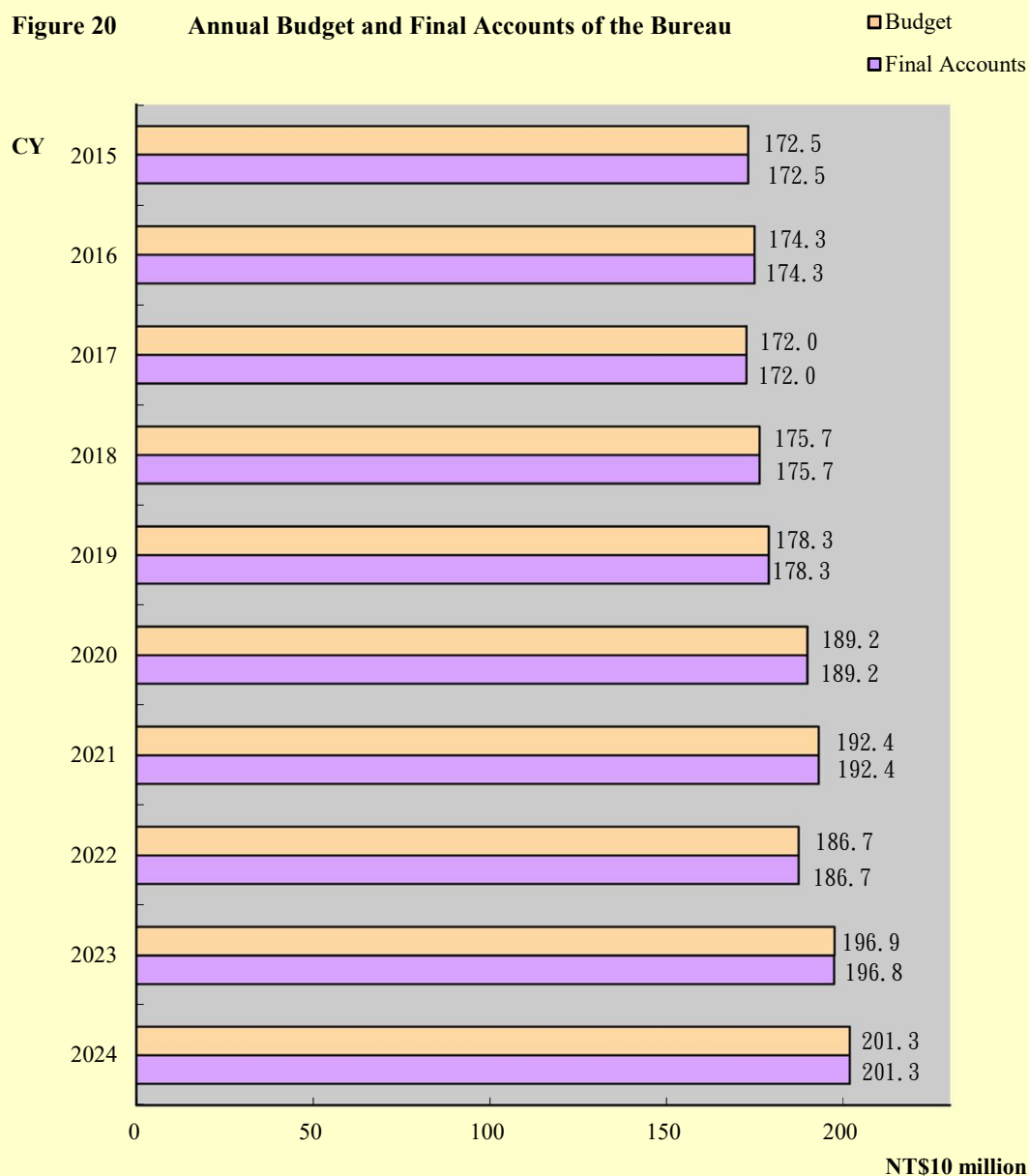


7. Annual Budget and Final Accounts of the Bureau

Unit : NT\$10 million

CY Item	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Budget	172.5	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.9	201.3
Final Accounts	172.5	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.8	201.3

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	104年	2015	122,976,412	147,002,502	133,996,946	119.5	109.0	4.9	4.5
	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
營利事業所得稅 Profit-seeking Enterprise Income Tax	104年	2015	28,710,000	33,276,433	32,604,699	115.9	113.6	12.0	11.9
	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
綜合所得稅 Individual Income Tax	104年	2015	21,576,000	33,433,597	26,837,767	155.0	124.4	18.8	20.8
	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

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 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
遺產及贈與稅 Estate and Gift Tax	104年	2015	1,946,000	2,424,885	2,402,126	124.6	123.4	28.3	27.4
	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
貨物稅 Commodity Tax	104年	2015	40,216,000	43,939,306	43,933,869	109.3	109.2	-1.3	-1.3
	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
證券交易稅 Securities Transaction Tax	104年	2015	6,264,000	5,341,363	5,341,315	85.3	85.3	-11.9	-11.9
	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

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	104年	2015	71,000	114,121	114,121	160.7	160.7	38.5	38.5
	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
菸酒稅 Tobacco and Alcohol Tax	104年	2015	3,100,000	1,488,774	1,488,774	48.0	48.0	0.1	0.1
	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
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	104年	2015	314,000	206,631	190,962	65.8	60.8	-30.2	-33.6
	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

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

Unit : NT\$1,000 ; %

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	104年	2015	20,779,412	26,777,392	21,083,313	128.9	101.5	-4.1	-6.4
	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
罰鍰及其他收入 Fines and other revenues	104年	2015	490,454	662,561	643,821	135.1	131.3	-14.5	-15.3
	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

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)	104年	2015	147,002,502	66,710,030	33,276,433	33,433,597
	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
年增率 (%) Annual Growth Rate (%)	104年	2015	4.9	15.3	12.0	18.8
	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
分配比 (%) Proportion of Distribution (%)	104年	2015	100.0	45.4	22.6	22.8
	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

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

Unit : NT\$1,000 ; %

Unit : NT\$1,000 ; %						
項目 Item	年度別 CY	遺贈 產與 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	
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	104年	2015	2,424,885	43,939,306	5,341,363	114,121
	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
年增率 (%) Annual Growth Rate (%)	104年	2015	28.3	-1.3	-11.9	38.5
	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
分配比 (%) Proportion of Distribution (%)	104年	2015	1.7	29.9	3.6	0.1
	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

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)	104年	2015	1,488,774	206,631	26,777,392	
	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	
年增率 (%) Annual Growth Rate (%)	104年	2015	0.1	-30.2	-4.1	
	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	
分配比 (%) Proportion of Distribution (%)	104年	2015	1.0	0.1	18.2	
	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	

**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)	104年	2015	133,996,946	59,442,466	32,604,699	26,837,767
	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
年增率(%) Annual Growth Rate (%)	104年	2015	4.5	15.8	11.9	20.8
	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
分配比(%) Proportion of Distribution (%)	104年	2015	100.0	44.4	24.4	20.0
	105年	2016	100.0	41.0	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

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
實徵淨額 (千元) Net Tax Revenues(Unit : NT\$1,000)	104年	2015	2,402,126	43,933,869	5,341,315	114,121
	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
年增率 (%) Annual Growth Rate (%)	104年	2015	27.4	-1.3	-11.9	38.5
	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
分配比 (%) Proportion of Distribution (%)	104年	2015	1.8	32.8	4.0	0.1
	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

**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)	104年	2015	1,488,774	190,962	21,083,313
	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
年增率 (%) Annual Growth Rate (%)	104年	2015	0.1	-33.6	-6.4
	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
分配比 (%) Proportion of Distribution (%)	104年	2015	1.1	0.1	15.7
	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

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.
104年	10,715,354	3,713,293	11,383,313
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
各 月 總 計	139,634,733	67,149,735	151,959,953
各 月 平 均	13,963,473	6,714,974	15,195,995
季 節 指 數	82.53	39.69	89.81
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
104年	7,422,139	17,282,735	9,645,592
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
各 月 總 計	126,626,168	249,595,790	140,191,205
各 月 平 均	12,662,617	24,959,579	14,019,121
季 節 指 數	74.84	147.52	82.86

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
4,218,914	15,787,977	32,005,698	5,534,895	2015	
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	
70,322,587	262,471,717	346,585,203	214,786,056	Monthly Total	
7,032,259	26,247,172	34,658,520	21,478,606	Monthly Average	
41.56	155.13	204.84	126.94	Seasonal Index	
11 月 Nov.	12 月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
10,304,634	5,982,402	133,996,946	11,166,412	2015	
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	
157,847,997	103,195,296		169,197,203	Monthly Total	
15,784,800	10,319,530		16,919,720	Monthly Average	
93.29	60.99		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.	
104年	717,208	364,147	138,495	
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	
各 月 總 計	3,209,122	5,652,979	836,700	
各 月 平 均	320,912	565,298	83,670	
季 節 指 數	7.14	12.58	1.86	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
104年	357,504	4,023,939	6,585,273	
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	
各 月 總 計	5,448,728	76,650,841	82,588,733	
各 月 平 均	544,873	7,665,084	8,258,873	
季 節 指 數	12.13	170.56	183.77	

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
-50,948	3,853,008	15,581,591	158,614	2015	
-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	
-372,286	96,394,826	187,570,228	70,922,082	Monthly Total	
-37,229	9,639,483	18,757,023	7,092,208	Monthly Average	
-0.83	214.50	417.37	157.81	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
256,323	619,545	32,604,699	2,717,058	2015	
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	
3,347,738	7,036,423		44,940,510	Monthly Total	
334,774	703,642		4,494,051	Monthly Average	
7.45	15.66		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.	
104年	1,091,659	1,299,827	1,748,888	
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	
各 月 總 計	14,787,339	21,226,699	15,912,544	
各 月 平 均	1,478,734	2,122,670	1,591,254	
季 節 指 數	50.55	72.57	54.40	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
104年	3,118,875	3,508,228	450,836	
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	
各 月 總 計	67,046,524	27,144,366	14,108,673	
各 月 平 均	6,704,652	2,714,437	1,410,867	
季 節 指 數	229.22	92.80	48.23	

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
1,002,071	2,804,708	13,463,975	-4,046,356	2015	
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	
13,151,824	29,662,080	109,935,415	8,813,431	Monthly Total	
1,315,182	2,966,208	10,993,542	881,343	Monthly Average	
44.96	101.41	375.85	30.13	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
993,090	1,401,966	26,837,767	2,236,481	2015	
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	
12,131,693	17,080,355		29,250,079	Monthly Total	
1,213,169	1,708,036		2,925,008	Monthly Average	
41.48	58.40		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.	
104年	104,288	137,227	145,075	
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	
各 月 總 計	2,822,416	2,310,711	3,081,998	
各 月 平 均	282,242	231,071	308,200	
季 節 指 數	95.33	78.05	104.10	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
104年	306,891	309,548	159,058	
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	
各 月 總 計	2,795,585	4,477,898	2,639,228	
各 月 平 均	279,559	447,790	263,923	
季 節 指 數	94.43	151.25	89.15	

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	
105,501	184,859	69,845	148,779	2015	
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	
2,529,782	2,992,582	2,824,603	2,495,340	Monthly Total	
252,978	299,258	282,460	249,534	Monthly Average	
85.45	101.08	95.41	84.29	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
255,532	475,523	2,402,126	200,177	2015	
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	
2,786,550	3,770,163		2,960,571	Monthly Total	
278,655	377,016		296,057	Monthly Average	
94.12	127.34		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.	
104年	3,773,422	3,437,203	3,499,519	
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	
各 月 總 計	34,387,650	35,294,066	33,385,048	
各 月 平 均	3,438,765	3,529,407	3,338,505	
季 節 指 數	103.43	106.16	100.41	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
104年	4,268,440	4,126,187	2,909,715	
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	
各 月 總 計	32,687,958	34,678,603	30,935,900	
各 月 平 均	3,268,796	3,467,860	3,093,590	
季 節 指 數	98.32	104.30	93.05	

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
3,208,476	3,696,003	3,946,361	4,444,713	2015	
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	
33,450,376	32,483,688	33,038,469	33,533,667	Monthly Total	
3,345,038	3,248,369	3,303,847	3,353,367	Monthly Average	
100.61	97.70	99.37	100.86	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
3,360,575	3,263,255	43,933,869	3,661,156	2015	
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	
32,489,593	32,604,345		33,247,447	Monthly Total	
3,248,959	3,260,435		3,324,745	Monthly Average	
97.72	98.07		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.
104年	425,868	226,321	504,865
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
各 月 總 計	6,622,667	5,111,779	8,810,984
各 月 平 均	662,267	511,178	881,098
季 節 指 數	84.26	65.04	112.10

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
104年	417,760	401,738	557,759
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
各 月 總 計	8,708,620	7,010,046	6,606,550
各 月 平 均	870,862	701,005	660,655
季 節 指 數	110.80	89.19	84.05

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	
471,584	434,593	465,579	442,140	2015	
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	
7,808,288	8,929,921	8,450,986	9,786,191	Monthly Total	
780,829	892,992	845,099	978,619	Monthly Average	
99.34	113.62	107.52	124.51	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
473,008	520,100	5,341,315	445,110	2015	
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	
8,062,573	8,408,984		7,859,799	Monthly Total	
806,257	840,898		785,980	Monthly Average	
102.58	106.99		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.
104年	6,636	4,388	7,662
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
各 月 總 計	147,229	119,417	219,360
各 月 平 均	14,723	11,942	21,936
季 節 指 數	80.51	65.31	119.96

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
104年	17,009	9,752	8,751
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
各 月 總 計	220,158	180,520	179,724
各 月 平 均	22,016	18,052	17,972
季 節 指 數	120.40	98.72	98.29

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	
7,940	10,224	7,396	13,859	2015	
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	
170,889	199,351	182,435	209,499	Monthly Total	
17,089	19,935	18,244	20,950	Monthly Average	
93.45	109.02	99.77	114.57	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
9,868	10,636	114,121	9,510	2015	
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	
185,560	180,159		182,858	Monthly Total	
18,556	18,016		18,286	Monthly Average	
101.48	98.52		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.	
104年	103,371	101,179	84,742	
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	
各 月 總 計	1,123,066	1,482,008	1,781,193	
各 月 平 均	112,307	148,201	178,119	
季 節 指 數	68.12	89.89	108.04	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
104年	188,112	111,697	121,320	
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	
各 月 總 計	2,023,720	1,799,854	1,456,792	
各 月 平 均	202,372	179,985	145,679	
季 節 指 數	122.75	109.17	88.36	

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	
139,817	125,601	146,689	169,277	2015	
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	
1,894,200	1,863,201	1,972,185	1,718,402	Monthly Total	
189,420	186,320	197,219	171,840	Monthly Average	
114.90	113.02	119.63	104.23	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
88,284	108,685	1,488,774	124,065	2015	
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	
1,152,707	1,516,143		1,648,623	Monthly Total	
115,271	151,614		164,862	Monthly Average	
69.92	91.97		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.
104年	7,094	18,527	9,040
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
各 月 總 計	75,629	45,488	74,906
各 月 平 均	7,563	4,549	7,491
季 節 指 數	95.17	57.24	94.26

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
104年	14,743	10,044	8,537
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
各 月 總 計	79,769	87,160	41,966
各 月 平 均	7,977	8,716	4,197
季 節 指 數	100.38	109.68	52.81

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	
11,152	32,679	13,431	15,827	2015	
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	
51,996	99,469	75,063	90,229	Monthly Total	
5,200	9,947	7,506	9,023	Monthly Average	
65.43	125.17	94.46	113.54	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
25,901	23,987	190,962	15,914	2015	
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	
130,293	101,637		79,467	Monthly Total	
13,029	10,164		7,947	Monthly Average	
163.96	127.90		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.	
104年	4,485,808	-1,875,526	5,245,027	
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	
各 月 總 計	76,459,615	-4,093,412	87,857,220	
各 月 平 均	7,645,962	-409,341	8,785,722	
季 節 指 數	155.95	-8.35	179.20	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
104年	-1,267,195	4,781,602	-1,155,657	
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	
各 月 總 計	7,615,106	97,566,502	1,633,639	
各 月 平 均	761,511	9,756,650	163,364	
季 節 指 數	15.53	199.00	3.33	

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
-676,679	4,646,302	-1,689,169	4,188,042		2015
-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
11,637,518	89,846,599	2,535,819	87,217,215		Monthly Total
1,163,752	8,984,660	253,582	8,721,722		Monthly Average
23.74	183.26	5.17	177.90		Seasonal Index
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
4,842,053	-441,295	21,083,313	1,756,943		2015
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
97,561,290	32,497,087		49,027,850		Monthly Total
9,756,129	3,249,709		4,902,785		Monthly Average
198.99	66.28		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)	104年	2015	43,939,306	59,193	490,624	143,019	18,695
	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
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	104年	2015	43,933,869	59,193	490,624	140,146	18,695
	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
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	104年	2015	100.00	0.13	1.12	0.32	0.04
	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

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

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)	104年	2015	40,535,593	25,811	170	397,891	7,938
	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
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	104年	2015	40,535,593	25,811	170	397,101	7,938
	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
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	104年	2015	92.27	0.06	0.00	0.90	0.02
	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

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)	104年	2015	178	35	92	17,960	23,016
	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
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	104年	2015	178	35	92	17,960	23,016
	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
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	104年	2015	0.00	0.00	0.00	0.04	0.05
	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

**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 Motor cycles			
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	104年	2015	188,110	2,030,981			
	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			
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	104年	2015	186,947	2,030,370			
	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			
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	104年	2015	0.43	4.62			
	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			

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
			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)
總 計 Grand Total	104年	2015	133,997	4.5	2,076,623	8.3	6.5
	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
營利事業所得稅 Profit-seeking Enterprise Income Tax	104年	2015	32,605	11.9	462,784	14.9	7.0
	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
綜合所得稅 Individual Income Tax	104年	2015	26,838	20.8	473,946	15.4	5.7
	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

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 (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		
遺產及贈與稅 Estate and Gift Tax	104年	2015	2,402	27.4	32,736	28.7	7.3
	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
貨物稅 Commodity Tax	104年	2015	43,934	-1.3	183,131	5.9	24.0
	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
證券交易稅 Securities Transaction Tax	104年	2015	5,341	-11.9	82,033	-7.5	6.5
	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

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	104年	2015	114	39.0	3,783	32.2	3.0
	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
菸 酒 稅 Tobacco and Alcohol Tax	104年	2015	1,489	0.1	44,160	0.8	3.4
	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
特 種 貨 物 及 勞 務 稅 Specifically Selected Goods and Services Tax	104年	2015	191	-33.7	4,192	-22.4	4.6
	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

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	104年	2015	21,083	-6.4	335,761	0.2	6.3
	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

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
104年 2015	146,041,244	1,416,447	13,024,296	123,301,476	1,116,943	21,622,825	-	-
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
營利事業所得稅 Profit-seeking Enterprise Income Tax	71,874,934	7,497,692	1,660,654	61,964,565	-	7,187,495	2,450,587	272,287
綜 合 所 得 稅 Individual Income Tax	55,391,681	115,146	8,136,643	40,543,311	-	5,539,172	8,378,279	930,919
遺產及贈與稅 Estate and Gift Tax	5,671,848	1,072,543	13,081	2,068,695	2,100,749	-	1,502,404	-
貨 物 稅 Commodity Tax	28,879,842	4,898	37,325	25,991,858	-	2,887,984	-	-
證 券 交 易 稅 Securities Transaction Tax	15,600,621	-	116	15,600,621	-	-	-	-
期 貨 交 易 稅 Futures Transaction Tax	403,711	-	-	403,711	-	-	-	-
菸 酒 稅 Tobacco and Alcohol Tax	2,101,811	242	7,230	1,669,002	-	417,251	15,558	-
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	214,614	834	-	214,614	-	-	-	-
營 業 稅 Business Tax	86,190,858	179,890	6,418,564	52,748,803	-	33,442,055	-	-
罰 金 罰 鍰 Fines	345,733	137,909	1,438	345,733	-	-	-	-
其他 other	101,407	-	-	34,167	66,601	-	639	-

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
1,177,953	111,986	126,508	-	-	10,076,314	11,380	2,936,602	-	-
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	-
6,213,759	-	749,770	480,746	53,417	1,494,589	-	166,065	-	-
70,472	-	11,516	29,861	3,297	7,024,555	-	813,664	298,424	-
294,664	308,420	-	469,459	-	6,541	6,540	-	-	-
4,408	-	490	-	-	33,592	-	3,733	-	-
-	-	-	-	-	116	-	-	-	-
-	-	-	-	-	-	-	-	-	-
194	-	48	-	-	2,146	-	537	4,547	-
834	-	-	-	-	-	-	-	-	-
110,091	-	69,799	-	-	3,928,162	-	2,490,402	-	-
137,909	-	-	-	-	1,438	-	-	-	-
-	-	-	-	-	-	-	-	-	-

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113年度

單位：新臺幣千元

稅目別 Tax of Item	總 計 Grand Total			
	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計 Total	2,625,258,985	100.00	3,138,271,135	100.00
營利事業所得稅 Profit-seeking Enterprise Income Tax	971,504,445	100.00	1,121,990,865	100.00
綜合所得稅 Individual Income Tax	659,476,667	100.00	829,090,890	100.00
遺產及贈與稅 Estate and Gift Tax	30,564,000	100.00	73,090,592	100.00
貨物稅 Commodity Tax	166,807,778	100.00	161,268,378	100.00
證券交易稅 Securities Transaction Tax	208,663,000	100.00	288,062,892	100.00
期貨交易稅 Futures Transaction Tax	7,755,000	100.00	12,800,911	100.00
菸酒稅 Tobacco and Alcohol Tax	42,532,500	100.00	66,327,696	100.00
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	2,802,000	100.00	6,633,327	100.00
營業稅 Business Tax	535,153,595	100.00	579,005,584	100.00
金融保險營業稅 Financial Enterprises Business Tax	-	-	44,730,853	100.00
健康福利捐 Health and Welfare Surcharge on Tobacco	-	-	26,421,399	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	336,929,427	12.84	392,536,720	12.51
營利事業所得稅 Profit-seeking Enterprise Income Tax	115,900,480	11.93	133,372,504	11.89
綜合所得稅 Individual Income Tax	69,904,527	10.60	89,430,871	10.79
遺產及贈與稅 Estate and Gift Tax	5,172,000	16.92	12,296,759	16.82
貨物稅 Commodity Tax	36,196,667	21.70	37,439,631	23.21
證券交易稅 Securities Transaction Tax	24,553,000	11.77	28,016,865	9.73
期貨交易稅 Futures Transaction Tax	312,000	4.02	501,882	3.92
菸酒稅 Tobacco and Alcohol Tax	9,591,250	22.55	11,903,562	17.94
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	1,208,000	43.11	2,717,024	40.96
營業稅 Business Tax	74,091,503	13.84	76,857,622	13.27
金融保險營業稅 Financial Enterprises Business Tax	-	-	4,244,534	9.49
健康福利捐 Health and Welfare Surcharge on Tobacco	-	-	4,061,900	15.37

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

CY2024

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 %
1,047,561,968	39.90	1,225,558,882	39.05	847,793,605	32.29	1,082,432,476	34.49
363,245,511	37.39	364,626,491	32.50	372,280,504	38.32	492,866,896	43.93
292,609,797	44.37	355,984,857	42.94	224,288,014	34.01	296,932,302	35.81
12,106,000	39.61	31,298,978	42.82	8,608,000	28.16	16,923,620	23.16
-	-	-341,036	-0.21	91,527,778	54.87	92,740,598	57.51
121,181,000	58.07	186,380,271	64.70	36,357,000	17.42	42,896,574	14.89
6,906,000	89.05	11,512,934	89.94	223,000	2.88	277,247	2.17
25,000	0.06	25,549	0.04	17,876,250	42.03	25,130,067	37.89
5,000	0.18	2,996	0.04	1,486,000	53.03	3,675,369	55.41
251,483,660	46.99	276,067,842	47.68	95,147,059	17.78	110,989,803	19.17
-	-	30,186,296	67.48	-	-	6,071,336	13.57
-	-	-	-	-	-	7,123,299	26.96

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 %
134,266,033	5.11	178,717,487	5.70	258,707,952	9.86	259,025,570	8.25
42,746,196	4.40	53,413,003	4.76	77,331,754	7.96	77,711,971	6.92
30,204,032	4.58	39,372,675	4.75	42,470,297	6.44	47,370,185	5.71
2,252,000	7.37	5,741,908	7.86	2,426,000	7.94	6,829,327	9.34
2,285,555	1.37	2,581,770	1.60	36,797,778	22.06	28,847,415	17.89
13,100,000	6.28	15,168,677	5.27	13,472,000	6.46	15,600,505	5.41
73,000	0.94	105,137	0.82	241,000	3.11	403,711	3.15
12,836,250	30.18	27,173,695	40.97	2,203,750	5.18	2,094,823	3.16
19,000	0.68	22,490	0.34	84,000	3.00	215,448	3.25
30,750,000	5.75	35,138,132	6.07	83,681,373	15.64	79,952,185	13.81
-	-	1,743,928	3.90	-	-	2,484,759	5.56
-	-	15,225,188	57.63	-	-	11,012	0.04

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
104年 2015	5,222,801	4,098,999	-	1,123,802
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	-	-	-	-

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113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.
		第9條之2 Article 9-2	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.
			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)**

CY2024

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
-	-			
-	-			
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-	-	-
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-	-	-
-			-	
-				
2	913,972			
1	1,725,672			

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113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	物流配銷中心免稅。 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)**

CY2024

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
-	-		-	
-	-			
-	-			
-	-		-	
-		-	-	-
-	-		-	
-	-		-	
-	-		-	
3	2,639,644	-	-	-
-	-	-	-	-
-	-	-	-	-
		-		
		-		
		-		
		-		
-	-			
-	-			
-	-			
-	-			
-	-	-	-	-

表8. 產業創新條例減免稅額

民國 113年度

單位：新臺幣千元

行 業 別 (大類 / 中類)	Industrial Classification (Section / Divisions)	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
總 計	Grand Total	79	4,909,500
A 農、林、漁、牧業	Agriculture, Forestry, Fishing and Animal Husbandry	1	81,901
01 農牧業	Agriculture and Animal Husbandry	1	81,901
C 製造業	Manufacturing	71	4,797,002
15	紙漿、紙及紙製品製造業 Manufacture of Paper and Paper Products	1	6,617
16	印刷及資料儲存媒體複製業 Printing and Reproduction of Recorded Media	1	-
18	化學材料及肥料製造業 Manufacture of Chemical Material and Fertilizers	15	1,182,507
19	其他化學製品製造業 Manufacture of Other Chemical Products	2	36,489
22	塑膠製品製造業 Manufacture of Plastics Products	1	174,299
23	非金屬礦物製品製造業 Manufacture of Other Non-metallic Mineral Products	1	6,080
24	基本金屬製造業 Manufacture of Basic Metals	3	124,911
25	金屬製品製造業 Manufacture of Fabricated Metal Products	6	61,668
26	電子零組件製造業 Manufacture of Electronic Parts and Components	30	2,602,921
27	電腦、電子產品及光學製品製造業 Manufacture of Computers, Electronic and Optical Products	1	12,647
29	機械設備製造業 Manufacture of Machinery and Equipment	4	279,215
31	其他運輸工具及其零件製造業 Manufacture of Other Transport Equipment and Parts	4	69,690
33	其他製造業 Other Manufacturing	2	239,958
H 運輸及倉儲業	Transportation and Storage	2	6,153
49	陸上運輸業 Land Transportation	2	6,153
I 住宿及餐飲業	Accommodation and Food Service Activities	1	1,374
56	餐飲業 Food and Beverage Activities	1	1,374
J 出版影音及資訊業	Information and Communication	2	-
62	電腦程式設計、諮詢及相關服務業 Computer Programming, Consultancy and Related Activities	2	-
M 專業、科學及技術服務業	Professional, Scientific and Technical Activities	2	23,070
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	1,418
74	專門設計業 Specialized Design Activities	1	21,652

資料來源：本局營所稅組

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

CY2024

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
-	699,374	693,605	5,769
-	12,285	12,285	-
-	12,285	12,285	-
-	684,894	679,125	5,769
-	992	992	-
-	-	-	-
-	175,032	175,032	-
-	2,388	2,388	-
-	26,145	26,145	-
-	912	912	-
-	1,507	1,507	-
-	12,176	12,176	-
-	389,172	389,172	-
-	1,897	1,897	-
-	37,200	31,431	5,769
-	1,480	1,480	-
-	35,993	35,993	-
-	923	923	-
-	923	923	-
-	207	207	-
-	207	207	-
-	672	672	-
-	672	672	-
-	393	393	-
-	393	393	-
-	-	-	-

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

表9. 查(核)定開徵數、未徵數情形表

		113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	13,403	2,400,822	11,003	1,775,398	159	129,233		
		綜合所得稅 Individual Income Tax	65,130	1,802,205	56,614	1,310,134	4,799	214,343		
		遺產稅 Estate Tax	1,408	4,423,314	1,329	3,976,281	34	21,188		
		贈與稅 Gift Tax	2,295	1,916,824	2,194	1,767,687	59	51,861		
		貨物稅 Commodity Tax	210	10,833	208	2,779	-	-		
		菸酒稅 Tobacco and Alcohol Tax	7	186	-	26	1	21		
		證券交易稅 Securities Transactions Tax	5	11	5	11	-	-		
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-		
		營業稅 Business Tax	138,464	1,402,754	131,821	906,497	783	55,924		
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-		
		小計 Subtotal	220,922	11,956,949	203,174	9,738,814	5,835	472,569		
Cases of Taxes	以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	40,405	17,460,595	25,595	7,497,692	10	-9,204		
		綜合所得稅 Individual Income Tax	24,941	1,878,519	8,679	113,150	31	-244		
		遺產稅 Estate Tax	187	1,777,940	157	1,071,167	2	4,667		
		贈與稅 Gift Tax	161	325,808	112	27,273	1	111		
		貨物稅 Commodity Tax	124	10,889	100	4,898	-	-		
		菸酒稅 Tobacco and Alcohol Tax	164	346,646	37	242	-	-		
		證券交易稅 Securities Transactions Tax	-	-	-	-	-	-		
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-		
		營業稅 Business Tax	33,868	2,631,504	11,617	179,714	3	12,862		
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	192	147,332	76	834	-	-		
		小計 Subtotal	100,042	24,579,232	46,373	8,894,970	47	8,192		
		合計 Total	320,964	36,536,181	249,547	18,633,784	5,882	480,761		
		罰鍰案件	Cases of Fines	本年度 Current Year	10,228	570,021	8,955	253,700	39	39,661
				以前年度 Previous Year	12,142	5,538,231	3,284	79,788	23	39,154
合計 Total	22,370			6,108,253	12,239	333,488	62	78,815		
總計	Grand Total	本年度 Current Year	231,150	12,526,970	212,129	9,992,513	5,874	512,230		
		以前年度 Previous Year	112,184	30,117,463	49,657	8,974,758	70	47,346		
		合計 Total	343,334	42,644,433	261,786	18,967,272	5,944	559,576		

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**

CY2024

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
-	-	-	-	-	-	2,241	496,192
-	-	-	-	-	-	3,717	277,728
-	-	-	-	-	-	45	425,845
-	-	-	-	-	-	42	97,277
-	-	-	-	-	-	2	8,054
-	-	-	-	-	-	6	139
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,860	440,333
-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,913	1,745,566
1	43	282	182,351	1	274	14,516	9,789,439
4	0	295	26,117	1	5	15,931	1,739,490
-	-	1	350	-	-	27	701,755
-	-	4	9,038	-	-	44	289,386
-	-	1	219	-	-	23	5,772
-	-	5	479	-	-	122	345,925
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8	69	233	255,189	-	-	22,007	2,183,671
-	-	-	-	-	-	116	146,498
13	112	821	473,743	2	279	52,786	15,201,936
13	112	821	473,743	2	279	64,699	16,947,502
-	-	-	-	-	-	1,234	276,661
3	0	205	198,472	-	-	8,627	5,220,817
3	0	205	198,472	-	-	9,861	5,497,478
-	-	-	-	-	-	13,147	2,022,227
16	112	1,026	672,215	2	279	61,413	20,422,753
16	112	1,026	672,215	2	279	74,560	22,444,980

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)

113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	19	3,717	106	15,992
		綜合所得稅 Individual Income Tax	63	23,529	195	35,948
		遺產稅 Estate Tax	-	-	28	179,625
		贈與稅 Gift Tax	-	-	39	95,679
		貨物稅 Commodity Tax	-	-	1	2
		菸酒稅 Tobacco and Alcohol Tax	1	26	-	-
		證券交易稅 Securities Transactions Tax	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-
		營業稅 Business Tax	79	4,878	554	8,599
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-
		小計 Subtotal	162	32,151	923	335,845
	以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	10	358	17	4,598
		綜合所得稅 Individual Income Tax	4	415	7	4,809
		遺產稅 Estate Tax	-	-	1	78
		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	8	176	3	602
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-
		小計 Subtotal	22	950	28	10,088
		合計 Total	184	33,100	951	345,932
罰鍰案件	Cases of Fines	本年度 Current Year	29	1,353	63	7,390
		以前年度 Previous Year	2	15	2	65
		合計 Total	31	1,368	65	7,455
總計	Grand Total	本年度 Current Year	191	33,504	986	343,234
		以前年度 Previous Year	24	965	30	10,153
		合計 Total	215	34,469	1,016	353,387

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

CY2024

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
20	24,594	351	160,411	7	166	1,738	291,311
25	11,927	52	38,586	8	724	3,374	167,014
-	-	7	187,442	-	-	10	58,777
-	-	3	1,598	-	-	-	-
-	-	1	8,052	-	-	-	-
-	-	-	-	-	-	5	113
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5	10,251	8	20,652	20	60	5,194	395,893
-	-	-	-	-	-	-	-
50	46,771	422	416,743	35	950	10,321	913,107
9	24,005	1,156	6,558,155	25	1,269	13,299	3,201,054
12	46,545	66	20,064	24	2,491	15,818	1,665,166
-	-	7	35,387	-	-	19	666,290
-	-	3	911	-	-	41	288,475
-	-	-	-	-	-	23	5,772
-	-	-	-	-	-	122	345,925
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4	2,491	203	29,842	40	121	21,749	2,150,438
-	-	-	-	-	-	116	146,498
25	73,041	1,435	6,644,360	89	3,880	51,187	8,469,616
75	119,813	1,857	7,061,103	124	4,831	61,508	9,382,723
19	21,422	9	7,090	-	-	1,114	239,405
22	60,677	83	11,307	6	878	8,512	5,147,875
41	82,100	92	18,397	6	878	9,626	5,387,280
69	68,194	431	423,833	35	950	11,435	1,152,512
47	133,719	1,518	6,655,667	95	4,759	59,699	13,617,491
116	201,912	1,949	7,079,500	130	5,709	71,134	14,770,003

表9. 查(核)定開徵數、未徵數情形表(續2完)

		113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	104	14,267	651	94,502	675	172,768
		綜合所得稅 Individual Income Tax	187	13,118	121	11,116	3,011	139,605
		遺產稅 Estate Tax	4	13,588	4	37,125	2	8,064
		贈與稅 Gift Tax	-	-	-	-	-	-
		貨物稅 Commodity Tax	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-	5	113
		證券交易稅 Securities Transactions Tax	-	-	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-
		營業稅 Business Tax	1,228	18,257	433	31,693	2,956	340,127
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-
		小計 Subtotal	1,523	59,230	1,209	174,436	6,649	660,676
	以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	2	106	2	92	1,536	888,643
		綜合所得稅 Individual Income Tax	-	-	-	-	859	653,777
		遺產稅 Estate Tax	-	-	-	-	5	593,959
		贈與稅 Gift Tax	-	-	-	-	9	64,420
		貨物稅 Commodity Tax	-	-	-	-	2	210
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-	21	209,245
		證券交易稅 Securities Transactions Tax	-	-	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-
		營業稅 Business Tax	7	566	1	1,063	1,728	411,468
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	20	82,971
		小計 Subtotal	9	672	3	1,154	4,180	2,904,692
		合計 Total	1,532	59,902	1,212	175,591	10,829	3,565,368
罰鍰案件	Cases of Fines	本年度 Current Year	151	28,574	73	32,759	783	166,245
		以前年度 Previous Year	1	655	-	-	838	1,679,915
		合計 Total	152	29,229	73	32,759	1,621	1,846,160
總計	Grand Total	本年度 Current Year	1,674	87,804	1,282	207,195	7,432	826,921
		以前年度 Previous Year	10	1,327	3	1,154	5,018	4,584,607
		合計 Total	1,684	89,131	1,285	208,350	12,450	5,411,528

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

CY2024

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
308	9,774	-	-	308	9,774	-	-	-	-
55	3,175	-	-	55	3,175	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
577	5,817	-	-	577	5,817	-	-	-	-
-	-	-	-	-	-	-	-	-	-
940	18,765	-	-	940	18,766	-	-	-	-
2,449	210,007	9,310	2,102,206	11,759	2,312,213	-	-	-	-
2,301	80,520	12,652	930,868	14,953	1,011,388	6	0	-	-
1	799	13	71,532	14	72,330	-	-	-	-
3	281	29	223,774	32	224,056	-	-	-	-
10	847	11	4,715	21	5,562	-	-	-	-
3	124	98	136,556	101	136,680	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,973	140,525	14,037	1,596,816	20,010	1,737,341	3	0	-	-
4	9,867	92	53,660	96	63,527	-	-	-	-
10,744	442,970	36,242	5,120,127	46,986	5,563,097	9	1	-	-
11,684	461,735	36,242	5,120,127	47,926	5,581,862	9	1	-	-
107	11,827	-	-	107	11,827	-	-	-	-
1,396	118,696	6,269	3,348,608	7,665	3,467,304	8	0	-	-
1,503	130,523	6,269	3,348,608	7,772	3,479,131	8	0	-	-
1,047	30,592	-	-	1,047	30,592	-	-	-	-
12,140	561,666	42,511	8,468,735	54,651	9,030,401	17	1	-	-
13,187	592,258	42,511	8,468,735	55,698	9,060,993	17	1	-	-

表 10. 違章漏稅案件處理及財務罰鍰執行情形表

113年度

單位：新臺幣元

稅目別 Item of Tax	受理情形 Cases Accepted			本 期 審 理 情 形 Interrogated in This Term							本 期 繳 納 及 移 送 情 形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term					
	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 Fined		未結 件數	合 計 Total		自 行 繳 納 Paid Voluntarily		移 送 執 行 Transferred to Execute	
	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	件數 No.	金 額 Amount	No. of Pending	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
總計 Grand Total	13,562	70	13,492	1,269	2,222	-	21	9,916	577,569,350	134	10,430	625,098,577	8,599	273,185,537	1,831	351,913,040
營利事業 所得稅 Profit-seeking Enterprise Income Tax	1,079	9	1,070	16	2	-	10	1,024	84,305,549	27	1,073	77,009,818	886	56,746,139	187	20,263,679
綜合所 得稅 Individual Income Tax	6,687	18	6,669	38	40	-	8	6,558	116,934,924	43	6,912	181,537,906	5,715	80,312,492	1,197	101,225,414
遺產稅 Estate Tax	16	3	13	-	-	-	3	12	4,710,011	1	11	16,989,153	10	4,441,253	1	12,547,900
贈與稅 Gift Tax	7	1	6	-	1	-	-	6	538,855	-	9	2,584,862	7	329,495	2	2,255,367
貨物稅 Commodity Tax	4	-	4	-	-	-	-	4	59,686	-	5	1,782,790	5	1,782,790	-	-
證券交 易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	3	1,920	3	1,920	-	-
期貨交 易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax	3	-	3	-	-	-	-	3	50,000	-	8	14,762,136	1	30,482	7	14,731,654
特種貨物及 勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	4	1,455,000	-	-	4	1,455,000
營業稅 Business Tax	5,766	39	5,727	1,215	2,179	-	-	2,309	370,970,325	63	2,405	328,974,992	1,972	129,540,966	433	199,434,026

資料來源：本局徵收及資訊組

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

CY2024																Unit : NT\$1	
更正註銷案件		本期執行情形												更正調整案件		截至本期移送 執行未結案件	
		Executed in This Term															
		合計		移 送 繳 納		發給執行憑證		撤 案		退 案		結 案					
Revised or Cancelled		Total		Fined Paid		Giving Execution Evidence		Withdrawn		Rejected		Closed		Adjustment		Unexecuted, Up to Date	
件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	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)
270	277,286,942	1,925	262,019,186	888	58,887,586	1,028	188,030,661	2	14,301,356	1	798,873	6	710	-14	-30,011,370	1,930	1,901,246,088
61	56,321,787	182	26,772,341	76	12,344,367	105	14,427,914	-	-	-	-	1	60	-3	-70,094	261	90,728,187
132	23,052,239	1,284	83,529,507	631	16,322,662	646	66,354,750	1	52,572	1	798,873	5	650	-4	885,439	1,114	220,741,195
1	228,068	2	9,688,879	-	-3,086,522	2	12,775,401	-	-	-	-	-	-	-	-	4	643,955,983
3	6,688,477	1	2,236,557	-	1,227,256	1	1,009,301	-	-	-	-	-	-	-	-	4	81,132,022
1	2,297,600	1	51,960	1	51,960	-	-	-	-	-	-	-	-	-	-	1	83,277
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	1,248,910	7	14,901,935	-	-	6	653,151	1	14,248,784	-	-	-	-	-	-	12	204,266,656
-	-	9	10,694,059	3	2,161,684	6	8,532,375	-	-	-	-	-	-	1	1,500,000	26	93,728,950
63	187,449,861	439	114,143,948	177	29,866,179	262	84,277,769	-	-	-	-	-	-	-8	-32,326,715	508	566,609,818

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
104年 2015	32,604,699	168,790	101.2	193,167.2	110.6
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

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-111年
Table 12. Statistical Table of the Sales Brackets of Profit-Seeking Enterprise Income Tax – CY 2022

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	69,620	8,962,079	1,082,651	95,430	32,882	143,272
100 萬 ~ 200 萬元 NT\$1,000,001~2,000,000	11,493	16,868,641	1,155,245	53,221	5,224	10,398
200 萬 ~ 300 萬元 NT\$2,000,001~3,000,000	7,878	19,462,842	1,267,719	161,992	3,712	10,344
300 萬 ~ 500 萬元 NT\$3,000,001~5,000,000	10,964	43,054,207	2,751,513	526,522	5,592	15,746
500 萬 ~ 700 萬元 NT\$5,000,001~7,000,000	7,369	43,847,084	2,795,466	550,465	3,985	26,544
700 萬 ~ 1,000 萬元 NT\$7,000,001~10,000,000	7,746	65,022,429	4,183,208	828,241	4,488	129,935
1,000 萬 ~ 5,000 萬元 NT\$10,000,001~50,000,000	25,396	556,418,097	35,402,851	7,055,711	18,262	387,376
5,000 萬 ~ 1 億元 NT\$50,000,001~100,000,000	4,107	290,119,597	17,143,247	3,425,077	3,817	209,529
1 億元 ~ 5 億元 NT\$100,000,001~500,000,000	3,446	707,807,161	39,446,106	7,888,434	3,338	435,690
5 億元 以上 over NT\$500,000,000	946	2,755,290,807	239,369,831	47,873,884	928	3,893,710
合 計 Total	148,965	4,506,852,944	344,597,838	68,458,978	82,228	5,262,546

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-111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	855	31,225,424	1,300,627	259,218	733	30,656,317	1,293,077	257,986
5萬元以下 NT\$50,000 or under	405	286	7,352	1,295	323	174	7,324	1,295
5萬 - 10萬元 NT\$50,001-100,000	4	307	76	-	2	158	21	-
10萬 - 50萬元 NT\$100,001-500,000	26	5,668	653	45	19	4,371	481	45
50萬 - 100萬元 NT\$500,001-1,000,000	14	10,336	503	6	8	5,664	226	-
100萬 - 500萬元 NT\$1,000,001-5,000,000	47	126,816	4,521	426	31	82,171	2,912	283
500萬 - 1千萬 NT\$5,000,001-10,000,000	21	145,135	4,396	879	16	110,922	3,283	657
1千萬 - 5千萬 NT\$10,000,001-50,000,000	172	5,883,298	254,771	50,908	169	5,815,755	250,771	50,108
5千萬 - 1億元 NT\$50,000,001-100,000,000	122	8,242,223	290,273	58,049	122	8,242,223	290,273	58,049
1億元以上 over NT\$100,000,000	44	16,811,355	738,081	147,609	43	16,394,880	737,787	147,550

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	95	763,421	25,416	4,924	53	646,170	19,467	3,805
5萬元以下 NT\$50,000 or under	60	31	26	-	33	-	2	-
5萬 - 10萬元 NT\$50,001-100,000	-	-	-	-	-	-	-	-
10萬 - 50萬元 NT\$100,001-500,000	5	981	44	-	2	433	22	-
50萬 - 100萬元 NT\$500,001-1,000,000	4	2,431	111	-	2	1,319	66	-
100萬 - 500萬元 NT\$1,000,001-5,000,000	10	23,683	1,273	132	6	18,101	993	128
500萬 - 1千萬 NT\$5,000,001-10,000,000	3	19,726	918	184	2	14,081	635	127
1千萬 - 5千萬 NT\$10,000,001-50,000,000	11	283,280	12,437	2,487	6	178,947	7,142	1,428
5千萬 - 1億元 NT\$50,000,001-100,000,000	1	60,092	3,513	703	1	60,092	3,513	703
1億元以上 over NT\$100,000,000	1	373,198	7,095	1,419	1	373,198	7,095	1,419

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 2022

1. Agriculture, Forestry, Fishing & Animal Husbandry											Unit : Case;NT\$1,000	
合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others				
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No.of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	
5	46,233	2,587	506	97	73,259	3,267	429	20	449,615	1,695	297	
2	-	2	-	69	112	10	-	11	-	16	-	
-	-	-	-	2	149	56	-	-	-	-	-	
1	116	5	-	5	1,068	168	-	1	113	-	-	
-	-	-	-	4	3,109	154	6	2	1,563	123	-	
1	4,151	166	23	13	33,373	1,290	104	2	7,121	153	17	
-	-	-	-	3	21,315	854	171	2	12,898	258	52	
1	41,966	2,414	483	1	14,132	735	147	1	11,446	851	170	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	1	416,475	294	59	

2. Mining & Quarrying											Unit : Case;NT\$1,000	
合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others				
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No.of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	
4	-	-	-	38	117,250	5,949	1,119	-	-	-	-	
4	-	-	-	23	31	24	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	3	548	22	-	-	-	-	-	
-	-	-	-	2	1,112	45	-	-	-	-	-	
-	-	-	-	4	5,582	280	4	-	-	-	-	
-	-	-	-	1	5,645	282	56	-	-	-	-	
-	-	-	-	5	104,333	5,296	1,059	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	

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-111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	13,958	2,159,909,998	211,461,758	42,254,018	10,141	2,140,207,617	210,189,555	42,017,484
5萬元以下 NT\$50,000 or under	2,468	3,190	89,435	17,445	1,577	1,856	89,223	17,445
5萬 - 10萬元 NT\$50,001-100,000	111	8,385	543	-	63	4,784	322	-
10萬 - 50萬元 NT\$100,001-500,000	625	178,592	13,353	360	321	91,259	7,118	292
50萬 - 100萬元 NT\$500,001-1,000,000	573	431,404	26,248	213	283	211,602	12,495	82
100萬 - 500萬元 NT\$1,000,001-5,000,000	2,815	7,626,264	482,579	68,813	1,646	4,572,523	291,097	42,865
500萬 - 1千萬元 NT\$5,000,001-10,000,000	1,631	11,860,163	735,927	145,998	1,118	8,203,842	508,951	101,465
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	3,594	81,579,817	5,190,330	1,036,647	3,020	71,062,934	4,496,332	898,658
5千萬 - 1億元 NT\$50,000,001-100,000,000	823	59,053,928	3,554,096	710,729	799	57,478,513	3,444,074	688,724
1億元以上 over NT\$100,000,000	1,318	1,999,168,254	201,369,246	40,273,813	1,314	1,998,580,304	201,339,943	40,267,953

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	289	12,227,639	1,198,006	238,912	268	12,171,012	1,195,569	238,461
5萬元以下 NT\$50,000 or under	108	61	116	-	97	61	116	-
5萬 - 10萬元 NT\$50,001-100,000	3	208	15	-	3	208	15	-
10萬 - 50萬元 NT\$100,001-500,000	17	4,833	456	-	16	4,682	441	-
50萬 - 100萬元 NT\$500,001-1,000,000	10	7,642	595	-	10	7,642	595	-
100萬 - 500萬元 NT\$1,000,001-5,000,000	62	158,611	12,537	2,095	56	142,255	11,277	1,877
500萬 - 1千萬元 NT\$5,000,001-10,000,000	51	369,163	44,946	8,959	49	357,035	43,784	8,726
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	30	718,524	78,015	15,592	29	690,532	78,015	15,592
5千萬 - 1億元 NT\$50,000,001-100,000,000	2	109,132	9,649	1,930	2	109,132	9,649	1,930
1億元以上 over NT\$100,000,000	6	10,859,464	1,051,678	210,336	6	10,859,464	1,051,678	210,336

Table 13.Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(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
398	5,113,354	329,744	64,950	3,412	14,571,549	942,290	171,583	7	17,478	168	-
54	105	41	-	834	1,229	171	-	3	-	0	-
1	68	7	-	46	3,454	207	-	1	79	7	-
14	4,621	286	-	290	82,712	5,949	68	-	-	-	-
17	12,665	780	11	273	207,137	12,974	120	-	-	-	-
71	198,117	12,219	1,741	1,096	2,853,450	179,211	24,207	2	2,174	53	-
76	530,654	32,414	6,399	437	3,125,667	194,561	38,134	-	-	-	-
148	3,008,977	198,708	39,742	425	7,492,682	495,182	98,247	1	15,224	109	-
14	899,865	61,902	12,380	10	675,549	48,120	9,624	-	-	-	-
3	458,281	23,387	4,677	1	129,669	5,916	1,183	-	-	-	-

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
2	27,992	-	-	19	28,635	2,437	451	-	-	-	-
1	-	-	-	10	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	151	15	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	16,356	1,259	219	-	-	-	-
-	-	-	-	2	12,128	1,162	232	-	-	-	-
1	27,992	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-111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	1,256	35,207,076	4,626,361	921,160	811	33,580,484	4,513,173	900,897
5萬元以下 NT\$50,000 or under	378	370	15,383	3,022	231	185	15,300	3,022
5萬 - 10萬元 NT\$50,001~100,000	22	1,740	195	6	11	866	58	-
10萬 - 50萬元 NT\$100,001~500,000	83	21,142	1,572	34	34	9,471	818	34
50萬 - 100萬元 NT\$500,001~1,000,000	57	41,088	2,542	10	28	20,951	1,304	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	236	623,974	37,859	5,034	124	342,694	20,343	2,812
500萬 - 1千萬元 NT\$5,000,001~10,000,000	136	978,524	61,132	11,686	86	624,826	39,174	7,818
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	236	5,178,557	368,113	73,477	190	4,298,245	302,893	60,576
5千萬 - 1億元 NT\$50,000,001~100,000,000	47	3,351,436	280,957	56,191	46	3,273,001	274,674	54,935
1億元以上 over NT\$100,000,000	61	25,010,244	3,858,608	771,700	61	25,010,244	3,858,608	771,700

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	26,349	446,358,286	26,363,219	5,191,925	13,119	380,069,429	21,389,391	4,249,572
5萬元以下 NT\$50,000 or under	7,055	7,998	9,749	1,394	3,017	3,377	6,046	928
5萬 - 10萬元 NT\$50,001~100,000	234	17,699	1,946	53	108	8,304	942	53
10萬 - 50萬元 NT\$100,001~500,000	1,305	368,758	28,144	479	492	138,545	10,598	267
50萬 - 100萬元 NT\$500,001~1,000,000	1,340	999,493	74,346	1,817	496	364,042	25,017	346
100萬 - 500萬元 NT\$1,000,001~5,000,000	6,113	16,266,397	1,124,779	170,415	2,480	6,752,087	448,087	69,356
500萬 - 1千萬元 NT\$5,000,001~10,000,000	3,371	24,452,286	1,670,964	331,973	1,576	11,624,591	768,375	153,424
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	5,564	120,102,513	8,759,103	1,747,142	3,670	83,656,683	5,973,064	1,193,932
5千萬 - 1億元 NT\$50,000,001~100,000,000	747	52,595,645	3,719,675	743,807	671	47,853,366	3,323,359	664,543
1億元以上 over NT\$100,000,000	620	231,547,498	10,974,513	2,194,846	609	229,668,434	10,833,903	2,166,724

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(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
25	379,788	28,042	5,587	420	1,246,804	85,146	14,676	-	-	-	-
6	30	30	-	141	155	53	-	-	-	-	-
-	-	-	-	11	874	137	6	-	-	-	-
1	123	20	-	48	11,548	734	-	-	-	-	-
-	-	-	-	29	20,137	1,239	10	-	-	-	-
3	9,760	587	106	109	271,520	16,929	2,116	-	-	-	-
3	24,793	1,525	305	47	328,906	20,433	3,563	-	-	-	-
11	266,647	19,598	3,920	35	613,665	45,623	8,981	-	-	-	-
1	78,436	6,282	1,256	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
721	11,138,137	879,424	173,727	12,506	55,150,720	4,094,404	768,626	3	-	-	-
154	91	54	-	3,881	4,530	3,649	467	3	-	-	-
6	415	67	-	120	8,981	936	-	-	-	-	-
16	4,601	356	-	797	225,612	17,189	212	-	-	-	-
22	16,501	1,155	13	822	618,950	48,173	1,458	-	-	-	-
101	286,290	19,731	3,156	3,532	9,228,020	656,962	97,903	-	-	-	-
93	713,376	50,344	9,784	1,702	12,114,318	852,245	168,765	-	-	-	-
277	6,170,943	488,332	96,897	1,617	30,274,887	2,297,707	456,313	-	-	-	-
44	2,777,811	234,368	46,874	32	1,964,468	161,948	32,390	-	-	-	-
8	1,168,110	85,016	17,003	3	710,953	55,594	11,119	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-111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	66,592	1,330,984,403	62,469,542	12,269,092	38,465	1,222,927,239	56,250,634	11,145,212
5萬元以下 NT\$50,000 or under	22,512	31,017	74,178	11,818	11,485	17,994	65,155	11,595
5萬 - 10萬元 NT\$50,001-100,000	859	63,392	5,453	20	495	36,230	3,196	6
10萬 - 50萬元 NT\$100,001-500,000	4,699	1,319,968	92,125	1,637	2,451	678,231	46,350	716
50萬 - 100萬元 NT\$500,001-1,000,000	3,729	2,751,496	173,447	2,967	1,858	1,368,342	82,192	1,048
100萬 - 500萬元 NT\$1,000,001-5,000,000	13,864	36,000,791	2,155,341	284,356	6,884	18,241,527	1,052,608	140,478
500萬 - 1千萬元 NT\$5,000,001-10,000,000	6,460	46,282,303	2,589,784	508,951	3,842	27,717,675	1,472,186	291,011
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	11,116	242,223,040	13,331,670	2,653,268	8,264	187,160,250	10,128,118	2,021,478
5千萬 - 1億元 NT\$50,000,001-100,000,000	1,680	118,579,095	5,532,025	1,103,427	1,550	109,720,014	5,111,596	1,021,477
1億元以上 over NT\$100,000,000	1,673	883,733,301	38,515,519	7,702,647	1,636	877,986,974	38,289,233	7,657,403

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	4,036	121,580,299	7,646,742	1,518,512	3,093	117,794,514	7,411,192	1,475,840
5萬元以下 NT\$50,000 or under	611	1,248	3,141	396	326	735	2,753	387
5萬 - 10萬元 NT\$50,001-100,000	28	2,076	175	-	16	1,150	128	-
10萬 - 50萬元 NT\$100,001-500,000	300	101,830	5,600	288	210	75,375	4,209	287
50萬 - 100萬元 NT\$500,001-1,000,000	284	195,768	9,020	37	209	141,805	5,906	21
100萬 - 500萬元 NT\$1,000,001-5,000,000	713	1,936,855	121,407	17,054	463	1,314,713	84,541	12,684
500萬 - 1千萬元 NT\$5,000,001-10,000,000	488	3,561,749	227,070	45,105	380	2,794,246	178,540	35,588
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	1,313	30,483,941	1,658,990	331,379	1,191	28,264,910	1,525,602	304,986
5千萬 - 1億元 NT\$50,000,001-100,000,000	174	12,057,044	827,115	165,409	173	11,961,793	815,290	163,044
1億元以上 over NT\$100,000,000	125	73,239,788	4,794,224	958,845	125	73,239,788	4,794,224	958,845

Table 13.Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(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
1,935	22,321,835	1,307,315	254,619	26,045	84,951,440	4,896,798	866,703	147	783,889	14,795	2,558
487	315	725	101	10,476	12,515	8,219	122	64	193	80	-
9	657	109	15	351	26,237	2,142	-	4	268	6	-
104	29,763	1,763	-	2,135	609,800	42,598	650	9	2,174	1,414	271
90	66,606	5,363	237	1,765	1,304,950	85,441	1,683	16	11,598	451	-
374	961,665	62,209	8,186	6,577	16,735,223	1,038,786	135,541	29	62,375	1,738	151
238	1,769,540	114,829	22,422	2,374	16,756,835	1,002,491	195,474	6	38,253	279	43
561	12,407,721	758,095	150,816	2,276	42,273,038	2,434,682	478,882	15	382,031	10,775	2,093
49	3,371,452	200,631	40,124	77	5,200,631	219,744	41,826	4	286,998	53	-
23	3,714,115	163,590	32,718	14	2,032,211	62,695	12,526	-	-	-	-

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
97	1,080,123	71,851	14,108	831	2,691,602	163,454	28,564	15	14,060	246	-
14	-	1	-	265	497	388	10	6	17	-	-
-	-	-	-	12	926	48	-	-	-	-	-
8	3,025	129	-	80	22,860	1,246	2	2	570	16	-
2	1,145	25	-	72	52,244	3,078	16	1	575	11	-
18	52,408	3,176	404	227	563,081	33,471	3,966	5	6,653	219	-
14	102,806	6,209	1,242	93	658,451	42,321	8,275	1	6,246	-	-
40	825,489	50,485	10,097	82	1,393,543	82,902	16,296	-	-	-	-
1	95,250	11,825	2,365	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-111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	5,771	53,165,496	2,990,693	579,697	1,709	35,862,509	1,703,114	337,785
5萬元以下 NT\$50,000 or under	1,904	1,488	872	-	464	354	282	-
5萬 - 10萬元 NT\$50,001~100,000	48	3,684	409	14	14	1,109	78	-
10萬 - 50萬元 NT\$100,001~500,000	287	83,744	6,923	149	84	23,415	1,873	30
50萬 - 100萬元 NT\$500,001~1,000,000	251	186,024	14,396	462	61	45,089	4,116	250
100萬 - 500萬元 NT\$1,000,001~5,000,000	1,331	3,724,026	252,801	39,679	309	866,914	52,986	9,160
500萬 - 1千萬元 NT\$5,000,001~10,000,000	890	6,354,226	409,771	80,416	220	1,590,067	89,941	17,778
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	934	18,442,789	1,306,480	259,188	440	9,583,710	610,511	121,921
5千萬 - 1億元 NT\$50,000,001~100,000,000	72	4,904,437	331,612	66,304	65	4,489,300	295,404	59,062
1億元以上 over NT\$100,000,000	54	19,465,077	667,429	133,486	52	19,262,552	647,922	129,584

10、出版、影音製作、傳播及資通訊服務業					單位:家;新臺幣千元			
組織別 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	2,130	12,990,481	1,154,904	224,417	1,599	12,649,513	1,122,364	219,282
5萬元以下 NT\$50,000 or under	984	1,678	5,154	840	638	1,236	4,821	832
5萬 - 10萬元 NT\$50,001~100,000	66	4,913	726	44	46	3,401	266	-
10萬 - 50萬元 NT\$100,001~500,000	222	62,851	5,963	73	165	47,390	3,990	7
50萬 - 100萬元 NT\$500,001~1,000,000	150	110,552	9,371	383	121	89,386	7,096	178
100萬 - 500萬元 NT\$1,000,001~5,000,000	384	952,310	68,350	10,157	320	801,143	55,909	8,357
500萬 - 1千萬元 NT\$5,000,001~10,000,000	130	936,308	74,825	14,900	119	851,506	68,133	13,561
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	153	3,293,978	296,873	59,317	149	3,227,561	288,506	57,644
5千萬 - 1億元 NT\$50,000,001~100,000,000	20	1,369,435	62,462	12,468	20	1,369,435	62,462	12,468
1億元以上 over NT\$100,000,000	21	6,258,455	631,180	126,234	21	6,258,455	631,180	126,234

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(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
728	7,259,369	583,714	114,926	3,328	10,043,588	703,848	126,986	6	30	18	-
125	212	55	-	1,309	892	517	-	6	30	18	-
1	90	11	-	33	2,485	321	14	-	-	-	-
14	3,841	290	-	189	56,489	4,760	119	-	-	-	-
22	16,796	1,193	7	168	124,139	9,087	204	-	-	-	-
125	364,603	26,652	4,041	897	2,492,509	173,163	26,478	-	-	-	-
200	1,493,664	97,311	19,237	470	3,270,495	222,519	43,401	-	-	-	-
233	4,821,934	406,055	81,211	261	4,037,145	289,914	56,056	-	-	-	-
6	355,704	32,640	6,528	1	59,433	3,568	714	-	-	-	-
2	202,525	19,507	3,901	-	-	-	-	-	-	-	-

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
28	53,262	6,858	1,336	503	287,705	25,683	3,799	-	-	-	-
14	85	12	-	332	357	321	8	-	-	-	-
-	-	-	-	20	1,512	461	44	-	-	-	-
3	979	75	-	54	14,482	1,898	66	-	-	-	-
2	1,202	75	-	27	19,964	2,200	204	-	-	-	-
6	22,829	2,271	451	58	128,338	10,170	1,349	-	-	-	-
2	16,898	1,155	231	9	67,904	5,536	1,107	-	-	-	-
1	11,269	3,270	654	3	55,148	5,097	1,019	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-111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	3,386	84,568,567	3,309,452	657,034	3,281	82,089,352	2,999,524	595,124
5萬元以下 NT\$50,000 or under	1,603	1,337	64,025	12,214	1,529	1,245	63,414	12,095
5萬 - 10萬元 NT\$50,001-100,000	31	2,238	29,101	5,788	31	2,238	29,101	5,788
10萬 - 50萬元 NT\$100,001-500,000	167	47,860	7,180	1,065	161	46,495	6,801	1,005
50萬 - 100萬元 NT\$500,001-1,000,000	135	99,915	7,785	1,088	131	97,108	7,537	1,079
100萬 - 500萬元 NT\$1,000,001-5,000,000	490	1,300,886	57,989	10,305	482	1,281,826	56,543	10,033
500萬 - 1千萬 NT\$5,000,001-10,000,000	270	1,903,612	91,961	17,837	267	1,882,732	88,976	17,240
1千萬 - 5千萬 NT\$10,000,001-50,000,000	446	10,251,898	354,531	69,840	438	10,091,082	334,655	65,865
5千萬 - 1億元 NT\$50,000,001-100,000,000	107	7,772,510	147,228	29,206	107	7,772,510	147,228	29,206
1億元以上 over NT\$100,000,000	137	63,188,312	2,549,651	509,689	135	60,914,115	2,265,269	452,813

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	5,171	122,199,086	15,739,836	3,136,248	4,698	121,331,718	15,629,538	3,116,757
5萬元以下 NT\$50,000 or under	2,097	1,433	87,751	16,729	1,921	1,246	86,998	16,638
5萬 - 10萬元 NT\$50,001-100,000	50	3,753	474	-	37	2,748	248	-
10萬 - 50萬元 NT\$100,001-500,000	284	81,650	29,345	4,488	230	66,397	27,356	4,404
50萬 - 100萬元 NT\$500,001-1,000,000	238	179,109	24,618	2,348	202	152,480	21,842	2,317
100萬 - 500萬元 NT\$1,000,001-5,000,000	981	2,566,609	259,642	45,786	841	2,220,685	222,765	39,804
500萬 - 1千萬 NT\$5,000,001-10,000,000	526	3,782,417	452,095	89,917	484	3,481,534	407,821	81,291
1千萬 - 5千萬 NT\$10,000,001-50,000,000	593	13,164,706	1,666,244	333,101	581	12,987,220	1,642,843	328,424
5千萬 - 1億元 NT\$50,000,001-100,000,000	183	12,902,940	1,738,506	347,673	183	12,902,940	1,738,506	347,673
1億元以上 over NT\$100,000,000	219	89,516,468	11,481,160	2,296,204	219	89,516,468	11,481,160	2,296,204

Table 13.Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(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
7	23,979	1,918	384	83	149,854	13,231	2,584	15	2,305,383	294,779	58,942
5	-	-	-	60	65	7	-	9	26	604	119
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	4	878	319	60	2	488	60	-
-	-	-	-	4	2,807	248	9	-	-	-	-
-	-	-	-	7	17,839	1,446	272	1	1,221	-	-
1	8,763	701	140	2	12,117	2,284	457	-	-	-	-
1	15,216	1,217	243	6	116,148	8,927	1,785	1	29,451	9,732	1,946
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2	2,274,196	284,383	56,877

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
70	237,566	37,993	7,286	365	583,710	68,388	11,806	38	46,091	3,918	399
13	36	3	-	154	118	264	41	9	32	486	50
-	-	-	-	13	1,005	227	-	-	-	-	-
5	1,480	133	5	43	11,627	1,650	79	6	2,147	206	-
7	5,494	489	-	20	14,241	1,682	29	9	6,894	606	2
30	92,197	12,754	2,358	98	232,367	22,478	3,472	12	21,361	1,645	152
12	97,051	15,108	3,022	29	198,746	28,760	5,523	1	5,086	407	81
3	41,309	9,505	1,901	8	125,606	13,328	2,662	1	10,571	568	114
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-111年(續6)

13、專業、科學及技術服務業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	6,250	35,352,675	2,812,124	540,198	4,260	32,949,142	2,598,512	505,477
5萬元以下 NT\$50,000 or under	2,512	4,555	8,646	1,425	1,547	3,189	8,168	1,397
5萬 - 10萬元 NT\$50,001~100,000	151	11,050	1,760	83	90	6,687	819	0
10萬 - 50萬元 NT\$100,001~500,000	681	189,786	19,245	654	433	121,787	12,172	298
50萬 - 100萬元 NT\$500,001~1,000,000	530	392,218	33,418	1,152	344	254,927	20,442	393
100萬 - 500萬元 NT\$1,000,001~5,000,000	1,343	3,296,213	257,657	39,803	946	2,389,901	183,274	29,004
500萬 - 1千萬元 NT\$5,000,001~10,000,000	509	3,717,372	301,091	59,592	422	3,100,891	255,412	50,879
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	451	8,742,268	924,478	184,347	405	8,072,545	852,393	170,363
5千萬 - 1億元 NT\$50,000,001~100,000,000	38	2,659,835	213,608	42,699	38	2,659,835	213,608	42,699
1億元以上 over NT\$100,000,000	35	16,339,379	1,052,222	210,444	35	16,339,379	1,052,222	210,444

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	4,155	36,873,646	2,264,284	436,910	2,574	33,441,775	2,007,732	391,265
5萬元以下 NT\$50,000 or under	1,422	3,385	3,143	351	672	2,671	3,028	351
5萬 - 10萬元 NT\$50,001~100,000	106	7,944	2,334	19	76	5,629	2,164	19
10萬 - 50萬元 NT\$100,001~500,000	494	133,209	16,044	509	328	88,141	11,778	350
50萬 - 100萬元 NT\$500,001~1,000,000	311	228,819	19,930	608	208	152,050	12,804	198
100萬 - 500萬元 NT\$1,000,001~5,000,000	879	2,218,360	165,453	24,670	538	1,386,322	106,946	16,522
500萬 - 1千萬元 NT\$5,000,001~10,000,000	313	2,234,067	158,378	31,464	207	1,496,034	100,988	20,152
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	508	10,701,513	784,529	156,439	425	9,170,305	662,103	132,134
5千萬 - 1億元 NT\$50,000,001~100,000,000	64	4,473,199	309,688	61,915	63	4,411,226	306,531	61,283
1億元以上 over NT\$100,000,000	58	16,873,150	804,786	160,937	57	16,729,397	801,390	160,257

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(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
100	207,985	23,281	4,223	1,881	2,172,165	190,055	30,443	9	23,384	276	55
42	33	17	-	918	1,310	458	28	5	22	3	-
1	83	6	-	59	4,203	662	28	1	78	273	55
9	3,297	258	-	239	64,702	6,814	355	-	-	-	-
12	9,452	697	-	173	127,049	12,278	759	1	789	-	-
25	66,176	7,579	1,380	372	840,135	66,804	9,419	-	-	-	-
5	33,452	3,169	531	81	574,056	42,510	8,182	1	8,973	-	-
6	95,492	11,555	2,311	39	560,709	60,529	11,673	1	13,522	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
84	551,984	45,678	8,890	1,481	2,832,559	208,171	36,386	16	47,328	2,703	369
22	20	4	-	727	694	111	-	1	-	-	-
2	166	10	-	28	2,150	160	-	-	-	-	-
3	784	52	-	158	43,124	4,082	159	5	1,160	132	-
4	3,180	278	3	97	72,302	6,628	388	2	1,287	219	20
20	46,811	2,990	418	315	775,091	54,857	7,718	6	10,136	660	11
16	113,209	8,737	1,747	90	624,824	48,653	9,565	-	-	-	-
16	325,842	30,450	6,090	65	1,170,622	90,284	17,877	2	34,744	1,692	338
1	61,973	3,158	632	-	-	-	-	-	-	-	-
-	-	-	-	1	143,753	3,396	679	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-111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	2	-	-	-	2	-	-	-
5萬元以下 NT\$50,000 or under	2	-	-	-	2	-	-	-
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 - 1千萬元 NT\$5,000,001~10,000,000	-	-	-	-	-	-	-	-
1千萬元 - 5千萬元 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	263	1,240,160	106,688	20,668	195	1,201,613	101,050	19,676
5萬元以下 NT\$50,000 or under	129	290	111	-	89	149	31	-
5萬 - 10萬元 NT\$50,001~100,000	8	518	65	-	7	449	49	-
10萬 - 50萬元 NT\$100,001~500,000	37	8,672	1,183	76	25	6,309	607	-
50萬 - 100萬元 NT\$500,001~1,000,000	17	12,137	1,374	73	13	9,114	990	19
100萬 - 500萬元 NT\$1,000,001~5,000,000	44	113,474	9,102	1,580	35	92,107	6,684	1,152
500萬 - 1千萬元 NT\$5,000,001~10,000,000	13	91,265	5,255	1,019	11	79,681	3,090	586
1千萬元 - 5千萬元 NT\$10,000,001~50,000,000	11	246,346	24,387	4,877	11	246,346	24,387	4,877
5千萬 - 1億元 NT\$50,000,001~100,000,000	1	68,393	-	-	1	68,393	-	-
1億元以上 over NT\$100,000,000	3	699,064	65,211	13,042	3	699,064	65,211	13,042

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(Cont.7)

15. Public Administration and Defence; Compulsory Social Security

Unit : Case;NT\$1,000

合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others			
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

16. Education

Unit : Case;NT\$1,000

合 夥 Partnership				獨 資 Sole Proprietorship				其 他 Others			
家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
5	6,295	762	140	62	32,252	4,876	852	1	-	-	-
3	-	0	-	36	141	80	-	1	-	-	-
-	-	-	-	1	69	16	-	-	-	-	-
-	-	-	-	12	2,363	576	76	-	-	-	-
-	-	-	-	4	3,024	384	54	-	-	-	-
1	1,007	60	-	8	20,360	2,358	428	-	-	-	-
1	5,288	702	140	1	6,296	1,464	293	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-111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	126	5,775,100	164,312	32,532	83	743,254	80,627	15,919
5萬元以下 NT\$50,000 or under	32	93	68	-	20	44	29	-
5萬 - 10萬元 NT\$50,001~100,000	1	88	-	-	1	88	-	-
10萬 - 50萬元 NT\$100,001~500,000	8	2,564	570	79	4	1,426	477	79
50萬 - 100萬元 NT\$500,001~1,000,000	5	3,788	172	-	4	3,173	172	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	26	75,762	4,381	731	18	49,437	1,825	282
500萬 - 1千萬 NT\$5,000,001~10,000,000	19	147,294	11,242	2,221	18	139,365	9,393	1,851
1千萬 - 5千萬 NT\$10,000,001~50,000,000	25	546,647	28,883	5,701	16	324,103	24,639	4,889
5千萬 - 1億元 NT\$50,000,001~100,000,000	6	416,615	7,998	1,600	1	58,748	2,771	554
1億元以上 over NT\$100,000,000	4	4,582,249	110,999	22,200	1	166,870	41,322	8,264

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	1,567	8,278,469	355,630	65,573	621	6,701,936	216,936	41,164
5萬元以下 NT\$50,000 or under	748	1,351	546	23	213	595	240	-
5萬 - 10萬元 NT\$50,001~100,000	47	3,439	407	-	18	1,397	158	-
10萬 - 50萬元 NT\$100,001~500,000	177	46,780	4,784	218	63	15,856	1,115	-
50萬 - 100萬元 NT\$500,001~1,000,000	140	101,344	9,277	396	53	39,912	2,638	20
100萬 - 500萬元 NT\$1,000,001~5,000,000	258	635,422	41,227	5,615	146	391,763	21,580	2,959
500萬 - 1千萬 NT\$5,000,001~10,000,000	82	603,014	41,467	8,293	52	383,661	21,581	4,316
1千萬 - 5千萬 NT\$10,000,001~50,000,000	99	1,990,523	170,442	33,532	62	1,221,575	85,838	17,111
5千萬 - 1億元 NT\$50,000,001~100,000,000	10	738,870	70,499	14,100	10	738,870	70,499	14,100
1億元以上 over NT\$100,000,000	6	4,157,726	16,980	3,396	4	3,908,306	13,286	2,657

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(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
5	56,342	3,067	552	12	40,861	3,629	713	26	4,934,642	76,989	15,347
-	-	-	-	4	-	-	-	8	48	39	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	2	593	62	-	2	545	30	-
-	-	-	-	-	-	-	-	1	616	-	-
3	8,629	1,218	182	4	13,790	1,338	268	1	3,906	-	-
1	7,929	1,848	370	-	-	-	-	-	-	-	-
1	39,784	-	-	2	26,479	2,229	446	6	156,281	2,016	367
-	-	-	-	-	-	-	-	5	357,867	5,226	1,045
-	-	-	-	-	-	-	-	3	4,415,379	69,677	13,935

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
58	488,414	71,193	14,087	882	1,087,290	67,420	10,323	6	829	81	-
18	38	2	-	513	707	303	23	4	10	1	-
1	78	21	-	27	1,908	224	-	1	56	4	-
2	333	101	-	112	30,591	3,568	218	-	-	-	-
4	2,509	157	-	82	58,159	6,406	376	1	764	76	-
11	27,063	2,612	427	101	216,595	17,034	2,229	-	-	-	-
7	52,795	4,311	862	23	166,557	15,575	3,115	-	-	-	-
15	405,596	63,988	12,798	22	363,352	20,615	3,622	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	2	249,420	3,694	739	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-111年(續9完)

19、其他服務業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	2,864	8,042,909	599,373	106,463	833	4,559,464	344,125	65,631
5萬元以下 NT\$50,000 or under	947	3,183	1,271	66	244	683	234	-
5萬 - 10萬元 NT\$50,001~100,000	90	6,841	609	-	16	1,187	80	-
10萬 - 50萬元 NT\$100,001~500,000	437	119,940	10,116	175	108	29,563	2,168	21
50萬 - 100萬元 NT\$500,001~1,000,000	302	223,984	16,193	494	74	53,496	3,663	90
100萬 - 500萬元 NT\$1,000,001~5,000,000	735	1,724,488	116,505	14,928	207	538,177	34,755	4,910
500萬 - 1千萬元 NT\$5,000,001~10,000,000	199	1,405,605	95,645	19,038	82	579,992	36,585	7,303
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	137	2,519,112	187,336	37,422	88	1,637,433	110,893	22,158
5千萬 - 1億元 NT\$50,000,001~100,000,000	10	764,768	44,343	8,869	9	668,429	32,752	6,550
1億元以上 over NT\$100,000,000	7	1,274,988	127,355	25,471	5	1,050,504	122,995	24,599

20、其他不能歸類之行業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax Brackets	合 計 Total				公 司 Corporation			
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified
合 計 Total	3,850	109,809	8,869	1,478	3,771	56,468	4,945	973
5萬元以下 NT\$50,000 or under	3,829	63	207	-	3,766	63	70	-
5萬 - 10萬元 NT\$50,001~100,000	1	58	8	-	-	-	-	-
10萬 - 50萬元 NT\$100,001~500,000	7	1,873	262	-	1	167	10	-
50萬 - 100萬元 NT\$500,001~1,000,000	3	2,439	273	-	-	-	-	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	4	14,749	1,074	155	1	3,129	376	75
500萬 - 1千萬元 NT\$5,000,001~10,000,000	3	25,283	1,806	275	1	8,819	529	106
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	3	65,345	5,240	1,048	2	44,290	3,960	792
5千萬 - 1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000	-	-	-	-	-	-	-	-

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2022(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	466,228	44,806	8,589	1,864	2,596,600	193,497	29,402	79	420,616	16,946	2,842
29	162	30	-	662	2,295	571	65	12	43	435	1
1	67	4	-	71	5,391	494	-	2	197	32	-
5	1,719	126	-	312	85,114	7,513	155	12	3,545	309	-
6	4,688	298	-	201	149,894	10,925	345	21	15,905	1,307	59
25	65,833	3,941	507	480	1,086,144	74,032	8,921	23	34,333	3,776	590
11	81,902	6,414	1,283	104	730,973	50,125	9,948	2	12,738	2,521	504
10	215,519	22,401	4,480	34	536,789	49,838	9,968	5	129,372	4,204	816
1	96,339	11,590	2,318	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2	224,484	4,360	872

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
5	30,839	2,166	425	69	22,503	1,621	80	5	-	137	-
2	-	-	-	56	-	0	-	5	-	137	-
-	-	-	-	1	58	8	-	-	-	-	-
-	-	-	-	6	1,706	252	-	-	-	-	-
1	508	41	-	2	1,931	232	-	-	-	-	-
-	-	-	-	3	11,620	698	80	-	-	-	-
1	9,276	846	169	1	7,188	431	-	-	-	-	-
1	21,055	1,280	256	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表14. 營利事業所得稅按行業、組織別統計表-111年

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	148,965	4,506,852,944	344,597,838	68,458,978	90,309	4,269,639,527	329,070,526	65,598,310
	農林漁牧業 Agriculture, Forestry, Fishing & Animal Husbandry	855	31,225,424	1,300,627	259,218	733	30,656,317	1,293,077	257,986
	礦業及土石採取業 Mining & Quarrying	95	763,421	25,416	4,924	53	646,170	19,467	3,805
	製造業 Manufacturing	13,958	2,159,909,998	211,461,758	42,254,018	10,141	2,140,207,617	210,189,555	42,017,484
	電力及燃氣供應業 Electricity and Gas Supply	289	12,227,639	1,198,006	238,912	268	12,171,012	1,195,569	238,461
	用水供應及污染整治業 Water Supply and Remediation Activities	1,256	35,207,076	4,626,361	921,160	811	33,580,484	4,513,173	900,897
	營建工程業 Construction	26,349	446,358,286	26,363,219	5,191,925	13,119	380,069,429	21,389,391	4,249,572
	批發及零售業 Wholesale and Retail Trade	66,592	1,330,984,403	62,469,542	12,269,092	38,465	1,222,927,239	56,250,634	11,145,212
	運輸及倉儲業 Transportation and Storage	4,036	121,580,299	7,646,742	1,518,512	3,093	117,794,514	7,411,192	1,475,840
	住宿及餐飲業 Accommodation and Food Service Activities	5,771	53,165,496	2,990,693	579,697	1,709	35,862,509	1,703,114	337,785
	出版、影音製作、傳播及資訊 服務業 Information and Communication	2,130	12,990,481	1,154,904	224,417	1,599	12,649,513	1,122,364	219,282
	金融及保險業 Financial and Insurance Activities	3,386	84,568,567	3,309,452	657,034	3,281	82,089,352	2,999,524	595,124
	不動產業 Real Estate Activities	5,171	122,199,086	15,739,836	3,136,248	4,698	121,331,718	15,629,538	3,116,757
	專業、科學及技術服務業 Professional, Scientific and Technical Activities	6,250	35,352,675	2,812,124	540,198	4,260	32,949,142	2,598,512	505,477
	支援服務業 Support Service Activities	4,155	36,873,646	2,264,284	436,910	2,574	33,441,775	2,007,732	391,265
	公共行政及國防；強制性社會安 全 Public Administration and Defence; Compulsory Social Security	2	-	-	-	2	-	-	-
	教育業 Education	263	1,240,160	106,688	20,668	195	1,201,613	101,050	19,676
	醫療保健及社會工作服務業 Human Health and Social Work Activities	126	5,775,100	164,312	32,532	83	743,254	80,627	15,919
	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	1,567	8,278,469	355,630	65,573	621	6,701,936	216,936	41,164
	其他服務業 Other Service Activities	2,864	8,042,909	599,373	106,463	833	4,559,464	344,125	65,631
	其他不能歸類之行業 Activities Not Adequately Defined	3,850	109,809	8,869	1,478	3,771	56,468	4,945	973

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 – CY2022

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
4,365	49,489,725	3,440,397	674,334	53,898	178,680,348	11,674,163	2,105,525	393	9,043,345	412,751	80,809
5	46,233	2,587	506	97	73,259	3,267	429	20	449,615	1,695	297
4	-	-	-	38	117,250	5,949	1,119	-	-	-	-
398	5,113,354	329,744	64,950	3,412	14,571,549	942,290	171,583	7	17,478	168	-
2	27,992	-	-	19	28,635	2,437	451	-	-	-	-
25	379,788	28,042	5,587	420	1,246,804	85,146	14,676	-	-	-	-
721	11,138,137	879,424	173,727	12,506	55,150,720	4,094,404	768,626	3	-	-	-
1,935	22,321,835	1,307,315	254,619	26,045	84,951,440	4,896,798	866,703	147	783,889	14,795	2,558
97	1,080,123	71,851	14,108	831	2,691,602	163,454	28,564	15	14,060	246	-
728	7,259,369	583,714	114,926	3,328	10,043,588	703,848	126,986	6	30	18	-
28	53,262	6,858	1,336	503	287,705	25,683	3,799	-	-	-	-
7	23,979	1,918	384	83	149,854	13,231	2,584	15	2,305,383	294,779	58,942
70	237,566	37,993	7,286	365	583,710	68,388	11,806	38	46,091	3,918	399
100	207,985	23,281	4,223	1,881	2,172,165	190,055	30,443	9	23,384	276	55
84	551,984	45,678	8,890	1,481	2,832,559	208,171	36,386	16	47,328	2,703	369
-	-	-	-	-	-	-	-	-	-	-	-
5	6,295	762	140	62	32,252	4,876	852	1	-	-	-
5	56,342	3,067	552	12	40,861	3,629	713	26	4,934,642	76,989	15,347
58	488,414	71,193	14,087	882	1,087,290	67,420	10,323	6	829	81	-
88	466,228	44,806	8,589	1,864	2,596,600	193,497	29,402	79	420,616	16,946	2,842
5	30,839	2,166	425	69	22,503	1,621	80	5	-	137	-

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	
103年 2014	1,064,667	100.8	689,926	101.3	64.8
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

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-111年

單位：件

課稅級距 Tax Brackets	各 類 所 得						
	合計 Total		營利所得 Profit-seeking Income	執行業務 所 得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及 權利金 Income from Lease and Royalties
	件數 Cases	百分比 %					
無所得淨額 NT\$0	3,266,671	32.13	65,191	58,828	586,573	481,554	56,267
56萬元以下 NT\$560,000 or under	3,531,422	34.74	45,965	47,812	562,010	484,385	61,005
超過56萬元 - 126萬元 NT\$560,001~1,260,000	1,728,529	17.00	19,922	18,964	211,172	259,409	34,414
超過126萬元 - 252萬元 NT\$1,260,001~2,520,000	1,006,938	9.90	10,465	9,785	110,989	158,985	23,282
超過252萬元 - 472萬元 NT\$2,520,001~4,720,000	451,003	4.44	5,235	3,927	46,677	76,204	12,803
超過472萬元 - 500萬元 NT\$4,720,001~5,000,000	25,837	0.25	176	253	2,644	4,342	721
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	132,679	1.31	1,228	1,205	15,623	23,237	5,214
超過1,000萬元以上 over NT\$10,000,000	23,264	0.23	152	232	2,715	4,634	1,200
合計 Total	10,166,343	100.00	148,334	141,006	1,538,403	1,492,750	194,906

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 – CY2022**

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 %	
Property Transactions	Income from Won Prizes or Awards	Dividend	Income from Separation Pay	Other Income	Taxable Income from Publishing Article	Number of Declared Cases Greater Than Assessed Cases			Average Number of Income Cases per Household
4,620	32,257	1,838,612	674	135,384	6,711	2,293	337,556	44.70	10
4,657	43,980	2,110,278	327	162,723	8,280	1,326	276,677	36.64	13
2,529	19,605	1,086,180	329	68,974	7,031	520	85,040	11.26	20
1,610	10,661	637,384	405	36,397	6,975	325	37,190	4.92	27
800	4,131	281,036	273	14,274	5,643	144	13,944	1.85	32
48	243	16,266	16	654	474	5	716	0.09	36
297	1,096	77,835	63	3,217	3,664	39	3,496	0.46	38
58	156	12,923	18	600	576	18	578	0.08	40
14,619	112,129	6,060,514	2,105	422,223	39,354	4,670	755,197	100.00	13

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-111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 Profit-seeking Income	執行業務 所 得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息 所得 Interest Income	租賃及 權利金 Income from Lease and Royalties
無所得淨額 NT\$0	337,556	104,858,542	4,117,104	2,727,410	70,663,784	6,729,650	2,161,074
56萬元以下 NT\$560,000 or under	276,677	189,239,403	4,684,079	5,188,028	142,253,925	6,180,571	3,312,707
超過56萬元 - 126萬元 NT\$560,001~1,260,000	85,040	124,025,723	3,313,316	4,052,468	88,438,016	3,462,667	2,546,554
超過126萬元 - 252萬元 NT\$1,260,001~2,520,000	37,190	94,675,451	2,604,318	3,374,914	62,887,734	2,349,537	2,220,518
超過252萬元 - 472萬元 NT\$2,520,001~4,720,000	13,944	60,943,106	1,542,248	2,227,206	37,569,778	1,351,904	1,539,357
超過472萬元 - 500萬元 NT\$4,720,001~5,000,000	716	4,219,355	110,824	177,226	2,660,263	79,785	92,383
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	3,496	30,065,427	491,353	1,486,573	15,898,658	526,158	846,237
超過1,000萬元以上 over NT\$10,000,000	578	13,517,753	97,155	774,962	6,363,431	210,443	375,556
合計 Total	755,197	621,544,761	16,960,397	20,008,786	426,735,588	20,890,715	13,094,386

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 – CY2022**

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 Property Transactions	機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Income from Separation Pay	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	申報大於歸戶 Declared Amount greater than Assessed Amount		
301,798	173,899	16,367,822	17,253	1,317,927	20,182	260,639	-	-
442,934	286,436	24,233,800	48,370	2,249,701	28,025	330,828	59,731,510	2,986,431
404,292	172,193	19,742,233	71,646	1,559,461	17,988	244,890	70,828,256	4,693,174
448,247	129,083	18,870,717	122,369	1,381,806	19,782	266,427	64,698,080	6,459,489
312,138	54,091	14,880,868	166,815	1,117,186	12,665	168,851	46,507,127	6,971,961
13,612	2,217	942,915	10,724	122,367	261	6,779	3,474,533	647,108
206,111	13,923	9,729,466	98,048	633,177	5,897	129,826	23,131,306	5,106,568
120,885	2,462	4,524,898	92,212	768,371	1,011	186,367	9,999,494	3,210,570
2,250,017	834,304	109,292,717	627,438	9,149,996	105,810	1,594,608	278,370,306	30,075,301

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-111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 Deduction for Losses Incurred in Property Transactions		儲蓄投資特別扣除額 Special Deduction for Savings & 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	337,556	176,730,239	78,052,846	321,831	57,373,738	15,725	4,641,063	1	27	174,196	5,992,552
56萬元以下 NT\$560,000 or under	276,677	127,308,788	57,368,578	256,164	41,816,839	20,513	5,049,868	-	-	164,969	5,294,676
超過56萬元 - 126萬元 NT\$560,001-1,260,000	85,040	51,556,606	23,342,746	71,495	13,656,920	13,545	3,962,548	-	-	68,811	2,937,708
超過126萬元 - 252萬元 NT\$1,260,001-2,520,000	37,190	27,367,821	12,395,298	27,046	5,752,412	10,144	3,513,910	-	-	33,738	1,889,719
超過252萬元 - 472萬元 NT\$2,520,001-4,720,000	13,944	11,829,667	5,148,458	7,414	1,668,048	6,530	2,724,199	-	-	13,242	968,374
超過472萬元 - 500萬元 NT\$4,720,001-5,000,000	716	678,046	278,254	268	62,744	448	209,151	-	-	698	60,044
超過500萬元 - 1,000萬元 NT\$5,000,001-10,000,000	3,496	3,689,934	1,397,434	853	203,236	2,643	1,479,017	-	-	3,411	317,364
超過1,000萬元以上 over NT\$10,000,000	578	862,235	219,558	55	12,524	523	520,929	-	-	573	72,801
合計 Total	755,197	400,023,334	178,203,172	685,126	120,546,461	70,071	22,100,686	1	27	459,638	17,533,238

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 – CY2022

Unit : Household : NT\$1,000

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 Disability		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 Educational Tuition		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		
37,399	8,357,211	25,406	748,039	33,670	5,131,680	17,478	2,253,600	120,798	14,179,483	272,405	64,791,380
19,199	4,205,826	15,458	455,438	15,373	2,213,280	11,343	1,439,880	90,304	9,464,403	253,449	62,965,598
8,719	1,956,978	8,911	269,243	6,697	973,080	6,414	834,000	32,055	3,623,383	78,281	22,103,518
5,143	1,182,798	5,880	182,503	1,680	245,160	1,875	248,160	15,550	1,957,860	34,297	10,610,376
2,481	583,533	2,515	79,642	-	-	-	-	5,007	657,413	12,925	4,036,247
149	35,811	119	3,915	-	-	-	-	205	28,127	668	207,678
710	168,291	704	22,131	-	-	-	-	813	102,461	3,216	1,036,086
116	26,496	113	3,779	-	-	-	-	47	6,147	535	164,652
73,916	16,516,944	59,106	1,764,691	57,420	8,563,200	37,110	4,775,640	264,779	30,019,276	655,776	165,915,534

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-111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 Net Withholding Tax	
	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
無所得淨額 NT\$0	-	-	43	80,625	6	125	86,802	1,041,242
56萬元以下 NT\$560,000 or under	-	-	29	65,119	133	1,097	149,275	2,987,331
超過56萬元 - 126萬元 NT\$560,001~1,260,000	-	-	32	27,019	109	3,422	72,059	2,858,996
超過126萬元 - 252萬元 NT\$1,260,001~2,520,000	-	-	50	71,213	80	4,740	33,134	2,874,604
超過252萬元 - 472萬元 NT\$2,520,001~4,720,000	-	-	49	96,839	65	9,033	12,596	2,217,948
超過472萬元 - 500萬元 NT\$4,720,001~5,000,000	-	-	4	509	6	906	662	181,296
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	-	-	31	183,156	19	13,303	3,205	1,209,627
超過1,000萬元以上 over NT\$10,000,000	-	-	12	29,139	4	10,006	545	636,154
合計 Total	-	-	250	553,620	422	42,633	358,278	14,007,197

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 – CY2022

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 of 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
-	-	766	1,233,224	21	13,567	238,671	2,068,597	98,861	192	11,610
51	637	134,559	1,636,290	12,840	59,040	140,796	2,869,060	116,551	329	40,630
133	5,116	52,434	1,875,069	8,532	81,068	32,705	1,021,599	41,017	265	104,608
197	22,760	32,040	3,518,983	7,614	155,404	5,397	301,619	22,561	254	251,898
120	33,218	13,414	4,971,154	3,967	154,959	848	110,079	8,482	148	238,835
8	2,176	689	448,868	205	13,304	43	8,623	441	8	12,252
44	30,131	3,418	4,760,089	1,307	99,196	223	56,608	1,815	50	152,246
30	108,144	546	3,203,592	231	41,350	61	34,341	268	28	268,901
583	202,182	237,866	21,647,269	34,717	617,888	418,744	6,470,525	289,996	1,274	1,080,979

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
104年	20,508	15,661	412	15,077	68,400,621	-
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	589	16,303	84,424,394	-
108年	21,821	17,506	596	16,734	84,559,437	-
109年	21,712	18,326	596	17,452	89,828,216	-
110年	22,926	18,753	700	17,860	92,325,871	-
111年	25,462	21,112	755	20,054	108,587,831	-
112年	25,576	22,123	809	21,189	116,118,368	-
113年	25,349	21,657	944	20,684	135,620,685	-

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 or Allowance (2)	應課稅遺產淨額 Net Amount of Taxable Estate (1)-(2)	
-	300	25,064,438	14,296,117	10,768,321	CY2015
-	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	34,680,423	19,434,195	15,246,228	CY2018
-	802	35,331,187	20,511,964	14,819,223	CY2019
-	5,604	38,280,774	19,982,733	18,298,041	CY2020
-	6,240	37,807,648	21,542,991	16,264,657	CY2021
-	160,533	44,473,221	24,369,286	20,103,935	CY2022
-	3,600	45,901,065	26,552,359	19,348,706	CY2023
-	45,018	64,748,402	29,562,707	35,185,695	CY2024

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

113年

單位：件；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	實徵案件遺產總額 Gross Estate Amount of Levied Cases
106年5月12日起			
50,000,000(元)以下	10%	993	31,925,100
50,000,001~100,000,000	15%	74	7,779,246
超過100,000,000	20%	64	28,761,960
98年1月23日~106年5月11日 (單一稅率)	10%	1	48,927
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%	1	23,798
16,700,001 - 44,530,000	33%	-	-
44,530,001 - 111,320,000	41%	-	-
超過111,320,000	50%	-	-
總 計		1,133	68,539,031

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

CY2024

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 May 12, 2017(Total)
9,994,385	877,725	NT\$50, 000, 000 or under
4,995,365	468,256	NT\$50, 000, 001~100, 000, 000
24,431,938	3,691,753	over NT\$100, 000, 000
19,949	1	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)
		Prior to Jan. 22, 2009 (Total)
-	-	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
13,098	2	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
39,454,736	5,037,737	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
104年	21,828	1,700	20,182
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

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	法定免稅額及扣除額 Deduction or Allowance	應課稅贈與淨額 Net Amount of Taxable Gift	
12,385,711	4,001,434	8,384,277	CY2015
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

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

113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
106年5月12日起(合計)			
25,000,000(元)以下	10%	1,948	14,030,011
25,000,001 - 50,000,000	15%	73	2,632,650
超過50,000,000	20%	21	3,504,095
98年1月23日~106年5月11日 (單一稅率)	10%	5	34,255
98年1月22日以前(合計)			
670,000(元)以下	4%	-	-
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%	2	273,704
總計		2,049	20,474,714

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

CY2024

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 May 12, 2017(Total)
9,350,370	965,934	NT\$25, 000, 000 or under
2,458,474	272,001	NT\$25, 000, 001 – 50, 000, 000
3,419,340	542,305	over NT\$50, 000, 000
23,255	184	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)
		Prior to Jan. 22, 2009 (Total)
-	-	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
271,484	11,166	over NT\$50, 090, 000
15,522,923	1,791,590	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)
104年	2015	6	1,272,426	31	12,663,644
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

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)
104年 2015	8	9,274,924	321,368	-
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	-

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)
104年	2015	-	-	1	-	10	4,512
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

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)
104年	2015	1	-	2	-	-	-	55	281,351
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

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
104年 2015	9,177	319,363,795	0.24	982	40,931,743	12.82	5,597	110,300,928	34.54
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
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
104年 2015	92	33,517,346	10.50	15	432,040	0.14	2	2,820,120	0.88
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

資料來源：本局法務組

Punitive Fines by Category

Unit : Case ; NT\$1

[illegible]

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

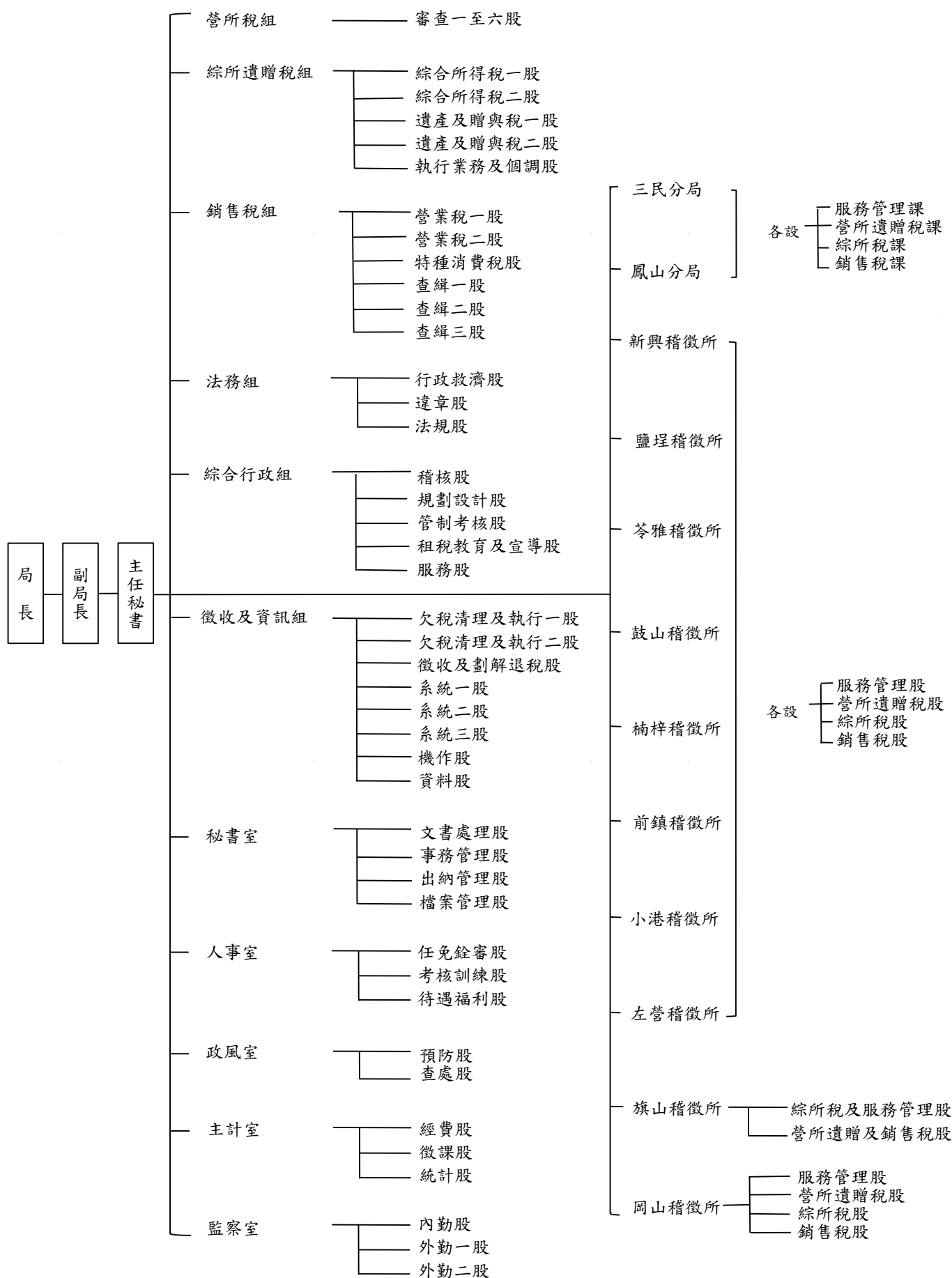


Table 24. Organizational Chart of the Bureau

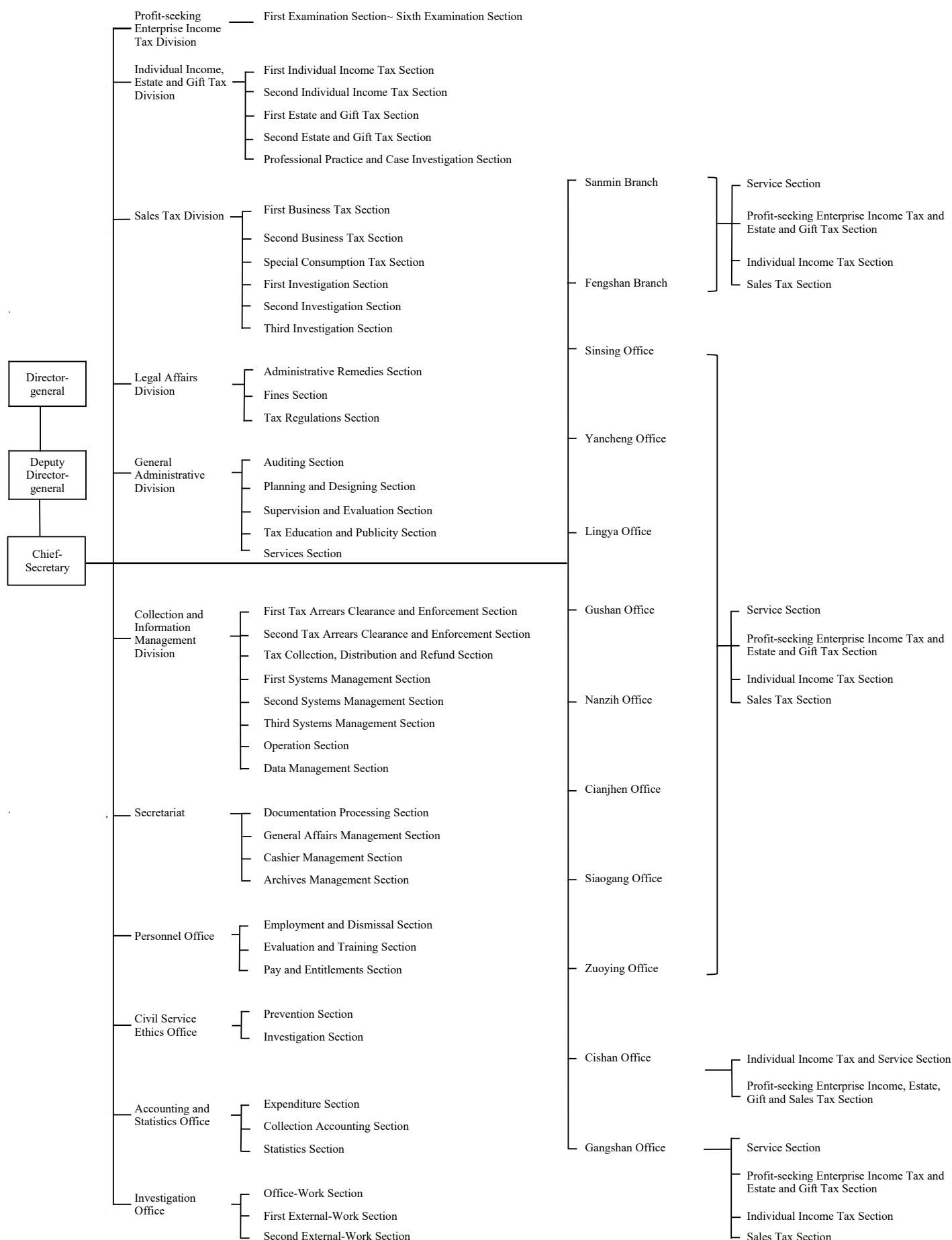


表 25. 本 局 員 額 與 素 質
Table 25. Staff Number and Quality of the Bureau

(1)員額統計

Statistics of Number of Civil Servants

單位：人

113年底 End of 2024

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	1,017	
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	26	
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	86	
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	4	
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	441	
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	34	
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	95	
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	807	
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	5	
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	151	
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	38	
書記	Associate Clerk	委任第1至3職等	Elementary Rank Grade 1 - Grade 3	5	4	
小計		Subtotal		216	210	

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

113年底 End of 2024

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	1,017	17	895	105	-	1,017	248	769
19歲以下 19 Years old or under	-	-	-	-	-	-	-	-
20歲 - 24歲 20 Years - 24 Years	13	-	9	4	-	13	4	9
25歲 - 29歲 25 Years - 29 Years	52	-	30	22	-	52	13	39
30歲 - 34歲 30 Years - 34 Years	64	-	48	16	-	64	13	51
35歲 - 39歲 35 Years - 39 Years	105	-	93	12	-	105	21	84
40歲 - 44歲 40 Years - 44 Years	153	-	144	9	-	153	49	104
45歲 - 49歲 45 Years - 49 Years	186	-	168	18	-	186	42	144
50歲 - 54歲 50 Years - 54 Years	201	1	192	8	-	201	43	158
55歲 - 59歲 55 Years - 59 Years	170	6	152	12	-	170	36	134
60歲以上 over 60 Years old	73	10	59	4	-	73	27	46

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

113年底 End of 2024

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, 017	17	895	105	-
博 士 Doctor	1	-	-	1	-
研究所 Graduate School	315	14	298	3	-
大 學 University	600	3	516	81	-
專 科 College	90	-	76	14	-
高中(高職) High (Vocational) School	11	-	5	6	-
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

113年底 End of 2024

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	1,017	17	895	105	-
高等考試 Senior Examination	532	-	524	8	-
普通考試 Junior Examination	58	-	-	58	-
初等考試 Elementary Examination	18	-	-	18	-
特種考試 Special Examination	198	-	178	20	-
升等考試 Promotion Examination	209	17	191	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

113年度 CY2024

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	2,013,176,257	100.00	2,013,161,699	100.00	14,558	100.00
一般行政 General Administration	1,545,549,000	76.77	1,545,544,884	76.77	4,116	100.00
國稅稽徵業務 Business Plan for Taxation Operations	160,422,000	7.97	160,411,558	7.97	10,442	99.99
一般建築及設備 General Building and Equipment	81,477,000	4.05	81,477,000	4.05	-	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Salary Adjustment Reserve	58,379,325	2.90	58,379,325	2.90	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	154,094,990	7.65	154,094,990	7.65	-	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	13,253,942	0.66	13,253,942	0.66	-	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

113年度 CY2024

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	2,013,176,257	100.00	2,013,161,699	100.00	14,558	100.00
人事費 Personnel Expenses	1,459,960,000	72.52	1,459,960,000	72.52	-	100.00
業務費 Operational Expenses	222,430,695	11.05	222,416,137	11.05	14,558	99.99
獎補助費 Award and Subsidy Expenses	16,972,286	0.84	16,972,286	0.84	-	100.00
設備及投資 Equipment and Investment	88,085,019	4.38	88,085,019	4.38	-	100.00
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Salary Adjustment Reserve	58,379,325	2.90	58,379,325	2.90	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	154,094,990	7.65	154,094,990	7.65	-	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	13,253,942	0.66	13,253,942	0.66	-	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 2015)	環比 Increase/Decrease on a Year-on-year Basis	金額 Amount
104 2015	1,725,413,719	100.0	99.5	1,724,937,934
105 2016	1,742,988,064	101.0	101.0	1,742,773,498
106 2017	1,720,072,351	99.7	98.7	1,719,753,029
107 2018	1,756,562,711	101.8	102.1	1,756,534,698
108 2019	1,783,382,291	103.4	101.5	1,782,777,477
109 2020	1,891,809,853	109.6	106.1	1,891,590,467
110 2021	1,923,781,134	111.5	101.7	1,923,768,782
111 2022	1,866,909,655	108.2	97.0	1,866,601,147
112 2023	1,968,748,680	114.1	105.5	1,968,055,692
113 2024	2,013,176,257	116.7	102.3	2,013,161,699

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 2015)	環比 Increase/Decrease on a Year-on-year Basis		
104 2015	100.0	100.7	475,785	99.97
105 2016	101.0	101.0	214,566	99.99
106 2017	99.7	98.7	319,322	99.98
107 2018	101.8	102.1	28,013	100.00
108 2019	103.4	101.5	604,814	99.97
109 2020	109.7	106.1	219,386	99.99
110 2021	111.5	101.7	12,352	100.00
111 2022	108.2	97.0	308,508	99.98
112 2023	114.1	105.4	692,988	99.96
113 2024	116.7	102.3	14,558	100.00

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
104年 2015	135,271,749	1,558,552,998	11.52	1,361,256,268	1,211,034,940
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
營利事業所得稅 Profit-seeking Enterprise Income Tax	77,711,971	372,293,041	4.79	323,578,116	293,562,693
綜合所得稅 Individual Income Tax	47,370,185	538,137,675	11.36	467,721,810	424,335,477
遺產及贈與稅 Estate and Gift Tax	6,829,327	167,479,449	24.52	145,564,592	132,061,877
貨物稅 Commodity Tax	28,847,415	63,402,299	2.20	55,106,044	49,994,353
菸酒稅 Tobacco and Alcohol Tax	2,105,835	18,320,563	8.70	15,923,299	14,446,238
證券交易稅 Securities Transaction Tax	15,600,505	18,905,333	1.21	18,451,922	2,732,315
期貨交易稅 Futures Transaction Tax	403,711	2,806,289	6.95	2,490,065	1,905,614
營業稅 Business Tax	82,436,944	600,775,877	7.29	522,163,740	473,727,320
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	215,448	10,679,591	49.57	9,282,156	8,421,134

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11,012千元，營業稅含金融保險業營業稅2,484,759千元。

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
140,717,272	9,504,056	197,296,730	94,595,862	67,485,802	35,215,066
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
29,865,742	149,681	48,714,925	25,902,591	16,732,663	6,079,671
43,169,974	216,359	70,415,865	37,441,366	24,186,529	8,787,970
13,435,379	67,336	21,914,857	11,652,519	7,527,342	2,734,996
5,086,200	25,491	8,296,255	4,411,266	2,849,608	1,035,381
1,469,695	7,366	2,397,264	1,274,668	823,415	299,181
277,973	15,441,634	453,411	241,087	155,738	56,586
193,869	390,582	316,224	168,142	108,617	39,465
48,194,877	241,543	78,612,137	41,799,469	27,001,795	9,810,873
856,728	4,294	1,397,435	743,041	479,993	174,401

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\$11,012,000) ; net tax revenues of the business tax include financial enterprise business tax(NT\$2,484,759,000).

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

113年度 CY2024

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	123,476	112,905	10,571	112,944	112,943	100.00	1	0.00	10,532	-	0.00	10,532	100.00
1月 Jan.	10,382	9,690	692	9,652	9,652	100.00	-	0.00	730	-	0.00	730	100.00
2月 Feb.	8,284	7,558	726	7,423	7,423	100.00	-	0.00	861	-	0.00	861	100.00
3月 Mar.	11,083	10,217	866	10,122	10,122	100.00	-	0.00	961	-	0.00	961	100.00
4月 Apr.	10,094	9,161	933	9,241	9,241	100.00	-	0.00	853	-	0.00	853	100.00
5月 May	12,086	11,231	855	11,179	11,179	100.00	-	0.00	907	-	0.00	907	100.00
6月 June	9,905	8,999	906	8,945	8,944	99.99	1	0.01	960	-	0.00	960	100.00
7月 July	10,392	9,434	958	9,375	9,375	100.00	-	0.00	1,017	-	0.00	1,017	100.00
8月 Aug.	11,516	10,471	1,045	10,630	10,630	100.00	-	0.00	886	-	0.00	886	100.00
9月 Sep.	9,714	8,841	873	8,848	8,848	100.00	-	0.00	866	-	0.00	866	100.00
10月 Oct.	9,040	8,158	882	8,081	8,081	100.00	-	0.00	959	-	0.00	959	100.00
11月 Nov.	10,051	9,099	952	9,177	9,177	100.00	-	0.00	874	-	0.00	874	100.00
12月 Dec.	10,929	10,046	883	10,271	10,271	100.00	-	0.00	658	-	0.00	658	100.00

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

113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	148,947	6,981	73,806	229,734	84,151	100.00	1	0.00
1月 Jan.	13,498	467	6,248	20,213	7,625	100.00	-	0.00
2月 Feb.	9,333	537	4,108	13,978	5,222	100.00	-	0.00
3月 Mar.	13,311	655	5,683	19,649	7,279	100.00	-	0.00
4月 Apr.	12,249	564	5,935	18,748	7,015	100.00	-	0.00
5月 May	14,613	561	7,132	22,306	8,376	99.99	1	0.01
6月 June	11,738	476	5,466	17,680	6,623	100.00	-	0.00
7月 July	13,052	521	6,040	19,613	6,779	100.00	-	0.00
8月 Aug.	13,641	745	6,619	21,005	7,540	100.00	-	0.00
9月 Sep.	11,690	575	6,751	19,016	6,738	100.00	-	0.00
10月 Oct.	11,240	718	4,829	16,787	6,196	100.00	-	0.00
11月 Nov.	12,047	613	6,609	19,269	6,735	100.00	-	0.00
12月 Dec.	12,535	549	8,386	21,470	8,023	100.00	-	0.00

資料來源：本局綜合行政組

Source: General Administrative Division of the Bureau.

Table 30. Efficiency Data of Handling Official Documents

CY2024

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	84,152	0.72	125,466	12,117	221,735	96.52	7,999	3.48	7,999	-
-	0.00	7,625	0.68	11,601	436	19,662	97.27	551	2.73	551	-
-	0.00	5,222	0.69	7,621	319	13,162	94.16	816	5.84	816	-
-	0.00	7,279	0.71	11,386	399	19,064	97.02	585	2.98	585	-
-	0.00	7,015	0.71	10,490	638	18,143	96.77	605	3.23	605	-
-	0.00	8,377	0.69	12,512	924	21,813	97.79	493	2.21	493	-
-	0.00	6,623	0.72	9,935	595	17,153	97.02	527	2.98	527	-
-	0.00	6,779	0.73	10,470	1,470	18,719	95.44	894	4.56	894	-
-	0.00	7,540	0.74	11,629	1,225	20,394	97.09	611	2.91	611	-
-	0.00	6,738	0.73	9,726	1,757	18,221	95.82	795	4.18	795	-
-	0.00	6,196	0.76	9,446	522	16,164	96.29	623	3.71	623	-
-	0.00	6,735	0.74	10,145	1,635	18,515	96.09	754	3.91	754	-
-	0.00	8,023	0.72	10,505	2,197	20,725	96.53	745	3.47	745	-

Source: General Administrative Division of the Bureau.

肆、附 錄

IV. Appendix

表31. 各項國稅稅率表-113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	560,000以下	× 5%	－ 0	＝ ”
2	560,001 - 1,260,000	×12%	－ 39,200	＝ ”
3	1,260,001 - 2,520,000	×20%	－ 140,000	＝ ”
4	2,520,001 - 4,720,000	×30%	－ 392,000	＝ ”
5	4,720,001以上	×40%	－ 864,000	＝ ”
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138,000元；未滿70歲之納稅義務人、配偶暨受扶養親屬每人免稅額92,000元。		
二、一般扣除額		標準或列舉扣除額只能擇一，不得同時並用。		
1. 標準扣除額：		單身者124,000元，夫妻合併申報者248,000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) 房屋租金支出：		每一申報戶每年扣除數額以120,000元為限，但申報有購屋借款利息者，不得扣除。		
(7) 政治獻金法之捐贈：		個人對同一擬參選人每年捐贈總額不得超過10萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額20%，其總額並不得超過20萬元。對政黨捐贈，政黨推薦之候選人於109年度立法委員選舉得票率未達1%或收據格式不符者，不予認定。		
(8) 公職人員選罷法之競選經費：		候選人自選舉公告日起，至投票日後30日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第43條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。		
(9) 公職人員選罷法之罷免案支出：		各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日後30日內，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，於同法第41條規定候選人競選經費最高金額內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。須檢附收據正本以供查核。		
三、特別扣除額				
1. 薪資所得特別扣除額：		有薪資所得者，每人可扣除207,000元，但其全年薪資所得總額未達207,000元者，僅就其全年薪資所得總額全數扣除。		
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207,000元。		
5. 教育學費特別扣除額：		子女就讀大專以上院校，每人每年以扣除25,000元為限，已接受政府補助，應以扣除該補助的餘額在25,000元內列報。但就讀空中大學、專校及五專前3年者不適用。		
6. 幼兒學前特別扣除額：		納稅義務人申報扶養5歲以下（民國107年(含該年)以後出生）之子女，每人每年可扣除120,000元。但有下列情形之一者，不得扣除：(1)經減除幼兒學前特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上(選擇股利及盈餘按28%單一稅率分開計算者亦同)。(2)納稅義務人依所得基本稅額條例規定計算之基本所得額超過同條例規定之扣除金額670萬元。		
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)經減除幼兒學前特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上(選擇股利及盈餘按28%單一稅率分開計算者亦同)。(2)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額670萬元。		

註：上列稅率係適用113年申報112年度所得資料。

Table 31. Table of Current National Tax Rates – CY2024

The amount of tax is calculated in NTD.

	Tax Brackets	Net Taxable Income	× Tax Rate	– Progressive Difference	= Tax Payable
	1	560,000 or under	× 5%	– 0	= //
	2	560,001 – 1,260,000	× 12%	– 39,200	= //
	3	1,260,001 – 2,520,000	× 20%	– 140,000	= //
	4	2,520,001 – 4,720,000	× 30%	– 392,000	= //
	5	Over 4,720,001	× 40%	– 864,000	= //
Individual Income Tax	I. Exemption		The exemption is NTS138,000 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NTS92,000 for every taxpayer, spouse and dependent who is under the age of 70.		
	II. Standard Deduction		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.		
	1. Standard Deduction :		The standard deduction is NTS124,000 for a single individual, and NTS248,000 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 NTS24,000. However, there is no limit to the amount of the premium paid for national health insurance.		
	2-3 Medical and Childbirth Expenses :		Determined by submitted data.		
	2-4 Losses from Disaster :		Determined by submitted data.		
	2-5 Interest on a House Mortgage of Self-use Residence :		NTS300,000 per year per household; limited to one house only. However, if a special deduction for Savings and Investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the aforesaid interest of the house mortgage.		
	2-6 Rent for Housing :		The deduction fee should be no more than NTS120,000 per household per year. However, no deduction shall be made for taxpayers who have filed Interest on a House Mortgage on the same tax return.		
	2-7 Donations made in accordance with the Political Donations Act :		The total amount of individual donation contributed to the same person planning to participate in campaign each year may not exceed NTS100,000. 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 NTS200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY2020 legislator election or those with an invalid receipt shall not be recognized.		
	2-8 Campaign Expenditures of the Civil Servants Election and Recall Act :		The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.		
	2-9 Recall Expenditures of the Civil Servants Election and Recall Act :		The recall expenditures, paid by the leading proposer and the person being recalled within 30 days from the day when the list of consignees is obtained to the voting day for the established declaration of recall, within the maximum campaign fund prescribed in Article 41 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. The original copy of receipt is required for Tax Audit.		
	III. Special Deductions				
	1. Special Deduction of Income from Salaries/Wages :		Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NTS207,000, and he/she may claim a full deduction of the amount of the salary if it is less than NTS207,000.		
	2. Special Deduction for Property Transaction Losses :		Shall not exceed the declared amount of income derived from property transactions in the same year.		
	3. Special Deduction for Savings & Investment :		Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NTS270,000 annually.		
	4. Special Deduction for Disability :		There is a deduction of NTS207,000 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 NTS25,000 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 NTS25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.		
	6. Special Deduction for Pre-school Children :		For a taxpayer who has children under or equal to 5 years of age (born in or after CY 2018) may claim the special deduction of NTS120,000 per child per year, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NTS1,260,001 after deducting the pre-school and long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NTS6,700,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.		
	7. Special deduction for long-term care :		Starting from 2019, for a taxpayer, his/her spouse, or dependent(s) who is a qualified person with physical or mental incapacity and need long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NTS 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 NTS1,260,001 after deducting the pre-school and long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NTS6,700,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.		

Note: In this table the rate is applied to income tax in CY 2023 which is filed in CY 2024.

表31. 各項國稅稅率表-113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%
執行業務報酬	10%	20%
佣金	10%	20%
薪資	按全月給付總額，依下列二種方式擇一扣繳： 1. 依「薪資所得扣繳辦法」扣繳（註：兼職所得及非每月給付之薪資，得按給付額扣取5%，免併入全月給付總額扣繳） 2. 5%	按給付額扣取18%，但下列除外： 1. 政府派駐國外工作人員所領政府發給之薪資按全月給付總額超過新臺幣3萬元部分，扣取5% 2. 前項以外之個人全月薪資給付總額在行政院核定每月基本工資1.5倍以下者，扣取6%
利息	1. 10% 2. 軍公教退休(伍)金優惠存款利息：免扣繳，應列單	1. 20% 2. 短期票券利息到期兌償金額超過首次發售價格部分之利息、依金融資產證券化條例及不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息、公債、公司債及金融債券之利息、以前述之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息：15%
租金	10%	20%
權利金	10%	20%
競技競賽機會中獎之獎金或給與	1. 10% 2. 政府舉辦之獎券每聯（組、注）獎額超過5,000元者：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113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 – CY2024 (Cont.1)

The amount of tax is calculated in NTD.

Category	Withholding Tax Rate	
	Profit-seeking Enterprise of Resident and Fixed Place of Business	Profit-seeking Enterprise of Non-resident and Unfixed Place of Business
Business Income	1. Profit-seeking enterprise for which an individual or headquarters are within the territory of the Republic of China: No deduction 2. Profit-seeking enterprise of which the headquarters are outside the territory of the Republic of China: 21%	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%
Income from Salaries and Wages	Monthly payments shall be withheld in one of the following two ways : 1. To be withheld in accordance with “The Regulations Governing the Withholding of Tax on Wages,” (for the wages for a part-time job and/or a salary not paid monthly, tax shall be withheld at 5% and be exempted from withheld as part of the total monthly payment) 2. 5%	18% of the payment is withheld. However, cases coming under the following conditions shall not be included : 1. For the salaries paid to civil servants employed by the government to work abroad, 5% of the portion of the total monthly payment exceeding NT\$30,000 is withheld. 2. For the salaries not exceeding 1.5 times the monthly baseline salary as assessed by the Executive Yuan, but with the exception of salary paid to the individuals described above, 6% of the payment is withheld.
Income from Interest	1. 10% 2. Interest on favorable pension (discharge) fund savings of military personnel, civil servants, and teachers shall be exempted from tax being withheld, but the tax withholder shall file a withholding report to the tax collecting authority-in-charge.	1. 20% 2. For interest from the portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance, or interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act, Government Bond, Corporate Bond, interest from Financial Debenture, and interest of due sale price subtracted by original buying cost from above Securities or conditional transaction of Short-term Commercial Papers: 15%
Income from lease	10%	20%
Income from Royalties	10%	20%
Income from Prizes or Payment from Contests and Games Won by Chance	1. 10% 2. For lottery prizes won in a lottery held under government auspices, where the prize for each ticket exceeds NT\$5,000 , 20% of the full payment will be withheld.	1. 20% 2. Same as left column.
Income from Severance and Retirement	6% of the balance of the payment minus the fixed exemption is withheld	18% of the balance of the payment minus the fixed exemption is withheld
Other Income	1. Where there is exemption from tax being withheld, a report shall be filed. 2. For payment of reward for information or accusation, 20% of the full payment is withheld. 3. For income from transactions in structured products between taxpayers and securities firms or banks, 10% of the income derived is withheld.	1. Where an individual files and pays 20% income tax, there is an exemption from tax being withheld and a report shall be filed. 2. The remainder shall be filed and taxed at the rate of 20%. 3. For payment of reward for information or accusation, 20% of the full payment is withheld. 4. For income from transactions in structured products between taxpayers and securities firms or banks, 15% of the income derived is withheld.
Income from Property Transactions	1. Taxpayer shall file tax return and pay tax assessed by the tax authority 2. 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 Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining	Taxpayer shall file tax return and pay tax assessed by the tax authority	Filed and taxed at the rate of 20%.
Income from International Transport, Construction Contracting, etc.	—	20% (determined by the 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 2024.

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-113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	45%	
		2. 持有房屋、土地期間超過2年且在5年以內	35%	
		3. 持有房屋、土地期間超過5年且在10年以內	20%	
		4. 持有房屋、土地期間超過10年	15%	
		5. 因財政部公告之調職、非自願離職或其他非自願性因素，交易持有期間在5年以下之房屋、土地	20%	
		6. 個人以自有土地與營利事業合作興建房屋，自土地取得之日起算5年內完成並銷售該房屋、土地	20%	
		7. 個人提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第1次移轉且其持有期間在5年以下者	20%	
		8. 符合第4條之5第1項第1款規定之自住房屋、土地，按本項規定計算之餘額超過400萬元部分	10%	
	二、 非中華民國境內居住之個人： ：	1. 持有房屋、土地期間在2年以內	45%	
2. 持有房屋、土地期間超過2年		35%		
營利事業所得稅	課稅所得額		稅額計算公式	
	一、 12萬元以下者		免徵	
	二、 超過12萬元者～20萬元		$T= (P-120,000) \times \frac{1}{2}$	
	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	45%
			(2) 持有超過2年未逾5年	35%
			(3) 持有超過5年	20%
(4) 因財政部公告之非自願性因素，持有5年以內			20%	
(5) 以自有土地與營利事業合作興建房屋，自土地取得之日起算5年內完成並銷售			20%	
(6) 提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第一次移轉且其持有期間在5年以下			20%	
2.總機構在中華民國境外之營利事業：		(1) 持有2年以內	45%	
		(2) 持有超過2年	35%	

附註：上表營利事業所得稅稅率為113年申報112年度所得稅適用。

Table 31. Table of Current National Tax Rates – CY2024(Cont.2)

The amount of tax is calculated in NTD.

The amount of tax is calculated in NT\$			
	Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax	I. An individual residing in the territory of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 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.	10%
	II. An individual not residing in the territory of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 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%	

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY 2023 which is filed in CY 2024.

表31. 各項國稅稅率表-113年（續3）

稅率金額以新臺幣為計算標準

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

Table 31. Table of Current National Tax Rates – CY2024(Cont.3)

The amount of tax is calculated in NTD.

Estate Tax	I. Inheritance cases since May 12, 2017 :		
	Net Taxable Income	Tax Rate	Computation of Estate Tax
	NT\$50,000,000 or under	10%	Net Taxable Income $\times$ 0.10— 0 = Tax Payable
	NT\$50,000,001—100,000,000	15%	Net Taxable Income $\times$ 0.15—2,500,000 = Tax Payable
	Over NT\$100,000,001	20%	Net Taxable Income $\times$ 0.20—7,500,000 = Tax Payable
	II. Inheritance cases between Jan. 23, 2009 and May 11, 2017 :		
	Tax Rate		Computation of Estate Tax
	10%		Net Taxable Income $\times$ 0.10 = Tax Payable
	III. Inheritance cases prior to Jan. 22, 2009 :		
	Net Taxable Income	Tax Rate	Computation of Estate Tax
	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
Gift Tax	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\$11,320,001	50%	Net Taxable Income $\times$ 0.50—16,149,500 = Tax Payable
	I. Gift cases since May 12, 2017 :		
	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\$50,000,001	20%	Net Taxable Income $\times$ 0.20—3,750,000 = Tax Payable
	II. Gift cases between Jan. 23, 2009 and May 11, 2017 :		
	Tax Rate		Computation of Gift Tax
	10%		Net Taxable Income $\times$ 0.10 = Tax Payable
	III. Gift cases prior to Jan. 22, 2009 :		
	Net Taxable Income	Tax Rate	Computation of Gift Tax
	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\$50,090,001	50%	Net Taxable Income $\times$ 0.50—8,777,200 = Tax Payable

表31. 各項國稅稅率表-113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. 電視機彩色	13%
		3. 冷暖氣機	
		普通用	20%
二、水泥		中央系統型	15%
1. 白水泥，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%		
四、平板玻璃	10%	七、車輛類	
		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114年12月31日止，購買完全以電能為動力之電動車輛並完成登記者，免徵貨物稅，但電動小客車免徵金額以完稅價格新臺幣140萬元計算之稅額為限，超過部分，不予免徵。	免稅
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	每公噸 690元		

Table 31. Table of Current National Tax Rates – CY2024(Cont.4)

The amount of tax is calculated in NTD.

Commodity Tax			
Item	Tax Rates or Tax Per Unit	Item	Tax Rates or Tax Per Unit
I. Rubber Tires		VII. Electric Appliances	
1. Truck and bus tires	10%	1. Refrigerators	13%
2. Other	15%	2. Color television sets	13%
II. Cement		3. Air-conditioners	
1. White or colored cement	NT\$600/MT	General	20%
2. Portland I cement	NT\$320/MT	Central system	15%
3. Portland blast-furnace slag cement	NT\$196/MT	4. Dehumidifiers	15%
4. Other	NT\$440/MT	5. Video recorders	13%
		6. Record players	10%
		7. Audio recorders	10%
		8. Stereophonic systems	10%
		9. Electric ovens	15%
III. Beverages		VIII. Vehicles	
1. Diluted natural fruit/vegetable juice	8%	1. Automobiles	
2. Others beverages	15%	1-1 Passenger sedans	
		Cylinder volume not exceeding 2,000cc	25%
		Cylinder volume exceeding 2,001cc	30%
IV. Flat-glass	10%	1-2 Trucks, buses, and other vehicles	15%
V. Oil/Gas		2. Motorcycles	17%
1. Gasoline	NT\$6,830/KL	3. Electric-powered automobiles and motorcycles and hybrid electric vehicles	
2. Diesel oil	NT\$3,990/KL	3-1 Electric-powered automobiles and motorcycles and hybrid Electric vehicles	one-half of the statutory tax rates
3. Kerosene	NT\$4,250/KL	3-2 From January 28, 2017 to December 31, 2025, a person who purchases a completely electric-operated automobile or motorcycle and completes registration shall be exempted from commodity tax. However, the exempted tax amount shall be limited to NT \$1.4 million taxable value; the exceeding portion shall not be granted commodity tax exemption.	none
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-113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，由於酒稅稽 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	
1. 股票：3 ‰ （股票當沖自106年4月28日起至116年12月31 日止：1.5 ‰）		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：1 ‰ （公司債及金融債券自99年1月1日起至115年 12月31日止停徵）		2. 利率類期貨契約：	
3. 履約認購(售)權證：		(1)30天期商業本票：0.125‰	
(1)以股票交割者：3 ‰		(2)10年期政府債券：1.25‰	
(2)以現金交割者：1 ‰		3. 選擇權契約或期貨選擇權契約：1‰	
4. 權證避險專戶股票交易：1 ‰ （自112年11月10日起至117年11月9日止）		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 – CY2024 (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 1000 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 1000 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 1000 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 1000 sticks, which is higher		
Securities Transaction Tax		Futures Transaction Tax	
1. Corporate stocks : 3 % (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 %)		1. Stock index futures contracts : 0.02 %	
2. Corporate bonds and other securities approved by the government: 1 % (Corporate bonds and financial debentures are suspended from securities transactions tax from Jan. 1, 2010 to Dec. 31, 2026)		2. Interest rate futures contracts: 2-1 30-day commercial paper interest rate futures : 0.125‰ 2-2 10-year government bond futures : 1.25‰	
3. Call (put) warrants : 3-1 Settled with shares : 3 ‰ 3-2 Settled in cash : 1 ‰		3. Option contracts or option contracts on futures : 1‰	
4. Stock transactions in the warrant hedging accounts : 1 ‰ (From Nov. 10, 2023 to Nov. 9, 2028)		4. Gold futures contracts : 2.5‰ 5. Foreign exchange futures contracts : 1‰	

表31. 各項國稅稅率表-113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 – CY2024 (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-rating	0%
	2-1 Export goods.	
	2-2 Services relating to export or services provided in the R.O.C. but used in a foreign country.	
	2-3 Goods sold to outbound or transit passengers by duty-free shops established under applicable law.	
	2-4 Goods or services sold to a bonded zone business entity for its operational use.	
	2-5 International transportation; however, foreign transport enterprises engaging in international transportation within the territory of the R.O.C. shall qualify for zero-rated tax, only if provided that reciprocal treatment, such as exemption from similar taxes, is given to international transport enterprises of the R.O.C. by the foreign country in which the foreign enterprise is incorporated.	
	2-6 Vessels and aircraft used in international transportation and deep-sea fishing.	
	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	Core business 2%, Non-core Business 5%
	1-2 Banking, insurance	Core business 5%, Non-core business 5%, Reinsurance premiums of insurance enterprises 1%, Other core business 2%
	2. Special Food and Beverage Services Enterprises	
	2-1 Night clubs or restaurants providing entertainment programs.	15%
	2-2 Saloons and 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 For consignees of the agricultural wholesale markets and small business entities which sell agricultural products.	0.1%

表31. 各項國稅稅率表-113年（續7）

稅率金額以新臺幣為計算標準

特種貨物稅及勞務稅		
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 – CY2024 (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. 2. Where holding period is more than 1 year and less than 2 year. (The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.)	15% 10%
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
104年 2015	23,492	473,946	20.175	115.1
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

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