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編 製 說 明

- 一、本刊編印之主要目的，為提供本局稅政概況及其重要施政成果資料，以為公務設計執行與考核之參考。
- 二、本刊內容係以中部地區五縣市（臺中市、苗栗縣、彰化縣、南投縣、雲林縣）國稅稅目，即營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、菸酒稅、證券交易稅、期貨交易稅、營業稅與特種貨物及勞務稅等（營利事業所得稅自 105 至 108 年度含特別預算及房地合一課徵所得稅資料、109 年度起僅含房地合一課徵所得稅資料，綜合所得稅自 105 年度起含房地合一課徵所得稅資料，遺產及贈與稅和菸酒稅自 106 年度起包括撥入長照基金之稅款）為範圍，為使參閱者明瞭中部地區國稅稅收之成長情形，儘量充實稅源及稽徵工作概況資料，兼及與全國稅收比較，其期間概以近 10 年為基礎。
- 三、本刊內容編排：壹為提要分析、貳為統計表（包括稅收、稅源與稅捐減免及稽徵）、參為行政組織與工作績效、肆為附錄。資料著重本局稅收之分析，其資料來源除向財政部統計處、財政部財政資訊中心、財政部所屬各地區國稅局及內政部戶政司等單位蒐集外，其餘概由本局所屬單位提供，並於各該表腳註明。
- 四、實徵數係指本年度實徵數與以前年度實徵數之合計，均已減除退稅數；實徵淨額則指實徵數減除退還以前年度歲入款。
- 五、本刊各表所稱「年」係指曆年，「年底」係指該年 12 月底，「年度」係指政府會計年度。
- 六、本刊本期所載資料，或因校訂修正，因而與前期數字有不同者，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、本刊所用符號，代表意義如下：
 - 「 - 」表示無數值或數值無統計
 - 「 0 」表示數值不及半單位
 - 數字前加「 - 」表示減少或減免、退稅等
 - 數字前加「 + 」表示增加

Compilation Notes

1. The main purpose of the yearbook is to provide a summary of the tax administration of the Bureau and its important administrative achievements, so as to serve as a reference for the design, implementation, and assessment of official duties.
2. The contents of this yearbook are based on the national tax items of the five counties and cities in the central area (Taichung City, Miaoli County, Changhua County, Nantou County, and Yunlin County), covering profit-seeking enterprise income tax, individual income tax, estate and gift tax, commodity tax, tobacco and alcohol tax, securities transaction tax, futures transaction tax, business tax, and specifically selected goods and services tax. (The profit-seeking enterprise income tax includes the special budget and the house and land transactions income tax from 2016 to 2019; however, it only includes the house and land transactions income tax until 2020. The individual income tax includes the house and land transactions income tax since 2016. The estate and gift tax and the tobacco and alcohol tax include the tax paid into long-term care services development fund since 2017.) In order to enable the reader to understand the growth of the national tax revenue in the central area, we supplemented the data of tax sources and added an overview of the taxation work, and made a comparison with the national revenue in the past 10 years.

3. The contents of this yearbook include: 1. Summary Analysis; 2. Statistical Tables (including taxation, tax sources, and tax reduction and exemption); 3. Administrative Organization and Work Performance; and 4. Appendices.

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 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 Household Registration Affairs, Ministry of the Interior.

4. Actual revenues refer to the total of the actual tax collected this year and in the previous years, both with tax refunds deducted; net tax revenues refer to actual revenues minus refunds for revenues of previous years.
5. The term "year" as used in the tables of this yearbook refers to the calendar year, "year-end" refers to the end of December of the year, "fiscal year" refers to the government's fiscal year.
6. If the figures contained in this issue of the yearbook are different from those of the previous period due to revisions, the revised figures of the current period shall prevail. Due to rounding, the total number of the statistical table may be slightly different from the total of the individual items.
7. The symbols used in this yearbook represent the following:
 - "-" means zero or not available.
 - "0" means the number is less than a half unit
 - "-" added before a figure means a decrease or a tax relief or refund.
 - "+" added before a figure means an increase.

目 錄

壹、提要分析

一、本局簡介	2
二、本局稅收成長趨勢及歷年稅收比較(圖1至圖3)	2
三、本局114年各項收入分析(圖4至圖7)	4
四、各項國稅收入季節變動分析(圖8至圖17)	8
五、員額與素質(圖18至圖20)	13

貳、統計表

一、稅收統計表

表 1. 歷年各項國稅實徵數與預算數比較	29
表 2. 歷年各縣市實徵數與預算數比較	33
表 3. 歷年各縣市營利事業所得稅實徵數與預算數比較	37
表 4. 歷年各縣市綜合所得稅實徵數與預算數比較	41
表 5. 歷年各縣市遺產及贈與稅實徵數與預算數比較	45
表 5-1. 歷年各縣市遺產稅實徵數與預算數比較	49
表 5-2. 歷年各縣市贈與稅實徵數與預算數比較	53
表 6. 歷年各縣市貨物稅實徵數與預算數比較	57
表 7. 歷年各縣市證券交易稅實徵數與預算數比較	61
表 8. 歷年各縣市期貨交易稅實徵數與預算數比較	65
表 9. 歷年各縣市菸酒稅實徵數與預算數比較	69
表 9-1. 歷年各縣市菸稅實徵數與預算數比較	73
表 9-2. 歷年各縣市酒稅實徵數與預算數比較	77
表 10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較	81
表 11. 歷年各縣市營業稅實徵數與預算數比較	85
表 12. 歷年各縣市金融業營業稅實徵數比較	89
表 13. 歷年各縣市健康福利捐實徵數比較	93
表 14. 歷年各項國稅分月實徵淨額	97
表 15. 歷年貨物稅實徵淨額—按貨品別分	145
表 16. 歷年各項國稅納庫數統計	149
表 17. 財政部所屬國稅局各項國稅實徵情形比較	151

二、稅源

表 18. 營利事業所得稅結算申報	153
表 19. 營利事業所得稅各行業按課稅級距及組織別統計表	157

目 錄

表 20. 營利事業所得稅按各行業及組織別統計表	179
表 21. 營利事業所得稅按營業收入級距統計表	181
表 22. 本局轄區戶口與綜合所得稅申報件數統計	182
表 23. 綜合所得稅歷年扣繳稅款統計	183
表 24. 綜合所得稅申報案件各類所得案件統計	
(1) 歷年及縣市別	185
(2) 淨所得級距別	187
表 25. 綜合所得稅申報案件各類所得金額統計	
(1) 歷年及縣市別	189
(2) 淨所得級距別	191
表 26. 綜合所得稅所得淨額分配	193
表 27. 綜合所得稅免稅及扣除額課稅級距統計	195
表 28. 綜合所得稅已繳及應補退稅課稅級距統計	197
表 29. 綜合所得稅申報與核定之應納與應補退稅戶數金額統計	
(1) 歷年及縣市別	199
(2) 所得級距別	201
表 30. 綜合所得稅基本所得額及基本稅額申報統計	
(1) 歷年及縣市別	203
(2) 所得級距別	205
表 31. 遺產稅稅源	
(1) 歷年及縣市別	207
(2) 課稅級距別	209
表 32. 贈與稅稅源	
(1) 歷年及縣市別	213
(2) 課稅級距別	215
表 33. 貨物稅稅源	219
表 34. 營業稅稅源	
(1) 營利事業家數-按行業別分	223
(2) 營利事業銷售額-按行業別分	225
三、稅捐減免及稽徵	
表 35. 促進產業升級條例減免稅額	227
表 36. 產業創新條例減免稅額	
(1) 縣市別	233

目 錄

(2)行業別	235
表 37. 查（核）定開徵數、未徵數情形	237
表 38. 違章漏稅案件處理及財務罰鍰執行情形	243
表 39. 本局各項國稅稽徵成本	247
參、行政組織與工作績效	
表 40. 本局組織系統表	251
表 41. 本局員額與素質	
(1)員額統計	253
(2)現職人員年齡、性別及職等統計	255
(3)現職人員學歷及考試統計	256
表 42. 本局及所屬歲出決算分析	
(1)政事別	257
(2)用途別	258
表 43. 公文處理績效統計	
(1)月份別	259
(2)單位別	261
表 44. 人民申請案件統計表	265
肆、附錄	
表 45. 各項國稅現行稅率表	267
表 46. 本局轄區行政資料統計	281
表 47. 大事紀要	282

目 錄

壹、提要分析

一、本局簡介	2
二、本局稅收成長趨勢及歷年稅收比較(圖1至圖3)	2
三、本局114年各項收入分析(圖4至圖7)	4
四、各項國稅收入季節變動分析(圖8至圖17)	8
五、員額與素質(圖18至圖20)	13

貳、統計表

一、稅收統計表

表 1. 歷年各項國稅實徵數與預算數比較	29
表 2. 歷年各縣市實徵數與預算數比較	33
表 3. 歷年各縣市營利事業所得稅實徵數與預算數比較	37
表 4. 歷年各縣市綜合所得稅實徵數與預算數比較	41
表 5. 歷年各縣市遺產及贈與稅實徵數與預算數比較	45
表 5-1. 歷年各縣市遺產稅實徵數與預算數比較	49
表 5-2. 歷年各縣市贈與稅實徵數與預算數比較	53
表 6. 歷年各縣市貨物稅實徵數與預算數比較	57
表 7. 歷年各縣市證券交易稅實徵數與預算數比較	61
表 8. 歷年各縣市期貨交易稅實徵數與預算數比較	65
表 9. 歷年各縣市菸酒稅實徵數與預算數比較	69
表 9-1. 歷年各縣市菸稅實徵數與預算數比較	73
表 9-2. 歷年各縣市酒稅實徵數與預算數比較	77
表 10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較	81
表 11. 歷年各縣市營業稅實徵數與預算數比較	85
表 12. 歷年各縣市金融業營業稅實徵數比較	89
表 13. 歷年各縣市健康福利捐實徵數比較	93
表 14. 歷年各項國稅分月實徵淨額	97
表 15. 歷年貨物稅實徵淨額—按貨品別分	145
表 16. 歷年各項國稅納庫數統計	149
表 17. 財政部所屬國稅局各項國稅實徵情形比較	151

二、稅源

表 18. 營利事業所得稅結算申報	153
表 19. 營利事業所得稅各行業按課稅級距及組織別統計表	157

目 錄

表 20. 營利事業所得稅按各行業及組織別統計表	179
表 21. 營利事業所得稅按營業收入級距統計表	181
表 22. 本局轄區戶口與綜合所得稅申報件數統計	182
表 23. 綜合所得稅歷年扣繳稅款統計	183
表 24. 綜合所得稅申報案件各類所得案件統計	
(1) 歷年及縣市別	185
(2) 淨所得級距別	187
表 25. 綜合所得稅申報案件各類所得金額統計	
(1) 歷年及縣市別	189
(2) 淨所得級距別	191
表 26. 綜合所得稅所得淨額分配	193
表 27. 綜合所得稅免稅及扣除額課稅級距統計	195
表 28. 綜合所得稅已繳及應補退稅課稅級距統計	197
表 29. 綜合所得稅申報與核定之應納與應補退稅戶數金額統計	
(1) 歷年及縣市別	199
(2) 所得級距別	201
表 30. 綜合所得稅基本所得額及基本稅額申報統計	
(1) 歷年及縣市別	203
(2) 所得級距別	205
表 31. 遺產稅稅源	
(1) 歷年及縣市別	207
(2) 課稅級距別	209
表 32. 贈與稅稅源	
(1) 歷年及縣市別	213
(2) 課稅級距別	215
表 33. 貨物稅稅源	219
表 34. 營業稅稅源	
(1) 營利事業家數-按行業別分	223
(2) 營利事業銷售額-按行業別分	225
三、稅捐減免及稽徵	
表 35. 促進產業升級條例減免稅額	227
表 36. 產業創新條例減免稅額	
(1) 縣市別	233

目 錄

(2)行業別	235
表 37. 查（核）定開徵數、未徵數情形	237
表 38. 違章漏稅案件處理及財務罰鍰執行情形	243
表 39. 本局各項國稅稽徵成本	247
參、行政組織與工作績效	
表 40. 本局組織系統表	251
表 41. 本局員額與素質	
(1)員額統計	253
(2)現職人員年齡、性別及職等統計	255
(3)現職人員學歷及考試統計	256
表 42. 本局及所屬歲出決算分析	
(1)政事別	257
(2)用途別	258
表 43. 公文處理績效統計	
(1)月份別	259
(2)單位別	261
表 44. 人民申請案件統計表	265
肆、附錄	
表 45. 各項國稅現行稅率表	267
表 46. 本局轄區行政資料統計	281
表 47. 大事紀要	282

Contents

I. Summary Analysis

1. Introduction	15
2. Growth trend of the Bureau' s tax revenue and comparison of tax revenues over the years (Figures 1-3)-----	15
3. Analysis of the Bureau' s 2025 revenue items (Figures 4-7)-----	17
4. Analysis of seasonal changes in various national tax revenues (Figures 8-17)-----	21
5. Staff number and quality (Figures 18-20)-----	26

II. Statistical Tables

1. Tax Statistics

Table 1. Comparison Between Each Category of National Tax Actually Levied and Budget in Previous Years-----	29
Table 2. Comparison Between National Tax Actually Levied and Budget of Every County and City in Previous Years-----	33
Table 3. Comparison Between Profit-seeking Enterprise Income Tax Actually Levied and Budget of Every County and City in Previous Years-----	37
Table 4. Comparison Between Individual Income Tax Actually Levied and Budget of Every County and City in Previous Years-----	41
Table 5. Comparison Between Estate Tax and Gift Tax Actually Levied and Budget of Every County and City in Previous Years-----	45
Table 5-1. Comparison Between Estate Tax Actually Levied and Budget of Every County and City in Previous Years-----	49
Table 5-2. Comparison Between Gift Tax Actually Levied and Budget of Every County and City in Previous Years-----	53
Table 6. Comparison Between Commodity Tax Actually Levied and Budget of Every County and City in Previous Years-----	57
Table 7. Comparison Between Securities Transactions Tax Actually Levied and Budget of Every County and City in Previous Years-----	61
Table 8. Comparison Between Futures Transactions Tax Actually Levied and Budget of Every County and City in Previous Years-----	65
Table 9. Comparison Between Tobacco and Alcohol Tax Actually Levied and Budget of Every County and City in Previous Years-----	69
Table 9-1. Comparison Between Tobacco Tax Actually Levied and Budget of	

Contents

Every County and City in Previous Years-----	73
Table 9-2. Comparison Between Alcohol Tax Actually Levied and Budget of Every County and City in Previous Years-----	77
Table 10. Comparison Between Specifically Selected Goods and Services Tax Actually Levied and Budget of Every County and City in Previous Years-----	81
Table 11. Comparison Between Business Tax Actually Levied and Budget of Every County and City in Previous Years-----	85
Table 12. Comparison of Financial Enterprises Business Tax Actually Levied of Every County and City in Previous Years-----	89
Table 13. Comparison of Health and Welfare Surcharge on Tobacco Actually Levied of Each County and City in Previous Years-----	93
Table 14. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years-----	97
Table 15. Net Revenues of Commodity Tax in Previous Years - by Commodity-----	145
Table 16. Statistics of Each Category of National Tax Received into the Treasury in Previous Years-----	149
Table 17. Comparison of Each Category of National Tax Actually Levied by National Tax Administration of the Ministry of Finance-----	151
2. Tax Sources	
Table 18. Sources of Profit-seeking Enterprise Income Tax-----	153
Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category-----	157
Table 20. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Business and Organization-----	179
Table 21. Bracket Statistical Table of Profit-seeking Enterprise Income Tax Based on Business Turnover-----	181
Table 22. Households Under Jurisdiction of The Bureau and Statistics of Number of Cases in Declaration of Individual Income Tax-----	182
Table 23. Statistics of Tax Money Withheld for Individual Income Tax in Previous Years-----	183
Table 24. Statistics of Individual Income Tax Categories by Case	
(1) Category of Previous Years and County and City-----	185
(2) Classification of Net Income Household-----	187

Contents

Table 25. Statistics of Individual Income Tax Categories by Amount	
(1) Category of Previous Years and County and City-----	189
(2) Classification of Net Income Household-----	191
Table 26. Distribution of Net Income from Individual Income Tax-----	193
Table 27. Statistics of Tax Exemption for Individual Income Tax and Tax	
Deduction Bracket-----	195
Table 28. Statistics of Assessed Tax Paid, Tax Refund and Tax Due of	
Individual Income Tax Bracket-----	197
Table 29. Statistics of Filed & Assessed Cases /Amount of Tax Payable, Tax	
Refund, and Tax Due of Individual Income Tax	
(1) Category of Previous Years and County and City-----	199
(2) Classification of Income Household-----	201
Table 30. Statistics of Basic Income & Basic Tax of Individual Income Tax	
(1) Category of Previous Years and County and City-----	203
(2) Classification of Income Household-----	205
Table 31. Source of Estate Tax	
(1) Category of Previous Years and County and City-----	207
(2) Category of Level of Taxation-----	209
Table 32. Source of Gift Tax	
(1) Category of Previous Years and County and City-----	213
(2) Category of Level of Taxation-----	215
Table 33. Sources of Commodity Tax-----	219
Table 34. Sources of Business Tax	
(1) Number of Business Units - by Industry-----	223
(2) Amount of Business Sales - by Industry-----	225
3. Tax Relief and Collection	
Table 35. Tax Reductions Due to Implementation of Statute for Upgrading	
Industries-----	227
Table 36. Tax Reductions Due to Implementation of Statute for Industrial	
Innovation	
(1) By County or City-----	233
(2) By Industrial Classification-----	235
Table 37. The Management of Opening Collection for Assessed (Verified) and	

Contents

of Tax Not Collected-----	237
Table 38. The Execution of Cases of Tax Omission and Punitive Fines-----	243
Table 39. Cost of Tax Collection-----	247
III. Administrative Organization and Work Performance	
Table 40. Organizational System Table of the Bureau-----	252
Table 41. Staff Number and Quality of the Bureau	
(1) Statistics of Staff Number-----	253
(2) Age, Gender and Grade Statistics of Current Staff-----	255
(3) Current Staff Qualifications and Examination Statistics-----	256
Table 42. Analysis of the Final Accounts of the Bureau	
(1) Expenditures by Functions-----	257
(2) Objectives-----	258
Table 43. Efficiency Data of Handling Official Documents	
(1) By Month-----	259
(2) By Unit-----	261
Table 44. Statistics of Application Cases-----	265
IV. Appendices	
Table 45. Table of Current National Tax Rates-----	267
Table 46. Statistics of Administrative Data in the Jurisdiction of the Bureau-----	281
Table 47. Main Events-----	283

業務區域 Service Regions



財政部中區國稅局稽徵區域

臺中市：臺中分局→西屯區、南屯區

豐原分局→豐原區、潭子區、神岡區、大雅區、后里區

民權稽徵所→中區、西區、北區

大智稽徵所→東區、南區

東山稽徵所→北屯區

沙鹿稽徵所→沙鹿區、大甲區、梧棲區、清水區、龍井區、外埔區、
大安區、大肚區

大屯稽徵所→大里區、太平區、霧峰區、烏日區

東勢稽徵所→東勢區、新社區、石岡區、和平區

苗栗縣：苗栗分局→苗栗市、頭屋鄉、銅鑼鄉、西湖鄉、三義鄉、通宵鎮、
苑裡鎮、大湖鄉、卓蘭鎮、泰安鄉、獅潭鄉、公館鄉、
後龍鎮

竹南稽徵所→竹南鎮、頭份市、南庄鄉、三灣鄉、造橋鄉

彰化縣：彰化分局→彰化市、鹿港鎮、和美鎮、伸港鄉、線西鄉、福興鄉、
秀水鄉、花壇鄉、芬園鄉

員林稽徵所→員林市、田中鎮、溪湖鎮、社頭鄉、二水鄉、永靖鄉、
埔心鄉、埔鹽鄉、大村鄉

北斗稽徵所→北斗鎮、二林鎮、溪洲鄉、竹塘鄉、田尾鄉、埤頭鄉、
大城鄉、芳苑鄉

南投縣：南投分局→南投市、中寮鄉、草屯鎮、名間鄉、集集鎮、水里鄉、
信義鄉

竹山稽徵所→竹山鎮、鹿谷鄉

埔里稽徵所→埔里鎮、國姓鄉、魚池鄉、仁愛鄉

雲林縣：雲林分局→斗六市、西螺鎮、斗南鎮、古坑鄉、大埤鄉、莿桐鄉、
林內鄉

虎尾稽徵所→虎尾鎮、麥寮鄉、土庫鎮、褒忠鄉、二崙鄉、東勢鄉、
崙背鄉、臺西鄉

北港稽徵所→北港鎮、元長鄉、四湖鄉、口湖鄉、水林鄉

Service Regions

Taichung City:	Taichung Branch→	Situn District and Nantun District
	Fengyuan Branch→	Fongyuan District, Tanzih District, Shengang District, Daya District, Houli District
	Mincyuan Office→	Central District, West District, North District
	Dajyh Office→	East District, South District
	Dongshan Office→	Beitun District
	Shalu Office→	Shalu District, Dajia District, Wuci District, Cingshuei District, Longjing District, Waipu District, Daan District, Dadu District
	Datun Office→	Dali District, Taiping District, Wufong District, Wurih District
	Dongshih Office→	Dongshih District, Sinshe District, Shihgang District, Heping District
Miaoli County:	Miaoli Branch→	Miaoli City, Touwu Township, Tongluo Township, Sihuei Township, Sanyi Township, Tongsiao Township, Yuanli Township, Dahu Township, Jhuolan Township, Taian Township, Shihtan Township, Gongguan Township, Houlong Township
	Jhunan Office→	Jhunan Township, Toufen City, Nanjhuang Township, Sanwan Township, Zaociao Township
Changhua County:	Changhua Branch→	Changhua City, Lugang Township, Hemei Township, Shengang Township, Siansi Township, Fusing Township, Sioushuei Township, Huatan Township, Fenyuan Township
	Yuanlin Office→	Yuanlin City, Tianjiong Township, Sihuei Township, Shetou Township, Ershuei Township, Yongjing Township, Pusin Township, Puyan Township, Dacun Township
	Beidou Office→	Beidou Township, Erlin Township, Sihou Township, Jhutang Township, Tianwei Township, Bitou Township, Dacheng Township, Fangyuan Township
Nantou County:	Nantou Branch→	Nantou City, Jhongliao Township, Caotun Township, Mingjian Township, Jiji Township, Shueili Township, Sinyi Township
	Jhushan Office→	Jhushan Township, Puli Township
	Puli Office→	Puli Township, Guosing Township, Yuchih Township, Renai Township
Yunlin County:	Yunlin Branch→	Douliou City, Siluo Township, Dounan Township, Gukeng Township, Dabi Township, Cihong Township, Linnei Township
	Huwei Office→	Huwei Township, Mailiao Township, Tuku Township, Baojhong Township, Erlun Township, Dongshih Township, Lunbei Township, Taisi Township
	Beigang Office→	Beigang Township, Yuanchang Township, Sihhu Township, Kouhu Township, Shueilin Township

壹、提要分析

I . Summary Analysis

中區國稅統計(第 33 期)

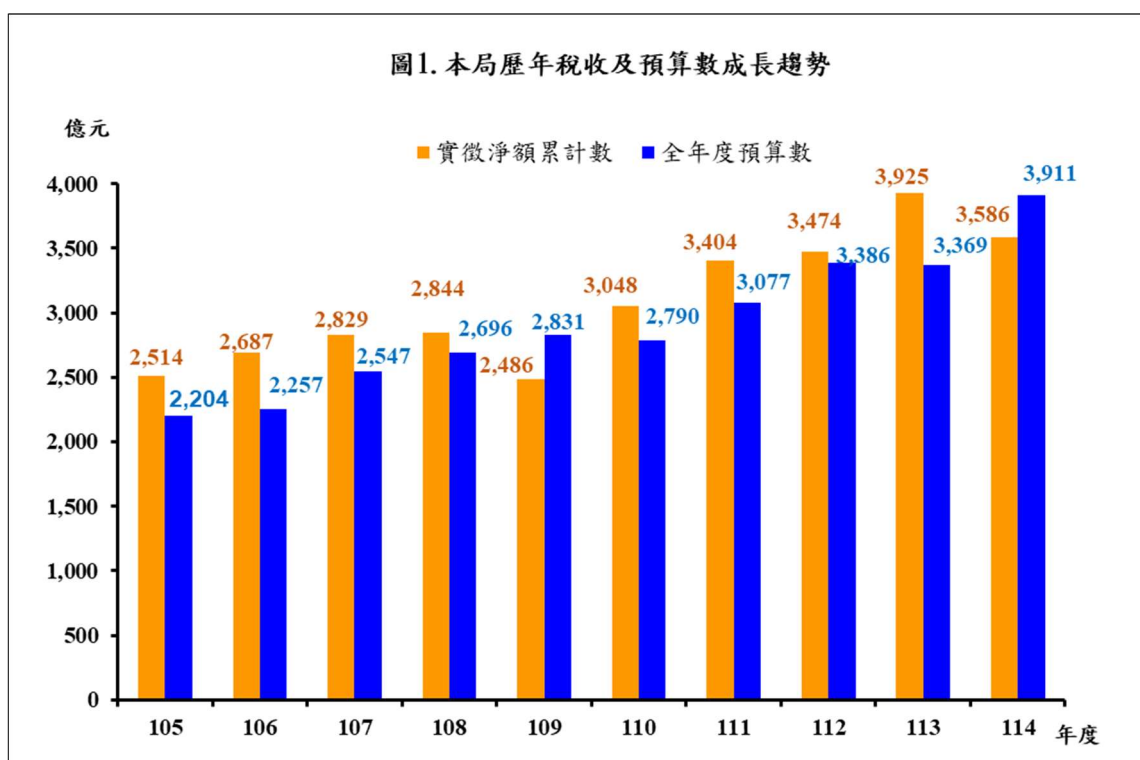
壹、提要分析

一、本局簡介：

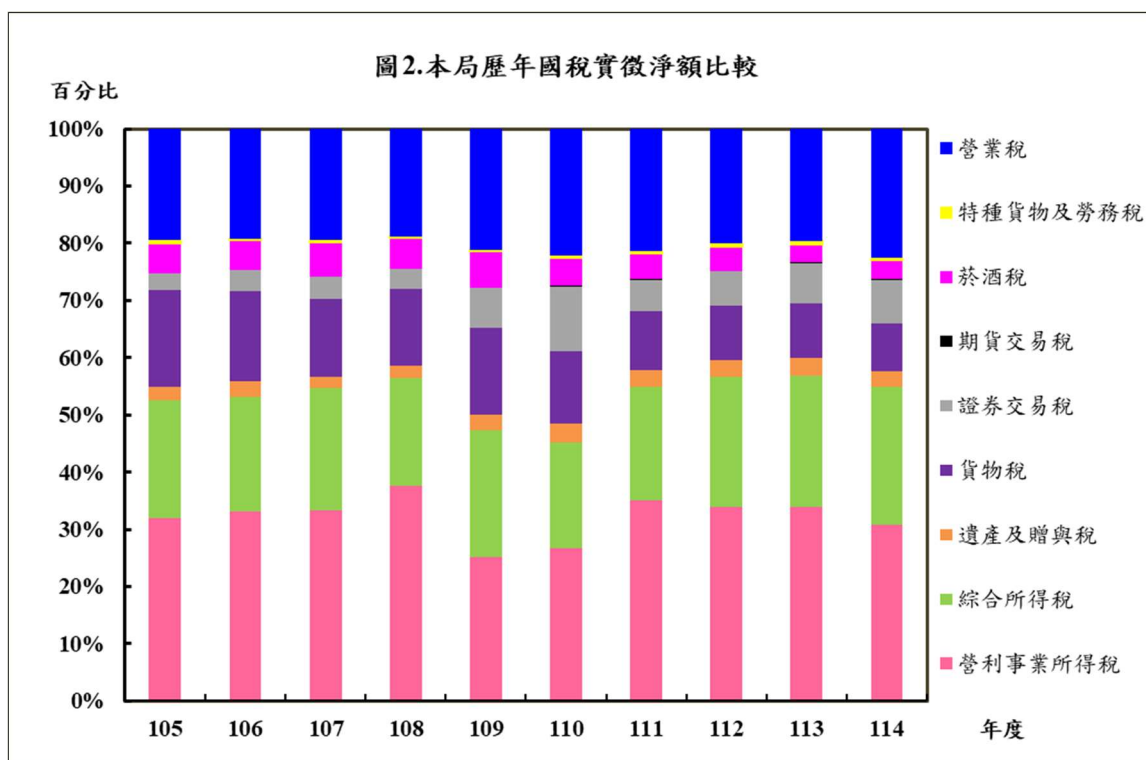
本局於民國 81 年 7 月 1 日奉行政院核定成立，9 月 1 日正式運作，職司中部地區營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、營業稅與特種貨物及勞務稅等稅目之稽徵工作，轄區包括臺中市、苗栗縣、彰化縣、南投縣、雲林縣等 5 個縣市，所屬共有 6 個分局，13 個稽徵所。

二、本局稅收成長趨勢及歷年稅收比較：

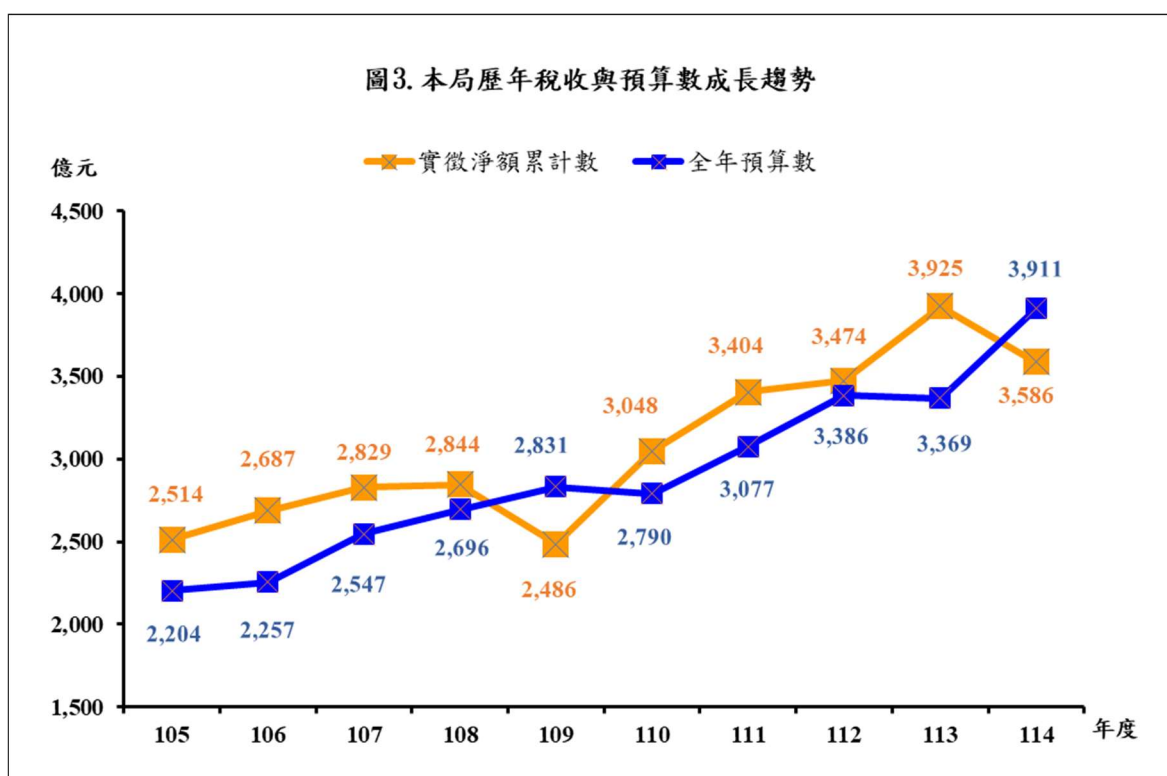
以近 10 年(105 年至 114 年)稅收比較，114 年預算數 3,911 億 451 萬元及實徵淨額為 3,585 億 7,476 萬元，較 105 年預算數 2,203 億 7,983 萬元及實徵淨額 2,513 億 7,731 萬元，分別成長 77.47%及 42.64%，其成長趨勢如圖 1、2、3。



附註：不含罰鍰及其他收入、金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。



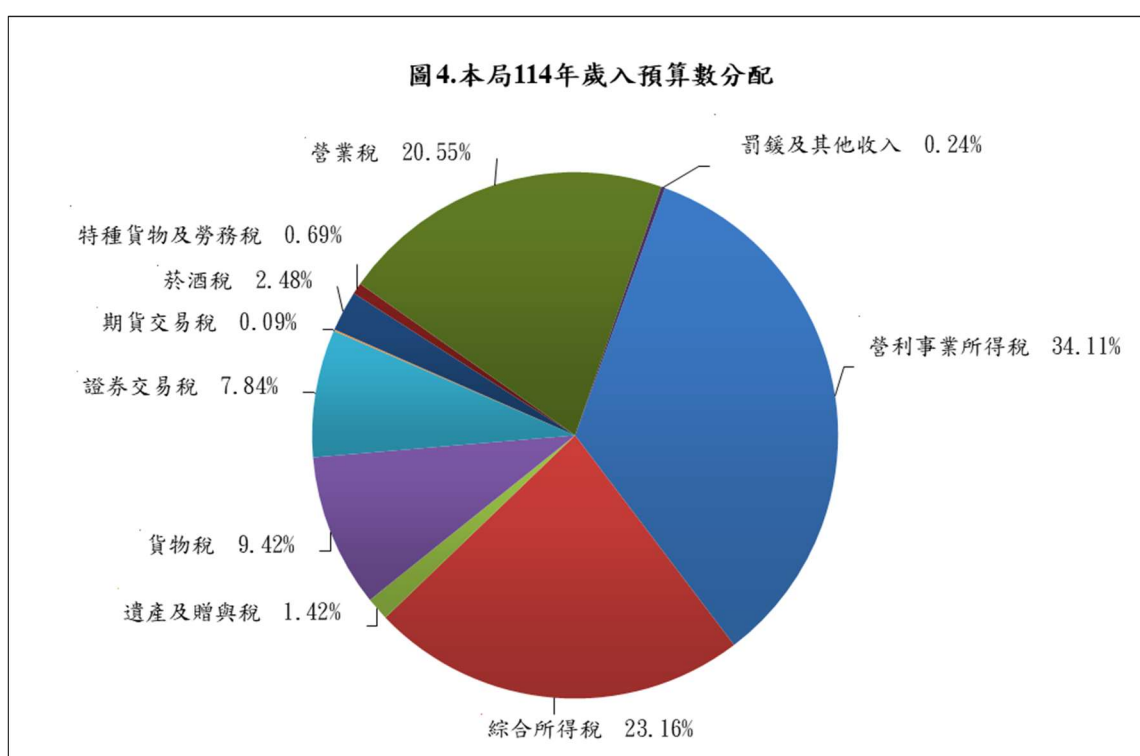
附註：不含罰鍰及其他收入、金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。



附註：不含罰鍰及其他收入、金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。

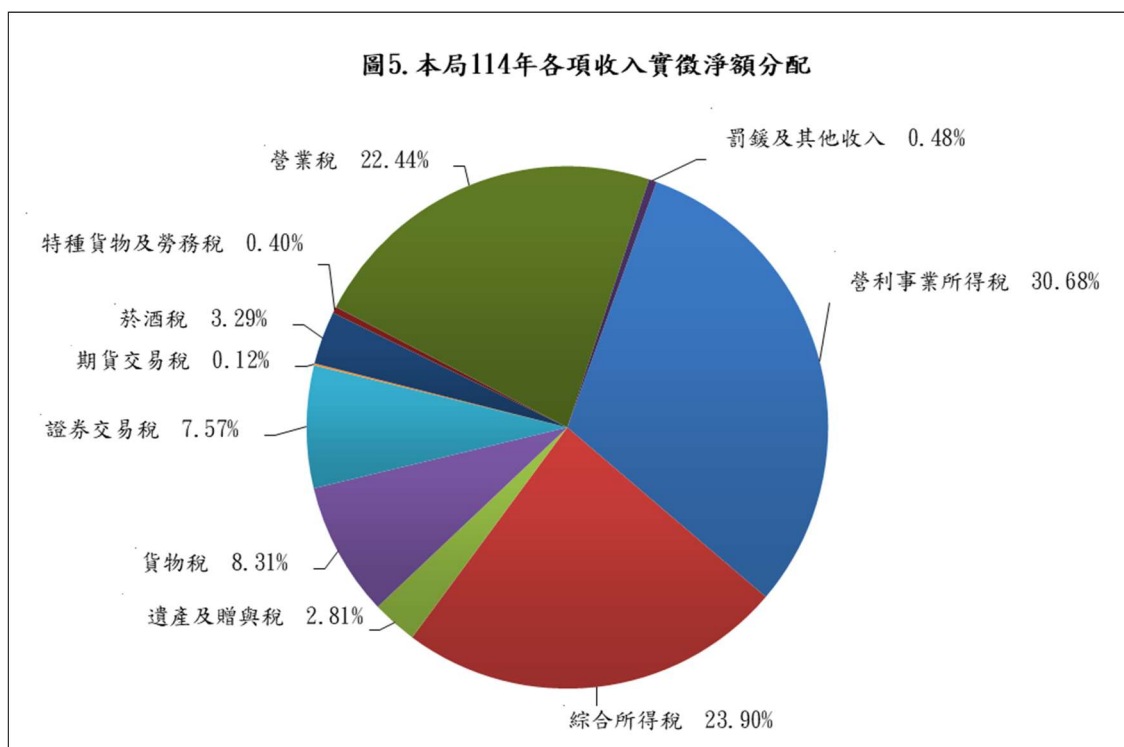
三、本局 114 年各項收入分析：

(一)預算數：本局 114 年各項收入預算數為 3,920 億 3,198 萬元，就比重而言，以營利事業所得稅為主，其預算數為 1,336 億 9,790 萬元，占總預算數 34.11%，綜合所得稅次之，其預算數為 908 億 161 萬元，占總預算數 23.16%，其餘依序為，營業稅預算數為 805 億 6,100 萬元，占總預算數 20.55%，貨物稅預算數為 369 億 2,900 萬元，占總預算數 9.42%，證券交易稅預算數為 307 億 2,400 萬元，占總預算數 7.84%，菸酒稅預算數為 97 億 3,100 萬元，占總預算數 2.48%，遺產及贈與稅預算數為 55 億 8,500 萬元，占總預算數 1.42%，特種貨物及勞務稅預算數為 27 億 800 萬元，占總預算數 0.69%，罰鍰及其他收入預算數為 9 億 2,747 萬元，占總預算數 0.24%，期貨交易稅預算數為 3 億 6,700 萬元，占總預算數 0.09%(如圖 4)。



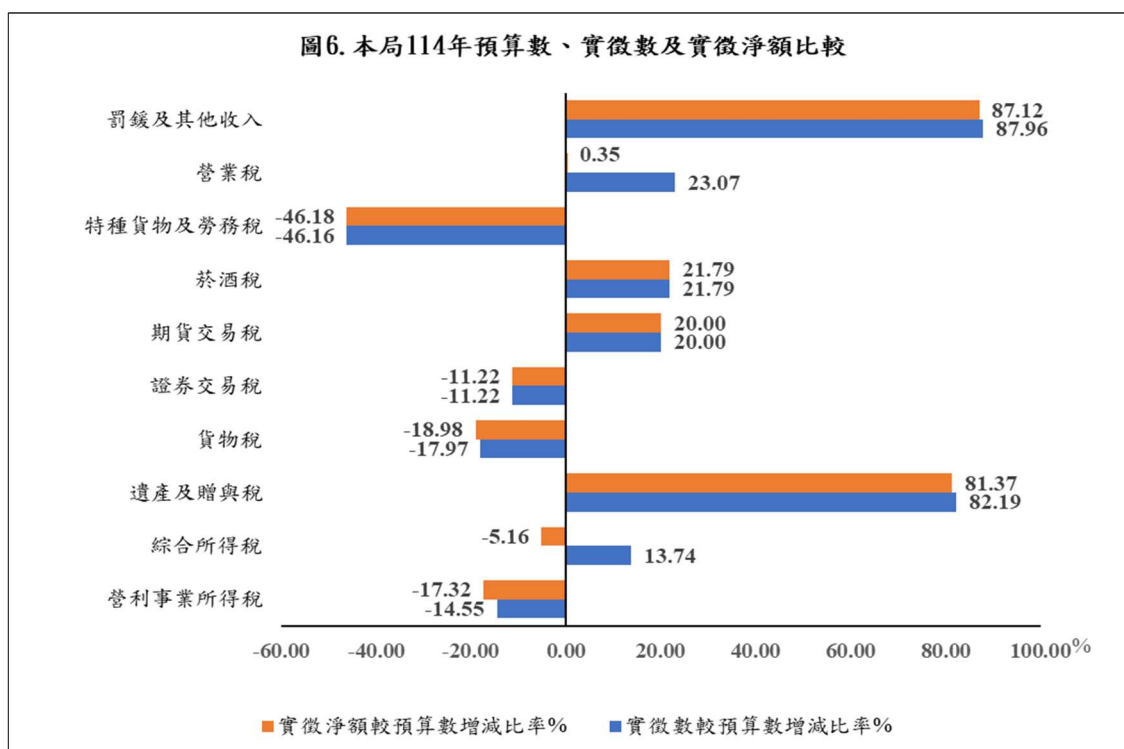
附註：不含金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。

(二)實徵淨額：本局 114 年各項收入實徵淨額總計 3,603 億 1,021 萬元，其中營利事業所得稅 1,105 億 4,070 萬元，占總額 30.68%；綜合所得稅為 861 億 1,723 萬元，占總額 23.90%；營業稅為 808 億 4,086 萬元，占總額 22.44%；貨物稅為 299 億 2,089 萬元，占總額 8.31%；證券交易稅為 272 億 7,670 萬元，占總額 7.57%；菸酒稅為 118 億 5,129 萬元，占總額 3.29%；遺產及贈與稅為 101 億 2,925 萬元，占總額 2.81%；罰鍰及其他收入為 17 億 3,545 萬元，占總額 0.48%；特種貨物及勞務稅為 14 億 5,746 萬元，占總額 0.40%；期貨交易稅為 4 億 4,038 萬元，占總額 0.12%(如圖 5)。



附註：不含金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。

(三)114 年各項收入實徵數及實徵淨額執行情形：本局 114 年各項收入實徵數總計 3,999 億 947 萬元，較預算數 3,920 億 3,198 萬元增加 78 億 7,749 萬元，增加率為 2.01%；實徵淨額總計 3,603 億 1,021 萬元，較預算數減少 317 億 2,177 萬元，減少率為 8.09%(如圖 6)。



附註：不含金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。

本局各項收入實徵淨額執行情形

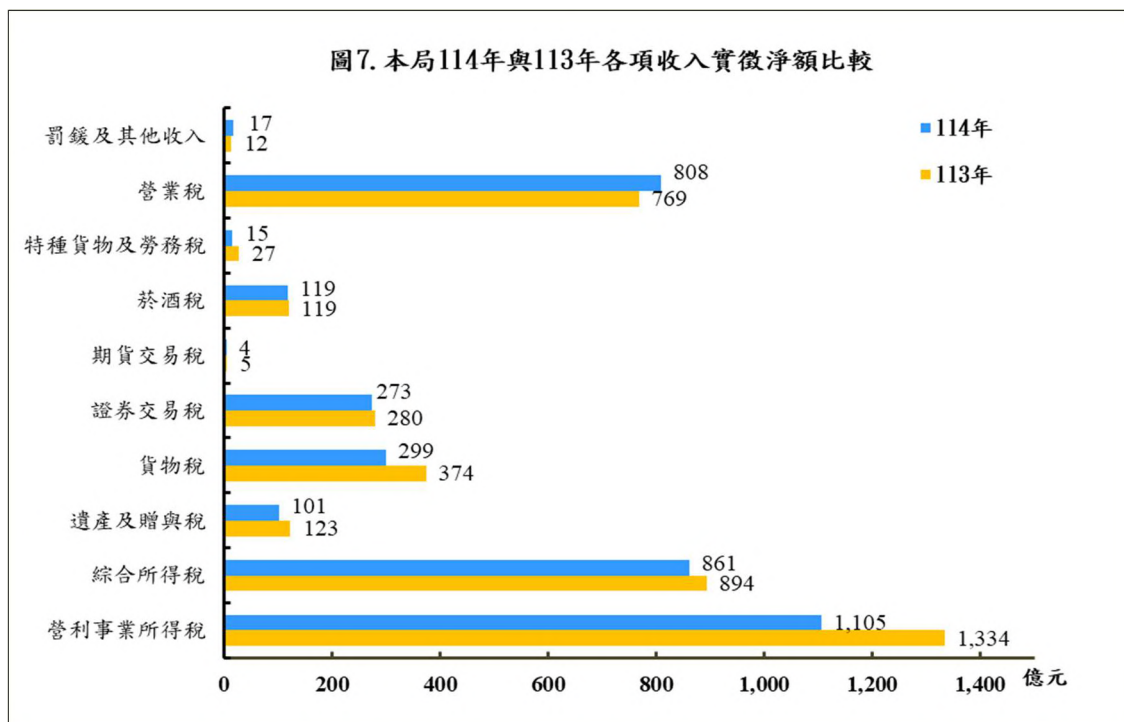
114年（114年1月-114年12月）

單位：新臺幣億元；%

稅目別	預算數 A	實徵數 B	實徵淨額 C	實徵數較 預算數比 較 D=B-A	實徵數較 預算數增 減比率% =D/A*100	實徵淨額 較預算數 比較 E=C-A	實徵淨額 較預算數 增減比 率% =E/A*100
總計	3,920.32	3,999.09	3,603.10	78.77	2.01	-317.22	-8.09
稅課收入	3,911.05	3,981.66	3,585.75	70.62	1.81	-325.30	-8.32
所得稅	2,245.00	2,175.26	1,966.58	-69.73	-3.11	-278.42	-12.40
營利事業所得稅	1,336.98	1,142.49	1,105.41	-194.49	-14.55	-231.57	-17.32
綜合所得稅	908.02	1,032.77	861.17	124.75	13.74	-46.84	-5.16
遺產及贈與稅	55.85	101.75	101.29	45.90	82.19	45.44	81.37
貨物稅	369.29	302.93	299.21	-66.36	-17.97	-70.08	-18.98
證券交易稅	307.24	272.77	272.77	-34.47	-11.22	-34.47	-11.22
期貨交易稅	3.67	4.40	4.40	0.73	20.00	0.73	20.00
菸酒稅	97.31	118.51	118.51	21.20	21.79	21.20	21.79
特種貨物及勞務稅	27.08	14.58	14.57	-12.50	-46.16	-12.51	-46.18
營業稅	805.61	991.45	808.41	185.84	23.07	2.80	0.35
罰鍰及其他收入	9.27	17.43	17.35	8.16	87.96	8.08	87.12
金融業營業稅	—	7.64	7.60	—	—	—	—
健康福利捐	—	43.19	43.19	—	—	—	—

附註：總計不含金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。

(四)114 年各項收入實徵淨額與上年比較：本局 114 年各項收入實徵淨額 3,603 億 1,021 萬元，較 113 年 3,937 億 6,852 萬元減少 334 億 5,831 萬元，負成長率 8.50%(如圖 7)。



附註：不含金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。

本局各項收入實徵淨額與上年比較

114 年（114年1月-114年12月）

單位：新臺幣億元；%

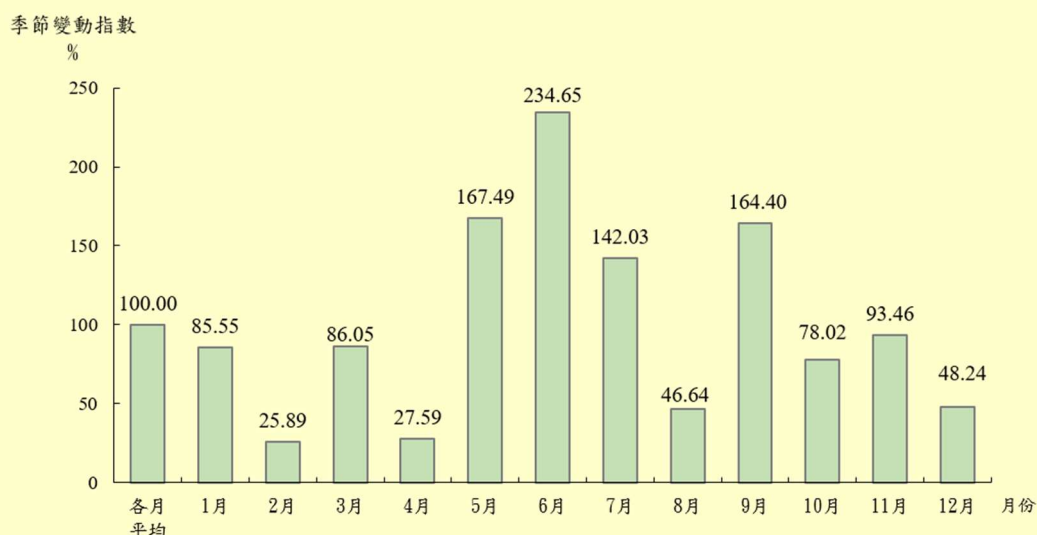
稅目別	實徵淨額			
	114年 A	113年 B	增減數 C=A-B	增減比率% =C/B*100
總計	3,603.10	3,937.69	-334.58	-8.50
稅課收入	3,585.75	3,925.37	-339.62	-8.65
所得稅	1,966.58	2,228.03	-261.45	-11.73
營利事業所得稅	1,105.41	1,333.73	-228.32	-17.12
綜合所得稅	861.17	894.31	-33.14	-3.71
遺產及贈與稅	101.29	122.97	-21.68	-17.63
貨物稅	299.21	374.40	-75.19	-20.08
證券交易稅	272.77	280.17	-7.40	-2.64
期貨交易稅	4.40	5.02	-0.61	-12.25
菸酒稅	118.51	119.04	-0.52	-0.44
特種貨物及勞務稅	14.57	27.17	-12.60	-46.36
營業稅	808.41	768.58	39.83	5.18
罰鍰及其他收入	17.35	12.32	5.04	40.89
金融業營業稅	7.60	42.45	-34.85	-82.10
健康福利捐	43.19	40.62	2.57	6.33

附註：總計不含金融業營業稅（撥入金融業特別準備金部分）與健康福利捐。

四、各項國稅收入季節變動分析：

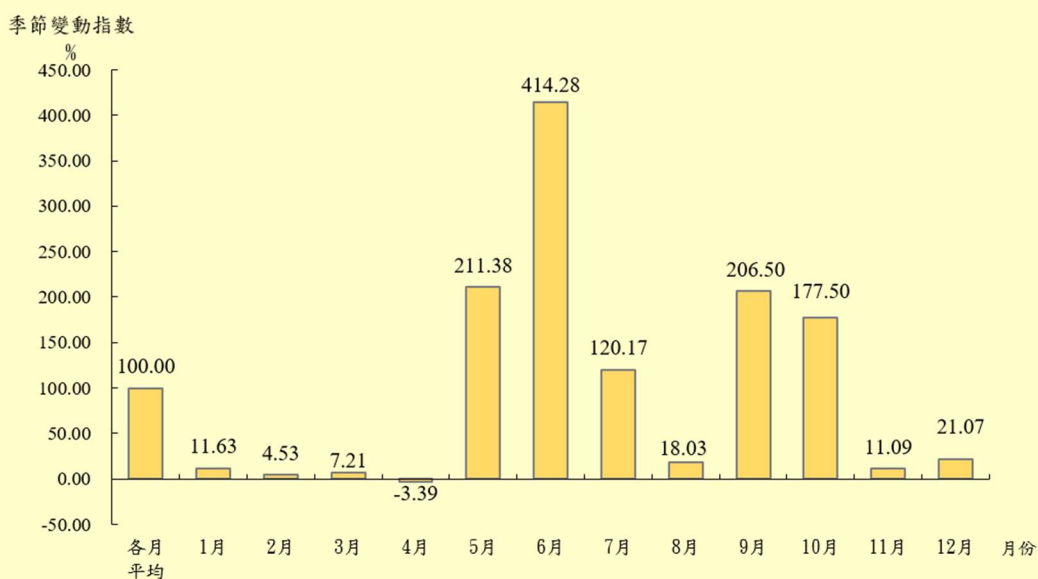
(一)總指數：本局自 105 年起至 114 年止各項國稅收入之季節變動，月平均最高為 6 月份之 602.22 億元，最低為 2 月份僅 66.44 億元，年平均稅收為 256.65 億元，以此平均數的指數為 100，6 月份的指數高達 234.65 居首，5 月份指數 167.49 次之，其次依序為 9 月份指數 164.40、7 月份指數 142.03，其餘各月份指數皆在 100 以下，2 月份指數 25.89 為最低(如圖 8)。

圖8. 各項國稅收入近10年季節變動總指數



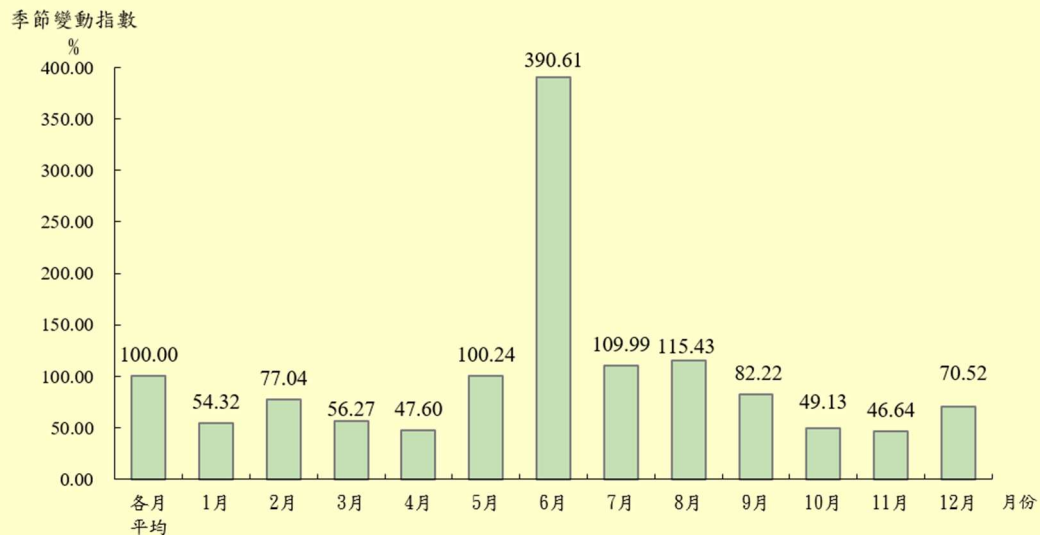
(二)營利事業所得稅：由於 5 月為結算申報、9 月為暫繳申報，如適逢申報截止日為例假日，易致大額稅款延遲於次月入庫，季節變動頗大，近 10 年稅收以 6 月份指數 414.28 最高，4 月份指數-3.39 為最低(如圖 9)。

圖9. 營利事業所得稅近10年季節變動指數



(三)綜合所得稅：由於 5 月為結算申報，惟適逢申報截止日為例假日或採信用卡扣款繳稅，易致大額稅款延遲於次月入庫，因此以 6 月份指數 390.61 為最高，11 月份指數 46.64 最低，係因大批退稅所致(如圖 10)。

圖10. 綜合所得稅近10年季節變動指數



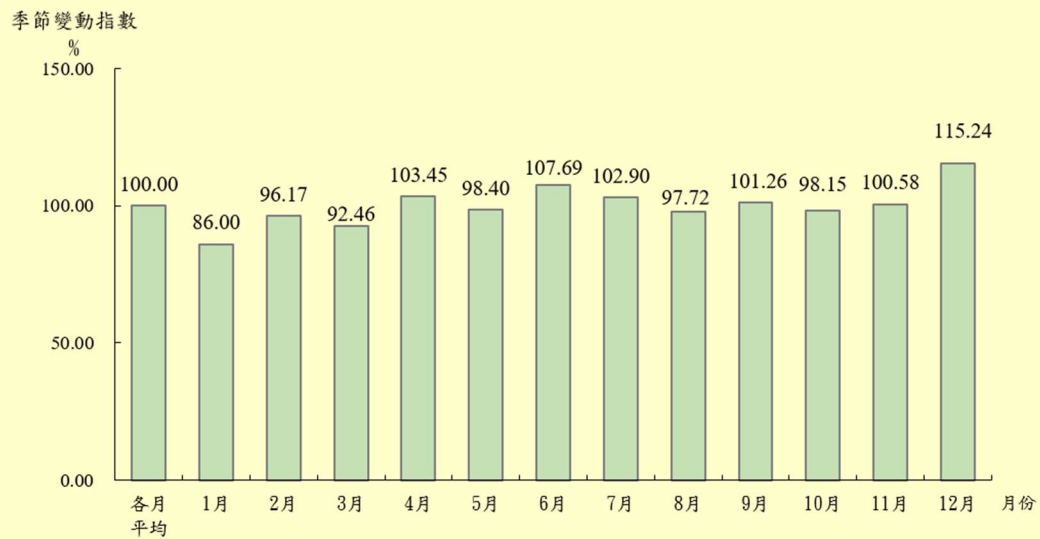
(四)遺產及贈與稅：各月份之稅收季節變動指數約在 64 至 129 之間，以 9 月份指數 128.86 最高，1 月份指數 64.38 最低(如圖 11)。

圖11. 遺產及贈與稅近10年季節變動指數



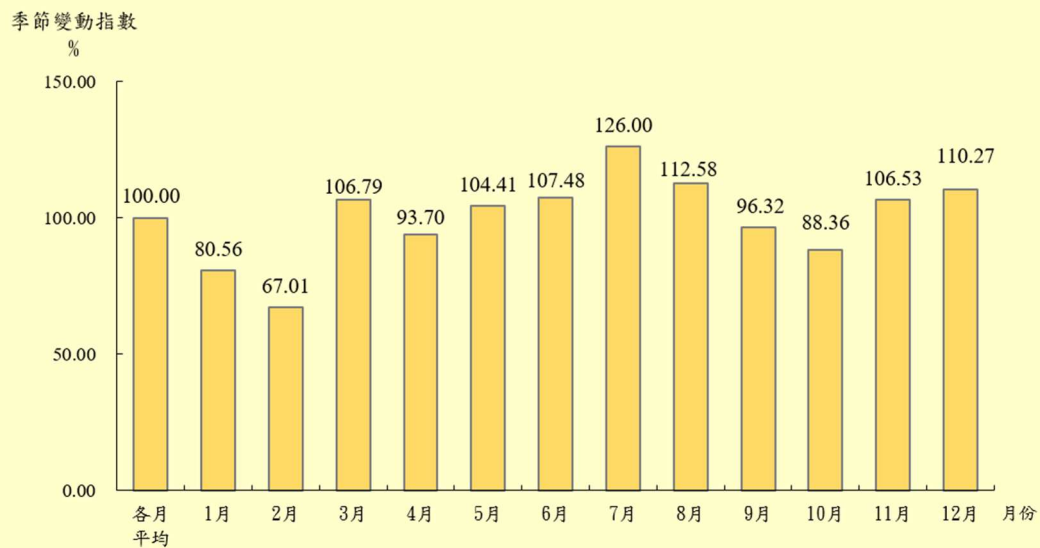
(五)貨物稅：各月份之稅收季節變動指數亦不大，指數約在 86 至 116 之間，以 12 月份指數 115.24 最高，1 月份指數 86.00 最低(如圖 12)。

圖12. 貨物稅近10年季節變動指數



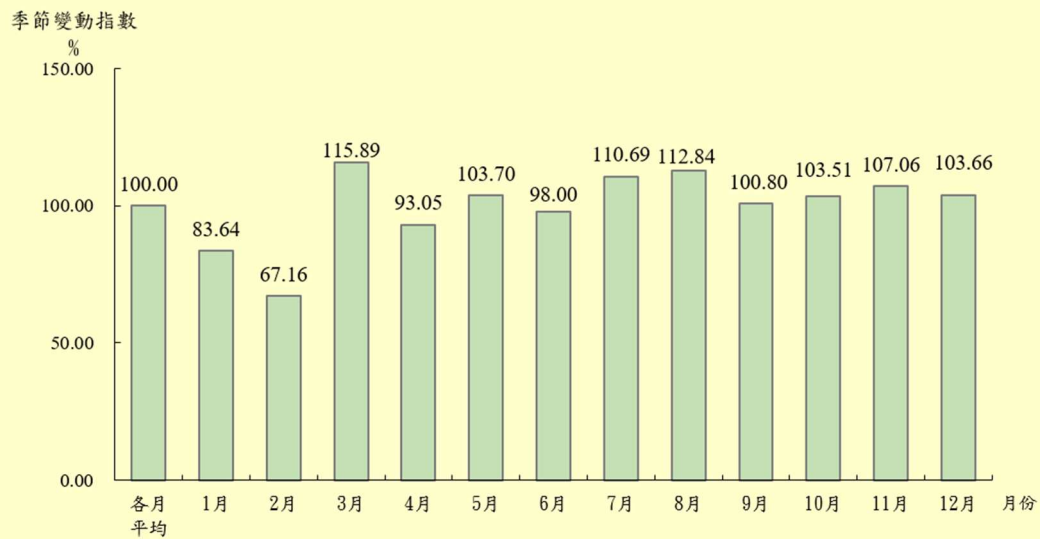
(六)證券交易稅：各月份之稅收季節變動指數約在 67 至 126 之間，以 7 月份指數 126.00 最高，2 月份指數 67.01 最低(如圖 13)。

圖13. 證券交易稅近10年季節變動指數



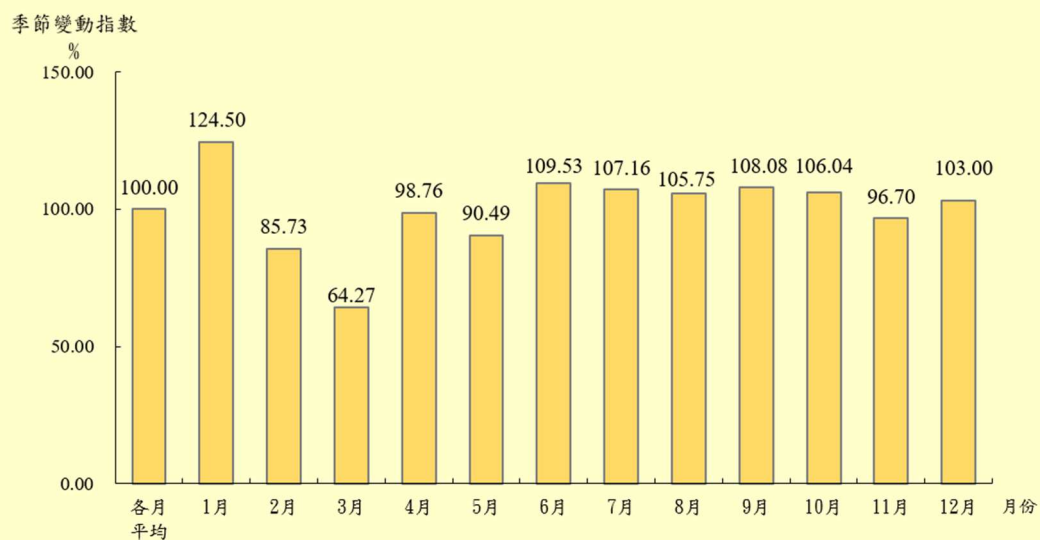
(七)期貨交易稅：各月份之稅收季節變動指數約在 67 至 116 之間，以 3 月份指數 115.89 最高，2 月份指數 67.16 最低(如圖 14)。

圖14. 期貨交易稅近10年季節變動指數



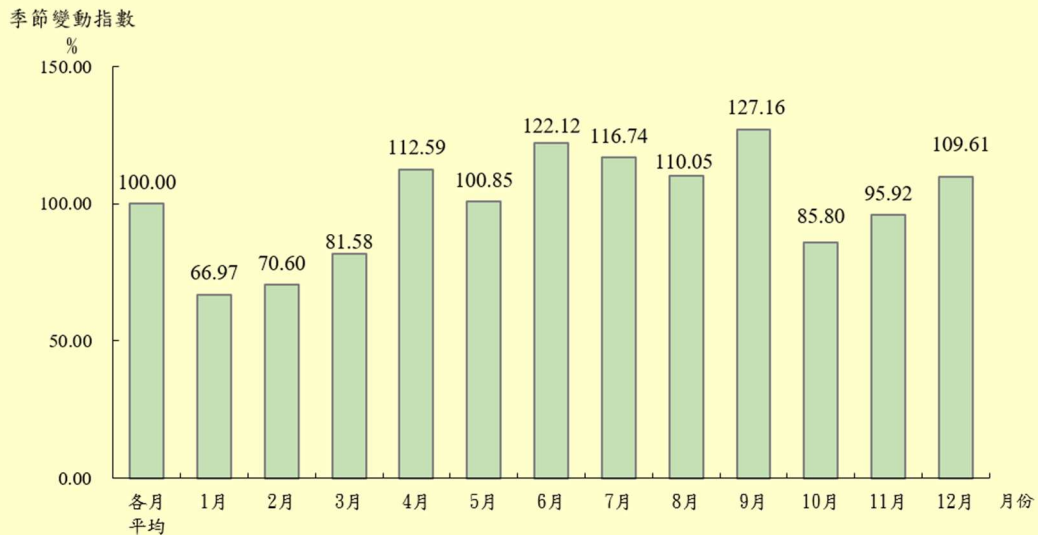
(八)菸酒稅：各月份之稅收季節變動指數約在 64 至 125 之間，以 1 月份指數 124.50 最高，3 月份指數 64.27 最低(如圖 15)。

圖15. 菸酒稅近10年季節變動指數



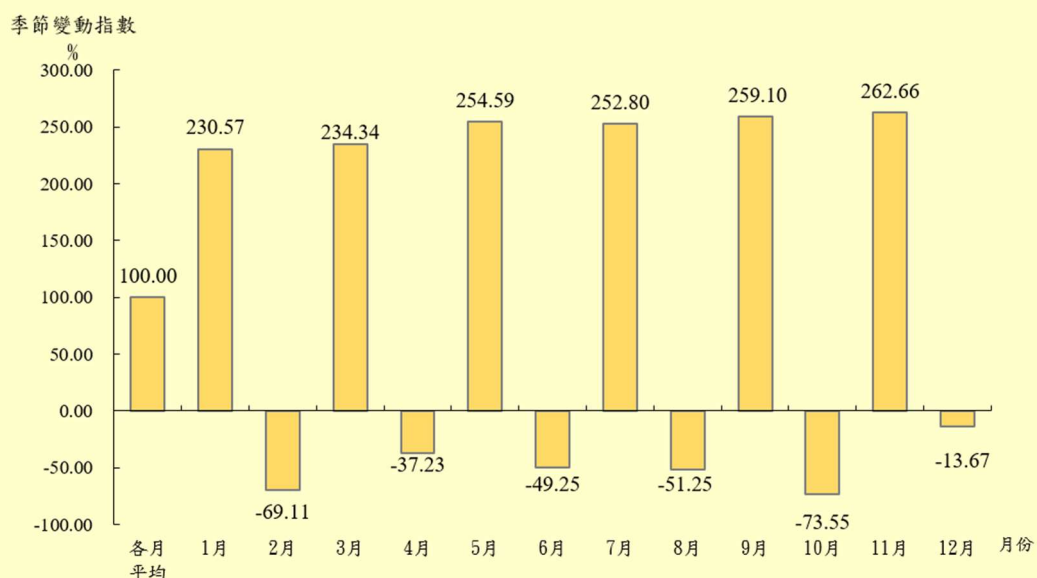
(九)特種貨物及勞務稅：各月份之稅收季節變動指數約在 66 至 128 之間，以 9 月份指數 127.16 最高，1 月份指數 66.97 最低(如圖 16)。

圖16. 特種貨物及勞務稅近10年季節變動指數



(十)營業稅：依規定營業人除申請核准以每月為一期申報者外，應以每二月為一期，於每年單月份之 15 日前申報上期之銷售額、應納或溢付營業稅額，另退稅案件依作業時程於次月核退。因此營業稅收入之季節指數形成單月及雙月之變動。單月指數為正數，以 11 月份指數 262.66 最高，1 月份指數 230.57 最低；雙月為負數，以 12 月份指數-13.67 最高(最接近零)，10 月份指數-73.55 最低(如圖 17)。

圖17. 營業稅近10年季節變動指數



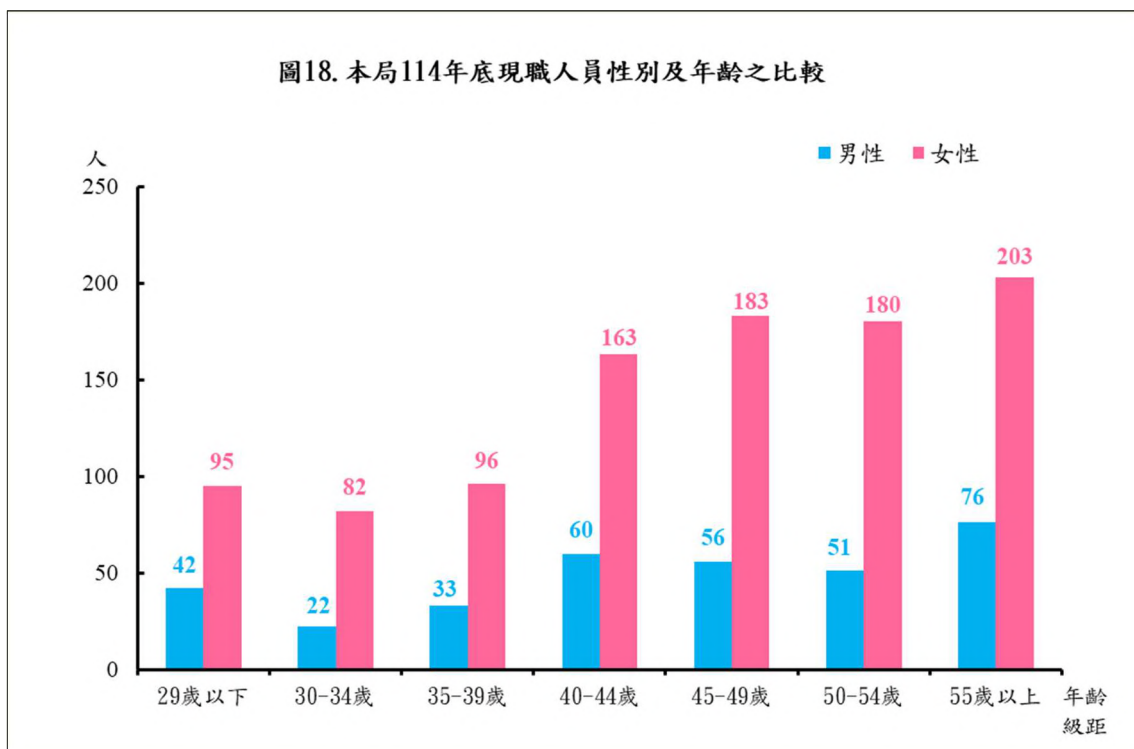
五、員額與素質：

(一)本局暨各分局、稽徵所 114 年 12 月底之實際員額共計 1,342 人（不含技工、駕駛、工友、約聘僱及約用人員），以 40 歲至未滿 65 歲中年為主幹，占 72.43%，且以女性居多，為男性之 2.95 倍(如圖 18)。

本局人員性別年齡統計表

年齡級距	男性 (1)	女性 (2)	女男比例 (2)/(1)	合計	百分比 %
29歲以下	42	95	2.26	137	10.21
30-34歲	22	82	3.73	104	7.75
35-39歲	33	96	2.91	129	9.61
40-44歲	60	163	2.72	223	16.62
45-49歲	56	183	3.27	239	17.81
50-54歲	51	180	3.53	231	17.21
55歲以上	76	203	2.67	279	20.79
合 計	340	1,002	2.95	1,342	100.00

圖18. 本局114年底現職人員性別及年齡之比較



(二)本局人員素質優良，學有專長，就學歷方面而言，大學以上畢業者，占 93.2%，就考試方面而言，高考最多，占 59.9%，特考占 21.6%，升等考試占 10.7%，普考占 4.1%，其他占 3.7%(如圖 19、20)。

圖19. 本局114年底現有員額學歷類別統計

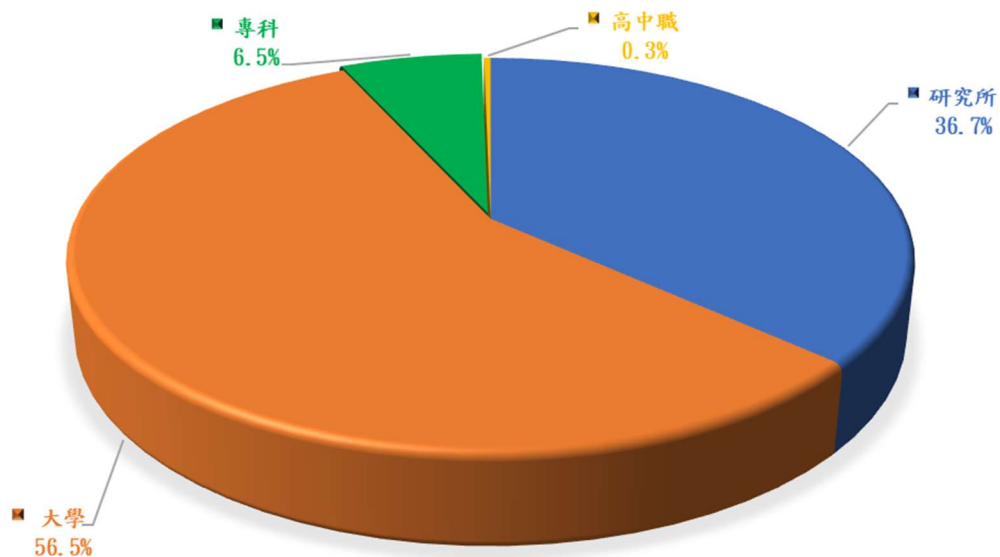
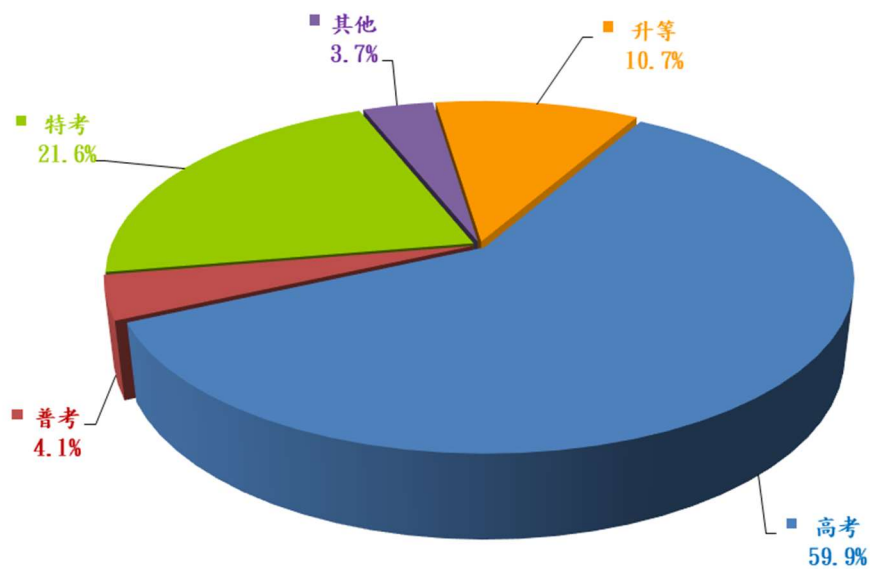


圖20. 本局114年底現有員額考試類別統計



Statistics of the Central Area's National Tax Revenue (33th Issue)

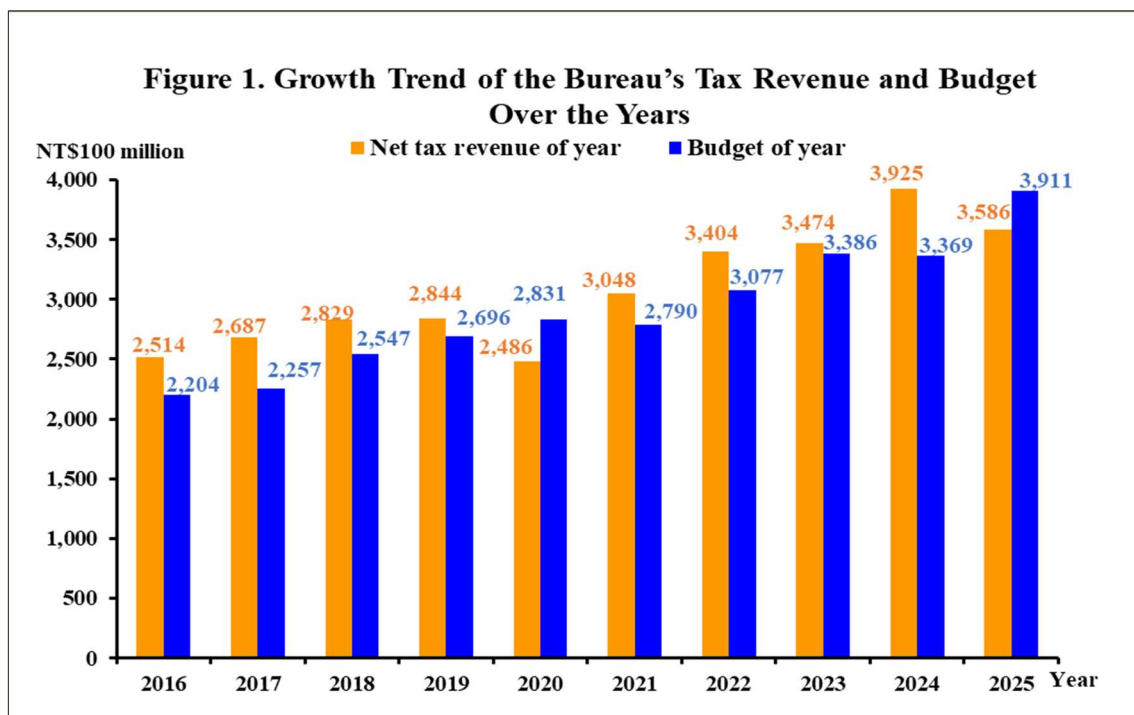
I. Summary Analysis

1. Introduction:

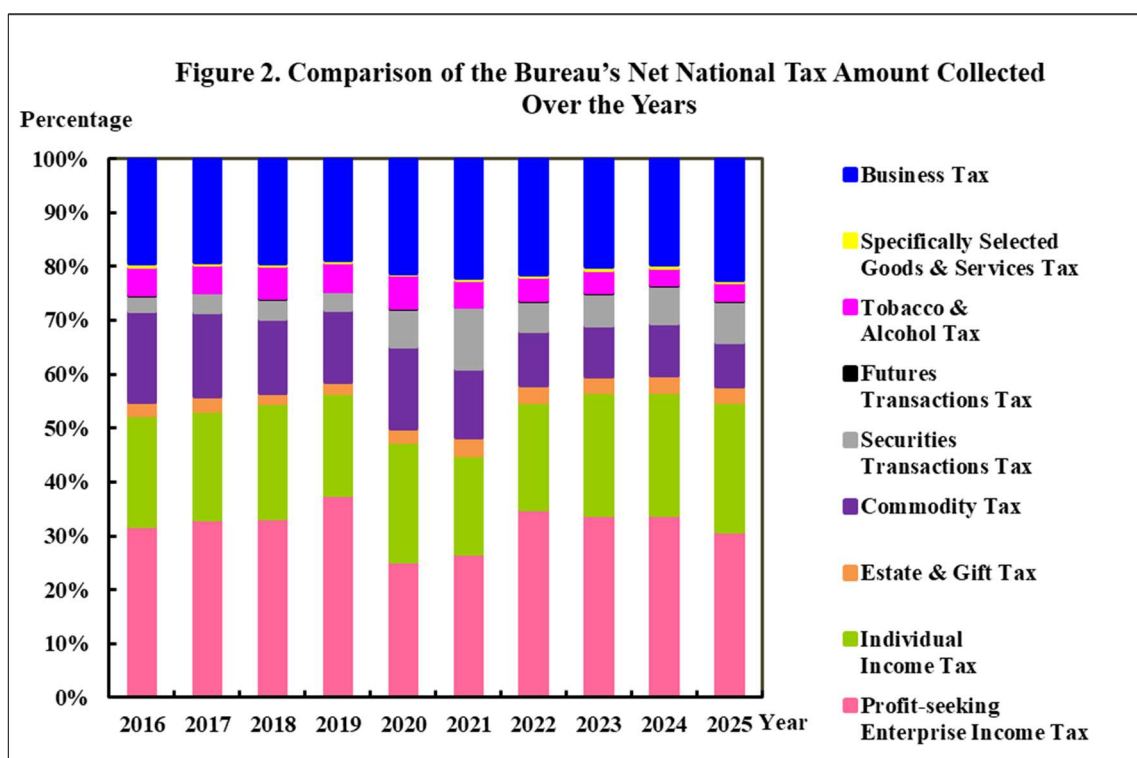
The Bureau was established with the approval of the Executive Yuan on July 1, 1992, and officially commenced operations on September 1 of the same year. It is responsible for the administration and collection of national taxes in the central area of Taiwan, including profit-seeking enterprise income tax, individual income tax, estate and gift tax, commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, business tax, and specifically selected goods and services tax. The Bureau's jurisdiction encompasses five administrative regions: Taichung City, Miaoli County, Changhua County, Nantou County, and Yunlin County, and its organizational structure comprises 6 branch offices and 13 collection offices.

2. Growth trend of the Bureau's tax revenue and comparison of tax revenues over the years:

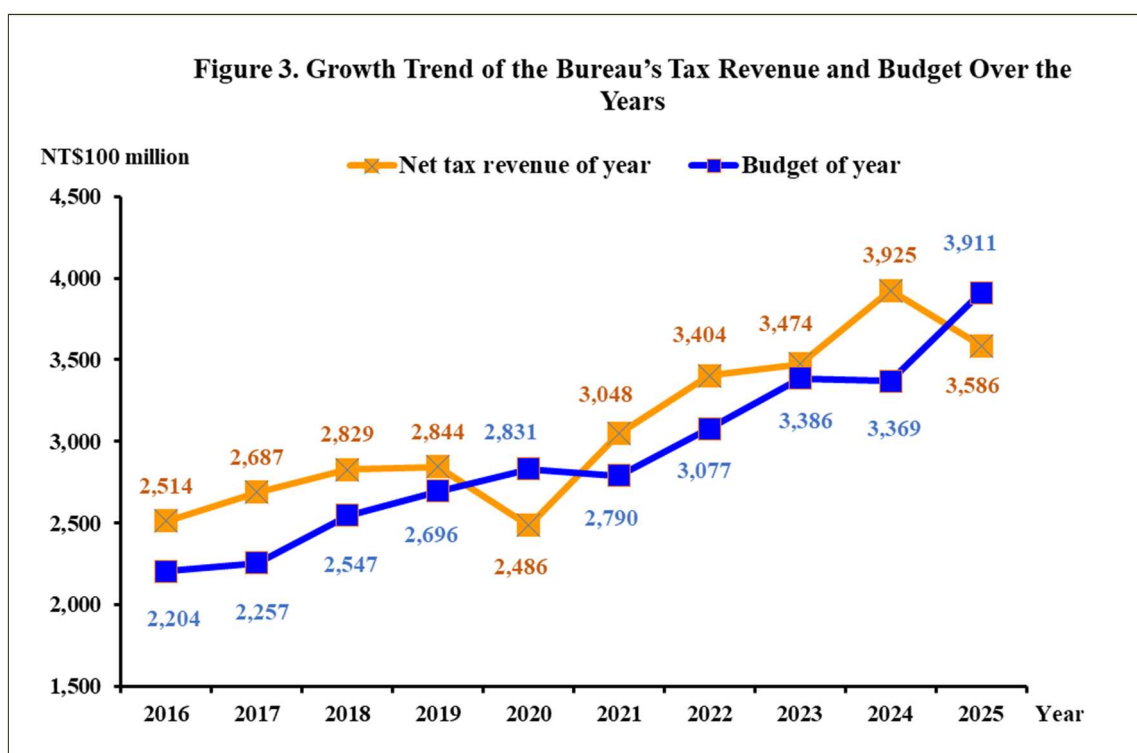
Comparing the tax revenues over the past decade (2016–2025), the Bureau's revenue budget for 2025 was NT\$391,104,510,000, with net amounts collected reaching NT\$358,574,760,000. This represents a significant growth of 77.47% in revenue budget and 42.64% in net amounts collected compared to 2016, which recorded a revenue budget of NT\$220,379,830,000 and net amounts collected of NT\$251,377,310,000. The upward growth trends are illustrated in Figures 1, 2, and 3.



Note: Excludes fines and other revenue, financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.



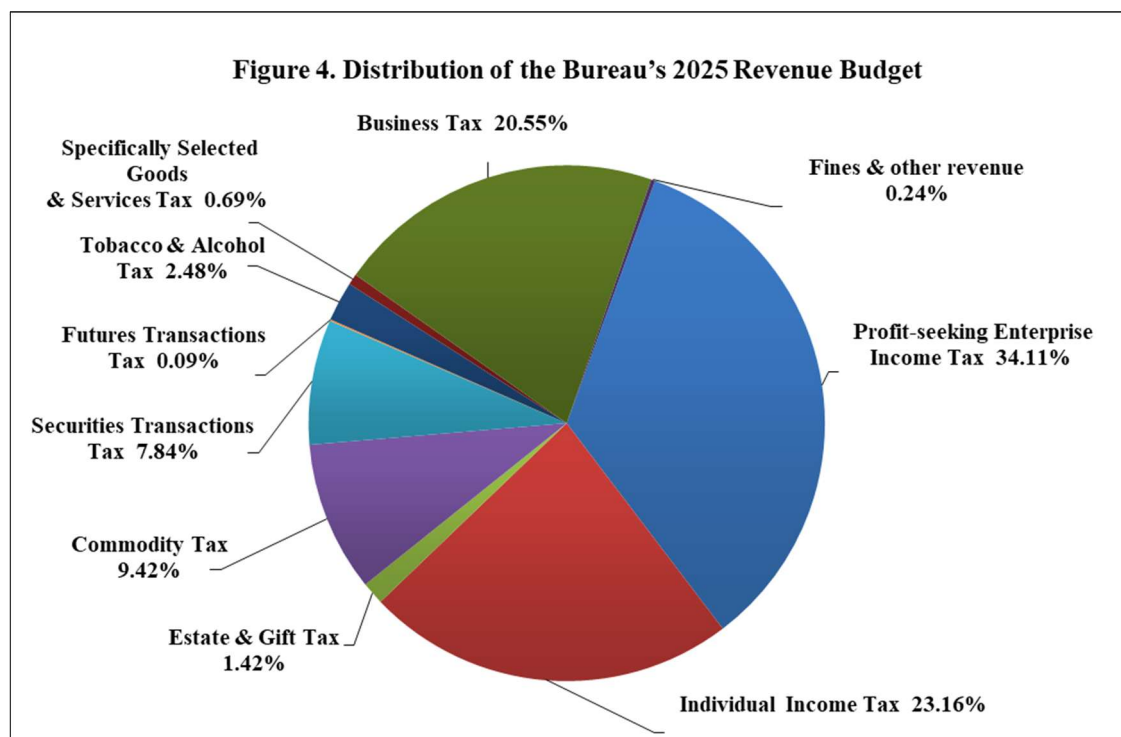
Note: Excludes fines and other revenue, financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.



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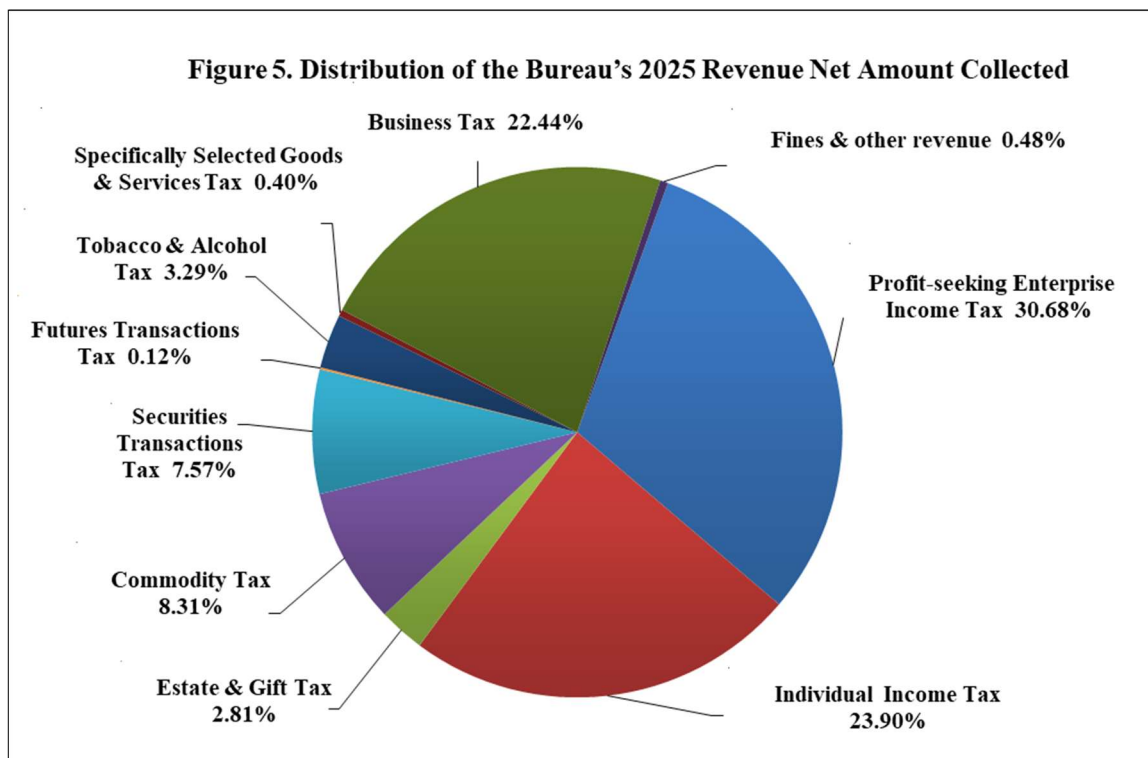
3. Analysis of the Bureau's 2025 revenue items:

(1) Budget: The Bureau's revenue budget for 2025 was NT\$392,031,980,000. In terms of composition, the budget of the income tax revenue from profit-seeking enterprises was NT\$133,697,900,000, accounting for the largest portion, or 34.11% of the total budget, and the individual income tax budget came second at NT\$90,801,610,000, accounting for 23.16% of the total budget. In descending order, the business tax budget was NT\$80,561,000,000, accounting for 20.55% of the total budget; the commodity tax budget was NT\$36,929,000,000, accounting for 9.42% of the total budget; the securities transaction tax budget was NT\$30,724,000,000, accounting for 7.84% of the total budget; the tobacco and alcohol tax budget was NT\$9,731,000,000, accounting for 2.48% of the total budget; the estate and gift tax budget was NT\$5,585,000,000, accounting for 1.42% of the total budget; the specifically selected goods and services tax budget was NT\$2,708,000,000, accounting for 0.69% of the total budget; the budget of fines and other revenue was NT\$927,470,000, accounting for 0.24% of the total budget; and the futures transaction tax budget was NT\$367,000,000, accounting for 0.09% of the total budget. Please refer to Figure 4.



Note: Excludes fines and other revenue, financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.

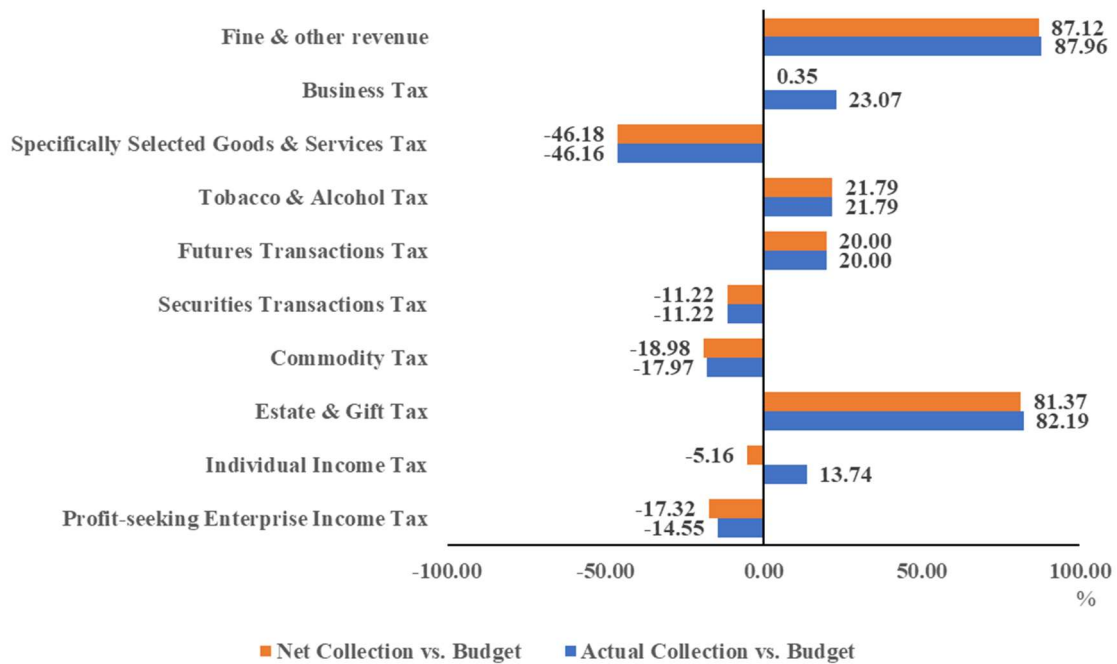
(2) Net amounts collected: The Bureau's net amount of revenue collected in 2025 totaled NT\$360,310,210,000, of which the income tax revenue from profit-seeking enterprises was NT\$110,540,700,000, accounting for 30.68% of the total; individual income tax revenue was NT\$86,117,230,000, accounting for 23.90% of the total; business tax revenue was NT\$80,840,860,000, accounting for 22.44% of the total; commodity tax revenue was NT\$29,920,890,000, accounting for 8.31 % of the total; securities transaction tax revenue was NT\$27,276,700,000, accounting for 7.57% of the total; tobacco and alcohol tax revenue was NT\$11,851,290,000, accounting for 3.29% of the total; estate and gift tax revenue was NT\$10,129,250,000, accounting for 2.81% of the total; fines and other revenue was NT\$1,735,450,000, accounting for 0.48% of the total; specifically selected goods and services tax revenue was NT\$1,457,460,000, accounting for 0.40% of the total; and futures transaction tax revenue was NT\$440,380,000, accounting for 0.12% of the total. Please refer to Figure 5.



Note: Excludes fines and other revenue, financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.

(3) Execution of 2025 Actual and Net Amounts Collected of Revenue: In 2025, the Bureau's actual amount collected of revenue totaled NT\$399,909,470,000, representing an increase of NT\$7,877,490,000 or 2.01% compared with the budgeted amount of NT\$392,031,980,000. Meanwhile, the net amount collected totaled NT\$360,310,210,000, which was a decrease of NT\$31,721,770,000 or 8.09% against the budget. Please refer to Figure 6.

Figure 6. Comparison of the Bureau's 2025 Budget, Actual Amount Collected and Net Amount Collected



Note: Excludes fines and other revenue, financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.

Comparison Between the Budget, Actual Revenue, Net Tax Revenue of This Year

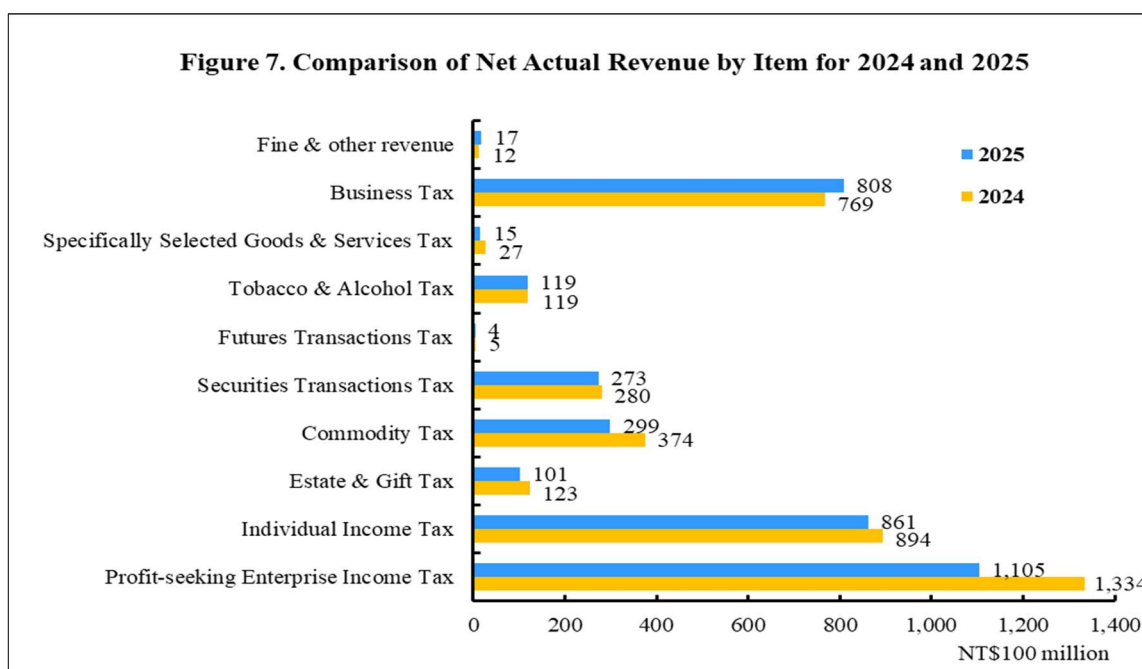
CY 2025 (2025.01-2025.12)

Unit : NT\$100 Million : %

Tax Item	Budget A	Actual Revenues B	Net Tax Revenues C	Actual Collection vs. Budget D=B-A	Actual Collection vs. Budget(%) =D/A*100	Net Collection vs. Budget E=C-A	Net Collection vs. Budget(%) =E/A*100
Total=1+2	3,920.32	3,999.09	3,603.10	78.77	2.01	-317.22	-8.09
1. Tax Revenues	3,911.05	3,981.66	3,585.75	70.62	1.81	-325.30	-8.32
(1) Income Tax	2,245.00	2,175.26	1,966.58	-69.73	-3.11	-278.42	-12.40
Profit-seeking Enterprise Income Tax	1,336.98	1,142.49	1,105.41	-194.49	-14.55	-231.57	-17.32
Individual Income Tax	908.02	1,032.77	861.17	124.75	13.74	-46.84	-5.16
(2) Estate & Gift Tax	55.85	101.75	101.29	45.90	82.19	45.44	81.37
(3) Commodity Tax	369.29	302.93	299.21	-66.36	-17.97	-70.08	-18.98
(4) Securities Transactions Tax	307.24	272.77	272.77	-34.47	-11.22	-34.47	-11.22
(5) Futures Transactions Tax	3.67	4.40	4.40	0.73	20.00	0.73	20.00
(6) Tobacco & Alcohol Tax	97.31	118.51	118.51	21.20	21.79	21.20	21.79
(7) Specifically Selected Goods & Services Tax	27.08	14.58	14.57	-12.50	-46.16	-12.51	-46.18
(8) Business Tax	805.61	991.45	808.41	185.84	23.07	2.80	0.35
2. Fines & Other Revenues	9.27	17.43	17.35	8.16	87.96	8.08	87.12
Financial Enterprises Business Tax	—	7.64	7.60	—	—	—	—
Health & Welfare Surcharge on Tobacco	—	43.19	43.19	—	—	—	—

Note: Excludes fines and other revenue, financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.

- (4) Comparison of 2025 and 2024 Net Amount Collected of Revenue: In 2025, the Bureau's net amount collected of revenue totaled NT\$360,310,210,000, representing a decrease of NT\$33,458,310,000 or a negative growth rate of 8.50% compared with NT\$393,768,520,000 in 2024. Please refer to Figure 7.



Note: Excludes fines and other revenue, financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.

Comparison Net Tax Revenue of this Year and the Previous Year

CY 2025 (2025.01-2025.12)

Unit : NT\$100 Million ; %

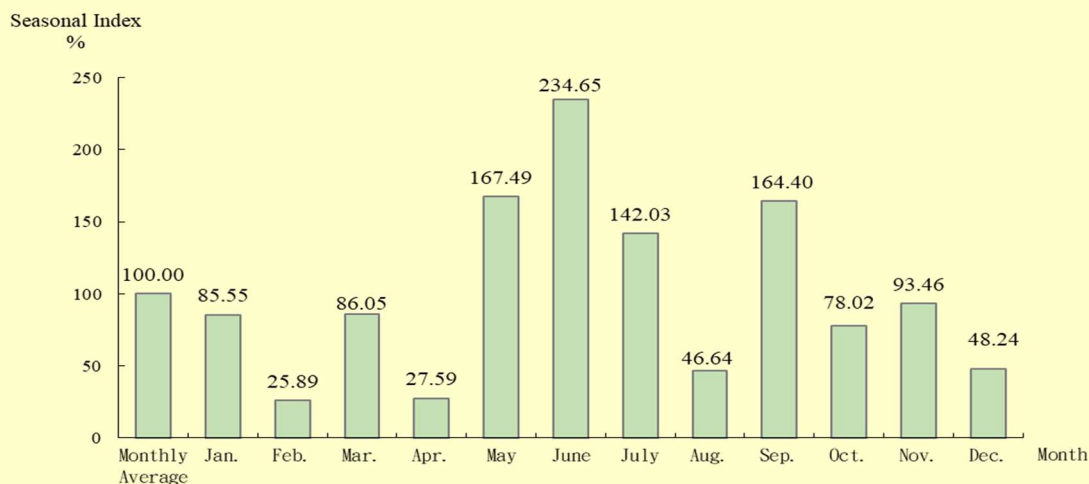
税 目 别	Net Tax Revenues			
	2025	2024	Change / Variance	Growth Rate %
	A	B	C=A-B	=C/B*100
Total=1+2	3,603.10	3,937.69	-334.58	-8.50
1. Tax Revenues	3,585.75	3,925.37	-339.62	-8.65
(1) Income Tax	1,966.58	2,228.03	-261.45	-11.73
Profit-seeking Enterprise Income Tax	1,105.41	1,333.73	-228.32	-17.12
Individual Income Tax	861.17	894.31	-33.14	-3.71
(2) Estate & Gift Tax	101.29	122.97	-21.68	-17.63
(3) Commodity Tax	299.21	374.40	-75.19	-20.08
(4) Securities Transactions Tax	272.77	280.17	-7.40	-2.64
(5) Futures Transactions Tax	4.40	5.02	-0.61	-12.25
(6) Tobacco & Alcohol Tax	118.51	119.04	-0.52	-0.44
(7) Specifically Selected Goods & Services Tax	14.57	27.17	-12.60	-46.36
(8) Business Tax	808.41	768.58	39.83	5.18
2. Fines & Other Revenues	17.35	12.32	5.04	40.89
Financial Enterprises Business Tax	7.60	42.45	-34.85	-82.10
Health & Welfare Surcharge on Tobacco	43.19	40.62	2.57	6.33

Note: The amounts in the totals and tax revenues exclude the financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.

4. Analysis of seasonal changes in various national tax revenues:

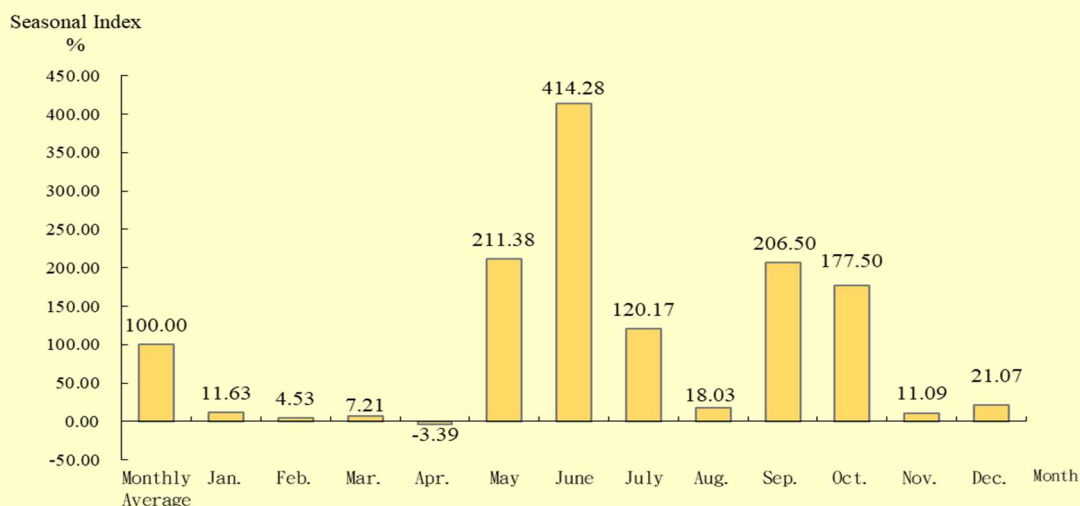
- (1) Overall Index: During the 10-year period from 2016 to 2025, the monthly average of national tax revenues peaked in June at NT\$60,222,000,000 and hit its lowest point in February at NT\$6,644,000,000. Setting the overall annual monthly average of NT\$25,665,000,000 as a base index of 100, the index was highest in June at 234.65, followed by May at 167.49, September at 164.40, and July at 142.03. The remaining months all fell below 100, bottoming out in February at 25.89. Please refer to Figure 8.

Figure 8.Total Seasonal Index of Nation Tax Revenue Over the Past 10 Years

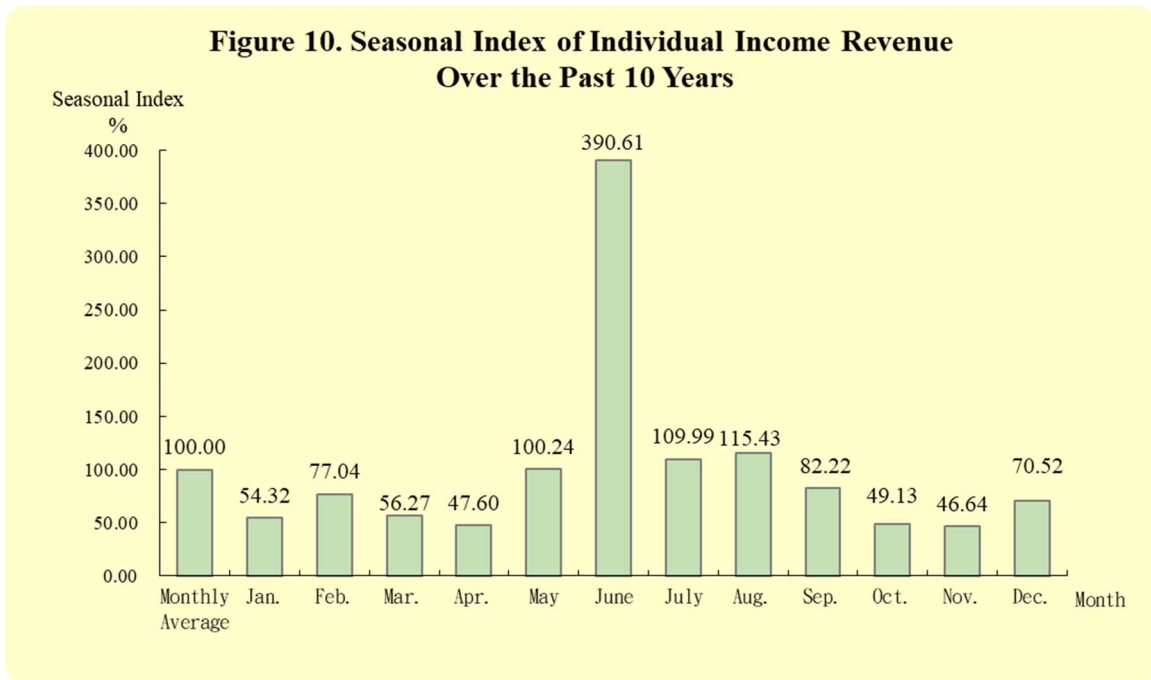


- (2) Profit-seeking enterprise income tax: The annual income tax return and payment due date is in May, and the provisional income tax return and payment due date is in September. However, any deadlines falling on weekends or holidays can easily cause substantial tax payments to be deferred to the following month, resulting in significant seasonal fluctuations in tax revenue. Over the past 10 years, the seasonal index was highest in June at 414.28, and lowest in April at -3.39. Please refer to Figure 9.

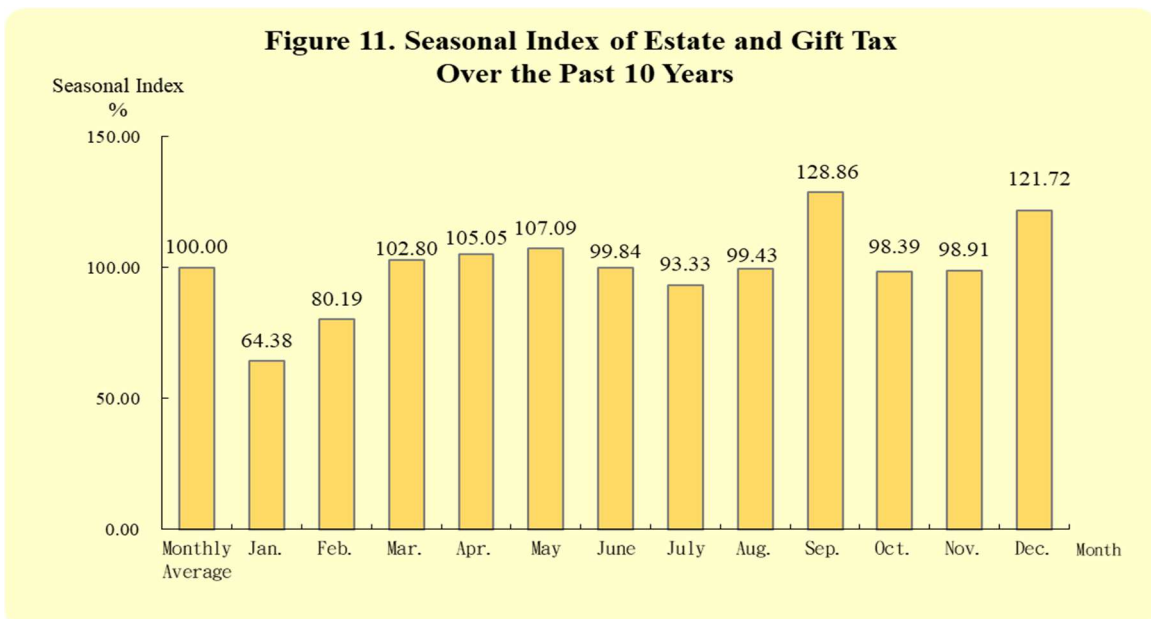
Figure 9.Seasonal Index of Profit-Seeking Enterprise Income Tax Revenue Over the Past 10 Years



- (3) Individual income tax: The annual income tax return and payment due date is in May. However, when the deadline falls on a weekend or legal holiday, or when taxpayers opt for credit card payments, substantial tax payments may be deferred to the following month. Consequently, the seasonal index was highest in June at 390.61, and lowest in November at 46.64 due to large-scale tax refund processing. Please refer to Figure 10.

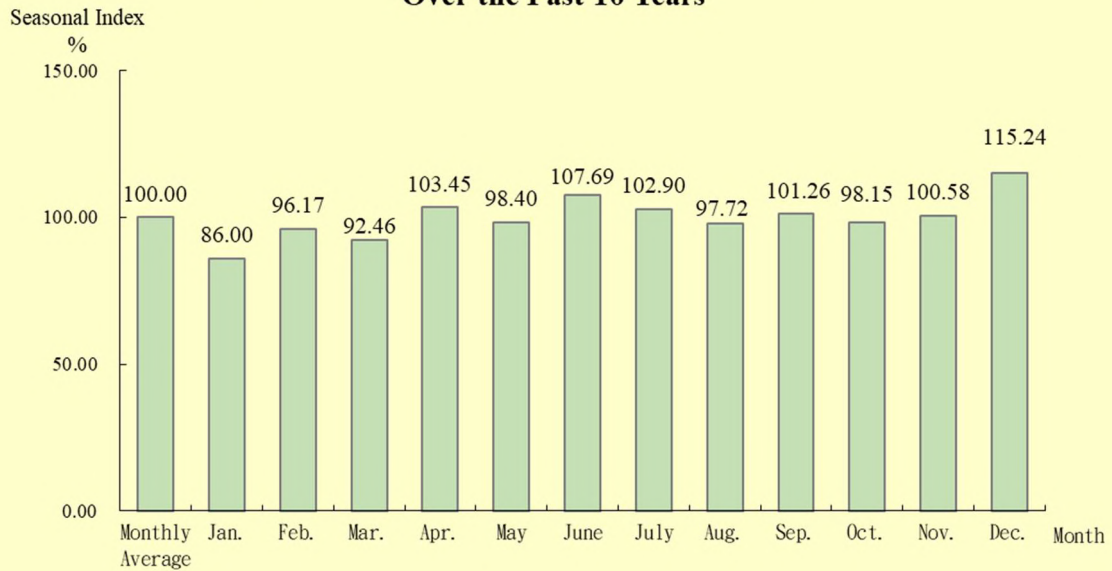


- (4) Estate and gift tax: The seasonal indices fluctuated between 64 and 129, with the index being highest in September at 128.86, and lowest in January at 64.38. Please refer to Figure 11.



- (5) Commodity tax: The seasonal variations were minimal, with the indices falling between 86 and 116. The index was highest in December at 115.24, and lowest in January at 86.00. Please refer to Figure 12.

**Figure 12. Seasonal Index of Commodity Tax
Over the Past 10 Years**

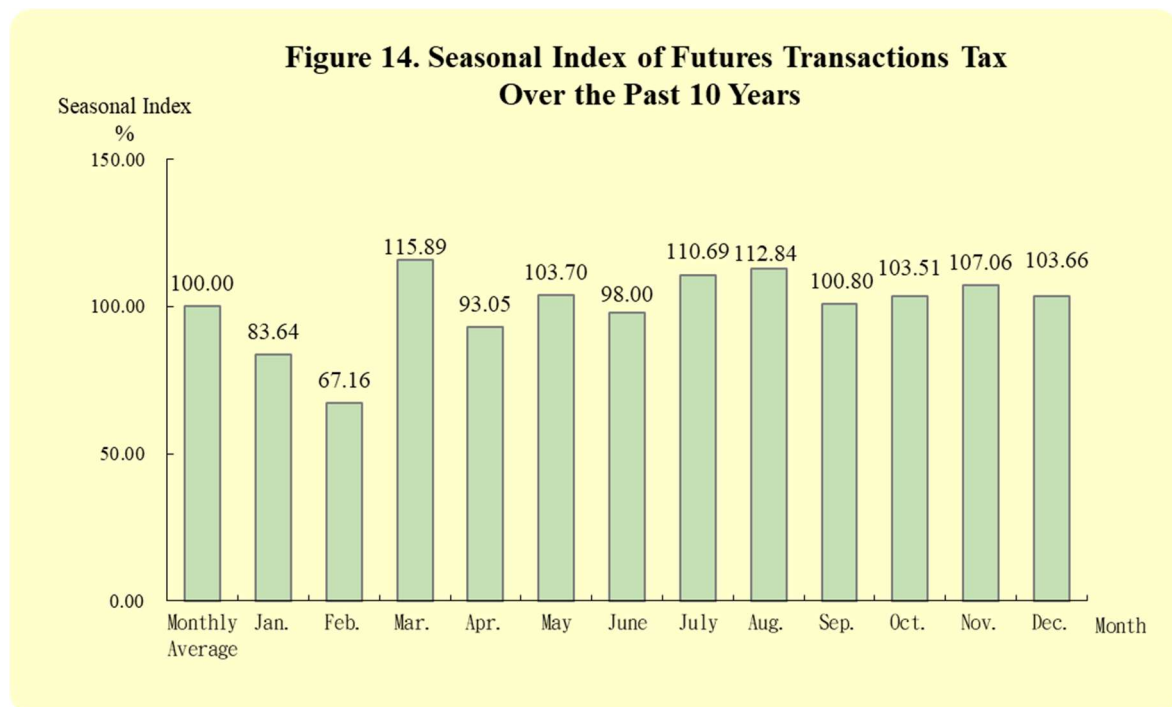


- (6) Securities transaction tax: The indices fell between 67 and 126, with the index being highest in July at 126.00, and lowest in February at 67.01. Please refer to Figure 13.

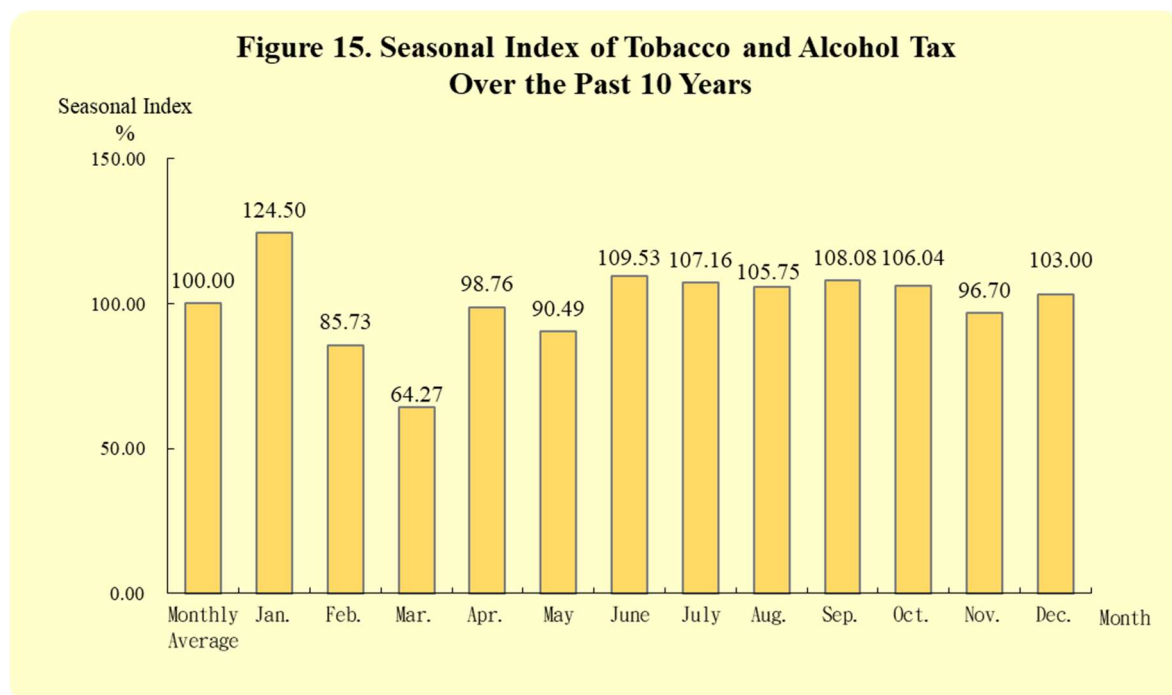
**Figure 13. Seasonal Index of Securities Transaction Tax
Over the Past 10 Years**



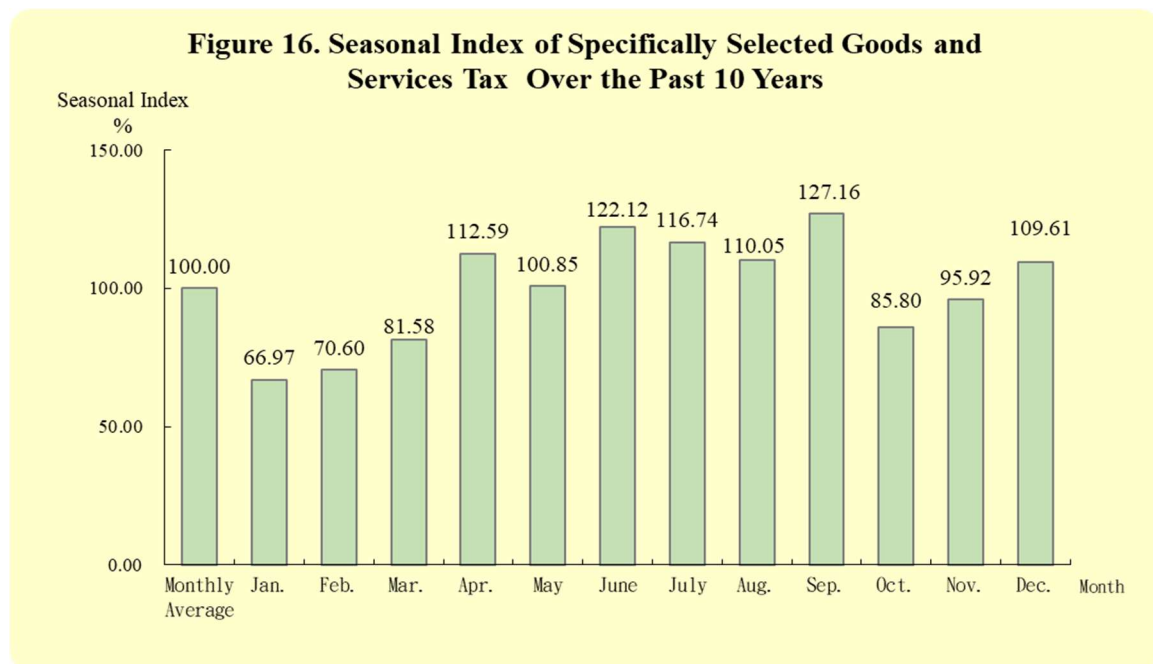
- (7) Futures transaction tax: The indices ranged between 67 and 116, with the index being highest in March at 115.89, and lowest in February at 67.16. Please refer to Figure 14.



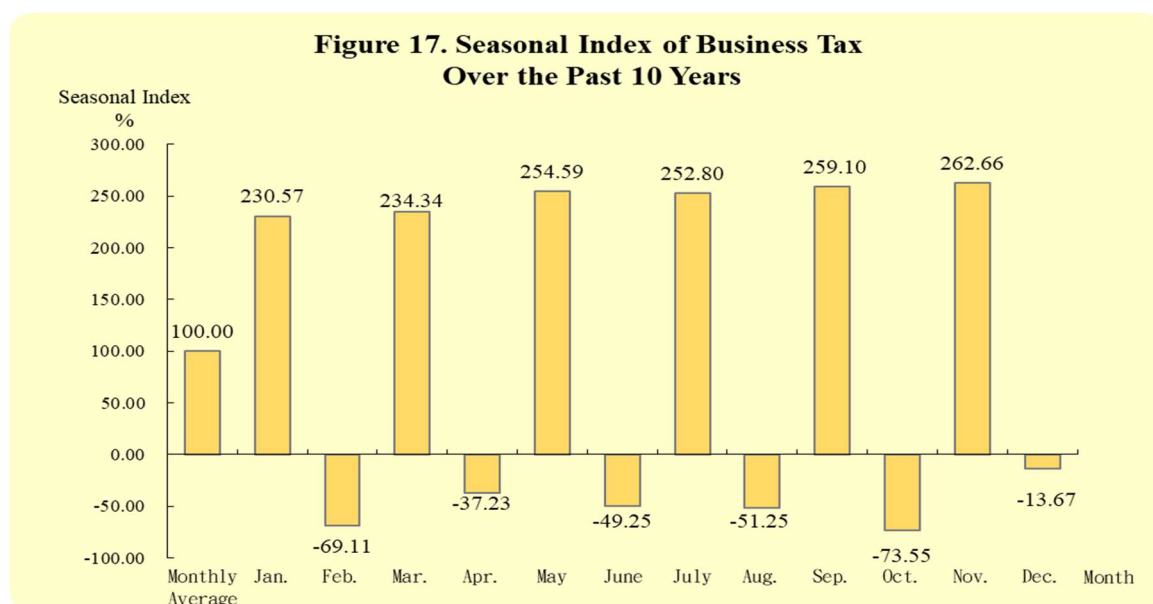
- (8) Tobacco and alcohol tax: The seasonal indices fluctuated between 64 and 125, with the index being highest in January at 124.50, and lowest in March at 64.27. Please refer to Figure 15.



- (9) Specifically selected goods and services tax: The indices fell between 66 and 128, with the index being highest in September at 127.16, and lowest in January at 66.97. Please refer to Figure 16.



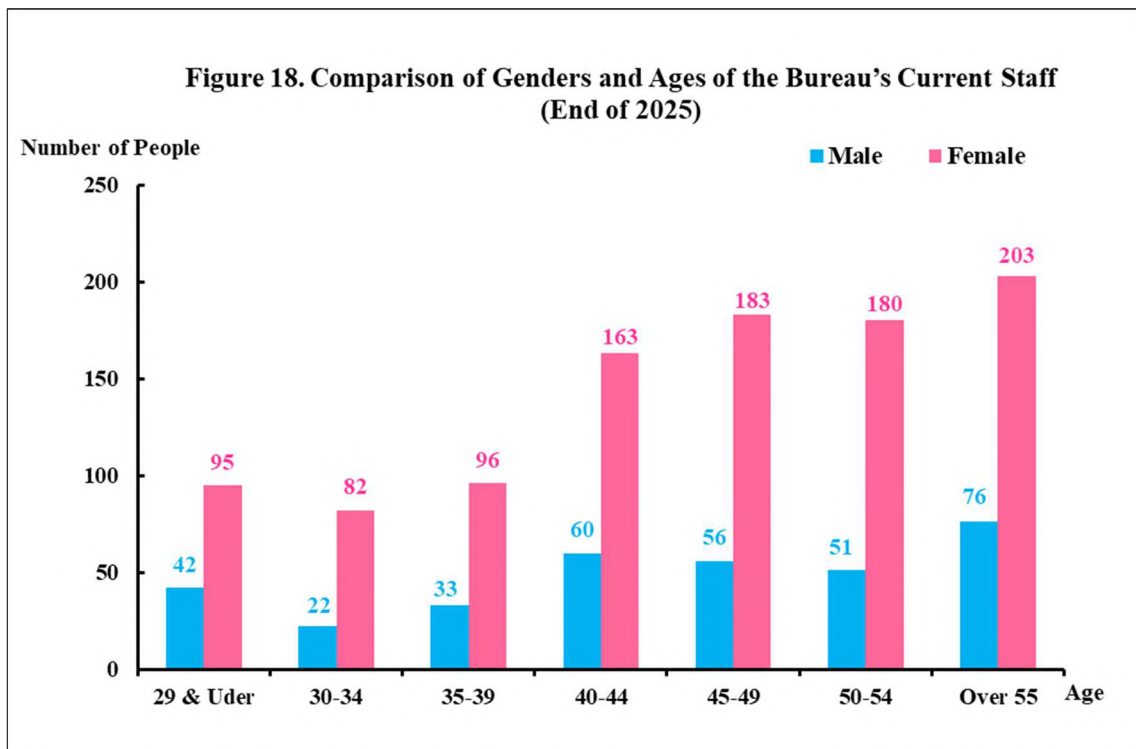
- (10) Business tax: According to regulations, except for those who received approval for monthly declarations, business entities shall report their sales amount and business tax payable or overpaid from the preceding period once every two months, before the 15th day starting in January. In addition, refunds are handled in the following month according to the operational schedule. For the above reasons, the seasonal index of business tax fluctuated bimonthly. The indices were positive in odd months, being highest in November at 262.66 and lowest in January at 230.57. The indices were negative in even months, being highest in December at -13.67 (closest to zero) and lowest in October at -73.55. Please refer to Figure 17.



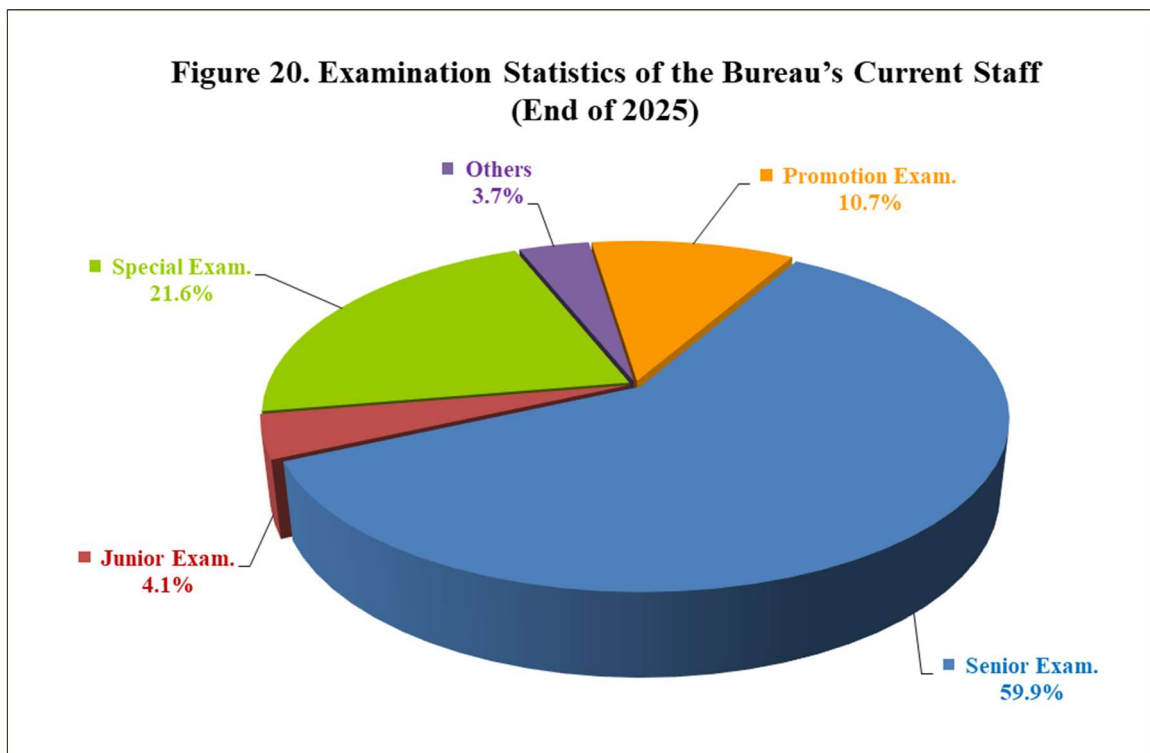
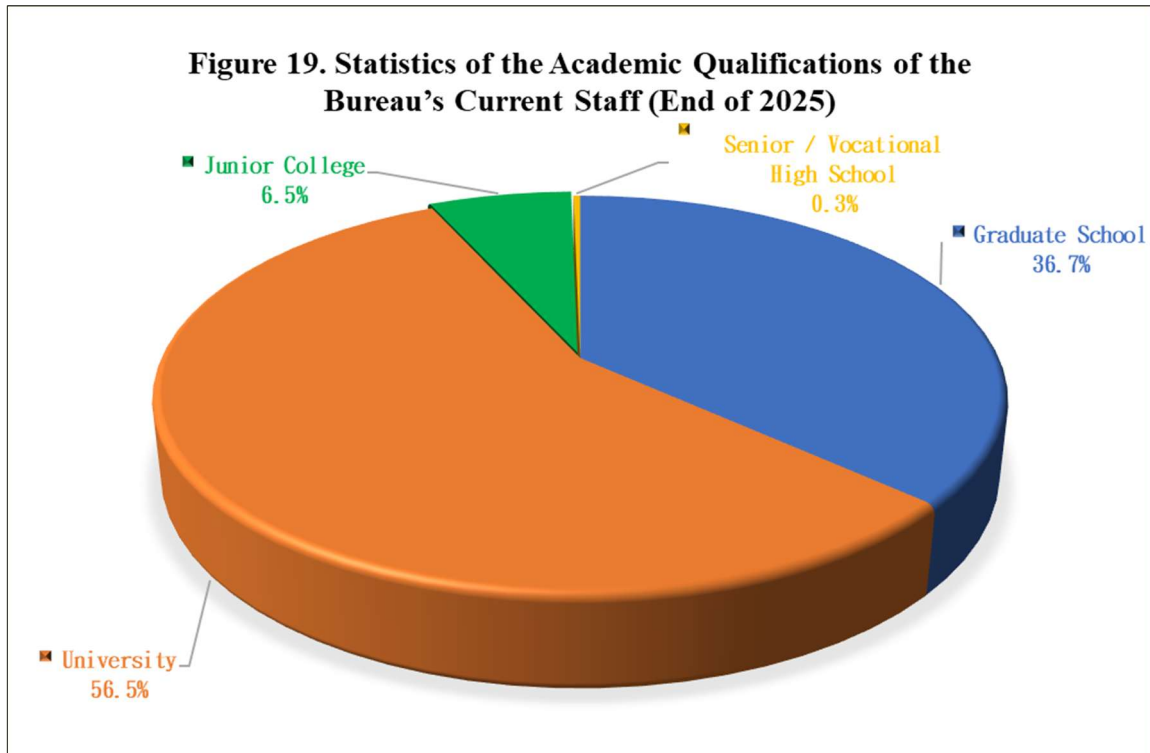
5. Staff Number and Quality:

- (1) At the end of December 2025, the actual number of staff members in the Bureau, its branch offices, and collection offices totaled 1,342 (excluding technicians, drivers, workers, and contract employees). Those aged between 40 and under 65 constituted the core workforce, accounting for 72.43%. Female employees outnumbered male employees, with the number of females being 2.95 times that of their male counterparts. Please refer to Figure 18.

Statistics by Gender and Age of the Bureau's Current Staff					
Age Range	Male (1)	Female (2)	Ratio of Female to Male (2) / (1)	Total	%
29 & Under	42	95	2.26	137	10.21
30-34	22	82	3.73	104	7.75
35-39	33	96	2.91	129	9.61
40-44	60	163	2.72	223	16.62
45-49	56	183	3.27	239	17.81
50-54	51	180	3.53	231	17.21
Over 55	76	203	2.67	279	20.79
Total	340	1,002	2.95	1,342	100.00



(2) The Bureau's staff possesses excellent qualifications and professional expertise. In terms of educational attainment, those with a bachelor's degree or higher accounted for 93.2%. In terms of civil service examinations passed, the Senior Examination constituted the majority at 59.9%, followed by Special Examinations at 21.6%, Promotion Examinations at 10.7%, the Junior Examination at 4.1%, and other at 3.7%. Please refer to Figures 19 and 20.



貳、統計表

II . Statistical Tables

表1. 歷年各項國稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總計 Grand Total	所 得 稅 Income Tax			遺 產 及 贈 與 稅 Estate and Gift Tax		
		小計	營利事業 所 得 稅	綜 合 所 得 稅	小計	遺產稅	贈與稅
		Sub Total	Profit-seeking Enterprise Income Tax	Individual Income Tax	Sub Total	Estate Tax	Gift Tax
105年							
預 算 數	220,379,830	107,703,216	64,974,216	42,729,000	3,550,000	2,070,000	1,480,000
實 徵 數	271,677,276	143,272,865	81,359,203	61,913,662	6,022,466	2,708,326	3,314,140
實 徵 淨 額	251,377,314	131,933,215	80,259,778	51,673,437	5,986,750	2,684,771	3,301,979
實徵預算達成率	123.28	133.03	125.22	144.90	169.65	130.84	223.93
實 徵 數 年 增 率	10.11	17.40	29.24	4.79	28.76	24.12	32.83
淨額預算達成率	114.07	122.50	123.53	120.93	168.64	129.70	223.11
實徵淨額年增率	17.74	30.56	31.12	29.70	28.95	24.50	32.80
106年							
預 算 數	225,680,443	107,871,077	62,605,443	45,265,634	3,490,000	2,096,000	1,394,000
實 徵 數	291,398,566	155,691,796	90,375,557	65,316,239	7,403,376	2,993,475	4,409,901
實 徵 淨 額	268,744,330	142,868,119	89,036,283	53,831,836	7,305,223	2,960,934	4,344,289
實徵預算達成率	129.12	144.33	144.36	144.30	212.13	142.82	316.35
實 徵 數 年 增 率	7.26	8.67	11.08	5.50	22.93	10.53	33.06
淨額預算達成率	119.08	132.44	142.22	118.92	209.32	141.27	311.64
實徵淨額年增率	6.91	8.29	10.94	4.18	22.02	10.29	31.57
107年							
預 算 數	254,736,795	134,000,139	84,071,472	49,928,667	4,275,000	2,567,000	1,708,000
實 徵 數	304,868,422	166,215,211	95,387,661	70,827,550	5,396,472	3,600,268	1,796,204
實 徵 淨 額	282,930,614	154,711,903	94,262,675	60,449,228	5,375,380	3,590,267	1,785,113
實徵預算達成率	119.68	124.04	113.46	141.86	126.23	140.25	105.16
實 徵 數 年 增 率	4.62	6.76	5.55	8.44	-27.11	20.27	-59.27
淨額預算達成率	111.07	115.46	112.12	121.07	125.74	139.86	104.51
實徵淨額年增率	5.28	8.29	5.87	12.29	-26.42	21.25	-58.91
108年							
預 算 數	269,552,366	142,418,008	96,550,452	45,867,556	4,275,000	2,567,000	1,708,000
實 徵 數	309,548,649	174,231,737	108,269,590	65,962,147	5,911,470	3,641,367	2,270,103
實 徵 淨 額	284,447,261	160,635,124	107,109,315	53,525,810	5,878,237	3,619,690	2,258,547
實徵預算達成率	114.84	122.34	112.14	143.81	138.28	141.85	132.91
實 徵 數 年 增 率	1.54	4.82	13.50	-6.87	9.54	1.14	26.38
淨額預算達成率	105.53	112.79	110.94	116.70	137.50	141.01	132.23
實徵淨額年增率	0.54	3.83	13.63	-11.45	9.35	0.82	26.52
109年							
預 算 數	283,085,117	159,235,504	106,581,239	52,654,265	4,599,000	2,760,000	1,839,000
實 徵 數	273,937,782	131,910,559	63,477,810	68,432,749	6,616,879	3,808,033	2,808,846
實 徵 淨 額	248,577,436	117,798,792	62,617,746	55,181,046	6,596,997	3,801,091	2,795,905
實徵預算達成率	96.77	82.84	59.56	129.97	143.88	137.97	152.74
實 徵 數 年 增 率	-11.50	-24.29	-41.37	3.75	11.93	4.58	23.73
淨額預算達成率	87.81	73.98	58.75	104.80	143.44	137.72	152.03
實徵淨額年增率	-12.61	-26.67	-41.54	3.09	12.23	5.01	23.79

資料來源：本局主計室。

說明：本表營業稅不含金融業營業稅撥入金融業特別準備金部分。

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

Unit : NT\$1,000 ; %

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	CY
Commodity Tax	Securities Transactions Tax	Futures Transactions Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax	
CY2016						
41,283,000	9,845,000	96,000	12,704,000	746,000	44,452,614	Budget
42,699,878	7,248,948	119,415	12,845,485	1,579,496	57,888,723	Actual Revenues
42,670,430	7,248,837	119,415	12,845,459	1,566,477	49,006,731	Net Tax Revenues
103.43	73.63	124.39	101.11	211.73	130.23	% of Actual Revenues to Budget
-2.80	-12.73	-0.52	3.90	-24.77	8.82	Actual Revenues Annual Growth Rate
103.36	73.63	124.39	101.11	209.98	110.24	% of Net Tax Revenues to Budget
-2.75	-12.73	-0.52	3.90	-23.26	19.20	Net Tax Revenues Annual Growth Rate
CY2017						
44,117,000	10,492,000	132,000	12,824,000	756,000	45,998,366	Budget
42,202,424	9,920,601	140,052	13,745,438	1,157,513	61,137,365	Actual Revenues
42,103,458	9,920,578	140,052	13,732,092	1,113,032	51,561,776	Net Tax Revenues
95.66	94.55	106.10	107.19	153.11	132.91	% of Actual Revenues to Budget
-1.17	36.86	17.28	7.01	-26.72	5.61	Actual Revenues Annual Growth Rate
95.44	94.55	106.10	107.08	147.23	112.09	% of Net Tax Revenues to Budget
-1.33	36.86	17.28	6.90	-28.95	5.21	Net Tax Revenues Annual Growth Rate
CY2018						
39,766,667	10,432,000	131,000	12,876,250	826,000	52,429,739	Budget
39,037,690	10,471,197	201,415	16,847,784	1,158,016	65,540,636	Actual Revenues
38,975,811	10,471,136	201,415	16,847,658	1,142,772	55,204,539	Net Tax Revenues
98.17	100.38	153.75	130.84	140.20	125.01	% of Actual Revenues to Budget
-7.50	5.55	43.81	22.57	0.04	7.20	Actual Revenues Annual Growth Rate
98.01	100.38	153.75	130.84	138.35	105.29	% of Net Tax Revenues to Budget
-7.43	5.55	43.81	22.69	2.67	7.06	Net Tax Revenues Annual Growth Rate
CY2019						
42,447,778	11,843,000	200,000	11,758,750	1,118,000	55,491,830	Budget
38,561,157	9,861,930	175,038	15,008,037	1,086,442	64,712,837	Actual Revenues
38,205,731	9,861,807	175,038	15,008,037	1,084,136	53,599,149	Net Tax Revenues
90.84	83.27	87.52	127.63	97.18	116.62	% of Actual Revenues to Budget
-1.22	-5.82	-13.10	-10.92	-6.18	-1.26	Actual Revenues Annual Growth Rate
90.01	83.27	87.52	127.63	96.97	96.59	% of Net Tax Revenues to Budget
-1.98	-5.82	-13.10	-10.92	-5.13	-2.91	Net Tax Revenues Annual Growth Rate
CY2020						
40,303,333	11,233,000	169,000	11,213,750	1,008,000	55,323,530	Budget
38,622,157	17,395,656	287,661	15,274,256	961,773	62,868,841	Actual Revenues
37,643,691	17,395,393	287,661	15,264,938	959,973	52,629,991	Net Tax Revenues
95.83	154.86	170.21	136.21	95.41	113.64	% of Actual Revenues to Budget
0.16	76.39	64.34	1.77	-11.48	-2.85	Actual Revenues Annual Growth Rate
93.40	154.86	170.21	136.13	95.24	95.13	% of Net Tax Revenues to Budget
-1.47	76.39	64.34	1.71	-11.45	-1.81	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

Explanation: Business tax in this table excludes financial enterprises business tax (the part allocated to the Financial Special Reserves).

表1. 歷年各項國稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總計 Grand Total	所 得 稅 Income Tax			遺 產 及 贈 與 稅 Estate and Gift Tax		
		小計	營利事業 所 得 稅	綜 合 所得稅	小計	遺產稅	贈與稅
		Sub Total	Profit-seeking Enterprise Income Tax	Individual Income Tax	Sub Total	Estate Tax	Gift Tax
110年							
預 算 數	279,003,645	157,632,637	103,027,818	54,604,819	4,621,000	2,760,000	1,861,000
實 徵 數	330,033,273	152,466,697	83,372,607	69,094,089	10,202,527	7,116,561	3,085,966
實 徵 淨 額	304,836,665	137,444,594	81,383,864	56,060,731	10,082,720	7,002,311	3,080,409
實徵預算達成率	118.29	96.72	80.92	126.53	220.79	257.85	165.82
實 徵 數 年 增 率	20.48	15.58	31.34	0.97	54.19	86.88	9.87
淨額預算達成率	109.26	87.19	78.99	102.67	218.19	253.71	165.52
實徵淨額年增率	22.63	16.68	29.97	1.59	52.84	84.22	10.18
111年							
預 算 數	307,747,476	172,902,009	113,807,347	59,094,662	4,621,000	2,760,000	1,861,000
實 徵 數	369,337,467	203,425,717	121,111,534	82,314,183	9,868,074	5,425,368	4,442,706
實 徵 淨 額	340,387,377	187,167,551	119,271,514	67,896,036	9,833,527	5,393,190	4,440,336
實徵預算達成率	120.01	117.65	106.42	139.29	213.55	196.57	238.73
實 徵 數 年 增 率	11.91	33.42	45.27	19.13	-3.28	-23.76	43.96
淨額預算達成率	110.61	108.25	104.80	114.89	212.80	195.41	238.60
實徵淨額年增率	11.66	36.18	46.55	21.11	-2.47	-22.98	44.15
112年							
預 算 數	338,580,969	206,803,503	143,904,363	62,899,140	4,656,000	2,795,000	1,861,000
實 徵 數	376,520,480	214,215,739	119,439,471	94,776,268	9,974,828	6,037,414	3,937,414
實 徵 淨 額	347,354,411	196,833,974	117,594,778	79,239,196	9,951,614	6,017,893	3,933,721
實徵預算達成率	111.21	103.58	83.00	150.68	214.24	216.01	211.58
實 徵 數 年 增 率	1.94	5.30	-1.38	15.14	1.08	11.28	-11.37
淨額預算達成率	102.59	95.18	81.72	125.98	213.74	215.31	211.38
實徵淨額年增率	2.05	5.16	-1.41	16.71	1.20	11.58	-11.41
113年							
預 算 數	336,929,427	185,805,007	115,900,480	69,904,527	5,172,000	3,464,000	1,708,000
實 徵 數	425,136,889	241,229,462	135,607,570	105,621,892	12,393,746	6,600,776	5,792,970
實 徵 淨 額	392,536,720	222,803,375	133,372,504	89,430,871	12,296,759	6,531,975	5,764,785
實徵預算達成率	126.18	129.83	117.00	151.09	239.63	190.55	339.17
實 徵 數 年 增 率	12.91	12.61	13.54	11.44	24.25	9.33	47.13
淨額預算達成率	116.50	119.91	115.08	127.93	237.76	188.57	337.52
實徵淨額年增率	13.01	13.19	13.42	12.86	23.57	8.54	46.55
114年							
預 算 數	391,104,512	224,499,512	133,697,902	90,801,610	5,585,000	3,352,000	2,233,000
實 徵 數	398,166,214	217,526,442	114,249,386	103,277,055	10,175,346	5,947,172	4,228,173
實 徵 淨 額	358,574,761	196,657,932	110,540,703	86,117,229	10,129,249	5,904,682	4,224,568
實徵預算達成率	101.81	96.89	85.45	113.74	182.19	177.42	189.35
實 徵 數 年 增 率	-6.34	-9.83	-15.75	-2.22	-17.90	-9.90	-27.01
淨額預算達成率	91.68	87.60	82.68	94.84	181.37	176.15	189.19
實徵淨額年增率	-8.65	-11.73	-17.12	-3.71	-17.63	-9.60	-26.72

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

Unit : NT\$1,000 ; %

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	CY
Commodity Tax	Securities Transactions Tax	Futures Transactions Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax	
CY2021						
39,998,889	12,279,000	177,000	10,846,250	1,109,000	52,339,869	Budget
39,215,978	34,625,752	425,526	14,630,510	1,523,553	76,942,729	Actual Revenues
38,787,502	34,625,316	425,526	14,606,055	1,523,553	67,341,397	Net Tax Revenues
98.04	281.99	240.41	134.89	137.38	147.01	% of Actual Revenues to Budget
1.54	99.05	47.93	-4.21	58.41	22.39	Actual Revenues Annual Growth Rate
96.97	281.99	240.41	134.66	137.38	128.66	% of Net Tax Revenues to Budget
3.04	99.05	47.93	-4.32	58.71	27.95	Net Tax Revenues Annual Growth Rate
CY2022						
40,382,222	19,452,011	283,000	10,488,750	1,076,000	58,542,484	Budget
35,329,673	18,771,729	411,869	14,689,606	1,611,142	85,229,657	Actual Revenues
34,821,912	18,771,713	411,869	14,689,606	1,610,816	73,080,383	Net Tax Revenues
87.49	96.50	145.54	140.05	149.73	145.59	% of Actual Revenues to Budget
-9.91	-45.79	-3.21	0.40	5.75	10.77	Actual Revenues Annual Growth Rate
86.23	96.50	145.54	140.05	149.70	124.83	% of Net Tax Revenues to Budget
-10.22	-45.79	-3.21	0.57	5.73	8.52	Net Tax Revenues Annual Growth Rate
CY2023						
34,030,000	18,557,000	286,000	10,141,250	1,068,000	63,039,216	Budget
33,882,154	20,549,651	323,502	14,162,796	2,536,441	80,875,369	Actual Revenues
33,471,098	20,549,607	323,502	14,162,796	2,536,441	69,525,379	Net Tax Revenues
99.57	110.74	113.11	139.66	237.49	128.29	% of Actual Revenues to Budget
-4.10	9.47	-21.46	-3.59	57.43	-5.11	Actual Revenues Annual Growth Rate
98.36	110.74	113.11	139.66	237.49	110.29	% of Net Tax Revenues to Budget
-3.88	9.47	-21.46	-3.59	57.46	-4.86	Net Tax Revenues Annual Growth Rate
CY2024						
36,196,667	24,553,000	312,000	9,591,250	1,208,000	74,091,503	Budget
37,604,797	28,017,014	501,882	11,904,280	2,717,024	90,768,684	Actual Revenues
37,439,631	28,016,865	501,882	11,903,562	2,717,024	76,857,622	Net Tax Revenues
103.89	114.11	160.86	124.12	224.92	122.51	% of Actual Revenues to Budget
10.99	36.34	55.14	-15.95	7.12	12.23	Actual Revenues Annual Growth Rate
103.43	114.11	160.86	124.11	224.92	103.73	% of Net Tax Revenues to Budget
11.86	36.34	55.14	-15.95	7.12	10.55	Net Tax Revenues Annual Growth Rate
CY2025						
36,929,000	30,724,000	367,000	9,731,000	2,708,000	80,561,000	Budget
30,292,624	27,276,699	440,382	11,851,292	1,458,060	99,145,369	Actual Revenues
29,920,884	27,276,699	440,382	11,851,292	1,457,460	80,840,862	Net Tax Revenues
82.03	88.78	120.00	121.79	53.84	123.07	% of Actual Revenues to Budget
-19.44	-2.64	-12.25	-0.45	-46.34	9.23	Actual Revenues Annual Growth Rate
81.02	88.78	120.00	121.79	53.82	100.35	% of Net Tax Revenues to Budget
-20.08	-2.64	-12.25	-0.44	-46.36	5.18	Net Tax Revenues Annual Growth Rate

表2. 歷年各縣市實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	220,379,830	116,336,849	26,220,108
實 徵 數	271,677,276	138,271,384	27,394,221
實 徵 淨 額	251,377,314	126,853,185	25,535,985
實徵預算達成率	123.28	118.85	104.48
實 徵 數 年 增 率	10.11	4.78	0.46
淨額預算達成率	114.07	109.04	97.39
實徵淨額年增率	17.74	12.76	2.73
106年			
預 算 數	225,680,443	116,917,684	23,892,868
實 徵 數	291,398,566	144,929,429	27,810,206
實 徵 淨 額	268,744,330	133,843,620	25,775,412
實徵預算達成率	129.12	123.96	116.40
實 徵 數 年 增 率	7.26	4.82	1.52
淨額預算達成率	119.08	114.48	107.88
實徵淨額年增率	6.91	5.51	0.94
107年			
預 算 數	254,736,795	131,910,652	25,249,089
實 徵 數	304,868,422	151,959,584	29,024,921
實 徵 淨 額	282,930,614	140,324,937	27,229,074
實徵預算達成率	119.68	115.20	114.95
實 徵 數 年 增 率	4.62	4.85	4.37
淨額預算達成率	111.07	106.38	107.84
實徵淨額年增率	5.28	4.84	5.64
108年			
預 算 數	269,552,366	132,717,534	24,305,225
實 徵 數	309,548,649	162,824,383	30,748,721
實 徵 淨 額	284,447,261	149,843,354	28,646,638
實徵預算達成率	114.84	122.68	126.51
實 徵 數 年 增 率	1.54	7.15	5.94
淨額預算達成率	105.53	112.90	117.86
實徵淨額年增率	0.54	6.78	5.21
109年			
預 算 數	283,085,117	139,353,776	26,621,455
實 徵 數	273,937,782	155,427,331	24,737,195
實 徵 淨 額	248,577,436	142,114,001	22,223,871
實徵預算達成率	96.77	111.53	92.92
實 徵 數 年 增 率	-11.50	-4.54	-19.55
淨額預算達成率	87.81	101.98	83.48
實徵淨額年增率	-12.61	-5.16	-22.42

資料來源：本局主計室。

**Table 2. Comparison Between National Tax Actually Levied and Budget
of Every County and City in Previous Years**

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
27,696,355	4,667,130	45,459,388	Budget
41,329,654	6,943,732	57,738,285	Actual Revenues
37,582,917	6,046,053	55,359,174	Net Tax Revenues
149.22	148.78	127.01	% of Actual Revenues to Budget
21.22	6.89	23.11	Actual Revenues Annual Growth Rate
135.70	129.55	121.78	% of Net Tax Revenues to Budget
32.04	18.06	30.03	Net Tax Revenues Annual Growth Rate
			CY2017
			Budget
31,228,427	5,365,973	48,275,491	Actual Revenues
42,641,779	7,304,458	68,712,694	Net Tax Revenues
38,428,785	6,325,913	64,370,600	% of Actual Revenues to Budget
136.55	136.13	142.33	Actual Revenues Annual Growth Rate
3.17	5.19	19.01	% of Net Tax Revenues to Budget
123.06	117.89	133.34	Net Tax Revenues Annual Growth Rate
2.25	4.63	16.28	
			CY2018
			Budget
36,549,769	6,226,418	54,800,867	Actual Revenues
43,620,316	7,493,201	72,770,399	Net Tax Revenues
39,088,938	6,512,427	69,775,238	% of Actual Revenues to Budget
119.34	120.35	132.79	Actual Revenues Annual Growth Rate
2.29	2.58	5.91	% of Net Tax Revenues to Budget
106.95	104.59	127.33	Net Tax Revenues Annual Growth Rate
1.72	2.95	8.40	
			CY2019
			Budget
38,147,938	6,351,302	68,030,367	Actual Revenues
43,687,416	8,013,034	64,275,094	Net Tax Revenues
38,666,236	6,897,756	60,393,277	% of Actual Revenues to Budget
114.52	126.16	94.48	Actual Revenues Annual Growth Rate
0.15	6.94	-15.72	% of Net Tax Revenues to Budget
101.36	108.60	88.77	Net Tax Revenues Annual Growth Rate
-1.08	5.92	-13.45	
			CY2020
			Budget
40,424,891	6,868,435	69,816,560	Actual Revenues
35,729,920	7,125,250	50,918,086	Net Tax Revenues
30,575,968	5,972,240	47,691,357	% of Actual Revenues to Budget
88.39	103.74	72.93	Actual Revenues Annual Growth Rate
-18.21	-11.08	-20.78	% of Net Tax Revenues to Budget
75.64	86.95	68.31	Net Tax Revenues Annual Growth Rate
-20.92	-13.42	-21.03	

Sources of data: The Accounting & Statistics Office of the Bureau.

表2. 歷年各縣市實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	279,003,645	146,716,025	23,028,117
實 徵 數	330,033,273	187,774,085	30,360,092
實 徵 淨 額	304,836,665	173,306,361	27,889,884
實徵預算達成率	118.29	127.98	131.84
實 徵 數 年 增 率	20.48	20.81	22.73
淨額預算達成率	109.26	118.12	121.11
實徵淨額年增率	22.63	21.95	25.50
111年			
預 算 數	307,747,476	170,444,114	27,036,340
實 徵 數	369,337,467	210,342,357	31,965,980
實 徵 淨 額	340,387,377	194,815,879	29,452,368
實徵預算達成率	120.01	123.41	118.23
實 徵 數 年 增 率	11.91	12.02	5.29
淨額預算達成率	110.61	114.30	108.94
實徵淨額年增率	11.66	12.41	5.60
112年			
預 算 數	338,580,969	196,857,546	27,148,572
實 徵 數	376,520,480	229,545,573	32,297,945
實 徵 淨 額	347,354,411	214,148,774	29,958,859
實徵預算達成率	111.21	116.60	118.97
實 徵 數 年 增 率	1.94	9.13	1.04
淨額預算達成率	102.59	108.78	110.35
實徵淨額年增率	2.05	9.92	1.72
113年			
預 算 數	336,929,427	201,110,618	27,044,907
實 徵 數	425,136,889	262,848,187	31,680,740
實 徵 淨 額	392,536,720	247,567,594	29,252,021
實徵預算達成率	126.18	130.70	117.14
實 徵 數 年 增 率	12.91	14.51	-1.91
淨額預算達成率	116.50	123.10	108.16
實徵淨額年增率	13.01	15.61	-2.36
114年			
預 算 數	391,104,512	245,394,885	30,778,238
實 徵 數	398,166,214	254,523,896	32,830,576
實 徵 淨 額	358,574,761	235,740,287	30,327,770
實徵預算達成率	101.81	103.72	106.67
實 徵 數 年 增 率	-6.34	-3.17	3.63
淨額預算達成率	91.68	96.07	98.54
實徵淨額年增率	-8.65	-4.78	3.68

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

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
40,531,594	6,762,015	61,965,894	Budget
43,140,534	8,345,153	60,413,408	Actual Revenues
38,279,160	7,103,268	58,257,992	Net Tax Revenues
106.44	123.41	97.49	% of Actual Revenues to Budget
20.74	17.12	18.65	Actual Revenues Annual Growth Rate
94.44	105.05	94.02	% of Net Tax Revenues to Budget
25.19	18.94	22.16	Net Tax Revenues Annual Growth Rate
			CY2022
42,854,371	7,229,364	60,183,287	Budget
49,127,273	9,236,654	68,665,202	Actual Revenues
43,077,936	7,916,281	65,124,913	Net Tax Revenues
114.64	127.77	114.09	% of Actual Revenues to Budget
13.88	10.68	13.66	Actual Revenues Annual Growth Rate
100.52	109.50	108.21	% of Net Tax Revenues to Budget
12.54	11.45	11.79	Net Tax Revenues Annual Growth Rate
			CY2023
45,927,574	8,495,785	60,151,492	Budget
47,294,577	10,963,949	56,418,436	Actual Revenues
41,788,136	9,543,705	51,914,936	Net Tax Revenues
102.98	129.05	93.79	% of Actual Revenues to Budget
-3.73	18.70	-17.84	Actual Revenues Annual Growth Rate
90.99	112.33	86.31	% of Net Tax Revenues to Budget
-2.99	20.56	-20.28	Net Tax Revenues Annual Growth Rate
			CY2024
46,331,901	8,895,011	53,546,990	Budget
56,211,302	12,999,850	61,396,811	Actual Revenues
47,298,236	11,707,271	56,711,597	Net Tax Revenues
121.32	146.15	114.66	% of Actual Revenues to Budget
18.85	18.57	8.82	Actual Revenues Annual Growth Rate
102.09	131.62	105.91	% of Net Tax Revenues to Budget
13.19	22.67	9.24	Net Tax Revenues Annual Growth Rate
			CY2025
45,163,588	11,086,661	58,681,140	Budget
46,946,189	12,125,648	51,739,905	Actual Revenues
34,355,814	10,734,981	47,415,908	Net Tax Revenues
103.95	109.37	88.17	% of Actual Revenues to Budget
-16.48	-6.72	-15.73	Actual Revenues Annual Growth Rate
76.07	96.83	80.80	% of Net Tax Revenues to Budget
-27.36	-8.31	-16.39	Net Tax Revenues Annual Growth Rate

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	64,974,216	39,046,833	4,463,219
實 徵 數	81,359,203	41,817,994	5,963,913
實 徵 淨 額	80,259,778	41,075,876	5,799,148
實徵預算達成率	125.22	107.10	133.62
實 徵 數 年 增 率	29.24	6.70	27.93
淨額預算達成率	123.53	105.20	129.93
實徵淨額年增率	31.12	8.61	27.77
106年			
預 算 數	62,605,443	34,699,306	4,535,022
實 徵 數	90,375,557	42,251,176	6,212,080
實 徵 淨 額	89,036,283	41,476,125	6,134,695
實徵預算達成率	144.36	121.76	136.98
實 徵 數 年 增 率	11.08	1.04	4.16
淨額預算達成率	142.22	119.53	135.27
實徵淨額年增率	10.94	0.97	5.79
107年			
預 算 數	84,071,472	45,501,711	6,292,667
實 徵 數	95,387,661	45,160,519	5,993,011
實 徵 淨 額	94,262,675	44,413,120	5,941,907
實徵預算達成率	113.46	99.25	95.24
實 徵 數 年 增 率	5.55	6.89	-3.53
淨額預算達成率	112.12	97.61	94.43
實徵淨額年增率	5.87	7.08	-3.14
108年			
預 算 數	96,550,452	46,613,236	6,759,480
實 徵 數	108,269,590	56,704,010	8,920,823
實 徵 淨 額	107,109,315	55,932,750	8,778,549
實徵預算達成率	112.14	121.65	131.97
實 徵 數 年 增 率	13.50	25.56	48.85
淨額預算達成率	110.94	119.99	129.87
實徵淨額年增率	13.63	25.94	47.74
109年			
預 算 數	106,581,239	50,682,850	7,840,286
實 徵 數	63,477,810	38,313,596	4,718,969
實 徵 淨 額	62,617,746	37,847,975	4,565,930
實徵預算達成率	59.56	75.59	60.19
實 徵 數 年 增 率	-41.37	-32.43	-47.10
淨額預算達成率	58.75	74.68	58.24
實徵淨額年增率	-41.54	-32.33	-47.99

資料來源：本局主計室。

Table 3. Comparison Between Profit-seeking Enterprise Income Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
13,456,530	2,088,721	5,918,913	Budget
17,851,666	2,378,600	13,347,030	Actual Revenues
17,736,680	2,339,406	13,308,668	Net Tax Revenues
132.66	113.88	225.50	% of Actual Revenues to Budget
33.48	2.73	291.94	Actual Revenues Annual Growth Rate
131.81	112.00	224.85	% of Net Tax Revenues to Budget
34.17	3.28	295.34	Net Tax Revenues Annual Growth Rate
			CY2017
13,823,044	1,965,291	7,582,780	Budget
17,486,984	2,578,288	21,847,030	Actual Revenues
17,385,204	2,523,070	21,517,190	Net Tax Revenues
126.51	131.19	288.11	% of Actual Revenues to Budget
-2.04	8.40	63.68	Actual Revenues Annual Growth Rate
125.77	128.38	283.76	% of Net Tax Revenues to Budget
-1.98	7.85	61.68	Net Tax Revenues Annual Growth Rate
			CY2018
17,630,382	2,707,119	11,939,593	Budget
19,960,692	2,603,432	21,670,008	Actual Revenues
19,805,386	2,551,152	21,551,110	Net Tax Revenues
113.22	96.17	181.50	% of Actual Revenues to Budget
14.15	0.98	-0.81	Actual Revenues Annual Growth Rate
112.34	94.24	180.50	% of Net Tax Revenues to Budget
13.92	1.11	0.16	Net Tax Revenues Annual Growth Rate
			CY2019
20,454,992	2,682,387	20,040,357	Budget
21,243,397	3,138,445	18,262,915	Actual Revenues
21,092,379	3,100,094	18,205,543	Net Tax Revenues
103.85	117.00	91.13	% of Actual Revenues to Budget
6.43	20.55	-15.72	Actual Revenues Annual Growth Rate
103.12	115.57	90.84	% of Net Tax Revenues to Budget
6.50	21.52	-15.52	Net Tax Revenues Annual Growth Rate
			CY2020
21,643,038	2,879,283	23,535,782	Budget
11,197,843	1,994,655	7,252,747	Actual Revenues
11,045,480	1,952,140	7,206,221	Net Tax Revenues
51.74	69.28	30.82	% of Actual Revenues to Budget
-47.29	-36.44	-60.29	Actual Revenues Annual Growth Rate
51.03	67.80	30.62	% of Net Tax Revenues to Budget
-47.63	-37.03	-60.42	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	103,027,818	53,782,282	7,405,505
實 徵 數	83,372,607	51,946,657	6,268,848
實 徵 淨 額	81,383,864	50,611,609	6,089,669
實徵預算達成率	80.92	96.59	84.65
實 徵 數 年 增 率	31.34	35.58	32.84
淨額預算達成率	78.99	94.10	82.23
實徵淨額年增率	29.97	33.72	33.37
111年			
預 算 數	113,807,347	65,588,579	8,675,167
實 徵 數	121,111,534	69,692,187	7,820,452
實 徵 淨 額	119,271,514	68,809,910	7,756,658
實徵預算達成率	106.42	106.26	90.15
實 徵 數 年 增 率	45.27	34.16	24.75
淨額預算達成率	104.80	104.91	89.41
實徵淨額年增率	46.55	35.96	27.37
112年			
預 算 數	143,904,363	86,026,036	9,676,114
實 徵 數	119,439,471	73,109,518	7,553,594
實 徵 淨 額	117,594,778	71,921,281	7,455,405
實徵預算達成率	83.00	84.99	78.06
實 徵 數 年 增 率	-1.38	4.90	-3.41
淨額預算達成率	81.72	83.60	77.05
實徵淨額年增率	-1.41	4.52	-3.88
113年			
預 算 數	115,900,480	69,997,396	7,524,355
實 徵 數	135,607,570	82,731,989	7,101,674
實 徵 淨 額	133,372,504	81,554,369	6,913,527
實徵預算達成率	117.00	118.19	94.38
實 徵 數 年 增 率	13.54	13.16	-5.98
淨額預算達成率	115.08	116.51	91.88
實徵淨額年增率	13.42	13.39	-7.27
114年			
預 算 數	133,697,902	81,054,485	8,106,783
實 徵 數	114,249,386	76,011,763	7,344,493
實 徵 淨 額	110,540,703	74,412,144	7,168,304
實徵預算達成率	85.45	93.78	90.60
實 徵 數 年 增 率	-15.75	-8.12	3.42
淨額預算達成率	82.68	91.81	88.42
實徵淨額年增率	-17.12	-8.76	3.69

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

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
20,385,462	2,881,231	18,573,338	Budget
15,122,914	2,362,999	7,671,190	Actual Revenues
14,852,329	2,324,318	7,505,939	Net Tax Revenues
74.18	82.01	41.30	% of Actual Revenues to Budget
35.05	18.47	5.77	Actual Revenues Annual Growth Rate
72.86	80.67	40.41	% of Net Tax Revenues to Budget
34.47	19.07	4.16	Net Tax Revenues Annual Growth Rate
			CY2022
21,280,538	3,245,936	15,017,127	Budget
22,556,027	3,278,896	17,763,973	Actual Revenues
22,041,333	3,233,918	17,429,696	Net Tax Revenues
105.99	101.02	118.29	% of Actual Revenues to Budget
49.15	38.76	131.57	Actual Revenues Annual Growth Rate
103.58	99.63	116.07	% of Net Tax Revenues to Budget
48.40	39.13	132.21	Net Tax Revenues Annual Growth Rate
			CY2023
26,423,512	3,982,198	17,796,503	Budget
23,706,952	3,616,018	11,453,389	Actual Revenues
23,374,151	3,442,724	11,401,217	Net Tax Revenues
89.72	90.80	64.36	% of Actual Revenues to Budget
5.10	10.28	-35.52	Actual Revenues Annual Growth Rate
88.46	86.45	64.06	% of Net Tax Revenues to Budget
6.05	6.46	-34.59	Net Tax Revenues Annual Growth Rate
			CY2024
21,873,961	3,228,839	13,275,929	Budget
25,371,641	4,981,933	15,420,333	Actual Revenues
24,839,924	4,899,239	15,165,445	Net Tax Revenues
115.99	154.29	116.15	% of Actual Revenues to Budget
7.02	37.77	34.64	Actual Revenues Annual Growth Rate
113.56	151.73	114.23	% of Net Tax Revenues to Budget
6.27	42.31	33.02	Net Tax Revenues Annual Growth Rate
			CY2025
25,367,224	4,116,826	15,052,584	Budget
19,706,108	3,530,586	7,656,437	Actual Revenues
17,997,521	3,427,732	7,535,002	Net Tax Revenues
77.68	85.76	50.86	% of Actual Revenues to Budget
-22.33	-29.13	-50.35	Actual Revenues Annual Growth Rate
70.95	83.26	50.06	% of Net Tax Revenues to Budget
-27.55	-30.04	-50.31	Net Tax Revenues Annual Growth Rate

表4. 歷年各縣市綜合所得稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	42,729,000	25,244,293	4,730,100
實 徵 數	61,913,662	35,425,898	5,883,087
實 徵 淨 額	51,673,437	29,142,058	5,137,775
實徵預算達成率	144.90	140.33	124.38
實 徵 數 年 增 率	4.79	3.98	-11.31
淨額預算達成率	120.93	115.44	108.62
實徵淨額年增率	29.70	37.84	-4.38
106年			
預 算 數	45,265,634	25,451,363	5,038,279
實 徵 數	65,316,239	37,622,318	5,722,332
實 徵 淨 額	53,831,836	31,963,234	4,827,038
實徵預算達成率	144.30	147.82	113.58
實 徵 數 年 增 率	5.50	6.20	-2.73
淨額預算達成率	118.92	125.59	95.81
實徵淨額年增率	4.18	9.68	-6.05
107年			
預 算 數	49,928,667	28,564,048	5,106,619
實 徵 數	70,827,550	40,102,120	6,511,135
實 徵 淨 額	60,449,228	34,144,445	5,655,153
實徵預算達成率	141.86	140.39	127.50
實 徵 數 年 增 率	8.44	6.59	13.78
淨額預算達成率	121.07	119.54	110.74
實徵淨額年增率	12.29	6.82	17.16
108年			
預 算 數	45,867,556	26,509,114	4,245,717
實 徵 數	65,962,147	40,573,407	5,459,788
實 徵 淨 額	53,525,810	33,519,763	4,349,018
實徵預算達成率	143.81	153.05	128.60
實 徵 數 年 增 率	-6.87	1.18	-16.15
淨額預算達成率	116.70	126.45	102.43
實徵淨額年增率	-11.45	-1.83	-23.10
109年			
預 算 數	52,654,265	30,048,319	4,757,138
實 徵 數	68,432,749	44,061,199	5,206,876
實 徵 淨 額	55,181,046	36,570,752	4,020,728
實徵預算達成率	129.97	146.63	109.45
實 徵 數 年 增 率	3.75	8.60	-4.63
淨額預算達成率	104.80	121.71	84.52
實徵淨額年增率	3.09	9.10	-7.55

資料來源：本局主計室。

Table 4. Comparison Between Individual Income Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
7,545,942	1,580,973	3,627,692	Budget
12,645,489	2,425,694	5,533,494	Actual Revenues
10,703,834	1,865,932	4,823,838	Net Tax Revenues
167.58	153.43	152.53	% of Actual Revenues to Budget
10.18	4.44	20.77	Actual Revenues Annual Growth Rate
141.85	118.02	132.97	% of Net Tax Revenues to Budget
29.30	21.26	37.54	Net Tax Revenues Annual Growth Rate
			CY2017
8,633,324	1,647,031	4,495,637	Budget
13,773,007	2,443,037	5,755,544	Actual Revenues
11,757,286	1,888,907	3,395,370	Net Tax Revenues
159.53	148.33	128.03	% of Actual Revenues to Budget
8.92	0.71	4.01	Actual Revenues Annual Growth Rate
136.18	114.69	75.53	% of Net Tax Revenues to Budget
9.84	1.23	-29.61	Net Tax Revenues Annual Growth Rate
			CY2018
10,331,050	1,773,884	4,153,066	Budget
14,397,999	2,451,090	7,365,206	Actual Revenues
12,251,579	1,848,150	6,549,900	Net Tax Revenues
139.37	138.18	177.34	% of Actual Revenues to Budget
4.54	0.33	27.97	Actual Revenues Annual Growth Rate
118.59	104.19	157.71	% of Net Tax Revenues to Budget
4.20	-2.16	92.91	Net Tax Revenues Annual Growth Rate
			CY2019
9,567,982	1,601,717	3,943,026	Budget
12,272,583	2,256,328	5,400,040	Actual Revenues
9,776,443	1,506,363	4,374,222	Net Tax Revenues
128.27	140.87	136.95	% of Actual Revenues to Budget
-14.76	-7.95	-26.68	Actual Revenues Annual Growth Rate
102.18	94.05	110.94	% of Net Tax Revenues to Budget
-20.20	-18.49	-33.22	Net Tax Revenues Annual Growth Rate
			CY2020
10,907,340	1,701,109	5,240,359	Budget
12,111,553	2,350,960	4,702,161	Actual Revenues
9,382,439	1,572,532	3,634,595	Net Tax Revenues
111.04	138.20	89.73	% of Actual Revenues to Budget
-1.31	4.19	-12.92	Actual Revenues Annual Growth Rate
86.02	92.44	69.36	% of Net Tax Revenues to Budget
-4.03	4.39	-16.91	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表4. 歷年各縣市綜合所得稅實徵數與預算數比較（續1完）

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	54,604,819	32,442,374	4,772,359
實 徵 數	69,094,089	46,405,494	5,482,887
實 徵 淨 額	56,060,731	38,982,427	4,342,122
實徵預算達成率	126.53	143.04	114.89
實 徵 數 年 增 率	0.97	5.32	5.30
淨額預算達成率	102.67	120.16	90.98
實徵淨額年增率	1.59	6.59	7.99
111年			
預 算 數	59,094,662	37,955,344	4,606,568
實 徵 數	82,314,183	54,339,212	6,771,363
實 徵 淨 額	67,896,036	46,070,026	5,507,779
實徵預算達成率	139.29	143.17	146.99
實 徵 數 年 增 率	19.13	17.10	23.50
淨額預算達成率	114.89	121.38	119.56
實徵淨額年增率	21.11	18.18	26.85
112年			
預 算 數	62,899,140	42,318,241	4,874,781
實 徵 數	94,776,268	63,617,779	7,919,681
實 徵 淨 額	79,239,196	54,581,729	6,567,993
實徵預算達成率	150.68	150.33	162.46
實 徵 數 年 增 率	15.14	17.08	16.96
淨額預算達成率	125.98	128.98	134.73
實徵淨額年增率	16.71	18.48	19.25
113年			
預 算 數	69,904,527	46,918,527	5,628,680
實 徵 數	105,621,892	72,621,537	7,980,501
實 徵 淨 額	89,430,871	63,188,087	6,518,171
實徵預算達成率	151.09	154.78	141.78
實 徵 數 年 增 率	11.44	14.15	0.77
淨額預算達成率	127.93	134.68	115.80
實徵淨額年增率	12.86	15.77	-0.76
114年			
預 算 數	90,801,610	61,714,995	7,633,610
實 徵 數	103,277,055	70,837,053	7,960,045
實 徵 淨 額	86,117,229	60,546,142	6,418,042
實徵預算達成率	113.74	114.78	104.28
實 徵 數 年 增 率	-2.22	-2.46	-0.26
淨額預算達成率	94.84	98.11	84.08
實徵淨額年增率	-3.71	-4.18	-1.54

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

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
10,555,475	1,610,833	5,223,778	Budget
10,457,786	2,518,460	4,229,463	Actual Revenues
7,845,442	1,743,468	3,147,272	Net Tax Revenues
99.07	156.35	80.97	% of Actual Revenues to Budget
-13.65	7.12	-10.05	Actual Revenues Annual Growth Rate
74.33	108.23	60.25	% of Net Tax Revenues to Budget
-16.38	10.87	-13.41	Net Tax Revenues Annual Growth Rate
			CY2022
10,476,640	1,673,680	4,382,430	Budget
13,404,683	2,611,845	5,187,079	Actual Revenues
10,592,800	1,724,631	4,000,801	Net Tax Revenues
127.95	156.05	118.36	% of Actual Revenues to Budget
28.18	3.71	22.64	Actual Revenues Annual Growth Rate
101.11	103.04	91.29	% of Net Tax Revenues to Budget
35.02	-1.08	27.12	Net Tax Revenues Annual Growth Rate
			CY2023
9,952,493	1,876,543	3,877,082	Budget
14,085,954	3,330,801	5,822,052	Actual Revenues
11,077,269	2,429,747	4,582,459	Net Tax Revenues
141.53	177.50	150.17	% of Actual Revenues to Budget
5.08	27.53	12.24	Actual Revenues Annual Growth Rate
111.30	129.48	118.19	% of Net Tax Revenues to Budget
4.57	40.89	14.54	Net Tax Revenues Annual Growth Rate
			CY2024
11,129,100	1,963,370	4,264,850	Budget
15,137,740	3,669,916	6,212,199	Actual Revenues
12,086,697	2,757,393	4,880,524	Net Tax Revenues
136.02	186.92	145.66	% of Actual Revenues to Budget
7.47	10.18	6.70	Actual Revenues Annual Growth Rate
108.60	140.44	114.44	% of Net Tax Revenues to Budget
9.11	13.48	6.50	Net Tax Revenues Annual Growth Rate
			CY2025
13,508,030	2,629,145	5,315,830	Budget
14,848,834	3,769,625	5,861,498	Actual Revenues
11,781,326	2,830,498	4,541,221	Net Tax Revenues
109.93	143.38	110.26	% of Actual Revenues to Budget
-1.91	2.72	-5.65	Actual Revenues Annual Growth Rate
87.22	107.66	85.43	% of Net Tax Revenues to Budget
-2.53	2.65	-6.95	Net Tax Revenues Annual Growth Rate

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	3,550,000	2,200,000	187,932
實 徵 數	6,022,466	4,193,800	243,023
實 徵 淨 額	5,986,750	4,164,588	242,528
實徵預算達成率	169.65	190.63	129.31
實 徵 數 年 增 率	28.76	34.56	-6.87
淨額預算達成率	168.64	189.30	129.05
實徵淨額年增率	28.95	34.69	-7.06
106年			
預 算 數	3,490,000	2,260,000	198,502
實 徵 數	7,403,376	4,554,272	405,292
實 徵 淨 額	7,305,223	4,463,479	402,741
實徵預算達成率	212.13	201.52	204.18
實 徵 數 年 增 率	22.93	8.60	66.77
淨額預算達成率	209.32	197.50	202.89
實徵淨額年增率	22.02	7.18	66.06
107年			
預 算 數	4,275,000	2,820,000	221,210
實 徵 數	5,396,472	4,190,249	191,985
實 徵 淨 額	5,375,380	4,179,139	191,667
實徵預算達成率	126.23	148.59	86.79
實 徵 數 年 增 率	-27.11	-7.99	-52.63
淨額預算達成率	125.74	148.20	86.65
實徵淨額年增率	-26.42	-6.37	-52.41
108年			
預 算 數	4,275,000	2,820,000	237,613
實 徵 數	5,911,470	4,511,360	286,988
實 徵 淨 額	5,878,237	4,488,977	279,635
實徵預算達成率	138.28	159.98	120.78
實 徵 數 年 增 率	9.54	7.66	49.49
淨額預算達成率	137.50	159.18	117.69
實徵淨額年增率	9.35	7.41	45.90
109年			
預 算 數	4,599,000	3,034,000	250,648
實 徵 數	6,616,879	4,757,893	336,003
實 徵 淨 額	6,596,997	4,746,305	331,086
實徵預算達成率	143.88	156.82	134.05
實 徵 數 年 增 率	11.93	5.46	17.08
淨額預算達成率	143.44	156.44	132.09
實徵淨額年增率	12.23	5.73	18.40

資料來源：本局主計室。

Table 5. Comparison Between Estate Tax and Gift Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
928,173	119,304	114,591	Budget
1,227,628	162,977	195,038	Actual Revenues
1,225,727	161,504	192,403	Net Tax Revenues
132.26	136.61	170.20	% of Actual Revenues to Budget
48.93	-33.02	-15.88	Actual Revenues Annual Growth Rate
132.06	135.37	167.90	% of Net Tax Revenues to Budget
50.06	-33.47	-16.44	Net Tax Revenues Annual Growth Rate
			CY2017
789,645	122,249	119,604	Budget
1,936,926	223,127	283,760	Actual Revenues
1,934,531	222,792	281,679	Net Tax Revenues
245.29	182.52	237.25	% of Actual Revenues to Budget
57.78	36.91	45.49	Actual Revenues Annual Growth Rate
244.99	182.24	235.51	% of Net Tax Revenues to Budget
57.83	37.95	46.40	Net Tax Revenues Annual Growth Rate
			CY2018
947,038	135,576	151,176	Budget
613,518	184,654	216,066	Actual Revenues
605,327	183,834	215,412	Net Tax Revenues
64.78	136.20	142.92	% of Actual Revenues to Budget
-68.33	-17.24	-23.86	Actual Revenues Annual Growth Rate
63.92	135.60	142.49	% of Net Tax Revenues to Budget
-68.71	-17.49	-23.53	Net Tax Revenues Annual Growth Rate
			CY2019
868,484	161,670	187,233	Budget
699,363	209,519	204,241	Actual Revenues
696,408	209,136	204,081	Net Tax Revenues
80.53	129.60	109.08	% of Actual Revenues to Budget
13.99	13.47	-5.47	Actual Revenues Annual Growth Rate
80.19	129.36	109.00	% of Net Tax Revenues to Budget
15.05	13.76	-5.26	Net Tax Revenues Annual Growth Rate
			CY2020
915,455	192,112	206,785	Budget
827,420	217,741	477,822	Actual Revenues
824,482	217,479	477,645	Net Tax Revenues
90.38	113.34	231.07	% of Actual Revenues to Budget
18.31	3.92	133.95	Actual Revenues Annual Growth Rate
90.06	113.20	230.99	% of Net Tax Revenues to Budget
18.39	3.99	134.05	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	4,621,000	3,046,000	260,816
實 徵 數	10,202,527	5,502,778	407,151
實 徵 淨 額	10,082,720	5,412,939	406,737
實徵預算達成率	220.79	180.66	156.11
實 徵 數 年 增 率	54.19	15.66	21.17
淨額預算達成率	218.19	177.71	155.95
實徵淨額年增率	52.84	14.05	22.85
111年			
預 算 數	4,621,000	3,046,000	200,680
實 徵 數	9,868,074	7,122,188	522,178
實 徵 淨 額	9,833,527	7,103,042	520,940
實徵預算達成率	213.55	233.82	260.20
實 徵 數 年 增 率	-3.28	29.43	28.25
淨額預算達成率	212.80	233.19	259.59
實徵淨額年增率	-2.47	31.22	28.08
112年			
預 算 數	4,656,000	3,066,000	228,040
實 徵 數	9,974,828	6,578,234	419,657
實 徵 淨 額	9,951,614	6,559,265	417,805
實徵預算達成率	214.24	214.55	184.03
實 徵 數 年 增 率	1.08	-7.64	-19.63
淨額預算達成率	213.74	213.94	183.22
實徵淨額年增率	1.20	-7.66	-19.80
113年			
預 算 數	5,172,000	3,812,000	196,410
實 徵 數	12,393,746	9,069,955	509,769
實 徵 淨 額	12,296,759	8,989,334	507,986
實徵預算達成率	239.63	237.93	259.54
實 徵 數 年 增 率	24.25	37.88	21.47
淨額預算達成率	237.76	235.82	258.64
實徵淨額年增率	23.57	37.05	21.58
114年			
預 算 數	5,585,000	4,120,000	192,290
實 徵 數	10,175,346	7,008,618	438,936
實 徵 淨 額	10,129,249	6,974,551	436,612
實徵預算達成率	182.19	170.11	228.27
實 徵 數 年 增 率	-17.90	-22.73	-13.90
淨額預算達成率	181.37	169.29	227.06
實徵淨額年增率	-17.63	-22.41	-14.05

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

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
891,707	176,598	245,879	Budget
3,770,510	305,922	216,165	Actual Revenues
3,741,888	305,603	215,553	Net Tax Revenues
422.84	173.23	87.92	% of Actual Revenues to Budget
355.69	40.50	-54.76	Actual Revenues Annual Growth Rate
419.63	173.05	87.67	% of Net Tax Revenues to Budget
353.85	40.52	-54.87	Net Tax Revenues Annual Growth Rate
			CY2022
1,041,190	143,320	189,810	Budget
1,076,942	279,362	867,404	Actual Revenues
1,074,627	268,728	866,189	Net Tax Revenues
103.43	194.92	456.99	% of Actual Revenues to Budget
-71.44	-8.68	301.27	Actual Revenues Annual Growth Rate
103.21	187.50	456.35	% of Net Tax Revenues to Budget
-71.28	-12.07	301.85	Net Tax Revenues Annual Growth Rate
			CY2023
904,950	165,130	291,880	Budget
1,582,835	405,141	988,960	Actual Revenues
1,581,233	404,891	988,420	Net Tax Revenues
174.91	245.35	338.82	% of Actual Revenues to Budget
46.97	45.02	14.01	Actual Revenues Annual Growth Rate
174.73	245.20	338.64	% of Net Tax Revenues to Budget
47.14	50.67	14.11	Net Tax Revenues Annual Growth Rate
			CY2024
777,780	139,730	246,080	Budget
1,634,957	317,470	861,595	Actual Revenues
1,622,604	316,550	860,284	Net Tax Revenues
210.21	227.20	350.13	% of Actual Revenues to Budget
3.29	-21.64	-12.88	Actual Revenues Annual Growth Rate
208.62	226.54	349.60	% of Net Tax Revenues to Budget
2.62	-21.82	-12.96	Net Tax Revenues Annual Growth Rate
			CY2025
802,740	138,070	331,900	Budget
1,794,778	355,199	577,814	Actual Revenues
1,787,562	354,709	575,815	Net Tax Revenues
223.58	257.26	174.09	% of Actual Revenues to Budget
9.78	11.88	-32.94	Actual Revenues Annual Growth Rate
222.68	256.91	173.49	% of Net Tax Revenues to Budget
10.17	12.05	-33.07	Net Tax Revenues Annual Growth Rate

表5-1. 歷年各縣市遺產稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	2,070,000	1,320,000	76,198
實 徵 數	2,708,326	1,973,867	118,895
實 徵 淨 額	2,684,771	1,952,993	118,400
實徵預算達成率	130.84	149.54	156.03
實 徵 數 年 增 率	24.12	34.14	-6.07
淨額預算達成率	129.70	147.95	155.38
實徵淨額年增率	24.50	34.57	-6.46
106年			
預 算 數	2,096,000	1,356,000	115,949
實 徵 數	2,993,475	2,038,620	175,453
實 徵 淨 額	2,960,934	2,011,556	173,056
實徵預算達成率	142.82	150.34	151.32
實 徵 數 年 增 率	10.53	3.28	47.57
淨額預算達成率	141.27	148.34	149.25
實徵淨額年增率	10.29	3.00	46.16
107年			
預 算 數	2,567,000	1,692,000	136,916
實 徵 數	3,600,268	2,816,018	115,346
實 徵 淨 額	3,590,267	2,807,259	115,029
實徵預算達成率	140.25	166.43	84.25
實 徵 數 年 增 率	20.27	38.13	-34.26
淨額預算達成率	139.86	165.91	84.01
實徵淨額年增率	21.25	39.56	-33.53
108年			
預 算 數	2,567,000	1,692,000	154,468
實 徵 數	3,641,367	2,771,791	225,788
實 徵 淨 額	3,619,690	2,756,485	222,561
實徵預算達成率	141.85	163.82	146.17
實 徵 數 年 增 率	1.14	-1.57	95.75
淨額預算達成率	141.01	162.91	144.08
實徵淨額年增率	0.82	-1.81	93.48
109年			
預 算 數	2,760,000	1,820,000	168,154
實 徵 數	3,808,033	2,851,863	257,178
實 徵 淨 額	3,801,091	2,848,543	256,357
實徵預算達成率	137.97	156.70	152.94
實 徵 數 年 增 率	4.58	2.89	13.90
淨額預算達成率	137.72	156.51	152.45
實徵淨額年增率	5.01	3.34	15.19

資料來源：本局主計室。

**Table 5-1. Comparison Between Estate Tax Actually Levied and
Budget of Every County and City in Previous Years**

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
565,216	53,151	55,435	Budget
456,723	82,018	76,823	Actual Revenues
455,733	80,826	76,819	Net Tax Revenues
80.81	154.31	138.58	% of Actual Revenues to Budget
24.35	-38.63	-7.53	Actual Revenues Annual Growth Rate
80.63	152.07	138.57	% of Net Tax Revenues to Budget
25.74	-39.25	-7.53	Net Tax Revenues Annual Growth Rate
			CY2017
475,510	75,526	73,015	Budget
543,603	105,670	130,129	Actual Revenues
542,692	105,558	128,071	Net Tax Revenues
114.32	139.91	178.22	% of Actual Revenues to Budget
19.02	28.84	69.39	Actual Revenues Annual Growth Rate
114.13	139.76	175.40	% of Net Tax Revenues to Budget
19.08	30.60	66.72	Net Tax Revenues Annual Growth Rate
			CY2018
550,802	90,703	96,579	Budget
393,227	106,580	169,097	Actual Revenues
392,957	106,580	168,443	Net Tax Revenues
71.39	117.50	175.09	% of Actual Revenues to Budget
-27.66	0.86	29.95	Actual Revenues Annual Growth Rate
71.34	117.50	174.41	% of Net Tax Revenues to Budget
-27.59	0.97	31.52	Net Tax Revenues Annual Growth Rate
			CY2019
477,198	112,911	130,423	Budget
374,067	132,779	136,942	Actual Revenues
371,413	132,411	136,819	Net Tax Revenues
78.39	117.60	105.00	% of Actual Revenues to Budget
-4.87	24.58	-19.02	Actual Revenues Annual Growth Rate
77.83	117.27	104.90	% of Net Tax Revenues to Budget
-5.48	24.24	-18.77	Net Tax Revenues Annual Growth Rate
			CY2020
502,619	132,431	136,796	Budget
448,215	116,017	134,761	Actual Revenues
445,602	115,972	134,617	Net Tax Revenues
89.18	87.61	98.51	% of Actual Revenues to Budget
19.82	-12.62	-1.59	Actual Revenues Annual Growth Rate
88.66	87.57	98.41	% of Net Tax Revenues to Budget
19.97	-12.41	-1.61	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表5-1. 歷年各縣市遺產稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	2,760,000	1,820,000	188,576
實 徵 數	7,116,561	3,121,950	269,399
實 徵 淨 額	7,002,311	3,034,239	269,399
實徵預算達成率	257.85	171.54	142.86
實 徵 數 年 增 率	86.88	9.47	4.75
淨額預算達成率	253.71	166.72	142.86
實徵淨額年增率	84.22	6.52	5.09
111年			
預 算 數	2,760,000	1,820,000	121,820
實 徵 數	5,425,368	4,050,426	346,510
實 徵 淨 額	5,393,190	4,033,511	345,352
實徵預算達成率	196.57	222.55	284.44
實 徵 數 年 增 率	-23.76	29.74	28.62
淨額預算達成率	195.41	221.62	283.49
實徵淨額年增率	-22.98	32.93	28.19
112年			
預 算 數	2,795,000	1,840,000	144,340
實 徵 數	6,037,414	4,168,163	274,026
實 徵 淨 額	6,017,893	4,152,528	272,293
實徵預算達成率	216.01	226.53	189.85
實 徵 數 年 增 率	11.28	2.91	-20.92
淨額預算達成率	215.31	225.68	188.65
實徵淨額年增率	11.58	2.95	-21.16
113年			
預 算 數	3,464,000	2,554,000	141,630
實 徵 數	6,600,776	4,669,826	333,864
實 徵 淨 額	6,531,975	4,616,706	332,082
實徵預算達成率	190.55	182.84	235.73
實 徵 數 年 增 率	9.33	12.04	21.84
淨額預算達成率	188.57	180.76	234.47
實徵淨額年增率	8.54	11.18	21.96
114年			
預 算 數	3,352,000	2,472,000	121,020
實 徵 數	5,947,172	3,932,819	283,846
實 徵 淨 額	5,904,682	3,901,219	282,011
實徵預算達成率	177.42	159.09	234.54
實 徵 數 年 增 率	-9.90	-15.78	-14.98
淨額預算達成率	176.15	157.82	233.03
實徵淨額年增率	-9.60	-15.50	-15.08

Table 5-1. Comparison Between Estate Tax Actually Levied and Budget of Every County and City in Previous Years (Cont.1 End)

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
486,450	118,686	146,288	Budget
3,460,537	158,317	106,358	Actual Revenues
3,434,600	157,998	106,076	Net Tax Revenues
711.39	133.39	72.70	% of Actual Revenues to Budget
672.07	36.46	-21.08	Actual Revenues Annual Growth Rate
706.05	133.12	72.51	% of Net Tax Revenues to Budget
670.78	36.24	-21.20	Net Tax Revenues Annual Growth Rate
			CY2022
661,420	71,900	84,860	Budget
608,829	134,010	285,593	Actual Revenues
606,514	123,378	284,435	Net Tax Revenues
92.05	186.38	336.55	% of Actual Revenues to Budget
-82.41	-15.35	168.52	Actual Revenues Annual Growth Rate
91.70	171.60	335.18	% of Net Tax Revenues to Budget
-82.34	-21.91	168.14	Net Tax Revenues Annual Growth Rate
			CY2023
632,920	77,690	100,050	Budget
1,164,438	259,084	171,703	Actual Revenues
1,162,909	258,860	171,302	Net Tax Revenues
183.98	333.48	171.62	% of Actual Revenues to Budget
91.26	93.33	-39.88	Actual Revenues Annual Growth Rate
183.74	333.20	171.22	% of Net Tax Revenues to Budget
91.74	109.81	-39.77	Net Tax Revenues Annual Growth Rate
			CY2024
602,290	81,820	84,260	Budget
1,044,029	210,948	342,109	Actual Revenues
1,031,677	210,705	340,806	Net Tax Revenues
173.34	257.82	406.02	% of Actual Revenues to Budget
-10.34	-18.58	99.24	Actual Revenues Annual Growth Rate
171.29	257.52	404.47	% of Net Tax Revenues to Budget
-11.28	-18.60	98.95	Net Tax Revenues Annual Growth Rate
			CY2025
597,190	73,260	88,530	Budget
1,279,971	161,862	288,674	Actual Revenues
1,272,914	161,862	286,675	Net Tax Revenues
214.33	220.94	326.07	% of Actual Revenues to Budget
22.60	-23.27	-15.62	Actual Revenues Annual Growth Rate
213.15	220.94	323.82	% of Net Tax Revenues to Budget
23.38	-23.18	-15.88	Net Tax Revenues Annual Growth Rate

表5-2. 歷年各縣市贈與稅實徵數與預算數比較

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	1,480,000	880,000	111,734
實 徵 數	3,314,140	2,219,933	124,128
實 徵 淨 額	3,301,979	2,211,595	124,128
實徵預算達成率	223.93	252.27	111.09
實 徵 數 年 增 率	32.83	34.93	-7.63
淨額預算達成率	223.11	251.32	111.09
實徵淨額年增率	32.80	34.79	-7.63
106年			
預 算 數	1,394,000	904,000	82,553
實 徵 數	4,409,901	2,515,652	229,839
實 徵 淨 額	4,344,289	2,451,922	229,685
實徵預算達成率	316.35	278.28	278.41
實 徵 數 年 增 率	33.06	13.32	85.16
淨額預算達成率	311.64	271.23	278.23
實徵淨額年增率	31.57	10.87	85.04
107年			
預 算 數	1,708,000	1,128,000	84,294
實 徵 數	1,796,204	1,374,231	76,638
實 徵 淨 額	1,785,113	1,371,880	76,638
實徵預算達成率	105.16	121.83	90.92
實 徵 數 年 增 率	-59.27	-45.37	-66.66
淨額預算達成率	104.51	121.62	90.92
實徵淨額年增率	-58.91	-44.05	-66.63
108年			
預 算 數	1,708,000	1,128,000	83,145
實 徵 數	2,270,103	1,739,568	61,201
實 徵 淨 額	2,258,547	1,732,491	57,075
實徵預算達成率	132.91	154.22	73.61
實 徵 數 年 增 率	26.38	26.58	-20.14
淨額預算達成率	132.23	153.59	68.64
實徵淨額年增率	26.52	26.29	-25.53
109年			
預 算 數	1,839,000	1,214,000	82,494
實 徵 數	2,808,846	1,906,030	78,826
實 徵 淨 額	2,795,905	1,897,762	74,728
實徵預算達成率	152.74	157.00	95.55
實 徵 數 年 增 率	23.73	9.57	28.80
淨額預算達成率	152.03	156.32	90.59
實徵淨額年增率	23.79	9.54	30.93

資料來源：本局主計室。

**Table 5-2. Comparison Between Gift Tax Actually Levied and
Budget of Every County and City in Previous Years**

Unit : NT\$1,000 ; %

彰 化 縣 Changhua County	南 投 縣 Nantou County	雲 林 縣 Yunlin County	CY
			CY2016
362,957	66,153	59,156	Budget
770,905	80,959	118,215	Actual Revenues
769,994	80,678	115,584	Net Tax Revenues
212.40	122.38	199.84	% of Actual Revenues to Budget
68.68	-26.19	-20.54	Actual Revenues Annual Growth Rate
212.14	121.96	195.39	% of Net Tax Revenues to Budget
69.47	-26.44	-21.47	Net Tax Revenues Annual Growth Rate
			CY2017
314,135	46,723	46,589	Budget
1,393,323	117,456	153,631	Actual Revenues
1,391,839	117,234	153,608	Net Tax Revenues
443.54	251.39	329.76	% of Actual Revenues to Budget
80.74	45.08	29.96	Actual Revenues Annual Growth Rate
443.07	250.91	329.71	% of Net Tax Revenues to Budget
80.76	45.31	32.90	Net Tax Revenues Annual Growth Rate
			CY2018
396,236	44,873	54,597	Budget
220,290	78,074	46,969	Actual Revenues
212,370	77,254	46,969	Net Tax Revenues
55.60	173.99	86.03	% of Actual Revenues to Budget
-84.19	-33.53	-69.43	Actual Revenues Annual Growth Rate
53.60	172.16	86.03	% of Net Tax Revenues to Budget
-84.74	-34.10	-69.42	Net Tax Revenues Annual Growth Rate
			CY2019
391,286	48,759	56,810	Budget
325,295	76,739	67,299	Actual Revenues
324,994	76,725	67,262	Net Tax Revenues
83.13	157.39	118.46	% of Actual Revenues to Budget
47.67	-1.71	43.28	Actual Revenues Annual Growth Rate
83.06	157.36	118.40	% of Net Tax Revenues to Budget
53.03	-0.69	43.20	Net Tax Revenues Annual Growth Rate
			CY2020
412,836	59,681	69,989	Budget
379,204	101,725	343,061	Actual Revenues
378,881	101,507	343,027	Net Tax Revenues
91.85	170.45	490.16	% of Actual Revenues to Budget
16.57	32.56	409.76	Actual Revenues Annual Growth Rate
91.78	170.08	490.12	% of Net Tax Revenues to Budget
16.58	32.30	409.99	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表5-2. 歷年各縣市贈與稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	1,861,000	1,226,000	72,240
實 徵 數	3,085,966	2,380,828	137,752
實 徵 淨 額	3,080,409	2,378,701	137,338
實徵預算達成率	165.82	194.19	190.69
實 徵 數 年 增 率	9.87	24.91	74.76
淨額預算達成率	165.52	194.02	190.11
實徵淨額年增率	10.18	25.34	83.78
111年			
預 算 數	1,861,000	1,226,000	78,860
實 徵 數	4,442,706	3,071,761	175,668
實 徵 淨 額	4,440,336	3,069,531	175,587
實徵預算達成率	238.73	250.55	222.76
實 徵 數 年 增 率	43.96	29.02	27.52
淨額預算達成率	238.60	250.37	222.66
實徵淨額年增率	44.15	29.04	27.85
112年			
預 算 數	1,861,000	1,226,000	83,700
實 徵 數	3,937,414	2,410,072	145,631
實 徵 淨 額	3,933,721	2,406,737	145,512
實徵預算達成率	211.58	196.58	173.99
實 徵 數 年 增 率	-11.37	-21.54	-17.10
淨額預算達成率	211.38	196.31	173.85
實徵淨額年增率	-11.41	-21.59	-17.13
113年			
預 算 數	1,708,000	1,258,000	54,780
實 徵 數	5,792,970	4,400,129	175,905
實 徵 淨 額	5,764,785	4,372,628	175,905
實徵預算達成率	339.17	349.77	321.11
實 徵 數 年 增 率	47.13	82.57	20.79
淨額預算達成率	337.52	347.59	321.11
實徵淨額年增率	46.55	81.68	20.89
114年			
預 算 數	2,233,000	1,648,000	71,270
實 徵 數	4,228,173	3,075,799	155,090
實 徵 淨 額	4,224,568	3,073,332	154,601
實徵預算達成率	189.35	186.64	217.61
實 徵 數 年 增 率	-27.01	-30.10	-11.83
淨額預算達成率	189.19	186.49	216.92
實徵淨額年增率	-26.72	-29.71	-12.11

Table 5-2. Comparison Between Gift Tax Actually Levied and Budget of Every County and City in Previous Years (Cont.1 End)

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
405,257	57,912	99,591	Budget
309,972	147,606	109,808	Actual Revenues
307,288	147,606	109,477	Net Tax Revenues
76.49	254.88	110.26	% of Actual Revenues to Budget
-18.26	45.10	-67.99	Actual Revenues Annual Growth Rate
75.83	254.88	109.93	% of Net Tax Revenues to Budget
-18.90	45.41	-68.09	Net Tax Revenues Annual Growth Rate
			CY2022
379,770	71,420	104,950	Budget
468,113	145,352	581,811	Actual Revenues
468,113	145,350	581,755	Net Tax Revenues
123.26	203.52	554.37	% of Actual Revenues to Budget
51.02	-1.53	429.85	Actual Revenues Annual Growth Rate
123.26	203.51	554.32	% of Net Tax Revenues to Budget
52.34	-1.53	431.40	Net Tax Revenues Annual Growth Rate
			CY2023
272,030	87,440	191,830	Budget
418,398	146,057	817,257	Actual Revenues
418,323	146,031	817,118	Net Tax Revenues
153.81	167.04	426.03	% of Actual Revenues to Budget
-10.62	0.48	40.47	Actual Revenues Annual Growth Rate
153.78	167.01	425.96	% of Net Tax Revenues to Budget
-10.64	0.47	40.46	Net Tax Revenues Annual Growth Rate
			CY2024
175,490	57,910	161,820	Budget
590,928	106,522	519,486	Actual Revenues
590,928	105,844	519,479	Net Tax Revenues
336.73	183.94	321.03	% of Actual Revenues to Budget
41.24	-27.07	-36.44	Actual Revenues Annual Growth Rate
336.73	182.77	321.02	% of Net Tax Revenues to Budget
41.26	-27.52	-36.43	Net Tax Revenues Annual Growth Rate
			CY2025
205,550	64,810	243,370	Budget
514,806	193,338	289,140	Actual Revenues
514,647	192,848	289,140	Net Tax Revenues
250.45	298.32	118.81	% of Actual Revenues to Budget
-12.88	81.50	-44.34	Actual Revenues Annual Growth Rate
250.38	297.56	118.81	% of Net Tax Revenues to Budget
-12.91	82.20	-44.34	Net Tax Revenues Annual Growth Rate

表6. 歷年各縣市貨物稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	41,283,000	17,001,195	4,858,687
實 徵 數	42,699,878	18,265,968	4,170,367
實 徵 淨 額	42,670,430	18,247,411	4,162,401
實徵預算達成率	103.43	107.44	85.83
實 徵 數 年 增 率	-2.80	-0.49	-14.17
淨額預算達成率	103.36	107.33	85.67
實徵淨額年增率	-2.75	-0.55	-13.60
106年			
預 算 數	44,117,000	19,039,366	4,417,228
實 徵 數	42,202,424	18,665,117	3,671,086
實 徵 淨 額	42,103,458	18,627,935	3,612,049
實徵預算達成率	95.66	98.03	83.11
實 徵 數 年 增 率	-1.17	2.19	-11.97
淨額預算達成率	95.44	97.84	81.77
實徵淨額年增率	-1.33	2.09	-13.22
107年			
預 算 數	39,766,667	17,269,710	3,487,025
實 徵 數	39,037,690	16,822,020	3,007,556
實 徵 淨 額	38,975,811	16,770,196	3,001,863
實徵預算達成率	98.17	97.41	86.25
實 徵 數 年 增 率	-7.50	-9.87	-18.07
淨額預算達成率	98.01	97.11	86.09
實徵淨額年增率	-7.43	-9.97	-16.89
108年			
預 算 數	42,447,778	17,858,747	3,561,234
實 徵 數	38,561,157	15,454,166	3,298,401
實 徵 淨 額	38,205,731	15,285,973	3,175,494
實徵預算達成率	90.84	86.54	92.62
實 徵 數 年 增 率	-1.22	-8.13	9.67
淨額預算達成率	90.01	85.59	89.17
實徵淨額年增率	-1.98	-8.85	5.78
109年			
預 算 數	40,303,333	15,798,351	3,582,459
實 徵 數	38,622,157	16,617,535	1,136,545
實 徵 淨 額	37,643,691	15,999,583	1,090,332
實徵預算達成率	95.83	105.19	31.73
實 徵 數 年 增 率	0.16	7.53	-65.54
淨額預算達成率	93.40	101.27	30.44
實徵淨額年增率	-1.47	4.67	-65.66

資料來源：本局主計室。

**Table 6. Comparison Between Commodity Tax Actually Levied and
Budget of Every County and City in Previous Years**

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
1,545,700	54,418	17,823,000	Budget
1,632,525	58,827	18,572,191	Actual Revenues
1,629,724	58,827	18,572,067	Net Tax Revenues
105.62	108.10	104.20	% of Actual Revenues to Budget
-14.53	1.70	-0.93	Actual Revenues Annual Growth Rate
105.44	108.10	104.20	% of Net Tax Revenues to Budget
-14.53	1.70	-0.93	Net Tax Revenues Annual Growth Rate
			CY2017
1,660,238	60,856	18,939,312	Budget
1,551,178	61,370	18,253,673	Actual Revenues
1,548,439	61,362	18,253,673	Net Tax Revenues
93.43	100.84	96.38	% of Actual Revenues to Budget
-4.98	4.32	-1.72	Actual Revenues Annual Growth Rate
93.27	100.83	96.38	% of Net Tax Revenues to Budget
-4.99	4.31	-1.71	Net Tax Revenues Annual Growth Rate
			CY2018
1,504,642	57,700	17,447,590	Budget
1,400,537	60,885	17,746,691	Actual Revenues
1,397,063	60,885	17,745,804	Net Tax Revenues
93.08	105.52	101.71	% of Actual Revenues to Budget
-9.71	-0.79	-2.78	Actual Revenues Annual Growth Rate
92.85	105.52	101.71	% of Net Tax Revenues to Budget
-9.78	-0.78	-2.78	Net Tax Revenues Annual Growth Rate
			CY2019
1,540,900	61,686	19,425,211	Budget
1,300,333	51,231	18,457,026	Actual Revenues
1,239,046	50,581	18,454,637	Net Tax Revenues
84.39	83.05	95.02	% of Actual Revenues to Budget
-7.15	-15.86	4.00	Actual Revenues Annual Growth Rate
80.41	82.00	95.00	% of Net Tax Revenues to Budget
-11.31	-16.92	3.99	Net Tax Revenues Annual Growth Rate
			CY2020
1,459,514	68,102	19,394,907	Budget
1,107,488	18,942	19,741,647	Actual Revenues
853,346	11,433	19,688,995	Net Tax Revenues
75.88	27.81	101.79	% of Actual Revenues to Budget
-14.83	-63.03	6.96	Actual Revenues Annual Growth Rate
58.47	16.79	101.52	% of Net Tax Revenues to Budget
-31.13	-77.40	6.69	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表6. 歷年各縣市貨物稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	39,998,889	16,070,801	1,442,750
實 徵 數	39,215,978	15,843,422	3,434,363
實 徵 淨 額	38,787,502	15,648,820	3,288,433
實徵預算達成率	98.04	98.59	238.04
實 徵 數 年 增 率	1.54	-4.66	202.18
淨額預算達成率	96.97	97.37	227.93
實徵淨額年增率	3.04	-2.19	201.60
111年			
預 算 數	40,382,222	16,897,854	3,151,416
實 徵 數	35,329,673	17,798,529	2,714,343
實 徵 淨 額	34,821,912	17,549,290	2,539,950
實徵預算達成率	87.49	105.33	86.13
實 徵 數 年 增 率	-9.91	12.34	-20.97
淨額預算達成率	86.23	103.86	80.60
實徵淨額年增率	-10.22	12.14	-22.76
112年			
預 算 數	34,030,000	17,038,294	2,166,202
實 徵 數	33,882,154	17,314,864	2,557,287
實 徵 淨 額	33,471,098	17,092,229	2,428,326
實徵預算達成率	99.57	101.62	118.05
實 徵 數 年 增 率	-4.10	-2.72	-5.79
淨額預算達成率	98.36	100.32	112.10
實徵淨額年增率	-3.88	-2.60	-4.39
113年			
預 算 數	36,196,667	18,211,165	2,744,972
實 徵 數	37,604,797	22,059,780	1,765,369
實 徵 淨 額	37,439,631	21,958,380	1,737,235
實徵預算達成率	103.89	121.13	64.31
實 徵 數 年 增 率	10.99	27.40	-30.97
淨額預算達成率	103.43	120.58	63.29
實徵淨額年增率	11.86	28.47	-28.46
114年			
預 算 數	36,929,000	21,235,123	2,174,572
實 徵 數	30,292,624	15,941,227	1,001,600
實 徵 淨 額	29,920,884	15,776,273	860,621
實徵預算達成率	82.03	75.07	46.06
實 徵 數 年 增 率	-19.44	-27.74	-43.26
淨額預算達成率	81.02	74.29	39.58
實徵淨額年增率	-20.08	-28.15	-50.46

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

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
1,376,891	74,037	21,034,410	Budget
1,005,644	-25,729	18,958,278	Actual Revenues
930,507	-29,167	18,948,909	Net Tax Revenues
73.04	-34.75	90.13	% of Actual Revenues to Budget
-9.20	-235.83	-3.97	Actual Revenues Annual Growth Rate
67.58	-39.40	90.09	% of Net Tax Revenues to Budget
9.04	-355.11	-3.76	Net Tax Revenues Annual Growth Rate
			CY2022
1,278,316	32,382	19,022,254	Budget
1,022,746	-38,195	13,832,249	Actual Revenues
949,107	-42,486	13,826,052	Net Tax Revenues
80.01	-117.95	72.72	% of Actual Revenues to Budget
1.70	-48.45	-27.04	Actual Revenues Annual Growth Rate
74.25	-131.20	72.68	% of Net Tax Revenues to Budget
2.00	-45.66	-27.04	Net Tax Revenues Annual Growth Rate
			CY2023
1,259,293	32,289	13,533,922	Budget
978,788	-35,664	13,066,879	Actual Revenues
925,786	-37,907	13,062,663	Net Tax Revenues
77.73	-110.45	96.55	% of Actual Revenues to Budget
-4.30	6.63	-5.53	Actual Revenues Annual Growth Rate
73.52	-117.40	96.52	% of Net Tax Revenues to Budget
-2.46	10.78	-5.52	Net Tax Revenues Annual Growth Rate
			CY2024
1,345,938	33,929	13,860,663	Budget
986,596	-26,113	12,819,165	Actual Revenues
959,569	-29,367	12,813,814	Net Tax Revenues
73.30	-76.96	92.49	% of Actual Revenues to Budget
0.80	26.78	-1.90	Actual Revenues Annual Growth Rate
71.29	-86.55	92.45	% of Net Tax Revenues to Budget
3.65	22.53	-1.91	Net Tax Revenues Annual Growth Rate
			CY2025
1,164,775	33,625	12,320,905	Budget
984,099	-23,427	12,389,125	Actual Revenues
941,535	-33,087	12,375,543	Net Tax Revenues
84.49	-69.67	100.55	% of Actual Revenues to Budget
-0.25	10.29	-3.35	Actual Revenues Annual Growth Rate
80.83	-98.40	100.44	% of Net Tax Revenues to Budget
-1.88	-12.67	-3.42	Net Tax Revenues Annual Growth Rate

表7. 歷年各縣市證券交易稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	9,845,000	6,106,851	618,267
實 徵 數	7,248,948	4,590,312	460,034
實 徵 淨 額	7,248,837	4,590,216	460,021
實徵預算達成率	73.63	75.17	74.41
實 徵 數 年 增 率	-12.73	-10.98	-13.17
淨額預算達成率	73.63	75.17	74.40
實徵淨額年增率	-12.73	-10.98	-13.18
106年			
預 算 數	10,492,000	6,578,483	679,882
實 徵 數	9,920,601	6,208,956	645,575
實 徵 淨 額	9,920,578	6,208,944	645,575
實徵預算達成率	94.55	94.38	94.95
實 徵 數 年 增 率	36.86	35.26	40.33
淨額預算達成率	94.55	94.38	94.95
實徵淨額年增率	36.86	35.26	40.34
107年			
預 算 數	10,432,000	6,573,204	673,907
實 徵 數	10,471,197	6,569,686	654,083
實 徵 淨 額	10,471,136	6,569,632	654,083
實徵預算達成率	100.38	99.95	97.06
實 徵 數 年 增 率	5.55	5.81	1.32
淨額預算達成率	100.38	99.95	97.06
實徵淨額年增率	5.55	5.81	1.32
108年			
預 算 數	11,843,000	7,392,401	753,215
實 徵 數	9,861,930	6,222,926	597,656
實 徵 淨 額	9,861,807	6,222,926	597,656
實徵預算達成率	83.27	84.18	79.35
實 徵 數 年 增 率	-5.82	-5.28	-8.63
淨額預算達成率	83.27	84.18	79.35
實徵淨額年增率	-5.82	-5.28	-8.63
109年			
預 算 數	11,233,000	7,098,133	679,597
實 徵 數	17,395,656	11,080,951	1,036,357
實 徵 淨 額	17,395,393	11,080,950	1,036,357
實徵預算達成率	154.86	156.11	152.50
實 徵 數 年 增 率	76.39	78.07	73.40
淨額預算達成率	154.86	156.11	152.50
實徵淨額年增率	76.39	78.07	73.40

資料來源：本局主計室。

Table 7. Comparison Between Securities Transactions Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
1,708,108	387,893	1,023,881	Budget
1,219,435	271,683	707,484	Actual Revenues
1,219,435	271,681	707,484	Net Tax Revenues
71.39	70.04	69.10	% of Actual Revenues to Budget
-14.77	-16.96	-17.90	Actual Revenues Annual Growth Rate
71.39	70.04	69.10	% of Net Tax Revenues to Budget
-14.77	-16.96	-17.90	Net Tax Revenues Annual Growth Rate
			CY2017
1,777,345	401,844	1,054,446	Budget
1,666,199	376,227	1,023,645	Actual Revenues
1,666,199	376,227	1,023,633	Net Tax Revenues
93.75	93.63	97.08	% of Actual Revenues to Budget
36.64	38.48	44.69	Actual Revenues Annual Growth Rate
93.75	93.63	97.08	% of Net Tax Revenues to Budget
36.64	38.48	44.69	Net Tax Revenues Annual Growth Rate
			CY2018
1,756,747	395,373	1,032,769	Budget
1,754,337	406,644	1,086,448	Actual Revenues
1,754,337	406,636	1,086,448	Net Tax Revenues
99.86	102.85	105.20	% of Actual Revenues to Budget
5.29	8.08	6.14	Actual Revenues Annual Growth Rate
99.86	102.85	105.20	% of Net Tax Revenues to Budget
5.29	8.08	6.14	Net Tax Revenues Annual Growth Rate
			CY2019
1,987,256	457,140	1,252,988	Budget
1,618,835	396,381	1,026,133	Actual Revenues
1,618,834	396,381	1,026,010	Net Tax Revenues
81.46	86.71	81.89	% of Actual Revenues to Budget
-7.72	-2.52	-5.55	Actual Revenues Annual Growth Rate
81.46	86.71	81.89	% of Net Tax Revenues to Budget
-7.72	-2.52	-5.56	Net Tax Revenues Annual Growth Rate
			CY2020
1,866,925	445,950	1,142,395	Budget
2,731,967	717,426	1,828,955	Actual Revenues
2,731,967	717,426	1,828,693	Net Tax Revenues
146.34	160.88	160.10	% of Actual Revenues to Budget
68.76	80.99	78.24	Actual Revenues Annual Growth Rate
146.34	160.88	160.08	% of Net Tax Revenues to Budget
68.76	80.99	78.23	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表7. 歷年各縣市證券交易稅實徵數與預算數比較（續1完）

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	12,279,000	7,836,458	740,423
實 徵 數	34,625,752	21,533,062	1,949,271
實 徵 淨 額	34,625,316	21,532,626	1,949,271
實徵預算達成率	281.99	274.78	263.26
實 徵 數 年 增 率	99.05	94.33	88.09
淨額預算達成率	281.99	274.77	263.26
實徵淨額年增率	99.05	94.32	88.09
111年			
預 算 數	19,452,011	12,075,808	1,100,985
實 徵 數	18,771,729	11,932,458	1,076,491
實 徵 淨 額	18,771,713	11,932,450	1,076,491
實徵預算達成率	96.50	98.81	97.78
實 徵 數 年 增 率	-45.79	-44.59	-44.77
淨額預算達成率	96.50	98.81	97.78
實徵淨額年增率	-45.79	-44.58	-44.77
112年			
預 算 數	18,557,000	11,733,588	1,054,038
實 徵 數	20,549,651	13,358,225	1,196,419
實 徵 淨 額	20,549,607	13,358,186	1,196,419
實徵預算達成率	110.74	113.85	113.51
實 徵 數 年 增 率	9.47	11.95	11.14
淨額預算達成率	110.74	113.85	113.51
實徵淨額年增率	9.47	11.95	11.14
113年			
預 算 數	24,553,000	15,905,433	1,438,806
實 徵 數	28,017,014	18,335,019	1,569,800
實 徵 淨 額	28,016,865	18,334,923	1,569,800
實徵預算達成率	114.11	115.28	109.10
實 徵 數 年 增 率	36.34	37.26	31.21
淨額預算達成率	114.11	115.27	109.10
實徵淨額年增率	36.34	37.26	31.21
114年			
預 算 數	30,724,000	20,154,943	1,726,689
實 徵 數	27,276,699	17,846,175	1,569,033
實 徵 淨 額	27,276,699	17,846,175	1,569,033
實徵預算達成率	88.78	88.54	90.87
實 徵 數 年 增 率	-2.64	-2.67	-0.05
淨額預算達成率	88.78	88.54	90.87
實徵淨額年增率	-2.64	-2.67	-0.05

Table 7. Comparison Between Securities Transactions Tax Actually Levied and Budget of Every County and City in Previous Years
(Cont.1 End)

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
1,951,133	500,984	1,250,002	Budget
5,277,228	1,417,779	4,448,412	Actual Revenues
5,277,228	1,417,779	4,448,412	Net Tax Revenues
270.47	283.00	355.87	% of Actual Revenues to Budget
93.17	97.62	143.22	Actual Revenues Annual Growth Rate
270.47	283.00	355.87	% of Net Tax Revenues to Budget
93.17	97.62	143.26	Net Tax Revenues Annual Growth Rate
			CY2022
2,962,540	795,587	2,517,091	Budget
2,958,570	809,302	1,994,907	Actual Revenues
2,958,570	809,296	1,994,907	Net Tax Revenues
99.87	101.72	79.25	% of Actual Revenues to Budget
-43.94	-42.92	-55.15	Actual Revenues Annual Growth Rate
99.87	101.72	79.25	% of Net Tax Revenues to Budget
-43.94	-42.92	-55.15	Net Tax Revenues Annual Growth Rate
			CY2023
2,887,470	779,395	2,102,509	Budget
3,303,908	907,795	1,783,303	Actual Revenues
3,303,908	907,789	1,783,303	Net Tax Revenues
114.42	116.47	84.82	% of Actual Revenues to Budget
11.67	12.17	-10.61	Actual Revenues Annual Growth Rate
114.42	116.47	84.82	% of Net Tax Revenues to Budget
11.67	12.17	-10.61	Net Tax Revenues Annual Growth Rate
			CY2024
3,960,399	1,104,885	2,143,477	Budget
4,329,846	1,177,756	2,604,593	Actual Revenues
4,329,846	1,177,704	2,604,593	Net Tax Revenues
109.33	106.60	121.51	% of Actual Revenues to Budget
31.05	29.74	46.05	Actual Revenues Annual Growth Rate
109.33	106.59	121.51	% of Net Tax Revenues to Budget
31.05	29.73	46.05	Net Tax Revenues Annual Growth Rate
			CY2025
4,802,162	1,308,842	2,731,364	Budget
4,213,804	1,142,481	2,505,206	Actual Revenues
4,213,804	1,142,481	2,505,206	Net Tax Revenues
87.75	87.29	91.72	% of Actual Revenues to Budget
-2.68	-3.00	-3.82	Actual Revenues Annual Growth Rate
87.75	87.29	91.72	% of Net Tax Revenues to Budget
-2.68	-2.99	-3.82	Net Tax Revenues Annual Growth Rate

表8. 歷年各縣市期貨交易稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	96,000	88,733	1,411
實 徵 數	119,415	108,369	903
實 徵 淨 額	119,415	108,369	903
實徵預算達成率	124.39	122.13	64.00
實 徵 數 年 增 率	-0.52	-2.17	-43.14
淨額預算達成率	124.39	122.13	64.00
實徵淨額年增率	-0.52	-2.17	-43.14
106年			
預 算 數	132,000	119,804	1,030
實 徵 數	140,052	129,328	949
實 徵 淨 額	140,052	129,328	949
實徵預算達成率	106.10	107.95	92.11
實 徵 數 年 增 率	17.28	19.34	5.07
淨額預算達成率	106.10	107.95	92.11
實徵淨額年增率	17.28	19.34	5.07
107年			
預 算 數	131,000	120,520	851
實 徵 數	201,415	185,280	1,543
實 徵 淨 額	201,415	185,280	1,543
實徵預算達成率	153.75	153.73	181.28
實 徵 數 年 增 率	43.81	43.26	62.60
淨額預算達成率	153.75	153.73	181.28
實徵淨額年增率	43.81	43.26	62.60
108年			
預 算 數	200,000	184,340	1,560
實 徵 數	175,038	168,123	1,596
實 徵 淨 額	175,038	168,123	1,596
實徵預算達成率	87.52	91.20	102.32
實 徵 數 年 增 率	-13.10	-9.26	3.47
淨額預算達成率	87.52	91.20	102.32
實徵淨額年增率	-13.10	-9.26	3.47
109年			
預 算 數	169,000	158,724	1,285
實 徵 數	287,661	281,553	2,232
實 徵 淨 額	287,661	281,553	2,232
實徵預算達成率	170.21	177.39	173.67
實 徵 數 年 增 率	64.34	67.47	39.81
淨額預算達成率	170.21	177.39	173.67
實徵淨額年增率	64.34	67.47	39.81

資料來源：本局主計室。

Table 8. Comparison Between Futures Transactions Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
5,645	211	—	Budget
9,802	341	—	Actual Revenues
9,802	341	—	Net Tax Revenues
173.64	161.61	—	% of Actual Revenues to Budget
32.93	10.71	—	Actual Revenues Annual Growth Rate
173.64	161.61	—	% of Net Tax Revenues to Budget
32.93	10.71	—	Net Tax Revenues Annual Growth Rate
			CY2017
11,166	—	—	Budget
9,775	—	—	Actual Revenues
9,775	—	—	Net Tax Revenues
87.54	—	—	% of Actual Revenues to Budget
-0.28	-100.00	—	Actual Revenues Annual Growth Rate
87.54	—	—	% of Net Tax Revenues to Budget
-0.28	-100.00	—	Net Tax Revenues Annual Growth Rate
			CY2018
9,629	—	—	Budget
14,593	—	—	Actual Revenues
14,593	—	—	Net Tax Revenues
151.55	—	—	% of Actual Revenues to Budget
49.29	—	—	Actual Revenues Annual Growth Rate
151.55	—	—	% of Net Tax Revenues to Budget
49.29	—	—	Net Tax Revenues Annual Growth Rate
			CY2019
14,100	—	—	Budget
5,319	—	—	Actual Revenues
5,319	—	—	Net Tax Revenues
37.72	—	—	% of Actual Revenues to Budget
-63.55	—	—	Actual Revenues Annual Growth Rate
37.72	—	—	% of Net Tax Revenues to Budget
-63.55	—	—	Net Tax Revenues Annual Growth Rate
			CY2020
8,991	—	—	Budget
3,876	—	—	Actual Revenues
3,876	—	—	Net Tax Revenues
43.11	—	—	% of Actual Revenues to Budget
-27.13	—	—	Actual Revenues Annual Growth Rate
43.11	—	—	% of Net Tax Revenues to Budget
-27.13	—	—	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較（續1完）

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	177,000	173,195	1,592
實 徵 數	425,526	418,414	1,963
實 徵 淨 額	425,526	418,414	1,963
實徵預算達成率	240.41	241.59	123.32
實 徵 數 年 增 率	47.93	48.61	-12.03
淨額預算達成率	240.41	241.59	123.32
實徵淨額年增率	47.93	48.61	-12.03
111年			
預 算 數	283,000	277,990	1,274
實 徵 數	411,869	406,773	1,893
實 徵 淨 額	411,869	406,773	1,893
實徵預算達成率	145.54	146.33	148.60
實 徵 數 年 增 率	-3.21	-2.78	-3.57
淨額預算達成率	145.54	146.33	148.60
實徵淨額年增率	-3.21	-2.78	-3.57
112年			
預 算 數	286,000	282,167	1,459
實 徵 數	323,502	319,874	1,100
實 徵 淨 額	323,502	319,874	1,100
實徵預算達成率	113.11	113.36	75.38
實 徵 數 年 增 率	-21.46	-21.36	-41.91
淨額預算達成率	113.11	113.36	75.38
實徵淨額年增率	-21.46	-21.36	-41.91
113年			
預 算 數	312,000	308,599	1,092
實 徵 數	501,882	494,480	3,139
實 徵 淨 額	501,882	494,480	3,139
實徵預算達成率	160.86	160.23	287.45
實 徵 數 年 增 率	55.14	54.59	185.42
淨額預算達成率	160.86	160.23	287.45
實徵淨額年增率	55.14	54.59	185.42
114年			
預 算 數	367,000	361,679	2,275
實 徵 數	440,382	434,397	1,552
實 徵 淨 額	440,382	434,397	1,552
實徵預算達成率	120.00	120.11	68.22
實 徵 數 年 增 率	-12.25	-12.15	-50.56
淨額預算達成率	120.00	120.11	68.22
實徵淨額年增率	-12.25	-12.15	-50.56

Table 8. Comparison Between Futures Transactions Tax Actually Levied and Budget of Every County and City in Previous Years (Cont.1 End)

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
2,213	—	—	Budget
5,149	—	—	Actual Revenues
5,149	—	—	Net Tax Revenues
232.69	—	—	% of Actual Revenues to Budget
32.85	—	—	Actual Revenues Annual Growth Rate
232.69	—	—	% of Net Tax Revenues to Budget
32.85	—	—	Net Tax Revenues Annual Growth Rate
			CY2022
3,736	—	—	Budget
3,203	—	—	Actual Revenues
3,203	—	—	Net Tax Revenues
85.75	—	—	% of Actual Revenues to Budget
-37.79	—	—	Actual Revenues Annual Growth Rate
85.75	—	—	% of Net Tax Revenues to Budget
-37.79	—	—	Net Tax Revenues Annual Growth Rate
			CY2023
2,374	—	—	Budget
2,529	—	—	Actual Revenues
2,529	—	—	Net Tax Revenues
106.52	—	—	% of Actual Revenues to Budget
-21.06	—	—	Actual Revenues Annual Growth Rate
106.52	—	—	% of Net Tax Revenues to Budget
-21.06	—	—	Net Tax Revenues Annual Growth Rate
			CY2024
2,309	—	—	Budget
4,263	—	—	Actual Revenues
4,263	—	—	Net Tax Revenues
184.61	—	—	% of Actual Revenues to Budget
68.57	—	—	Actual Revenues Annual Growth Rate
184.61	—	—	% of Net Tax Revenues to Budget
68.57	—	—	Net Tax Revenues Annual Growth Rate
			CY2025
3,046	—	—	Budget
4,434	—	—	Actual Revenues
4,434	—	—	Net Tax Revenues
145.57	—	—	% of Actual Revenues to Budget
4.01	—	—	Actual Revenues Annual Growth Rate
145.57	—	—	% of Net Tax Revenues to Budget
4.01	—	—	Net Tax Revenues Annual Growth Rate

表9. 歷年各縣市菸酒稅實徵數與預算數比較

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	12,704,000	6,855,505	5,650,956
實 徵 數	12,845,485	6,486,246	6,020,578
實 徵 淨 額	12,845,459	6,486,225	6,020,578
實徵預算達成率	101.11	94.61	106.54
實 徵 數 年 增 率	3.90	7.64	0.68
淨額預算達成率	101.11	94.61	106.54
實徵淨額年增率	3.90	7.64	0.69
106年			
預 算 數	12,824,000	7,223,095	5,416,047
實 徵 數	13,745,438	7,122,342	6,272,672
實 徵 淨 額	13,732,092	7,122,342	6,259,326
實徵預算達成率	107.19	98.61	115.82
實 徵 數 年 增 率	7.01	9.81	4.19
淨額預算達成率	107.08	98.61	115.57
實徵淨額年增率	6.90	9.81	3.97
107年			
預 算 數	12,876,250	6,928,596	5,660,893
實 徵 數	16,847,784	8,382,806	8,137,800
實 徵 淨 額	16,847,658	8,382,803	8,137,705
實徵預算達成率	130.84	120.99	143.75
實 徵 數 年 增 率	22.57	17.70	29.73
淨額預算達成率	130.84	120.99	143.75
實徵淨額年增率	22.69	17.70	30.01
108年			
預 算 數	11,758,750	6,354,290	5,215,150
實 徵 數	15,008,037	7,293,018	7,409,426
實 徵 淨 額	15,008,037	7,293,018	7,409,426
實徵預算達成率	127.63	114.77	142.08
實 徵 數 年 增 率	-10.92	-13.00	-8.95
淨額預算達成率	127.63	114.77	142.08
實徵淨額年增率	-10.92	-13.00	-8.95
109年			
預 算 數	11,213,750	5,350,630	5,632,540
實 徵 數	15,274,256	7,639,173	7,354,370
實 徵 淨 額	15,264,938	7,639,173	7,345,052
實徵預算達成率	136.21	142.77	130.57
實 徵 數 年 增 率	1.77	4.75	-0.74
淨額預算達成率	136.13	142.77	130.40
實徵淨額年增率	1.71	4.75	-0.87

資料來源：本局主計室。

Table 9. Comparison Between Tobacco and Alcohol Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
7,927	158,179	31,433	Budget
9,891	280,571	48,199	Actual Revenues
9,891	280,571	48,194	Net Tax Revenues
124.78	177.38	153.34	% of Actual Revenues to Budget
-35.80	-2.36	-12.61	Actual Revenues Annual Growth Rate
124.78	177.38	153.32	% of Net Tax Revenues to Budget
-35.69	-2.36	-12.62	Net Tax Revenues Annual Growth Rate
			CY2017
5,589	152,837	26,432	Budget
14,544	287,300	48,580	Actual Revenues
14,544	287,300	48,580	Net Tax Revenues
260.22	187.98	183.79	% of Actual Revenues to Budget
47.04	2.40	0.79	Actual Revenues Annual Growth Rate
260.22	187.98	183.79	% of Net Tax Revenues to Budget
47.04	2.40	0.80	Net Tax Revenues Annual Growth Rate
			CY2018
11,608	236,409	38,744	Budget
22,551	260,214	44,412	Actual Revenues
22,551	260,214	44,385	Net Tax Revenues
194.27	110.07	114.63	% of Actual Revenues to Budget
55.06	-9.43	-8.58	Actual Revenues Annual Growth Rate
194.27	110.07	114.56	% of Net Tax Revenues to Budget
55.06	-9.43	-8.63	Net Tax Revenues Annual Growth Rate
			CY2019
11,590	152,420	25,300	Budget
27,392	236,843	41,358	Actual Revenues
27,392	236,843	41,358	Net Tax Revenues
236.34	155.39	163.47	% of Actual Revenues to Budget
21.46	-8.98	-6.88	Actual Revenues Annual Growth Rate
236.34	155.39	163.47	% of Net Tax Revenues to Budget
21.46	-8.98	-6.82	Net Tax Revenues Annual Growth Rate
			CY2020
22,100	177,160	31,320	Budget
23,970	212,854	43,889	Actual Revenues
23,970	212,854	43,889	Net Tax Revenues
108.46	120.15	140.13	% of Actual Revenues to Budget
-12.49	-10.13	6.12	Actual Revenues Annual Growth Rate
108.46	120.15	140.13	% of Net Tax Revenues to Budget
-12.49	-10.13	6.12	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表9.歷年各縣市菸酒稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	10,846,250	5,068,270	5,463,430
實 徵 數	14,630,510	7,346,880	7,003,509
實 徵 淨 額	14,606,055	7,346,880	6,979,070
實徵預算達成率	134.89	144.96	128.19
實 徵 數 年 增 率	-4.21	-3.83	-4.77
淨額預算達成率	134.66	144.96	127.74
實徵淨額年增率	-4.32	-3.83	-4.98
111年			
預 算 數	10,488,750	5,134,580	5,025,110
實 徵 數	14,689,606	7,394,553	7,036,622
實 徵 淨 額	14,689,606	7,394,553	7,036,622
實徵預算達成率	140.05	144.01	140.03
實 徵 數 年 增 率	0.40	0.65	0.47
淨額預算達成率	140.05	144.01	140.03
實徵淨額年增率	0.57	0.65	0.82
112年			
預 算 數	10,141,250	4,987,290	4,856,680
實 徵 數	14,162,796	7,228,382	6,676,962
實 徵 淨 額	14,162,796	7,228,382	6,676,962
實徵預算達成率	139.66	144.94	137.48
實 徵 數 年 增 率	-3.59	-2.25	-5.11
淨額預算達成率	139.66	144.94	137.48
實徵淨額年增率	-3.59	-2.25	-5.11
113年			
預 算 數	9,591,250	4,836,100	4,475,280
實 徵 數	11,904,280	5,909,390	5,757,278
實 徵 淨 額	11,903,562	5,909,390	5,757,210
實徵預算達成率	124.12	122.19	128.65
實 徵 數 年 增 率	-15.95	-18.25	-13.77
淨額預算達成率	124.11	122.19	128.64
實徵淨額年增率	-15.95	-18.25	-13.78
114年			
預 算 數	9,731,000	4,931,880	4,503,150
實 徵 數	11,851,292	6,103,865	5,534,057
實 徵 淨 額	11,851,292	6,103,865	5,534,057
實徵預算達成率	121.79	123.76	122.89
實 徵 數 年 增 率	-0.45	3.29	-3.88
淨額預算達成率	121.79	123.76	122.89
實徵淨額年增率	-0.44	3.29	-3.88

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

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
24,670	240,810	49,070	Budget
20,548	210,127	49,445	Actual Revenues
20,532	210,127	49,445	Net Tax Revenues
83.29	87.26	100.76	% of Actual Revenues to Budget
-14.28	-1.28	12.66	Actual Revenues Annual Growth Rate
83.23	87.26	100.76	% of Net Tax Revenues to Budget
-14.34	-1.28	12.66	Net Tax Revenues Annual Growth Rate
			CY2022
25,650	247,890	55,520	Budget
20,872	185,545	52,014	Actual Revenues
20,872	185,545	52,014	Net Tax Revenues
81.37	74.85	93.68	% of Actual Revenues to Budget
1.58	-11.70	5.19	Actual Revenues Annual Growth Rate
81.37	74.85	93.68	% of Net Tax Revenues to Budget
1.66	-11.70	5.19	Net Tax Revenues Annual Growth Rate
			CY2023
22,490	214,000	60,790	Budget
20,853	198,641	37,957	Actual Revenues
20,853	198,641	37,957	Net Tax Revenues
92.72	92.82	62.44	% of Actual Revenues to Budget
-0.09	7.06	-27.02	Actual Revenues Annual Growth Rate
92.72	92.82	62.44	% of Net Tax Revenues to Budget
-0.09	7.06	-27.02	Net Tax Revenues Annual Growth Rate
			CY2024
24,390	213,350	42,130	Budget
18,453	172,695	46,464	Actual Revenues
17,804	172,695	46,464	Net Tax Revenues
75.66	80.94	110.29	% of Actual Revenues to Budget
-11.51	-13.06	22.41	Actual Revenues Annual Growth Rate
73.00	80.94	110.29	% of Net Tax Revenues to Budget
-14.62	-13.06	22.41	Net Tax Revenues Annual Growth Rate
			CY2025
20,110	217,850	58,010	Budget
17,033	154,676	41,661	Actual Revenues
17,033	154,676	41,661	Net Tax Revenues
84.70	71.00	71.82	% of Actual Revenues to Budget
-7.70	-10.43	-10.34	Actual Revenues Annual Growth Rate
84.70	71.00	71.82	% of Net Tax Revenues to Budget
-4.33	-10.43	-10.34	Net Tax Revenues Annual Growth Rate

表9-1. 歷年各縣市菸稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	4,713,019	2,456,846	2,256,173
實 徵 數	4,915,207	2,853,588	2,061,619
實 徵 淨 額	4,915,207	2,853,588	2,061,619
實徵預算達成率	104.29	116.15	91.38
實 徵 數 年 增 率	4.62	13.78	-5.86
淨額預算達成率	104.29	116.15	91.38
實徵淨額年增率	4.62	13.78	-5.86
106年			
預 算 數	4,780,364	2,715,019	2,065,345
實 徵 數	5,883,920	3,463,193	2,420,728
實 徵 淨 額	5,870,575	3,463,193	2,407,382
實徵預算達成率	123.09	127.56	117.21
實 徵 數 年 增 率	19.71	21.36	17.42
淨額預算達成率	122.81	127.56	116.56
實徵淨額年增率	19.44	21.36	16.77
107年			
預 算 數	5,246,531	2,894,620	2,351,911
實 徵 數	9,179,560	4,828,115	4,351,443
實 徵 淨 額	9,179,560	4,828,115	4,351,443
實徵預算達成率	174.96	166.80	185.02
實 徵 數 年 增 率	56.01	39.41	79.76
淨額預算達成率	174.96	166.80	185.02
實徵淨額年增率	56.37	39.41	80.75
108年			
預 算 數	6,574,380	3,576,630	2,997,750
實 徵 數	7,673,205	3,862,236	3,810,969
實 徵 淨 額	7,673,205	3,862,236	3,810,969
實徵預算達成率	116.71	107.99	127.13
實 徵 數 年 增 率	-16.41	-20.01	-12.42
淨額預算達成率	116.71	107.99	127.13
實徵淨額年增率	-16.41	-20.01	-12.42
109年			
預 算 數	5,646,960	2,743,050	2,903,910
實 徵 數	8,092,420	4,269,735	3,822,685
實 徵 淨 額	8,083,102	4,269,735	3,813,367
實徵預算達成率	143.31	155.66	131.64
實 徵 數 年 增 率	5.46	10.55	0.31
淨額預算達成率	143.14	155.66	131.32
實徵淨額年增率	5.34	10.55	0.06

資料來源：本局主計室。

**Table 9-1. Comparison Between Tobacco Tax Actually Levied and
Budget of Every County and City in Previous Years**

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
—	—	—	Budget
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2017
—	—	—	Budget
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2018
—	—	—	Budget
—	—	3	Actual Revenues
—	—	3	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
—	—	100	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	100	Net Tax Revenues Annual Growth Rate
			CY2019
—	—	—	Budget
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
—	—	-100.00	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	100.00	Net Tax Revenues Annual Growth Rate
			CY2020
—	—	—	Budget
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	—	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表9-1. 歷年各縣市菸稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	3,106,450	1,448,350	1,658,100
實 徵 數	8,193,193	4,112,488	4,080,704
實 徵 淨 額	8,168,763	4,112,488	4,056,274
實徵預算達成率	263.75	283.94	246.11
實 徵 數 年 增 率	1.25	-3.68	6.75
淨額預算達成率	262.96	283.94	244.63
實徵淨額年增率	1.06	-3.68	6.37
111年			
預 算 數	3,209,800	1,442,190	1,767,610
實 徵 數	8,477,987	4,239,883	4,238,104
實 徵 淨 額	8,477,987	4,239,883	4,238,104
實徵預算達成率	264.13	293.99	239.76
實 徵 數 年 增 率	3.48	3.10	3.86
淨額預算達成率	264.13	293.99	239.76
實徵淨額年增率	3.79	3.10	4.48
112年			
預 算 數	3,313,690	1,514,980	1,798,710
實 徵 數	7,776,553	3,933,808	3,842,745
實 徵 淨 額	7,776,553	3,933,808	3,842,745
實徵預算達成率	234.68	259.66	213.64
實 徵 數 年 增 率	-8.27	-7.22	-9.33
淨額預算達成率	234.68	259.66	213.64
實徵淨額年增率	-8.27	-7.22	-9.33
113年			
預 算 數	2,934,150	1,445,490	1,488,660
實 徵 數	6,458,423	2,958,236	3,500,187
實 徵 淨 額	6,458,423	2,958,236	3,500,187
實徵預算達成率	220.11	204.65	235.12
實 徵 數 年 增 率	-16.95	-24.80	-8.91
淨額預算達成率	220.11	204.65	235.12
實徵淨額年增率	-16.95	-24.80	-8.91
114年			
預 算 數	2,950,600	1,286,970	1,663,630
實 徵 數	6,867,494	3,364,081	3,503,413
實 徵 淨 額	6,867,494	3,364,081	3,503,413
實徵預算達成率	232.75	261.40	210.59
實 徵 數 年 增 率	6.33	13.72	0.09
淨額預算達成率	232.75	261.40	210.59
實徵淨額年增率	6.33	13.72	0.09

Table 9-1. Comparison Between Tobacco Tax Actually Levied and Budget of Every County and City in Previous Years (Cont.1 End)

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
—	—	—	Budget
1	—	—	Actual Revenues
1	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
100	—	—	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
100	—	—	Net Tax Revenues Annual Growth Rate
			CY2022
—	—	—	Budget
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
-100.00	—	—	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
-100.00	—	—	Net Tax Revenues Annual Growth Rate
			CY2023
—	—	—	Budget
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2024
—	—	—	Budget
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2025
—	—	—	Budget
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	% of Actual Revenues to Budget
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	—	Net Tax Revenues Annual Growth Rate

表9-2. 歷年各縣市酒稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	7,990,981	4,398,659	3,394,783
實 徵 數	7,930,278	3,632,658	3,958,959
實 徵 淨 額	7,930,252	3,632,637	3,958,959
實徵預算達成率	99.24	82.59	116.62
實 徵 數 年 增 率	3.46	3.27	4.47
淨額預算達成率	99.24	82.59	116.62
實徵淨額年增率	3.46	3.27	4.47
106年			
預 算 數	8,043,636	4,508,076	3,350,702
實 徵 數	7,861,518	3,659,150	3,851,944
實 徵 淨 額	7,861,518	3,659,150	3,851,944
實徵預算達成率	97.74	81.17	114.96
實 徵 數 年 增 率	-0.87	0.73	-2.70
淨額預算達成率	97.74	81.17	114.96
實徵淨額年增率	-0.87	0.73	-2.70
107年			
預 算 數	7,629,719	4,033,976	3,308,982
實 徵 數	7,668,224	3,554,691	3,786,357
實 徵 淨 額	7,668,098	3,554,688	3,786,262
實徵預算達成率	100.50	88.12	114.43
實 徵 數 年 增 率	-2.46	-2.85	-1.70
淨額預算達成率	100.50	88.12	114.42
實徵淨額年增率	-2.46	-2.85	-1.71
108年			
預 算 數	5,184,370	2,777,660	2,217,400
實 徵 數	7,334,832	3,430,782	3,598,457
實 徵 淨 額	7,334,832	3,430,782	3,598,457
實徵預算達成率	141.48	123.51	162.28
實 徵 數 年 增 率	-4.35	-3.49	-4.96
淨額預算達成率	141.48	123.51	162.28
實徵淨額年增率	-4.35	-3.49	-4.96
109年			
預 算 數	5,566,790	2,607,580	2,728,630
實 徵 數	7,181,836	3,369,438	3,531,685
實 徵 淨 額	7,181,836	3,369,438	3,531,685
實徵預算達成率	129.01	129.22	129.43
實 徵 數 年 增 率	-2.09	-1.79	-1.86
淨額預算達成率	129.01	129.22	129.43
實徵淨額年增率	-2.09	-1.79	-1.86

資料來源：本局主計室。

Table 9-2. Comparison Between Alcohol Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
7,927	158,179	31,433	Budget
9,891	280,571	48,199	Actual Revenues
9,891	280,571	48,194	Net Tax Revenues
124.78	177.38	153.34	% of Actual Revenues to Budget
-35.80	-2.36	-12.61	Actual Revenues Annual Growth Rate
124.78	177.38	153.32	% of Net Tax Revenues to Budget
-35.69	-2.36	-12.62	Net Tax Revenues Annual Growth Rate
			CY2017
5,589	152,837	26,432	Budget
14,544	287,300	48,580	Actual Revenues
14,544	287,300	48,580	Net Tax Revenues
260.22	187.98	183.79	% of Actual Revenues to Budget
47.04	2.40	0.79	Actual Revenues Annual Growth Rate
260.22	187.98	183.79	% of Net Tax Revenues to Budget
47.04	2.40	0.80	Net Tax Revenues Annual Growth Rate
			CY2018
11,608	236,409	38,744	Budget
22,551	260,214	44,410	Actual Revenues
22,551	260,214	44,383	Net Tax Revenues
194.27	110.07	114.62	% of Actual Revenues to Budget
55.06	-9.43	-8.58	Actual Revenues Annual Growth Rate
194.27	110.07	114.55	% of Net Tax Revenues to Budget
55.06	-9.43	-8.64	Net Tax Revenues Annual Growth Rate
			CY2019
11,590	152,420	25,300	Budget
27,392	236,843	41,358	Actual Revenues
27,392	236,843	41,358	Net Tax Revenues
236.34	155.39	163.47	% of Actual Revenues to Budget
21.46	-8.98	-6.87	Actual Revenues Annual Growth Rate
236.34	155.39	163.47	% of Net Tax Revenues to Budget
21.46	-8.98	-6.81	Net Tax Revenues Annual Growth Rate
			CY2020
22,100	177,160	31,320	Budget
23,970	212,854	43,889	Actual Revenues
23,970	212,854	43,889	Net Tax Revenues
108.46	120.15	140.13	% of Actual Revenues to Budget
-12.49	-10.13	6.12	Actual Revenues Annual Growth Rate
108.46	120.15	140.13	% of Net Tax Revenues to Budget
-12.49	-10.13	6.12	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表9-2. 歷年各縣市酒稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	7,739,800	3,619,920	3,805,330
實 徵 數	6,437,317	3,234,392	2,922,805
實 徵 淨 額	6,437,292	3,234,392	2,922,796
實徵預算達成率	83.17	89.35	76.81
實 徵 數 年 增 率	-10.37	-4.01	-17.24
淨額預算達成率	83.17	89.35	76.81
實徵淨額年增率	-10.37	-4.01	-17.24
111年			
預 算 數	7,278,950	3,692,390	3,257,500
實 徵 數	6,211,619	3,154,670	2,798,518
實 徵 淨 額	6,211,619	3,154,670	2,798,518
實徵預算達成率	85.34	85.44	85.91
實 徵 數 年 增 率	-3.51	-2.46	-4.25
淨額預算達成率	85.34	85.44	85.91
實徵淨額年增率	-3.51	-2.46	-4.25
112年			
預 算 數	6,827,560	3,472,310	3,057,970
實 徵 數	6,386,243	3,294,575	2,834,217
實 徵 淨 額	6,386,243	3,294,575	2,834,217
實徵預算達成率	93.54	94.88	92.68
實 徵 數 年 增 率	2.81	4.43	1.28
淨額預算達成率	93.54	94.88	92.68
實徵淨額年增率	2.81	4.43	1.28
113年			
預 算 數	6,657,100	3,390,610	2,986,620
實 徵 數	5,445,857	2,951,153	2,257,092
實 徵 淨 額	5,445,139	2,951,153	2,257,023
實徵預算達成率	81.81	87.04	75.57
實 徵 數 年 增 率	-14.73	-10.42	-20.36
淨額預算達成率	81.79	87.04	75.57
實徵淨額年增率	-14.74	-10.42	-20.37
114年			
預 算 數	6,780,400	3,644,910	2,839,520
實 徵 數	4,983,798	2,739,785	2,030,643
實 徵 淨 額	4,983,798	2,739,785	2,030,643
實徵預算達成率	73.50	75.17	71.51
實 徵 數 年 增 率	-8.48	-7.16	-10.03
淨額預算達成率	73.50	75.17	71.51
實徵淨額年增率	-8.47	-7.16	-10.03

Table 9-2. Comparison Between Alcohol Tax Actually Levied and Budget of Every County and City in Previous Years (Cont.1 End)

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
24,670	240,810	49,070	Budget
20,548	210,127	49,445	Actual Revenues
20,531	210,127	49,445	Net Tax Revenues
83.29	87.26	100.76	% of Actual Revenues to Budget
-14.28	-1.28	12.66	Actual Revenues Annual Growth Rate
83.22	87.26	100.76	% of Net Tax Revenues to Budget
-14.35	-1.28	12.66	Net Tax Revenues Annual Growth Rate
			CY2022
25,650	247,890	55,520	Budget
20,872	185,545	52,014	Actual Revenues
20,872	185,545	52,014	Net Tax Revenues
81.37	74.85	93.68	% of Actual Revenues to Budget
1.58	-11.70	5.19	Actual Revenues Annual Growth Rate
81.37	74.85	93.68	% of Net Tax Revenues to Budget
1.66	-11.70	5.19	Net Tax Revenues Annual Growth Rate
			CY2023
22,490	214,000	60,790	Budget
20,853	198,641	37,957	Actual Revenues
20,853	198,641	37,957	Net Tax Revenues
92.72	92.82	62.44	% of Actual Revenues to Budget
-0.09	7.06	-27.02	Actual Revenues Annual Growth Rate
92.72	92.82	62.44	% of Net Tax Revenues to Budget
-0.09	7.06	-27.02	Net Tax Revenues Annual Growth Rate
			CY2024
24,390	213,350	42,130	Budget
18,453	172,695	46,464	Actual Revenues
17,804	172,695	46,464	Net Tax Revenues
75.66	80.94	110.29	% of Actual Revenues to Budget
-11.51	-13.06	22.41	Actual Revenues Annual Growth Rate
73.00	80.94	110.29	% of Net Tax Revenues to Budget
-14.62	-13.06	22.41	Net Tax Revenues Annual Growth Rate
			CY2025
20,110	217,850	58,010	Budget
17,033	154,676	41,661	Actual Revenues
17,033	154,676	41,661	Net Tax Revenues
84.70	71.00	71.82	% of Actual Revenues to Budget
-7.70	-10.43	-10.34	Actual Revenues Annual Growth Rate
84.70	71.00	71.82	% of Net Tax Revenues to Budget
-4.33	-10.43	-10.34	Net Tax Revenues Annual Growth Rate

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	746,000	743,181	800
實 徵 數	1,579,496	1,519,646	5,016
實 徵 淨 額	1,566,477	1,516,487	-2,202
實徵預算達成率	211.73	204.48	627.00
實 徵 數 年 增 率	-24.77	-21.70	-88.76
淨額預算達成率	209.98	204.05	-275.25
實徵淨額年增率	-23.26	-20.01	-105.36
106年			
預 算 數	756,000	755,295	200
實 徵 數	1,157,513	1,137,066	1,993
實 徵 淨 額	1,113,032	1,128,899	1,933
實徵預算達成率	153.11	150.55	996.35
實 徵 數 年 增 率	-26.72	-25.18	-60.27
淨額預算達成率	147.23	149.46	966.35
實徵淨額年增率	-28.95	-25.56	-187.77
107年			
預 算 數	826,000	820,476	3
實 徵 數	1,158,016	1,124,397	242
實 徵 淨 額	1,142,772	1,124,171	242
實徵預算達成率	140.20	137.04	8,059.73
實 徵 數 年 增 率	0.04	-1.11	-87.87
淨額預算達成率	138.35	137.01	8,059.73
實徵淨額年增率	2.67	-0.42	-87.49
108年			
預 算 數	1,118,000	1,108,138	—
實 徵 數	1,086,442	1,078,906	—
實 徵 淨 額	1,084,136	1,078,608	—
實徵預算達成率	97.18	97.36	—
實 徵 數 年 增 率	-6.18	-4.05	-100.00
淨額預算達成率	96.97	97.34	—
實徵淨額年增率	-5.13	-4.05	-100.00
109年			
預 算 數	1,008,000	1,006,023	—
實 徵 數	961,773	942,933	983
實 徵 淨 額	959,973	941,133	983
實徵預算達成率	95.41	93.73	—
實 徵 數 年 增 率	-11.48	-12.60	100.00
淨額預算達成率	95.24	93.55	—
實徵淨額年增率	-11.45	-12.75	100.00

資料來源：本局主計室。

Table 10. Comparison Between Specifically Selected Goods and Services Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
1,136	309	574	Budget
45,914	3,029	5,891	Actual Revenues
45,657	2,910	3,625	Net Tax Revenues
4,041.73	980.26	1,026.31	% of Actual Revenues to Budget
-22.81	-87.61	-80.42	Actual Revenues Annual Growth Rate
4,019.10	941.75	631.53	% of Net Tax Revenues to Budget
-22.47	-80.96	-87.95	Net Tax Revenues Annual Growth Rate
			CY2017
284	77	144	Budget
13,178	3,055	2,222	Actual Revenues
-22,559	2,964	1,795	Net Tax Revenues
4,640.17	3,967.91	1,542.85	% of Actual Revenues to Budget
-71.30	0.87	-62.29	Actual Revenues Annual Growth Rate
-7,943.35	3,849.77	1,246.45	% of Net Tax Revenues to Budget
-149.41	1.87	-50.49	Net Tax Revenues Annual Growth Rate
			CY2018
5,521	—	—	Budget
16,498	6,872	10,007	Actual Revenues
1,479	6,872	10,007	Net Tax Revenues
298.81	—	—	% of Actual Revenues to Budget
25.19	124.93	350.44	Actual Revenues Annual Growth Rate
26.78	—	—	% of Net Tax Revenues to Budget
-106.55	131.84	457.55	Net Tax Revenues Annual Growth Rate
			CY2019
9,812	50	—	Budget
1,862	1,712	3,962	Actual Revenues
1,804	932	2,792	Net Tax Revenues
18.97	3,425	—	% of Actual Revenues to Budget
-88.72	-75.08	-60.41	Actual Revenues Annual Growth Rate
18.39	1,865	—	% of Net Tax Revenues to Budget
22.02	-86.43	-72.10	Net Tax Revenues Annual Growth Rate
			CY2020
1,870	107	—	Budget
15,876	1,843	138	Actual Revenues
15,876	1,843	138	Net Tax Revenues
848.98	1,723	—	% of Actual Revenues to Budget
752.76	7.65	-96.53	Actual Revenues Annual Growth Rate
848.98	1,723	—	% of Net Tax Revenues to Budget
779.94	97.72	-95.07	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	1,109,000	1,104,325	—
實 徵 數	1,523,553	1,511,174	33
實 徵 淨 額	1,523,553	1,511,174	33
實徵預算達成率	137.38	136.84	—
實 徵 數 年 增 率	58.41	60.26	-96.66
淨額預算達成率	137.38	136.84	—
實徵淨額年增率	58.71	60.57	-96.66
111年			
預 算 數	1,076,000	1,066,088	—
實 徵 數	1,611,142	1,589,434	35
實 徵 淨 額	1,610,816	1,589,108	35
實徵預算達成率	149.73	149.09	—
實 徵 數 年 增 率	5.75	5.18	7.42
淨額預算達成率	149.70	149.06	—
實徵淨額年增率	5.73	5.16	7.42
112年			
預 算 數	1,068,000	1,040,486	—
實 徵 數	2,536,441	2,528,300	110
實 徵 淨 額	2,536,441	2,528,300	110
實徵預算達成率	237.49	242.99	—
實 徵 數 年 增 率	57.43	59.07	211.31
淨額預算達成率	237.49	242.99	—
實徵淨額年增率	57.46	59.10	211.31
113年			
預 算 數	1,208,000	1,194,750	—
實 徵 數	2,717,024	2,708,467	206
實 徵 淨 額	2,717,024	2,708,467	206
實徵預算達成率	224.92	226.70	—
實 徵 數 年 增 率	7.12	7.13	87.83
淨額預算達成率	224.92	226.70	—
實徵淨額年增率	7.12	7.13	87.83
114年			
預 算 數	2,708,000	2,688,220	—
實 徵 數	1,458,060	1,450,221	24
實 徵 淨 額	1,457,460	1,449,621	24
實徵預算達成率	53.84	53.95	—
實 徵 數 年 增 率	-46.34	-46.46	-88.35
淨額預算達成率	53.82	53.92	—
實徵淨額年增率	-46.36	-46.48	-88.35

**Table 10. Comparison Between Specifically Selected Goods and Services Tax
Actually Levied and Budget of Every County and City in Previous Years
(Cont.1 End)**

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
4,675	—	—	Budget
12,132	117	97	Actual Revenues
12,132	117	97	Net Tax Revenues
259.52	—	—	% of Actual Revenues to Budget
-23.58	-93.66	-29.21	Actual Revenues Annual Growth Rate
259.52	—	—	% of Net Tax Revenues to Budget
-23.58	-93.66	-29.21	Net Tax Revenues Annual Growth Rate
			CY2022
9,912	—	—	Budget
19,339	2,238	96	Actual Revenues
19,339	2,238	96	Net Tax Revenues
195.11	—	—	% of Actual Revenues to Budget
59.40	1,814.61	-1.42	Actual Revenues Annual Growth Rate
195.11	—	—	% of Net Tax Revenues to Budget
59.40	1,814.61	-1.42	Net Tax Revenues Annual Growth Rate
			CY2023
27,514	—	—	Budget
5,932	1,851	249	Actual Revenues
5,932	1,851	249	Net Tax Revenues
21.56	—	—	% of Actual Revenues to Budget
-69.33	-17.30	159.61	Actual Revenues Annual Growth Rate
21.56	—	—	% of Net Tax Revenues to Budget
-69.33	-17.30	159.61	Net Tax Revenues Annual Growth Rate
			CY2024
13,250	—	—	Budget
7,862	489	—	Actual Revenues
7,862	489	—	Net Tax Revenues
59.34	—	—	% of Actual Revenues to Budget
32.54	-73.60	-100.00	Actual Revenues Annual Growth Rate
59.34	—	—	% of Net Tax Revenues to Budget
32.54	-73.60	-100.00	Net Tax Revenues Annual Growth Rate
			CY2025
19,780	—	—	Budget
7,586	206	24	Actual Revenues
7,586	206	24	Net Tax Revenues
38.35	—	—	% of Actual Revenues to Budget
-3.51	-57.87	—	Actual Revenues Annual Growth Rate
38.35	—	—	% of Net Tax Revenues to Budget
-3.51	-57.87	—	Net Tax Revenues Annual Growth Rate

表11. 歷年各縣市營業稅實徵數與預算數比較

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
預 算 數	44,452,614	19,050,258	5,708,736
實 徵 數	57,888,723	25,863,151	4,647,300
實 徵 淨 額	49,006,731	21,521,955	3,714,833
實徵預算達成率	130.23	135.76	81.41
實 徵 數 年 增 率	8.82	7.78	8.08
淨額預算達成率	110.24	112.97	65.07
實徵淨額年增率	19.20	13.85	12.08
106年			
預 算 數	45,998,366	20,790,972	3,606,678
實 徵 數	61,137,365	27,238,855	4,878,227
實 徵 淨 額	51,561,776	22,723,334	3,891,106
實徵預算達成率	132.91	131.01	135.26
實 徵 數 年 增 率	5.61	5.32	4.97
淨額預算達成率	112.09	109.29	107.89
實徵淨額年增率	5.21	5.58	4.75
107年			
預 算 數	52,429,739	23,312,387	3,805,914
實 徵 數	65,540,636	29,422,507	4,527,567
實 徵 淨 額	55,204,539	24,556,151	3,644,912
實徵預算達成率	125.01	126.21	118.96
實 徵 數 年 增 率	7.20	8.02	-7.19
淨額預算達成率	105.29	105.34	95.77
實徵淨額年增率	7.06	8.07	-6.33
108年			
預 算 數	55,491,830	23,877,268	3,531,256
實 徵 數	64,712,837	30,818,465	4,774,043
實 徵 淨 額	53,599,149	25,853,217	4,055,263
實徵預算達成率	116.62	129.07	135.19
實 徵 數 年 增 率	-1.26	4.74	5.44
淨額預算達成率	96.59	108.28	114.84
實徵淨額年增率	-2.91	5.28	11.26
109年			
預 算 數	55,323,530	26,176,746	3,877,502
實 徵 數	62,868,841	31,732,497	4,944,860
實 徵 淨 額	52,629,991	27,006,576	3,831,171
實徵預算達成率	113.64	121.22	127.53
實 徵 數 年 增 率	-2.85	2.97	3.58
淨額預算達成率	95.13	103.17	98.81
實徵淨額年增率	-1.81	4.46	-5.53

資料來源：本局主計室。

說 明：本表不含金融業營業稅(撥入金融業特別準備金部分)。

Table 11. Comparison Between Business Tax Actually Levied and Budget of Every County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
2,497,194	277,122	16,919,304	Budget
6,687,304	1,362,010	19,328,958	Actual Revenues
5,002,167	1,064,881	17,702,895	Net Tax Revenues
267.79	491.48	114.24	% of Actual Revenues to Budget
33.85	48.38	1.81	Actual Revenues Annual Growth Rate
200.31	384.26	104.63	% of Net Tax Revenues to Budget
83.24	175.57	12.21	Net Tax Revenues Annual Growth Rate
			CY2017
4,527,792	1,015,788	16,057,136	Budget
6,189,988	1,332,054	21,498,241	Actual Revenues
4,135,368	963,290	19,848,679	Net Tax Revenues
136.71	131.14	133.89	% of Actual Revenues to Budget
-7.44	-2.20	11.22	Actual Revenues Annual Growth Rate
91.33	94.83	123.61	% of Net Tax Revenues to Budget
-17.33	-9.54	12.12	Net Tax Revenues Annual Growth Rate
			CY2018
4,353,152	920,357	20,037,929	Budget
5,439,592	1,519,410	24,631,560	Actual Revenues
3,236,624	1,194,682	22,572,171	Net Tax Revenues
124.96	165.09	122.92	% of Actual Revenues to Budget
-12.12	14.07	14.57	Actual Revenues Annual Growth Rate
74.35	129.81	112.65	% of Net Tax Revenues to Budget
-21.73	24.02	13.72	Net Tax Revenues Annual Growth Rate
			CY2019
3,692,822	1,234,232	23,156,252	Budget
6,518,334	1,722,576	20,879,420	Actual Revenues
4,208,610	1,397,426	18,084,632	Net Tax Revenues
176.51	139.57	90.17	% of Actual Revenues to Budget
19.83	13.37	-15.23	Actual Revenues Annual Growth Rate
113.97	113.22	78.10	% of Net Tax Revenues to Budget
30.03	16.97	-19.88	Net Tax Revenues Annual Growth Rate
			CY2020
3,599,658	1,404,612	20,265,012	Budget
7,709,926	1,610,829	16,870,729	Actual Revenues
5,694,530	1,286,531	14,811,183	Net Tax Revenues
214.18	114.68	83.25	% of Actual Revenues to Budget
18.28	-6.49	-19.20	Actual Revenues Annual Growth Rate
158.20	91.59	73.09	% of Net Tax Revenues to Budget
35.31	-7.94	-18.10	Net Tax Revenues Annual Growth Rate

Sources of data: The Accounting & Statistics Office of the Bureau.

Explanation: This table excludes financial enterprises business tax (the part allocated to the Financial Special Reserves).

表11. 歷年各縣市營業稅實徵數與預算數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
預 算 數	52,339,869	27,192,320	2,941,242
實 徵 數	76,942,729	37,266,204	5,812,068
實 徵 淨 額	67,341,397	31,841,470	4,832,585
實徵預算達成率	147.01	137.05	197.61
實 徵 數 年 增 率	22.39	17.44	17.54
淨額預算達成率	128.66	117.10	164.30
實徵淨額年增率	27.95	17.90	26.14
111年			
預 算 數	58,542,484	28,401,871	4,275,140
實 徵 數	85,229,657	40,067,023	6,022,602
實 徵 淨 額	73,080,383	33,960,727	5,012,001
實徵預算達成率	145.59	141.07	140.87
實 徵 數 年 增 率	10.77	7.52	3.62
淨額預算達成率	124.83	119.57	117.24
實徵淨額年增率	8.52	6.66	3.71
112年			
預 算 數	63,039,216	30,365,444	4,291,258
實 徵 數	80,875,369	45,490,397	5,973,134
實 徵 淨 額	69,525,379	40,559,527	5,214,739
實徵預算達成率	128.29	149.81	139.19
實 徵 數 年 增 率	-5.11	13.54	-0.82
淨額預算達成率	110.29	133.57	121.52
實徵淨額年增率	-4.86	19.43	4.05
113年			
預 算 數	74,091,503	39,926,648	5,035,312
實 徵 數	90,768,684	48,917,570	6,993,004
實 徵 淨 額	76,857,622	44,430,164	6,244,748
實徵預算達成率	122.51	122.52	138.88
實 徵 數 年 增 率	12.23	7.53	17.07
淨額預算達成率	103.73	111.28	124.02
實徵淨額年增率	10.55	9.54	19.75
114年			
預 算 數	80,561,000	49,133,560	6,438,869
實 徵 數	99,145,369	58,890,577	8,980,837
實 徵 淨 額	80,840,862	52,197,120	8,339,526
實徵預算達成率	123.07	119.86	139.48
實 徵 數 年 增 率	9.23	20.39	28.43
淨額預算達成率	100.35	106.24	129.52
實徵淨額年增率	5.18	17.48	33.54

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

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
5,339,368	1,277,522	15,589,417	Budget
7,468,623	1,555,477	24,840,357	Actual Revenues
5,593,953	1,131,023	23,942,365	Net Tax Revenues
139.88	121.76	159.34	% of Actual Revenues to Budget
-3.13	-3.44	47.24	Actual Revenues Annual Growth Rate
104.77	88.53	153.58	% of Net Tax Revenues to Budget
-1.77	-12.09	61.65	Net Tax Revenues Annual Growth Rate
			CY2022
5,775,849	1,090,569	18,999,055	Budget
8,064,889	2,107,662	28,967,479	Actual Revenues
5,418,083	1,734,413	26,955,159	Net Tax Revenues
139.63	193.26	152.47	% of Actual Revenues to Budget
7.98	35.50	16.61	Actual Revenues Annual Growth Rate
93.81	159.04	141.88	% of Net Tax Revenues to Budget
-3.14	53.35	12.58	Net Tax Revenues Annual Growth Rate
			CY2023
4,447,478	1,446,230	22,488,806	Budget
3,606,825	2,539,366	23,265,647	Actual Revenues
1,496,476	2,195,969	20,058,668	Net Tax Revenues
81.10	175.59	103.45	% of Actual Revenues to Budget
-55.28	20.48	-19.68	Actual Revenues Annual Growth Rate
33.65	151.84	89.19	% of Net Tax Revenues to Budget
-72.38	26.61	-25.59	Net Tax Revenues Annual Growth Rate
			CY2024
7,204,774	2,210,908	19,713,861	Budget
8,719,945	2,705,703	23,432,462	Actual Revenues
3,429,666	2,412,570	20,340,474	Net Tax Revenues
121.03	122.38	118.86	% of Actual Revenues to Budget
141.76	6.55	0.72	Actual Revenues Annual Growth Rate
47.60	109.12	103.18	% of Net Tax Revenues to Budget
129.18	9.86	1.40	Net Tax Revenues Annual Growth Rate
			CY2025
-524,279	2,642,303	22,870,547	Budget
5,369,513	3,196,302	22,708,139	Actual Revenues
-2,394,987	2,857,766	19,841,436	Net Tax Revenues
-1,024.17	120.97	99.29	% of Actual Revenues to Budget
-38.42	18.13	-3.09	Actual Revenues Annual Growth Rate
456.82	108.15	86.76	% of Net Tax Revenues to Budget
-169.83	18.45	-2.45	Net Tax Revenues Annual Growth Rate

表12.歷年各縣市金融業營業稅實徵數比較

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
實 徵 數	1,978,621	1,465,706	101,256
實 徵 淨 額	1,976,075	1,463,160	101,256
實 徵 數年增率	-4.69	-5.76	3.46
實徵淨額年增率	-2.82	-3.28	3.47
106年			
實 徵 數	2,006,116	1,486,372	102,111
實 徵 淨 額	1,996,798	1,477,326	101,839
實 徵 數年增率	1.39	1.41	0.84
實徵淨額年增率	1.05	0.97	0.58
107年			
實 徵 數	2,158,427	1,605,945	106,036
實 徵 淨 額	2,098,747	1,546,389	106,036
實 徵 數年增率	7.59	8.04	3.84
實徵淨額年增率	5.11	4.67	4.12
108年			
實 徵 數	2,429,778	1,802,394	117,553
實 徵 淨 額	2,429,772	1,802,394	117,553
實 徵 數年增率	12.57	12.23	10.86
實徵淨額年增率	15.77	16.56	10.86
109年			
實 徵 數	2,436,918	1,794,012	117,389
實 徵 淨 額	2,433,464	1,790,564	117,389
實 徵 數年增率	0.29	-0.47	-0.14
實徵淨額年增率	0.15	-0.66	-0.14

資料來源：本局主計室。

說 明：本表指金融業營業稅撥入金融業特別準備金部分。

Table 12. Comparison of Financial Enterprises Business Tax Actually Levied of Each County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
232,074	83,365	96,220	Actual Revenues
232,074	83,365	96,220	Net Tax Revenues
-1.77	-2.55	-4.73	Actual Revenues Annual Growth Rate
-1.77	-2.55	-4.73	Net Tax Revenues Annual Growth Rate
			CY2017
237,059	83,345	97,230	Actual Revenues
237,058	83,345	97,230	Net Tax Revenues
2.15	-0.02	1.05	Actual Revenues Annual Growth Rate
2.15	-0.02	1.05	Net Tax Revenues Annual Growth Rate
			CY2018
256,011	87,834	102,600	Actual Revenues
255,888	87,834	102,600	Net Tax Revenues
7.99	5.39	5.52	Actual Revenues Annual Growth Rate
7.94	5.39	5.52	Net Tax Revenues Annual Growth Rate
			CY2019
290,618	98,888	120,325	Actual Revenues
290,612	98,888	120,325	Net Tax Revenues
13.52	12.58	17.28	Actual Revenues Annual Growth Rate
13.57	12.58	17.28	Net Tax Revenues Annual Growth Rate
			CY2020
299,712	100,174	125,630	Actual Revenues
299,707	100,174	125,630	Net Tax Revenues
3.13	1.30	4.41	Actual Revenues Annual Growth Rate
3.13	1.30	4.41	Net Tax Revenues Annual Growth Rate

Sources of data:The Accounting & Statistics Office of the Bureau.

Explanation:This table refers to the portion of financial enterprises business tax allocated to the Financial Special Reserves.

表12.歷年各縣市金融業營業稅實徵數比較（續1完）

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
實 徵 數	2,728,188	1,991,047	131,470
實 徵 淨 額	2,725,174	1,988,034	131,470
實 徵 數 年 增 率	11.95	10.98	11.99
實徵淨額年增率	11.99	11.03	11.99
111年			
實 徵 數	2,921,575	2,168,343	134,546
實 徵 淨 額	2,920,236	2,167,004	134,546
實 徵 數 年 增 率	7.09	8.90	2.34
實徵淨額年增率	7.16	9.00	2.34
112年			
實 徵 數	3,598,133	2,694,915	162,696
實 徵 淨 額	3,598,133	2,694,915	162,696
實 徵 數 年 增 率	23.16	24.28	20.92
實徵淨額年增率	23.21	24.36	20.92
113年			
實 徵 數	4,258,529	3,194,223	190,733
實 徵 淨 額	4,244,534	3,180,228	190,733
實 徵 數 年 增 率	18.35	18.53	17.23
實徵淨額年增率	17.96	18.01	17.23
114年			
實 徵 數	763,521	575,549	32,874
實 徵 淨 額	759,698	573,043	32,874
實 徵 數 年 增 率	-82.07	-81.98	-82.76
實徵淨額年增率	-82.10	-81.98	-82.76

Table 12. Comparison of Financial Enterprises Business Tax Actually Levied of Each County and City in Previous Years (Cont.1 End)

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
342,509	111,677	151,485	Actual Revenues
342,509	111,677	151,485	Net Tax Revenues
14.28	11.48	20.58	Actual Revenues Annual Growth Rate
14.28	11.48	20.58	Net Tax Revenues Annual Growth Rate
			CY2022
352,827	117,303	148,555	Actual Revenues
352,827	117,303	148,555	Net Tax Revenues
3.01	5.04	-1.93	Actual Revenues Annual Growth Rate
3.01	5.04	-1.93	Net Tax Revenues Annual Growth Rate
			CY2023
421,058	142,508	176,957	Actual Revenues
421,058	142,508	176,957	Net Tax Revenues
19.34	21.49	19.12	Actual Revenues Annual Growth Rate
19.34	21.49	19.12	Net Tax Revenues Annual Growth Rate
			CY2024
501,662	167,538	204,373	Actual Revenues
501,662	167,538	204,373	Net Tax Revenues
19.14	17.56	15.49	Actual Revenues Annual Growth Rate
19.14	17.56	15.49	Net Tax Revenues Annual Growth Rate
			CY2025
89,430	29,557	36,110	Actual Revenues
88,113	29,557	36,110	Net Tax Revenues
-82.17	-82.36	-82.33	Actual Revenues Annual Growth Rate
-82.44	-82.36	-82.33	Net Tax Revenues Annual Growth Rate

表13.歷年各縣市健康福利捐實徵數比較

單位：新臺幣千元；％

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
105年			
實 徵 數	8,330,850	4,836,580	3,494,270
實 徵 淨 額	8,330,850	4,836,580	3,494,270
實 徵 數年增率	4.62	13.78	-5.86
實徵淨額年增率	4.62	13.78	-5.86
106年			
實 徵 數	7,905,296	4,376,608	3,528,688
實 徵 淨 額	7,882,676	4,376,608	3,506,068
實 徵 數年增率	-5.11	-9.51	0.98
實徵淨額年增率	-5.38	-9.51	0.34
107年			
實 徵 數	5,760,544	3,031,474	2,729,068
實 徵 淨 額	5,760,544	3,031,474	2,729,068
實 徵 數年增率	-27.13	-30.73	-22.66
實徵淨額年增率	-26.92	-30.73	-22.16
108年			
實 徵 數	4,819,540	2,426,642	2,392,898
實 徵 淨 額	4,819,540	2,426,642	2,392,898
實 徵 數年增率	-16.34	-19.95	-12.32
實徵淨額年增率	-16.34	-19.95	-12.32
109年			
實 徵 數	5,083,178	2,685,319	2,397,859
實 徵 淨 額	5,077,318	2,685,319	2,391,999
實 徵 數年增率	5.47	10.66	0.21
實徵淨額年增率	5.35	10.66	-0.04

資料來源：本局主計室。

Table 13. Comparison of Health and Welfare Surcharge on Tobacco Actually Levied of Each County and City in Previous Years

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2016
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2017
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2018
—	—	2	Actual Revenues
—	—	2	Net Tax Revenues
—	—	100.00	Actual Revenues Annual Growth Rate
—	—	100.00	Net Tax Revenues Annual Growth Rate
			CY2019
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	-100.00	Actual Revenues Annual Growth Rate
—	—	-100.00	Net Tax Revenues Annual Growth Rate
			CY2020
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate

Sources of data:The Accounting & Statistics Office of the Bureau.

表13.歷年各縣市健康福利捐實徵數比較（續1完）

單位：新臺幣千元；%

年別	總 計 Grand Total	臺 中 市 Taichung City	苗 栗 縣 Miaoli County
110年			
實 徵 數	5,152,900	2,586,419	2,566,480
實 徵 淨 額	5,137,535	2,586,419	2,551,116
實 徵 數年增率	1.37	-3.68	7.03
實徵淨額年增率	1.19	-3.68	6.65
111年			
實 徵 數	5,327,209	2,666,589	2,660,620
實 徵 淨 額	5,327,209	2,666,589	2,660,620
實 徵 數年增率	3.38	3.10	3.67
實徵淨額年增率	3.69	3.10	4.29
112年			
實 徵 數	4,890,219	2,473,988	2,416,230
實 徵 淨 額	4,890,219	2,473,988	2,416,230
實 徵 數年增率	-8.20	-7.22	-9.19
實徵淨額年增率	-8.20	-7.22	-9.19
113年			
實 徵 數	4,061,900	1,860,525	2,201,375
實 徵 淨 額	4,061,900	1,860,525	2,201,375
實 徵 數年增率	-16.94	-24.80	-8.89
實徵淨額年增率	-16.94	-24.80	-8.89
114年			
實 徵 數	4,319,179	2,115,774	2,203,405
實 徵 淨 額	4,319,179	2,115,774	2,203,405
實 徵 數年增率	6.33	13.72	0.09
實徵淨額年增率	6.33	13.72	0.09

Table 13. Comparison of Health and Welfare Surcharge on Tobacco Actually Levied of Each County and City in Previous Years (Cont.1 End)

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2021
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2022
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2023
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2024
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate
			CY2025
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate

表14. 歷年各項國稅分月實徵淨額

(1) 稅課收入

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	251,377,314	20,948,109.5	16,918,719	4,792,652	18,213,482	6,662,426	37,674,717
106年	268,744,330	22,395,360.8	18,012,270	6,427,965	15,959,542	5,431,208	32,578,487
107年	282,930,614	23,577,551.2	19,049,571	5,093,332	20,223,414	5,675,666	45,183,656
108年	284,447,261	23,703,938.4	20,134,878	5,037,656	16,976,324	5,897,987	51,499,331
109年	248,577,436	20,714,786.3	18,487,401	9,458,457	19,538,949	5,339,320	21,590,289
110年	304,836,665	25,403,055.4	24,690,364	6,577,934	25,112,928	10,917,768	31,296,216
111年	340,387,377	28,365,614.7	27,085,543	7,144,309	23,780,132	7,739,186	31,507,955
112年	347,354,411	28,946,200.9	21,937,897	9,178,212	24,863,334	7,208,884	69,730,225
113年	392,536,720	32,711,393.3	27,151,430	8,408,537	28,762,165	7,492,055	74,685,674
114年	358,574,761	29,881,230.1	26,091,843	4,318,215	27,408,886	8,436,508	34,121,073
總計	—	256,647,240.6	219,559,916	66,437,269	220,839,156	70,801,008	429,867,623
平均	—	25,664,724.1	21,955,991.6	6,643,726.9	22,083,915.6	7,080,100.8	42,986,762.3
季節指數	—	100.00	85.55	25.89	86.05	27.59	167.49

說明：表列總計不含金融業營業稅(撥入金融業特別準備金部分)及健康福利捐。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years**

(1)Revenues from Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
64,405,346	11,839,684	10,878,699	32,581,914	19,389,720	19,096,718	8,923,237	CY2016
71,443,635	15,402,414	11,489,137	41,695,487	19,063,629	21,367,828	9,872,728	CY2017
63,355,756	15,531,088	14,481,786	33,401,473	29,984,791	20,460,966	10,489,113	CY2018
64,184,665	10,018,815	12,842,960	32,225,404	33,143,791	20,449,171	12,036,279	CY2019
22,164,015	56,427,820	12,021,354	36,861,843	11,916,353	22,079,015	12,692,620	CY2020
45,331,347	57,711,198	10,496,528	41,841,559	12,671,696	25,937,096	12,252,031	CY2021
49,421,065	83,036,985	13,844,342	43,069,472	14,119,341	25,571,742	14,067,305	CY2022
88,466,568	16,125,130	11,561,986	44,802,835	12,409,079	27,102,590	13,967,671	CY2023
87,784,668	18,136,142	13,855,595	58,763,397	25,826,100	27,830,391	13,840,566	CY2024
45,658,094	80,278,875	8,237,093	56,685,235	21,712,478	29,970,818	15,655,642	CY2025
602,215,159	364,508,151	119,709,480	421,928,619	200,236,978	239,866,335	123,797,192	Total
60,221,515.9	36,450,815.1	11,970,948.0	42,192,861.9	20,023,697.8	23,986,633.5	12,379,719.2	Average
234.65	142.03	46.64	164.40	78.02	93.46	48.24	Seasonal Index

Explanation: The total amount in this table excludes to the portion of financial enterprises business tax allocated to the Financial Special Reserves, as well as the health and welfare surcharge on tobacco.

表14. 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；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	80,259,778	6,688,314.8	332,089	24,357	681,081	-255,377	16,330,162
106年	89,036,283	7,419,690.3	919,169	168,233	307,226	-358,998	11,699,877
107年	94,262,675	7,855,222.9	702,349	122,445	416,815	-349,837	22,308,862
108年	107,109,315	8,925,776.2	656,866	137,432	263,148	-171,970	28,712,014
109年	62,617,746	5,218,145.5	318,597	369,064	730,160	-194,749	2,246,205
110年	81,383,864	6,781,988.7	1,501,523	280,323	561,335	-524,922	4,391,950
111年	119,271,514	9,939,292.9	2,055,862	562,598	890,174	-206,017	5,072,315
112年	117,594,778	9,799,564.8	1,061,898	525,053	822,568	186,627	40,243,284
113年	133,372,504	11,114,375.3	1,242,983	861,982	887,301	-177,718	40,203,493
114年	110,540,703	9,211,725.2	856,964	705,855	424,027	-762,328	4,141,567
總 計	—	82,954,096.6	9,648,300	3,757,342	5,983,835	-2,815,289	175,349,729
平 均	—	8,295,409.7	964,830.0	375,734.2	598,383.5	-281,528.9	17,534,972.9
季 節 指 數	—	100.00	11.63	4.53	7.21	-3.39	211.38

**Table 14. 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 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
32,628,879	470,511	987,622	12,625,000	14,934,042	496,311	1,005,101	CY2016
39,838,699	612,770	1,038,127	18,685,143	14,473,978	597,470	1,054,588	CY2017
30,887,564	595,916	1,255,416	12,291,528	24,438,528	550,073	1,043,017	CY2018
33,640,084	498,799	1,851,334	11,556,466	27,220,163	736,555	2,008,424	CY2019
21,818,210	14,157,586	1,670,202	12,891,829	6,071,667	651,666	1,887,309	CY2020
32,955,215	17,776,725	1,492,632	14,004,221	6,283,098	824,412	1,837,351	CY2021
38,946,153	39,337,728	1,947,724	19,101,590	7,866,012	1,290,744	2,406,633	CY2022
40,636,007	1,080,516	2,276,534	17,281,769	9,672,501	1,730,613	2,077,407	CY2023
37,027,728	1,981,674	1,678,614	27,414,236	19,123,463	1,205,101	1,923,647	CY2024
35,282,414	23,172,997	760,387	25,444,981	17,163,862	1,116,028	2,233,949	CY2025
343,660,953	99,685,222	14,958,592	171,296,763	147,247,314	9,198,973	17,477,426	Total
34,366,095.3	9,968,522.2	1,495,859.2	17,129,676.3	14,724,731.4	919,897.3	1,747,742.6	Average
414.28	120.17	18.03	206.50	177.50	11.09	21.07	Seasonal Index

表14. 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；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	51,673,437	4,306,119.8	1,902,543	2,836,175	2,655,746	2,089,539	5,274,325
106年	53,831,836	4,485,986.3	2,704,821	3,463,523	644,585	1,689,835	4,633,183
107年	60,449,228	5,037,435.6	2,118,702	2,896,671	3,325,240	1,795,404	5,370,337
108年	53,525,810	4,460,484.1	3,072,410	3,226,333	2,191,263	1,771,464	5,661,855
109年	55,181,046	4,598,420.5	2,775,067	4,625,516	3,168,771	1,905,870	2,787,002
110年	56,060,731	4,671,727.5	2,424,080	3,844,271	3,559,379	2,029,946	3,685,538
111年	67,896,036	5,658,003.0	3,541,186	5,113,416	3,202,504	3,019,562	4,401,898
112年	79,239,196	6,603,266.4	3,427,378	5,007,585	3,596,940	3,404,609	8,208,185
113年	89,430,871	7,452,572.6	3,556,646	5,003,588	4,640,133	3,919,261	9,146,961
114年	86,117,229	7,176,435.8	4,054,812	5,930,346	3,652,360	4,293,885	5,413,964
總計	—	54,450,451.6	29,577,645	41,947,424	30,636,921	25,919,375	54,583,248
平均	—	5,445,045.2	2,957,764.5	4,194,742.4	3,063,692.1	2,591,937.5	5,458,324.8
季節指數	—	100.00	54.32	77.04	56.27	47.60	100.24

**Table 14. 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 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
27,408,779	-4,744,920	5,440,896	3,619,029	1,962,782	2,233,069	995,474	CY2016
27,154,559	-3,522,926	5,923,337	4,624,058	1,591,497	2,804,006	2,121,358	CY2017
27,085,899	-3,844,761	9,444,985	3,788,833	2,535,600	2,098,288	3,834,030	CY2018
26,008,580	-8,003,574	8,215,093	3,557,395	2,145,733	1,987,335	3,691,923	CY2019
-3,038,848	25,516,469	5,812,334	4,546,153	2,017,526	1,882,978	3,182,209	CY2020
5,640,445	17,214,677	3,961,787	5,073,548	2,541,889	2,571,149	3,514,021	CY2021
6,293,638	21,148,591	7,147,352	3,808,385	2,633,334	2,959,034	4,627,137	CY2022
42,222,466	-8,269,644	5,133,477	5,053,055	3,727,640	2,636,243	5,091,261	CY2023
45,578,503	-8,095,551	6,793,282	5,778,285	4,258,176	3,225,250	5,626,337	CY2024
8,335,796	32,491,507	4,977,332	4,918,127	3,336,623	2,999,121	5,713,355	CY2025
212,689,817	59,889,868	62,849,875	44,766,868	26,750,800	25,396,473	38,397,105	Total
21,268,981.7	5,988,986.8	6,284,987.5	4,476,686.8	2,675,080.0	2,539,647.3	3,839,710.5	Average
390.61	109.99	115.43	82.22	49.13	46.64	70.52	Seasonal Index

表14. 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；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	5,986,750	498,895.8	276,126	182,580	730,953	408,767	580,492
106年	7,305,223	608,768.6	398,075	630,038	530,672	538,981	593,130
107年	5,375,380	447,948.3	356,102	263,076	419,485	360,408	433,906
108年	5,878,237	489,853.1	398,691	228,651	325,376	368,981	473,301
109年	6,596,997	549,749.7	252,155	405,522	455,248	430,217	740,477
110年	10,082,720	840,226.7	487,457	527,287	874,138	2,212,732	611,280
111年	9,833,527	819,460.6	533,546	906,792	1,009,803	677,684	750,772
112年	9,951,614	829,301.1	427,090	1,066,270	819,813	571,263	818,303
113年	12,296,759	1,024,729.9	864,983	532,904	1,111,331	794,836	1,235,323
114年	10,129,249	844,104.1	481,823	832,831	871,233	940,544	1,209,037
總計	—	6,953,037.9	4,476,048	5,575,951	7,148,052	7,304,413	7,446,021
平均	—	695,303.8	447,604.8	557,595.1	714,805.2	730,441.3	744,602.1
季節指數	—	100.00	64.38	80.19	102.80	105.05	107.09

**Table 14. 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 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
396,535	480,959	855,846	468,142	370,628	603,267	632,455	CY2016
661,020	876,712	857,716	556,803	322,527	570,238	769,313	CY2017
410,600	339,436	537,691	507,497	486,404	605,154	655,622	CY2018
936,276	510,195	505,969	334,135	767,422	425,004	604,238	CY2019
505,936	583,411	510,298	930,451	467,195	592,792	723,294	CY2020
481,630	671,060	433,669	1,774,355	503,193	564,747	941,173	CY2021
935,535	636,818	661,360	654,188	980,986	875,856	1,210,186	CY2022
1,035,873	974,527	853,485	493,700	929,329	1,215,593	746,365	CY2023
914,319	521,775	870,062	2,481,795	1,078,379	724,700	1,166,351	CY2024
664,523	894,256	827,266	758,684	934,687	699,807	1,014,558	CY2025
6,942,247	6,489,149	6,913,362	8,959,750	6,840,750	6,877,158	8,463,555	Total
694,224.7	648,914.9	691,336.2	895,975.0	684,075.0	687,715.8	846,355.5	Average
99.84	93.33	99.43	128.86	98.39	98.91	121.72	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續4)

(4-1)遺產稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	2,684,771	223,730.9	200,800	113,143	232,332	271,214	252,781
106年	2,960,934	246,744.5	114,824	141,287	226,640	226,062	204,270
107年	3,590,267	299,189.0	191,907	174,166	288,073	238,193	309,098
108年	3,619,690	301,640.8	233,990	127,094	209,954	221,968	354,601
109年	3,801,091	316,757.6	127,148	243,197	301,556	262,584	318,186
110年	7,002,311	583,525.9	239,308	149,499	471,570	1,906,419	411,884
111年	5,393,190	449,432.5	253,286	313,031	514,428	258,457	480,765
112年	6,017,893	501,491.1	259,367	685,331	421,095	304,506	457,015
113年	6,531,975	544,331.2	408,904	294,429	769,258	535,036	781,157
114年	5,904,682	492,056.8	232,660	457,998	480,536	642,821	736,559
總計	—	3,958,900.3	2,262,194	2,699,175	3,915,442	4,867,260	4,306,316
平均	—	395,890.0	226,219.4	269,917.5	391,544.2	486,726.0	430,631.6
季節指數	—	100.00	57.14	68.18	98.90	122.94	108.78

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.4)**

(4-1)Estate Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
260,250	239,881	258,096	232,679	168,730	180,131	274,734	CY2016
293,520	309,299	426,363	267,421	157,103	265,706	328,439	CY2017
303,171	221,759	401,646	342,142	350,151	324,334	445,629	CY2018
823,386	300,748	282,017	148,542	244,607	230,544	442,239	CY2019
380,150	315,436	323,329	445,576	302,126	320,464	461,340	CY2020
308,888	384,462	259,052	1,599,951	310,581	393,089	567,606	CY2021
277,635	403,451	454,231	417,794	446,335	637,469	936,308	CY2022
429,745	672,288	619,936	336,011	439,490	982,469	410,639	CY2023
766,465	345,874	604,469	437,464	587,883	397,436	603,599	CY2024
356,280	438,880	468,548	466,387	627,946	446,125	549,940	CY2025
4,199,490	3,632,078	4,097,687	4,693,967	3,634,952	4,177,767	5,020,473	Total
419,949.0	363,207.8	409,768.7	469,396.7	363,495.2	417,776.7	502,047.3	Average
106.08	91.74	103.51	118.57	91.82	105.53	126.81	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續5)

(4-2)贈與稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	3,301,979	275,164.9	75,326	69,437	498,621	137,553	327,711
106年	4,344,289	362,024.1	283,251	488,750	304,033	312,918	388,860
107年	1,785,113	148,759.4	164,195	88,910	131,412	122,215	124,808
108年	2,258,547	188,212.3	164,701	101,557	115,421	147,013	118,700
109年	2,795,905	232,992.1	125,007	162,325	153,692	167,634	422,291
110年	3,080,409	256,700.8	248,148	377,787	402,568	306,313	199,396
111年	4,440,336	370,028.0	280,260	593,761	495,375	419,227	270,007
112年	3,933,721	327,810.1	167,723	380,939	398,718	266,756	361,288
113年	5,764,785	480,398.7	456,079	238,475	342,073	259,800	454,166
114年	4,224,568	352,047.3	249,163	374,833	390,698	297,722	472,478
總計	—	2,994,137.7	2,213,853	2,876,774	3,232,611	2,437,151	3,139,705
平均	—	299,413.8	221,385.3	287,677.4	323,261.1	243,715.1	313,970.5
季節指數	—	100.00	73.94	96.08	107.96	81.40	104.86

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.5)**

(4-2)Gift Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
136,285	241,078	597,750	235,463	201,898	423,136	357,721	CY2016
367,500	567,413	431,353	289,382	165,423	304,531	440,874	CY2017
107,429	117,677	136,045	165,355	136,253	280,820	209,993	CY2018
112,890	209,447	223,952	185,592	522,816	194,460	161,999	CY2019
125,786	267,974	186,969	484,875	165,069	272,328	261,954	CY2020
172,742	286,598	174,617	174,404	192,611	171,658	373,567	CY2021
657,900	233,367	207,129	236,393	534,651	238,387	273,878	CY2022
606,128	302,239	233,549	157,689	489,839	233,124	335,727	CY2023
147,854	175,901	265,593	2,044,332	490,496	327,264	562,752	CY2024
308,243	455,376	358,718	292,297	306,741	253,681	464,618	CY2025
2,742,757	2,857,070	2,815,675	4,265,782	3,205,797	2,699,389	3,443,083	Total
274,275.7	285,707.0	281,567.5	426,578.2	320,579.7	269,938.9	344,308.3	Average
91.60	95.42	94.04	142.47	107.07	90.16	114.99	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續6)

(5)貨物稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	42,670,430	3,555,869.2	3,148,827	3,796,807	3,277,032	3,986,653	3,575,882
106年	42,103,458	3,508,621.5	3,036,884	3,138,782	2,757,205	2,799,032	2,782,277
107年	38,975,811	3,247,984.3	3,084,307	3,319,977	2,619,251	3,232,275	3,107,036
108年	38,205,731	3,183,810.9	3,018,782	3,443,886	2,671,417	3,412,761	2,723,677
109年	37,643,691	3,136,974.2	2,322,718	3,517,410	2,794,983	2,899,367	2,809,748
110年	38,787,502	3,232,291.8	3,213,652	2,671,671	3,451,179	3,733,108	3,629,214
111年	34,821,912	2,901,826.0	3,054,766	2,140,118	2,417,365	2,482,373	2,453,494
112年	33,471,098	2,789,258.1	1,755,950	2,555,365	2,810,057	3,252,380	2,963,056
113年	37,439,631	3,119,969.2	2,627,751	2,747,668	3,246,613	3,419,933	3,583,305
114年	29,920,884	2,493,407.0	1,541,128	2,644,552	2,773,156	3,027,894	3,044,839
總 計	—	31,170,012.2	26,804,765	29,976,236	28,818,258	32,245,776	30,672,528
平 均	—	3,117,001.2	2,680,476.5	2,997,623.6	2,881,825.8	3,224,577.6	3,067,252.8
季 節 指 數	—	100.00	86.00	96.17	92.46	103.45	98.40

說明：本表各年貨物稅實徵淨額含本局直徵及海關代徵之資料。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.6)**

(5)Commodity Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
3,747,310	3,293,474	3,601,424	4,031,963	3,081,909	3,414,760	3,714,389	CY2016
3,545,649	4,364,011	4,588,708	3,957,954	3,752,617	3,331,461	4,048,876	CY2017
3,434,321	4,084,348	3,046,205	2,922,725	3,038,082	3,274,261	3,813,023	CY2018
3,205,661	3,566,770	3,525,223	2,803,021	3,067,301	3,435,035	3,332,198	CY2019
3,720,503	2,102,070	2,627,216	3,544,993	3,950,331	3,063,301	4,291,051	CY2020
4,078,773	2,665,226	2,593,220	3,320,942	3,134,690	2,864,452	3,431,374	CY2021
3,410,473	3,225,568	3,114,802	2,956,511	2,614,782	3,345,126	3,606,531	CY2022
2,946,276	3,268,199	2,354,663	2,857,250	2,657,560	2,875,887	3,174,456	CY2023
3,136,164	3,131,972	3,147,210	2,766,656	2,808,407	3,045,111	3,778,840	CY2024
2,341,491	2,370,871	1,860,287	2,400,625	2,486,355	2,699,994	2,729,691	CY2025
33,566,621	32,072,509	30,458,958	31,562,640	30,592,034	31,349,388	35,920,429	Total
3,356,662.1	3,207,250.9	3,045,895.8	3,156,264.0	3,059,203.4	3,134,938.8	3,592,042.9	Average
107.69	102.90	97.72	101.26	98.15	100.58	115.24	Seasonal Index

Explanation: The net amounts of commodity tax collected each year in this table contain both the amount collected directly by the Bureau and by Customs on its behalf.

表14. 歷年各項國稅分月實徵淨額(續7)

(5-1)貨物稅—本局直徵

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	25,452,635	2,121,052.9	1,938,051	2,655,065	1,705,609	2,271,651	2,110,179
106年	24,524,870	2,043,739.1	1,956,983	2,394,015	1,769,377	1,952,433	1,955,622
107年	23,455,058	1,954,588.2	1,952,879	2,296,943	1,760,233	2,017,326	1,829,261
108年	24,006,059	2,000,504.9	2,066,153	2,492,989	1,665,080	2,058,463	1,816,744
109年	22,114,826	1,842,902.2	1,993,244	1,795,346	1,690,576	1,613,469	1,637,614
110年	23,986,746	1,998,895.5	1,939,126	1,901,233	2,206,478	2,216,027	2,302,324
111年	17,822,115	1,485,176.2	1,654,959	1,980,535	1,419,155	1,375,085	1,328,503
112年	16,881,625	1,406,802.1	1,439,844	1,503,827	1,233,226	1,563,599	1,408,215
113年	16,231,637	1,352,636.4	1,244,908	1,588,619	1,237,578	1,345,994	1,448,381
114年	14,910,537	1,242,544.8	1,191,126	1,337,277	1,198,428	1,148,008	1,302,647
總計	—	17,448,842.3	17,377,273	19,945,849	15,885,740	17,562,055	17,139,490
平均	—	1,744,884.2	1,737,727.3	1,994,584.9	1,588,574.0	1,756,205.5	1,713,949.0
季節指數	—	100.00	99.59	114.31	91.04	100.65	98.23

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.7)**

(5-1)Commodity Tax - Levied by the Bureau

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
2,209,898	2,064,802	2,206,565	2,083,564	1,822,626	2,151,518	2,233,107	CY2016
2,214,831	1,990,000	2,217,755	1,936,706	2,116,443	2,002,906	2,017,799	CY2017
1,964,968	1,967,485	2,041,272	1,976,863	1,851,862	1,887,143	1,908,823	CY2018
1,908,588	2,220,560	2,050,358	1,905,727	1,886,976	1,979,962	1,954,460	CY2019
2,128,479	1,752,494	1,847,025	1,899,967	1,901,377	1,766,079	2,089,157	CY2020
2,230,126	1,538,713	1,733,988	1,979,435	1,927,017	2,196,505	1,815,774	CY2021
1,186,654	1,365,760	1,546,677	1,356,310	1,465,623	1,601,353	1,541,501	CY2022
1,438,381	1,405,429	1,450,721	1,343,341	1,351,299	1,436,431	1,307,313	CY2023
1,476,124	1,240,244	1,510,354	1,249,095	1,370,282	1,239,101	1,280,957	CY2024
1,243,396	1,388,931	1,128,457	1,289,527	1,166,365	1,324,739	1,191,637	CY2025
18,001,445	16,934,418	17,733,172	17,020,535	16,859,870	17,585,737	17,340,528	Total
1,800,144.5	1,693,441.8	1,773,317.2	1,702,053.5	1,685,987.0	1,758,573.7	1,734,052.8	Average
103.17	97.05	101.63	97.55	96.62	100.78	99.38	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續8)

(5-2)貨物稅－海關代徵

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	17,217,795	1,434,816.3	1,210,776	1,141,742	1,571,423	1,715,002	1,465,703
106年	17,578,588	1,464,882.3	1,079,901	744,768	987,829	846,600	826,654
107年	15,520,753	1,293,396.1	1,131,428	1,023,034	859,019	1,214,949	1,277,775
108年	14,199,672	1,183,306.0	952,630	950,897	1,006,337	1,354,298	906,933
109年	15,528,865	1,294,072.0	329,474	1,722,063	1,104,407	1,285,898	1,172,134
110年	14,800,756	1,233,396.3	1,274,526	770,438	1,244,701	1,517,081	1,326,890
111年	16,999,797	1,416,649.8	1,399,806	159,583	998,210	1,107,289	1,124,992
112年	16,589,472	1,382,456.0	316,107	1,051,538	1,576,831	1,688,781	1,554,842
113年	21,207,994	1,767,332.8	1,382,843	1,159,049	2,009,035	2,073,939	2,134,924
114年	15,010,346	1,250,862.2	350,002	1,307,274	1,574,727	1,879,886	1,742,193
總計	—	13,721,169.8	9,427,493	10,030,386	12,932,519	14,683,723	13,533,040
平均	—	1,372,117.0	942,749.3	1,003,038.6	1,293,251.9	1,468,372.3	1,353,304.0
季節指數	—	100.00	68.71	73.10	94.25	107.02	98.63

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.8)**

(5-2)Commodity Tax - Levied by Customs

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
1,537,412	1,228,672	1,394,859	1,948,399	1,259,283	1,263,242	1,481,282	CY2016
1,330,818	2,374,011	2,370,953	2,021,248	1,636,175	1,328,555	2,031,077	CY2017
1,469,353	2,116,862	1,004,933	945,862	1,186,220	1,387,118	1,904,200	CY2018
1,297,073	1,346,209	1,474,865	897,294	1,180,325	1,455,074	1,377,738	CY2019
1,592,024	349,576	780,191	1,645,026	2,048,954	1,297,222	2,201,894	CY2020
1,848,647	1,126,513	859,232	1,341,508	1,207,672	667,947	1,615,601	CY2021
2,223,819	1,859,808	1,568,125	1,600,201	1,149,159	1,743,774	2,065,030	CY2022
1,507,894	1,862,769	903,941	1,513,909	1,306,261	1,439,456	1,867,143	CY2023
1,660,040	1,891,729	1,636,856	1,517,561	1,438,126	1,806,010	2,497,883	CY2024
1,098,095	981,940	731,831	1,111,098	1,319,991	1,375,256	1,538,054	CY2025
15,565,175	15,138,089	12,725,786	14,542,106	13,732,166	13,763,654	18,579,902	Total
1,556,517.5	1,513,808.9	1,272,578.6	1,454,210.6	1,373,216.6	1,376,365.4	1,857,990.2	Average
113.44	110.33	92.75	105.98	100.08	100.31	135.41	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續9)

(6)證券交易稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	7,248,837	604,069.8	576,947	422,268	870,210	583,213	540,306
106年	9,920,578	826,714.8	480,715	709,337	923,030	698,344	661,210
107年	10,471,136	872,594.7	1,072,897	557,229	962,367	825,943	1,047,233
108年	9,861,807	821,817.3	677,229	498,799	804,076	948,343	796,057
109年	17,395,393	1,449,616.1	783,278	894,091	1,230,184	1,079,086	1,371,913
110年	34,625,316	2,885,443.0	2,635,212	1,450,674	2,529,462	3,229,247	3,633,759
111年	18,771,713	1,564,309.5	1,970,205	1,244,201	2,423,647	1,611,834	1,603,129
112年	20,549,607	1,712,467.2	750,607	1,323,737	1,902,136	1,328,355	1,696,329
113年	28,016,865	2,334,738.7	1,912,433	1,434,372	2,898,833	2,537,530	2,888,437
114年	27,276,699	2,273,058.3	1,502,171	1,747,192	1,842,591	1,536,102	1,783,428
總計	—	15,344,829.4	12,361,694	10,281,900	16,386,536	14,377,997	16,021,801
平均	—	1,534,482.9	1,236,169.4	1,028,190.0	1,638,653.6	1,437,799.7	1,602,180.1
季節指數	—	100.00	80.56	67.01	106.79	93.70	104.41

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.9)**

(6)Securities Transactions Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
589,664	675,215	709,425	541,086	526,634	562,821	651,048	CY2016
748,587	749,158	1,024,946	1,079,422	821,594	1,086,817	937,419	CY2017
1,151,016	1,025,192	942,485	694,513	732,501	707,230	752,530	CY2018
640,376	938,831	837,828	811,126	921,695	973,821	1,013,625	CY2019
1,484,417	2,092,114	1,668,826	1,543,942	1,144,113	1,694,322	2,409,108	CY2020
3,765,561	4,738,602	3,089,647	2,136,347	1,881,494	2,960,200	2,575,111	CY2021
1,551,764	1,473,335	1,582,310	1,292,921	1,046,604	1,529,727	1,442,037	CY2022
2,054,456	2,412,764	2,185,534	1,570,193	1,456,138	1,880,621	1,988,734	CY2023
2,600,123	3,025,510	2,434,052	1,928,768	2,089,436	2,066,547	2,200,824	CY2024
1,906,142	2,204,270	2,800,453	3,181,377	2,938,881	2,884,204	2,949,888	CY2025
16,492,106	19,334,991	17,275,506	14,779,695	13,559,090	16,346,310	16,920,324	Total
1,649,210.6	1,933,499.1	1,727,550.6	1,477,969.5	1,355,909.0	1,634,631.0	1,692,032.4	Average
107.48	126.00	112.58	96.32	88.36	106.53	110.27	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續10)

(7)期貨交易稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	119,415	9,951.3	11,802	5,756	10,244	9,499	10,206
106年	140,052	11,671.0	7,840	7,981	11,863	9,689	8,242
107年	201,415	16,784.6	13,804	14,048	19,391	14,821	15,014
108年	175,038	14,586.5	16,030	7,457	12,568	14,517	20,311
109年	287,661	23,971.7	13,819	21,627	38,727	20,519	19,422
110年	425,526	35,460.5	38,121	26,080	40,166	30,168	49,957
111年	411,869	34,322.5	35,658	23,614	48,308	31,603	40,383
112年	323,502	26,958.5	14,747	22,576	33,221	20,321	27,296
113年	501,882	41,823.5	30,873	16,426	39,958	42,872	40,774
114年	440,382	36,698.5	28,281	23,828	37,864	40,691	29,967
總 計	—	252,228.6	210,975	169,393	292,310	234,700	261,572
平 均	—	25,222.9	21,097.5	16,939.3	29,231.0	23,470.0	26,157.2
季 節 指 數	—	100.00	83.64	67.16	115.89	93.05	103.70

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.10)**

(7)Futures Transactions Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
9,551	9,198	11,036	9,299	9,607	12,069	11,148	CY2016
11,553	11,937	15,377	15,682	11,685	13,294	14,909	CY2017
14,739	17,355	18,454	16,603	22,811	17,972	16,402	CY2018
12,663	14,141	17,707	12,435	14,243	15,390	17,576	CY2019
20,856	27,191	26,102	27,497	18,063	24,528	29,309	CY2020
35,021	40,603	38,611	31,321	33,200	29,041	33,238	CY2021
36,234	36,294	28,310	31,835	35,277	31,956	32,397	CY2022
26,532	30,659	37,730	27,062	29,002	28,728	25,629	CY2023
49,215	58,871	59,883	43,413	38,409	43,728	37,462	CY2024
30,829	32,938	31,402	39,090	48,779	53,319	43,393	CY2025
247,193	279,187	284,612	254,237	261,076	270,025	261,463	Total
24,719.3	27,918.7	28,461.2	25,423.7	26,107.6	27,002.5	26,146.3	Average
98.00	110.69	112.84	100.80	103.51	107.06	103.66	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續11)

(8)菸酒稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	12,845,459	1,070,454.9	1,169,804	790,150	769,270	1,014,083	943,220
106年	13,732,092	1,144,341.0	1,020,057	1,084,575	774,059	1,205,960	1,163,416
107年	16,847,658	1,403,971.5	1,873,106	875,500	1,082,501	1,541,834	1,209,620
108年	15,008,037	1,250,669.8	1,907,699	1,337,081	549,682	996,517	995,379
109年	15,264,938	1,272,078.2	1,515,709	1,105,995	661,272	1,393,067	1,084,921
110年	14,606,055	1,217,171.2	1,424,096	822,936	909,134	1,200,179	1,205,576
111年	14,689,606	1,224,133.8	1,676,742	1,050,621	620,817	1,283,158	1,094,080
112年	14,162,796	1,180,233.0	1,673,058	862,459	810,861	1,161,922	1,030,877
113年	11,903,562	991,963.5	1,509,320	948,416	584,521	847,632	948,629
114年	11,851,292	987,607.7	850,166	1,188,687	784,743	952,120	949,691
總計	—	11,742,624.6	14,619,757	10,066,420	7,546,860	11,596,472	10,625,409
平均	—	1,174,262.5	1,461,975.7	1,006,642.0	754,686.0	1,159,647.2	1,062,540.9
季節指數	—	100.00	124.50	85.73	64.27	98.76	90.49

說明：本表各年菸酒稅實徵淨額含本局直徵及海關代徵之資料。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.11)**

(8)Tobacco and Alcohol Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
1,181,237	1,174,617	1,222,233	1,280,067	1,135,396	1,132,126	1,033,256	CY2016
1,849,583	1,140,223	791,846	1,177,633	1,201,806	1,091,748	1,231,186	CY2017
1,794,984	1,887,371	1,419,216	1,314,170	1,375,287	1,118,903	1,355,165	CY2018
1,233,611	1,257,110	1,475,842	1,333,890	1,558,287	1,130,553	1,232,387	CY2019
1,233,358	1,405,342	1,399,499	1,378,905	1,602,738	1,166,042	1,318,090	CY2020
1,339,418	1,125,292	1,291,486	1,276,022	1,407,188	1,208,485	1,396,242	CY2021
1,071,859	1,239,654	1,295,904	1,361,344	1,290,368	1,297,446	1,407,613	CY2022
1,090,468	1,347,528	1,412,402	1,422,482	970,014	1,263,035	1,117,689	CY2023
1,002,600	1,028,705	1,012,608	1,140,250	893,029	947,407	1,040,445	CY2024
1,064,507	977,827	1,097,031	1,006,564	1,018,221	999,439	962,296	CY2025
12,861,625	12,583,669	12,418,067	12,691,327	12,452,334	11,355,184	12,094,369	Total
1,286,162.5	1,258,366.9	1,241,806.7	1,269,132.7	1,245,233.4	1,135,518.4	1,209,436.9	Average
109.53	107.16	105.75	108.08	106.04	96.70	103.00	Seasonal Index

Explanation: The net amounts of tobacco and alcohol tax collected each year in this table contain both the amount collected directly by the Bureau and by Customs on its behalf.

表14. 歷年各項國稅分月實徵淨額(續12)

(8-1)菸酒稅—本局直徵

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	11,911,208	992,600.7	1,131,132	736,816	691,651	896,791	866,317
106年	12,769,659	1,064,138.2	981,051	1,029,735	692,574	1,131,338	1,073,928
107年	15,953,298	1,329,441.5	1,841,025	834,490	1,006,837	1,457,835	1,109,873
108年	14,071,198	1,172,599.9	1,867,944	1,251,819	461,968	888,609	940,658
109年	14,382,597	1,198,549.7	1,493,037	1,049,817	578,349	1,303,563	1,001,577
110年	13,684,618	1,140,384.9	1,383,059	788,039	766,988	1,123,259	1,106,114
111年	13,851,781	1,154,315.1	1,635,831	965,162	547,001	1,213,897	997,136
112年	13,164,301	1,097,025.0	1,638,357	792,723	744,239	1,097,146	935,818
113年	10,985,166	915,430.5	1,470,039	847,201	514,319	741,569	882,022
114年	11,055,709	921,309.1	833,927	1,093,582	723,624	895,553	834,221
總計	—	10,985,794.6	14,275,402	9,389,384	6,727,550	10,749,560	9,747,664
平均	—	1,098,579.5	1,427,540.2	938,938.4	672,755.0	1,074,956.0	974,766.4
季節指數	—	100.00	129.94	85.47	61.24	97.85	88.73

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.12)**

(8-1)Tobacco and Alcohol Tax - Levied by the Bureau

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
1,088,549	1,078,585	1,108,496	1,224,730	1,051,321	1,073,340	963,480	CY2016
1,691,888	1,066,369	706,914	1,106,714	1,118,796	1,032,168	1,138,185	CY2017
1,690,203	1,790,874	1,285,347	1,269,286	1,305,937	1,068,039	1,293,552	CY2018
1,119,213	1,157,501	1,415,509	1,241,469	1,519,420	1,072,691	1,134,398	CY2019
1,152,945	1,329,872	1,341,693	1,288,757	1,503,200	1,108,613	1,231,173	CY2020
1,273,425	1,054,041	1,200,492	1,204,618	1,321,327	1,173,291	1,289,965	CY2021
1,002,842	1,195,922	1,203,868	1,298,600	1,233,776	1,247,558	1,310,187	CY2022
1,007,310	1,222,851	1,312,130	1,337,421	882,194	1,158,028	1,036,082	CY2023
880,715	946,220	939,577	1,085,641	828,412	901,058	948,393	CY2024
953,441	900,018	1,055,091	970,315	959,436	947,128	889,373	CY2025
11,860,531	11,742,253	11,569,117	12,027,551	11,723,819	10,781,914	11,234,788	Total
1,186,053.1	1,174,225.3	1,156,911.7	1,202,755.1	1,172,381.9	1,078,191.4	1,123,478.8	Average
107.96	106.89	105.31	109.48	106.72	98.14	102.27	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續13)

(8-2)菸酒稅—海關代徵

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	934,251	77,854.3	38,672	53,334	77,619	117,292	76,903
106年	962,434	80,202.8	39,006	54,840	81,486	74,622	89,488
107年	894,360	74,530.0	32,081	41,010	75,664	83,999	99,747
108年	936,839	78,069.9	39,755	85,262	87,714	107,908	54,720
109年	882,342	73,528.5	22,672	56,178	82,924	89,504	83,344
110年	921,437	76,786.4	41,036	34,898	142,146	76,919	99,462
111年	837,825	69,818.7	40,911	85,459	73,816	69,261	96,944
112年	998,496	83,208.0	34,701	69,736	66,622	64,776	95,059
113年	918,396	76,533.0	39,280	101,215	70,202	106,064	66,607
114年	795,584	66,298.6	16,240	95,105	61,119	56,567	115,469
總計	—	756,830.2	344,354	677,037	819,312	846,912	877,743
平均	—	75,683.0	34,435.4	67,703.7	81,931.2	84,691.2	87,774.3
季節指數	—	100.00	45.50	89.46	108.26	111.90	115.98

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.13)**

(8-2)Tobacco and Alcohol Tax - Levied by Customs

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
92,688	96,032	113,737	55,337	84,075	58,786	69,776	CY2016
157,695	73,854	84,933	70,919	83,010	59,580	93,001	CY2017
104,781	96,497	133,869	44,884	69,351	50,864	61,614	CY2018
114,398	99,609	60,333	92,421	38,867	57,861	97,989	CY2019
80,412	75,470	57,807	90,147	99,538	57,429	86,917	CY2020
65,993	71,251	90,994	71,404	85,861	35,194	106,277	CY2021
69,017	43,732	92,035	62,744	56,592	49,887	97,426	CY2022
83,158	124,676	100,272	85,062	87,820	105,006	81,607	CY2023
121,885	82,486	73,031	54,610	64,616	46,350	92,051	CY2024
111,066	77,810	41,940	36,249	58,785	52,311	72,923	CY2025
1,001,093	841,417	848,951	663,777	728,515	573,268	859,581	Total
100,109.3	84,141.7	84,895.1	66,377.7	72,851.5	57,326.8	85,958.1	Average
132.27	111.18	112.17	87.70	96.26	75.75	113.58	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續14)

(8-3)菸稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	4,915,207	409,600.6	511,162	356,680	295,266	377,116	352,353
106年	5,870,575	489,214.5	437,505	549,075	331,058	606,189	612,428
107年	9,179,560	764,963.3	1,306,736	477,482	589,558	841,051	594,056
108年	7,673,205	639,433.8	1,367,796	746,882	139,474	479,907	408,881
109年	8,083,102	673,591.9	928,248	620,685	261,469	766,488	542,568
110年	8,168,763	680,730.2	859,784	499,924	358,615	606,057	647,328
111年	8,477,987	706,498.9	1,084,738	554,826	318,584	714,911	608,788
112年	7,776,553	648,046.1	1,073,034	411,045	456,241	571,996	581,602
113年	6,458,423	538,201.9	1,111,388	512,889	241,786	426,359	434,858
114年	6,867,494	572,291.2	562,703	725,861	449,098	589,950	472,206
總 計	—	6,122,572.4	9,243,094	5,455,349	3,441,149	5,980,024	5,255,068
平 均	—	612,257.2	924,309.4	545,534.9	344,114.9	598,002.4	525,506.8
季 節 指 數	—	100.00	150.97	89.10	56.20	97.67	85.83

說明：本表各年菸稅實徵淨額含本局直徵及海關代徵之資料。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.14)**

(8-3)Tobacco Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
411,371	366,746	424,064	438,444	447,978	499,360	434,667	CY2016
1,055,370	342,343	53,026	231,882	429,878	563,980	657,842	CY2017
1,037,992	1,076,590	609,188	659,194	715,446	492,448	779,818	CY2018
535,533	575,151	657,702	599,947	908,352	592,423	661,159	CY2019
583,025	662,050	698,223	706,346	840,477	718,289	755,233	CY2020
792,587	608,637	687,176	710,956	703,170	831,636	862,891	CY2021
634,542	703,968	668,701	741,659	700,936	907,501	838,832	CY2022
505,319	660,289	838,256	790,168	373,587	735,412	779,604	CY2023
482,002	522,972	522,308	565,983	461,738	572,494	603,647	CY2024
588,406	552,307	580,675	541,972	562,903	626,561	614,852	CY2025
6,626,147	6,071,053	5,739,319	5,986,551	6,144,465	6,540,104	6,988,545	Total
662,614.7	607,105.3	573,931.9	598,655.1	614,446.5	654,010.4	698,854.5	Average
108.22	99.16	93.74	97.78	100.36	106.82	114.14	Seasonal Index

Explanation: The net amounts of tobacco tax collected each year in this table contain both the amount collected directly by the Bureau and by Customs on its behalf.

表14. 歷年各項國稅分月實徵淨額(續15)

(8-4)酒稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	7,930,252	660,854.3	658,642	433,470	474,004	636,967	590,867
106年	7,861,518	655,126.5	582,552	535,500	443,002	599,770	550,988
107年	7,668,098	639,008.2	566,370	398,017	492,943	700,783	615,564
108年	7,334,832	611,236.0	539,903	590,199	410,208	516,610	586,498
109年	7,181,836	598,486.3	587,461	485,309	399,803	626,579	542,353
110年	6,437,292	536,441.0	564,311	323,012	550,520	594,122	558,248
111年	6,211,619	517,634.9	592,003	495,795	302,234	568,247	485,293
112年	6,386,243	532,186.9	600,024	451,415	354,620	589,926	449,275
113年	5,445,139	453,761.6	397,932	435,527	342,735	421,273	513,771
114年	4,983,798	415,316.5	287,463	462,826	335,645	362,170	477,485
總計	—	5,620,052.2	5,376,661	4,611,070	4,105,714	5,616,447	5,370,342
平均	—	562,005.2	537,666.1	461,107.0	410,571.4	561,644.7	537,034.2
季節指數	—	100.00	95.67	82.05	73.05	99.94	95.56

說明：本表各年酒稅實徵淨額含本局直徵及海關代徵之資料。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.15)**

(8-4)Alcohol Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
769,866	807,871	798,169	841,623	687,418	632,766	598,589	CY2016
794,213	797,880	738,821	945,751	771,929	527,768	573,344	CY2017
756,992	810,781	810,029	654,976	659,841	626,455	575,347	CY2018
698,079	681,959	818,141	733,943	649,935	538,130	571,228	CY2019
650,333	743,291	701,276	672,558	762,262	447,754	562,857	CY2020
546,830	516,655	604,310	565,065	704,019	376,849	533,350	CY2021
437,317	535,686	627,203	619,685	589,432	389,944	568,781	CY2022
585,149	687,239	574,146	632,314	596,428	527,623	338,085	CY2023
520,598	505,733	490,301	574,268	431,291	374,914	436,798	CY2024
476,101	425,520	516,356	464,591	455,318	372,878	347,444	CY2025
6,235,478	6,512,615	6,678,752	6,704,774	6,307,873	4,815,081	5,105,823	Total
623,547.8	651,261.5	667,875.2	670,477.4	630,787.3	481,508.1	510,582.3	Average
110.95	115.88	118.84	119.30	112.24	85.68	90.85	Seasonal Index

Explanation: The net amount of alcohol tax collected each year in this table contain both the amount collected directly by the Bureau and by Customs on its behalf.

表14. 歷年各項國稅分月實徵淨額(續16)

(9)特種貨物及勞務稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	1,566,477	130,539.8	183,276	88,205	199,925	150,518	114,138
106年	1,113,032	92,752.6	44,694	56,483	51,467	43,100	37,964
107年	1,142,772	95,231.0	73,797	82,558	36,933	119,051	108,790
108年	1,084,136	90,344.7	102,434	48,163	34,145	80,923	96,759
109年	959,973	79,997.7	13,377	97,012	59,532	75,186	77,662
110年	1,523,553	126,962.8	111,187	53,103	153,853	175,860	127,969
111年	1,610,816	134,234.7	119,350	8,680	97,948	20,438	49,673
112年	2,536,441	211,370.1	16,902	136,983	212,839	247,458	298,643
113年	2,717,024	226,418.7	182,155	198,927	105,286	354,813	236,498
114年	1,457,460	121,455.0	29,620	154,318	116,239	206,766	172,378
總計	—	1,309,307.1	876,792	924,432	1,068,167	1,474,113	1,320,474
平均	—	130,930.7	87,679.2	92,443.2	106,816.7	147,411.3	132,047.4
季節指數	—	100.00	66.97	70.60	81.58	112.59	100.85

說明：本表各年特種貨物及勞務稅實徵淨額含本局直徵及海關代徵之資料。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.16)**

(9)Specifically Selected Goods and Services Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
155,632	136,931	129,589	151,457	98,102	37,642	121,062	CY2016
103,492	144,833	171,240	132,760	120,238	75,997	130,765	CY2017
102,708	167,728	137,263	71,339	66,513	117,465	58,628	CY2018
91,096	147,741	127,776	86,020	76,049	99,150	93,882	CY2019
130,698	45,941	78,075	94,079	88,267	60,056	140,088	CY2020
204,438	94,974	85,698	97,634	93,936	76,350	248,551	CY2021
262,420	270,682	145,628	203,237	121,121	241,762	69,877	CY2022
262,500	253,995	219,606	407,260	230,402	121,542	128,312	CY2023
173,415	180,853	278,218	249,532	176,349	309,420	271,557	CY2024
112,574	84,872	67,824	171,556	52,387	116,478	172,446	CY2025
1,598,973	1,528,550	1,440,917	1,664,874	1,123,364	1,255,862	1,435,168	Total
159,897.3	152,855.0	144,091.7	166,487.4	112,336.4	125,586.2	143,516.8	Average
122.12	116.74	110.05	127.16	85.80	95.92	109.61	Seasonal Index

Explanation: The net amounts of specifically selected goods and services tax collected each year in this table contain both the amount collected directly by the Bureau and by Customs on its behalf.

表14. 歷年各項國稅分月實徵淨額(續17)

(9-1)特種貨物及勞務稅－本局直徵

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	98,808	8,234.0	32,911	6,892	6,062	9,301	8,958
106年	3,445	287.1	1,626	-1,835	2,522	-15,280	3,901
107年	32,364	2,697.0	-8,721	5,909	11,534	4,908	439
108年	9,189	765.8	669	240	297	140	557
109年	21,150	1,762.5	477	691	-1,544	403	2,092
110年	14,337	1,194.7	1,801	2,150	2,816	125	141
111年	37,414	3,117.9	2,824	2,943	4,393	2,302	2,388
112年	16,494	1,374.5	1,131	1,794	2,289	557	1,504
113年	25,136	2,094.6	11,366	6,104	1,062	1,849	723
114年	8,049	670.8	1,762	-1,073	4,224	1,519	20
總 計	—	22,198.9	45,846	23,815	33,655	5,824	20,723
平 均	—	2,219.9	4,584.6	2,381.5	3,365.5	582.4	2,072.3
季 節 指 數	—	100.00	206.52	107.28	151.61	26.24	93.35

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.17)**

(9-1)Specifically Selected Goods and Services Tax - Levied by the Bureau

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
10,462	5,565	-1,882	8,845	9,182	2,071	441	CY2016
6,014	4,735	577	4,942	642	6,514	-10,912	CY2017
595	2,041	12,605	4,004	510	92	-1,553	CY2018
5,340	40	423	277	1,005	-686	886	CY2019
1,836	1,457	1,711	758	1,621	3,641	8,006	CY2020
815	186	1,326	614	278	2,160	1,926	CY2021
1,750	14,836	1,054	304	2,640	1,682	298	CY2022
265	597	1,477	398	2,208	1,148	3,127	CY2023
28	2,241	41	-491	584	1,396	233	CY2024
33	53	-574	15	2,103	818	-852	CY2025
27,138	31,751	16,758	19,666	20,773	18,836	1,600	Total
2,713.8	3,175.1	1,675.8	1,966.6	2,077.3	1,883.6	160.0	Average
122.25	143.03	75.49	88.59	93.58	84.85	7.21	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續18)

(9-2)特種貨物及勞務稅－海關代徵

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	1,467,669	122,305.8	150,365	81,313	193,863	141,217	105,180
106年	1,109,587	92,465.6	43,067	58,318	48,946	58,380	34,063
107年	1,110,407	92,533.9	82,518	76,648	25,398	114,142	108,351
108年	1,074,947	89,578.9	101,765	47,923	33,848	80,783	96,202
109年	938,823	78,235.3	12,899	96,321	61,076	74,784	75,569
110年	1,509,217	125,768.1	109,387	50,954	151,036	175,736	127,827
111年	1,573,402	131,116.8	116,527	5,737	93,554	18,136	47,285
112年	2,519,947	209,995.6	15,771	135,189	210,550	246,901	297,138
113年	2,691,888	224,324.0	170,789	192,823	104,223	352,965	235,775
114年	1,449,411	120,784.2	27,858	155,391	112,015	205,247	172,359
總計	—	1,287,108.2	830,946	900,617	1,034,509	1,468,291	1,299,749
平均	—	128,710.8	83,094.6	90,061.7	103,450.9	146,829.1	129,974.9
季節指數	—	100.00	64.56	69.97	80.37	114.08	100.98

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.18)**

(9-2)Specifically Selected Goods and Services Tax - Levied by Customs

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
145,170	131,366	131,471	142,612	88,920	35,571	120,621	CY2016
97,478	140,098	170,663	127,818	119,597	69,482	141,677	CY2017
102,113	165,687	124,658	67,335	66,003	117,373	60,181	CY2018
85,756	147,700	127,353	85,742	75,044	99,835	92,996	CY2019
128,863	44,484	76,363	93,321	86,646	56,415	132,082	CY2020
203,624	94,787	84,372	97,020	93,658	74,190	246,625	CY2021
260,670	255,846	144,574	202,933	118,481	240,081	69,578	CY2022
262,235	253,398	218,130	406,862	228,194	120,394	125,185	CY2023
173,387	178,613	278,177	250,023	175,765	308,025	271,324	CY2024
112,541	84,819	68,398	171,542	50,284	115,659	173,298	CY2025
1,571,837	1,496,798	1,424,159	1,645,208	1,102,592	1,237,025	1,433,567	Total
157,183.7	149,679.8	142,415.9	164,520.8	110,259.2	123,702.5	143,356.7	Average
122.12	116.29	110.65	127.82	85.66	96.11	111.38	Seasonal Index

表14. 歷年各項國稅分月實徵淨額(續19)

(10)營業稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	49,006,731	4,083,894.3	9,317,305	-3,353,646	9,019,021	-1,324,469	10,305,986
106年	51,561,776	4,296,814.7	9,400,016	-2,830,987	9,959,433	-1,194,734	10,999,189
107年	55,204,539	4,600,378.3	9,754,507	-3,038,172	11,341,431	-1,864,232	11,582,859
108年	53,599,149	4,466,595.8	10,284,737	-3,890,145	10,124,650	-1,523,549	12,019,978
109年	52,629,991	4,385,832.6	10,492,682	-1,577,780	10,400,071	-2,269,244	10,452,939
110年	67,341,397	5,611,783.1	12,855,036	-3,098,412	13,034,283	-1,168,550	13,960,972
111年	73,080,383	6,090,031.9	14,098,228	-3,905,731	13,069,564	-1,181,449	16,042,210
112年	69,525,379	5,793,781.6	12,810,267	-2,321,816	13,854,899	-2,964,051	14,444,251
113年	76,857,622	6,404,801.8	15,224,286	-3,335,747	15,248,189	-4,247,103	16,402,253
114年	80,840,862	6,736,738.5	16,746,879	-8,909,396	16,906,673	-1,799,164	17,376,202
總計	—	52,470,652.6	120,983,943	-36,261,832	122,958,214	-19,536,545	133,586,839
平均	—	5,247,065.3	12,098,394.3	-3,626,183.2	12,295,821.4	-1,953,654.5	13,358,683.9
季節指數	—	100.00	230.57	-69.11	234.34	-37.23	254.59

說明：1. 本表不含金融業營業稅(撥入金融業特別準備金部分)。

2. 本表各年營業稅實徵淨額含本局直徵及海關代徵之資料。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.19)**

(10)Business Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
-1,712,241	10,343,699	-2,079,372	9,855,871	-2,729,380	10,604,653	759,304	CY2016
-2,469,507	11,025,696	-2,922,159	11,466,033	-3,232,314	11,796,797	-435,685	CY2017
-1,526,074	11,258,502	-2,319,929	11,794,265	-2,710,935	11,971,621	-1,039,305	CY2018
-1,583,683	11,088,803	-3,713,812	11,730,917	-2,627,101	11,646,329	42,026	CY2019
-3,711,115	10,497,697	-1,771,196	11,903,993	-3,443,548	12,943,329	-1,287,836	CY2020
-3,169,154	13,384,038	-2,490,221	14,127,169	-3,206,993	14,838,259	-1,725,031	CY2021
-3,087,012	15,668,315	-2,079,046	13,659,461	-2,469,143	14,000,092	-735,106	CY2022
-1,808,010	15,026,585	-2,911,446	15,690,063	-7,263,509	15,350,328	-382,183	CY2023
-2,697,399	16,302,332	-2,418,334	16,960,462	-4,639,549	16,263,127	-2,204,896	CY2024
-4,080,183	18,049,335	-4,184,890	18,764,231	-6,267,318	18,402,427	-163,934	CY2025
-25,844,378	132,645,002	-26,890,405	135,952,465	-38,589,790	137,816,962	-7,172,646	Total
-2,584,437.8	13,264,500.2	-2,689,040.5	13,595,246.5	-3,858,979.0	13,781,696.2	-717,264.6	Average
-49.25	252.80	-51.25	259.10	-73.55	262.66	-13.67	Seasonal Index

Explanation:1.This table excludes financial enterprises business tax (the part allocated to the Financial Special Reserves).

2.The net amounts of business tax collected each year in this table contain both the amount collected directly by the Bureau and by Customs on its behalf.

表14. 歷年各項國稅分月實徵淨額(續20)

(10-1)營業稅—本局直徵

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	4,259,696	354,974.7	7,129,341	-6,596,242	5,877,647	-4,773,650	6,731,757
106年	1,948,380	162,365.0	7,055,779	-6,693,087	5,998,613	-5,595,768	6,782,138
107年	-3,666,431	-305,535.9	6,939,076	-7,170,467	6,135,137	-5,966,350	6,617,739
108年	-690,660	-57,555.0	6,810,936	-7,495,053	5,579,131	-6,267,863	7,196,643
109年	8,701,975	725,164.6	8,214,674	-7,031,080	6,363,387	-6,236,427	7,129,368
110年	8,616,738	718,061.5	10,501,067	-6,944,186	8,972,367	-5,807,010	9,359,696
111年	-1,783,808	-148,650.6	10,362,765	-8,748,888	7,888,740	-7,500,183	9,552,522
112年	8,459,673	704,972.8	10,301,228	-7,843,538	8,716,646	-7,372,592	9,365,112
113年	11,826,121	985,510.1	11,662,213	-8,247,836	10,292,180	-9,567,063	10,826,768
114年	20,020,988	1,668,415.7	13,745,100	-14,164,182	11,513,724	-7,660,129	12,927,213
總計	—	4,807,722.9	92,722,179	-80,934,559	77,337,572	-66,747,035	86,488,956
平均	—	480,772.3	9,272,217.9	-8,093,455.9	7,733,757.2	-6,674,703.5	8,648,895.6
季節指數	—	100.00	1,928.61	-1,683.43	1,608.61	-1,388.33	1,798.96

說明：本表不含金融業營業稅(撥入金融業特別準備金部分)。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.20)**

(10-1)Business Tax - Levied by the Bureau

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
-5,850,689	6,503,768	-6,142,830	6,660,571	-6,159,644	6,501,569	-5,621,902	CY2016
-6,520,416	6,667,506	-6,971,602	7,385,863	-6,807,855	6,942,471	-6,295,262	CY2017
-6,862,515	6,289,621	-7,320,787	6,768,406	-8,210,700	6,941,647	-7,827,237	CY2018
-6,897,546	6,431,704	-7,549,841	7,156,236	-6,637,823	7,492,010	-6,509,193	CY2019
-6,706,117	7,545,212	-5,611,984	8,552,299	-6,378,082	9,289,359	-6,428,633	CY2020
-7,828,183	8,752,802	-8,127,472	8,867,821	-8,810,810	9,016,477	-9,335,832	CY2021
-9,960,632	8,302,621	-10,065,766	8,417,204	-10,088,843	8,782,628	-8,725,977	CY2022
-6,977,132	9,815,407	-7,529,265	10,361,305	-12,804,303	9,578,363	-7,151,556	CY2023
-9,045,214	10,838,985	-8,460,063	10,926,436	-9,889,742	11,525,024	-9,035,566	CY2024
-9,491,863	13,056,142	-8,911,574	13,155,552	-10,298,848	13,418,729	-7,268,876	CY2025
-76,140,307	84,203,768	-76,691,184	88,251,693	-86,086,650	89,488,277	-74,200,034	Total
-7,614,030.7	8,420,376.8	-7,669,118.4	8,825,169.3	-8,608,665.0	8,948,827.7	-7,420,003.4	Average
-1,583.71	1,751.43	-1,595.17	1,835.62	-1,790.59	1,861.34	-1,543.35	Seasonal Index

Explanation: This table excludes financial enterprises business tax (the part allocated to the Financial Special Reserves).

表14. 歷年各項國稅分月實徵淨額(續21)

(10-2)營業稅－海關代徵

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	44,747,035	3,728,919.6	2,187,964	3,242,596	3,141,374	3,449,181	3,574,229
106年	49,613,397	4,134,449.7	2,344,237	3,862,100	3,960,820	4,401,034	4,217,051
107年	58,870,970	4,905,914.2	2,815,431	4,132,295	5,206,294	4,102,119	4,965,120
108年	54,289,809	4,524,150.7	3,473,801	3,604,908	4,545,519	4,744,314	4,823,335
109年	43,928,016	3,660,668.0	2,278,007	5,453,300	4,036,684	3,967,183	3,323,571
110年	58,724,659	4,893,721.6	2,353,969	3,845,774	4,061,915	4,638,460	4,601,276
111年	74,864,190	6,238,682.5	3,735,463	4,843,158	5,180,824	6,318,734	6,489,687
112年	61,065,706	5,088,808.8	2,509,039	5,521,722	5,138,253	4,408,542	5,079,139
113年	65,031,500	5,419,291.7	3,562,073	4,912,089	4,956,009	5,319,959	5,575,485
114年	60,819,873	5,068,322.8	3,001,778	5,254,787	5,392,950	5,860,965	4,448,988
總計	—	47,662,929.6	28,261,762	44,672,729	45,620,642	47,210,491	47,097,881
平均	—	4,766,293.0	2,826,176.2	4,467,272.9	4,562,064.2	4,721,049.1	4,709,788.1
季節指數	—	100.00	59.30	93.73	95.72	99.05	98.81

說明：本表不含金融業營業稅(撥入金融業特別準備金部分)。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.21)**

(10-2)Business Tax - Levied by Customs

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
4,138,448	3,839,931	4,063,458	3,195,300	3,430,264	4,103,084	6,381,206	CY2016
4,050,909	4,358,190	4,049,442	4,080,170	3,575,541	4,854,326	5,859,577	CY2017
5,336,441	4,968,881	5,000,858	5,025,860	5,499,764	5,029,974	6,787,932	CY2018
5,313,864	4,657,099	3,836,028	4,574,681	4,010,722	4,154,318	6,551,220	CY2019
2,995,002	2,952,485	3,840,788	3,351,694	2,934,534	3,653,970	5,140,797	CY2020
4,659,029	4,631,236	5,637,252	5,259,347	5,603,817	5,821,782	7,610,801	CY2021
6,873,620	7,365,693	7,986,719	5,242,257	7,619,699	5,217,464	7,990,871	CY2022
5,169,123	5,211,179	4,617,820	5,328,758	5,540,795	5,771,965	6,769,373	CY2023
6,347,815	5,463,348	6,041,729	6,034,026	5,250,194	4,738,103	6,830,670	CY2024
5,411,680	4,993,193	4,726,684	5,608,678	4,031,530	4,983,699	7,104,941	CY2025
50,295,931	48,441,235	49,800,778	47,700,771	47,496,860	48,328,685	67,027,388	Total
5,029,593.1	4,844,123.5	4,980,077.8	4,770,077.1	4,749,686.0	4,832,868.5	6,702,738.8	Average
105.52	101.63	104.49	100.08	99.65	101.40	140.63	Seasonal Index

Explanation: This table excludes financial enterprises business tax (the part allocated to the Financial Special Reserves).

表14. 歷年各項國稅分月實徵淨額(續22)

(11)金融業營業稅

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	1,976,075	164,672.9	304,066	9,545	296,458	55	289,535
106年	1,996,798	166,399.9	280,755	23,365	295,273	-3,931	296,655
107年	2,098,747	174,895.6	315,944	32	320,991	26	335,825
108年	2,429,772	202,481.0	331,861	1	336,602	5	343,179
109年	2,433,464	202,788.7	347,486	56	347,917	46	330,649
110年	2,725,174	227,097.9	349,121	2	345,596	7	360,860
111年	2,920,236	243,353.0	378,055	15	368,232	-862	396,026
112年	3,598,133	299,844.4	440,637	13	458,845	1,514	498,076
113年	4,244,534	353,711.2	543,967	56	559,255	110	588,614
114年	759,698	253,232.6	638,651	121,047	0	—	—
總計	—	2,288,477.2	3,930,543	154,132	3,329,169	-3,030	3,439,419
平均	—	228,847.7	393,054.3	15,413.2	332,916.9	-336.7	382,157.7
季節指數	—	100.00	171.75	6.74	145.48	-0.15	166.99

說明：本表係指撥入金融業特別準備金部分，依法規施行至113年度，惟113年11至12月營業稅於114年1月繳納、2月退稅，爰114年仍有本項稅收。

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**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.22)**

(11)Financial Enterprises Business Tax

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
102,560	283,000	5,038	281,192	7,760	280,654	116,212	CY2016
99,600	304,747	37	307,716	6	301,181	91,395	CY2017
97,243	333,984	214	329,567	551	321,709	42,660	CY2018
191,342	339,536	37	351,651	19	337,591	197,949	CY2019
213,203	314,957	-445	329,478	2	323,348	226,768	CY2020
261,332	372,969	-3,002	389,686	248	359,951	288,404	CY2021
267,026	410,515	27	415,840	63	437,593	247,707	CY2022
272,044	527,781	795	547,147	-862	536,220	315,924	CY2023
364,091	598,002	-699	617,767	-1,121	597,644	376,847	CY2024
—	—	—	—	—	—	—	CY2025
1,868,441	3,485,491	2,002	3,570,044	6,666	3,495,891	1,903,866	Total
207,604.6	387,276.8	222.4	396,671.6	740.7	388,432.3	211,540.7	Average
90.72	169.23	0.10	173.33	0.32	169.73	92.44	Seasonal Index

Explanation: This table refers to the portion of financial enterprises business tax allocated to the Financial Special Reserves.

Pursuant to the relevant regulations, this allocation was in effect until the end of 2024. However, since business tax for the period of November and December 2024 were collected in January 2025 and tax refunds were made in February 2025, revenue from this item was still recorded in 2025.

表14. 歷年各項國稅分月實徵淨額(續23完)

(12)健康福利捐

單位：新臺幣千元；%

月別 年別	總計 Grand Total	各月平均 Monthly Average	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May
105年	8,330,850	694,237.5	866,435	604,513	500,519	639,108	595,965
106年	7,882,676	656,889.7	741,578	930,667	566,136	1,028,447	1,032,013
107年	5,760,544	480,045.3	820,192	300,080	365,536	528,670	373,620
108年	4,819,540	401,628.3	860,250	463,918	87,665	301,823	257,152
109年	5,077,318	423,109.8	583,798	390,367	164,446	482,068	341,238
110年	5,137,535	428,127.9	540,744	314,412	225,544	381,168	407,125
111年	5,327,209	443,934.1	682,225	348,947	200,367	449,629	382,880
112年	4,890,219	407,518.2	674,864	258,519	286,839	359,746	365,788
113年	4,061,900	338,491.7	698,986	322,572	152,067	268,151	273,496
114年	4,319,179	359,931.6	353,901	456,516	282,451	371,037	296,985
總計	—	4,633,914.1	6,822,973	4,390,511	2,831,570	4,809,847	4,326,262
平均	—	463,391.4	682,297.3	439,051.1	283,157.0	480,984.7	432,626.2
季節指數	—	100.00	147.24	94.75	61.11	103.80	93.36

說明：本表各年健康福利捐實徵淨額含本局直徵及海關代徵之資料。

**Table 14. Net Amount of Each Category of National Tax Actually Levied
in Respective Month in Previous Years (Cont.23 End)**

(12)Health & Welfare Surcharge on Tobacco

Unit : NT\$1,000 ; %

6月 June	7月 July	8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	Month CY
698,647	618,848	720,876	744,496	758,481	843,349	739,613	CY2016
1,788,303	580,275	33,031	145,566	270,257	353,349	413,054	CY2017
652,764	676,807	383,134	414,580	447,044	307,995	490,121	CY2018
336,374	361,730	413,649	377,321	571,291	372,589	415,778	CY2019
366,649	416,382	439,127	437,898	528,602	451,754	474,989	CY2020
498,483	382,789	432,186	447,143	442,245	523,041	542,655	CY2021
399,085	442,747	420,567	466,452	435,986	570,756	527,567	CY2022
317,791	415,276	527,205	496,961	234,960	461,953	490,317	CY2023
303,145	328,913	328,495	355,964	290,401	360,059	379,652	CY2024
370,067	347,363	365,205	340,863	354,027	394,064	386,699	CY2025
5,731,308	4,571,130	4,063,475	4,227,244	4,333,294	4,638,909	4,860,445	Total
573,130.8	457,113.0	406,347.5	422,724.4	433,329.4	463,890.9	486,044.5	Average
123.68	98.65	87.69	91.22	93.51	100.11	104.89	Seasonal Index

Explanation: The net amounts of health & welfare surcharge on tobacco collected each year in this table contain both the amount collected directly by the Bureau and by Customs on its behalf.

表15. 歷年貨物稅實徵淨額－按貨品別分

單位：新臺幣千元；分配比

年別及 縣市別	貨品別	合 計 Total	橡膠輪胎 Rubber Tires	水 泥 Cement	飲料品 Beverages	平板玻璃 Flat-glass	油 氣 類	
							小 計 Sub-Total	汽 油 Gasoline
105年{實徵淨額		42,670,430	1,007,808	283,900	938,434	308,159	18,692,287	13,716,705
{分配比		100.00	2.36	0.67	2.20	0.72	43.81	32.15
106年{實徵淨額		42,103,458	939,629	373,663	991,420	283,897	18,135,258	12,751,315
{分配比		100.00	2.23	0.89	2.35	0.67	43.07	30.29
107年{實徵淨額		38,975,811	811,775	466,469	918,636	261,704	17,564,410	12,469,344
{分配比		100.00	2.08	1.20	2.36	0.67	45.06	31.99
108年{實徵淨額		38,205,731	839,119	455,962	929,896	258,218	18,619,561	13,250,387
{分配比		100.00	2.20	1.19	2.43	0.68	48.73	34.68
109年{實徵淨額		37,643,691	720,159	469,922	995,557	229,517	20,574,053	14,929,839
{分配比		100.00	1.91	1.25	2.64	0.61	54.65	39.66
110年{實徵淨額		38,787,502	836,709	465,443	969,072	258,293	18,955,412	13,170,462
{分配比		100.00	2.16	1.20	2.50	0.67	48.87	33.96
111年{實徵淨額		34,821,912	894,214	315,225	977,423	309,153	13,804,265	9,865,041
{分配比		100.00	2.57	0.91	2.81	0.89	39.64	28.33
112年{實徵淨額		33,471,098	818,217	320,297	1,061,892	313,037	13,074,800	9,280,516
{分配比		100.00	2.44	0.96	3.17	0.94	39.06	27.73
113年{實徵淨額		37,439,631	839,190	349,225	1,121,031	333,598	13,928,560	10,027,311
{分配比		100.00	2.24	0.93	2.99	0.89	37.20	26.78
114年{實徵淨額		29,920,884	812,514	389,777	1,118,114	326,974	12,436,557	8,642,629
{分配比		100.00	2.72	1.30	3.74	1.09	41.56	28.88
臺 中 市		15,776,273	272,749	145,248	764,797	154,548	63,917	33,937
{本局直徵		765,926	—	68,625	744,325	98,992	—	—
{海關代徵		15,010,346	272,749	76,623	20,473	55,556	63,917	33,937
苗 栗 縣		860,621	—	—	9,516	—	110,884	—
彰 化 縣		941,535	369,869	244,529	256,268	172,426	1,041	—
南 投 縣		-33,087	26,837	—	582	—	19	—
雲 林 縣		12,375,543	143,060	—	86,951	—	12,260,696	8,608,692

資料來源：本局主計室

Table 15. Net Revenues of Commodity Tax in Previous Years - by Commodity

Unit : NT\$1,000 ; %

Oil & Gas							Commodity
柴油 Diesel	煤油 Kerosene	航空燃油 Jet Fuel	燃料油 Fuel Oil	天然氣 Natural Gas	溶劑油 Solvent Oil(S/O)	液化石油氣 Liquefied Petroleum Gas(LPG)	CY & County or City
4,396,618	—	14,563	199,692	—	23,388	341,321	CY2016{Net Tax Revenues
10.30	—	0.03	0.47	—	0.05	0.80	{%
4,835,388	—	11,225	164,616	—	20,654	352,060	CY2017{Net Tax Revenues
11.48	—	0.03	0.39	—	0.05	0.84	{%
4,663,246	504	12,863	43,380	—	24,066	351,008	CY2018{Net Tax Revenues
11.96	0.00	0.03	0.11	—	0.06	0.90	{%
4,937,562	26	15,259	32,223	—	28,358	355,746	CY2019{Net Tax Revenues
12.92	0.00	0.04	0.08	—	0.07	0.93	{%
5,213,903	1,021	9,317	27,683	—	23,527	368,762	CY2020{Net Tax Revenues
13.85	0.00	0.02	0.07	—	0.06	0.98	{%
5,358,775	—	5,877	30,527	—	27,994	361,778	CY2021{Net Tax Revenues
13.82	—	0.02	0.08	—	0.07	0.93	{%
3,531,327	—	8,633	22,102	—	16,984	360,177	CY2022{Net Tax Revenues
10.14	—	0.02	0.06	—	0.05	1.03	{%
3,435,030	—	1,479	15,991	—	15,649	326,133	CY2023{Net Tax Revenues
10.26	—	0.00	0.05	—	0.05	0.97	{%
3,554,608	10	464	14,108	—	11,766	320,293	CY2024{Net Tax Revenues
9.49	0.00	0.00	0.04	—	0.03	0.86	{%
3,523,050	503	326	12,855	—	14,170	243,024	CY2025{Net Tax Revenues
11.77	0.00	0.00	0.04	—	0.05	0.81	{%
12,934	—	—	57	—	14,170	2,819	Taichung City
—	—	—	—	—	—	—	{Levied by the Bureau
12,934	—	—	57	—	14,170	2,819	{Levied by Customs
—	503	—	1,855	—	—	108,526	Miaoli County
—	—	—	1,041	—	—	—	Changhua County
—	—	—	19	—	—	—	Nantou County
3,510,116	—	326	9,883	—	—	131,679	Yunlin County

Sources of data:The Accounting & Statistics Office of the Bureau.

表15. 歷年貨物稅實徵淨額－按貨品別分(續1完)

單位：新臺幣千元；分配比

貨品別 年別及 縣市別	電 器 類						
	小 計 Sub-Total	電冰箱 Refrigerators	電視機 Television Sets	冷暖氣機 Air Conditioners	除濕機 Dehumidifier s	錄影機 Video Recorders	電唱機 Record Players
105年{實徵淨額	347,775	6,114	97,233	147,045	36,516	15,964	384
{分配比	0.82	0.01	0.23	0.34	0.09	0.04	0.00
106年{實徵淨額	365,334	4,685	108,137	195,505	17,730	3,849	159
{分配比	0.87	0.01	0.26	0.46	0.04	0.01	0.00
107年{實徵淨額	353,524	7,147	91,745	202,745	11,486	628	31
{分配比	0.91	0.02	0.24	0.52	0.03	0.00	0.00
108年{實徵淨額	153,953	-68,148	108,470	43,179	-5,249	418	53
{分配比	0.40	-0.18	0.28	0.11	-0.01	0.00	0.00
109年{實徵淨額	-546,944	-176,416	46,871	-438,077	-31,257	794	56
{分配比	-1.45	-0.47	0.12	-1.16	-0.08	0.00	0.00
110年{實徵淨額	-614,305	-179,756	617	-464,438	-37,083	1,030	37
{分配比	-1.58	-0.46	0.00	-1.20	-0.10	0.00	0.00
111年{實徵淨額	-668,477	-166,127	3,417	-481,156	-75,478	594	101
{分配比	-1.92	-0.48	0.01	-1.38	-0.22	0.00	0.00
112年{實徵淨額	-858,176	-196,651	876	-667,452	-47,008	1,720	27
{分配比	-2.56	-0.59	0.00	-1.99	-0.14	0.01	0.00
113年{實徵淨額	-808,440	-181,136	152	-641,083	-45,559	2,789	45
{分配比	-2.16	-0.48	0.00	-1.71	-0.12	0.01	0.00
114年{實徵淨額	-733,529	-180,184	675	-552,892	-60,823	2,734	40
{分配比	-2.45	-0.60	0.00	-1.85	-0.20	0.01	0.00
臺 中 市	-238,459	-81,022	675	-185,698	-32,095	2,734	40
{ 本局直徵	-470,309	-93,015	—	-347,400	-33,675	—	—
{ 海關代徵	231,850	11,993	675	161,702	1,579	2,734	40
苗 栗 縣	-94,701	-18,414	—	-69,276	-7,011	—	—
彰 化 縣	-211,115	-41,813	—	-157,767	-11,549	—	—
南 投 縣	-64,180	-14,877	—	-45,144	-4,159	—	—
雲 林 縣	-125,073	-24,058	—	-95,007	-6,008	—	—

Table 15. Net Revenues of Commodity Tax in Previous Years - by Commodity (Cont.1 End)

Unit : NT\$1,000 ; %

Electric Appliances			車輛類 Vehicles			其他	Commodity CY & County or City
錄音機 Audio Recorders	音響組合 Stereophonic Systems	電烤箱 Electric Ovens	小計 Sub-Total	汽車 Automobiles	機車 Motorcycles	Others	
318	24,974	19,227	21,092,067	20,623,337	468,730	—	CY2016{Net Tax Revenues
0.00	0.06	0.05	49.43	48.33	1.10	—	{%
-984	17,558	18,695	21,014,257	20,631,982	382,275	—	CY2017{Net Tax Revenues
0.00	0.04	0.04	49.91	49.00	0.91	—	{%
55	16,257	23,429	18,599,292	18,265,623	333,669	—	CY2018{Net Tax Revenues
0.00	0.04	0.06	47.72	46.86	0.86	—	{%
-82	17,433	57,879	16,949,021	16,682,108	266,913	—	CY2019{Net Tax Revenues
0.00	0.05	0.15	44.36	43.66	0.70	—	{%
135	15,893	35,057	15,201,426	14,976,045	225,381	—	CY2020{Net Tax Revenues
0.00	0.04	0.09	40.38	39.78	0.60	—	{%
13	25,113	40,162	17,916,878	17,763,226	153,652	—	CY2021{Net Tax Revenues
0.00	0.06	0.10	46.19	45.80	0.40	—	{%
24	29,396	20,753	19,190,109	18,960,133	229,976	—	CY2022{Net Tax Revenues
0.00	0.08	0.06	55.11	54.45	0.66	—	{%
18	30,733	19,560	18,741,031	18,559,820	181,211	—	CY2023{Net Tax Revenues
0.00	0.09	0.06	55.99	55.45	0.54	—	{%
52	30,845	25,455	21,676,466	21,541,875	134,591	—	CY2024{Net Tax Revenues
0.00	0.08	0.07	57.90	57.55	0.36	—	{%
48	30,000	26,872	15,570,477	15,451,782	118,694	—	CY2025{Net Tax Revenues
0.00	0.10	0.09	52.04	51.64	0.40	—	{%
48	29,986	26,872	14,613,473	14,556,903	56,570	—	Taichung City
—	2,693	1,087	324,294	321,315	2,978	—	{Levied by the Bureau
48	27,293	25,784	14,289,180	14,235,588	53,592	—	{Levied by Customs
—	—	—	834,921	834,876	45	—	Miaoli County
—	14	—	108,519	46,481	62,037	—	Changhua County
—	—	—	3,655	3,655	—	—	Nantou County
—	—	—	9,909	9,867	42	—	Yunlin County

表16. 歷年各項國稅納庫數統計

單位：新臺幣千元

年別及 稅目別	總 計			本 年 度							以	
	Grand Total			Current Year								
	本 年 度	以 年 前 度	退 還 以 前 年 度	國 庫	中 統 央 籌	直 市 庫	鄉 鎮 庫	長 照 基 金 庫	住 宅 基 金 庫	國 庫	中 統 央 籌	
	Current Year	Previous Years	Refund for Revenues of Previous Years	National Treasury	Distribution of Central Gov't	Municipality Treasury	Township Treasury	Long-term Care Services Development Fund Treasury	Housing Fund Treasury	National Treasury	Distribution of Central Gov't	
105 年	270,168,218	1,454,265	20,299,962	223,436,410	43,475,384	1,932,235	1,324,189	—	—	1,018,607	145,626	
106 年	289,533,806	1,699,432	22,654,237	238,161,713	45,850,309	2,133,249	1,780,328	1,608,206	—	980,247	159,455	
107 年	303,578,023	1,240,479	21,937,808	245,940,637	48,017,630	1,681,484	870,003	7,068,269	—	884,404	145,908	
108 年	308,267,855	1,208,928	25,101,389	249,982,540	48,289,288	1,691,156	940,833	7,364,037	—	797,285	134,857	
109 年	272,471,675	1,352,641	25,360,346	216,306,970	43,359,960	1,781,325	1,126,432	9,896,988	—	762,891	121,162	
110 年	322,283,828	7,143,463	25,196,608	254,825,410	50,389,270	2,091,769	1,291,941	13,685,439	—	4,124,783	528,000	
111 年	363,282,476	5,944,570	28,950,090	281,282,528	58,171,862	2,566,327	1,667,855	19,593,905	—	4,472,359	638,744	
112 年	370,057,814	5,872,556	29,166,069	287,548,761	57,382,926	2,397,791	1,906,353	20,821,983	—	4,423,819	660,503	
113 年	418,474,193	6,646,389	32,600,169	320,669,658	63,950,518	3,199,735	1,959,971	26,510,496	2,183,815	4,818,767	719,362	
114 年	393,975,463	3,835,492	39,591,453	301,317,696	64,328,728	2,803,456	1,804,851	20,150,903	3,569,830	1,935,271	427,906	
營 利 事 業 所 得 稅	111,454,384	2,793,844	3,708,684	94,042,239	11,145,440	—	—	5,013,364	1,253,341	1,428,375	279,386	
綜 合 所 得 稅	102,947,681	329,374	17,159,826	81,070,455	10,294,774	—	—	9,265,962	2,316,489	196,051	32,940	
遺 產 稅	5,243,049	350,023	42,490	1,735,871	—	1,477,622	1,048,426	981,129	—	105,666	—	
贈 與 稅	4,168,466	59,707	3,606	1,514,939	—	1,325,834	756,425	571,269	—	18,216	—	
貨 物 稅	30,290,704	1,921	371,741	27,261,632	3,029,071	—	—	—	—	1,729	192	
證 券 交 易 稅	27,276,699	—	—	27,276,699	—	—	—	—	—	—	—	
期 貨 交 易 稅	440,382	—	—	440,382	—	—	—	—	—	—	—	
菸 酒 稅	11,845,951	5,341	—	6,021,418	1,505,355	—	—	4,319,179	—	4,273	1,068	
特 種 貨 物 及 勞 務 稅	1,457,414	646	600	1,457,414	—	—	—	—	—	646	—	
營 業 稅	98,850,732	294,636	18,304,507	60,496,645	38,354,088	—	—	—	—	180,316	114,320	

資料來源：本局主計室

說明：1. 105至108年含特別預算納庫數。

2. 本表不含罰鍰及其他收入、金融業營業稅(撥入金融業特別準備金部分)及健康福利捐。

Table 16. Statistics of Each Category of National Tax Received into the Treasury in Previous Years

Unit : NT\$1,000

前 年 度 Previous Years				退 還 以 前 年 度 歲 入 款 Refund for Revenues of Previous Years						CY & Tax Item
直 轄 市	鄉 鎮 市	長 照 基 金 庫	住 宅 基 金 庫	國 庫	中 央 統 籌	直 轄 市	鄉 鎮 市	長 照 基 金 庫	住 宅 基 金 庫	
Municipality Treasury	Township Treasury	Long-term Care Services Development Fund Treasury	Housing Fund Treasury	National Treasury	Distribution of Central Gov't	Municipality Treasury	Township Treasury	Long-term Care Services Development Fund Treasury	Housing Fund Treasury	
157,764	132,268	—	—	15,697,029	4,583,124	14,606	5,203	—	—	CY2016
128,504	415,175	16,051	—	17,583,219	5,010,259	45,396	5,888	9,474	—	CY2017
120,493	56,593	33,081	—	16,742,769	5,166,946	5,555	7,985	14,552	—	CY2018
121,240	85,687	69,859	—	19,352,512	5,707,312	10,392	8,419	22,754	—	CY2019
157,076	111,261	200,251	—	19,818,515	5,482,385	5,759	6,307	47,381	—	CY2020
167,225	960,077	1,363,377	—	19,773,877	5,272,190	39,095	23,965	87,481	—	CY2021
178,043	86,623	568,800	—	22,345,232	6,390,508	9,566	10,822	193,962	—	CY2022
164,986	68,331	554,918	—	22,485,410	6,183,075	9,179	3,396	485,009	—	CY2023
189,595	148,370	711,010	59,285	24,510,394	7,256,758	37,201	10,005	785,810	—	CY2024
116,733	81,127	1,037,232	237,223	29,314,527	9,226,170	16,731	9,623	819,958	204,443	CY2025
—	—	868,867	217,217	3,337,816	370,868	—	—	—	—	Profit-seeking Enterprise Income Tax
—	—	80,377	20,006	14,420,049	1,715,981	—	—	819,353	204,443	Individual Income Tax
103,597	60,808	79,952	—	17,675	—	15,497	8,712	605	—	Estate Tax
13,136	20,319	8,036	—	1,461	—	1,234	911	—	—	Gift Tax
—	—	—	—	334,567	37,174	—	—	—	—	Commodity Tax
—	—	—	—	—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	—	—	Futures Transactions Tax
—	—	—	—	—	—	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	600	—	—	—	—	—	Specifically Selected Goods and Services Tax
—	—	—	—	11,202,359	7,102,148	—	—	—	—	Business Tax

Sources of data: The Accounting & Statistics Office of the Bureau.

Explanation: 1. The figures of 2016 to 2019 include the special budget paid into the treasury.

2. In this table, excluding fines and other revenues, financial enterprises business tax (the part allocated to the Financial Special Reserves), and health and welfare surcharge on tobacco.

表17. 財政部所屬國稅局各項國稅實徵情形比較

單位：新臺幣千元；%

年 別 及 稅 目 別	合 計 Total				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	%	實徵淨額 Net Tax Revenues	%	預算數 Budget	%	實徵淨額 Net Tax Revenues	%	預算數 Budget	%	實徵淨額 Net Tax Revenues	%
105 年	1,596,990,336	100.0	1,713,404,329	100.0	682,088,043	42.7	668,694,738	39.0	484,090,281	30.3	548,572,041	32.0
106 年	1,643,806,966	100.0	1,724,527,934	100.0	685,317,246	41.7	637,585,795	37.0	514,905,215	31.3	547,795,257	31.8
107 年	1,758,105,029	100.0	1,859,297,240	100.0	676,394,176	38.5	715,865,019	38.5	564,455,665	32.1	550,207,333	29.6
108 年	1,840,098,952	100.0	1,922,650,445	100.0	699,449,226	38.0	712,713,851	37.1	588,995,304	32.0	609,293,424	31.7
109 年	1,868,860,313	100.0	1,837,109,884	100.0	713,306,407	38.2	727,236,944	39.6	579,520,436	31.0	568,711,072	31.0
110 年	1,878,026,312	100.0	2,296,678,041	100.0	724,768,780	38.6	930,629,715	40.5	578,503,198	30.8	719,191,499	31.3
111 年	2,129,492,243	100.0	2,670,371,895	100.0	839,355,797	39.4	1,026,764,228	38.5	657,655,135	30.9	882,457,714	33.0
112 年	2,466,934,245	100.0	2,874,718,696	100.0	969,350,982	39.3	1,109,626,966	38.6	797,272,150	32.3	1,007,089,425	35.0
113 年	2,625,258,985	100.0	3,138,271,135	100.0	1,047,561,968	39.9	1,225,558,882	39.1	847,793,605	32.3	1,082,432,476	34.5
114 年	3,202,028,722	100.0	3,220,903,945	100.0	1,286,454,899	40.2	1,289,561,468	40.0	1,075,610,509	33.6	1,165,280,953	36.2
營 利 事 業 所 得 稅	1,180,034,444	100.0	1,148,160,544	100.0	429,414,534	36.4	364,922,066	31.8	474,727,857	40.2	563,188,359	49.1
綜 合 所 得 稅	867,255,111	100.0	873,671,853	100.0	375,868,365	43.3	383,636,752	43.9	302,845,485	34.9	320,709,729	36.7
遺 產 及 贈 與 稅	33,038,000	100.0	71,051,624	100.0	13,088,000	39.6	30,711,181	43.2	9,308,000	28.2	19,057,082	26.8
貨 物 稅	169,476,667	100.0	143,967,687	100.0	—	—	-346,490	-0.2	99,804,667	58.9	85,011,059	59.0
證 券 交 易 稅	269,376,000	100.0	292,812,651	100.0	159,630,000	59.3	194,118,750	66.3	45,585,000	16.9	41,591,140	14.2
期 貨 交 易 稅	9,013,000	100.0	11,585,170	100.0	8,021,000	89.0	10,381,447	89.6	251,000	2.8	227,101	2.0
菸 酒 稅	41,477,500	100.0	65,940,104	100.0	25,000	0.1	22,854	0.0	17,623,500	42.5	24,025,090	36.4
特 種 貨 物 及 勞 務 稅	6,534,000	100.0	5,614,241	100.0	9,000	0.1	13,365	0.2	3,597,000	55.1	3,986,791	71.0
營 業 稅	625,824,000	100.0	608,100,068	100.0	300,399,000	48.0	306,101,543	50.3	121,868,000	19.5	107,484,600	17.7
金 融 業 營 業 稅	—	—	7,835,447	100.0	—	—	5,263,148	67.2	—	—	1,061,652	13.5
健 康 福 利 捐	—	—	26,579,532	100.0	—	—	—	—	—	—	6,841,668	25.7

資料來源：財政部所屬各地區國稅局。

- 說 明：1. 本表實徵淨額105年起營利事業所得稅及綜合所得稅含房地合一課徵所得稅；106年起遺產及贈與稅、菸酒稅含修法調增稅收；合計不含金融業營業稅(撥入金融業特別準備金部分)、健康福利捐。
2. 105年至108年營利事業所得稅含特別預算、105年起營利事業所得稅及綜合所得稅含房地合一課徵所得稅預算。

**Table 17. Comparison of Each Category of National Tax Actually Levied by
National Tax Administration of the Ministry of Finance**

Unit : NT\$1,000 ; %

財政部中區國稅局 National Taxation Bureau of The Central Area, Ministry of Finance				財政部南區國稅局 National Taxation Bureau of The Southern Area, Ministry of Finance				財政部高雄國稅局 National Taxation Bureau of Kaohsiung, Ministry of Finance				CY & Tax Item
預算數 Budget	%	實徵淨額 Net Tax Revenues	%	預算數 Budget	%	實徵淨額 Net Tax Revenues	%	預算數 Budget	%	實徵淨額 Net Tax Revenues	%	
220,379,830	13.8	251,377,314	14.7	77,681,469	4.9	87,330,161	5.1	132,750,713	8.3	157,430,075	9.2	CY2016
225,680,443	13.7	268,744,330	15.6	81,016,422	4.9	97,611,640	5.7	136,887,640	8.3	172,790,912	10.0	CY2017
254,736,795	14.5	282,930,614	15.2	90,292,378	5.1	113,070,128	6.1	172,226,015	9.8	197,224,146	10.6	CY2018
269,552,366	14.6	284,447,261	14.8	96,208,303	5.2	118,831,444	6.2	185,893,753	10.1	197,364,465	10.3	CY2019
283,085,117	15.1	248,577,436	13.5	101,068,127	5.4	115,058,219	6.3	191,880,226	10.3	177,526,213	9.7	CY2020
279,003,645	14.9	304,836,665	13.3	102,882,923	5.5	135,137,025	5.9	192,867,766	10.3	206,883,137	9.0	CY2021
307,747,476	14.5	340,387,377	12.7	118,167,896	5.5	144,822,087	5.4	206,565,939	9.7	275,940,489	10.3	CY2022
338,580,969	13.7	347,354,411	12.1	130,665,349	5.3	158,463,407	5.5	231,064,795	9.4	252,184,487	8.8	CY2023
336,929,427	12.8	392,536,720	12.5	134,266,033	5.1	178,717,487	5.7	258,707,952	9.9	259,025,570	8.3	CY2024
391,104,512	12.2	358,574,761	11.1	161,407,412	5.0	169,426,388	5.3	287,451,390	9.0	238,060,375	7.4	CY2025
133,697,902	11.3	110,540,703	9.6	48,735,422	4.1	44,713,571	3.9	93,458,729	7.9	64,795,845	5.6	Profit-seeking Enterprise Income Tax
90,801,610	10.5	86,117,229	9.9	40,760,990	4.7	37,365,251	4.3	56,978,661	6.6	45,842,892	5.2	Individual Income Tax
5,585,000	16.9	10,129,249	14.3	2,433,000	7.4	4,235,812	6.0	2,624,000	7.9	6,918,300	9.7	Estate and Gift Tax
36,929,000	21.8	29,920,884	20.8	3,051,000	1.8	1,909,924	1.3	29,692,000	17.5	27,472,310	19.1	Commodity Tax
30,724,000	11.4	27,276,699	9.3	16,533,000	6.1	14,479,358	4.9	16,904,000	6.3	15,346,704	5.2	Securities Transactions Tax
367,000	4.1	440,382	3.8	88,000	1.0	92,331	0.8	286,000	3.2	443,909	3.8	Futures Transactions Tax
9,731,000	23.5	11,851,292	18.0	11,962,000	28.8	28,004,869	42.5	2,136,000	5.1	2,035,999	3.1	Tobacco and Alcohol Tax
2,708,000	41.4	1,457,460	26.0	46,000	0.7	14,130	0.3	174,000	2.7	142,495	2.5	Specifically Selected Goods and Services Tax
80,561,000	12.9	80,840,862	13.3	37,798,000	6.0	38,611,142	6.3	85,198,000	13.6	75,061,921	12.3	Business Tax
—	—	759,698	9.7	—	—	305,563	3.9	—	—	445,386	5.7	Financial Enterprises Business Tax
—	—	4,319,179	16.3	—	—	15,399,725	57.9	—	—	18,960	0.1	Health & Welfare Surcharge on Tobacco

Sources of data: National Taxation Bureaus of Ministry of Finance.

Explanation: 1. Of the net amount collected, since 2016 the house and land transactions income tax is included in the income tax of profit-seeking enterprises and the individual income tax; since 2017, the additional tax after law amendment is included in the estate and gift tax and the tobacco and alcohol tax; the total amount in the table excluded financial enterprises business tax (the part allocated to the Financial Special Reserves), and the health and welfare surcharge on tobacco.

2. Begin from 2016 to 2019, the income tax of profit-seeking enterprises includes the special budget. Since 2016, the budget for income tax of profit-seeking enterprises and the individual income tax including the house and land transactions income tax.

表18. 營利事業所得稅結算申報

單位：家；新臺幣千元

縣市別	106年 CY2017					
	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定 課稅所得額 Net Income of Verified	核定 應納稅額 Tax Payable of Verified	家數 No. of Cases	核定 應納稅額 Tax Payable of Verified
總 計	259,370	6,402,406,481	507,261,590	83,431,128	134,004	9,053,635
臺 中 市	157,623	3,464,091,414	239,978,621	39,341,783	89,687	4,443,860
苗 栗 縣	17,955	413,679,094	34,300,601	5,623,983	7,284	404,241
彰 化 縣	51,972	1,282,674,235	101,816,933	16,612,099	24,951	2,457,555
南 投 縣	14,767	230,882,063	15,346,599	2,422,336	5,067	200,798
雲 林 縣	17,053	1,011,079,675	115,818,836	19,430,927	7,015	1,547,181

縣市別	107年 CY2018					
	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定 課稅所得額 Net Income of Verified	核定 應納稅額 Tax Payable of Verified	家數 No. of Cases	核定 應納稅額 Tax Payable of Verified
總 計	266,188	6,327,942,220	439,336,907	86,549,462	138,789	10,056,244
臺 中 市	161,985	3,551,595,351	252,352,250	49,707,044	92,976	4,041,424
苗 栗 縣	18,295	744,172,048	35,991,926	7,070,018	7,403	3,016,780
彰 化 縣	53,377	1,379,434,586	101,783,259	20,091,028	25,963	2,483,455
南 投 縣	14,929	237,020,664	15,784,782	3,077,299	5,191	196,842
雲 林 縣	17,602	415,719,570	33,424,691	6,604,073	7,256	317,742

資料來源：本局營所稅組。

備 註：本表資料年為所得年，未分配盈餘資料所得年為本稅前一年。

Table 18. Sources of Profit-seeking Enterprise Income Tax

Unit : Case ; NT\$1,000

108年 CY2019						County or City
本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		
家數 No. of Cases	營業收入 淨額 Net Sales	核定 課稅所得額 Net Income of Verified	核定 應納稅額 Tax Payable of Verified	家數 No. of Cases	核定 應納稅額 Tax Payable of Verified	
269,623	6,543,921,100	460,791,559	90,992,092	142,355	3,417,259	Grand Total
164,088	3,584,563,971	258,878,511	51,076,685	95,592	2,337,828	Taichung City
18,496	389,381,546	36,369,067	7,197,204	7,528	130,888	Miaoli County
53,777	1,290,774,593	83,655,686	16,485,514	26,495	589,226	Changhwa County
15,204	212,466,828	14,770,717	2,882,093	5,282	79,776	Nantou County
18,058	1,066,734,162	67,117,577	13,350,596	7,458	279,540	Yunlin County

109年 CY2020						County or City
本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		
家數 No. of Cases	營業收入 淨額 Net Sales	核定 課稅所得額 Net Income of Verified	核定 應納稅額 Tax Payable of Verified	家數 No. of Cases	核定 應納稅額 Tax Payable of Verified	
275,795	6,844,342,451	430,042,323	84,949,042	145,748	4,513,677	Grand Total
168,765	3,724,960,054	268,938,557	53,158,159	97,991	2,158,208	Taichung City
18,836	731,706,376	33,898,242	6,704,488	7,664	241,713	Miaoli County
54,457	1,259,096,175	73,160,872	14,411,522	27,077	1,984,260	Changhwa County
15,358	256,057,353	14,366,356	2,808,737	5,345	66,109	Nantou County
18,379	872,522,493	39,678,296	7,866,136	7,671	63,388	Yunlin County

Sources of data: The Profit-seeking Enterprise Income Tax Division of the Bureau.

Explanation: The column of Profit-seeking Income Tax is based on current year, the column of Settlement of the Surtax on Undistributed Earnings is based on last year.

表18. 營利事業所得稅結算申報(續1完)

單位：家；新臺幣千元

縣市別	110年 CY2021					
	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	283,400	7,981,748,365	580,222,446	115,007,736	146,441	3,552,204
臺中市	173,531	4,354,769,091	336,634,569	66,706,753	99,319	2,471,277
苗栗縣	18,792	854,379,517	38,412,863	7,612,756	7,381	182,542
彰化縣	56,021	1,343,448,033	96,172,119	19,018,873	26,817	722,705
南投縣	15,874	291,305,754	17,015,146	3,338,124	5,431	86,612
雲林縣	19,182	1,137,845,970	91,987,749	18,331,229	7,493	89,069

縣市別	111年 CY2022					
	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
總計	285,978	8,664,171,761	618,495,539	122,614,812	152,082	4,385,141
臺中市	177,602	4,549,003,645	374,991,775	74,341,502	103,378	2,866,067
苗栗縣	18,402	706,697,930	41,376,546	8,204,987	7,663	453,210
彰化縣	55,822	1,643,205,180	117,250,359	23,231,629	27,639	799,330
南投縣	15,315	320,776,062	22,361,713	4,406,143	5,607	112,436
雲林縣	18,837	1,444,488,944	62,515,146	12,430,551	7,795	154,098

Table 18. Sources of Profit-seeking Enterprise Income Tax (Cont.1 End)

Unit : Case ; NT\$1,000

112年 CY2023						County or City
本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		
家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified	
295,075	7,913,939,425	564,451,284	111,734,194	159,044	6,100,886	Grand Total
184,044	4,277,846,928	341,619,352	67,611,481	108,262	3,721,545	Taichung City
18,792	662,896,254	35,168,068	6,961,595	8,091	344,536	Miaoli County
57,044	1,431,603,941	100,895,493	19,949,467	28,544	1,542,806	Changhwa County
15,708	292,805,823	21,195,808	4,169,227	5,946	233,625	Nantou County
19,487	1,248,786,479	65,572,562	13,042,424	8,201	258,374	Yunlin County

113年 CY2024						County or City
本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		
家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified	
139,950	639,135,953	44,646,731	8,252,298	11,320	42,593	Grand Total
77,517	317,826,860	22,444,610	4,128,219	7,725	34,697	Taichung City
11,084	52,974,824	3,857,955	717,018	725	1,805	Miaoli County
29,141	149,859,617	10,266,363	1,900,545	1,622	5,262	Changhwa County
10,134	44,904,885	3,091,283	567,323	459	444	Nantou County
12,074	73,569,767	4,986,520	939,193	789	385	Yunlin County

表19. 營利事業所得稅各行業按課稅級距及組織別統計表

112年

總 計

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合 計	295,075	7,913,939,425	564,451,284	111,734,194	174,218	7,273,546,517	519,833,498	103,457,834	11,856	152,444,510
0~5 (新臺幣萬元)	63,381	124,733	1,848,505	349,217	40,318	71,036	1,809,270	346,031	1,368	2,533
超過5 ~10	3,997	298,411	48,871	4,071	2,203	164,138	24,626	1,671	77	5,939
超過10 ~50	21,927	6,274,360	634,776	38,985	10,702	3,024,830	372,993	32,142	509	152,608
超過50 ~100	19,972	14,779,289	1,113,205	40,335	9,171	6,773,429	529,037	25,201	560	421,846
超過100 ~500	78,187	204,600,968	14,183,135	2,096,013	36,843	97,831,609	6,811,647	1,043,351	2,944	8,262,266
超過500 ~1,000	37,289	267,711,514	18,511,256	3,656,284	20,645	149,463,364	10,303,227	2,045,152	2,094	15,354,483
超過1,000 ~5,000	53,374	1,143,499,897	76,830,276	15,310,587	38,293	860,243,815	56,493,049	11,282,134	3,788	81,139,144
超過5,000 ~10,000	8,517	595,186,653	36,947,876	7,387,707	7,819	548,458,547	33,833,966	6,764,999	398	26,770,212
超過10,000	8,431	5,681,463,601	414,333,385	82,850,994	8,224	5,607,515,749	409,655,683	81,917,154	118	20,335,479

資料來源：本局營所稅組。

說 明：表列為所得年資料。

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category

CY2023

Grand-Total

Unit : Case ; NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
11,127,093	2,181,574	107,894	436,829,102	30,047,315	5,409,775	1,107	51,119,296	3,443,378	685,010	Total
2,544	236	21,321	50,307	24,874	996	374	857	11,817	1,953	0~5 (NT\$10,000)
479	—	1,685	126,085	11,572	70	32	2,249	12,195	2,330	Over 5 ~10
12,194	442	10,578	3,060,226	245,826	6,198	138	36,695	3,763	203	Over 10 ~50
32,827	1,179	10,128	7,500,304	542,381	12,818	113	83,711	8,960	1,138	Over 50 ~100
620,785	96,334	38,181	98,007,035	6,728,862	953,482	219	500,059	21,841	2,846	Over 100 ~500
1,164,904	229,083	14,485	102,435,079	7,027,064	1,379,111	65	458,587	16,061	2,938	Over 500 ~1,000
6,183,783	1,232,391	11,189	199,563,155	14,041,433	2,773,784	104	2,553,783	112,011	22,278	Over 1,000 ~5,000
1,971,601	394,314	280	18,570,042	1,110,738	222,103	20	1,387,852	31,570	6,292	Over 5,000 ~10,000
1,137,976	227,595	47	7,516,869	314,565	61,213	42	46,095,504	3,225,160	645,032	Over 10,000

Sources of data:The Profit-seeking Enterprise Income Tax Division of the Bureau.

Explanation:The data listed in the table is the annual revenue data.

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續1)

112年

1. 農、林、漁、牧業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	1,185	11,384,118	473,461	91,067	607	6,566,196	326,324	63,529	35	360,088
0~5 (新臺幣萬元)	521	753	5,193	891	275	353	1,005	118	13	57
超過5 ~10	31	2,279	346	—	13	1,039	141	—	—	—
超過10 ~50	96	27,252	1,938	126	42	11,889	634	—	3	927
超過50 ~100	72	53,366	2,737	55	31	21,882	1,061	0	—	—
超過100 ~500	211	542,165	24,299	2,267	100	265,155	10,637	853	5	16,307
超過500 ~1,000	84	593,261	27,493	5,494	44	317,223	14,665	2,933	4	29,944
超過1,000 ~5,000	133	2,865,810	142,882	28,565	76	1,575,887	76,499	15,288	8	194,521
超過5,000 ~10,000	21	1,458,678	54,287	10,812	12	851,641	25,087	5,017	2	118,331
超過10,000	16	5,840,553	214,285	42,857	14	3,521,127	196,597	39,319	—	—

112年

2. 礦業及土石採取業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	244	5,556,459	368,746	73,275	164	5,110,992	344,292	68,672	10	332,765
0~5 (新臺幣萬元)	127	99	43	—	81	17	29	—	4	—
超過5 ~10	2	175	9	—	1	79	4	—	—	—
超過10 ~50	6	1,738	85	—	2	480	22	—	—	—
超過50 ~100	10	7,516	669	—	5	3,567	133	—	—	—
超過100 ~500	23	51,108	2,830	253	10	24,089	1,282	108	2	3,661
超過500 ~1,000	11	80,092	4,173	835	7	54,352	2,686	537	—	—
超過1,000 ~5,000	38	850,091	51,660	10,332	33	737,152	45,432	9,086	2	54,721
超過5,000 ~10,000	11	883,549	64,144	12,829	11	883,549	64,144	12,829	—	—
超過10,000	16	3,682,091	245,133	49,027	14	3,407,708	230,558	46,112	2	274,383

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.1)

CY2023

1. Agriculture, Forestry, Fishing & Animal Husbandry

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
17,035	3,328	402	1,664,359	89,201	16,701	141	2,793,475	40,901	7,509	Total
2	—	195	229	184	—	38	114	4,001	773	0~5 (NT\$10,000)
—	—	10	721	185	—	8	520	20	—	Over 5 ~10
43	—	26	7,204	300	—	25	7,232	962	126	Over 10 ~50
—	—	23	17,589	902	50	18	13,895	774	6	Over 50 ~100
671	64	75	186,784	8,965	942	31	73,919	4,026	407	Over 100 ~500
1,455	291	26	176,645	9,363	1,873	10	69,449	2,010	398	Over 500 ~1,000
8,051	1,610	42	929,967	51,504	10,301	7	165,435	6,829	1,366	Over 1,000 ~5,000
6,812	1,362	5	345,221	17,797	3,537	2	143,485	4,591	896	Over 5,000 ~10,000
—	—	—	—	—	—	2	2,319,426	17,688	3,538	Over 10,000

CY2023

2. Mining and Quarrying

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
17,814	3,524	70	112,701	6,640	1,079	—	—	—	—	Total
0	—	42	82	13	—	—	—	—	—	0~5 (NT\$10,000)
—	—	1	96	5	—	—	—	—	—	Over 5 ~10
—	—	4	1,258	63	—	—	—	—	—	Over 10 ~50
—	—	5	3,948	536	—	—	—	—	—	Over 50 ~100
352	31	11	23,358	1,196	114	—	—	—	—	Over 100 ~500
—	—	4	25,740	1,486	297	—	—	—	—	Over 500 ~1,000
2,888	578	3	58,218	3,341	668	—	—	—	—	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
14,575	2,915	—	—	—	—	—	—	—	—	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續2)

112年

3. 製造業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	59,579	4,138,385,954	275,801,569	54,926,472	37,221	4,027,739,372	268,728,458	53,650,929	2,629	30,164,431
0~5 (新臺幣萬元)	6,895	14,339	139,335	25,417	4,059	7,321	135,208	25,066	184	225
超過5 ~10	505	37,706	6,726	633	233	17,538	4,855	609	18	1,331
超過10 ~50	3,384	1,009,053	100,748	7,024	1,301	381,093	58,036	6,631	97	27,970
超過50 ~100	3,692	2,733,549	181,520	2,909	1,360	1,006,439	68,293	1,747	118	86,655
超過100 ~500	16,283	43,189,106	2,694,275	370,133	7,502	20,826,216	1,290,072	188,402	771	2,153,511
超過500 ~1,000	8,570	61,649,921	3,817,350	756,218	5,307	38,600,361	2,338,024	465,107	541	3,971,194
超過1,000 ~5,000	14,052	308,655,206	19,281,348	3,848,587	11,384	260,017,415	15,998,378	3,196,752	822	16,662,078
超過5,000 ~10,000	2,705	189,724,567	11,151,615	2,229,922	2,615	183,627,927	10,764,955	2,152,590	56	3,777,334
超過10,000	3,493	3,531,372,507	238,428,652	47,685,628	3,460	3,523,255,063	238,070,636	47,614,025	22	3,484,133

112年

4. 電力及燃氣供應業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	1,291	94,839,641	14,150,958	2,826,509	866	94,097,823	14,069,342	2,811,804	38	82,139
0~5 (新臺幣萬元)	467	283	26,264	5,107	321	255	26,222	5,107	7	—
超過5 ~10	4	278	20	—	4	278	20	—	—	—
超過10 ~50	53	14,016	1,456	1	37	9,870	932	1	2	546
超過50 ~100	73	53,045	8,965	869	43	30,450	2,493	14	3	2,194
超過100 ~500	446	1,098,456	109,574	19,676	238	605,227	54,577	9,737	22	52,805
超過500 ~1,000	105	754,557	68,555	13,657	86	625,445	55,891	11,124	4	26,594
超過1,000 ~5,000	92	1,960,955	184,487	36,874	86	1,868,247	177,570	35,496	—	—
超過5,000 ~10,000	23	1,572,722	177,626	35,525	23	1,572,722	177,626	35,525	—	—
超過10,000	28	89,385,328	13,574,011	2,714,800	28	89,385,328	13,574,011	2,714,800	—	—

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.2)

CY2023

3.Manufacturing

Unit : Case ; NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
1,987,989	386,663	19,692	76,773,786	4,949,997	862,018	37	3,708,365	135,125	26,862	Total
679	19	2,646	6,793	3,447	332	6	—	1	—	0~5 (NT\$10,000)
77	—	254	18,838	1,794	24	—	—	—	—	Over 5 ~10
1,732	—	1,983	599,407	40,938	393	3	583	42	—	Over 10 ~50
5,740	86	2,211	1,638,546	107,394	1,076	3	1,910	93	—	Over 50 ~100
136,453	19,815	8,001	20,184,125	1,266,755	161,852	9	25,253	994	63	Over 100 ~500
259,376	51,065	2,719	19,055,850	1,218,201	239,696	3	22,515	1,748	350	Over 500 ~1,000
1,154,285	229,747	1,838	31,737,076	2,117,320	419,815	8	238,637	11,365	2,273	Over 1,000 ~5,000
263,501	52,700	32	2,189,734	118,768	23,754	2	129,571	4,390	878	Over 5,000 ~10,000
166,146	33,229	8	1,343,416	75,379	15,076	3	3,289,895	116,491	23,298	Over 10,000

CY2023

4.Electricity and Gas Supply

Unit : Case ; NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
12,688	2,321	387	659,678	68,928	12,384	—	—	—	—	Total
—	—	139	28	42	—	—	—	—	—	0~5 (NT\$10,000)
—	—	—	—	—	—	—	—	—	—	Over 5 ~10
61	—	14	3,600	462	—	—	—	—	—	Over 10 ~50
272	—	27	20,400	6,200	854	—	—	—	—	Over 50 ~100
9,571	1,765	186	440,425	45,426	8,175	—	—	—	—	Over 100 ~500
2,784	557	15	102,518	9,880	1,976	—	—	—	—	Over 500 ~1,000
—	—	6	92,708	6,917	1,378	—	—	—	—	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續3)

112年

5. 用水供應及污染整治業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	1,841	33,131,001	4,339,131	862,299	1,125	30,000,352	4,076,020	812,467	56	669,911
0~5 (新臺幣萬元)	442	820	3,343	576	233	229	2,935	543	8	24
超過5 ~10	21	1,545	109	—	10	726	35	—	1	79
超過10 ~50	132	38,743	2,712	—	62	18,782	1,418	—	3	798
超過50 ~100	100	75,241	5,185	107	50	36,961	2,177	9	2	1,447
超過100 ~500	427	1,146,167	123,759	20,900	218	595,295	85,464	15,204	11	37,402
超過500 ~1,000	209	1,533,763	111,656	22,290	128	950,166	62,732	12,505	8	60,130
超過1,000 ~5,000	387	8,644,861	734,379	146,829	305	6,996,580	590,910	118,136	21	466,504
超過5,000 ~10,000	64	4,418,071	376,128	75,226	60	4,129,822	348,488	69,698	2	103,526
超過10,000	59	17,271,791	2,981,860	596,372	59	17,271,791	2,981,860	596,372	—	—

112年

6. 營建工程業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	49,283	766,924,911	53,053,416	10,424,637	20,353	604,372,688	40,203,262	7,991,282	2,008	30,845,034
0~5 (新臺幣萬元)	8,475	12,870	585,035	115,369	3,320	4,565	579,425	115,155	255	425
超過5 ~10	483	36,838	3,891	164	182	14,112	1,973	164	11	907
超過10 ~50	2,937	860,412	74,562	2,469	885	254,306	20,581	648	51	15,632
超過50 ~100	3,069	2,287,380	168,275	2,885	909	676,289	47,674	614	59	45,759
超過100 ~500	14,340	38,212,669	2,728,461	424,766	4,380	11,869,163	800,997	126,159	417	1,172,839
超過500 ~1,000	7,368	52,949,757	3,818,737	756,890	2,779	20,163,978	1,382,243	275,457	327	2,444,352
超過1,000 ~5,000	10,147	214,716,128	16,229,740	3,233,321	5,631	129,473,658	9,314,462	1,862,073	777	17,523,311
超過5,000 ~10,000	1,398	98,067,941	6,849,459	1,369,794	1,237	87,173,875	5,896,092	1,179,121	84	5,836,862
超過10,000	1,066	359,780,916	22,595,256	4,518,979	1,030	354,742,741	22,159,815	4,431,891	27	3,804,947

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.3)

CY2023

5. Water Supply and Remediation Services

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
64,108	12,741	659	2,439,088	198,630	37,016	1	21,650	374	75	Total
1	—	201	566	406	32	—	—	—	—	0~5 (NT\$10,000)
7	—	10	740	67	—	—	—	—	—	Over 5 ~10
55	—	67	19,163	1,239	—	—	—	—	—	Over 10 ~50
87	—	48	36,833	2,921	98	—	—	—	—	Over 50 ~100
2,544	459	198	513,470	35,751	5,237	—	—	—	—	Over 100 ~500
9,613	1,923	73	523,467	39,310	7,862	—	—	—	—	Over 500 ~1,000
41,413	8,283	60	1,160,126	101,682	20,336	1	21,650	374	75	Over 1,000 ~5,000
10,387	2,077	2	184,723	17,254	3,451	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

CY2023

6. Construction

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
2,596,837	514,036	26,917	131,706,834	10,253,292	1,919,319	5	354	25	—	Total
103	—	4,896	7,880	5,506	214	4	—	0	—	0~5 (NT\$10,000)
74	—	290	21,819	1,845	—	—	—	—	—	Over 5 ~10
1,424	58	2,000	590,120	52,532	1,763	1	354	25	—	Over 10 ~50
3,605	107	2,101	1,565,332	116,996	2,164	—	—	—	—	Over 50 ~100
85,243	13,571	9,543	25,170,667	1,842,221	285,036	—	—	—	—	Over 100 ~500
188,405	37,230	4,262	30,341,427	2,248,089	444,202	—	—	—	—	Over 500 ~1,000
1,461,135	291,700	3,739	67,719,159	5,454,143	1,079,549	—	—	—	—	Over 1,000 ~5,000
516,524	103,305	77	5,057,204	436,842	87,368	—	—	—	—	Over 5,000 ~10,000
340,324	68,065	9	1,233,227	95,117	19,023	—	—	—	—	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續4)

112年

7. 批發及零售業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	115,372	1,889,311,345	116,270,634	22,774,337	69,802	1,646,394,639	101,950,042	20,149,079	4,331	65,110,267
0~5 (新臺幣萬元)	26,091	60,823	384,247	69,983	16,560	37,772	371,335	69,655	517	1,143
超過5 ~10	1,830	134,995	26,831	3,001	1,087	79,812	10,368	664	29	2,175
超過10 ~50	9,400	2,658,816	267,366	19,370	5,107	1,432,337	175,646	17,004	204	63,737
超過50 ~100	7,865	5,812,098	382,522	7,318	3,998	2,951,920	191,443	4,036	214	161,281
超過100 ~500	30,125	78,426,529	4,768,567	643,734	15,352	40,327,529	2,348,681	317,894	978	2,663,826
超過500 ~1,000	13,946	99,978,969	6,018,146	1,184,288	7,976	57,481,798	3,384,327	668,499	644	4,715,953
超過1,000 ~5,000	20,436	436,629,518	24,879,500	4,953,732	14,488	321,709,597	17,772,052	3,546,141	1,502	33,696,428
超過5,000 ~10,000	3,056	213,162,854	10,358,526	2,071,003	2,712	190,222,828	9,155,041	1,830,334	189	12,757,894
超過10,000	2,623	1,052,446,744	69,184,928	13,821,909	2,522	1,032,151,047	68,541,149	13,694,853	54	11,047,829

112年

8. 運輸及倉儲業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	4,718	85,595,524	7,573,844	1,497,130	2,886	77,785,048	7,019,337	1,396,735	245	2,231,996
0~5 (新臺幣萬元)	554	874	6,493	1,153	280	472	6,358	1,153	25	76
超過5 ~10	47	3,582	520	—	23	1,849	262	—	3	200
超過10 ~50	282	84,535	6,361	223	115	34,768	2,343	91	13	4,227
超過50 ~100	359	268,095	15,542	469	187	140,828	6,749	54	20	14,284
超過100 ~500	1,276	3,349,414	216,091	30,299	562	1,518,766	98,419	14,805	67	191,562
超過500 ~1,000	698	5,034,942	328,617	65,249	401	2,959,471	186,296	37,159	45	320,785
超過1,000 ~5,000	1,214	26,758,014	1,803,969	360,538	1,036	23,415,396	1,546,489	309,042	68	1,460,765
超過5,000 ~10,000	183	12,427,068	899,244	179,797	177	12,044,496	875,414	175,031	4	240,097
超過10,000	105	37,669,002	4,297,007	859,401	105	37,669,002	4,297,007	859,401	—	—

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.4)

CY2023

7. Wholesale and Retail Trade

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
3,889,008	761,410	40,655	170,688,020	10,242,767	1,827,756	584	7,118,419	188,817	36,092	Total
600	16	8,808	21,401	11,467	255	206	507	846	58	0~5 (NT\$10,000)
197	—	697	51,824	4,339	7	17	1,184	11,926	2,330	Over 5 ~10
5,339	311	4,027	1,146,110	85,432	2,055	62	16,632	950	—	Over 10 ~50
11,663	233	3,606	2,663,716	177,105	2,852	47	35,182	2,310	197	Over 50 ~100
170,181	23,640	13,671	35,142,028	2,241,256	301,215	124	293,146	8,450	985	Over 100 ~500
295,992	58,009	5,286	37,501,154	2,329,715	456,401	40	280,064	8,113	1,379	Over 500 ~1,000
2,238,446	445,890	4,386	79,786,822	4,815,909	951,183	60	1,436,670	53,094	10,517	Over 1,000 ~5,000
755,689	151,131	144	9,434,739	433,476	86,674	11	747,392	14,319	2,864	Over 5,000 ~10,000
410,902	82,180	30	4,940,226	144,069	27,114	17	4,307,642	88,808	17,762	Over 10,000

CY2023

8. Transportation and Storage

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
181,894	35,343	1,570	5,551,632	370,864	64,777	17	26,849	1,749	274	Total
18	—	245	326	110	—	4	—	7	—	0~5 (NT\$10,000)
22	—	19	1,414	141	—	2	119	96	—	Over 5 ~10
194	0	153	45,332	3,711	132	1	208	114	—	Over 10 ~50
572	6	149	110,708	8,107	409	3	2,277	113	—	Over 50 ~100
13,136	1,931	641	1,623,494	103,323	13,330	6	15,591	1,213	233	Over 100 ~500
24,949	4,804	251	1,746,031	117,166	23,245	1	8,654	206	41	Over 500 ~1,000
128,966	25,793	110	1,881,853	128,514	25,703	—	—	—	—	Over 1,000 ~5,000
14,037	2,807	2	142,474	9,793	1,959	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續5)

112年

9. 住宿及餐飲業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	9,805	140,840,385	10,773,601	2,119,755	3,498	101,922,825	7,551,714	1,503,588	1,353	15,881,079
0~5 (新臺幣萬元)	1,703	2,667	14,197	2,562	788	1,216	12,866	2,403	137	128
超過5 ~10	92	7,015	695	1	30	2,109	313	1	4	328
超過10 ~50	481	140,937	11,919	208	155	47,328	4,324	94	30	7,680
超過50 ~100	488	363,560	25,789	679	155	114,969	7,171	150	31	23,627
超過100 ~500	2,720	7,763,846	527,117	85,527	595	1,614,608	96,416	15,912	292	935,618
超過500 ~1,000	1,869	13,440,168	940,407	183,513	426	3,141,854	180,399	35,583	362	2,653,293
超過1,000 ~5,000	2,059	40,894,514	3,125,357	621,641	1,013	23,057,737	1,556,992	310,799	445	8,325,044
超過5,000 ~10,000	233	15,996,855	1,186,870	237,374	186	12,996,088	934,282	186,856	42	2,651,457
超過10,000	160	62,230,821	4,941,250	988,250	150	60,946,916	4,758,950	951,790	10	1,283,905

112年

10. 出版影音及資通訊業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	3,812	30,028,164	3,996,282	785,795	3,124	29,195,189	3,899,640	769,240	61	267,828
0~5 (新臺幣萬元)	1,458	3,544	19,588	3,521	1,112	2,630	19,094	3,521	29	23
超過5 ~10	105	7,725	854	—	87	6,314	656	—	—	—
超過10 ~50	449	123,680	13,519	532	350	95,857	8,864	120	8	2,475
超過50 ~100	318	238,755	19,827	735	247	186,119	15,539	558	5	4,256
超過100 ~500	786	1,905,794	144,701	22,055	672	1,641,022	121,179	18,454	6	14,640
超過500 ~1,000	268	1,928,335	170,737	33,972	243	1,755,007	152,151	30,255	5	33,845
超過1,000 ~5,000	339	6,793,298	630,800	125,729	324	6,481,208	585,904	117,080	8	212,589
超過5,000 ~10,000	47	3,239,504	353,169	70,634	47	3,239,504	353,169	70,634	—	—
超過10,000	42	15,787,529	2,643,086	528,617	42	15,787,529	2,643,086	528,617	—	—

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.5)

CY2023

9. Accommodation and Food Services

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
1,493,473	295,349	4,942	22,951,318	1,721,421	319,475	12	85,163	6,993	1,342	Total
833	159	773	1,323	374	—	5	—	124	—	0~5 (NT\$10,000)
20	—	58	4,578	361	—	—	—	—	—	Over 5 ~10
614	5	295	85,740	6,954	109	1	189	26	—	Over 10 ~50
1,825	48	300	223,725	16,661	481	2	1,239	131	—	Over 50 ~100
64,123	11,164	1,833	5,213,621	366,578	58,452	—	—	—	—	Over 100 ~500
204,149	40,073	1,080	7,636,911	555,108	107,707	1	8,111	751	150	Over 500 ~1,000
800,093	159,537	598	9,436,110	762,311	150,113	3	75,624	5,960	1,192	Over 1,000 ~5,000
239,514	47,903	5	349,311	13,075	2,615	—	—	—	—	Over 5,000 ~10,000
182,300	36,460	—	—	—	—	—	—	—	—	Over 10,000

CY2023

10. Information and Communication

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
41,672	8,161	622	564,518	54,899	8,394	5	630	70	—	Total
8	—	314	877	485	—	3	14	2	—	0~5 (NT\$10,000)
—	—	17	1,315	173	—	1	96	26	—	Over 5 ~10
276	2	91	25,349	4,379	409	—	—	—	—	Over 10 ~50
314	—	65	47,860	3,933	177	1	519	42	—	Over 50 ~100
1,629	270	108	250,133	21,893	3,331	—	—	—	—	Over 100 ~500
3,948	790	20	139,483	14,638	2,928	—	—	—	—	Over 500 ~1,000
35,497	7,099	7	99,501	9,399	1,550	—	—	—	—	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續6)

112年

11. 金融及保險業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	6,633	221,391,937	26,275,942	5,242,465	6,550	215,605,567	24,888,945	4,965,538	6	213,694
0~5 (新臺幣萬元)	3,824	2,264	438,664	83,933	3,777	2,192	438,640	83,933	1	—
超過5 ~10	68	5,212	1,472	130	67	5,135	1,465	130	—	—
超過10 ~50	280	74,716	10,141	1,346	277	73,774	10,082	1,346	—	—
超過50 ~100	234	170,826	37,707	6,701	230	167,638	36,772	6,548	—	—
超過100 ~500	893	2,342,489	189,475	35,113	879	2,305,676	185,126	34,523	2	8,626
超過500 ~1,000	407	2,899,624	141,666	26,818	405	2,881,480	140,212	26,666	—	—
超過1,000 ~5,000	619	13,584,718	820,891	161,976	615	13,474,713	805,374	158,874	1	38,866
超過5,000 ~10,000	144	10,049,067	445,268	88,640	142	9,882,865	410,292	81,645	2	166,202
超過10,000	164	192,263,020	24,190,659	4,837,808	158	186,812,095	22,860,983	4,571,873	—	—

112年

12. 不動產業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	12,677	270,447,092	35,933,590	7,166,198	11,526	267,110,670	35,284,680	7,040,494	277	1,304,359
0~5 (新臺幣萬元)	5,328	3,362	128,522	23,138	5,032	3,031	122,525	22,022	45	—
超過5 ~10	120	8,794	1,357	—	104	7,677	1,179	—	3	244
超過10 ~50	638	175,575	48,871	5,979	534	146,192	44,555	5,731	13	3,463
超過50 ~100	655	485,976	82,900	12,105	527	391,595	64,592	9,452	20	14,535
超過100 ~500	2,414	6,359,222	1,131,104	218,642	1,997	5,253,598	894,013	172,699	107	327,916
超過500 ~1,000	1,263	9,163,148	1,576,571	314,567	1,123	8,157,046	1,346,776	268,981	58	419,920
超過1,000 ~5,000	1,398	32,204,585	4,575,930	914,316	1,351	31,470,740	4,450,758	889,768	30	485,390
超過5,000 ~10,000	382	27,083,958	3,569,270	713,722	380	26,971,733	3,554,458	710,760	1	52,892
超過10,000	479	194,962,473	24,819,065	4,963,729	478	194,709,058	24,805,824	4,961,081	—	—

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.6)

CY2023

11. Finance and Insurance

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
43,829	8,766	67	80,204	13,482	2,226	10	5,492,472	1,329,687	265,935	Total
—	—	43	73	23	—	3	—	1	—	0~5 (NT\$10,000)
—	—	1	76	8	—	—	—	—	—	Over 5 ~10
—	—	3	942	60	—	—	—	—	—	Over 10 ~50
—	—	4	3,189	935	153	—	—	—	—	Over 50 ~100
690	138	12	28,188	3,659	452	—	—	—	—	Over 100 ~500
—	—	2	18,145	1,454	152	—	—	—	—	Over 500 ~1,000
8,163	1,633	2	29,593	7,344	1,469	1	41,546	10	—	Over 1,000 ~5,000
34,976	6,995	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	6	5,450,926	1,329,676	265,935	Over 10,000

CY2023

12. Real Estate

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
310,981	61,212	804	1,717,851	311,061	59,446	70	314,212	26,868	5,046	Total
6	—	237	307	359	52	14	24	5,631	1,064	0~5 (NT\$10,000)
25	—	13	873	153	—	—	—	—	—	Over 5 ~10
370	6	78	22,064	3,290	193	13	3,856	656	49	Over 10 ~50
2,689	367	89	66,204	12,590	1,774	19	13,643	3,029	512	Over 50 ~100
81,439	15,999	288	740,855	151,406	29,171	22	36,854	4,246	773	Over 100 ~500
110,983	22,193	81	579,761	118,747	23,392	1	6,422	65	—	Over 500 ~1,000
100,658	19,683	17	248,455	24,515	4,864	—	—	—	—	Over 1,000 ~5,000
14,812	2,962	1	59,333	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	1	253,414	13,241	2,648	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續7)

112年

13. 專業、科學及技術服務業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	12,057	91,943,756	6,566,190	1,261,725	8,819	86,432,863	6,069,513	1,180,286	232	675,852
0~5 (新臺幣萬元)	3,633	9,495	27,381	4,613	2,673	6,045	26,275	4,544	61	243
超過5 ~10	277	21,266	2,561	43	189	14,455	1,917	29	—	—
超過10 ~50	1,478	416,215	40,484	874	980	279,006	25,503	274	26	7,708
超過50 ~100	1,132	833,722	73,719	2,491	761	557,864	48,416	1,337	30	23,277
超過100 ~500	3,374	8,369,322	673,160	105,524	2,329	5,883,167	469,708	75,472	76	205,569
超過500 ~1,000	1,091	7,857,814	714,495	141,670	891	6,480,525	600,811	119,621	22	158,983
超過1,000 ~5,000	945	18,521,937	2,055,061	410,654	869	17,297,815	1,917,553	383,152	17	280,071
超過5,000 ~10,000	85	5,947,666	629,876	125,975	85	5,947,666	629,876	125,975	—	—
超過10,000	42	49,966,319	2,349,454	469,882	42	49,966,319	2,349,454	469,882	—	—

112年

14. 支援服務業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	6,714	52,314,859	3,330,324	636,066	4,092	44,478,991	2,655,352	514,113	169	1,568,158
0~5 (新臺幣萬元)	1,600	4,037	65,878	12,804	784	2,159	65,271	12,749	38	72
超過5 ~10	135	10,264	1,040	11	83	6,261	577	—	1	97
超過10 ~50	740	209,104	20,124	440	457	128,630	12,431	177	8	2,139
超過50 ~100	582	430,168	36,728	1,315	340	251,054	21,101	486	14	11,756
超過100 ~500	1,935	4,910,927	370,339	56,312	1,132	2,898,536	212,064	32,550	42	102,913
超過500 ~1,000	719	5,072,602	423,725	83,858	480	3,420,741	287,759	57,227	25	178,329
超過1,000 ~5,000	832	16,903,903	1,280,639	254,975	656	13,900,842	996,675	199,047	34	645,546
超過5,000 ~10,000	92	6,155,143	404,394	80,861	82	5,484,043	337,030	67,388	6	395,320
超過10,000	79	18,618,711	727,457	145,491	78	18,386,726	722,445	144,489	1	231,985

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.7)

CY2023

13. Professional, Scientific and Technical Services

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
69,419	12,704	2,998	4,817,618	426,122	68,542	8	17,423	1,136	194	Total
245	42	894	3,186	748	27	5	21	113	—	0~5 (NT\$10,000)
—	—	88	6,811	644	15	—	—	—	—	Over 5 ~10
902	50	472	129,501	14,079	549	—	—	—	—	Over 10 ~50
1,898	13	339	251,312	23,351	1,142	2	1,268	55	—	Over 50 ~100
16,929	2,711	969	2,280,585	186,522	27,341	—	—	—	—	Over 100 ~500
15,205	3,041	178	1,218,305	98,479	19,008	—	—	—	—	Over 500 ~1,000
34,240	6,848	58	927,918	102,299	20,460	1	16,134	969	194	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

CY2023

14. Support Services

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
134,204	26,115	2,419	6,106,247	534,760	94,706	34	161,462	6,009	1,132	Total
8	—	767	1,806	326	—	11	—	273	55	0~5 (NT\$10,000)
20	—	50	3,822	435	11	1	84	8	—	Over 5 ~10
208	9	269	76,558	7,340	253	6	1,776	145	—	Over 10 ~50
1,560	175	225	165,351	13,887	623	3	2,007	181	30	Over 50 ~100
10,507	1,651	755	1,897,740	147,291	22,048	6	11,739	477	62	Over 100 ~500
17,182	3,335	212	1,459,682	117,899	23,118	2	13,849	886	177	Over 500 ~1,000
55,919	11,184	138	2,298,668	225,735	44,282	4	58,847	2,311	462	Over 1,000 ~5,000
43,788	8,758	3	202,620	21,847	4,369	1	73,160	1,728	346	Over 5,000 ~10,000
5,012	1,002	—	—	—	—	—	—	—	—	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續8)

112年

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 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	7	—	—	—	7	—	—	—	—	—
0~5 (新臺幣萬元)	7	—	—	—	7	—	—	—	—	—
超過5 ~10	—	—	—	—	—	—	—	—	—	—
超過10 ~50	—	—	—	—	—	—	—	—	—	—
超過50 ~100	—	—	—	—	—	—	—	—	—	—
超過100 ~500	—	—	—	—	—	—	—	—	—	—
超過500 ~1,000	—	—	—	—	—	—	—	—	—	—
超過1,000 ~5,000	—	—	—	—	—	—	—	—	—	—
超過5,000 ~10,000	—	—	—	—	—	—	—	—	—	—
超過10,000	—	—	—	—	—	—	—	—	—	—

112年

16. 教育業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	501	3,795,432	245,689	47,619	408	3,714,951	234,747	45,822	8	21,154
0~5 (新臺幣萬元)	154	559	384	—	114	340	357	—	—	—
超過5 ~10	9	666	181	13	5	366	36	—	—	—
超過10 ~50	72	19,601	1,795	—	50	13,186	902	—	3	915
超過50 ~100	36	25,051	2,822	212	27	18,222	1,576	49	2	1,799
超過100 ~500	107	277,456	24,304	4,223	92	250,854	21,003	3,668	2	3,133
超過500 ~1,000	52	380,930	34,477	6,866	51	372,949	33,668	6,705	—	—
超過1,000 ~5,000	54	1,062,295	79,951	15,950	52	1,030,161	75,430	15,045	1	15,307
超過5,000 ~10,000	10	624,612	49,150	9,830	10	624,612	49,150	9,830	—	—
超過10,000	7	1,404,261	52,624	10,525	7	1,404,261	52,624	10,525	—	—

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.8)

CY2023

15.Public Administration and Defence; Compulsory Social Security

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
—	—	—	—	—	—	—	—	—	—	Total
—	—	—	—	—	—	—	—	—	—	0~5 (NT\$10,000)
—	—	—	—	—	—	—	—	—	—	Over 5 ~10
—	—	—	—	—	—	—	—	—	—	Over 10 ~50
—	—	—	—	—	—	—	—	—	—	Over 50 ~100
—	—	—	—	—	—	—	—	—	—	Over 100 ~500
—	—	—	—	—	—	—	—	—	—	Over 500 ~1,000
—	—	—	—	—	—	—	—	—	—	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

CY2023

16.Education

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
3,220	606	81	42,500	5,661	779	4	16,827	2,061	412	Total
—	—	37	219	27	—	3	—	—	—	0~5 (NT\$10,000)
—	—	4	301	145	13	—	—	—	—	Over 5 ~10
43	—	19	5,500	849	—	—	—	—	—	Over 10 ~50
370	58	7	5,030	876	105	—	—	—	—	Over 50 ~100
346	56	13	23,469	2,955	499	—	—	—	—	Over 100 ~500
—	—	1	7,982	809	162	—	—	—	—	Over 500 ~1,000
2,461	492	—	—	—	—	1	16,827	2,061	412	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續9)

112年

17. 醫療保健及社會工作服務業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	268	34,868,942	1,934,972	386,709	144	2,224,190	151,372	30,113	22	744,182
0~5 (新臺幣萬元)	71	63	336	—	27	17	37	—	3	—
超過5 ~10	—	—	—	—	—	—	—	—	—	—
超過10 ~50	9	2,642	286	—	6	1,868	126	—	—	—
超過50 ~100	2	1,207	—	—	2	1,207	—	—	—	—
超過100 ~500	33	102,924	5,464	1,062	29	92,548	3,480	666	—	—
超過500 ~1,000	33	230,454	15,087	2,975	27	189,249	10,484	2,066	2	14,259
超過1,000 ~5,000	86	2,123,001	148,624	29,637	46	1,040,598	85,063	16,945	11	267,192
超過5,000 ~10,000	18	1,224,544	81,284	16,257	5	289,777	32,286	6,457	5	361,748
超過10,000	16	31,184,108	1,683,891	336,778	2	608,926	19,896	3,979	1	100,982

112年

18. 藝術、娛樂及休閒服務業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	2,125	22,777,388	1,481,961	287,150	1,119	19,969,975	1,239,204	243,806	73	771,078
0~5 (新臺幣萬元)	605	2,473	769	—	299	795	387	—	12	31
超過5 ~10	63	4,541	448	—	32	2,232	168	—	3	233
超過10 ~50	266	74,196	5,983	90	113	31,950	2,148	15	4	975
超過50 ~100	234	173,553	13,988	359	94	68,436	4,492	34	7	4,917
超過100 ~500	550	1,331,653	91,001	13,121	290	736,288	44,612	6,410	19	53,142
超過500 ~1,000	170	1,193,937	73,483	14,411	111	772,331	40,586	8,067	10	65,451
超過1,000 ~5,000	192	3,909,764	248,676	49,653	144	2,883,387	169,677	33,858	13	282,407
超過5,000 ~10,000	26	1,783,950	149,595	29,913	18	1,278,548	93,094	18,613	4	256,607
超過10,000	19	14,303,321	898,018	179,604	18	14,196,007	884,041	176,808	1	107,314

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.9)

CY2023

17.Human Health and Social Work Services

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
53,834	10,767	31	734,856	32,986	6,597	71	31,165,715	1,696,780	339,232	Total
—	—	7	—	0	—	34	46	299	—	0~5 (NT\$10,000)
—	—	—	—	—	—	—	—	—	—	Over 5 ~10
—	—	—	—	—	—	3	774	159	—	Over 10 ~50
—	—	—	—	—	—	—	—	—	—	Over 50 ~100
—	—	3	8,612	831	166	1	1,764	1,153	231	Over 100 ~500
2,621	524	1	7,461	—	—	3	19,485	1,983	385	Over 500 ~1,000
15,682	3,136	16	440,009	20,490	4,098	13	375,201	27,390	5,457	Over 1,000 ~5,000
30,793	6,159	4	278,774	11,665	2,333	4	294,244	6,541	1,308	Over 5,000 ~10,000
4,739	948	—	—	—	—	13	30,474,201	1,659,256	331,851	Over 10,000

CY2023

18.Arts, Entertainment and Recreation

Unit : Case : NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
92,058	18,196	919	2,031,801	149,616	24,959	14	4,534	1,083	190	Total
34	—	286	1,609	344	—	8	38	4	—	0~5 (NT\$10,000)
16	—	27	2,010	252	—	1	65	11	—	Over 5 ~10
61	—	147	40,661	3,707	75	2	610	68	—	Over 10 ~50
322	5	131	98,558	8,174	129	2	1,641	1,000	190	Over 50 ~100
3,800	626	240	540,042	42,589	6,086	1	2,181	—	—	Over 100 ~500
4,266	853	49	356,154	28,632	5,490	—	—	—	—	Over 500 ~1,000
37,124	7,425	35	743,970	41,876	8,370	—	—	—	—	Over 1,000 ~5,000
32,457	6,491	4	248,795	24,043	4,809	—	—	—	—	Over 5,000 ~10,000
13,978	2,796	—	—	—	—	—	—	—	—	Over 10,000

表19. 營利事業所得稅各行業按課稅級距及組織別統計表(續10完)

112年

19. 其他服務業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	6,072	19,143,211	1,799,394	321,385	1,635	10,567,566	1,122,445	216,802	251	1,107,826
0~5 (新臺幣萬元)	1,028	4,492	2,522	136	370	1,385	1,263	61	22	83
超過5 ~10	174	13,091	1,685	74	44	3,461	633	74	3	248
超過10 ~50	1,103	310,290	24,338	303	203	55,835	4,036	9	33	10,103
超過50 ~100	962	702,262	50,728	1,127	199	143,835	9,189	112	30	22,852
超過100 ~500	2,038	4,734,532	328,486	42,189	448	1,088,729	72,584	9,671	101	255,307
超過500 ~1,000	403	2,820,270	216,348	42,650	159	1,134,096	83,199	16,596	33	238,887
超過1,000 ~5,000	329	5,989,800	530,226	105,906	179	3,700,805	320,968	64,177	28	528,405
超過5,000 ~10,000	18	1,274,369	138,313	27,663	16	1,145,315	123,824	24,765	1	51,941
超過10,000	17	3,294,106	506,748	101,337	17	3,294,106	506,748	101,337	—	—

112年

20. 其他不能歸類之行業

單位：家；新臺幣千元

組 織 別 課稅級距	總 計 Grand Total				公 司 Corporation				合 Partn	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
合計	891	1,259,306	81,581	3,601	272	256,619	18,809	3,534	52	92,667
0~5 (新臺幣萬元)	398	918	311	13	206	241	37	—	7	3
超過5 ~10	31	2,439	126	—	9	697	23	—	1	96
超過10 ~50	121	32,838	2,086	1	26	7,680	410	1	11	3,310
超過50 ~100	89	63,920	3,584	—	6	4,153	165	—	5	3,207
超過100 ~500	206	487,186	30,129	219	18	35,144	1,334	165	24	63,488
超過500 ~1,000	23	148,970	9,532	64	1	5,294	318	64	4	22,563
超過1,000 ~5,000	22	431,500	26,153	1,373	5	111,875	6,864	1,373	—	—
超過5,000 ~10,000	1	91,534	9,660	1,932	1	91,534	9,660	1,932	—	—
超過10,000	—	—	—	—	—	—	—	—	—	—

Table 19. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Taxation Bracket of Every Business and Organization Category (Cont.10 End)

CY2023

19. Other Services

Unit : Case ; NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
109,486	20,333	4,103	7,331,480	561,890	83,535	83	136,339	5,573	713	Total
5	—	609	2,931	739	71	27	93	514	3	0~5 (NT\$10,000)
15	—	126	9,297	930	—	1	85	107	—	Over 5 ~10
677	—	847	240,145	19,046	266	20	4,208	578	28	Over 10 ~50
1,718	80	721	526,197	38,588	733	12	9,377	1,232	202	Over 50 ~100
17,675	2,444	1,473	3,359,210	237,034	29,982	16	31,287	1,193	91	Over 100 ~500
22,321	4,394	207	1,417,250	110,529	21,601	4	30,038	299	58	Over 500 ~1,000
58,762	11,752	119	1,699,338	148,846	29,647	3	61,252	1,649	330	Over 1,000 ~5,000
8,312	1,662	1	77,112	6,178	1,236	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

CY2023

20. Activities Not Adequatley Defined

Unit : Case ; NT\$1,000

夥 er ship		獨 資 Sole Proprietorship				其 他 Other				Organization Tax Bracket
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨 額	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
7,543	—	556	854,611	55,100	67	11	55,408	129	—	Total
0	—	182	673	275	13	3	—	0	—	0~5 (NT\$10,000)
6	—	20	1,550	97	—	1	96	0	—	Over 5 ~10
193	—	83	21,575	1,445	—	1	273	38	—	Over 10 ~50
192	—	77	55,808	3,226	—	1	753	—	—	Over 50 ~100
5,495	—	161	380,228	23,211	55	3	8,326	90	—	Over 100 ~500
1,656	—	18	121,113	7,558	—	—	—	—	—	Over 500 ~1,000
—	—	15	273,664	19,288	—	2	45,960	—	—	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

表20. 營利事業所得稅按各行業及組織別統計表

112年

單位：家；新臺幣千元

組 織 別 行 業 別	總 計 Grand Total				公 司 Corporation				合 Part	
	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額	核 定 課 稅 所 得 額	核 定 應 納 稅 額	家 數	營 業 收 入 淨 額
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales
總 計	295,075	7,913,939,425	564,451,284	111,734,194	174,218	7,273,546,517	519,833,498	103,457,834	11,856	152,444,510
農、林、漁、 牧 業	1,185	11,384,118	473,461	91,067	607	6,566,196	326,324	63,529	35	360,088
礦業及土石採 取 業	244	5,556,459	368,746	73,275	164	5,110,992	344,292	68,672	10	332,765
製 造 業	59,579	4,138,385,954	275,801,569	54,926,472	37,221	4,027,739,372	268,728,458	53,650,929	2,629	30,164,431
電力及燃氣供 應 業	1,291	94,839,641	14,150,958	2,826,509	866	94,097,823	14,069,342	2,811,804	38	82,139
用水供應及 污 染 整 治 業	1,841	33,131,001	4,339,131	862,299	1,125	30,000,352	4,076,020	812,467	56	669,911
營 建 工 程 業	49,283	766,924,911	53,053,416	10,424,637	20,353	604,372,688	40,203,262	7,991,282	2,008	30,845,034
批發及零售業	115,372	1,889,311,345	116,270,634	22,774,337	69,802	1,646,394,639	101,950,042	20,149,079	4,331	65,110,267
運輸及倉儲業	4,718	85,595,524	7,573,844	1,497,130	2,886	77,785,048	7,019,337	1,396,735	245	2,231,996
住宿及餐飲業	9,805	140,840,385	10,773,601	2,119,755	3,498	101,922,825	7,551,714	1,503,588	1,353	15,881,079
出版影音及資 通 訊 業	3,812	30,028,164	3,996,282	785,795	3,124	29,195,189	3,899,640	769,240	61	267,828
金融及保險業	6,633	221,391,937	26,275,942	5,242,465	6,550	215,605,567	24,888,945	4,965,538	6	213,694
不 動 產 業	12,677	270,447,092	35,933,590	7,166,198	11,526	267,110,670	35,284,680	7,040,494	277	1,304,359
專業、科學及 技 術 服 務 業	12,057	91,943,756	6,566,190	1,261,725	8,819	86,432,863	6,069,513	1,180,286	232	675,852
支 援 服 務 業	6,714	52,314,859	3,330,324	636,066	4,092	44,478,991	2,655,352	514,113	169	1,568,158
公共行政及國 防；強制性社 會 安 全	7	—	—	—	7	—	—	—	—	—
教 育 業	501	3,795,432	245,689	47,619	408	3,714,951	234,747	45,822	8	21,154
醫療保健及社 會工作服務業	268	34,868,942	1,934,972	386,709	144	2,224,190	151,372	30,113	22	744,182
藝術、娛樂及 休 閒 服 務 業	2,125	22,777,388	1,481,961	287,150	1,119	19,969,975	1,239,204	243,806	73	771,078
其 他 服 務 業	6,072	19,143,211	1,799,394	321,385	1,635	10,567,566	1,122,445	216,802	251	1,107,826
其他不能歸類 之 行 業	891	1,259,306	81,581	3,601	272	256,619	18,809	3,534	52	92,667

資料來源：本局營所稅組。

說 明：表列為所得年資料。

Table 20. Statistical Table of Profit-seeking Enterprise Income Tax Based on Each Business and Organization

CY2023

Unit : Case ; NT\$1,000

夥 nership		獨 資 Sole Proprietorship				其 他 Other				Organization by Industry
核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	家 數	營 業 收 入 淨	核定課稅 所得額	核定應納 稅額	
Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	
11,127,093	2,181,574	107,894	436,829,102	30,047,315	5,409,775	1,107	51,119,296	3,443,378	685,010	Grand Total
17,035	3,328	402	1,664,359	89,201	16,701	141	2,793,475	40,901	7,509	Agriculture, Forestry, Fishing & Animal Husbandry
17,814	3,524	70	112,701	6,640	1,079	—	—	—	—	Mining and Quarrying
1,987,989	386,663	19,692	76,773,786	4,949,997	862,018	37	3,708,365	135,125	26,862	Manufacturing
12,688	2,321	387	659,678	68,928	12,384	—	—	—	—	Electricity and Gas Supply
64,108	12,741	659	2,439,088	198,630	37,016	1	21,650	374	75	Water Supply and Remediation Services
2,596,837	514,036	26,917	131,706,834	10,253,292	1,919,319	5	354	25	—	Construction
3,889,008	761,410	40,655	170,688,020	10,242,767	1,827,756	584	7,118,419	188,817	36,092	Wholesale and Retail Trade
181,894	35,343	1,570	5,551,632	370,864	64,777	17	26,849	1,749	274	Transportation and Storage
1,493,473	295,349	4,942	22,951,318	1,721,421	319,475	12	85,163	6,993	1,342	Accommodation and Food Services
41,672	8,161	622	564,518	54,899	8,394	5	630	70	—	Information and Communication
43,829	8,766	67	80,204	13,482	2,226	10	5,492,472	1,329,687	265,935	Finance and Insurance
310,981	61,212	804	1,717,851	311,061	59,446	70	314,212	26,868	5,046	Real Estate
69,419	12,704	2,998	4,817,618	426,122	68,542	8	17,423	1,136	194	Professional, Scientific and Technical Services
134,204	26,115	2,419	6,106,247	534,760	94,706	34	161,462	6,009	1,132	Support Services
—	—	—	—	—	—	—	—	—	—	Public Administration and Defence; Compulsory Social Security
3,220	606	81	42,500	5,661	779	4	16,827	2,061	412	Education
53,834	10,767	31	734,856	32,986	6,597	71	31,165,715	1,696,780	339,232	Human Health and Social Work Services
92,058	18,196	919	2,031,801	149,616	24,959	14	4,534	1,083	190	Arts, Entertainment and Recreation
109,486	20,333	4,103	7,331,480	561,890	83,535	83	136,339	5,573	713	Other Services
7,543	—	556	854,611	55,100	67	11	55,408	129	—	Activities Not Adequately Defined

Sources of data:The Profit-seeking Enterprise Income Tax Division of the Bureau.

Explanation:The data listed in the table is the annual revenue data.

表21. 營利事業所得稅按營業收入級距統計表

Table 21. Bracket Statistical Table of Profit-seeking Enterprise Income Tax Based on Business Turnover

112年

單位：家；新臺幣千元

CY2023

Unit：Case；NT\$1,000

營業收入級距	本年度本稅 Profit-seeking Enterprise Income Tax				上年度未分配盈餘 Undistributed Surplus Earnings of Last Year		Bracket of Profit-seeking Enterprise Income Tax
	家數	營業收入 淨額	核定課稅 所得額	核定應納 稅額	家數	核定應納 稅額	
	No. of Cases	Net Sales	Net Income of Verified	Tax Payable of Verified	No. of Cases	Tax Payable of Verified	
總計	295,075	7,913,939,425	564,451,284	111,734,194	159,044	6,100,886	Grand Total
0~100 (新臺幣萬元)	109,277	21,476,793	3,645,357	432,608	52,098	596,945	0~100 (NT\$10,000)
超過100 ~200	29,402	43,232,939	3,103,645	159,238	12,515	40,145	Over 100 ~200
超過200 ~300	20,623	51,034,781	3,536,684	482,632	9,025	30,719	Over 200 ~300
超過300 ~500	28,162	110,333,248	7,542,806	1,454,143	13,151	73,200	Over 300 ~500
超過500 ~700	18,450	109,581,462	7,525,441	1,481,406	9,373	33,403	Over 500 ~700
超過700 ~1,000	18,839	158,130,051	10,985,815	2,174,879	10,339	62,528	Over 700 ~1,000
超過1,000 ~5,000	53,374	1,143,499,897	76,830,276	15,310,587	36,728	419,553	Over 1,000 ~5,000
超過5,000 ~10,000	8,517	595,186,653	36,947,876	7,387,707	7,719	260,610	Over 5,000 ~10,000
超過10,000 ~50,000	7,059	1,422,638,375	89,787,291	17,954,951	6,782	866,676	Over 10,000 ~50,000
超過50,000	1,372	4,258,825,225	324,546,094	64,896,043	1,314	3,717,108	Over 50,000

資料來源：本局營所稅組。

說明：表列為所得年資料。

Sources of data: The Profit-seeking Enterprise Income Tax Division of the Bureau.

Explanation: The data listed in the table is the annual revenue data.

表22. 本局轄區戶口與綜合所得稅申報件數統計

Table 22. Households Under Jurisdiction of The Bureau and Statistics of Number of Cases in Declaration of Individual Income Tax

114年

單位：件；戶；%

CY2025

Unit：Case；Households；%

縣市單位別	綜合所得稅申報案件 Number of Cases in Declaration of Individual Income Tax		戶數 Households		申報案件 占戶數% Percentage of Declared Cases to Number of Households %	County or City (Agencies)
	件數 No. of Cases	分配比 Proportion of Distribution %	戶數 No. of Households	分配比 Proportion of Distribution %		
總計	1,597,690	100.00	2,170,903	100.00	73.60	Grand Total
臺中市	861,923	53.95	1,108,045	51.04	77.79	Taichung City
臺中分局	141,116	8.83	175,275	8.07	80.51	Taichung Branch
豐原分局	142,170	8.90	171,237	7.89	83.03	Fengyuan Branch
東山稽徵所	100,081	6.26	127,898	5.89	78.25	Dongshan Office
民權稽徵所	84,880	5.31	121,711	5.61	69.74	Mincyuan Office
大智稽徵所	66,279	4.15	86,613	3.99	76.52	Dajyh Office
沙鹿稽徵所	148,328	9.28	182,331	8.40	81.35	Shalu Office
大屯稽徵所	157,871	9.88	206,981	9.53	76.27	Datun Office
東勢稽徵所	21,198	1.33	35,999	1.66	58.88	Dongshih Office
苗栗縣	154,838	9.69	204,757	9.43	75.62	Miaoli County
苗栗分局	84,383	5.28	118,222	5.45	71.38	Miaoli Branch
竹南稽徵所	70,455	4.41	86,535	3.99	81.42	Jhunan Office
彰化縣	322,017	20.16	420,864	19.39	76.51	Changhua County
彰化分局	169,419	10.60	203,499	9.37	83.25	Changhua Branch
員林稽徵所	105,873	6.63	141,273	6.51	74.94	Yuanlin Office
北斗稽徵所	46,725	2.92	76,092	3.51	61.41	Beidou Office
南投縣	109,992	6.88	184,093	8.48	59.75	Nantou County
南投分局	71,743	4.49	108,246	4.99	66.28	Nantou Branch
埔里稽徵所	24,009	1.50	47,478	2.19	50.57	Puli Office
竹山稽徵所	14,240	0.89	28,369	1.31	50.20	Jhushan Office
雲林縣	148,920	9.32	253,144	11.66	58.83	Yunlin County
雲林分局	71,841	4.50	109,952	5.06	65.34	Yunlin Branch
北港稽徵所	24,383	1.53	52,562	2.42	46.39	Beigang Office
虎尾稽徵所	52,696	3.30	90,630	4.17	58.14	Huwei Office

資料來源：本局綜所遺贈稅組及內政部戶政司。

說明：申報案件係114年申報113年綜合所得稅件數，戶數為所得年(113)年底戶數。

Sources of data: The Individual Income, Estate and Gift Tax Division of the Bureau and Dept. of Household Registration Affairs, Ministry of Interior.

Explanation: The number of declarations is the number of the 2024 individual income tax cases declared in 2025, and the number of households is the number of households at the end of the income year (2024).

表23. 綜合所得稅歷年扣繳稅款統計

單位：新臺幣千元

年別及 縣市別	扣 繳 稅 額					
	合 計 Total	盈餘分配所得 Income of Surplus Distribution	薪資所得 Income from Salaries and Wages	利息所得 Income from Interest	租賃所得 Income from Lease	權利金所得 Income from Royalties
105 年	31,667,110	10,292,244	12,422,040	841,131	2,037,394	3,088,711
106 年	34,037,126	12,934,128	2,082,229	832,072	2,607,671	12,272,572
107 年	37,955,233	15,202,828	12,942,926	1,130,919	2,168,003	2,780,877
108 年	34,619,324	11,057,597	13,045,471	1,598,071	2,241,420	2,551,274
109 年	33,341,951	7,681,811	13,017,967	872,593	2,248,573	1,969,461
110 年	30,571,553	6,554,055	13,901,259	952,772	2,310,641	1,689,916
111 年	35,615,133	10,045,772	15,514,399	1,644,070	2,461,468	1,781,603
112 年	36,286,481	7,455,095	15,708,578	4,403,221	2,611,279	1,484,126
113 年	36,173,711	6,408,511	15,676,135	5,931,233	2,788,554	574,349
114 年	38,878,369	6,964,993	16,894,421	6,259,573	2,937,709	756,274
臺 中 市	25,237,044	3,738,494	10,824,741	4,428,363	2,317,073	442,050
苗 栗 縣	3,603,713	961,988	1,596,025	205,909	129,826	263,460
彰 化 縣	6,043,112	1,231,052	2,417,723	1,329,583	310,056	30,097
南 投 縣	1,415,762	192,114	808,851	138,204	84,348	1,815
雲 林 縣	2,578,738	841,345	1,247,081	157,514	96,405	18,853

資料來源：本局綜所遺贈稅組。

**Table 23. Statistics of Tax Money Withheld for Individual
Income Tax in Previous Years**

Unit : NT\$1,000

Net Withholding Tax					CY & County or City
執行業務所得 Income from Professional Practice	競技競賽中獎 所得 Income from Prizes or Awards	退職所得 Severance Pay	其他所得 Other Income	文物及藝術品 財產交易所得 Income from Transactions in Artifacts and Artwork	
1,888,619	317,503	31,907	747,561	—	CY2016
2,004,376	353,727	23,003	927,348	—	CY2017
2,171,513	361,642	41,816	1,154,710	—	CY2018
2,371,729	301,766	30,907	1,421,089	—	CY2019
2,599,623	218,933	38,456	4,694,536	—	CY2020
2,812,253	217,621	29,393	2,103,643	—	CY2021
3,033,926	222,922	30,120	880,623	231	CY2022
2,992,811	243,598	41,837	1,345,154	782	CY2023
3,455,237	244,295	35,713	1,058,600	1,083	CY2024
3,180,722	270,297	32,441	1,581,741	199	CY2025
2,346,160	133,724	22,280	983,959	199	Taichung City
197,192	27,195	4,536	217,582	—	Miaoli County
363,022	59,640	3,493	298,446	—	Changhua County
105,667	22,879	472	61,413	—	Nantou County
168,681	26,859	1,660	20,341	—	Yunlin County

Sources of data: The Individual Income, Estate and Gift Tax Division of the Bureau.

表24. 綜合所得稅申報案件各類所得案件統計

(1)歷年及縣市別

單位：件

年別及 縣市別	納稅 單位 (件數) Cases	各類所得						
		合 計 Total	營利所得 Profit-seeking Income	執行業務 所 得 Professional Service Income	薪資所得 Wages Income	利息所得 Interest Income	租賃及 權利金 Royalty Income	財產交易 所 得 Property Transactions
103年	1,394,193	11,658,213	222,085	183,670	2,687,564	2,502,414	265,775	39,070
104年	1,408,929	11,920,674	229,431	190,977	2,685,726	2,560,545	270,225	32,899
105年	1,423,156	11,982,999	226,430	213,391	2,750,944	2,388,178	279,280	25,264
106年	1,441,385	12,084,162	147,302	211,977	2,753,696	2,363,938	273,310	27,765
107年	1,442,438	12,819,163	246,083	211,466	2,816,158	2,406,296	291,146	27,590
108年	1,461,294	13,445,651	250,452	221,098	2,787,251	2,493,199	302,181	27,771
109年	1,469,977	13,692,372	242,401	235,625	2,810,095	2,239,406	314,567	29,338
110年	1,465,631	15,883,287	273,026	245,593	2,842,064	2,064,144	328,162	28,609
111年	1,513,326	19,276,764	307,443	256,549	2,991,178	2,913,300	402,057	25,847
112年	1,573,770	21,348,679	323,816	264,583	3,028,305	4,348,597	381,322	23,659
臺 中 市	840,268	12,024,159	171,634	156,880	1,646,484	2,515,892	238,521	15,915
苗 栗 縣	153,496	1,864,740	27,406	22,396	303,262	365,359	24,833	2,027
彰 化 縣	322,289	4,276,694	67,328	46,079	593,418	848,667	70,444	2,974
南 投 縣	109,675	1,277,369	23,413	16,829	211,004	254,632	19,448	1,280
雲 林 縣	148,042	1,905,717	34,035	22,399	274,137	364,047	28,076	1,463

資料來源：財政部財政資訊中心。

Table 24. Statistics of Individual Income Tax Categories by Case

(1) Category of Previous Years and County and City

Unit : Case

Category of Income					申報大於 歸戶所得 戶數 Number of declared cases greater than assessed cases	每戶平均 所得件數 Average Number of Income Tax Cases Per Household	CY & County or City
機會中獎 所得 Income from Prizes or Awards Won	股利所得 Dividend	退職所得 Severance & Retirement	其他所得 Other	稿費所得 Income from Publishing Article			
162,760	4,954,786	3,333	571,706	65,050	35,141	8.4	CY2014
173,944	5,115,640	3,040	595,710	62,537	41,732	8.5	CY2015
177,152	5,254,901	2,701	600,709	64,049	35,648	8.4	CY2016
183,996	5,439,474	1,861	617,006	63,837	110,542	8.4	CY2017
201,909	5,904,895	1,531	647,496	64,593	32,035	8.9	CY2018
222,595	6,417,885	2,095	655,077	66,047	13,387	9.2	CY2019
218,484	6,829,382	2,590	707,654	62,830	15,183	9.3	CY2020
219,167	9,102,896	2,430	715,818	61,378	17,914	10.8	CY2021
300,431	11,248,710	2,225	763,035	65,989	16,412	12.7	CY2022
297,498	11,878,564	3,057	732,229	67,049	38,860	13.6	CY2023
171,647	6,683,132	1,815	376,292	45,947	23,836	14.3	Taichung City
33,734	984,826	302	96,751	3,844	2,698	12.1	Miaoli County
52,718	2,442,514	464	143,157	8,931	6,896	13.3	Changhua County
16,776	683,856	243	46,294	3,594	2,662	11.6	Nantou County
22,623	1,084,236	233	69,735	4,733	2,768	12.9	Yunlin County

Sources of data: Fiscal Information Agency, Ministry of Finance.

表24. 綜合所得稅申報案件各類所得案件統計(續1完)

(2)淨所得級距別

112年

單位：件

所得級距	各類所得							
	合計 Total		營利所得	執行業務所得	薪資所得	利息所得	租賃及權利金	財產交易所得
	件數 Cases	%	Profit-seeking Income	Professional Service Income	Wages Income	Interest Income	Royalty Income	Property Transactions
總計	21,348,679	100.00	323,816	264,583	3,028,305	4,348,597	381,322	23,659
無所得淨額 (新臺幣萬元)	7,775,573	36.42	155,314	114,497	1,289,137	1,567,585	118,113	8,154
56以下	7,192,728	33.69	94,498	87,135	1,041,697	1,406,219	115,432	6,928
超過56~126	3,301,811	15.47	39,649	34,602	371,793	683,090	64,285	3,738
超過126~252	1,904,097	8.92	21,706	18,347	203,822	409,323	44,699	2,644
超過252~472	810,467	3.80	9,239	7,130	83,818	189,774	25,020	1,397
超過472~500	43,648	0.20	450	354	4,465	10,641	1,348	64
超過500~1,000	265,684	1.24	2,514	2,121	28,043	66,706	10,019	588
超過1,000	54,671	0.26	446	397	5,530	15,259	2,406	146

Table 24. Statistics of Individual Income Tax Categories by Case
(Cont.1 End)

(2) Classification of Net Income Household

CY2023

Unit : Case

Category of Income					申報大於 歸戶所得 戶數	每戶平均 所得件數	Classification of Income Household
機會中獎 所得	股利所得	退職所得	其他所得	稿費所得	Number of declared cases greater than assessed	Average Number of Income Tax Cases Per Household	
Income from Prizes or Awards Won	Dividend	Severance & Retirement	Other	Income from Publishing Article			
297,498	11,878,564	3,057	732,229	67,049	38,860	13.6	Grand Total
100,236	4,161,324	936	246,422	13,855	14,936	10.1	NET=0 (NT\$10,000)
112,773	4,029,050	694	283,385	14,917	12,396	13.1	56 or under
46,390	1,934,206	579	111,890	11,589	5,643	21.4	Over 56~126
25,070	1,107,599	477	58,523	11,887	3,410	27.8	Over 126~252
9,545	453,017	239	23,106	8,182	1,630	32.2	Over 252~472
507	23,876	20	1,182	741	105	34.1	Over 472~500
2,537	141,582	91	6,400	5,083	590	37.1	Over 500~1,000
440	27,910	21	1,321	795	150	39.6	Over 1,000

表25. 綜合所得稅申報案件各類所得金額統計

(1)歷年及縣市別

單位：新臺幣千元

年別及 縣市別	納稅 單位 (件數) Cases	各類所得						
		合 計 Total	營利所得 Profit-seeking Income	執行業務 所 得 Professional Service Income	薪資所得 Wages Income	利息所得 Interest Income	租賃及 權利金 Royalty Income	財產交 易所得 Property Transactions
103年	1,394,193	1,152,308,064	32,478,573	22,844,586	829,737,115	52,398,885	20,607,054	3,023,055
104年	1,408,929	1,152,876,399	28,730,786	24,797,250	859,886,883	54,044,706	21,437,740	2,630,655
105年	1,423,156	1,174,977,140	27,698,013	26,312,514	883,461,807	50,078,295	22,396,945	1,939,457
106年	1,441,385	1,202,798,485	5,413,671	16,958,399	910,244,397	47,651,012	22,882,240	2,014,339
107年	1,442,438	1,248,190,581	32,076,297	29,379,132	946,858,407	46,454,853	24,243,409	2,356,031
108年	1,461,294	976,129,616	32,835,316	32,848,663	661,567,760	45,814,983	25,250,378	2,548,903
109年	1,469,977	986,706,465	34,950,616	31,876,413	683,080,571	37,962,414	25,873,610	3,054,514
110年	1,465,631	1,037,624,900	40,115,005	31,273,641	717,229,511	29,674,105	26,633,673	3,560,697
111年	1,513,326	1,191,234,622	43,625,079	35,031,006	784,930,143	39,904,736	28,029,790	3,221,595
112年	1,573,770	1,259,602,950	45,006,060	37,053,494	818,861,652	76,655,351	29,605,355	3,088,761
臺 中 市	840,268	731,605,812	21,399,718	24,002,331	460,313,321	46,857,536	20,491,748	2,265,201
苗 栗 縣	153,496	122,332,915	4,067,708	2,637,138	91,845,123	5,483,402	1,513,748	194,311
彰 化 縣	322,289	227,851,389	10,614,863	5,546,930	145,014,506	14,284,450	4,659,026	349,857
南 投 縣	109,675	71,492,880	3,317,644	1,953,549	49,507,943	4,194,813	1,280,386	117,652
雲 林 縣	148,042	106,319,954	5,606,127	2,913,546	72,180,759	5,835,150	1,660,447	161,740

資料來源：財政部財政資訊中心。

Table 25. Statistics of Individual Income Tax Categories by Amount

(1) Category of Previous Years and County and City

Unit : NT\$1,000

Category of Income						所得淨額	應納稅額	CY & County or City
機會中獎 所得	股利所得	退職所得	其他所得	稿費所得	申報大 於歸戶			
Income from Prizes or Awards Won	Dividend	Severance & Retirement	Other	Income from Publishing Article	Declared Amount greater than Assessed Amount	Net Amount of Income	Tax Payable	
1,049,312	172,197,909	868,999	10,862,805	138,806	6,100,965	477,212,652	59,496,713	CY2014
1,194,320	143,260,875	718,134	10,238,375	152,554	5,784,121	436,966,767	49,913,137	CY2015
1,275,528	145,527,381	773,683	10,409,879	166,080	4,937,558	453,563,090	51,566,304	CY2016
1,252,206	148,013,177	652,667	9,119,573	176,182	38,420,622	460,325,886	52,038,283	CY2017
1,372,172	146,877,770	847,327	11,982,100	166,627	5,576,456	351,210,867	35,424,369	CY2018
1,581,506	154,229,865	857,004	12,979,544	185,705	5,429,989	367,497,202	37,332,796	CY2019
1,476,078	146,445,737	1,044,680	14,380,193	169,757	6,391,882	375,038,998	38,085,022	CY2020
1,497,796	162,311,774	809,317	17,139,049	175,099	7,205,233	407,020,909	43,076,560	CY2021
2,020,576	228,222,801	772,865	18,119,434	202,832	7,153,765	498,988,382	54,343,115	CY2022
1,976,427	218,812,059	869,821	18,512,132	181,168	8,980,670	523,274,784	57,732,896	CY2023
1,142,487	137,254,584	562,177	10,705,853	125,510	6,485,346	320,363,087	37,724,380	Taichung City
221,194	13,231,727	83,539	2,424,817	8,213	621,995	51,956,564	5,359,652	Miaoli County
348,282	42,902,748	128,995	2,912,072	31,656	1,058,004	85,893,968	8,684,466	Changhua County
110,473	9,603,601	43,381	902,784	8,656	451,998	26,080,100	2,430,963	Nantou County
153,991	15,819,399	51,729	1,566,606	7,133	363,327	38,981,065	3,533,435	Yunlin County

Sources of data: Fiscal Information Agency, Ministry of Finance.

表25. 綜合所得稅申報案件各類所得金額統計(續1完)

(2)淨所得級距別

112年

單位：新臺幣千元

所得級距	納稅 單位 (件數) Cases	各類所得						
		合 計 Total	營利所得 Profit-seeking Income	執行業務 所 得 Professional Service Income	薪資所得 Wages Income	利息所得 Interest Income	租賃及 權利金 Royalty Income	財產交易 所 得 Property Transactions
總 計	1,573,770	1,259,602,950	45,006,060	37,053,494	818,861,652	76,655,351	29,605,355	3,088,761
無所得淨額 (新臺幣萬元)	766,942	243,997,906	12,210,229	5,599,336	160,809,871	21,152,422	5,215,788	427,720
56以下	549,039	378,485,872	11,935,958	9,654,902	278,075,862	20,372,473	7,729,434	525,613
超過56～126	154,337	234,329,359	8,403,179	7,586,854	157,582,984	12,357,134	5,602,352	472,801
超過126～252	68,478	177,680,204	6,716,382	6,621,312	110,547,274	9,375,037	5,014,950	586,755
超過252～472	25,153	114,471,867	3,687,640	4,271,264	62,411,288	6,455,637	3,504,918	542,363
超過472～500	1,280	8,044,843	207,826	272,090	4,354,016	470,307	230,251	29,531
超過500～ 1,000	7,161	62,538,454	1,373,291	1,866,443	29,954,513	3,840,997	1,755,143	351,406
超過1,000	1,380	40,054,445	471,555	1,181,293	15,125,844	2,631,344	552,519	152,572

**Table 25. Statistics of Individual Income Tax Categories by Amount
(Cont.1 End)**

(2) Classification of Net Income Household
CY2023

Unit : NT\$1,000

Category of Income						所得淨額	應納稅額	Classification of Income Household
機會中獎 所得	股利所得	退職所得	其他所得	稿費所得	申報大 於歸戶			
Income from Prizes or Awards Won	Dividend	Severance & Retirement	Other	Income from Publishin g Article	Declared Amount greater than Assessed Amount	Net Amount of Income	Tax Payable	
1,976,427	218,812,059	869,821	18,512,132	181,168	8,980,670	523,274,784	57,732,896	Grand Total
499,404	34,119,802	36,165	2,627,726	37,688	1,261,755	—	—	NET=0 (NT\$10,000)
669,434	43,361,198	103,860	4,332,210	51,173	1,673,755	114,613,699	5,730,398	56 or under
377,006	37,349,258	126,469	3,079,421	32,857	1,359,044	128,822,318	8,459,222	Over 56～126
264,173	34,036,701	170,023	2,979,895	38,555	1,329,147	118,874,154	11,738,786	Over 126～252
117,776	29,751,502	163,529	2,304,896	11,187	1,249,867	83,624,960	12,543,643	Over 252～472
4,301	2,185,480	22,393	180,180	688	87,780	6,213,279	1,153,631	Over 472～500
38,538	20,954,564	159,122	1,431,617	7,774	805,046	47,135,191	10,393,246	Over 500～ 1,000
5,795	17,053,554	88,260	1,576,187	1,246	1,214,276	23,991,183	7,713,970	Over 1,000

表26. 綜合所得稅所得淨額分配

		112年				單位：件數；新臺幣千元	
縣市別 及區分	所得級距	合 計 Total		臺 中 市 Taichung City		苗 栗 縣 Miaoli County	
		納稅單位 Cases	所得淨額 Net Amount of Income	納稅單位 Cases	所得淨額 Net Amount of Income	納稅單位 Cases	所得淨額 Net Amount of Income
總 計		1,573,770	523,274,784	840,268	320,363,087	153,496	51,956,564
	無所得淨額 (新臺幣萬元)	766,942	—	397,781	—	68,712	—
	56以下	549,039	114,613,699	288,257	60,985,583	58,325	12,330,832
	超過56～126	154,337	128,822,318	88,360	74,122,115	16,362	13,630,140
	超過126～252	68,478	118,874,154	42,221	73,678,692	6,880	11,897,614
	超過252～472	25,153	83,624,960	16,690	55,624,480	2,387	7,904,823
	超過472～500	1,280	6,213,279	876	4,251,746	117	569,677
	超過500～1,000	7,161	47,135,191	5,063	33,481,765	605	3,925,466
	超過1,000	1,380	23,991,183	1,020	18,218,706	108	1,698,012

資料來源：財政部財政資訊中心。

Table 26. Distribution of Net Income from Individual Income Tax

CY2023						Unit : Case ; NT\$1,000
彰化縣 Changhua County		南投縣 Nantou County		雲林縣 Yunlin County		County or City & Item . . . Classification of Income Household
納稅單位 Cases	所得淨額 Net Amount of Income	納稅單位 Cases	所得淨額 Net Amount of Income	納稅單位 Cases	所得淨額 Net Amount of Income	
322,289	85,893,968	109,675	26,080,100	148,042	38,981,065	Grand Total
170,204	—	57,081	—	73,164	—	NET=0 (NT\$10,000)
108,905	22,055,386	39,260	7,899,848	54,292	11,342,050	56 or under
27,192	22,613,809	8,857	7,283,290	13,566	11,172,964	Over 56～126
10,950	18,894,340	3,261	5,563,888	5,166	8,839,620	Over 126～252
3,713	12,272,937	910	3,025,612	1,453	4,797,108	Over 252～472
179	868,958	47	228,178	61	294,720	Over 472～500
973	6,358,448	223	1,448,379	297	1,921,133	Over 500～1,000
173	2,830,090	36	630,905	43	613,470	Over 1,000

Sources of data:Fiscal Information Agency, Ministry of Finance.

表27. 綜合所得稅免稅及扣除額課稅級距統計

112年

單位：戶；新臺幣千元

所得級距	總	扣 除 額									
		免稅額 Exemptions	標準扣除額		列舉扣除額		財產交易 損失扣除額		儲蓄投資 特別扣除額		身心 特別
			Standard Deductions		Itemized Deductions		Special Deduction for Property Transaction Losses		Special Deduction for Savings & Investment		Sp Ded for D
			戶 數	金 額	戶 數	金 額	戶 數	金 額	戶 數	金 額	戶 數
			No. of House- holds	Amount	No. of House- holds	Amount	No. of House- holds	Amount	No. of House- holds	Amount	No. of House- holds
總 計	863,070,859	370,382,478	1,409,785	249,048,809	163,985	53,665,776	3	1,318	1,159,253	55,500,773	151,050
無所得淨額 (新臺幣萬元)	412,028,844	176,503,058	721,715	130,015,001	45,227	13,782,657	—	—	509,335	18,905,086	81,494
56以下	260,141,546	113,048,312	501,120	81,661,248	47,919	12,585,541	2	118	408,488	16,749,712	37,028
超過56～ 126	100,899,869	43,697,056	125,415	24,124,681	28,922	8,928,336	—	—	140,809	9,223,820	16,454
超過126～ 252	54,429,713	23,440,588	47,436	10,086,874	21,042	7,549,192	—	—	66,104	6,015,194	9,653
超過252～ 472	23,511,936	9,606,456	12,055	2,681,993	13,098	5,722,775	1	1,200	24,764	3,037,237	4,438
超過472～ 500	1,321,233	517,822	390	89,404	890	418,733	—	—	1,273	182,202	246
超過500～ 1,000	8,318,513	3,010,470	1,544	363,940	5,617	3,208,745	—	—	7,107	1,118,647	1,439
超過1,000	2,419,205	558,716	110	25,668	1,270	1,469,797	—	—	1,373	268,875	298

資料來源：財政部財政資訊中心。

**Table 27. Statistics of Tax Exemption for Individual Income
Tax and Tax Deduction Bracket**

CY2023

Unit : Households ; NT\$1,000

Total Amounts of Deduction									薪資費用		Classification of Income Household
障礙 扣除額	教育學費 特別扣除額		幼兒學前 特別扣除額		長期照顧 特別扣除額		基本生活費 差 額				
Special Deduction for Disability	Special Deduction for Educational Tuition		Special Deduction for Preschool Children		Special Deduction for Long-term Care		Basic Living Expense Difference				
金 額	戶 數	金 額	戶 數	金 額	戶 數	金 額	戶 數	金 額	戶 數	金 額	
Amount	No. of House- holds	Amount	No. of House- holds	Amount	No. of House- holds	Amount	No. of House- holds	Amount	No. of House- holds	Amount	
33,820,695	124,078	3,777,481	120,460	18,049,680	81,677	10,577,040	527,666	68,246,809	1,362,944	348,858,771	Grand Total
18,202,545	58,888	1,778,232	76,096	11,634,600	40,649	5,261,640	265,709	35,946,025	621,408	150,460,171	NET=0 (NT\$10,000)
8,158,077	30,909	925,543	29,245	4,205,400	23,969	3,067,680	168,588	19,739,915	505,055	127,232,110	0～56 or under
3,722,688	17,149	530,099	12,317	1,795,680	13,123	1,724,160	55,757	7,153,349	141,789	41,213,817	Over 56～126
2,210,760	11,209	353,929	2,802	414,000	3,936	523,560	27,150	3,835,616	62,623	19,780,499	Over 126～ 252
1,048,869	4,091	129,718	—	—	—	—	8,475	1,283,688	23,025	7,263,564	Over 252～ 472
58,995	212	7,038	—	—	—	—	338	47,039	1,171	378,875	Over 472～ 500
347,967	1,305	42,627	—	—	—	—	1,534	226,117	6,583	2,124,895	Over 500～ 1,000
70,794	315	10,295	—	—	—	—	115	15,060	1,290	404,840	Over 1,000

Sources of data: Fiscal Information Agency, Ministry of Finance.

表28. 綜合所得稅已繳及應補退稅課稅級距統計

112年

單位：戶；新臺幣千元

所得級距	投資抵減稅額		基本稅額與一般所得稅額之差額扣抵海外已繳納所得稅可扣抵稅額後之餘額		重購自宅稅額		扣繳稅額		大陸扣抵稅額	
	Investment Tax Credit		Payable balance between basic tax and regular income tax after overseas income tax is credited		Deduction or Refund for Repurchase of a Building as Self-Use Residence		Net Withholding Tax		Mainland China Tax Credit	
	戶數 No. of House-holds	金額 Amount	戶數 No. of House-holds	金額 Amount	戶數 No. of House-holds	金額 Amount	戶數 No. of House-holds	金額 Amount	戶數 No. of House-holds	金額 Amount
總計	—	—	972	1,664,114	452	60,257	705,064	26,332,457	903	340,244
無所得淨額 (新臺幣萬元)	—	—	147	170,851	10	1,741	193,164	2,105,426	—	—
56以下	—	—	119	192,230	113	1,188	290,017	5,390,160	119	1,394
超過56~126	—	—	136	162,482	103	3,349	129,296	5,176,730	188	6,696
超過126~252	—	—	172	172,391	98	7,473	60,561	5,317,584	240	30,916
超過252~472	—	—	195	331,276	85	15,246	22,814	4,107,899	211	86,694
超過472~500	—	—	7	28,932	2	1,127	1,182	297,608	16	9,272
超過500~ 1,000	—	—	125	314,286	31	14,029	6,694	2,374,362	76	86,770
超過1,000	—	—	71	291,666	10	16,104	1,336	1,562,688	53	118,502

資料來源：財政部財政資訊中心。

Table 28. Statistics of Assessed Tax Paid, Tax Refund and Tax Due of Individual Income Tax Bracket

CY2023									Unit : Households ; NT\$1,000
自 繳 稅 額		核 定 應 補 稅 額		核 定 應 退 稅 額		核定不補 不退戶數	申報大陸 來源所得		Classification of Income Household
Tax Paid for Self-Payment		Assessed Tax Due		Assessed Tax Refund		Number of Households Approved fo No Tax Due and No Tax Refund	Income Derived from Sources of Mainland China		
戶 數 No. of House- holds	金 額 Amount	戶 數 No. of House- holds	金 額 Amount	戶 數 No. of House- holds	金 額 Amount	戶 數 No. of Households	戶 數 No. of House- holds	金 額 Amount	
477,746	46,904,299	72,483	1,553,525	855,318	12,360,111	621,778	2,556	2,064,595	Grand Total
1,710	2,808,677	64	24,737	529,485	4,198,977	237,384	496	40,065	NET=0 (NT\$10,000)
288,516	3,277,503	30,277	136,198	254,568	5,157,262	249,623	712	100,968	56 or under
95,486	4,052,458	16,429	173,703	58,792	1,953,706	73,811	504	174,394	Over 56～126
58,483	6,346,682	14,764	322,567	10,281	593,935	40,471	399	352,075	Over 126～252
23,975	9,771,571	7,514	338,555	1,670	246,318	14,944	268	579,436	Over 252～472
1,251	960,177	396	22,417	64	12,320	777	18	50,740	Over 472～500
7,007	9,798,880	2,536	242,378	362	100,707	4,017	103	380,854	Over 500～1,000
1,318	9,888,351	503	292,970	96	96,886	751	56	386,063	Over 1,000

Sources of data:Fiscal Information Agency, Ministry of Finance.

表29. 綜合所得稅申報與核定之應納與應補退稅戶數金額統計

(1)歷年及縣市別

單位：件；新臺幣千元

年別及 縣市別	納稅 單位 (件數) Cases	應納稅額 Tax Payable			基本稅額與一般所得稅額之差額 扣抵海外已繳納所得稅可扣抵稅 額後之餘額 Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited			申退 件數 No. of Filed
		申報	核定	差額	申報	核定	差額	
		Filed	Assessed	Balance	Filed	Assessed	Balance	
105年	1,423,156	50,022,887	51,566,304	1,543,417	122,504	182,077	59,573	586,373
106年	1,441,385	50,864,807	52,038,283	1,173,476	348,364	380,219	31,855	601,219
107年	1,442,438	34,134,981	35,424,369	1,289,388	310,151	413,496	103,345	747,617
108年	1,461,294	35,728,237	37,332,796	1,604,559	358,093	455,153	97,060	751,376
109年	1,469,977	36,754,030	38,085,022	1,330,992	420,065	639,141	219,076	760,508
110年	1,465,631	41,640,081	43,076,560	1,436,479	820,989	1,199,045	378,056	791,237
111年	1,513,326	52,452,103	54,343,115	1,891,012	750,696	894,472	143,776	825,814
112年	1,573,770	55,783,500	57,732,896	1,949,396	1,505,830	1,664,114	158,284	846,928
臺中市	840,268	36,479,378	37,724,380	1,245,002	1,176,140	1,299,168	123,028	456,774
苗栗縣	153,496	5,206,188	5,359,652	153,464	21,623	26,662	5,039	73,557
彰化縣	322,289	8,380,665	8,684,466	303,801	204,024	210,120	6,096	179,877
南投縣	109,675	2,349,445	2,430,963	81,518	58,181	77,544	19,363	58,090
雲林縣	148,042	3,367,824	3,533,435	165,611	45,862	50,620	4,758	78,630

資料來源：財政部財政資訊中心。

Table 29. Statistics of Filed & Assessed Cases /Amount of Tax Payable, Tax Refund, and Tax Due of Individual Income Tax

(1) Category of Previous Years and County and City

Unit : Case ; NT\$1,000

退稅案件 Cases of Tax Refund			補稅案件 Cases of Tax Due				不退補案件 Cases of No Tax Due and No Tax Refund		CY & County or City
申退 金額	核退 件數	核退 金額	申報自 繳件數	申報自 繳金額	核定補 稅件數	核定補 稅金額	申報 件數	核定 件數	
Amount of Filed	No. of Assessed	Amount of Assessed	No. of Filed	Amount of Filed	No. of Assessed	Amount of Assessed	No. of Filed	No. of Assessed	
8,080,866	603,653	7,941,249	566,587	28,130,783	106,036	1,113,857	271,718	713,467	CY2016
8,694,695	617,908	8,536,491	570,894	28,425,577	86,973	779,414	270,928	736,504	CY2017
10,353,963	763,676	10,269,683	359,962	27,017,107	50,573	896,409	336,592	610,545	CY2018
10,720,074	764,959	10,602,816	380,451	29,071,373	53,709	1,158,258	331,190	626,191	CY2019
10,784,768	772,270	10,624,607	401,875	28,973,940	53,349	959,857	309,452	627,393	CY2020
11,291,535	803,036	11,178,300	418,264	33,149,228	52,998	1,270,422	258,197	589,289	CY2021
12,630,987	836,191	12,485,867	444,245	42,951,372	63,489	1,473,255	245,709	591,346	CY2022
12,516,003	855,318	12,360,111	477,746	46,904,299	72,483	1,553,525	251,626	621,778	CY2023
7,445,454	461,433	7,346,502	260,571	31,945,947	41,509	972,860	124,304	324,103	Taichung City
984,277	74,164	971,700	53,217	3,366,602	7,121	155,550	26,959	69,709	Miaoli County
2,282,796	181,899	2,260,294	88,508	7,191,379	13,093	223,392	54,422	122,879	Changhua County
776,927	58,592	768,221	30,896	1,659,001	4,155	80,087	20,847	45,307	Nantou County
1,026,549	79,230	1,013,394	44,554	2,741,370	6,605	121,636	25,094	59,780	Yunlin County

Sources of data: Fiscal Information Agency, Ministry of Finance.

表29. 綜合所得稅申報與核定之應納與應補退稅戶數金額統計(續1完)

(2)所得級距別

112年

單位：件；新臺幣千元

所得級距	應納稅額 Tax Payable			基本稅額與一般所得稅額之差額扣抵海外已繳納所得稅可扣抵稅額後之餘額 Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited			退稅 Cases of	
	申報 Filed	核定 Assessed	差額 Balance	申報 Filed	核定 Assessed	差額 Balance	申退 件數 No. of Filed	申退 金額 Amount of Filed
總計	55,783,500	57,732,896	1,949,396	1,505,830	1,664,114	158,284	846,928	12,516,003
無所得淨額 (新臺幣萬元)	31,865	—	-31,865	149,034	170,851	21,817	520,838	4,156,314
56以下	5,465,812	5,730,398	264,586	173,358	192,230	18,872	255,467	5,221,932
超過56~126	8,144,722	8,459,222	314,500	142,340	162,482	20,142	58,988	2,039,154
超過126~252	11,331,891	11,738,786	406,895	134,695	172,391	37,696	10,167	637,319
超過252~472	12,147,222	12,543,643	396,421	297,965	331,276	33,311	1,225	252,725
超過472~500	1,121,299	1,153,631	32,332	28,402	28,932	530	31	11,405
超過500~1,000	10,110,206	10,393,246	283,040	295,442	314,286	18,844	157	97,075
超過1,000	7,430,483	7,713,970	283,487	284,594	291,666	7,072	55	100,079

Table 29. Statistics of Filed & Assessed Cases /Amount of Tax Payable, Tax Refund, and Tax Due of Individual Income Tax (Cont.1 End)

(2) Classification of Income Household

CY2023

Unit : Case ; NT\$1,000

案件 Tax Refund		補稅案件 Cases of Tax Due				不退補案件 Cases of No Tax Due and No Tax Refund		Classification of Income Household
核退 件數 No. of Assessed	核退 金額 Amount of Assessed	申報自 繳件數 No. of Filed	申報自 繳金額 Amount of Filed	核定補 稅件數 No. of Assessed	核定補 稅金額 Amount of Assessed	申報 件數 No. of Filed	核定 件數 No. of Assessed	
855,318	12,360,111	477,746	46,904,299	72,483	1,553,525	251,626	621,778	Grand Total
529,485	4,198,977	1,710	2,808,677	64	24,737	245,007	237,384	NET=0 (NT\$10,000)
254,568	5,157,262	288,516	3,277,503	30,277	136,198	6,241	249,623	56 or under
58,792	1,953,706	95,486	4,052,458	16,429	173,703	296	73,811	Over 56~126
10,281	593,935	58,483	6,346,682	14,764	322,567	43	40,471	Over 126~252
1,670	246,318	23,975	9,771,571	7,514	338,555	19	14,944	Over 252~472
64	12,320	1,251	960,177	396	22,417	2	777	Over 453~500
362	100,707	7,007	9,798,880	2,536	242,378	11	4,017	Over 500~1,000
96	96,886	1,318	9,888,351	503	292,970	7	751	Over 1,000

表30. 綜合所得稅基本所得額及基本稅額申報統計

(1)歷年及縣市別

單位：新臺幣千元

年別及 縣市別	繳納 基本 稅額 單位 (件 數) Cases	基本所得額 合 計 Basic Income Total (1) =(2)+(3)+(4) +(5)+(6)+(7) +(8)+(9)+(10)	綜合所得 淨額 Net Con- solidated Income (2)	海外所 得總額 Gross Overseas Income (3)	保險給付 Insurance Payment		有價證 券交易 所 得 Gains Derived from the Securities Transac- tions (6)	非現 金捐 贈金 額 Non- cash Dona- tion (7)	其他經財政部 公告之減免所 得額或扣除額 The Amount of Income or Deduction Entitled to Reduction, Exemption, or Deduction Announced by the Ministry of Finance (8)	分開計 稅之股 利所得 Divi- dend Taxed Sepa- rately (9)
					非死 亡給 付 Non- Death Benefit (4)	死亡 給付 淨額 Net Death Benefit (5)				
105年	161	2,872,639	574,414	1,477,366	32,646	—	—	—	—	—
106年	273	4,578,993	806,064	2,288,848	49,957	—	117	—	—	—
107年	363	5,641,895	933,736	2,685,784	65,682	—	15,364	171	—	—
108年	401	6,311,561	1,146,841	3,914,783	96,180	—	38,183	1,609	—	107,331
109年	547	8,855,027	1,569,848	6,345,599	31,791	8,852	46,032	127	—	237,272
110年	847	14,354,307	2,096,147	8,965,029	22,801	100,865	1,621,286	4,485	—	397,141
111年	712	12,533,612	1,889,647	5,915,775	10,506	82,823	1,548,179	30,517	—	997,536
112年	972	19,786,678	3,341,311	8,385,224	18,707	158,732	1,118,353	8,887	—	840,831
臺中市	724	14,842,153	2,368,974	6,364,450	5,916	116,790	880,704	8,731	—	595,293
苗栗縣	37	446,997	79,820	218,837	10,177	—	76,660	—	—	—
彰化縣	130	2,723,234	538,230	984,319	2,237	—	105,879	156	—	144,389
南投縣	36	1,060,644	210,182	346,722	19	41,942	41,953	—	—	91,890
雲林縣	45	713,650	144,105	470,896	358	—	13,157	—	—	9,259

資料來源：財政部財政資訊中心。

Table 30. Statistics of Basic Income & Basic Tax of Individual Income Tax

(1) Category of Previous Years and County and City

Unit : NT\$1,000

申報大 於歸戶	保險死亡 給付總額	基本所得額 扣除免稅額 後之餘額	基本稅額	基本稅額與 一般所得稅 額之差額	海外已繳納 所得稅可扣 抵稅額	基本稅額與一般 所得稅額之差額 扣抵海外已繳納 所得稅可扣抵稅 額後之餘額	CY & County or City
Declared Amount greater than Assessed Amount	Gross Death Benefit of Insurance Payment	Balance of Basic Income after Exemptions Deducted	Basic Tax	Balance between Basic Tax and Regular Income Tax	Overseas Income Tax Credit	Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited	
(10)							
788,213	1,046	1,904,190	358,300	218,555	36,478	182,077	CY2016
1,434,007	24,771	2,944,146	550,608	382,761	2,542	380,219	CY2017
1,941,158	4,638	3,204,767	640,953	417,063	3,566	413,496	CY2018
1,006,634	687	3,624,861	724,973	459,152	3,997	455,153	CY2019
615,506	42,959	5,176,308	1,035,256	643,347	4,207	639,141	CY2020
1,146,553	341,984	8,679,407	1,735,881	1,209,023	9,977	1,199,045	CY2021
2,058,629	263,989	7,763,219	1,552,641	898,055	3,584	894,472	CY2022
5,914,633	369,204	13,274,277	2,654,853	1,683,968	19,857	1,664,114	CY2023
4,501,295	288,400	9,991,349	1,998,268	1,315,503	16,337	1,299,168	Taichung City
61,503	—	199,096	39,819	27,345	683	26,662	Miaoli County
948,024	5,562	1,852,235	370,446	212,746	2,627	210,120	Changhua County
327,936	75,242	819,446	163,890	77,754	210	77,544	Nantou County
75,875	—	412,151	82,430	50,620	—	50,620	Yunlin County

Sources of data: Fiscal Information Agency, Ministry of Finance.

表30. 綜合所得稅基本所得額及基本稅額申報統計(續1完)

(2)所得級距別

112年

單位：新臺幣千元

所得級距	基本所得額 合計	綜合所得 淨額	海外所得 總額	保險給付 Insurance Payment		有價證 券交易 所得	非現 金捐 贈金 額	其他經財政部 公告之減免所 得額或扣除額 The Amount of Income or Deduction Entitled to Reduction, Exemption, or Deduction Announced by the Ministry of Finance	分開計 稅之股 利所得 Divi- dend Taxed Seps- ately
	Basic Income Total	Net Con- solidated Income	Gross Overseas Income	非死 亡給 付 Non- Death Benefit	死亡給 付淨額 Net Death Benefit	Gains Derived from the Securities Transac- tions	Non- cash Dona- tion		
	(1) =(2)+(3)+(4) +(5)+(6)+(7) +(8)+(9)+(10)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
總計	19,786,678	3,341,311	8,385,224	18,707	158,732	1,118,353	8,887	—	840,831
無所得淨額	1,893,738	—	1,006,489	13,026	94,296	182,219	6,850	—	38,295
(新臺幣萬元)									
56以下	1,875,250	34,944	986,579	503	41,942	113,232	156	—	76,699
超過56~126	1,812,259	123,693	986,425	1,161	—	105,075	—	—	32,421
超過126~252	2,264,873	314,566	1,244,757	678	—	271,169	—	—	60,109
超過252~472	3,703,654	684,175	1,316,984	1,221	—	190,116	—	—	160,445
超過472~500	238,601	34,256	73,981	—	—	9,345	—	—	12,697
超過500~ 1,000	3,588,209	872,454	1,621,452	1,709	—	142,567	1,246	—	154,771
超過1,000	4,410,094	1,277,223	1,148,557	409	22,494	104,630	635	—	305,394

**Table 30. Statistics of Basic Income & Basic Tax of Individual Income Tax
(Cont.1 End)**

(2) Classification of Income Household

CY2023

Unit : NT\$1,000

申報大 於歸戶	保險死亡 給付總額	基本所得額 扣除免稅額 後之餘額	基本稅額	基本稅額與 一般所得稅 額之差額	海外已繳 納所得稅 可扣抵稅 額	基本稅額與一般 所得稅額之差額 扣抵海外已繳納 所得稅可扣抵稅 額後之餘額	
Declared Amount greater than Assessed Amount	Gross Death Benefit of Insurance Payment	Balance of Basic Income after Exemptions Deducted	Basic Tax	Balance between Basic Tax and Regular Income Tax	Overseas Income Tax Credit	Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited	Classification of Income Household
(10)							
5,914,633	369,204	13,274,277	2,654,853	1,683,968	19,857	1,664,114	Grand Total
552,563	194,196	908,837	181,767	171,045	194	170,851	NET=0 (NT\$10,000)
621,195	78,575	1,077,949	215,589	192,367	137	192,230	56 or under
563,484	17,110	901,059	180,211	163,228	746	162,482	Over 56~126
373,594	5,562	1,112,473	222,494	173,927	1,537	172,391	Over 126~252
1,350,713	9,354	2,397,154	479,430	336,556	5,281	331,276	Over 252~472
108,322	—	191,701	38,341	28,932	—	28,932	Over 472~500
794,010	5,263	2,750,711	550,142	318,392	4,107	314,286	Over 500~1,000
1,550,752	59,144	3,934,393	786,879	299,521	7,855	291,666	Over 1,000

表31. 遺產稅稅源

(1) 歷年及縣市別

單位：件；新臺幣千元

年別及 縣市別	死亡 人數 (人) 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 Cases Verified for Ta	
			徵稅 (件) Taxation	免稅 (件) Exemption	核定案件 遺產總額 Gross Inheritance Amount of Verified Cases	農業用地 免稅總額 Total Exemption for Farmland
105 年	44,577	35,012	1,263	33,422	187,999,707	—
106 年	44,550	35,862	1,278	34,323	192,583,159	—
107 年	44,698	37,479	1,414	35,825	205,922,822	—
108 年	45,493	37,932	1,475	36,246	206,045,640	—
109 年	44,729	37,457	1,566	35,610	211,287,525	—
110 年	47,094	38,864	1,735	36,873	244,156,613	—
111 年	53,717	44,721	1,832	42,454	265,075,083	—
112 年	52,865	46,372	1,965	44,218	281,909,256	—
113 年	51,591	46,022	2,110	43,723	292,218,654	—
114 年	51,282	45,245	2,107	43,138	288,546,501	—
臺 中 市	20,681	17,963	1,291	16,666	139,687,114	—
苗 栗 縣	5,582	5,177	156	5,016	27,957,641	—
彰 化 縣	11,790	10,489	375	10,048	65,794,738	—
南 投 縣	5,448	4,631	128	4,515	22,606,113	—
雲 林 縣	7,781	6,985	157	6,893	32,500,895	—

資料來源：財政部財政資訊中心、內政部戶政司。

Table 31. Source of Estate Tax

(1) Category of Previous Years and County and City

Unit : Case ; NT\$1,000

免案件 xation and Exemption		核定徵稅案件 Cases Verified for Taxation			CY & County or City
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	法定扣除 或免稅額 Deduction or Allowance	應 課 稅 遺產淨額 Net Amount of Taxable Estate	
—	8,910	60,901,923	36,689,488	24,212,435	CY2016
—	50,846	62,408,852	35,731,460	26,677,392	CY2017
—	37,710	73,275,781	42,800,546	30,475,235	CY2018
—	36,810	71,553,234	43,507,159	28,046,075	CY2019
—	21,631	75,101,220	42,760,822	32,340,398	CY2020
—	23,894	98,170,351	52,039,554	46,130,797	CY2021
—	62,306	96,239,601	50,643,941	45,595,660	CY2022
—	35,717	105,900,613	59,337,590	46,563,023	CY2023
—	236,495	114,131,546	65,818,858	48,312,688	CY2024
—	437,402	108,376,367	56,645,688	51,730,679	CY2025
—	83,500	67,978,971	33,113,844	34,865,127	Taichung City
—	66,938	7,175,854	4,252,069	2,923,785	Miaoli County
—	253,758	21,473,421	11,690,930	9,782,491	Changhua County
—	1,000	5,270,554	3,398,575	1,871,979	Nantou County
—	32,206	6,477,567	4,190,270	2,287,297	Yunlin County

Sources of data: Fiscal Information Agency, Ministry of Finance; Department of Home Affairs, Ministry of the Interior.

表31. 遺產稅稅源(續1)

(2)課稅級距別

單位：件；新臺幣千元

課稅級距	稅率% Rate %	105年 CY2016		106年 CY2017		107年
		實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied
總計		1,515	2,684,771	1,499	2,960,934	1,749
98年1月22日以前(合計)		20	99,695	9	272,644	4
67萬元以下	2	—	—	—	—	—
超過67萬元至167萬元	4	—	—	—	—	—
超過167萬元至334萬元	7	—	—	—	—	—
超過334萬元至501萬元	11	2	257	1	1	—
超過501萬元至668萬元	15	1	509	—	—	—
超過668萬元至1,113萬元	20	1	6	—	—	—
超過1,113萬元至1,670萬元	26	2	13	—	—	—
超過1,670萬元至4,453萬元	33	7	11,890	3	10,532	1
超過4,453萬元至11,132萬元	41	4	14,796	2	3,310	2
超過11,132萬元	50	3	72,223	3	258,801	1
自98年1月23日至106年5月11日 (單一稅率)	10	1,495	2,585,076	1,224	2,442,535	359
106年5月12日起(合計)		—	—	266	245,755	1,386
5,000萬元以下	10	—	—	261	197,857	1,275
超過5,000萬元至1億元	15	—	—	4	27,726	73
超過1億元	20	—	—	1	20,172	38

資料來源：本局徵收及資訊組。

Table 31. Source of Estate Tax (Cont.1)

(2) Category of Level of Taxation

Unit : Case ; NT\$1,000

CY2018	108年 CY2019		109年 CY2020		Tax Bracket
實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	
3,590,267	1,766	3,619,690	1,853	3,801,091	Grand Total
37,302	—	—	1	1,172	Prior to Jan., 23, 2009 (Total)
—	—	—	—	—	670,000 & Under
—	—	—	—	—	670,001~1,670,000
—	—	—	—	—	1,670,001~3,340,000
—	—	—	—	—	3,340,001~5,010,000
—	—	—	—	—	5,010,001~6,680,000
—	—	—	1	1,172	6,680,001~11,130,000
—	—	—	—	—	11,130,001~16,700,000
769	—	—	—	—	16,700,001~44,530,000
14,136	—	—	—	—	44,530,001~111,320,000
22,397	—	—	—	—	Over 111,320,000
854,267	154	161,001	90	102,535	Between Jan., 23, 2009 and May, 11 , 2017 (Single tax rate)
2,698,698	1,612	3,458,689	1,762	3,697,384	Since May, 12, 2017 (Total)
1,169,951	1,463	1,403,836	1,575	1,488,101	50,000,000 & Under
490,752	98	622,042	120	770,111	50,000,001~100,000,000
1,037,995	51	1,432,811	67	1,439,172	Over 100,000,000

Sources of data: The Collection and Information Management Division of the Bureau.

表31. 遺產稅稅源(續2完)

(2)課稅級距別

單位：件；新臺幣千元

課稅級距	稅率% Rate %	110年 CY2021		111年 CY2022		112年
		實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied
總計		2,029	7,002,311	2,155	5,393,190	2,266
98年1月22日以前(合計)		—	—	1	7,743	—
67萬元以下	2	—	—	—	—	—
超過67萬元至167萬元	4	—	—	—	—	—
超過167萬元至334萬元	7	—	—	—	—	—
超過334萬元至501萬元	11	—	—	—	—	—
超過501萬元至668萬元	15	—	—	—	—	—
超過668萬元至1,113萬元	20	—	—	—	—	—
超過1,113萬元至1,670萬元	26	—	—	—	—	—
超過1,670萬元至4,453萬元	33	—	—	—	—	—
超過4,453萬元至11,132萬元	41	—	—	1	7,743	—
超過11,132萬元	50	—	—	—	—	—
自98年1月23日至106年5月11日 (單一稅率)	10	54	47,045	19	31,937	10
106年5月12日起(合計)		1,975	6,955,266	2,135	5,353,510	2,256
5,000萬元以下	10	1,782	1,608,235	1,878	1,851,536	1,986
超過5,000萬元至1億元	15	117	757,480	158	994,715	171
超過1億元	20	76	4,589,551	99	2,507,259	99

Table 31. Source of Estate Tax (Cont.2 End)

(2) Category of Level of Taxation

Unit : Case ; NT\$1,000

CY2023	113年 CY2024		114年 CY2025		Tax Bracket
實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	
6,017,893	2,362	6,531,975	2,331	5,904,681	Grand Total
—	—	—	—	—	Prior to Jan., 23, 2009 (Total)
—	—	—	—	—	670,000 & Under
—	—	—	—	—	670,001~1,670,000
—	—	—	—	—	1,670,001~3,340,000
—	—	—	—	—	3,340,001~5,010,000
—	—	—	—	—	5,010,001~6,680,000
—	—	—	—	—	6,680,001~11,130,000
—	—	—	—	—	11,130,001~16,700,000
—	—	—	—	—	16,700,001~44,530,000
—	—	—	—	—	44,530,001~111,320,000
—	—	—	—	—	Over 111,320,000
11,717	7	15,405	2	9,231	Between Jan., 23, 2009 and May, 11 , 2017 (Single tax rate)
6,006,176	2,355	6,516,570	2,329	5,895,450	Since May, 12, 2017 (Total)
1,854,308	2,071	2,103,596	2,046	2,088,814	50,000,000 & Under
963,617	151	1,022,684	169	990,598	50,000,001~100,000,000
3,188,251	133	3,390,290	114	2,816,038	Over 100,000,000

表32. 贈與稅稅源

(1)歷年及縣市別

單位：件；新臺幣千元

年別及 縣市別	申報件數 (件) No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
		徵稅(件) No. of Taxation	免稅(件) No. of Exemption
105 年	46,584	4,307	44,822
106 年	46,978	4,238	45,710
107 年	45,798	3,886	44,648
108 年	46,986	4,087	46,532
109 年	48,563	4,289	48,114
110 年	50,404	4,986	49,236
111 年	51,794	4,848	51,825
112 年	52,883	5,062	52,879
113 年	54,807	5,120	55,550
114 年	51,894	5,382	52,805
臺 中 市	25,244	3,245	25,966
苗 栗 縣	4,791	406	4,545
彰 化 縣	10,140	930	10,824
南 投 縣	4,828	329	4,769
雲 林 縣	6,891	472	6,701

資料來源：本局綜所遺贈稅組。

Table 32. Source of Gift Tax

(1) Category of Previous Years and County and City

Unit : Case ; NT\$1,000

核定徵稅案件 Cases Verified for Taxation			CY & County or City
應課稅贈與總額 Gross Amount of Taxable Gift	法定扣除或免稅額 Deduction or Allowance	應課稅贈與淨額 Net Amount of Taxable Gift	
49,675,182	10,271,760	39,403,422	CY2016
47,476,427	10,188,261	37,288,166	CY2017
24,455,472	9,242,671	15,212,801	CY2018
27,793,282	9,823,284	17,969,998	CY2019
37,916,055	10,121,000	27,795,055	CY2020
41,136,146	11,921,777	29,214,369	CY2021
47,572,189	12,397,896	35,174,293	CY2022
45,143,381	13,157,883	31,985,498	CY2023
55,072,751	13,401,750	41,671,001	CY2024
52,875,337	13,934,748	38,940,589	CY2025
35,757,176	8,474,537	27,282,640	Taichung City
2,439,830	1,045,651	1,394,179	Miaoli County
6,869,802	2,371,409	4,498,393	Changhua County
3,868,820	828,565	3,040,254	Nantou County
3,939,709	1,214,586	2,725,123	Yunlin County

Sources of data: The Individual Income, Estate and Gift Tax Division of the Bureau.

表32. 贈與稅稅源(續1)

(2)課稅級距別

單位：件；新臺幣千元

課稅級距	稅率% Rate %	105年 CY2016		106年 CY2017		107年
		實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied
總計		3,930	3,301,979	3,973	4,344,289	3,628
98年1月22日以前(合計)		35	67,122	6	12,094	5
67萬元以下	4	—	—	—	—	1
超過67萬元至189萬元	6	—	—	—	—	1
超過189萬元至312萬元	9	4	63	2	71	—
超過312萬元至434萬元	12	3	189	—	—	—
超過434萬元至557萬元	16	2	16	—	—	—
超過557萬元至802萬元	21	6	360	3	654	3
超過802萬元至1,558萬元	27	7	1,668	—	—	—
超過1,558萬元至3,228萬元	34	4	380	—	—	—
超過3,228萬元至5,009萬元	42	3	4,282	—	—	—
超過5,009萬元	50	6	60,164	1	11,369	—
自98年1月23日至106年5月11日 (單一稅率)	10	3,895	3,234,857	2,407	3,798,779	217
106年5月12日起(合計)		—	—	1,560	533,416	3,406
2,500萬元以下	10	—	—	1,535	430,480	3,307
超過2,500萬元至5,000萬元	15	—	—	19	47,763	66
超過5,000萬元	20	—	—	6	55,173	33

資料來源：本局徵收及資訊組。

Table 32. Source of Gift Tax (Cont.1)

(2) Category of Level of Taxation

Unit : Case ; NT\$1,000

CY2018	108年 CY2019		109年 CY2020		Tax Bracket
實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	
1,785,113	3,780	2,258,547	3,917	2,795,905	Grand Total
746	1	52	5	1,572	Prior to Jan., 23, 2009 (Total)
29	—	—	—	—	670,000 & Under
3	1	52	2	31	670,001~1,890,000
—	—	—	—	—	1,890,001~3,120,000
—	—	—	1	1	3,120,001~4,340,000
—	—	—	1	505	4,340,001~5,570,000
714	—	—	—	—	5,570,001~8,020,000
—	—	—	—	—	8,020,001~15,580,000
—	—	—	—	—	15,580,001~32,280,000
—	—	—	—	—	32,280,001~50,090,000
—	—	—	1	1,035	Over 50,090,000
313,007	180	62,295	96	42,187	Between Jan., 23, 2009 and May, 11 , 2017 (Single tax rate)
1,471,360	3,599	2,196,200	3,816	2,752,146	Since May, 12, 2017 (Total)
952,899	3,475	1,179,663	3,692	1,384,860	25,000,000 & Under
214,001	95	338,353	93	312,299	25,000,001~50,000,000
304,460	29	678,184	31	1,054,987	Over 50,000,000

Sources of data: The Collection and Information Management Division of the Bureau.

表32. 贈與稅稅源(續2完)

(2)課稅級距別

單位：件；新臺幣千元

課稅級距	稅率% Rate %	110年 CY2021		111年 CY2022		112年
		實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied
總計		4,668	3,080,409	4,578	4,440,336	4,692
98年1月22日以前(合計)		—	—	1	18	—
67萬元以下	4	—	—	—	—	—
超過67萬元至189萬元	6	—	—	—	—	—
超過189萬元至312萬元	9	—	—	—	—	—
超過312萬元至434萬元	12	—	—	—	—	—
超過434萬元至557萬元	16	—	—	—	—	—
超過557萬元至802萬元	21	—	—	—	—	—
超過802萬元至1,558萬元	27	—	—	—	—	—
超過1,558萬元至3,228萬元	34	—	—	—	—	—
超過3,228萬元至5,009萬元	42	—	—	—	—	—
超過5,009萬元	50	—	—	1	18	—
自98年1月23日至106年5月11日 (單一稅率)	10	84	32,945	43	24,046	13
106年5月12日起(合計)		4,584	3,047,464	4,534	4,416,272	4,679
2,500萬元以下	10	4,384	1,801,776	4,314	1,891,136	4,463
超過2,500萬元至5,000萬元	15	161	572,434	154	577,778	152
超過5,000萬元	20	39	673,254	66	1,947,358	64

Table 32. Source of Gift Tax (Cont.2 End)

(2) Category of Level of Taxation

Unit : Case ; NT\$1,000

CY2023	113年 CY2024		114年 CY2025		Tax Bracket
實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	實徵 件數 No. of Cases Levied	實徵淨額 Net Tax Revenues	
3,933,721	4,937	5,764,785	5,133	4,224,568	Grand Total
—	1	100	1	31	Prior to Jan., 23, 2009 (Total)
—	—	—	—	—	670,000 & Under
—	—	—	—	—	670,001~1,890,000
—	—	—	—	—	1,890,001~3,120,000
—	1	100	1	31	3,120,001~4,340,000
—	—	—	—	—	4,340,001~5,570,000
—	—	—	—	—	5,570,001~8,020,000
—	—	—	—	—	8,020,001~15,580,000
—	—	—	—	—	15,580,001~32,280,000
—	—	—	—	—	32,280,001~50,090,000
—	—	—	—	—	Over 50,090,000
4,015	8	1,329	5	853	Between Jan., 23, 2009 and May, 11 , 2017 (Single tax rate)
3,929,706	4,928	5,763,356	5,127	4,223,684	Since May, 12, 2017 (Total)
1,939,844	4,665	2,215,911	4,913	2,532,703	25,000,000 & Under
565,027	201	713,295	158	602,766	25,000,001~50,000,000
1,424,835	62	2,834,150	56	1,088,215	Over 50,000,000

表 33.貨物稅稅源

年別及 縣市別	橡膠輪胎 Rubber Tires		水 泥 Cement		飲 料 品 Beverages		家 數 No. of Factory
	家 數 No. of Factory	完稅量(條) Tax Quantity (Piece)	家 數 No. of Factory	完稅量 (公噸) Tax Quantity (M.T)	家 數 No. of Factory	完稅量(打) Tax Quantity (Dozen)	
105 年	17	7,857,407	6	920,450	75	118,556,543	12
106 年	17	6,906,636	7	1,216,074	69	117,798,187	12
107 年	19	6,436,871	7	1,561,556	73	115,385,657	12
108 年	19	6,689,658	6	1,557,221	69	116,084,677	11
109 年	21	6,615,945	6	1,587,613	69	120,860,679	12
110 年	22	6,523,924	6	1,585,649	67	115,074,754	12
111 年	22	6,344,016	6	1,821,100	69	113,337,580	14
112 年	26	5,902,537	6	1,729,676	65	116,448,128	15
113 年	23	6,257,533	6	1,920,345	66	119,822,220	15
114 年	26	5,599,637	6	1,754,606	68	108,859,229	15
臺 中 市	-	-	3	481,496	20	67,029,614	-
苗 栗 縣	-	-	-	-	6	1,447,500	4
彰 化 縣	18	4,082,046	3	1,273,110	13	32,157,504	1
南 投 縣	2	623,384	-	-	12	8,845	1
雲 林 縣	6	894,207	-	-	17	8,215,766	9

資料來源：本局銷售稅組。

Table 33. Sources of Commodity Tax

油 氣 類 Oil / Gas			平 板 玻 璃 Flat-glass		車 輛 類 Vehicles		CY & County or City
油類完稅量 (公秉) Oil Tax Quantity (Kilo Liter)	天然氣完稅量 (千立方公尺)m ³ Natural gas Tax Quantity (Thousand cubic meters)	液化石油氣 完稅量(公噸) Liquefied Petroleum gas Tax Quantity (M.T.)	家 數 No. of Factory	完 稅 量 (箱) Tax Quantity (Box)	家 數 No. of Factory	完稅量 (台) Tax Quantity (Set)	
3,444,998	-	514,184	2	2,141,331	126	123,434	CY2016
3,404,758	-	502,007	2	1,939,937	122	117,041	CY2017
3,324,678	-	505,839	2	1,801,507	119	95,740	CY2018
3,439,880	-	514,273	2	1,625,546	120	83,859	CY2019
3,672,233	-	535,283	2	1,530,381	126	77,411	CY2020
3,556,008	-	519,773	2	2,019,314	135	78,024	CY2021
3,528,464	-	514,102	2	1,913,570	145	72,595	CY2022
3,418,064	-	462,798	2	1,916,266	139	62,931	CY2023
3,392,621	-	444,294	2	1,978,698	138	57,638	CY2024
3,062,228	-	315,155	2	1,725,769	137	44,715	CY2025
-	-	-	1	592,486	59	13,881	Taichung City
15,209	-	144,819	-	-	20	14,785	Miaoli County
9,275	-	-	1	1,133,283	45	14,986	Changhua County
133	-	-	-	-	6	662	Nantou County
3,037,611	-	170,336	-	-	7	401	Yunlin County

Sources of data: The Sales Tax Division of the Bureau.

表 33.貨物稅稅源(續1完)

年別及 縣市別	電 冰 箱 Refrigerators		電 視 機 Television Sets		冷 暖 氣 機 Air Conditioners		除 濕 機 Dehumidifiers	
	家 數 No. of Factory	完稅量(台) Tax Quantity (Set)	家 數 No. of Factory	完稅量(台) Tax Quantity (Set)	家 數 No. of Factory	完稅量(台) Tax Quantity (Set)	家 數 No. of Factory	完稅量(台) Tax Quantity (Set)
105 年	-	-	1	71,150	3	995	3	63,704
106 年	-	-	1	67,887	2	275	3	26,157
107 年	-	-	1	59,392	2	262	3	19,293
108 年	1	3,112	1	74,417	2	50	2	2,626
109 年	1	14,268	1	25,990	3	28	2	287
110 年	1	13,033	-	-	2	19	2	360
111 年	1	12,881	-	-	2	34	2	415
112 年	1	16,575	-	-	2	48	2	356
113 年	1	14,301	-	-	1	72	2	344
114 年	1	14,132	-	-	1	79	2	373
臺 中 市	1	14,132	-	-	1	79	1	285
苗 栗 縣	-	-	-	-	-	-	-	-
彰 化 縣	-	-	-	-	-	-	1	88
南 投 縣	-	-	-	-	-	-	-	-
雲 林 縣	-	-	-	-	-	-	-	-

Table 33. Sources of Commodity Tax (Cont.1 End)

錄影機 Video Recorders		錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		CY & County or City
家數	完稅量(台)	家數	完稅量(台)	家數	完稅量(台)	家數	完稅量(台)	
No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)	
5	41,208	-	1	16	8,787	1	66	CY2016
2	11,888	-	2	17	9,396	1	135	CY2017
3	9,050	-	-	17	9,453	2	138	CY2018
3	5,663	-	1	19	9,102	3	362	CY2019
3	728	1	2	17	16,062	3	1,335	CY2020
2	255	1	4	18	8,877	4	2,337	CY2021
1	214	1	3	17	8,297	4	1,815	CY2022
-	-	-	-	16	9,896	4	353	CY2023
-	-	-	-	15	7,620	5	424	CY2024
-	-	-	-	16	6,265	4	518	CY2025
-	-	-	-	15	5,839	4	518	Taichung City
-	-	-	-	-	-	-	-	Miaoli County
-	-	-	-	1	426	-	-	Changhua County
-	-	-	-	-	-	-	-	Nantou County
-	-	-	-	-	-	-	-	Yunlin County

表34. 營業稅稅源
(1)營利事業家數-按行業別分

114年

單位：家

行業別 縣市別	總 計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining and Quarrying	製 造 業 Manufacturing	電力及燃氣供應業 Electricity and Gas Supply
臺 中 市	237,881	688	98	27,962	365
苗 栗 縣	31,241	292	58	2,599	79
彰 化 縣	81,220	1,191	19	16,339	404
南 投 縣	29,023	599	38	1,807	117
雲 林 縣	36,935	1,148	26	2,439	335

行業別 縣市別	金融及保險業 Finance and Insurance Activities	不動產業 Real Estate Activities	專業、科學及技術服務業 Professional, Scientific and Technical Activities	支援服務業 Support Services Activities	公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security
臺 中 市	7,054	7,784	10,094	5,217	2
苗 栗 縣	389	844	621	592	—
彰 化 縣	1,633	1,694	1,474	1,260	1
南 投 縣	365	446	565	552	—
雲 林 縣	421	801	699	504	—

資料來源：本局銷售稅組。

說 明：1. 本表自本年刊107年(第26期)起增列。

2. 自112年起採「中華民國稅務行業標準分類(第9次修訂)」。

3. (D)表示不陳示數值以保護個別資料。

Table 34. Sources of Business Tax

(1) Number of Business Units - by Industry

CY2025

Unit : Case

用水供應及污 染整治業	營建工程業	批發及零售業	運輸及倉儲業	住宿及餐飲業	出版影音及資通 訊業	by Industry
Water Supply and Remediation Activities	Construction	Wholesale and Retail Trade	Transportation and Storage	Accommodati on and Food Activities	Information and Communication	County or City
1,028	25,043	99,984	4,810	24,035	3,180	Taichung City
251	4,418	12,575	634	4,225	202	Miaoli County
495	7,568	32,665	1,320	7,206	362	Changhua County
161	3,364	12,340	552	4,924	172	Nantou County
285	4,864	17,438	721	3,629	173	Yunlin County

教育業	醫療保健及社 會工作服務業	藝術、娛樂及 休閒服務業	其他服務業	其他不能歸類 之行業	by Industry
Education	Human Health and Social Work Activities	Arts, Entertainment and Recreation	Other Services Activities	Activities Not Adequately Defined	County or City
1,091	393	4,967	14,086	—	Taichung City
120	39	1,070	2,233	—	Miaoli County
266	91	1,875	5,356	1	Changhua County
84	47	966	1,924	—	Nantou County
122	76	913	2,341	—	Yunlin County

Source of data: The Sales Tax Division of the Bureau.

Explanation: 1. This table has been added since the 2018 Yearbook (Issue 26).

2. Since 2023, the figure have been reclassified based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

3. (D) The figures are replaced with asterisks due to a concern of privacy.

表34. 營業稅稅源(續1完)

(2)營利事業銷售額-按行業別分

114年

單位：新臺幣千元

行業別 縣市別	總 計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining and Quarrying	製 造 業 Manufacturing	電力及燃氣供應業 Electricity and Gas Supply
臺 中 市	5,808,090,128	4,617,114	6,694,109	1,895,906,259	236,638,800
苗 栗 縣	980,194,552	1,135,601	2,313,979	447,938,118	169,389,522
彰 化 縣	1,577,041,953	4,346,305	(D)	741,135,102	105,697,887
南 投 縣	387,999,545	2,003,151	(D)	142,718,286	28,517,239
雲 林 縣	1,357,870,113	4,480,973	1,099,343	939,470,660	26,298,319

行業別 縣市別	金融及保險業 Finance and Insurance Activities	不動產業 Real Estate Activities	專業、科學及技術服務業 Professional, Scientific and Technical Activities	支援服務業 Support Services Activities	公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security
臺 中 市	237,895,791	325,313,862	86,043,271	59,292,193	(D)
苗 栗 縣	13,975,467	17,279,808	5,470,124	4,952,026	—
彰 化 縣	66,553,889	32,703,469	7,251,168	7,577,390	(D)
南 投 縣	18,229,977	5,017,989	1,942,310	2,547,151	—
雲 林 縣	16,467,166	17,576,304	3,597,648	3,847,111	—

Table 34. Sources of Business Tax (Cont.1 End)

(2) Amount of Business Sales - by Industry

CY2025

Unit : NT\$1,000

用水供應及 污染整治業	營建工程業	批發及零售業	運輸及倉儲 業	住宿及餐飲業	出版影音及 資通訊業	by Industry
Water Supply and Remediation Activities	Construction	Wholesale and Retail Trade	Transporta- tion and Storage	Accommoda- tion and Food Activities	Information and Communica- tion	County or City
31,211,963	677,054,413	1,890,170,357	85,108,515	141,246,903	60,918,255	Taichung City
3,683,852	77,617,728	197,504,371	8,605,196	16,239,753	5,470,106	Miaoli County
10,918,599	103,809,154	425,938,760	18,830,055	25,501,127	9,396,191	Changhua County
1,719,717	40,217,286	104,975,808	6,282,543	18,853,873	4,090,113	Nantou County
10,173,148	95,832,711	198,102,966	16,362,700	11,364,726	5,065,918	Yunlin County

教育業	醫療保健及 社會工作服 務業	藝術、娛樂及 休閒服務業	其他服務業	其他不能歸類 之行業	by Industry
Education	Human Health and Social Work Activities	Arts, Entertainment and Recreation	Other Services Activities	Activities Not Adequately Defined	County or City
6,742,992	5,111,823	17,939,765	37,341,355	(D)	Taichung City
200,912	237,355	2,439,994	5,441,186	299,453	Miaoli County
512,094	701,864	2,826,587	11,324,286	(D)	Changhua County
85,291	259,887	3,502,621	3,906,795	(D)	Nantou County
302,168	478,009	1,866,223	4,973,375	510,644	Yunlin County

表35. 促進產業升級條例減免稅額

		114年		單位：件；新臺幣千元	
稅目別	促進產業升級條例	減免項目	核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額
					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
營利事業所得稅	第5條	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。	—	—	
		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。	—	—	
	第6條	1. 國內產製自動化或溫室氣體排放量減量設備投資抵減。	—		—
		2. 國外產製自動化或溫室氣體排放量減量設備投資抵減。	—		—
		3. 自動化或溫室氣體排放量減量技術投資抵減。	—		—
		4. 國內產製資源回收、防治污染或工業用水再利用設備投資抵減。	—		—
		5. 國外產製資源回收、防治污染或工業用水再利用設備投資抵減。	—		—
		6. 資源回收、防治污染或工業用水再利用技術投資抵減。	—		—
		7. 國內產製新及淨潔能源、節約能源設備投資抵減。	—		—
		8. 國外產製新及淨潔能源、節約能源設備投資抵減。	—		—
		9. 新及淨潔能源、節約能源技術投資抵減。	—		—
		10. 國內產製提高能源使用效率設備投資抵減。	—		—

資料來源：本局營所稅組、綜所遺贈稅組。

Table 35. Tax Reductions Due to Implementation of Statute for Upgrading Industries

CY2025

Unit : Case ; NT\$1,000

Tax Reduction Amount of Verified		Tax Item		Implement-ation of Statue for Upgrading Industries	Items of Reduction
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				
		Income Tax	Profit- seeking Enterprise Income Tax	Article 5	1. Accelerated depreciation of research & development, experiment, or quality test equipment by two years.
					2. Accelerated depreciation of energy-conserving or clean energy-usage machinery and equipment by two years.
				Article 6	1. Investment Tax Credit for domestic-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
					2. Investment Tax Credit for foreign-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
					3. Investment Tax Credit for automation production technology or technology used for reduction of greenhouse gas emissions.
					4. Investment Tax Credit for domestic-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
					5. Investment Tax Credit for foreign-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
					6. Investment Tax Credit for technology used for reclamation of resources, pollution control, or recycling of industrial used water.
					7. Investment Tax Credit for domestic-made equipment used for employing new and clean energy, energy conservation.
					8. Investment Tax Credit for foreign-made equipment used for employing new and clean energy, energy conservation.
					9. Investment Tax Credit for technology used for employing new and clean energy, energy conservation.
					10. Investment Tax Credit for domestic-made equipment used for upgrading energy efficiency.

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

表35. 促進產業升級條例減免稅額（續1）

114年					單位：件；新臺幣千元
稅目別	促進產業升級條例	減免項目	核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額
					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
營利事業所得稅	第6條	11. 國外產製提高能源使用效率設備投資抵減。	—		—
		12. 提高能源使用效率技術投資抵減。	—		—
		13. 研究與發展投資抵減。	—		—
		14. 人才培訓投資抵減。	—		—
		15. 建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。	—		—
	第7條	促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。	2		947,172
	第9條 (或修正前第8條之1)	1. 重要科技事業5年免稅。	—	—	
		2. 重要投資事業5年免稅。	—	—	
		3. 新興重要策略性產業5年免稅。	—	—	
	第9條之2	製造業及其相關技術服務業5年免稅。	—	—	
	第10條	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。	1	—	
	第12條	國外投資損失準備。	—	—	
	第13條	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。	—	—	
	第14條之1	物流配送銷中心免稅。	—	—	
	第15條	1. 經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。	—	—	
		2. 經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減	—		—

Table 35. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.1)

CY2025

Unit : Case ; NT\$1,000

Tax Reduction Amount of Verified		Tax Item		Implement-ation of Statue for Upgrading Industries	Items of Reduction
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				
—	—	Income Tax	Profit- seeking Enterprise Income Tax	Article 6	11. Investment Tax Credit for foreign-made equipment used for upgrading energy efficiency.
					12. Investment Tax Credit for technology used for upgrading energy efficiency.
					13. Investment Tax Credit for research and development.
					14. Investment Tax Credit for human resource training.
					15. Investment Tax Credit for developing international brands and raising international image. (refer to the surplus amount not yet given tax credit which occurred before 1999.)
947,172	—			Article 7	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.
—				Article 9 (or Amendment before Article 8-1)	1. 5-year duty exemption of important technology enterprise.
—					2. 5-year duty exemption of important investment enterprise.
—					3. 5-year duty exemption of newly emerging, important and strategic industry.
—				Article 9-2	5-year duty exemption of manufacturing and its related service industry.
—				Article 10	Transfer duty exemption. (permitted duty-exemption equipment which supports other emerging important strategic industry.)
				Article 12	Foreign investment loss preparation.
—				Article 13	For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
—				Article 14-1	Duty exemption of logistics and distribution centers.
—				Article 15	1. After specially approved merger, the existing or new companies after merger take undue duty exemption that dissolved companies have already had before merger.
—	—				2. After specially approved merger, the existing or new companies after merger

表35. 促進產業升級條例減免稅額（續2完）

		114年		單位：件；新臺幣千元	
稅目別	促進產業升級條例	減免項目	核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額
					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
營利事業所得稅	第15條	之投資抵減。	—		—
	第18條	資產重估增值免稅。	—	—	
	第19條	股票溢價轉公積免稅。	—	—	
	第70條之1	營運總部免稅。	—	—	
	小計		3	—	947,172
綜合所得稅	第11條	專利權提供或出售之權利金或收入，百分之五十免稅。	—	—	—
	第13條	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。			
	小計		—	—	—
所得稅 其 它	第8條	1. 新興重要策略性產業股東投資抵減。	—		—
		2. 重要科技事業股東投資抵減。			
		3. 重要投資事業股東投資抵減。			
		4. 創業投資事業股東投資抵減。			
	修正前第16條	股東投資取得股票緩課所得稅。	—	—	
	修正前第17條	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	—	
		2. 員工紅利轉增資取得之股票緩課所得稅。	—	—	
	第19條之1	員工紅利轉作增資，取得新股以面額課徵所得稅。	—	—	
	小計		1	—	—

Table 35. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.2 End)

CY2025

Unit : Case ; NT\$1,000

Tax Reduction Amount of Verified		Tax Item		Implement-ation of Statue for Upgrading Industries	Items of Reduction
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				
—	—	Income Tax	Profit-seeking Enterprise Income Tax	Article 15	take not-yet-deducted investment tax credit that dissolved companies have already had before merger.
—				Article 18	Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.
—				Article 19	Exempted from corporate income tax for the premium on stock when it is used for company reserve.
—				Article 70-1	Exempted from corporate income tax for establishing operation headquarters.
947,172	—			Sub-Total	
—	—		Individual Income Tax	Article 11	Where a patent right is provided or sold, fifty percent (50%) tax exemption will be given to the royalty or income.
				Article 13	For a non-resident individual who receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
—	—			Sub-Total	
—	—		Others	Article 8	1. Investment Tax Credit for shareholders of newly emerging, important and strategic industries.
					2. Investment Tax Credit for shareholders of important technology enterprises.
					3. Investment Tax Credit for shareholders of important investment enterprises.
					4. Investment Tax Credit for shareholders of venture capital enterprises.
				Amendment before Article 16	Tax deferral for shares obtained by shareholders through investment.
				Amendment before Article 17	1. Tax deferral is allowed for shares or contribution to investment obtained by shareholders through capital increment which were from undistributed earnings of venture capital enterprises.
					2. Tax deferral is allowed for shares obtained by employees through capital increment from employee bonus.
				Article 19-1	New shares obtained by employees through capital increment from employee bonus shall be levied by par value.
—	—			Sub-Total	

表36. 產業創新條例減免稅額

(1)縣市別				
114年				
單位：件；新臺幣千元				
年別及 縣市別	研究發展支出適用投資抵減稅額統計			
	核定 件數	研究發 展支出	可抵減 稅 額	減 免 所得額
	Number of Cases	R&D Expense	Deductable Tax	Income Reduction of Verified
105年	49	2,412,393	361,859	—
106年	61	8,272,565	1,240,885	—
107年	64	11,207,803	1,662,078	—
108年	72	6,957,745	910,004	—
109年	67	6,620,512	904,475	—
110年	77	19,219,065	2,159,356	—
111年	76	13,695,542	1,620,018	—
112年	76	15,114,989	1,866,869	—
113年	86	24,283,433	2,896,421	—
114年	83	17,140,086	2,400,168	—
臺 中 市	41	8,354,157	1,089,486	—
苗 栗 縣	14	6,836,046	1,019,002	—
彰 化 縣	17	514,580	76,386	—
南 投 縣	6	838,278	125,741	—
雲 林 縣	5	597,025	89,553	—

資料來源：本局營所稅組。

說 明：表載年度為核定年，非稅額減免所適用之所得年。

Table 36. Tax Reductions Due to Implementation of Statute for Industrial Innovation

(1) by County or City

CY2025

Unit : Case ; NT\$ 1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			CY & County or City
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	
304,873	232,840	72,033	CY2016
744,729	297,730	446,999	CY2017
995,419	657,646	337,773	CY2018
648,870	485,998	162,872	CY2019
740,480	650,133	90,347	CY2020
921,448	706,453	214,995	CY2021
782,197	758,868	23,329	CY2022
1,035,071	1,034,254	817	CY2023
1,415,089	1,412,596	2,493	CY2024
1,026,695	999,398	27,297	CY2025
705,064	697,101	7,963	Taichung City
32,959	30,577	2,382	Miaoli County
73,434	64,388	9,046	Changhua County
125,686	118,130	7,556	Nantou County
89,552	89,202	350	Yunlin County

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

Explanation: The description of the year in this table refers to the year the data was verified.

表36. 產業創新條例減免稅額(續1完)

(2)行業別 114年				
單位：件；新臺幣千元				
行 業 別	研究發展支出適用投資抵減稅額情形			
	核定 件數	研究發 展支出	可抵減 稅 額	減 免 所得額
	Number of Cases	R&D Expense	Deductable Tax	Income Reduction of Verified
總 計	83	17,140,086	2,400,168	—
C 製造業	77	16,776,978	2,362,316	—
8 食品及飼品製造業	1	—	—	—
11 紡織業	2	26,828	3,485	—
13 皮革、毛皮及其製品製造業	1	520,629	78,094	—
15 紙漿、紙及紙製品製造業	1	1,575	236	—
16 印刷及資料儲存媒體複製業	1	7,910	1,186	—
18 化學材料及肥料製造業	7	157,048	22,921	—
19 其他化學製品製造業	3	30,418	4,127	—
20 藥品及醫用化學製品製造業	1	23,648	3,547	—
21 橡膠製品製造業	3	220,340	32,886	—
22 塑膠製品製造業	3	10,802	1,498	—
24 基本金屬製造業	1	3,249	325	—
25 金屬製品製造業	5	86,210	12,931	—
26 電子零組件製造業	17	10,032,027	1,377,502	—
27 電腦、電子產品及光學製品製造業	5	4,164,242	609,610	—
28 電力設備及配備製造業	1	21,495	3,224	—
29 機械設備製造業	12	980,102	137,175	—
30 汽車及其零件製造業	4	200,289	30,044	—
31 其他運輸工具及其零件製造業	5	200,126	30,019	—
32 家具製造業	1	16,757	2,514	—
33 其他製造業	3	73,283	10,992	—
F 營建工程業	1	—	—	—
43 專門營造業	1	—	—	—
G 批發及零售業	4	361,906	37,672	—
46 批發業	3	351,542	36,117	—
47 零售業	1	10,364	1,555	—
J 出版影音及資通訊業	1	1,202	180	—
62 電腦程式設計、諮詢及相關服務業	1	1,202	180	—

資料來源：本局營所稅組。

說 明：表載年度為核定年，非稅額減免所適用之所得年。

Table 36. Tax Reductions Due to Implementation of Statute for Industrial Innovation (Cont.1 End)
(2) by Industrial Classification

CY2025

Unit : Case ; NT\$ 1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			Industrial Classification
抵減稅額 Tax Deducted			
實際減免 當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配 盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified		
1,026,695	999,398	27,297	Grand Total
1,022,073	994,786	27,287	C Manufacturing
—	—	—	8 Manufacture of Food Products and Prepared Animal Feeds
2,407	2,407	—	11 Manufacture of Textiles
78,094	78,094	—	13 Manufacture of Leather, Fur and Related Products
181	181	—	15 Manufacture of Paper and Paper Products
1,186	1,186	—	16 Printing and Reproduction of Recorded Media
21,647	21,647	—	18 Manufacture of Chemical Material and Fertilizers
3,252	2,902	350	19 Manufacture of Other Chemical Products
3,547	3,547	—	20 Manufacture of Pharmaceuticals and Medicinal Chemical Products
31,208	22,162	9,046	21 Manufacture of Rubber Products
1,255	1,255	—	22 Manufacture of Plastics Products
—	—	—	24 Manufacture of Basic Metals
12,606	12,606	—	25 Manufacture of Fabricated Metal Products
148,302	134,299	14,003	26 Manufacture of Electronic Parts and Components
534,918	534,846	72	27 Manufacture of Computers, Electronic and Optical Products
3,224	3,224	—	28 Manufacture of Electrical Equipment
106,893	103,077	3,816	29 Manufacture of Machinery and Equipment
30,043	30,043	—	30 Manufacture of Motor Vehicles and Parts
30,019	30,019	—	31 Manufacture of Other Transport Equipment and Parts
2,514	2,514	—	32 Manufacture of Furniture
10,777	10,777	—	33 Other Manufacturing
—	—	—	F Construction
—	—	—	43 Specialized Construction Activities
4,442	4,442	—	G Wholesale and Retail Trade
2,887	2,887	—	46 Wholesale Trade
1,555	1,555	—	47 Retail Trade
180	170	10	J Information and Communication
180	170	10	62 Computer Programming, Consultancy and Related Activities

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

Explanation: The description of the year in this table refers to the year the data was verified.

表37. 查(核)定開徵數、未徵數情形

114年

單位：件；新臺幣千元

類 別 年 別 稅目別	查(核)定開徵數 Opening Collection for Assessed (Verified) (1) =(2)+(3)+(4)+(5)+(6)+(7)		實徵數 Tax Collected (2)		減免註銷數 Cancelled (3)	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件合計	597,278	60,895,395	465,083	25,322,445	11,243	2,215,418
本年度小計	441,477	38,383,536	403,727	21,471,171	11,013	1,903,789
營利事業所得稅	37,937	16,934,901	31,013	6,033,180	379	275,215
綜合所得稅	133,732	5,448,679	115,746	3,695,647	9,192	572,861
遺產稅	2,956	7,383,842	2,801	5,574,247	39	225,547
贈與稅	5,746	5,428,710	5,524	4,168,466	119	565,248
貨物稅	449	15,097	430	11,115	9	756
證券交易稅	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	16	2,742	15	208	—	—
特種貨物及勞務稅	—	—	—	—	—	—
營業稅	260,641	3,169,566	248,198	1,988,308	1,275	264,163
以前年度小計	155,801	22,511,860	61,356	3,851,274	230	311,629
營利事業所得稅	51,397	9,766,300	26,989	2,793,658	34	49,735
綜合所得稅	39,609	4,282,843	15,325	322,521	158	29,115
遺產稅	395	836,185	328	372,926	4	71,257
贈與稅	364	643,313	271	59,707	7	6,745
貨物稅	784	51,443	737	1,921	—	—
證券交易稅	2	1	—	—	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	345	570,365	89	5,341	—	—
特種貨物及勞務稅	139	88,153	55	646	—	600
營業稅	62,766	6,273,256	17,562	294,555	27	154,177
罰鍰案件合計	36,303	15,132,988	21,226	891,586	125	169,016
本年度	18,129	2,012,773	15,935	640,163	102	33,523
以前年度	18,174	13,120,215	5,291	251,423	23	135,493
總計	633,581	76,028,384	486,309	26,214,031	11,368	2,384,434
本年度	459,606	40,396,309	419,662	22,111,334	11,115	1,937,312
以前年度	173,975	35,632,075	66,647	4,102,697	253	447,122

資料來源：本局徵收及資訊組。

**Table 37. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected**

CY2025

Unit : Case ; NT\$1,000

逾徵收期限數 Overdue (4)		逾執行期限數 Exceeded Compulsory Excution Period (5)		逾核課期限數 Excess Assessment (6)		Category Year Tax Item
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
5	0	3,026	610,188	27	1,028	Cases of Taxes
—	—	—	—	2	58	Current Year
—	—	—	—	2	58	Profit-seeking Enterprise Income Tax
—	—	—	—	—	—	Individual Income Tax
—	—	—	—	—	—	Estate Tax
—	—	—	—	—	—	Gift Tax
—	—	—	—	—	—	Commodity Tax
—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
—	—	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
—	—	—	—	—	—	Business Tax
5	0	3,026	610,188	25	970	Previous Year
1	0	1,091	382,967	4	280	Profit-seeking Enterprise Income Tax
1	—	1,065	81,065	18	533	Individual Income Tax
—	—	5	3,505	—	—	Estate Tax
—	—	3	102	—	—	Gift Tax
—	—	3	—	—	—	Commodity Tax
—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
—	—	28	15,007	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
3	0	831	127,542	3	157	Business Tax
2	0	626	964,069	2	375	Cases of Fines
—	—	—	—	1	15	Current Year
2	0	626	964,069	1	359	Previous Year
7	1	3,652	1,574,257	29	1,402	Grand Total
—	—	—	—	3	73	Current Year
7	1	3,652	1,574,257	26	1,329	Previous Year

Source of data: The Collection and Information Management Division of the Bureau.

表37. 查(核)定開徵數、未徵數情形(續1)

114年

單位：件；新臺幣千元

類 別 年 別 稅目別	未徵數餘額					
	合計 Total		繳款書未送達 Have Not Been Served the Payment Notice		未逾限繳日 Have Not Exceeded the Deadline of Payment	
	(7) =(8)+(9)+(10) +(11)+(12)+(13)		(8)		(9)	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件合計	117,894	32,746,315	68	12,929	1,307	2,354,955
本年度小計	26,735	15,008,518	61	12,774	1,244	2,064,964
營利事業所得稅	6,543	10,626,449	12	2,759	257	171,932
綜合所得稅	8,794	1,180,171	9	3,243	572	121,258
遺產稅	116	1,584,049	—	—	91	1,084,052
贈與稅	103	694,995	—	—	83	668,835
貨物稅	10	3,226	—	—	—	—
證券交易稅	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	1	2,534	—	—	—	—
特種貨物及勞務稅	—	—	—	—	—	—
營業稅	11,168	917,094	40	6,772	241	18,887
以前年度小計	91,159	17,737,797	7	155	63	289,991
營利事業所得稅	23,278	6,539,659	4	151	29	31,461
綜合所得稅	23,042	3,849,609	—	—	23	61,277
遺產稅	58	388,497	—	—	2	173,930
贈與稅	83	576,760	—	—	—	—
貨物稅	44	49,522	—	—	—	—
證券交易稅	2	1	—	—	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	228	550,017	—	—	—	—
特種貨物及勞務稅	84	86,908	—	—	—	—
營業稅	44,340	5,696,825	3	4	9	23,324
罰鍰案件合計	14,322	13,107,943	4	176	93	35,994
本年度	2,091	1,339,072	4	176	82	25,400
以前年度	12,231	11,768,871	—	—	11	10,594
總計	132,216	45,854,258	72	13,106	1,400	2,390,949
本年度	28,826	16,347,590	65	12,951	1,326	2,090,364
以前年度	103,390	29,506,668	7	155	74	300,585

**Table 37. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected (Cont.1)**

CY2025

Unit : Case ; NT\$1,000

Balance of Tax Not Collected						Category Year Tax Item
行政救濟 Administrative Remedies		分期繳納 Pay By Stages		特殊原因 Special Reason		
(10)		(11)		(12)		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
452	2,509,354	4,295	10,859,879	165	6,114	Cases of Taxes
143	598,544	3,289	9,887,138	31	2,806	Current Year
59	109,366	2,950	9,397,909	2	7	Profit-seeking Enterprise Income Tax
59	101,124	238	379,529	25	421	Individual Income Tax
4	251,849	10	41,244	—	—	Estate Tax
3	10,212	7	13,448	—	—	Gift Tax
—	—	2	342	—	—	Commodity Tax
—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
—	—	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
18	125,993	82	54,666	4	2,377	Business Tax
309	1,910,810	1,006	972,742	134	3,308	Previous Year
95	247,776	808	874,808	31	1,398	Profit-seeking Enterprise Income Tax
168	687,988	70	62,832	66	1,007	Individual Income Tax
5	42,050	6	3,433	—	—	Estate Tax
1	73,178	11	8,293	—	—	Gift Tax
—	—	1	38	—	—	Commodity Tax
—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
1	692	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
39	859,124	110	23,337	37	903	Business Tax
293	2,340,072	149	46,993	4	826	Cases of Fines
125	711,309	66	30,374	—	—	Current Year
168	1,628,763	83	16,619	4	826	Previous Year
745	4,849,426	4,444	10,906,873	169	6,940	Grand Total
268	1,309,853	3,355	9,917,512	31	2,806	Current Year
477	3,539,573	1,089	989,360	138	4,134	Previous Year

表37. 查(核)定開徵數、未徵數情形(續2完)

114年

單位：件；新臺幣千元

類 別 年 別 稅目別	未徵數餘額							
	欠稅數							
	小計 Sub Total (13) =(14)+(15)+(16)+(17) +(18)+(19)+(20)		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	件數 No.	金額 Amount
本稅案件合計	111,607	17,003,083	2,691	335,882	2,296	591,420	29,296	6,895,499
本年度小計	21,967	2,442,292	2,677	330,679	2,180	558,910	16,018	1,495,040
營利事業所得稅	3,263	944,475	366	102,062	1,075	204,281	1,637	602,887
綜合所得稅	7,891	574,596	371	97,867	357	51,859	7,062	422,822
遺產稅	11	206,904	5	82,915	2	119,574	4	4,415
贈與稅	10	2,501	3	530	—	—	7	1,970
貨物稅	8	2,885	3	1,952	1	—	4	932
證券交易稅	—	—	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	1	2,534	1	2,534	—	—	—	—
特種貨物及勞務稅	—	—	—	—	—	—	—	—
營業稅	10,783	708,397	1,928	42,818	745	183,196	7,304	462,014
以前年度小計	89,640	14,560,792	14	5,203	116	32,511	13,278	5,400,459
營利事業所得稅	22,311	5,384,066	12	4,541	12	11,331	4,629	2,032,489
綜合所得稅	22,715	3,036,504	2	662	36	9,880	2,644	1,266,206
遺產稅	45	169,084	—	—	4	8,395	19	57,547
贈與稅	71	495,288	—	—	—	—	15	2,837
貨物稅	43	49,484	—	—	—	—	9	32,547
證券交易稅	2	1	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	227	549,324	—	—	—	—	14	245,176
特種貨物及勞務稅	84	86,908	—	—	—	—	25	24,185
營業稅	44,142	4,790,133	—	—	64	2,904	5,923	1,739,472
罰鍰案件合計	13,779	10,683,882	248	67,235	176	119,845	3,419	2,881,313
本年度	1,814	571,813	245	66,726	169	116,470	1,291	359,683
以前年度	11,965	10,112,069	3	508	7	3,376	2,128	2,521,631
總計	125,386	27,686,965	2,939	403,117	2,472	711,266	32,715	9,776,813
本年度	23,781	3,014,104	2,922	397,406	2,349	675,380	17,309	1,854,723
以前年度	101,605	24,672,861	17	5,711	123	35,886	15,406	7,922,090

**Table 37. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected (Cont.2 End)**

CY2025

Unit : Case ; NT\$1,000

Balance of Tax Not Collected								Category Year Tax Item
Tax in Arrears								
取得執行憑證 Execution Certificate				移送執行未結(銷)案		無法執行		
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)		Case Closed Under Compulsory Execution (19)		Unable to Carry out Compulsory Execution (20)		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
19,982	756,427	57,319	8,421,746	20	853	3	1,256	Cases of Taxes
1,091	57,662	—	—	1	—	—	—	Current Year
185	35,246	—	—	—	—	—	—	Profit-seeking Enterprise Income Tax
101	2,047	—	—	—	—	—	—	Individual Income Tax
—	—	—	—	—	—	—	—	Estate Tax
—	—	—	—	—	—	—	—	Gift Tax
—	—	—	—	—	—	—	—	Commodity Tax
—	—	—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
—	—	—	—	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	—	—	Specifically Selected Goods and Services Tax
805	20,370	—	—	1	—	—	—	Business Tax
18,891	698,765	57,319	8,421,746	19	853	3	1,256	Previous Year
3,448	258,800	14,207	3,076,053	3	852	—	—	Profit-seeking Enterprise Income Tax
4,005	195,272	16,017	1,564,270	9	1	2	213	Individual Income Tax
5	5,684	17	97,458	—	—	—	—	Estate Tax
5	1,301	50	490,108	—	—	1	1,043	Gift Tax
2	41	32	16,896	—	—	—	—	Commodity Tax
—	—	2	1	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
6	11,057	207	293,091	—	—	—	—	Tobacco and Alcohol Tax
—	—	59	62,722	—	—	—	—	Specifically Selected Goods and Services Tax
11,420	226,610	26,728	2,821,146	7	0	—	—	Business Tax
2,071	357,846	7,858	7,257,538	5	0	2	105	Cases of Fines
108	28,934	—	—	1	0	—	—	Current Year
1,963	328,912	7,858	7,257,538	4	0	2	105	Previous Year
22,053	1,114,273	65,177	15,679,284	25	853	5	1,361	Grand Total
1,199	86,596	—	—	2	0	—	—	Current Year
20,854	1,027,677	65,177	15,679,284	23	853	5	1,361	Previous Year

表38. 違章漏稅案件處理及財務罰鍰執行情形

單位：件；新臺幣千元

年 別 及 稅 目 別	受 理 情 形 Cases Accepted			本 期 審 理 情 形 Interrogated in This Term						
	合 計 Total	上期未 結件數 No. of Pending of Last Term	本期受 理件數 No. of Accepted in This Term	依法免 議件數 No. of Not In- dictable by Law	依法免 罰件數 No. of Fine Free	依法併 案件數 No. of Consoli- dated	依法註 銷件數 No. of Cancelled	處 罰 Fined		未結 件數 No. of Pending
								件 數 No.	金 額 Amount	
105 年	23,068	57	23,011	534	4,909	—	—	17,533	1,665,839	92
106 年	22,913	92	22,821	433	4,817	—	—	17,551	1,383,343	112
107 年	23,926	112	23,814	268	5,440	—	—	18,087	1,201,575	131
108 年	23,578	131	23,447	937	5,104	16	—	17,396	1,090,071	125
109 年	21,257	125	21,132	892	5,060	12	—	15,293	1,193,524	—
110 年	23,415	—	23,415	764	5,878	16	—	16,754	988,361	3
111 年	22,658	3	22,655	570	6,256	28	—	15,787	940,666	17
112 年	24,435	17	24,418	518	6,598	31	1	17,233	2,057,447	54
113 年	26,997	54	26,943	477	7,245	52	12	18,770	1,874,640	441
114 年	30,508	441	30,067	535	12,273	36	2	17,392	1,847,397	270
營 利 事 業 所 得 稅	2,536	125	2,411	55	18	3	—	2,412	267,118	48
綜 合 所 得 稅	10,452	175	10,277	69	241	—	2	10,022	525,460	118
遺 產 稅	33	9	24	2	—	—	—	25	461,079	6
贈 與 稅	81	2	79	1	—	—	—	79	17,429	1
貨 物 稅	38	4	34	—	—	—	—	36	1,450	2
證 券 交 易 稅	—	—	—	—	—	—	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—	—	—
菸 酒 稅	17	2	15	—	—	—	—	17	1,665	—
特 種 貨 物 及 勞 務 稅	—	—	—	—	—	—	—	—	—	—
營 業 稅	17,351	124	17,227	408	12,014	33	—	4,801	573,197	95

資料來源：本局法務組、徵收及資訊組。

說 明：1. 更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。
2. 107年(含)以前，「依法免議」件數包含「依法併案」及「依法註銷」件數，「撤案」為「移送駁回或撤回」，爰包含「退案」及「結案」。

Table 38. The Execution of Cases of Tax Omission and Punitive Fines

Unit : Case ; NT\$1,000

本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term						更正註銷案件 Revised or Cancelled		CY & Tax Item
合計 Total		自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		件數 No.	金額 Amount	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount			
19,482	2,608,476	16,740	863,447	2,742	1,745,029	402	414,142	CY2016
19,177	2,011,029	16,441	852,982	2,736	1,158,047	403	284,577	CY2017
20,048	1,391,046	17,230	628,822	2,818	762,224	240	380,781	CY2018
17,720	827,576	15,096	418,838	2,624	408,738	194	193,498	CY2019
15,835	1,136,925	13,474	498,244	2,361	638,681	222	204,860	CY2020
17,266	898,544	15,041	453,838	2,225	444,706	162	144,547	CY2021
16,579	850,406	14,354	476,964	2,225	373,442	230	423,316	CY2022
17,414	1,114,885	15,460	631,530	1,954	483,355	304	1,576,229	CY2023
19,461	1,101,668	17,055	678,052	2,406	423,616	360	1,270,185	CY2024
17,775	1,223,439	15,268	705,217	2,507	518,222	755	1,133,459	CY2025
2,414	281,355	2,192	201,406	222	79,949	114	77,527	Profit-seeking Enterprise Income Tax
10,343	352,581	8,761	187,758	1,582	164,823	349	92,169	Individual Income Tax
19	21,855	19	21,855	—	—	4	4,094	Estate Tax
73	19,117	72	19,107	1	10	3	62,895	Gift Tax
35	1,821	35	1,821	—	—	4	40,298	Commodity Tax
—	—	—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
17	1,677	16	359	1	1,318	31	2,941	Tobacco and Alcohol Tax
2	255	—	—	2	255	—	—	Specifically Selected Goods and Services Tax
4,872	544,779	4,173	272,911	699	271,868	250	853,536	Business Tax

Source of data: The Legal Affairs Division, Collection and Information Management Division of the Bureau.

Explanation : 1. The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled 、 items to be cancelled due to overdue of assessment period or collection period.

2. Prior to 2018, "Not Indictable by Law" included "Consolidated" and "Cancelled"; "Withdrawn" was referred to as "Withdrawn or Rejected", thus included "Rejected" and "Closed".

表38. 違章漏稅案件處理及財務罰鍰執行情形(續1完)

單位：件；新臺幣千元

年 別 及 稅 目 別	本 期 執 行 情 形 Executed in This Term							
	合 計 Total		移 送 繳 納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤 案 Withdrawn	
	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount
105 年	2,734	1,480,157	1,489	304,458	1,203	1,145,257	42	30,442
106 年	2,241	753,252	1,362	252,965	863	479,918	16	20,369
107 年	2,498	1,611,999	1,433	186,383	1,048	1,347,801	17	77,815
108 年	2,878	642,044	1,518	130,672	1,343	507,496	9	3,137
109 年	3,179	1,403,998	1,471	186,283	1,693	1,216,130	5	1,542
110 年	2,405	965,998	1,116	162,559	1,275	801,890	5	1,549
111 年	2,422	1,543,016	1,202	126,493	1,211	1,389,265	5	830
112 年	2,051	701,275	998	150,057	1,043	550,983	2	235
113 年	2,452	647,468	1,112	167,214	1,330	469,417	5	10,408
114 年	2,533	1,124,775	1,245	190,501	1,278	888,559	6	5,758
營 利 事 業 所 得 稅	310	176,691	111	33,346	198	140,094	1	3,252
綜 合 所 得 稅	1,453	140,026	788	26,555	659	113,307	4	164
遺 產 稅	4	42,633	1	41,477	3	1,156	—	—
贈 與 稅	7	2,003	3	791	4	1,213	—	—
貨 物 稅	3	54,647	1	14,675	1	15	—	—
證 券 交 易 稅	—	—	—	—	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—
菸 酒 稅	4	451,760	—	4	4	451,756	—	—
特種貨物及勞務稅	8	6,062	5	3,137	3	2,925	—	—
營 業 稅	744	250,953	336	70,518	406	178,093	1	2,342

**Table 38. The Execution of Cases of Tax Omission and Punitive Fines
(Cont.1 End)**

Unit : Case ; NT\$1,000

本 期 執 行 情 形 Executed in This Term				更正調整案件 Adjustment		截至本期移送 執行未結案件 Unexecuted, Up to Date		CY & Tax Item
退 案 Rejected		結 案 Closed						
				件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
件數 No.	金 額 Amount	件數 No.	金 額 Amount					
—	—	—	—	—	—	4,844	7,416,342	CY2016
—	—	—	—	—	—	5,339	7,821,137	CY2017
—	—	—	—	—	—	5,659	6,971,362	CY2018
2	36	6	704	-1	-241,101	5,258	6,587,062	CY2019
1	42	9	0	-31	-8,468	4,409	5,813,277	CY2020
—	—	9	1	2	-635	4,231	5,291,350	CY2021
—	—	4	26,428	-32	-20,543	4,002	4,101,233	CY2022
—	—	8	0	7	-3,625	3,912	3,879,688	CY2023
1	428	4	0	-1	-13,343	3,865	3,642,493	CY2024
—	—	4	39,958	-3	-3,823	3,836	3,032,117	CY2025
—	—	—	—	-6	-2,130	631	274,553	Profit-seeking Enterprise Income Tax
—	—	2	0	13	-404	1,904	454,868	Individual Income Tax
—	—	—	—	—	—	5	19,390	Estate Tax
—	—	—	—	—	—	3	1,288	Gift Tax
—	—	1	39,957	—	-400	3	30,377	Commodity Tax
—	—	—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
—	—	—	—	—	—	16	278,951	Tobacco and Alcohol Tax
—	—	—	—	—	118	36	38,121	Specifically Selected Goods and Services Tax
—	—	1	0	-10	-1,007	1,238	1,934,568	Business Tax

表39. 本局各項國稅稽徵成本

單位：新臺幣元

年 別 稅 目 別	實 徵 淨 額 Net Tax Revenues	直接成本 Direct Cost	每千元 直接成本 Cost Per NT\$1,000	間接成本 Indirect Cost
105年	261,684,239,224	1,938,194,539	7.41	332,249,108
106年	278,623,804,168	1,828,812,886	6.56	323,924,941
107年	290,789,905,459	1,863,959,744	6.41	309,564,740
108年	291,696,572,737	1,871,057,912	6.41	317,178,346
109年	256,088,218,212	1,904,240,122	7.44	333,873,315
110年	312,699,374,652	1,926,225,754	6.16	334,592,280
111年	348,634,821,511	1,981,985,755	5.68	336,177,460
112年	355,842,762,923	1,995,681,547	5.61	335,067,243
113年	400,843,153,970	2,202,176,441	5.49	334,276,706
114年	363,653,637,601	2,242,384,873	6.17	336,234,380
營利事業所得稅	110,540,702,960	403,757,265	3.65	61,261,904
綜 合 所 得 稅	86,117,229,365	714,885,257	8.30	108,469,211
遺 產 及 贈 與 稅	10,129,249,423	180,383,323	17.81	27,369,479
貨 物 稅	29,920,883,650	63,156,323	2.11	9,582,680
證 券 交 易 稅	27,276,699,223	29,638,424	1.09	571,598
期 貨 交 易 稅	440,382,023	2,496,743	5.67	302,611
菸 酒 稅	16,170,471,193	31,024,159	1.92	4,707,281
特種貨物及勞務稅	1,457,460,302	3,767,219	2.58	571,598
營 業 稅	81,600,559,462	813,276,160	9.97	123,398,017

資料來源：本局主計室。

說 明：本表實徵淨額中菸酒稅含健康福利捐、營業稅含金融業營業稅(撥入金融業特別準備金部分)。

Table 39. Cost of Tax Collection

Unit : NT\$1

每千元 間接成本 Cost Per NT\$1,000	成本總計 Total Cost	每千元 總成本 Cost Per NT\$1,000	CY Tax Item
1.27	2,270,443,647	8.68	CY2016
1.16	2,152,737,827	7.73	CY2017
1.06	2,173,524,484	7.47	CY2018
1.09	2,188,236,258	7.50	CY2019
1.30	2,238,113,437	8.74	CY2020
1.07	2,260,818,034	7.23	CY2021
0.96	2,318,163,215	6.65	CY2022
0.94	2,330,748,790	6.55	CY2023
0.83	2,536,453,147	6.33	CY2024
0.92	2,578,619,253	7.09	CY2025
0.55	465,019,169	4.21	Profit-seeking Enterprise Income Tax
1.26	823,354,468	9.56	Individual Income Tax
2.70	207,752,801	20.51	Estate and Gift Tax
0.32	72,739,003	2.43	Commodity Tax
0.02	30,210,023	1.11	Securities Transactions Tax
0.69	2,799,354	6.36	Futures Transactions Tax
0.29	35,731,440	2.21	Tobacco and Alcohol Tax
0.39	4,338,818	2.98	Specifically Selected Goods and Services Tax
1.51	936,674,177	11.48	Business Tax

Source: The Accounting & Statistics Office of the Bureau.

Explanation: In this table, the net amount collected for Tobacco and Alcohol Tax includes the Health and Welfare Surcharge, and the Business Tax includes the Financial Enterprises Business tax (the part allocated to the Financial Special Reserve)

表39. 本局各項國稅稽徵成本(續1完)
Table 39. Cost of Tax Collection (Cont.1 End)

114年
CY2025

單位：新臺幣元

Unit：NT\$1

稅 目 別	實 徵 淨 額 Net Tax Revenues	總 成 本 Total Cost	直 接 成 本 Direct Cost				Tax Item
			小 計 Sub Total	人 事 費 Personnel Expenses	業務費 (國稅稽徵 業務) Affair Expenses (Sales Plan for Taxation Business)	獎補助費 Incentives, Subsidies	
總 計	363,653,637,601	2,578,619,253	2,242,384,873	1,992,338,493	220,557,267	29,489,113	Grand Total
營利事業所得稅	110,540,702,960	465,019,169	403,757,265	363,004,073	40,185,534	567,658	Profit-seeking Enterprise Income Tax
綜 合 所 得 稅	86,117,229,365	823,354,468	714,885,257	642,728,398	71,151,774	1,005,085	Individual Income Tax
遺 產 及 贈 與 稅	10,129,249,423	207,752,801	180,383,323	162,176,353	17,953,362	253,608	Estate and Gift Tax
貨 物 稅	29,920,883,650	72,739,003	63,156,323	56,781,647	6,285,882	88,794	Commodity Tax
證 券 交 易 稅	27,276,699,223	30,210,023	29,638,424	3,386,975	374,947	25,876,501	Securities Transactions Tax
期 貨 交 易 稅	440,382,023	2,799,354	2,496,743	1,793,105	198,502	505,137	Futures Transactions Tax
菸 酒 稅	16,170,471,193	35,731,440	31,024,159	27,892,739	3,087,802	43,618	Tobacco and Alcohol Tax
特種貨物及勞務稅	1,457,460,302	4,338,818	3,767,219	3,386,975	374,947	5,296	Specifically Selected Goods and Services Tax
營 業 稅	81,600,559,462	936,674,177	813,276,160	731,188,227	80,944,517	1,143,416	Business Tax

稅 目 別	間 接 成 本 Indirect Cost					每 千 元 單位成本 Cost Per NT\$1,000	Tax Item
	小 計 Sub Total	人 事 費 Personnel Expenses	業務費 (一般行政) Affair Expenses (General Administrative)	設備及投資 Equipment and Investment Costs	其 他 Others		
總 計	336,234,380	167,998,561	112,590,908	55,644,911	—	7.09	Grand Total
營利事業所得稅	61,261,904	30,609,338	20,514,063	10,138,503	—	4.21	Profit-seeking Enterprise Income Tax
綜 合 所 得 稅	108,469,211	54,196,336	36,321,827	17,951,048	—	9.56	Individual Income Tax
遺 產 及 贈 與 稅	27,369,479	13,675,083	9,164,900	4,529,496	—	20.51	Estate and Gift Tax
貨 物 稅	9,582,680	4,787,959	3,208,841	1,585,880	—	2.43	Commodity Tax
證 券 交 易 稅	571,598	285,598	191,405	94,596	—	1.11	Securities Transactions Tax
期 貨 交 易 稅	302,611	151,199	101,332	50,080	—	6.36	Futures Transactions Tax
菸 酒 稅	4,707,281	2,351,980	1,576,273	779,029	—	2.21	Tobacco and Alcohol Tax
特種貨物及勞務稅	571,598	285,598	191,405	94,596	—	2.98	Specifically Selected Goods and Services Tax
營 業 稅	123,398,017	61,655,472	41,320,863	20,421,682	—	11.48	Business Tax

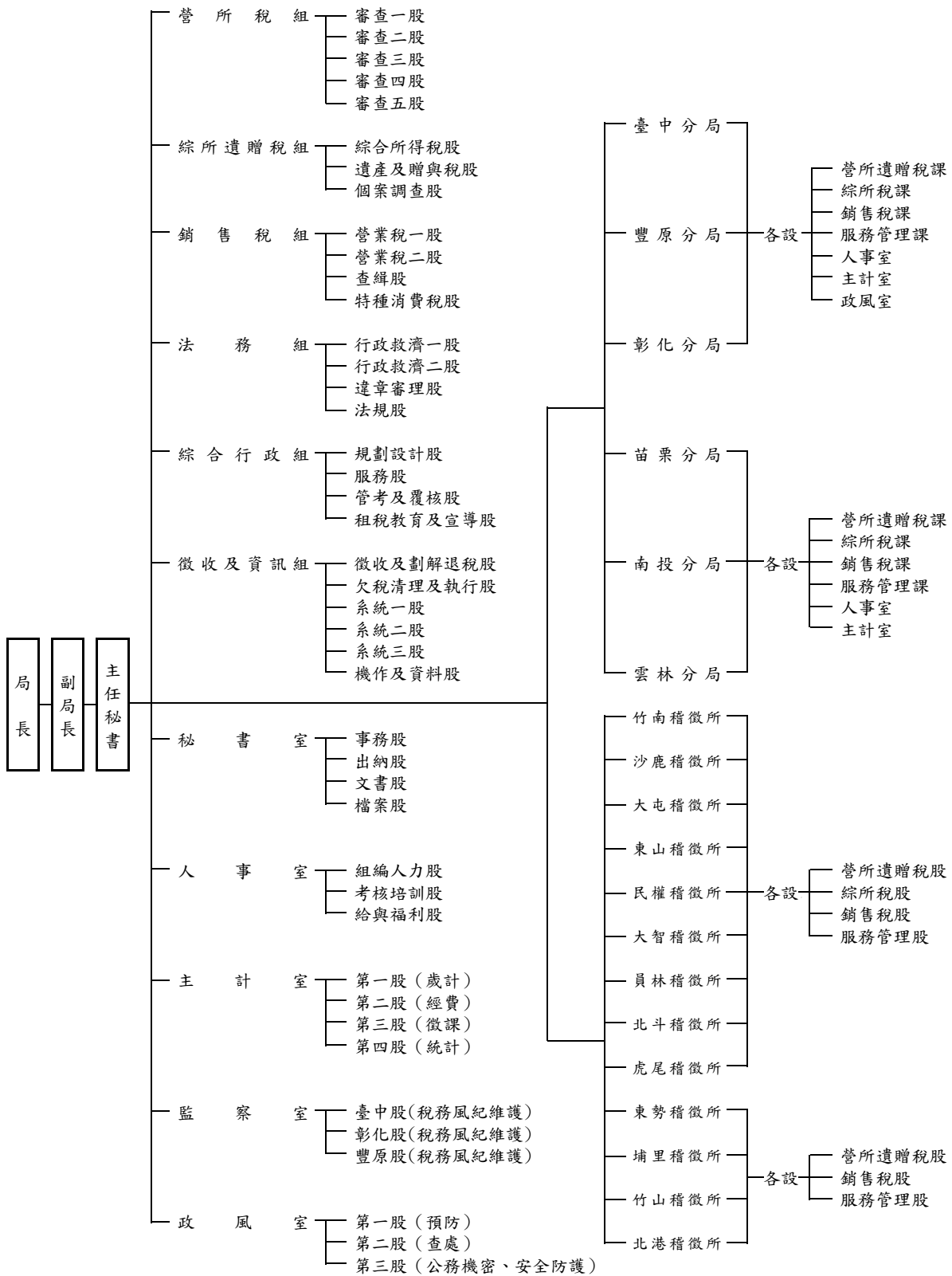
說 明：本表實徵淨額中菸酒稅含『健康福利捐』4,319,178,922元，營業稅含『金融業營業稅』（撥入金融業特別準備金部分)759,697,777元。

Explanation: In this table, the net amount collected for Tobacco and Alcohol Tax includes the “health and welfare donation” of NT\$4,319,178,922 and the business tax includes the financial enterprises business tax portion that is allocated to the Financial Special Reserves of NT\$759,697,777.

叁、行政組織與工作績效

III. Administrative Organization and Work Performance

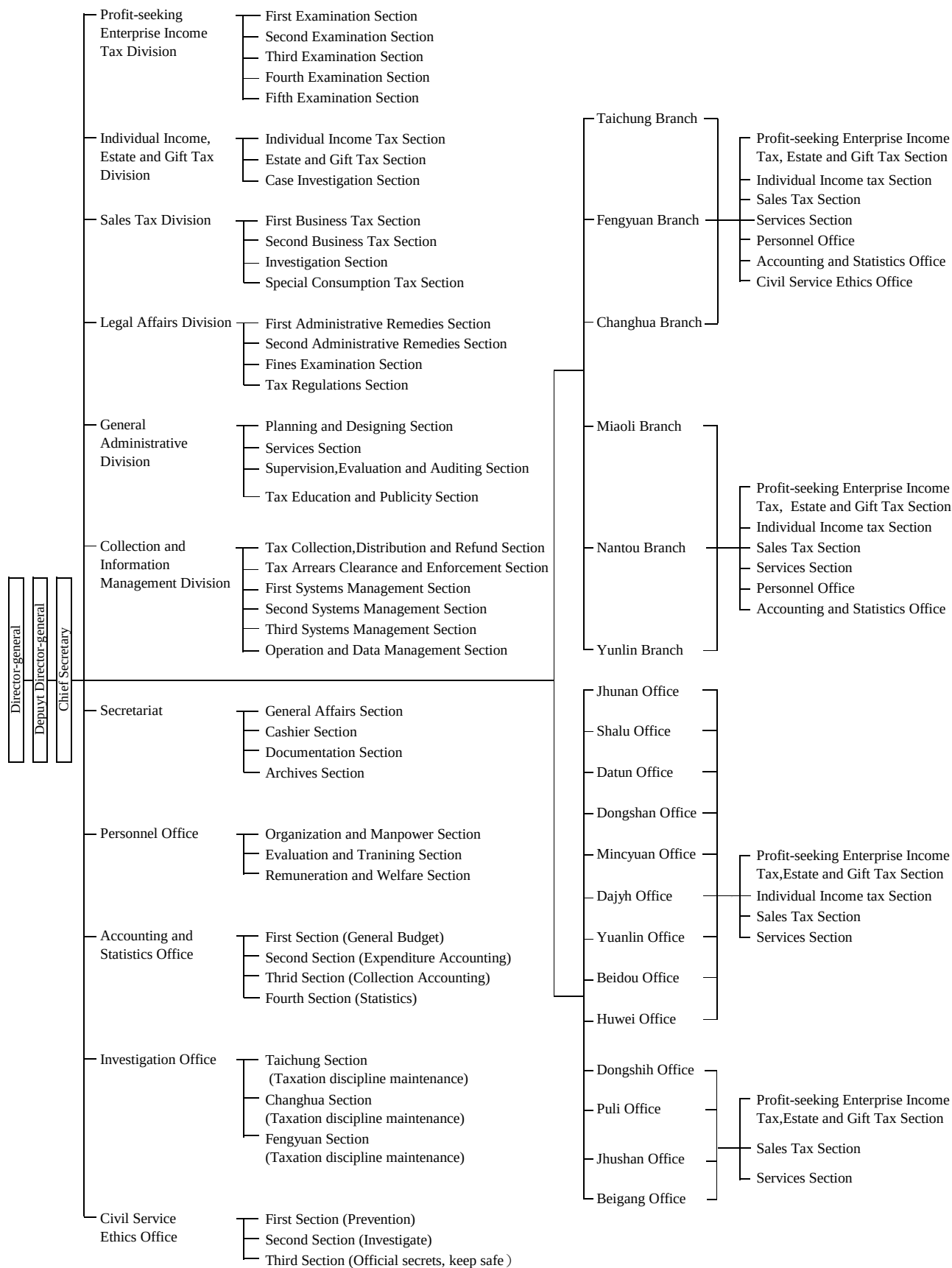
表40. 本局組織系統表
114年底



資料來源：本局人事室

Table 40. Organizational System Table of the Bureau

End of 2025



Sources of data: The Personnel Office of the Bureau.

表41. 本局員額與素質

(1)員額統計

114年底

單位：人

職 稱	官 職 等	預算員額	現有員額	備 註
總 計		1,398	1,342	
局 長	簡任十二至十三職等	1	1	
副 局 長	簡任十一職等	1	1	
主 任 秘書	簡任十職等	1	1	
稽 核 組 長	簡任十職等	3	3	
副 組 長	薦任九職等至簡任十職等	6	5	
主 任	薦任九職等	6	6	
室 主 任	薦任九職等	3	3	
稽 核 書 師	薦任九職等	2	2	
分 析 師	薦任八至九職等	21	21	
股 審 核 員	薦任八至九職等	2	2	
專 務 員	薦任七至九職等	1	1	
稅 務 員	薦任七至八職等	43	43	
稅 務 員	薦任七至八職等	70	69	
稅 務 員	薦任七至八職等	1	1	
稅 務 員	薦任六至七職等	140	138	
稅 務 員	委任五職等			
稅 務 員	薦任六至七職等	38	36	
稅 務 員	委任五職等			
管 理 師	委任五職等至薦任七職等	19	18	
助 理 員	薦任六職等	16	13	
助 理 員	委任四至五職等			
佐 理 員	薦任六職等	3	2	
佐 理 員	委任四至五職等			
書 記	委任一至三職等	4	4	
小 計		381	370	
分 局 長	薦任九職等至簡任十職等	6	6	
秘 書 任	薦任八至九職等	6	6	
主 任	薦任七至八職等	15	15	
課 長	薦任七至八職等	24	23	
審 核 員	薦任六至八職等	18	17	
稅 務 員	薦任六至七職等	314	294	
稅 務 員	委任五職等			
課 務 員	薦任六至七職等	11	11	
助 理 員	薦任六職等	46	40	
助 理 員	委任四至五職等			
佐 理 員	薦任六職等	7	6	
佐 理 員	委任四至五職等			
書 記	委任一至三職等	6	6	
小 計		453	424	
稽 徵 所 主 任	薦任八至九職等	13	13	
稽 核 員	薦任八至九職等	9	9	
股 審 核 長	薦任七至八職等	48	48	
稅 務 員	薦任七至八職等	10	10	
稅 務 員	薦任六至七職等	403	399	
稅 務 員	委任五職等			
助 理 員	薦任六職等	75	66	
助 理 員	委任四至五職等			
書 記	委任一至三職等	6	3	
小 計		564	548	

資料來源：本局人事室。

Table 41. Staff Number and Quality of the Bureau

(1) Statistics of Staff Number

End of 2025

Unit : Person

Title	Grade	Budget Staff	Existing Staff	Note
Grand Total		1,398	1,342	
Director-general	Senior Rank Grade 12 - Grade 13	1	1	
Deputy Director-general	Senior Rank Grade 11	1	1	
Chief Secretary	Senior Rank Grade 10	1	1	
Senior Auditor	Senior Rank Grade 10	3	3	
Director	Junior Rank Grade 9 - Senior Rank Grade 10	6	5	
Deputy Director	Junior Rank Grade 9	6	6	
Chief	Junior Rank Grade 9	3	3	
Chief	Junior Rank Grade 9	2	2	
Auditor	Junior Rank Grade 8 - Grade 9	21	21	
Secretary	Junior Rank Grade 8 - Grade 9	2	2	
Systems Analyst	Junior Rank Grade 7 - Grade 9	1	1	
Head	Junior Rank Grade 7 - Grade 8	43	43	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	70	69	
Executive Officer/Specialist	Junior Rank Grade 7 - Grade 8	1	1	
Revenue Officer	Junior Rank Grade 6 - Grade 7	140	138	
Revenue Officer	Elementary Rank Grade 5			
Officer	Junior Rank Grade 6 - Grade 7	38	36	
Officer	Elementary Rank Grade 5			
Systems Coordinator	Elementary Rank Grade 5 - Junior Rank Grade 7	19	18	
Junior Officer	Junior Rank Grade 6	16	13	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Junior Officer	Junior Rank Grade 6	3	2	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Associate Clerk	Elementary Rank Grade 1 - Grade 3	4	4	
Subtotal		381	370	
Director	Junior Rank Grade 9 - Senior Rank Grade 10	6	6	
Secretary	Junior Rank Grade 8 - Grade 9	6	6	
Chief	Junior Rank Grade 7 - Grade 8	15	15	
Chief	Junior Rank Grade 7 - Grade 8	24	23	
Revenue Assessor	Junior Rank Grade 6 - Grade 8	18	17	
Revenue Officer	Junior Rank Grade 6 - Grade 7	314	294	
Revenue Officer	Elementary Rank Grade 5			
Officer	Junior Rank Grade 6 - Grade 7	11	11	
Junior Officer	Junior Rank Grade 6	46	40	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Junior Officer	Junior Rank Grade 6	7	6	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Associate Clerk	Elementary Rank Grade 1 - Grade 3	6	6	
Subtotal		453	424	
Chief	Junior Rank Grade 8 - Grade 9	13	13	
Auditor	Junior Rank Grade 8 - Grade 9	9	9	
Head	Junior Rank Grade 7 - Grade 8	48	48	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	10	10	
Revenue Officer	Junior Rank Grade 6 - Grade 7	403	399	
Revenue Officer	Elementary Rank Grade 5			
Junior Officer	Junior Rank Grade 6	75	66	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Associate Clerk	Elementary Rank Grade 1 - Grade 3	6	3	
Subtotal		564	548	

Sources of data: The Personnel Office of the Bureau.

表41. 本局員額與素質(續1)

Table 41. Staff Number and Quality of the Bureau (Cont.1)

(2)現職人員年齡、性別及職等統計

(2) Age, Gender and Grade Statistics of Current Staff

114年底

單位：人

End of 2025

Unit：Person

年 齡	合 計 Total	官 等 Grade			性 別 Gender		Age
		簡任10- 14職等 Senior Rank Grade 10 - 14	薦任6- 9職等 Junior Rank Grade 6 - 9	委任1- 5職等 Elementary Rank Grade 1 - 5	男 Male	女 Female	
總 計	1,342	17	1,164	161	340	1,002	Grand Total
19 歲 以 下	—	—	—	—	—	—	Under 19 Years Old
20 歲 -24 歲	30	—	9	21	8	22	20-24 Years Old
25 歲 -29 歲	107	—	65	42	34	73	25-29 Years Old
30 歲 -34 歲	104	—	86	18	22	82	30-34 Years Old
35 歲 -39 歲	129	—	112	17	33	96	35-39 Years Old
40 歲 -44 歲	223	—	205	18	60	163	40-44 Years Old
45 歲 -49 歲	239	—	230	9	56	183	45-49 Years Old
50 歲 -54 歲	231	2	215	14	51	180	50-54 Years Old
55 歲 -59 歲	175	6	156	13	41	134	55-59 Years Old
60 歲 以 上	104	9	86	9	35	69	Over 60 Years Old

資料來源：本局人事室。

Sources of data: The Personnel Office of the Bureau.

表41. 本局員額與素質(續2完)

Table 41. Staff Number and Quality of the Bureau (Cont.2 End)

(3) 現職人員學歷及考試統計

(3) Current Staff Qualifications and Examination Statistics

114年底

單位：人

End of 2025

Unit：Person

學歷	合 計 Total	簡任10-14 職等 Senior Rank Grade 10 - 14	薦任6-9 職等 Junior Rank Grade 6 - 9	委任1-5 職等 Elementary Rank Grade 1 - 5	Education
總 計	1,342	17	1,164	161	Grand Total
研 究 所	493	15	459	19	Graduate School
大 學	758	2	634	122	University
專 科	87	—	69	18	Junior College
高 中 (職)	4	—	2	2	Senior/ Vocational High School
初 (國) 中	—	—	—	—	Junior High School
小 學	—	—	—	—	Primary School
其 他	—	—	—	—	Others
任用資格 (考試)	合 計 Total	簡任10-14 職等 Senior Rank Grade 10 - 14	薦任6-9 職等 Junior Rank Grade 6 - 9	委任1-5 職等 Elementary Rank Grade 1 - 5	Examination
總 計	1,342	17	1,164	161	Grand Total
高 等 考 試	804	4	754	46	Senior Examination
普 通 考 試	55	—	—	55	Junior Examination
職位分類考試	25	—	—	25	Civil Service Elementary Special
特 種 考 試	290	4	252	34	Examination
升 等 考 試	143	9	134	—	Promotion Examination
其 他	25	—	24	1	Others

資料來源：本局人事室。

Sources of data: The Personnel Office of the Bureau.

表42. 本局及所屬歲出決算分析
Table 42. Analysis of the Final Accounts of the Bureau

(1)政事別

(1)Expenditures by Functions

114年

單位：新臺幣千元

CY2025

Unit：NT\$1,000

科 目	預 算 數 Budget		決 算 數 Final Account		經費 餘絀 Budget Surplus or Deficit	決算數占 預算數％ Ratio of Final Account to Budget	Account
	金額 Amount	分配比％ Proportion of Distribution %	金額 Amount	分配比％ Proportion of Distribution %			
總 計	2,798,212	100.00	2,787,508	100.00	10,704	99.62	Grand Total
一 般 行 政	2,240,924	80.08	2,237,532	80.27	3,392	99.85	General Administration
國 稅 稽 徵 業 務	259,524	9.27	252,212	9.05	7,312	97.18	Business Plan for Taxation Operations
一 般 建 築 及 設 備	47,059	1.68	47,059	1.69	—	100.00	General Building and Equipment
(1)營建工程	47,059	1.68	47,059	1.69	—	100.00	Construction Project
(2)交通及運輸 設備	—	—	—	—	—	—	Traffic and transportation equipment
第 一 預 備 金	—	—	—	—	—	—	First Reserve Fund
公 務 人 員 退 休 撫 卹 給 付	191,960	6.86	191,960	6.89	—	100.00	Payment for Civil Servants' Retirement and Condolence
公教人員婚喪生育 及子女教育補助	14,629	0.52	14,629	0.52	—	100.00	Subsidies for Civil Servants and Teachers on Wedding, Death, Childbearing and Children Education
調 整 軍 公 教 人 員 待 遇 準 備	44,116	1.58	44,116	1.58	—	100.00	Salary Adjustment Reserve

資料來源：本局主計室。

說 明：本表預算數含動支第一、二預備金、追加預算及調整待遇準備。

Sources of data:The Accounting and Statistics Office of the Bureau.

Explanation: The budget figures in this table include appropriations from the first and second reserve funds, supplementary budgets, and the salary adjustment reserve.

表42. 本局及所屬歲出決算分析(續1完)

Table 42. Analysis of the Final Accounts of the Bureau (Cont.1 End)

(2)用途別

(2) Objectives

114年

單位：新臺幣千元

CY2025

Unit：NT\$1,000

科 目	預 算 數 Budget		決 算 數 Final Account		經費 餘絀 Budget Surplus or Deficit	決算數占 預算數% Ratio of Final Account to Budget	Account
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %			
總 計	2,798,212	100.00	2,787,508	100.00	10,704	99.62	Grand Total
人 事 費	2,105,331	75.23	2,101,972	75.41	3,359	99.84	Personnel Expenses
業 務 費	333,872	11.93	333,148	11.95	724	99.78	Operational Expenses
設 備 及 投 資	71,696	2.56	71,696	2.57	—	100.00	Equipment and Investment
獎 補 助 及 損 失	36,608	1.31	29,987	1.08	6,621	81.91	Award and Subsidy Expenses
第 一 預 備 金	—	—	—	—	—	—	First Reserve Fund
公 務 人 員 退 休 撫 卹 給 付	191,960	6.86	191,960	6.89	—	100.00	Payment for Civil Servants' Retirement and Condolence
公教人員婚喪生育 及子女教育補助	14,629	0.52	14,629	0.52	—	100.00	Subsidies for Civil Servants and Teachers on Wedding, Death, Childbearing and Children Education
調 整 軍 公 教 人 員 待 遇 準 備	44,116	1.58	44,116	1.58	—	100.00	Salary Adjustment Reserve

資料來源：本局主計室。

說 明：本表預算數含動支第一、二預備金、追加預算及調整待遇準備。

Sources of data: The Accounting and Statistics Office of the Bureau.

Explanation: The budget figures in this table include appropriations from the first and second reserve funds, supplementary budgets, and the salary adjustment reserve.

表43. 公文處理績效統計

(1)月份別

114年

單位：件；%

月別	應辦公文統計 The Statistics of Official Documents to be Processed				已辦結 Statistics of Completed						
	當月份 新收件 數 Number of Newly Received Documents in This Month (1)	截至上 月待辦 件數 Number of Documents Pending of Last Month (2)	當月創 發稿數 Number of Newly Created Official Documents in This Month (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計 Statistics of Official Documents Sent						
					6日以內 Within Six Days		超過6日至30日 From Six to Thirty Days		超過30日 Over Thirty Days		發文件數 The Number of Official Documents Sent (8)=(5)+(6)+(7) ()
					件數 Cases (5)	% (5)/(8)*100	件數 Cases (6)	% (6)/(8)*100	件數 Cases (7)	% (7)/(8)*100	
總計	361,293	19,966	140,875	522,134	169,622	100.00	—	—	—	—	169,622
1月	24,444	1,755	8,677	34,876	10,537	100.00	—	—	—	—	10,537
2月	28,923	1,360	12,023	42,306	14,476	100.00	—	—	—	—	14,476
3月	33,314	1,633	12,566	47,513	14,973	100.00	—	—	—	—	14,973
4月	31,158	1,769	13,420	46,347	15,626	100.00	—	—	—	—	15,626
5月	30,586	1,966	11,788	44,340	13,554	100.00	—	—	—	—	13,554
6月	31,376	1,592	11,983	44,951	14,158	100.00	—	—	—	—	14,158
7月	33,399	1,710	12,932	48,041	16,419	100.00	—	—	—	—	16,419
8月	31,166	1,846	12,232	45,244	15,489	100.00	—	—	—	—	15,489
9月	29,088	1,754	11,898	42,740	14,465	100.00	—	—	—	—	14,465
10月	29,979	1,485	11,691	43,155	14,040	100.00	—	—	—	—	14,040
11月	26,867	1,623	10,416	38,906	12,298	100.00	—	—	—	—	12,298
12月	30,993	1,473	11,249	43,715	13,587	100.00	—	—	—	—	13,587

資料來源：本局綜合行政組。

Table 43. Efficiency Data of Handling Official Documents

(1) By Month

CY2025

Unit : Case ; %

公文統計 Official Documents					待 辦 公 文 統 計 Statistics of Pending Official Documents					Month
發文平均 使用日數 Average Days Needed for Official Documents (9)	收文存查件數 Received Documents Filed for Reference (10)	創簽辦結件數 Number of Created Official Documents Completed (11)	辦 結 公 文 Processing Completed Official Documents		待 辦 公 文 Pending Official Documents		未逾辦理期限 Processing Deadline has not Expired (14)	已逾辦理期限 Processing Deadline has Expired (15)		
			件數 Cases	%	件數 Cases	%				
			(12)= (8)+(10)+(11)	(12)/(4)*100	(13) =(4)-(12) =(14)+(15)	(13)/(4)*100				
0.79	306,147	23,535	499,304	95.63	22,830	4.37	22,830	—	Grand Total	
0.74	21,372	1,448	33,357	95.64	1,519	4.36	1,519	—	Jan.	
0.73	24,363	1,581	40,420	95.54	1,886	4.46	1,886	—	Feb.	
0.74	28,572	1,888	45,433	95.62	2,080	4.38	2,080	—	Mar.	
0.75	26,181	2,162	43,969	94.87	2,378	5.13	2,378	—	Apr.	
0.78	26,352	2,563	42,469	95.78	1,871	4.22	1,871	—	May	
0.76	26,622	2,126	42,906	95.45	2,045	4.55	2,045	—	June	
0.76	27,453	2,179	46,051	95.86	1,990	4.14	1,990	—	July	
0.75	25,764	1,951	43,204	95.49	2,040	4.51	2,040	—	Aug.	
0.80	24,867	1,923	41,255	96.53	1,485	3.47	1,485	—	Sep.	
0.87	25,406	1,891	41,337	95.79	1,818	4.21	1,818	—	Oct.	
0.90	23,089	1,864	37,251	95.75	1,655	4.25	1,655	—	Nov.	
0.91	26,106	1,959	41,652	95.28	2,063	4.72	2,063	—	Dec.	

Source of data: The General Administrative Division of the Bureau.

表43. 公文處理績效統計(續1)

(2)單位別

114年

單位：件；%

單位	應辦公文統計 The Statistics of Official Documents to be Processed				已辦結 Statistics of Completed						
	當月份 新收件 數 Number of Newly Received Documents in This Month (1)	本年度每月 截至上月待 辦合計件數 Total Number of Documents Pending for Each Month as of the Previous Month for Current Year (2)	本年度 創發稿數 Number of Newly Created Official Documents for Current Year (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計 Statistics of Official Documents Sent						
					6日以內 Within Six Days		超過6日至30日 From Six to Thirty Days		超過30日 Over Thirty Days		發文件數 The Number of Official Documents Sent (8)=(5)+(6)+(7)
					件數 Cases (5)	% (5)/(8)*100	件數 Cases (6)	% (6)/(8)*100	件數 Cases (7)	% (7)/(8)*100	
合計	41,306	2,362	14,792	58,460	25,913	100.00	—	—	—	—	25,913
綜合行政組	3,245	247	351	3,843	1,327	100.00	—	—	—	—	1,327
營所稅組	3,784	298	649	4,731	1,511	100.00	—	—	—	—	1,511
綜所遺贈稅組	7,563	439	3,082	11,084	5,087	100.00	—	—	—	—	5,087
銷售稅組	6,308	530	1,704	8,542	4,279	100.00	—	—	—	—	4,279
徵收及資訊組	8,636	301	740	9,677	4,159	100.00	—	—	—	—	4,159
法務組	3,885	137	5,845	9,867	6,138	100.00	—	—	—	—	6,138
秘書室	2,222	67	316	2,605	998	100.00	—	—	—	—	998
主計室	1,341	70	296	1,707	156	100.00	—	—	—	—	156
人事室	2,672	164	1,547	4,383	1,985	100.00	—	—	—	—	1,985
政風室	942	68	258	1,268	270	100.00	—	—	—	—	270
監察室	706	40	3	749	3	100.00	—	—	—	—	3
總局納保組	2	1	1	4	—	—	—	—	—	—	—

資料來源：本局綜合行政組。

Table 43. Efficiency Data of Handling Official Documents (Cont.1)

(2) By Unit

CY2025

Unit : Case ; %

公文統計 Official Documents					待 辦 公 文 統 計 Statistics of Pending Official Documents				Unit
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	已逾辦理 期限	
			件數 Cases	%	件數 Cases	%	Processing Deadline has not Expired	Processing Deadline has Expired	
(9)	(10)	(11)					(14)	(15)	
0.76	28,480	1,287	55,680	95.24	2,780		2,780	—	Total
1.23	2,154	93	3,574	93.00	269	7.00	269	—	General Administrative Division
1.24	2,816	18	4,345	91.84	386	8.16	386	—	Profit-seeking Enterprise Income Tax Division
0.80	5,488	14	10,589	95.53	495	4.47	495	—	Individual Income, Estate and Gift Tax Division
1.03	3,568	121	7,968	93.28	574	6.72	574	—	Sales Tax Division
0.61	4,882	298	9,339	96.51	338	3.49	338	—	Collection and Information Management Division
0.56	3,388	155	9,681	98.11	186	1.89	186	—	Legal Affairs Division
0.76	1,491	43	2,532	97.20	73	2.80	73	—	Secretariat
0.92	1,257	211	1,624	95.14	83	4.86	83	—	Accounting and Statistics Office
1.04	1,865	314	4,164	95.00	219	5.00	219	—	Personnel Office
1.19	879	19	1,168	92.11	100	7.89	100	—	Civil Service Ethics Office
1.00	691	—	694	92.66	55	7.34	55	—	Investigation Office
0.00	1	1	2	50.00	2	50.00	2	—	Taxpayer Rights Protection Division

Source of data: The General Administrative Division of the Bureau.

表43. 公文處理績效統計(續2完)

(2)單位別

114年

單位：件；%

單位	應辦公文統計 The Statistics of Official Documents to be Processed				已辦結 Statistics of Completed						
	當月份 新收件 數 Number of Newly Received Documents in This Month	本年度每月 截至上月待 辦合計件數 Total Number of Documents Pending for Each Month as of the Previous Month for Current Year	本年度 創簽稿數 Number of Newly Created Official Documents for Current Year	應辦公 文總數 The Total Number of Official Documents to be Processed	發文統計 Statistics of Official Documents Sent						
					6日以內 Within Six Days		超過6日至30日 From Six to Thirty Days		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	%	
	(1)	(2)	(3)	(4)= (1)+(2)+(3)	(5)	(5)/(8)*100	(6)	(6)/(8)*100	(7)	(7)/(8)*100	(8)=(5)+(6)+(7)
合計	319,987	17,604	126,083	463,674	143,709	100.00	—	—	—	—	143,709
苗栗分局	16,263	736	5,340	22,339	6,867	100.00	—	—	—	—	6,867
豐原分局	21,067	1,114	9,911	32,092	10,862	100.00	—	—	—	—	10,862
臺中分局	36,321	2,286	14,277	52,884	18,578	100.00	—	—	—	—	18,578
彰化分局	25,328	1,420	11,066	37,814	11,659	100.00	—	—	—	—	11,659
南投分局	13,624	1,056	5,368	20,048	5,801	100.00	—	—	—	—	5,801
雲林分局	18,515	995	5,589	25,099	7,898	100.00	—	—	—	—	7,898
竹南稽徵所	13,086	965	4,507	18,558	4,691	100.00	—	—	—	—	4,691
沙鹿稽徵所	23,961	898	9,753	34,612	9,565	100.00	—	—	—	—	9,565
東勢稽徵所	5,093	414	1,637	7,144	1,594	100.00	—	—	—	—	1,594
大屯稽徵所	25,798	1,629	9,726	37,153	11,351	100.00	—	—	—	—	11,351
東山稽徵所	17,793	1,067	7,986	26,846	9,132	100.00	—	—	—	—	9,132
民權稽徵所	33,145	2,150	13,046	48,341	15,138	100.00	—	—	—	—	15,138
大智稽徵所	12,770	551	6,063	19,384	6,505	100.00	—	—	—	—	6,505
埔里稽徵所	6,956	333	2,607	9,896	2,568	100.00	—	—	—	—	2,568
竹山稽徵所	4,646	195	1,489	6,330	1,487	100.00	—	—	—	—	1,487
員林稽徵所	17,431	621	8,337	26,389	8,935	100.00	—	—	—	—	8,935
北斗稽徵所	10,577	346	3,412	14,335	4,275	100.00	—	—	—	—	4,275
北港稽徵所	6,879	250	2,212	9,341	2,151	100.00	—	—	—	—	2,151
虎尾稽徵所	10,734	578	3,757	15,069	4,652	100.00	—	—	—	—	4,652

資料來源：本局綜合行政組。

Table 43. Efficiency Data of Handling Official Documents (Cont.2 End)

(2) By Unit

CY2025

Unit : Case ; %

公文統計 Official Documents					待 辦 公 文 統 計 Statistics of Pending Official Documents				Unit
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 Processing Deadline has not Expired	已逾辦理期 限 Processing Deadline has Expired	
			件數 Cases	%	件數 Cases	%			
(9)	(10)	(11)	(12)= (8)+(10)+(11)	(12)/(4)*100	(13) =(4)-(12) =(14)+(15)	(13)/(4)*100	(14)	(15)	
0.69	277,667	22,248	443,624	95.68	20,050	4.32	20,050	—	Total
0.86	14,073	606	21,546	96.45	793	3.55	793	—	Miaoli Branch
0.69	17,890	2,009	30,761	95.85	1,331	4.15	1,331	—	Fengyuan Branch
0.81	30,819	820	50,217	94.96	2,667	5.04	2,667	—	Taichung Branch
0.73	21,662	2,865	36,186	95.69	1,628	4.31	1,628	—	Changhua Branch
0.84	11,915	1,222	18,938	94.46	1,110	5.54	1,110	—	Nantou Branch
0.76	15,427	666	23,991	95.59	1,108	4.41	1,108	—	Yunlin Branch
0.78	11,830	991	17,512	94.36	1,046	5.64	1,046	—	Jhunan Office
0.80	20,868	3,112	33,545	96.92	1,067	3.08	1,067	—	Shalu Office
0.67	4,842	281	6,717	94.02	427	5.98	427	—	Dongshih Office
0.83	22,120	1,875	35,346	95.14	1,807	4.86	1,807	—	Datun Office
0.71	15,642	860	25,634	95.49	1,212	4.51	1,212	—	Dongshan Office
0.99	28,958	1,793	45,889	94.93	2,452	5.07	2,452	—	Mincyuan Office
0.75	10,934	1,280	18,719	96.57	665	3.43	665	—	Dajyh Office
0.74	6,480	496	9,544	96.44	352	3.56	352	—	Puli Office
0.70	4,349	266	6,102	96.40	228	3.60	228	—	Jhushan Office
0.67	15,086	1,579	25,600	97.01	789	2.99	789	—	Yuanlin Office
0.67	9,264	362	13,901	96.97	434	3.03	434	—	Beidou Office
0.70	6,376	528	9,055	96.94	286	3.06	286	—	Beigang Office
0.73	9,132	637	14,421	95.70	648	4.30	648	—	Huwei Office

Source of data: The General Administrative Division of the Bureau.

表44. 人民申請案件統計
Table 44. Statistics of Application Cases
 114年
 CY2025

單位：件；％
 Unit：Case；％

月別	收文統計 Statistics of Cases Received			當月份已結案件統計 Statistics of Closed Cases in This Month					當月份待辦統計 Statistics of Pending Cases in This Month				Month	
	合計 Total (1)= (2)+(3)	當月份新 收件數 Number of New Cases Received in This Month (2)	截至上月 待辦件數 Number of Pending Cases of Last Month (3)	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		合計 Total	逾限 Overdue		未逾限 Not Expired		
					件數 Cases	%	件數 Cases	%		件數 Cases	%			
總計	267,915	245,963	21,952	245,726	245,725	100.00	1	0.00	22,189	—	—	22,189	100.00	Grand Total
1月	19,222	17,576	1,646	18,112	18,112	100.00	—	—	1,110	—	—	1,110	100.00	Jan.
2月	21,152	19,990	1,162	19,186	19,186	100.00	—	—	1,966	—	—	1,966	100.00	Feb.
3月	23,887	21,874	2,013	21,984	21,984	100.00	—	—	1,903	—	—	1,903	100.00	Mar.
4月	21,476	19,621	1,855	19,654	19,654	100.00	—	—	1,822	—	—	1,822	100.00	Apr.
5月	22,369	20,515	1,854	20,551	20,551	100.00	—	—	1,818	—	—	1,818	100.00	May
6月	23,527	21,626	1,901	21,285	21,285	100.00	—	—	2,242	—	—	2,242	100.00	June
7月	23,804	21,469	2,335	21,991	21,991	100.00	—	—	1,813	—	—	1,813	100.00	July
8月	22,487	20,693	1,794	20,783	20,782	100.00	1	0.00	1,704	—	—	1,704	100.00	Aug.
9月	22,424	20,681	1,743	20,539	20,539	100.00	—	—	1,885	—	—	1,885	100.00	Sep.
10月	21,338	19,453	1,885	19,583	19,583	100.00	—	—	1,755	—	—	1,755	100.00	Oct.
11月	20,313	18,561	1,752	18,323	18,323	100.00	—	—	1,990	—	—	1,990	100.00	Nov.
12月	25,916	23,904	2,012	23,735	23,735	100.00	—	—	2,181	—	—	2,181	100.00	Dec.

資料來源：本局綜合行政組。

Source of data: The General Administrative Division of the Bureau.

肆、附 錄

IV. Appendices

表45. 各項國稅現行稅率表
114年

稅率金額以新臺幣為計算標準

稅目	課稅所得額級距	稅率	速算公式
營利	1.12萬元以下	免徵	
	2.超過12萬元	20%	(1) P在20萬元以下者， $T = (P - 120,000) \times 1/2$ (2) P超過20萬元者， $T = P \times 20\%$
事業所得稅	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12萬元部分之半數。		
	房地合一課徵所得稅	1.營利事業總機構在中華民國境內者，與其他營利事業所得額或損失分開計算應納稅額，依持有期間認定：(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% 2.營利事業總機構在中華民國境外者，與其他營利事業所得額或損失分開計算應納稅額，依持有期間認定：(1)持有2年以內：45% (2)持有超過2年：35%	
稅目	課稅所得額	稅額計算公式	
綜合所得稅	級別 所得淨額	× 稅率	＝ 應納稅額
	1 590,000元以下	× 5%	＝ 應納稅額
所得稅	2 590,001元～1,330,000元	× 12%	＝ 應納稅額
	3 1,330,001元～2,660,000元	× 20%	＝ 應納稅額
所得稅	4 2,660,001元～4,980,000元	× 30%	＝ 應納稅額
	5 4,980,001元以上	× 40%	＝ 應納稅額
所得稅	一、免稅額	1.未滿70歲之納稅義務人、配偶及受扶養親屬，每人免稅額97,000元。 2.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145,500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。	
所得稅	(一)標準扣除額	單身者131,000元，與配偶合併申報者262,000元。	
	(二)列舉扣除額	1.捐贈 捐贈總額最高不得超過綜合所得總額20%，但國防、勞軍捐贈、對政府捐款及依文化資產保存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺跡、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。	
所得稅	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。	
所得稅	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。	
所得稅	6.政治獻金法之捐贈	個人對同一擬參選人每年捐贈總額不得超過10萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額20%，其總額並不得超過20萬元。對政黨捐贈，政黨推薦之候選人於113年度立法委員選舉得票率未達1%者或收據格式不符者，不予認定。	
	7.公職人員選罷法之競選經費	候選人自選舉公告日起，至投票日後30日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第43條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。	
所得稅	8.公職人員選罷法罷免案的支出	各種公職人員罷免案，提議人的領頭人及被罷免人所支付與罷免活動有關的費用，可依同法第42條規定列舉扣除。	
	9.私立學校法第62條規定之捐贈	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。	
所得稅	三、特別扣除額		
	(一)薪資所得特別扣除額	有薪資所得者，每人可扣除218,000元，但其全年薪資所得總額未達218,000元者，僅就其全年薪資所得總額全數扣除。	
所得稅	(二)財產交易損失特別扣除額	依查核資料認定，不得超過當年度申報之財產交易所得。	
	(三)儲蓄投資特別扣除額	合於扣除之存款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。	
所得稅	(四)身心障礙特別扣除額	每人可減除218,000元。	
	(五)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。	
所得稅	(六)幼兒學前特別扣除額	納稅義務人申報扶養6歲以下〔民國107年(含該年)以後出生〕之子女，第1名子女每年扣除150,000元，第2名及以上子女每人每年扣除225,000元。	
	(七)長期照顧特別扣除額	納稅義務人、配偶或申報受扶養親屬符合下列情形之一，每人每年扣除120,000元。但有4情形之一者，不得扣除。 1.符合「外國人從事就業服務法第46條第1項第8款至第11款工作資格及審查標準」第18條第1項規定得聘僱外籍家庭看護工資格的被看護者。 2.身心失能者依長期照顧服務法第8條第2項規定接受評估，失能等級為第2級至第8級且113年度使用長期照顧給付及支付基準服務者。 3.身心失能者於113年度入住住宿式服務機構全年達90日者。 4.(1)經減除本特別扣除額及房屋租金特別扣除額後，全年綜合所得稅適用稅率在20%以上。 (2)採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上。 (3)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額750萬元。 (4)選擇股利及盈餘按28%單一稅率分開計算應納稅額。	
所得稅	(八)房屋租金支出特別扣除額	1.納稅義務人、配偶及受扶養直系親屬在中華民國境內租屋供自住且非供營業或執行業務使用者，其所支付之租金減除接受政府補助部分，每一申報戶每年扣除以180,000元為限。但該等人租屋期間在中華民國境內有房屋，或有以設定地上權方式之房屋使用權者，除其房屋符合財政部113年12月3日台財稅字第11304656750號令規定可視為非自有房屋外，不得扣除。另有2.情形之一者，亦不得扣除。 2.(1)經減除本特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在20%以上。 (2)採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上。 (3)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額750萬元。 (4)選擇股利及盈餘按28%單一稅率分開計算應納稅額。	

說明：上列稅率係114年申報113年所得之稅率。

Table 45. Table of Current National Tax Rates
CY2025

The amount of tax is calculated in NTD.

Tax Item	Bracket of Taxable Income	Tax Rate	Quick Computation of Profit-seeking Enterprise Income Tax					
Profit-seeking Enterprise Income Tax	I.NTS120,000 or under	none 20%	1.NTS120,001~NTS200,000: T=(P-NTS120,000) ×1/2 2.over NTS200,001: T= P × 20 %					
	II.over NTS120,000							
	Note: 1. T= Profit-seeking Enterprise Income Tax; P= Taxable income 2. Where the total taxable income is more than NTS120,000, 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 NTS120,000.							
	House and Land Transactions Income Tax	1.Profit-seeking enterprise for whose headquarters are within the territory of the Republic of China,the tax payable shall be calculated separately from the income or loss of other profit-seeking enterprises, and shall be determined according to the holding period: 1-1 Within 2 year: 45% 1-2 More than 2 year and Within 5 year : 35% 1-3 More than 5 year : 20% 2.Profit-seeking enterprise whose headquarters are outside the territory of the Republic of China, the tax payable shall be calculated separately from the income or loss of other profit-seeking enterprises, and shall be determined according to the holding period: 2-1 Within 2 year: 45% 2-2 More than 2 year : 35%						
Tax Item	Taxable Income		Computation of Individual Income Tax					
Individual Income Tax	Tax Brackets	Net Taxable Income	×	Tax Rate	—	Progressive Difference	=	Tax Payable
	1	NTS590,000 or under	×	5%	—	NTS0	=	Tax Payable
	2	NTS590,0001 – NTS1,330,000	×	12%	—	41,300	=	Tax Payable
	3	NTS1,330,001 – NTS2,660,000	×	20%	—	147,700	=	Tax Payable
	4	NTS2,660,001 – NTS4,980,000	×	30%	—	413,700	=	Tax Payable
	5	Over NTS4,980,001	×	40%	—	911,700	=	Tax Payable
	I. Exemption	1.The exemption is NTS97,000 for every taxpayer, spouse and dependent who is under the age of 70. 2.The exemption is NTS145,500 for every taxpayer, spouse and dependent who is a lineal ascendant who is above 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 NTS131,000 for a single individual, and NTS262,000 dollars for a married couple filing a joint return.						
	2. Itemized Deductions							
	2-1. Donations	The overall maximum donation cannot exceed 20% of the Gross Consolidated Income. However, no restriction on the amount of money is placed on donations for national defense, troop entertainment, and the government; donations or sponsored funds for the restoration, reuse, management or conservation of monuments, historic buildings, commemorative buildings, buildings within monument preservation zones, archaeological sites, groups of buildings, historic sites, cultural landscapes, or antiquities in accordance with the Cultural Heritage Preservation Act; and donations made to undesignated specific athletes through a designated account set up by the central competent authority.						
	2-2. Insurance Premiums	The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is 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. 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 CY2024 legislator election or those with an invalid receipt shall not be recognized.						
	2-7. Campaign Expenditures of the Civil Servants Election and Recall Act	The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.						
	2-8. Recall Expenditures of the Civil Servants Election and Recall Act	In various recall cases of public officials, the expenditures related to the recall activities paid by the leading proposer and the person being recalled may be deducted in accordance with the provisions of Article 42.						
	2-9. 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 Dec. 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 Wages	Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NTS218,000, and he/she may claim a full deduction of the amount of the salary if it is less than NTS218,000.						
	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 &	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 NTS218,000 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 6 years of age(born in or after CY2018), the amount of deduction for the first pre-school child is NTS150,000 per year; the amount of deduction for a second child and more is NTS225,000 per child per year.							
7. Special Deduction for Long-term Care	For a taxpayer, his/her spouse, or any dependent who is a qualified person with physical or mental incapacity and needs long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NTS 120,000 per year may be made for each person; however, there is no deduction if any of the circumstances prescribed in the Item (4) below applies. (1) Compliance with Paragraph 1 of Article 18 of the Reviewing Standards and Employment Qualifications for Foreigners Engaging in the Jobs Specified in Subparagraph 8 to 11, Paragraph 1, Article 46 of the Employment Service Act, which stipulates that foreign family caregivers may be hired. (2) The physically and mentally disabled are evaluated in accordance with the second paragraph of Article 8 of the Long-term Care Service Act, and their disability levels are from level 2 to level 8, and they use the premium payment and payment benchmark services in the year of 2024. (3) The physically and mentally disabled were admitted to residential service institutions in the year of 2024, and the total number of days in institutionalization was 90 days. (4) ① The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NTS1,330,001 after deducting this special deduction and the rent for housing deduction. ② The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%. ③ The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NTS7,500,000. ④ A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his or her gross income with the single tax rate of 28%.							
8. Special Deduction for Rent for Housing	(1) Rent for housing in the R.O.C. paid by a taxpayer, his or her spouse, and lineal dependents and used as their own residence rather than for business or performing professional services, may be deducted from their consolidated income up to a limit of NTS180,000 per year per tax return, not including government subsidy. However, no deduction shall be made for taxpayers, their spouses, or lineal dependents who own a house in the R.O.C., unless the self-owned house meets the Conditions mentioned in Explanatory Decree No. 11304656750. There is no deduction if any of the circumstances prescribed in the Item (2) below applies. (2) 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 NTS1,330,001 after deducting this special deduction and the Long-term Care deduction. ② The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%. ③ The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NTS7,500,000. ④ A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his or her gross income with the single tax rate of 28%.							

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

表45. 各項國稅現行稅率表(續1)
114年

稅率金額以新臺幣為計算標準

綜 合 所 得 稅	房地合一課徵 個人所得稅	中華民國境內居住者	非中華民國境內居住者
		一、110年6月30日以前交易：	一、110年6月30日以前交易依持有期間認定：
		1. 依持有期間認定： (1) 持有房屋、土地期間在1年以內：45% (2) 持有房屋、土地期間超過1年，且在2年以內：35% (3) 持有房屋、土地期間超過2年，且在10年以內：20% (4) 持有房屋、土地期間超過10年：15% 2. 因財政部公告之調職、非自願離職或其他非自願性因素， 交易持有期間在2年以下之房屋、土地：20% 3. 個人以自有土地與營利事業合作興建房屋，自土地取得 之日起算2年內完成並銷售該房屋、土地：20% 4. 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%	1. 持有房屋、土地期間在1年以內：45% 2. 持有房屋、土地期間超過1年：35%
		二、110年7月1日以後交易：	二、110年7月1日以後交易依持有期間認定：
		1. 依持有期間認定： (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% 2. 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% 3. 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% 4. 個人提供土地、合法建築物、他項權利或資金，依都 市更新條例參與都市更新，或依都市危險及老舊建築 物加速重建條例參與重建，於興建房屋完成後取得之 房屋及其坐落基地第一次移轉且其持有期間在5年以 下：20% 5. 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%	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%

Table 45. Table of Current National Tax Rates (Cont. 1)

CY2025

The amount of tax is calculated in NTD.

Individual Income Tax	Individual House and Land Transactions Income Tax	An individual residing in the territory of the Republic of China	An individual not residing in the territory of the Republic of China
		I. For Transactions on or before June 30, 2021 1. According to the holding period : (1) The transferred house and land that have been held for a period of no more than 1 year : 45% (2) The transferred house and land that have been held for a period of more than 1 year but no more than 2 years : 35% (3) The transferred house and land that have been held for a period of more than 2 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% 2. House and land that have been held for a period of no more than 2 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance : 20% 3. An individual who sells house and land where the house is built in partnership with a business entity, and the share of land associated with the unit has been held for a period of no more than 2 years : 20% 4. For income derived from transactions of self-use residence and land conforming to the provisions of Subparagraph 1, Paragraph 1, Article 4-5, if the amount of income calculated in accordance with said provisions exceeds NT\$4 million, the income shall be taxed at 10% on the part of the income amount exceeding NT\$4 million : 10%	I. According to the holding period : (For Transactions on or before June 30, 2021) 1. The transferred house and land that have been held for a period of no more than 1 year : 45% 2. The transferred house and land that have been held for a period of more than 1 year : 35%
		II. For Transactions on or After July 1, 2021 1. According to the holding period : (1) The transferred house and land that have been held for a period of no more than 2 year : 45% (2) The transferred house and land that have been held for a period of more than 2 year 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% 2. House and land that have been held for a period of no more than 5 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance : 20% 3. 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% 4. 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% 5. For income derived from transactions of self-use residence and land conforming to the provisions of Subparagraph 1, Paragraph 1, Article 4-5, if the amount of income calculated in accordance with said provisions exceeds NT\$4 million, the income shall be taxed at 10% on the part of the income amount exceeding NT\$4 million : 10%	II. According to the holding period : (For Transactions on or After July 1, 2021) 1. The transferred house and land that have been held for a period of no more than 2 year : 45% 2. The transferred house and land that have been held for a period of more than 2 year : 35%

表45. 各項國稅現行稅率表(續2)

114年

稅率金額以新臺幣為計算標準

所得類別	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、經核准在臺投資，依臺灣地區及大陸地區人民關係條例第73條規定申請投資經許可，按給付或應分配額扣取：20%
執行業務報酬	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	減除定額免稅之後餘額：6%	減除定額免稅之後餘額：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：10%	1. 個人按20%申報納稅，免扣繳，應列單 2. 餘按20%扣繳 3. 告發或檢舉獎金按20%扣繳 4. 結構型商品交易所之所得按所得額15%扣繳
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)
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，免予扣繳，應列單。
自力耕作漁牧林礦所得	申報納稅	按20%申報納稅
財產交易所	1. 免予扣繳(申報納稅) 2. 20%(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，按成交價額6%為所得額)	1. 按20%申報納稅 2. 20%(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，按成交價額6%為所得額)
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	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按20%申報納稅	受託人就受益人享有信託財產之收入依規定計算之所得按20%申報納稅
國際金融業務分行授信收入	按15%申報納稅	—

Table 45. Table of Current National Tax Rates (Cont. 2)

CY2025

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	- Profit-seeking enterprise for which an individual or headquarters are within the territory of the Republic of China: No deduction - Profit-seeking enterprise of which the headquarters are outside the territory of the Republic of China: 21%	21% - 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%
Income from Salaries and Wages	Monthly payments shall be withheld in one of the following two ways: - 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) 5%	18% of the payment is withheld. However, cases coming under the following conditions shall not be included: - 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. - 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	10% - 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.	20% - 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	10% - 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.	20% - 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	- Where there is exemption from tax being withheld, a report shall be filed. - For payment of reward for information or accusation, 20% of the full payment is withheld. - For income from transactions in structured products between taxpayers and securities firms or banks, 10% of the income derived is withheld.	- Where an individual files and pays 20% income tax, there is an exemption from tax being withheld and a report shall be filed. - The remainder shall be filed and taxed at the rate of 20%. - For payment of reward for information or accusation, 20% of the full payment is withheld. - For income from transactions in structured products between taxpayers and securities firms or banks, 15% of the income derived is withheld.
Income from International Transport, Construction Contracting, etc.	—	20% (determined by the M.O.F. as 10% or 15% of its total business revenue)
Foreign Motion Picture Enterprise Income	—	20% (50% of the revenue from the lease of motion pictures through agents shall be deemed as income within the territory of the Republic of China)
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.
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 Property Transactions	- Taxpayer shall file tax return and pay tax assessed by the tax authority. - 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.	- Filed and taxed at the rate of 20%. - 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.
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.	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.	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.
Revenue Derived from Loans by Off-shore Banking Unit	Filed and taxed at the rate of 15%.	—

表45. 各項國稅現行稅率表(續3)

114年

稅率金額以新臺幣為計算標準

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

Table 45. Table of Current National Tax Rates (Cont. 3)

CY2025

The amount of tax is calculated in NTD.

Tax Item	Item	The Rates or Tax Per Unit	Item	The Rates or Tax Per Unit
Commodity Tax	I . Rubber Tires		VI. Electric Appliances	
	1. Truck and bus tires	10%	1. Refrigerators	13%
	2. Other	15%	2. Color television sets	13%
			3. Air-conditioners	
	II . Cement		3-1. General	20%
	1. White or colored cement	NT\$600/MT	3-2. Central system	15%
	2. Portland I cement	NT\$320/MT	4. Dehumidifiers	15%
	3. Portland blast-furnace slag cement	NT\$196/MT	5. Video recorders	13%
	4. Other	NT\$440/MT	6. Record players	10%
			7. Audio recorders	10%
	III. Beverages		8. Stereophonic systems	10%
	1. Pure natural fruit juice, fruit syrup, concentrated fruit syrup, concentrated fruit juice, and pure natural vegetable juice which are in compliance with the national standards.	none	9. Electric ovens	15%
	2. Diluted fruit juice	8%	VII. Vehicles	
	3. Others beverages	15%	1. Automobiles	
			1-1. Passenger sedans	
	IV. Flat-glass	10%	A. Cylinder volume not exceeding 2,000cc	25%
			B. Cylinder volume exceeding 2,001cc	30%
			1-2. Trucks, buses, and other vehicles	15%
			2. Motorcycles	17%
			3. Electric-powered automobiles and motorcycles and hybrid electric vehicles	
	V . Oil/Gas		3-1. Electric-powered automobiles and motorcycles and hybrid electric vehicles	one-half of the statutory tax rates
	1. Gasoline	NT\$6,830/KL	3-2. From Jan. 28, 2017 to Dec. 31, 2030,	none
	2. Diesel oil	NT\$3,990/KL	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.	
	3. Kerosene	NT\$4,250/KL		
	4. Fuel oil for aircraft	NT\$610/KL		
	5. Fuel oil	NT\$110/KL		
	6. Dissolving oil	NT\$720/KL		
	7. Liquefied petroleum gas	NT\$ 690/MT		

表45. 各項國稅現行稅率表(續4)

114年

稅率金額以新臺幣為計算標準

稅目			
遺產稅	一、114年1月1日(含)以後發生之繼承案件：		
	遺產淨額		稅率
			稅額計算公式
			遺產淨額 × 稅率 - 累進差額 = 應納遺產稅額
	1	NT\$56,210,000以下	10%
	2	NT\$56,210,001 ~ 112,420,000	15%
	3	NT\$112,420,001以上	20%
	二、106年5月12日至113年12月31日發生之繼承案件：		
	遺產淨額		稅率
			稅額計算公式
			遺產淨額 × 稅率 - 累進差額 = 應納遺產稅額
	1	NT\$50,000,000以下	10%
	2	NT\$50,000,001 ~ 100,000,000	15%
	3	NT\$100,000,001以上	20%
贈與稅	三、98年1月23日至106年5月11日發生之繼承案件：		
	稅率		稅額計算公式
			遺產淨額 × 稅率 = 應納遺產稅額
	10%		遺產淨額 × 0.10 = 遺產稅額
	一、114年1月1日(含)以後發生之贈與案件：		
	贈與淨額		稅率
			稅額計算公式
			贈與淨額 × 稅率 - 累進差額 = 應納贈與稅額
	1	NT\$28,110,000以下	10%
	2	NT\$28,110,001 ~ 56,210,000	15%
	3	NT\$56,210,001以上	20%
	二、106年5月12日至113年12月31日發生之繼承案件：		
	贈與淨額		稅率
			稅額計算公式
			贈與淨額 × 稅率 - 累進差額 = 應納贈與稅額
	1	NT\$25,000,000以下	10%
	2	NT\$25,000,001 ~ 50,000,000	15%
	3	NT\$50,000,001以上	20%
證券交易稅	三、98年1月23日至106年5月11日發生之贈與案件：		
	稅率		稅額計算公式
			贈與淨額 × 稅率 = 應納贈與稅額
	10%		贈與淨額 × 0.10 = 贈與稅額
	項 目		
	稅 率		
	1. 股票		
	千分之3(股票當沖自106年4月28日起至116年12月31日止：1.5%)		
	2. 公司債及其他經政府核准之有價證券		
	千分之1(公司債及金融債券自99年1月1日起至115年12月31日止停徵)		
	3. 履約認購(售)權證		
	(1)以股票交割者		
	千分之3		
	(2)以現金交割者		
	千分之1		
	4. 權證避險專戶股票交易		
	千分之1(自112年11月10日起至117年11月9日止)		
期貨交易稅	項 目		
	稅 率		
	1. 股價指數期貨契約		
	拾萬分之2		
	2. 利率類期貨契約		
	(1)30天期商業本票		
	百萬分之0.125		
	(2)10年期政府債券		
	百萬分之1.25		
	3. 選擇權契約或期貨選擇權契約		
	千分之1		
	4. 黃金期貨交易契約		
	百萬分之2.5		
	5. 匯率類期貨契約		
	百萬分之1		

Table 45. Table of Current National Tax Rates (Cont. 4)
CY2025

The amount of tax is calculated in NTD.

The amount of tax is calculated in NT\$.				
Tax Item				
Estate Tax	I. Inheritance cases since Jan. 1, 2025:			
	Net Taxable Income		Tax Rate	Computation of Estate Tax
				Net Taxable Income ×Rate — Progressive Difference = Tax Payable
	1	NT\$56,210,000 or under	10%	Net Taxable Income ×0.10 — NT\$0 = Tax Payable
	2	NT\$56,210,001—112,420,000	15%	Net Taxable Income ×0.15 — NT\$2,810,500 = Tax Payable
	3	over NT\$112,420,000	20%	Net Taxable Income ×0.20 — NT\$8,431,500 = Tax Payable
	II. Inheritance cases between May 12, 2017 and Dec. 31, 2024:			
	Net Taxable Income		Tax Rate	Computation of Estate Tax
				Net Taxable Income ×Rate — Progressive Difference = Tax Payable
	1	NT\$50,000,000 or under	10%	Net Taxable Income ×0.10 — NT\$0 = Tax Payable
	2	NT\$50,000,001—100,000,000	15%	Net Taxable Income ×0.15 — NT\$2,500,000 = Tax Payable
	3	over NT\$100,000,000	20%	Net Taxable Income ×0.20 — NT\$7,500,000 = Tax Payable
III. Inheritance cases between Jan. 23, 2009 and May 11, 2017:				
Tax Rate		Computation of Estate Tax		
		Net Taxable Income × Tax Rate = Tax Payable		
10%		Net Taxable Income × 0.10 = Tax Payable		
Gift Tax	I. Gift cases since Jan. 1, 2025:			
	Net Taxable Income		Tax Rate	Computation of Gift Tax
				Net Taxable Income ×Rate — Progressive Difference = Tax Payable
	1	NT\$28,110,000 or under	10%	Net Taxable Income ×0.10 — NT\$0 = Tax Payable
	2	NT\$28,110,001—56,210,000	15%	Net Taxable Income ×0.15 — NT\$1,405,500 = Tax Payable
	3	over NT\$56,210,001	20%	Net Taxable Income ×0.20 — NT\$4,216,000 = Tax Payable
	II. Gift cases between May 12, 2017 and Dec. 31, 2024:			
	Net Taxable Income		Tax Rate	Computation of Gift Tax
				Net Taxable Income ×Rate — Progressive Difference = Tax Payable
	1	NT\$25,000,000 or under	10%	Net Taxable Income ×0.10 — NT\$0 = Tax Payable
	2	NT\$25,000,001—50,000,000	15%	Net Taxable Income ×0.15 — NT\$1,250,000 = Tax Payable
	3	over NT\$50,000,000	20%	Net Taxable Income ×0.20 — NT\$3,750,000 = Tax Payable
	III. Gift cases between Jan. 23, 2009 and May 11, 2017:			
	Tax Rate		Computation of Gift Tax	
			Net Taxable Income × Tax Rate = Tax Payable	
	10%		Net Taxable Income × 0.10 = Tax Payable	
Securities Transaction Tax	Item		Tax Rate	
	1. Corporate stocks		3 ‰(During the period from Apr. 28, 2017 to Dec. 31, 2027, the securities transaction tax shall be levied at the rate of 1.5 ‰)	
	2. Corporate bonds and other securities approved by the Government		1 ‰(Corporate bonds and financial debentures are suspended from securities transactions tax from Jan. 1, 2010 to Dec. 31, 2026)	
	3. Call (put) warrants			
	3-1 Settled with shares		3 ‰	
	3-2 Settled in cash		1 ‰	
4. Stock transactions in the warrant hedging accounts		1 ‰(From Nov. 10, 2023 to Nov. 9, 2028)		
Futures Transaction Tax	Item		Tax Rate	
	1. Stock index futures contracts		0.02 ‰	
	2. Interest rate futures contracts			
	2-1 30-day commercial paper interest rate futures		0.125‰ ₀₀₀	
	2-2 10-year government bond futures		1.25‰ ₀₀₀	
	3. Option contracts or option contracts on futures		1‰	
	4. Gold futures contracts		2.5‰ ₀₀₀	
5. Foreign exchange futures contracts		1‰ ₀₀₀		

表45. 各項國稅現行稅率表(續5)

114年

稅率金額以新臺幣為計算標準

稅目	項 目	應徵稅額	
菸酒稅	一、菸類		
	（一）紙菸	每千支1,590元	
	（二）菸絲	每公斤1,590元	
	（三）雪茄	每公斤1,590元	
	（四）其他菸品	每公斤1,590元或每千支1,590元，取其高者。	
	二、酒類		
	（一）釀造酒類		
	1. 啤酒	每公升26元	
	2. 其他釀造酒	每公升每度7元	
	（二）蒸餾酒類	每公升每度2.5元	
	（三）再製酒類		
	1. 酒精成分以容量計算在20%以下者	每公升每度7元	
	2. 酒精成分以容量計算超過20%者	每公升185元	
（四）料理酒	每公升9元		
（五）其他酒類	每公升每度7元		
（六）酒精	每公升15元		
健康福利捐	項 目	應徵稅額	
	（一）紙菸	每千支1,000元	
	（二）菸絲	每公斤1,000元	
	（三）雪茄	每公斤1,000元	
	（四）其他菸品	每公斤1,000元或每千支1,000元，取其高者。	
菸品健康福利捐：菸品依菸害防制法規定應徵之健康福利捐，由於酒稅稽徵機關於徵收菸酒稅時代徵之。			
特種貨物及勞務稅	項 目	適 用 範 圍	稅 率
	一、特種貨物		
	（一）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)	
	（二）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%
	（三）遊艇	每艘船身全長達30.48公尺。	10%
	（四）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%
	（五）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%
	（六）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 45. Table of Current National Tax Rates (Cont.5)

CY2025

The amount of tax is calculated in NTD.

Tax Item	Item	Tax Per Unit
Tobacco and Alcohol Tax	I.Tobacco: 1. Cigarettes 2. Cut tobacco 3. Cigars 4. Other tobacco products	NT\$1,590 per 1000 sticks NT\$1,590/kg NT\$1,590/kg NT\$1,590 per kg or NT\$1,590 per 1000 sticks, whichever is higher
	II.Alcohol: 1. Brewed alcoholic beverages 1-1 Beer 1-2 Other brewed alcoholic beverages 2. Distilled spirits 3. Reprocessed Alcoholic Beverages 3-1. Alcohol content less than 20% 3-2. Alcohol content exceeding 20% 4. Cooking alcoholic products 5. Other alcoholic beverages 6. Ethyl alcohol	NT\$26/ liter NT\$7 per liter per degree of alcohol content NT\$2.5 per liter per degree of alcohol content NT\$7 per liter per degree of alcohol content NT\$185/ liter NT\$9/ liter NT\$7 per liter per degree of alcohol content NT\$15/ liter
Health and Welfare Surcharge on Tobacco	Item	Tax Per Unit
	I. Cigarettes II. Cut tobacco III. Cigars IV. Other tobacco products	NT\$1,000 per 1000 sticks NT\$1,000/kg NT\$1,000/kg NT\$1,000 every kg or NT\$1,000 every one thousand sticks, whichever is higher
Health and Welfare Surcharge on Tobacco Products: The Health and Welfare Surcharge on Tobacco Products shall be collected by the taxation agencies of the tobacco and alcohol taxes when such taxes are collected.		
Specifically Selected Goods and Services Tax	Item	Tax Rate
	I. Specifically selected goods 1. Buildings and land 2. Passenger cars 3. Yachts 4. Airplanes, helicopters, and ultra-light vehicles 5. Turtle shells, hawksbill, coral, ivory, furs, and their products 6. Furniture II. Specifically selected services	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. 1-1. Where holding period is no more than 1 year. 15% 1-2. Where holding period is more than 1 year and less than 2 year. 10% (The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from Jan. 1, 2016.) Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million. 10% Any yacht with a full length of not less than 30.48 meters. 10% Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million. 10% 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% Any item of furniture with a selling price or taxable value of not less than NT\$500,000. 10% 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45. 各項國稅現行稅率表(續6完)

114年

稅率金額以新臺幣為計算標準

稅目	稅率種類	適用範圍	稅率
營業稅	一、一般稅額計算	適用營業稅法第4章第1節之營業人。	
		(一)一般稅率	5%
	二、特種稅額計算	(二)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。	
		適用營業稅法第4章第2節之營業人。	
		(一)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%
		(二)特種飲食業	
		1. 夜總會、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%
		(三)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 45. Table of Current National Tax Rates (Cont. 6 End)
CY2025

The amount of tax is calculated in NTD.

Tax Item	Category	Scope of Application	Tax Rates
Business Tax	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, international transport enterprises of the R.O.C. by the foreign is given to country in which the foreign enterprise is incorporated.	
		2-6. Vessels and aircraft used in international transportation and deep-sea fishing boats.	
		2-7. Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep-sea fishing boats.	
		2-8. Goods sold by a bonded zone business entity to a taxable zone business entity and exported directly without being transported to the taxable zone.	
		2-9. Goods sold by a bonded zone business entity to a taxable zone business entity for export and placed in a bonded warehouse or logistics center administered by an enterprise inside a free trade zone or by Customs.	
	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.	
		A.Core business	2%
		B.Non-core business	5%
		1-2. Banking, insurance.	
		A.Core business	5%
		B.Non-core business	5%
		C.Reinsurance premiums of insurance enterprises	1%
		D.Other core business	2%
		2. Special Food and Beverage Services Enterprises	
		2-1. Night clubs, 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46. 本局轄區行政資料統計

Table 46. Statistics of Administrative Data in the Jurisdiction of the Bureau

114年底
End of 2025

縣市單位別	面積 (平方公里) Area (Km ²)	村 里 數 Villages	戶 數 (戶) Households	人口數 (人) Persons	戶 量 (人/戶) Mean Size of Households (Persons/Household)	County or City (Agencies)
總 計	10,506.8763	2,146	2,277,300	5,728,713	2.52	Grand Total
臺 中 市	2,214.8968	625	1,168,300	2,868,465	2.46	Taichung City
臺 中 分 局	71.1045	64	185,109	424,157	2.29	Taichung Branch
豐 原 分 局	193.4335	101	178,021	481,851	2.71	Fengyuan Branch
東 山 稽 徵 所	62.7034	42	137,408	317,182	2.31	Dongshan Office
民 權 稽 徵 所	13.5221	69	127,794	274,854	2.15	Mincyuan Office
大 智 稽 徵 所	16.0956	39	91,594	206,054	2.25	Dajyh Office
沙 鹿 稽 徵 所	324.6099	152	194,900	513,658	2.64	Shalu Office
大 屯 稽 徵 所	291.1042	102	216,571	557,505	2.57	Datun Office
東 勢 稽 徵 所	1,242.3236	56	36,903	93,204	2.53	Dongshih Office
苗 栗 縣	1,820.3149	275	212,661	531,172	2.50	Miaoli County
苗 栗 分 局	1,463.6472	191	122,035	305,615	2.50	Miaoli Branch
竹 南 稽 徵 所	356.6677	84	90,626	225,557	2.49	Jhunan Office
彰 化 縣	1,074.3960	591	444,309	1,210,206	2.72	Changhua County
彰 化 分 局	339.1095	227	215,232	589,284	2.74	Changhua Branch
員 林 稽 徵 所	283.2752	211	148,931	402,964	2.71	Yuanlin Office
北 斗 稽 徵 所	452.0113	153	80,146	217,958	2.72	Beidou Office
南 投 縣	4,106.4360	263	189,623	467,881	2.47	Nantou County
南 投 分 局	1,984.3724	147	112,113	281,555	2.51	Nantou Branch
埔 里 稽 徵 所	1,732.8316	75	48,677	120,967	2.49	Puli Office
竹 山 稽 徵 所	389.2320	41	28,833	65,359	2.27	Jhushan Office
雲 林 縣	1,290.8326	392	262,407	650,989	2.48	Yunlin County
雲 林 分 局	491.7210	150	114,894	286,527	2.49	Yunlin Branch
北 港 稽 徵 所	343.6254	115	53,409	125,491	2.35	Beigang Office
虎 尾 稽 徵 所	455.4862	127	94,104	238,971	2.54	Huwei Office

資料來源：內政部戶政司。

Sources of data: Dept. of Household Registration Affairs, Ministry of Interior.

表 47. 大 事 紀 要

114 年

月	日	大 事 紀 要
1	16	本局於財政部辦理記者座談會，並由樓局長美鐘主持。
2	7 8	財政部稽徵業務考核委員蒞臨本局辦理 113 年度稽徵業務考核事宜。
3	6	本局新任主管以上人員交接、布達典禮，並由樓局長美鐘主持。
4	25	本局舉辦 113 年度所得稅結算申報記者會，並由樓局長美鐘主持。
5	14	本局新任組長布達典禮，並由樓局長美鐘主持。
5	29	本局於財政部辦理記者座談會，並由樓局長美鐘主持。
6	5	本局透過「查理的創業化合物 Podcast 頻道」宣導「優化所得稅扣繳制度」，並由樓局長美鐘說明三大改革重點。
7	8	本局教保服務中心畢業典禮，樓局長美鐘對畢業幼童致詞。
8	12	本局新任主管以上人員交接、布達典禮，並由樓局長美鐘主持。
8	29 30	本局於南投縣杉林溪辦理財政部第 61 次全國賦稅會報，並由財政部莊部長翠雲主持。
8	30	本局於臺中市草悟道舉行「Chill 來 e 起看個劇」租稅宣導活動，並由樓局長美鐘督導。
9	2	本局辦理績優營業人表揚大會暨頒獎典禮，並由樓局長美鐘主持。
9	3	本局於臺中洲際棒球場舉辦統一發票推行暨「雲端遊洲際 兄弟與你同樂」暨職棒比賽活動，並由樓局長美鐘擔任開球來賓。
9	13	本局於臺中市后里森林公園辦理「后森公園健行趣」租稅宣導活動，並由樓局長美鐘督導。
9	16	本局於財政部辦理記者座談會，並由樓局長美鐘主持。
10	14	本局新任副局長宣誓典禮，並由樓局長美鐘主持。
10	31	本局辦理社團法人中華民國記帳士公會全國聯合會暨中部縣市記帳士公會稅務座談會，並由樓局長美鐘主持。
11	20	本局新任簡任稽核以上人員交接、布達典禮，並由樓局長美鐘主持。
11	25	社團法人臺灣省會計師公會與社團法人臺中市會計師公會共同舉辦稅務座談會，並由樓局長美鐘率相關業務主管出席。
12	11	本局辦理社團法人中華民國記帳及報稅代理人公會全國聯合會暨中部縣市記帳及報稅代理人公會稅務座談會，並由樓局長美鐘主持。

資料來源：本局綜合行政組。

Table 47. Main Events

CY2025

Month	Day	Main Events
1	16	Director-general Lou hosts a press conference conducted by the Ministry of Finance.
2	7 8	The evaluation committee of the Ministry of Finance assesses 2024 taxation affairs at the National Taxation Bureau of the Central Area, MOF.
3	6	Director-general Lou hosts the installation and appointment ceremony of new chiefs and senior officers of the National Taxation Bureau of the Central Area, MOF.
4	25	Director-general Lou hosts the 2024 Individual Income Tax Return Press Conference conducted by the National Taxation Bureau of the Central Area, Ministry of Finance.
5	14	Director-general Lou hosts the appointment ceremony of new chiefs of the National Taxation Bureau of the Central Area, MOF.
5	29	Director-general Lou hosts a press conference conducted by the Ministry of Finance.
6	5	Director-general Lou explains three major points of reform when publicizing withholding income tax system optimization via Charlie's Startup Compound, a business podcast.
7	8	Director-general Lou makes a short graduation speech to the children graduating from the Cooperative Educare Service Center.
8	12	Director-general Lou hosts the installation and appointment ceremony of new chiefs and senior officers of the National Taxation Bureau of the Central Area, MOF.
8	29 30	Ms. Chuang, the minister of MOF, hosts the 61 st National Taxation Conference of the MOF conducted by NTBCA at Sun-Link-Sea Forest and Nature Resort in Nantou.
8	30	Director-general Lou supervises a stage performance of a promotional activity held by NTBCA at the Calligraphy Greenway in Taichung.
9	2	Director-general Lou hosts the awards ceremony and hands out prizes for outstanding businesses.
9	3	Director-general Lou hosts the professional baseball ceremonial first pitch for the Uniform Invoice Dissemination Activity held at the Taichung Intercontinental Baseball Stadium.
9	13	Director-general Lou hosts Houli Forest Park Hiking activity conducted by NTBCA in Houli District, Taichung.
9	16	Director-general Lou hosts a press conference conducted by Ministry of Finance.
10	14	Director-general Lou hosts the swearing-in ceremony of the new deputy director-general of the National Taxation Bureau of the Central Area, MOF.

Sources of data: The General Administrative Division of the Bureau.

Table 47. Main Events (Cont. 1)

CY2025

Month	Day	Main Events
10	31	Director-general Lou hosts the taxation forum, which includes Taiwan Certified Tax Agents Association and Central Taiwan associations, conducted by National Taxation Bureau of the Central Area, Ministry of Finance.
11	20	Director-general Lou hosts the installation and appointment ceremony of new senior auditors and senior officers of the National Taxation Bureau of the Central Area, MOF.
11	25	Taiwan Certified Public Accountant Association and Taichung Certified Public Accountant Association jointly host the Taxation Forum, and Director-general Lou, leads the relevant Division chiefs to participate in the forum.
12	11	Director-general Lou hosts the taxation forum, which includes the R.O.C. Tax-Accountancy Association Union and Central Taiwan associations, conducted by National Taxation Bureau of the Central Area, Ministry of Finance.

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