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中區國稅統計

Statistics of Central Area's
National Tax Revenue

年 刊

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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（特種貨物及勞務稅自103年度納編本局預算，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 the information of its important administration 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 specifically selected goods and services tax has been included in the budget of the Bureau since 2014. The profit-seeking enterprises 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. Participation in administrative organizations 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 refers to the total of the actual tax collect this year and in the previous years, both with tax refunds deducted; net tax revenues refers to actual revenues deducts refund 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.

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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, Tianjzhong Township,Sihuei Township, Shetou Township, Ershuei Township, Yongjing Township, Pusin Township, Puyan Township, Dacun Township
	Beidou Office→	Beidou Township, Erlin Township, Sijhou 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, Cihotong Township, Linnei Township
	Huwei Office→	Huwei Township, Mailiao Township, Tuku Township, Baojzhong 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

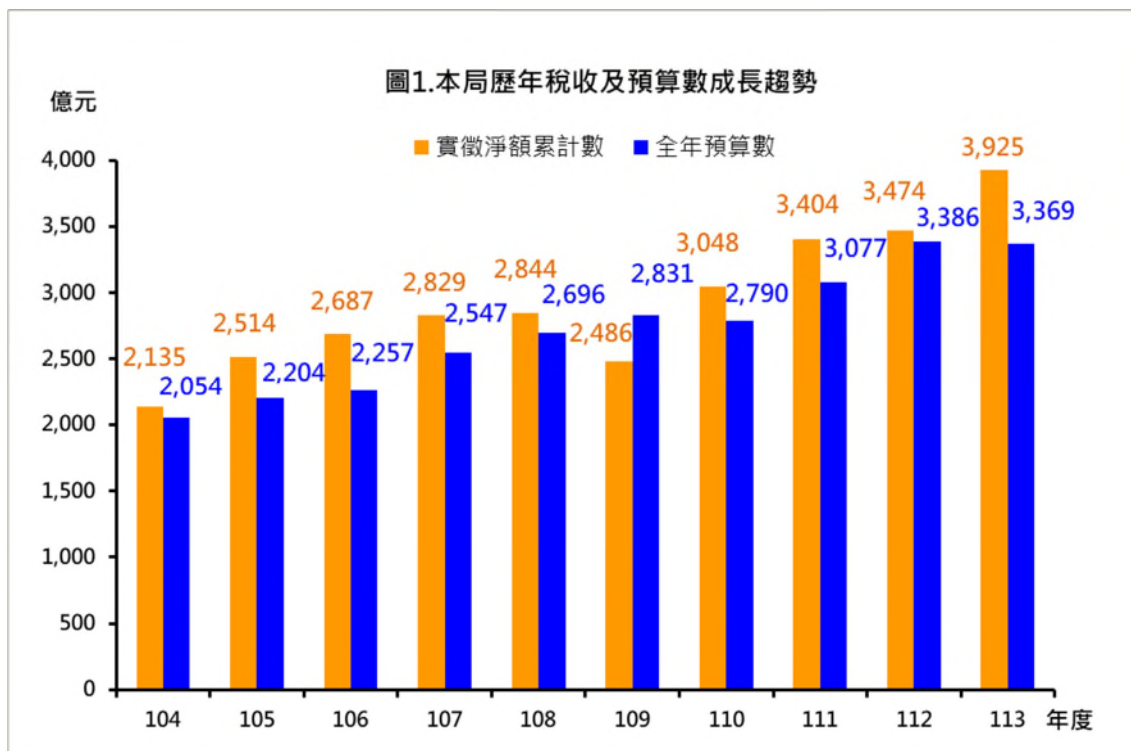
中區國稅統計(第 32 期)

壹、提要分析

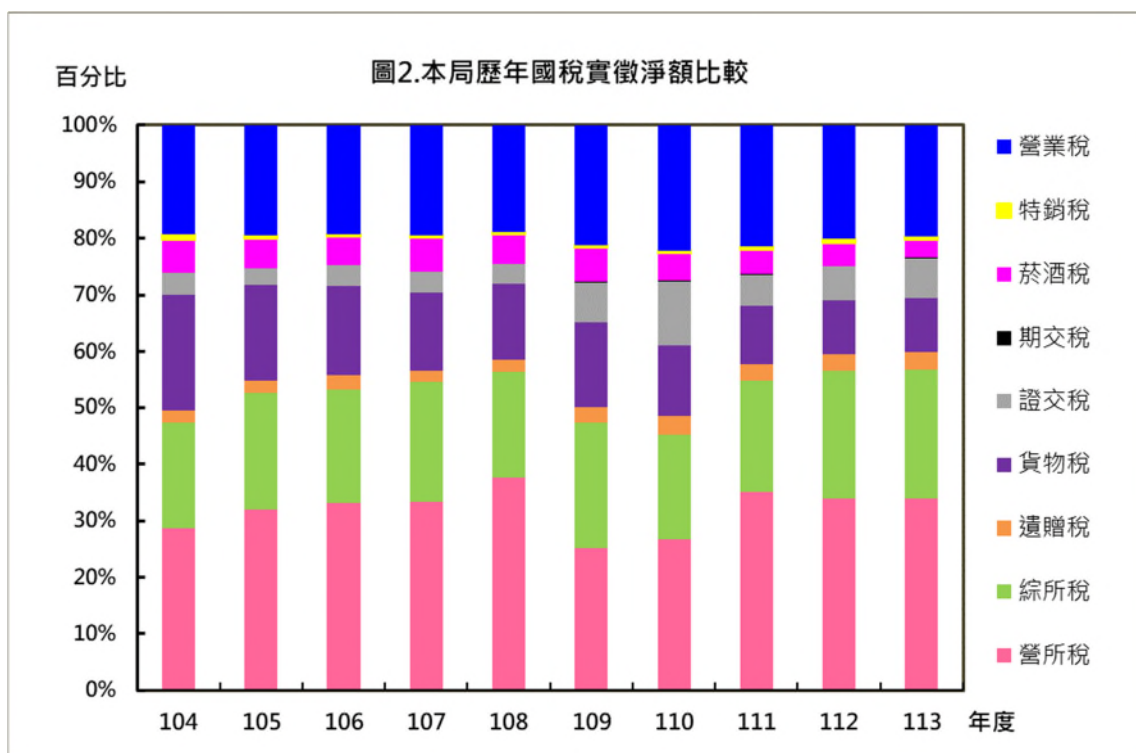
一、本局稅收成長趨勢及歷年稅收比較：

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，配合行政院組織改造，自 102 年 1 月 1 日起更名為「財政部中區國稅局」，職司中部地區國稅(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)之稽徵工作，轄區包括臺中市、苗栗縣、彰化縣、南投縣、雲林縣等五縣市，共有 6 個分局，13 個稽徵所；營業稅於 88 年 7 月起改成國稅，先委由各地稅捐處代徵，並自 92 年 1 月起收回自徵，而海關代徵自 96 年起劃歸進口營業人營業稅報繳轄區之縣市國稅局；90 年新增菸酒稅，惟至 91 年始開徵；100 年 6 月開徵特種貨物及勞務稅，係屬專款專用，並自 103 年起納編本局預算。

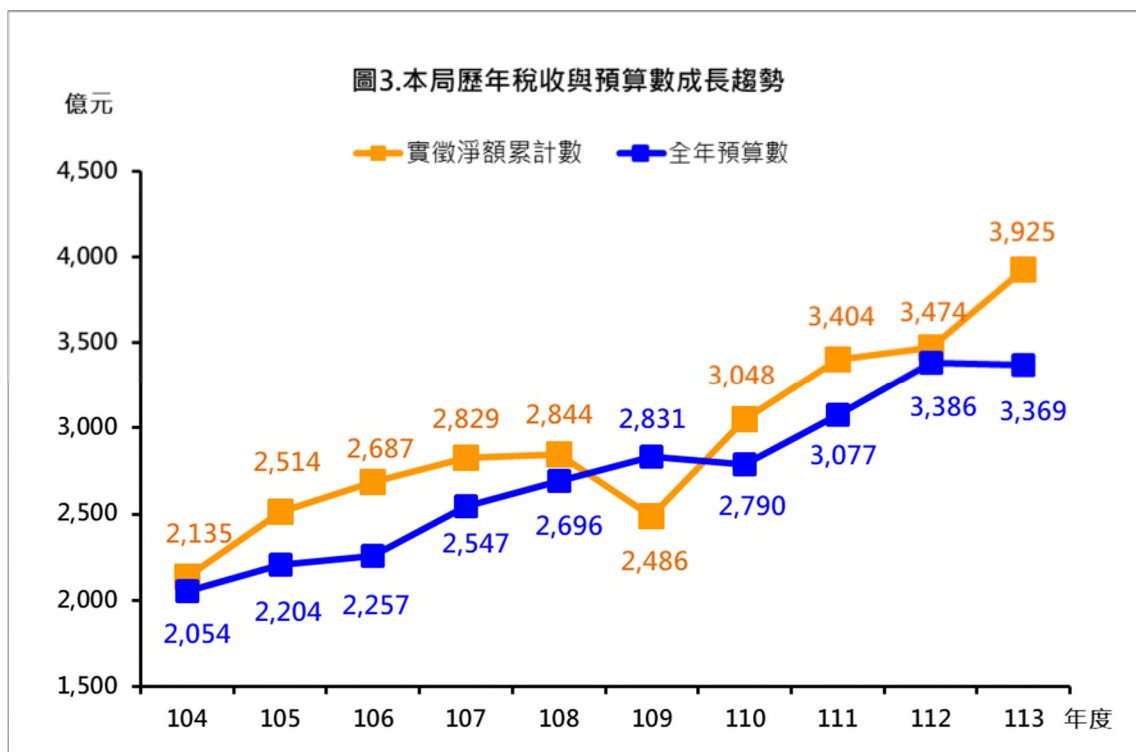
成立前之國稅係委託臺灣省政府各地稅捐處代徵，81 年預算數(含營業稅)為 630 億 5,377 萬元，實徵淨額 604 億 9,798 萬元，隨後逐年遞增，迄至 104 年預算數為 2,053 億 6,317 萬元，實徵淨額為 2,135 億 1,100 萬元，113 年預算數為 3,369 億 2,943 萬元，實徵淨額為 3,925 億 3,672 萬元，與 81 年及 104 年比較，預算數分別增加 434.35%及 64.07%，實徵淨額各增加 548.84%及 83.85%，其成長趨勢如圖 1、2、3。



附註：不含罰鍰及其他收入、金融業營業稅與健康福利捐。



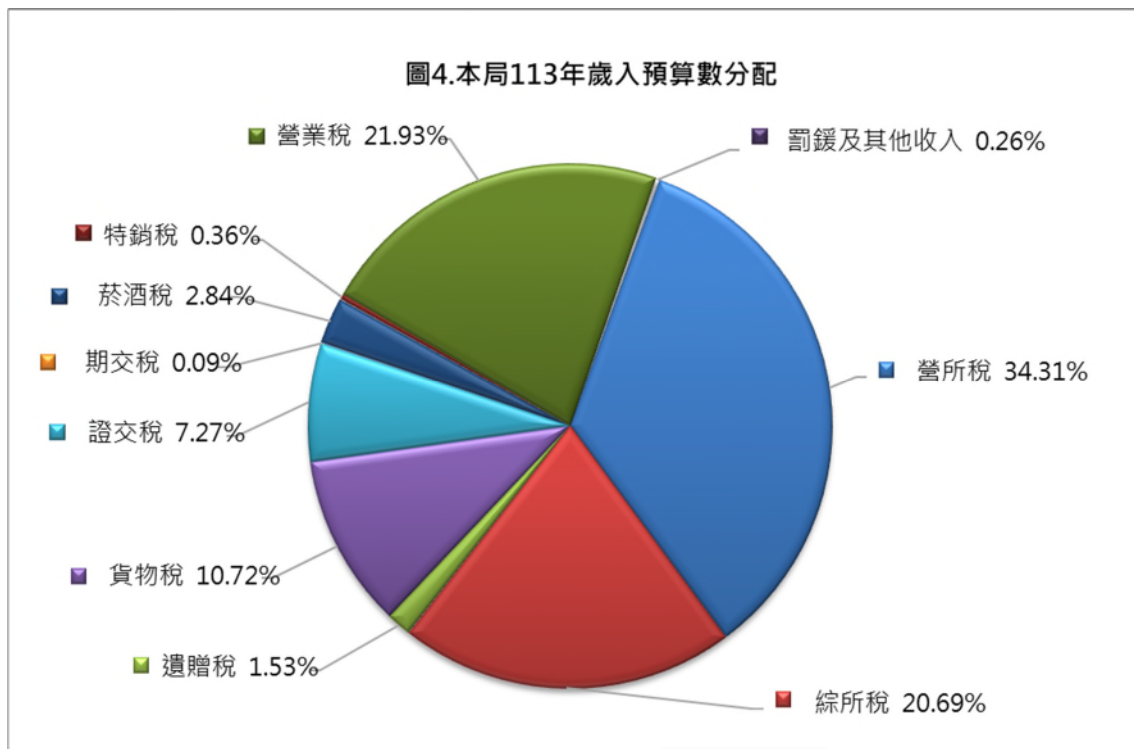
附註：不含罰鍰及其他收入、金融業營業稅與健康福利捐。



附註：不含罰鍰及其他收入、金融業營業稅與健康福利捐。

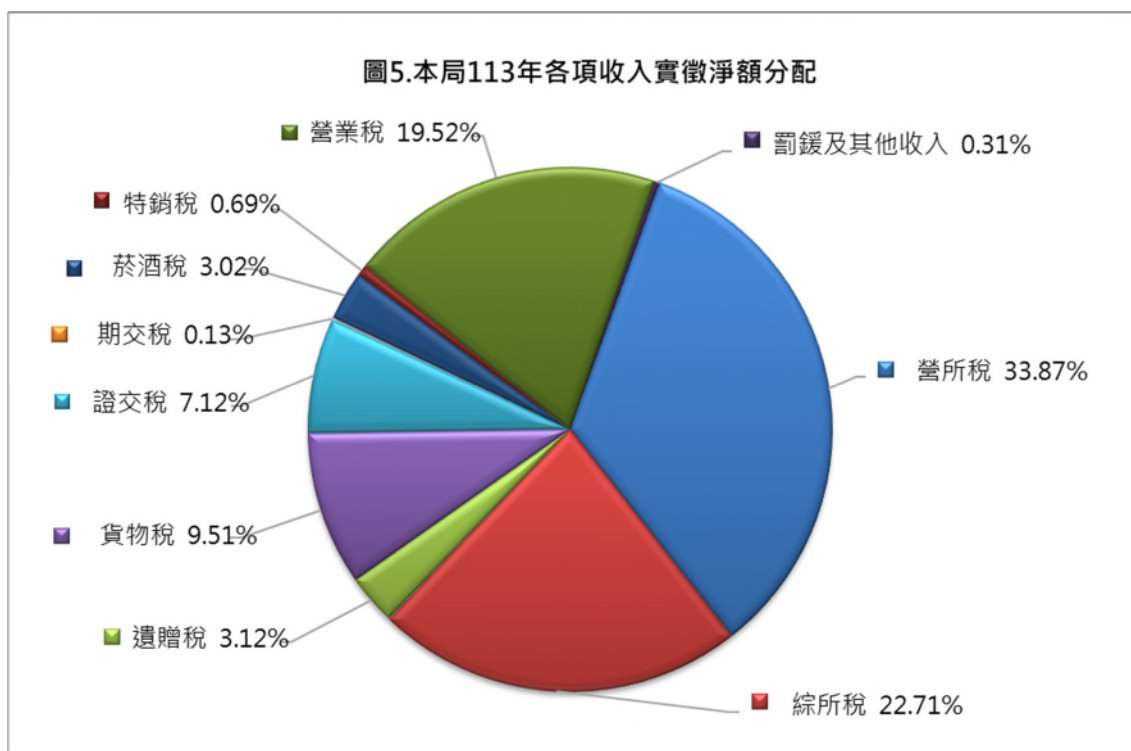
二、本局 113 年各項收入分析：

(一)預算數：本局 113 年各項收入預算數為 3,378 億 443 萬元，就比重言，以營利事業所得稅為主，其預算數為 1,159 億 48 萬元，占總預算數 34.31%，營業稅次之，其預算數為 740 億 9,150 萬元，占總預算數 21.93%，其餘依序為，綜合所得稅預算數為 699 億 453 萬元，占總預算數 20.69%，貨物稅預算數為 361 億 9,667 萬元，占總預算數 10.72%，證券交易稅預算數為 245 億 5,300 萬元，占總預算數 7.27%，菸酒稅預算數為 95 億 9,125 萬元，占總預算數 2.84%，遺產及贈與稅預算數為 51 億 7,200 萬元，占總預算數 1.53%，特種貨物及勞務稅預算數為 12 億 800 萬元，占總預算數 0.36%，罰鍰及其他收入預算數為 8 億 7,500 萬元，占總預算數 0.26%，期貨交易稅預算數為 3 億 1,200 萬元，占總預算數 0.09%。如圖 4。



附註：不含金融業營業稅與健康福利捐。

(二)實徵淨額：本局 113 年各項收入實徵淨額總計 3,937 億 6,852 萬元，其中營利事業所得稅 1,333 億 7,251 萬元，占總額 33.87%；綜合所得稅為 894 億 3,087 萬元，占總額 22.71%；營業稅為 768 億 5,762 萬元，占總額 19.52%；貨物稅為 374 億 3,963 萬元，占總額 9.51%；證券交易稅為 280 億 1,687 萬元，占總額 7.12%；遺產及贈與稅為 122 億 9,676 萬元，占總額 3.12%；菸酒稅為 119 億 356 萬元，占總額 3.02%；特種貨物及勞務稅為 27 億 1,702 萬元，占總額 0.69%；罰鍰及其他收入為 12 億 3,180 萬元，占總額 0.31%；期貨交易稅為 5 億 188 萬元，占總額 0.13%。如圖 5。

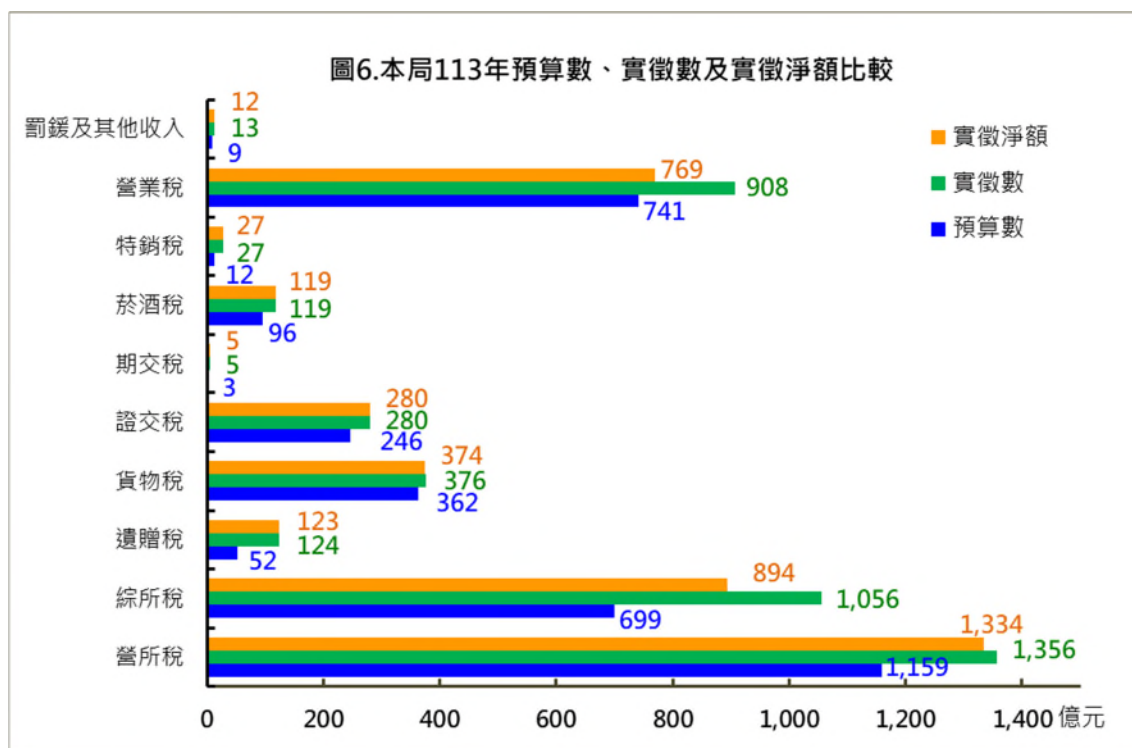


附註：不含金融業營業稅與健康福利捐。

(三)實徵數與預算數比較：本局 113 年各項收入實徵數總計 4,264 億 396 萬元，較預算數 3,378 億 443 萬元增加 885 億 9,953 萬元，增加率為 26.23%；其中營利事業所得稅較預算數增加 197 億 709 萬元，增加率為 17.00%；綜合所得稅較預算數增加 357 億 1,736 萬元，增加率為 51.09%；遺產及贈與稅較預算數增加 72 億 2,175 萬元，增加率為 139.63%；貨物稅較預算數增加 14 億 813 萬元，增加率為 3.89%；證券交易稅較預算數增加 34 億 6,401 萬元，增加率為 14.11%；期貨交易稅較預算數增加 1 億 8,988 萬元，增加率為 60.86%；菸酒稅較預算數增加 23 億 1,303 萬元，增加率為 24.12%；特種貨物及勞務稅較預算數增加 15 億 902 萬元，增加率為 124.92%；營業稅較預算數增加 166 億 7,719 萬元，增加率為 22.51%；罰鍰及其他收入較預算數增加 3 億 9,207 萬元，增加率為 44.81%。

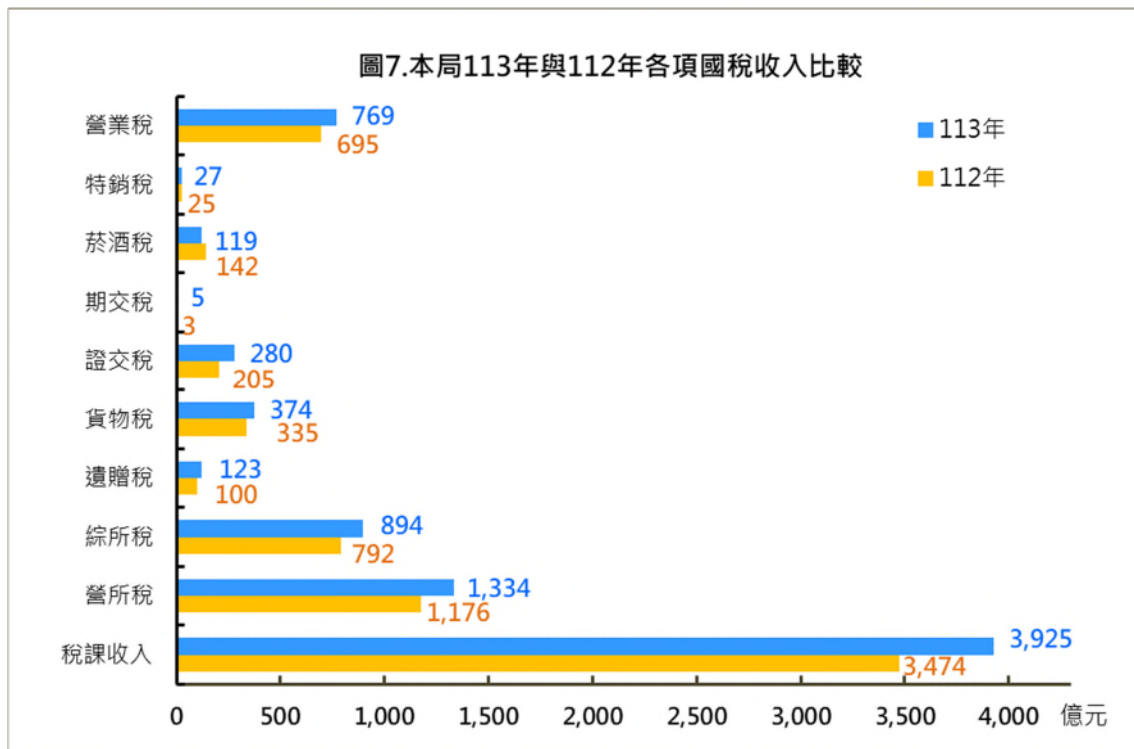
(四)實徵淨額與預算數比較：本局 113 年各項收入實徵淨額總計 3,937 億 6,852 萬元，較預算數 3,378 億 443 萬元增加 559 億 6,409 萬元，增加率為 16.57%；其中營利事業所得稅較預算數增加 174 億 7,203 萬元，增加率為 15.08%；綜合所得稅較預算數增加 195 億 2,634 萬元，增加率為 27.93%；遺產及贈與稅較預算數增加 71 億 2,476 萬元，增加率為 137.76%；貨物稅較預算數增加 12 億 4,296 萬元，增加率為 3.43%；證券交易稅較預算數增加 34 億 6,387 萬元，增加率為 14.11%；期貨交易稅較預算數增加 1 億 8,988 萬元，增加率為 60.86%；菸酒稅較預算數增加 23 億 1,231 萬元，增加率為 24.11%；特種貨物及勞務稅較預算數增加 15 億 902 萬元，增加率為 124.92%；

營業稅較預算數增加 27 億 6,612 萬元，增加率為 3.73%；罰鍰及其他收入較預算數增加 3 億 5,680 萬元，增加率為 40.78%。如圖 6。



附註：不含金融業營業稅與健康福利捐。

(五)本年與上年同期實徵淨額比較：本局 113 年稅課收入 3,925 億 3,672 萬元，較 112 年 3,473 億 5,441 萬元，增加 451 億 8,231 萬元，成長率為 13.01%，其中營利事業所得稅增加 157 億 7,773 萬元，成長率為 13.42%；綜合所得稅增加 101 億 9,168 萬元，成長率為 12.86%；遺產及贈與稅增加 23 億 4,515 萬元，成長率為 23.57%；貨物稅增加 39 億 6,853 萬元，成長率為 11.86%；證券交易稅增加 74 億 6,726 萬元，成長率為 36.34%；期貨交易稅增加 1 億 7,838 萬元，成長率為 55.14%；菸酒稅減少 22 億 5,924 萬元，負成長率為 15.95%；特種貨物及勞務稅增加 1 億 8,058 萬元，成長率為 7.12%；營業稅增加 73 億 3,224 萬元，成長率為 10.55%。如圖 7。



附註：不含罰鍰及其他收入、金融業營業稅與健康福利捐。

本局各項收入預算執行與上年比較

113 年（113 年 1 月-113 年 12 月）

單位：新臺幣千元

稅目別	實徵數	實徵淨額	預算數	實徵數 達成%	實徵 淨額 達成%	上(112)年實徵淨額	
						金額	增減%
總計	426,403,957	393,768,519	337,804,430	126.23	116.57	348,546,712	12.97
稅課收入	425,136,889	392,536,720	336,929,427	126.18	116.50	347,354,411	13.01
所得稅	241,229,462	222,803,375	185,805,007	129.83	119.91	196,833,974	13.19
營利事業所得稅	135,607,570	133,372,504	115,900,480	117.00	115.08	117,594,778	13.42
綜合所得稅	105,621,892	89,430,871	69,904,527	151.09	127.93	79,239,196	12.86
遺產及贈與稅	12,393,746	12,296,759	5,172,000	239.63	237.76	9,951,614	23.57
貨物稅	37,604,797	37,439,631	36,196,667	103.89	103.43	33,471,098	11.86
證券交易稅	28,017,014	28,016,865	24,553,000	114.11	114.11	20,549,607	36.34
期貨交易稅	501,882	501,882	312,000	160.86	160.86	323,502	55.14
菸酒稅	11,904,280	11,903,562	9,591,250	124.12	124.11	14,162,796	-15.95
特種貨物及勞務稅	2,717,024	2,717,024	1,208,000	224.92	224.92	2,536,441	7.12
營業稅	90,768,684	76,857,622	74,091,503	122.51	103.73	69,525,379	10.55
罰鍰及其他收入	1,267,068	1,231,799	875,003	144.81	140.78	1,192,301	3.31
金融業營業稅	4,258,529	4,244,534	—	—	—	3,598,133	17.96
健康福利捐	4,061,900	4,061,900	—	—	—	4,890,219	-16.94

附註：總計、稅課收入不含金融業營業稅及健康福利捐。

三、各項國稅收入季節變動分析(詳表 14)：

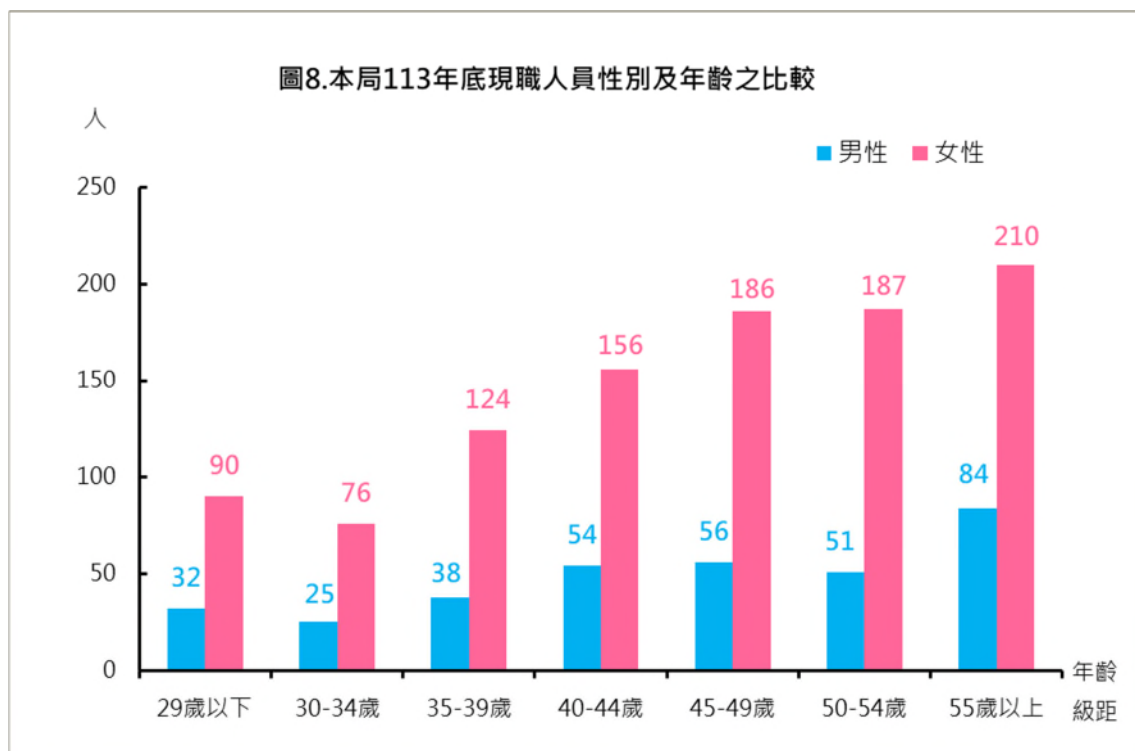
- (一)總指數：本局自 104 年起至 113 年止，此 10 年間，各項國稅收入總額(不含罰鍰及其他收入)之季節變動頗大，平均最高為 6 月份之 612 億 3,225 萬 8 千元，平均最低為 2 月份，其稅收僅 63 億 3,324 萬 4 千元，兩者相差約 9.67 倍，10 年平均為 244 億 5,585 萬 9 千元，以此平均數的指數為 100，則 6 月份的指數高達 250.38 居首，其次依序為 5 月份指數 173.75、9 月份指數 159.76、7 月份指數 119.35、11 月份指數 93.19、3 月份指數 86.81、1 月份指數 85.50、10 月份指數 81.64、8 月份指數 49.36、12 月份指數 46.49、4 月份指數 27.88、2 月份指數 25.90 居末。
- (二)營利事業所得稅：由於 5 月為結算申報、9 月為暫繳申報，惟適逢繳納截止日為例假日，易致大額稅款延遲於次月入庫，季節變動頗大，104 年度至 113 年度稅收以 6 月份稅收平均高達 334 億 4,439 萬 7 千元，指數 424.19 居首，5 月份次之，指數 228.99，9 月份又次之，指數 193.13，10 月份指數 185.14，其餘各月份指數不及 100，而以 4 月份指數-2.97 最低。
- (三)綜合所得稅：由於 5 月為結算申報，惟適逢繳納截止日為例假日，易致大額稅款延遲於次月入庫，因此以 6 月份之收入最高，指數高達 454.72，8 月份指數 123.37 次之，5 月份指數 106.70 又次之，其餘各月份指數，皆在 100 以下，而以 7 月份之指數 34.41 最低。
- (四)遺產及贈與稅：各月份之稅收季節變動指數約在 65 至 131 之間，以 9 月份指數 130.88 最高，1 月份指數 65.36 最低。
- (五)貨物稅：各月份之稅收季節變動指數亦不大，指數約在 87 至 116 之間，以 12 月份指數 115.87 最高，1 月份指數 87.36 最低。
- (六)證券交易稅：各月份之稅收季節變動指數約在 64 至 130 之間，以 7 月份指數 129.55 最高，2 月份指數 64.62 最低。
- (七)期貨交易稅：各月份之稅收季節變動指數約在 67 至 121 之間，以 8 月份指數 120.20 最高，2 月份指數 67.74 最低。
- (八)菸酒稅：各月份之稅收季節變動指數約在 64 至 126 之間，以 1 月份指數 125.74 最高，3 月份指數 64.81 最低。
- (九)特種貨物及勞務稅：各月份之稅收季節變動指數約在 63 至 123 之間，以 6 月份指數 122.43 最高，2 月份指數 63.51 最低。
- (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，應以每二個月為一期，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，另應退稅案件依作業時程於隔月核退，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 262.34 最高，1 月份指數 228.70 最低；雙月為負數，以 12 月份指數-15.77 最高，10 月份指數-71.45 最低。

四、員額與素質：

(一)本局暨各分局、稽徵所 113 年 12 月底之實際員額共計 1,369 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 71.88%，且以女性居多，平均女性為男性之 3.03 倍。

本局人員性別年齡統計表

年齡級距	男性 (1)	女性 (2)	女性與男性比例 (2) / (1)	合計	百分比%
29 歲以下	32	90	2.81	122	8.91
30-34 歲	25	76	3.04	101	7.38
35-39 歲	38	124	3.26	162	11.83
40-44 歲	54	156	2.89	210	15.34
45-49 歲	56	186	3.32	242	17.68
50-54 歲	51	187	3.67	238	17.38
55 歲以上	84	210	2.50	294	21.48
合 計	340	1,029	3.03	1,369	100.00



(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 92.4%，就考試方面而言，高考最多，占 57.7%，特考占 23.1%，升等考試占 11.8%，普考占 3.7%，其他占 3.7%。

圖9.本局113年底現有員額學歷類別統計

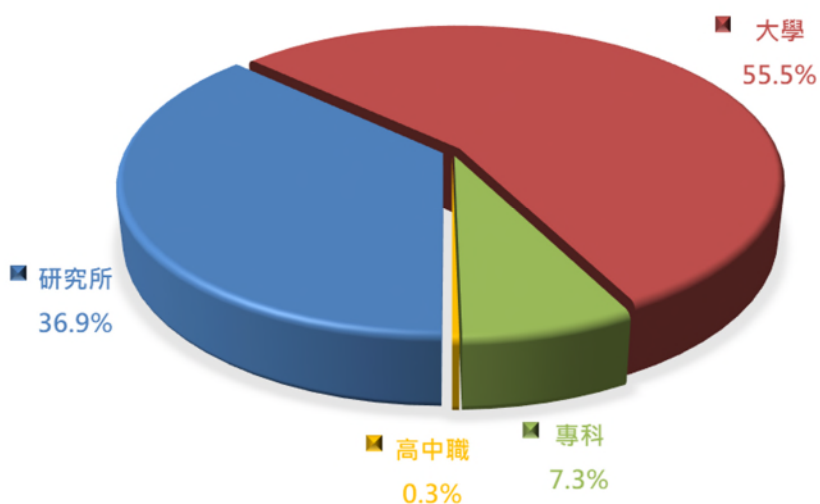
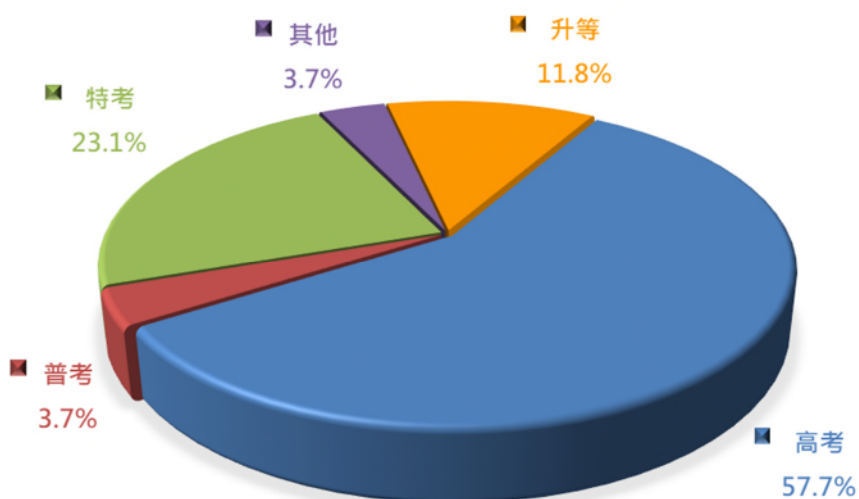


圖10.本局113年底現有員額考試類別統計



Statistics of Central Area's National Tax Revenue

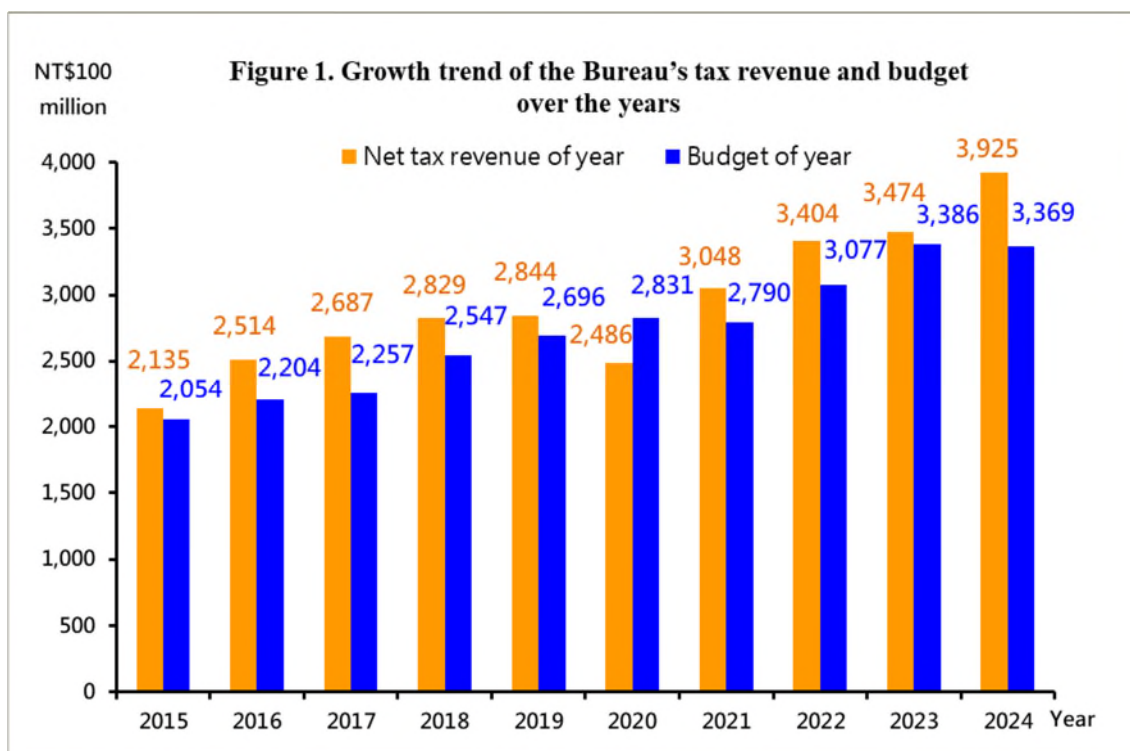
(32th Issue)

I. Summary analysis

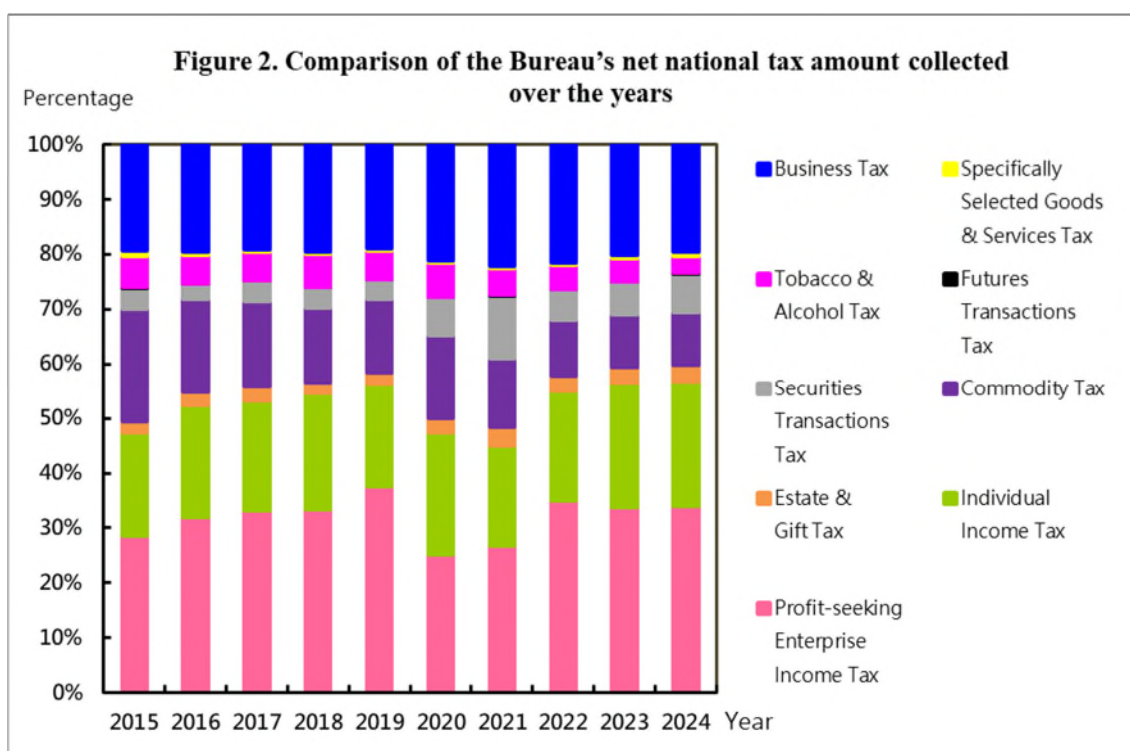
1. Growth trend of the Bureau's tax revenue and comparison of tax revenues over the years :

The Bureau was established based on the approval of the Executive Yuan on July 1, 1992, and officially started its operation on September 1 of the same year. In compliance with the organizational reform of the Executive Yuan, the name of the Bureau was renamed as the National Tax Bureau of the Central Area, Ministry of Finance on January 1, 2013, in charge of the collection of national taxes (including the income tax of profit-seeking enterprises, 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) in the central area, the jurisdiction of which covers the 6 sub-bureaus and 13 tax offices in Taichung City, Miaoli County, Changhua County, Nantou County and Yunlin County. The business tax was re-categorized as a national tax in July 1999; the collection was first entrusted to local tax offices and then assumed by the Bureau in January 1992. The business tax levied by the customs was re-categorized as the business tax of import businesses in 2007, and the collection work was transferred to the county and city tax offices of the jurisdictions. The tobacco and alcohol tax was added in 2001, but was not levied until 2002. The specifically selected goods and services tax, earmarked for special purposes, has been levied since June 2011 and included in the budget of the Bureau since 2014.

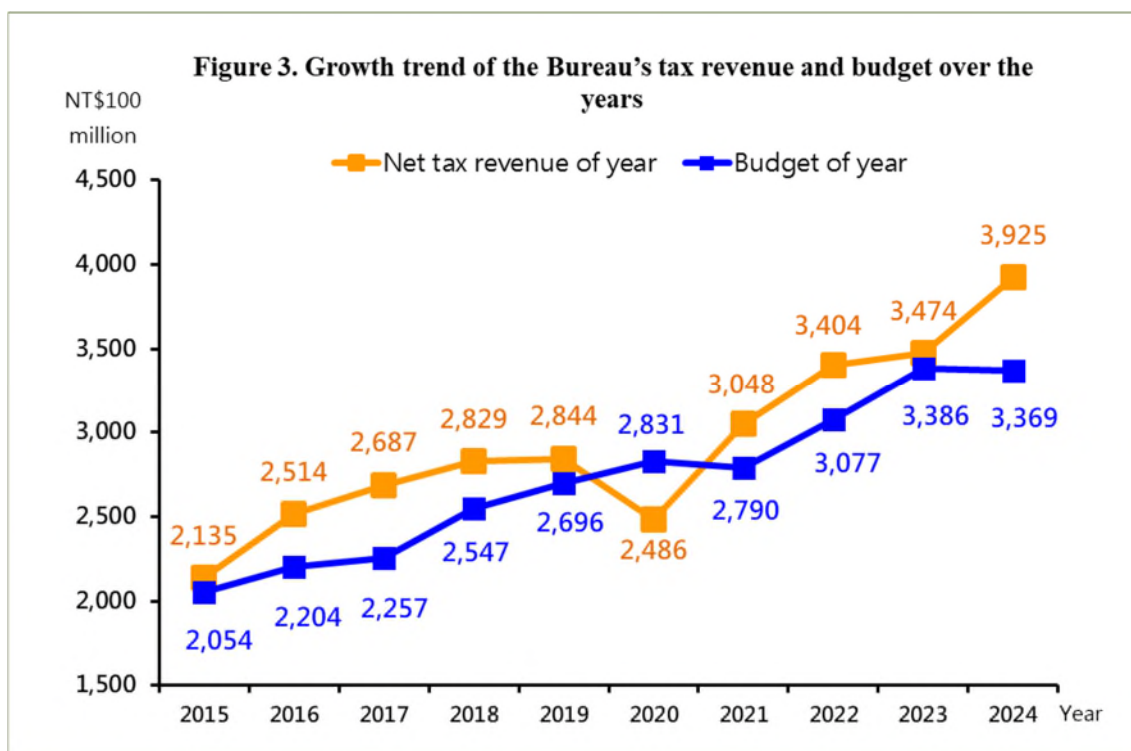
The collection of national taxes before July 1992 was entrusted to the local tax offices of the Taiwan Provincial Government. The budget for 1992 (including business tax) was NT\$63,053,770,000, and the net amount collected was NT\$60,497,980,000. The amount then increased year on year; in 2015, the budget was NT\$205,363,170,000, and the net amount collected was NT\$213,511,000,000; in 2024, the budget was NT\$336,929,430,000, and the net amount collected was NT\$392,536,720,000. Compared with those of 1992, the budget increased by 434.35%, and the net amount collected increased by 548.84%; compared with those of 2015, the budget increased by 64.07%, and the net amount collected increased by 83.85%. The growth trend is shown in Figures 1, 2 and 3.



Notes: Excluding the fines and other revenue, financial enterprises business tax, health and welfare surcharge on tobacco.



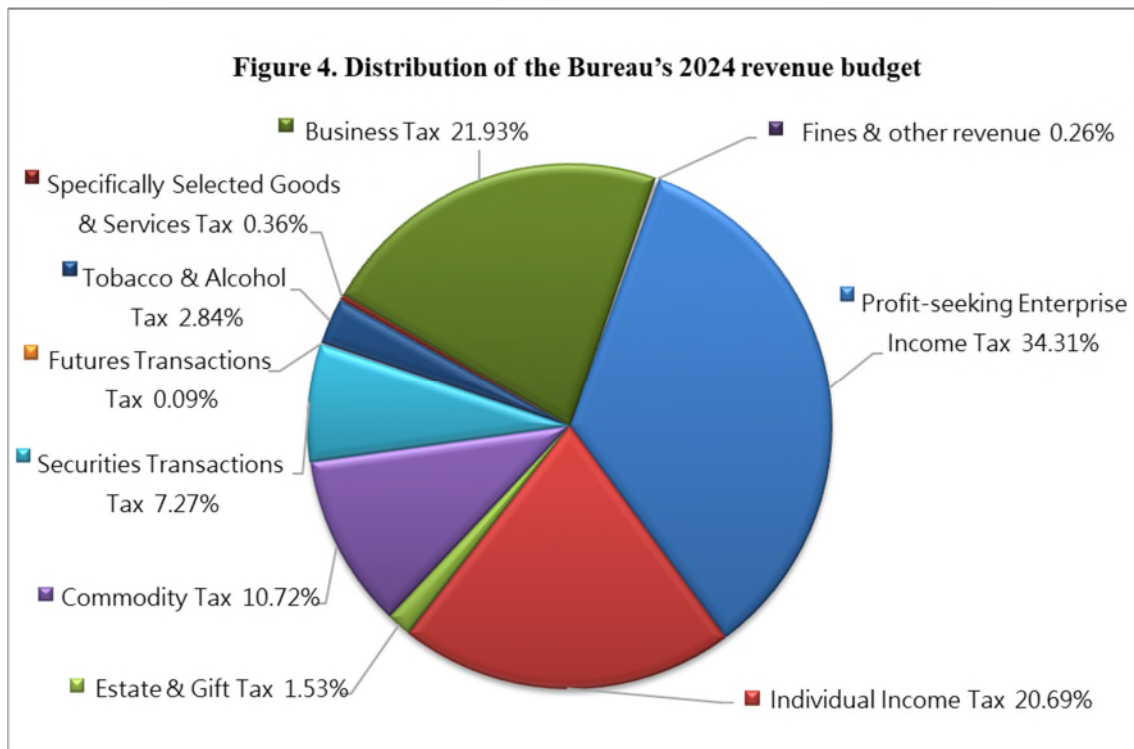
Notes: Excluding the fines and other revenue, financial enterprises business tax, health and welfare surcharge on tobacco.



Notes: Excluding the fines and other revenue, financial enterprises business tax, health and welfare surcharge on tobacco.

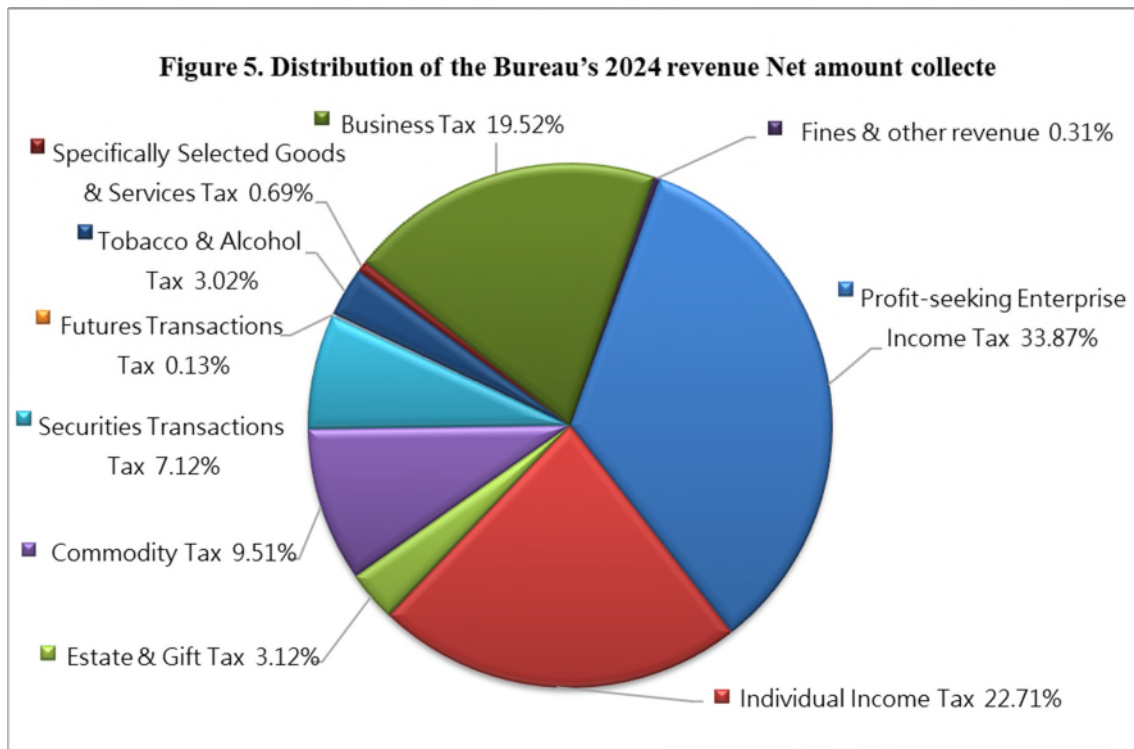
2. Analysis of the Bureau's 2024 revenue items :

- (1) Budget: The Bureau's revenue budget for 2024 was NT\$337,804,430,000. In terms of composition, the budget of the income tax revenue from profit-seeking enterprises was NT\$115,900,480,000, accounting for the largest portion, or 34.31% of the total budget; the business tax budget was NT\$74,091,500,000, accounting for 21.93% of the total budget; the individual income tax budget was NT\$69,904,530,000, accounting for 20.69% of the total budget; the commodity tax budget was NT\$36,196,670,000, accounting for 10.72% of the total budget; the securities transaction tax budget was NT\$24,553,000,000, accounting for 7.27% of the total budget; the tobacco and alcohol budget was NT\$9,591,250,000, accounting for 2.84% of the total budget; the estate and gift tax budget was NT\$5,172,000,000, accounting for 1.53% of the total budget; the specifically selected goods and services tax budget was NT\$1,208,000,000, accounting for 0.36% of the total budget; the budget of fines and other revenue was NT\$875,000,000, accounting for 0.26% of the total budget; and the futures transaction tax budget was NT\$312,000,000, accounting for 0.09% of the total budget. Please refer to Figure 4.



Notes: Excluding the financial enterprises business tax, health and welfare surcharge on tobacco.

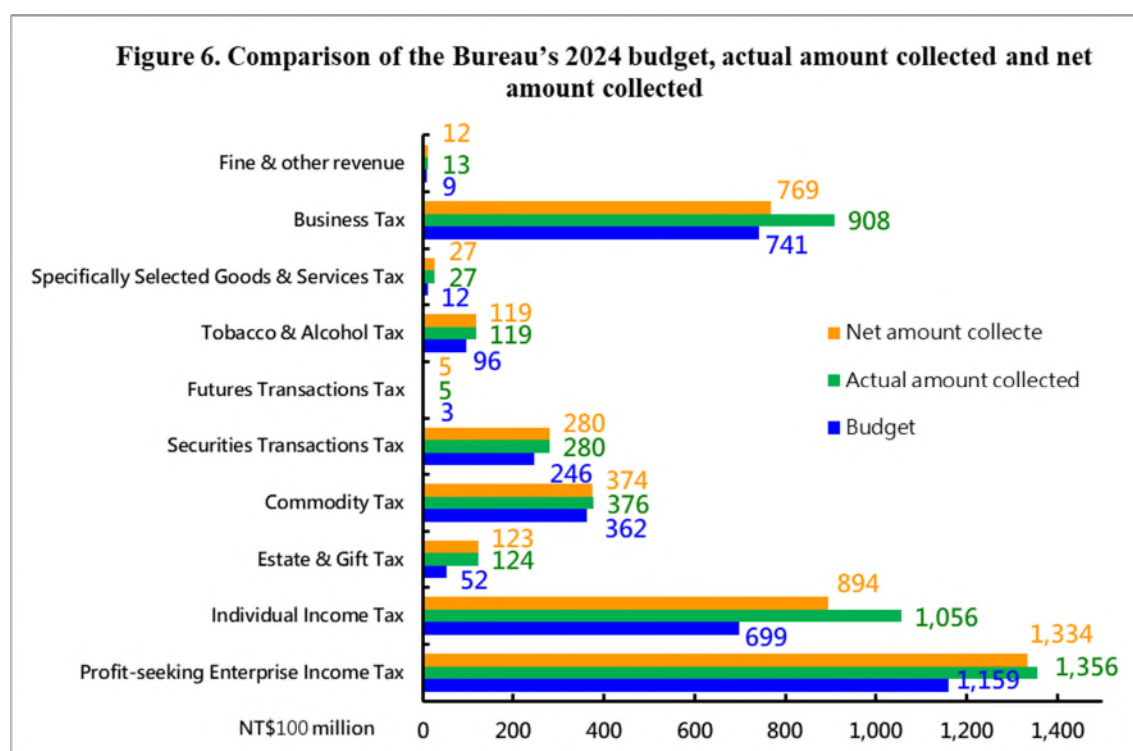
(2) Net amounts collected: The Bureau's net amount of revenue collected in 2024 totaled NT\$393,768,520,000, of which the income tax revenue from profit-seeking enterprises was NT\$133,372,510,000, accounting for 33.87% of the total; and individual income tax revenue was NT\$89,430,870,000, accounting for 22.71% of the total; The business tax revenue was NT\$76,857,620,000, accounting for 19.52% of the total; the commodity tax revenue was NT\$37,439,630,000, accounting for 9.51% of the total; the securities transaction tax revenue was NT\$28,016,870,000, accounting for 7.12% of the total; the estate and gift tax revenue was NT\$12,296,760,000, accounting for 3.12% of the total; the tobacco and alcohol tax revenue was NT\$11,903,560,000, accounting for 3.02% of the total; the specifically selected goods and services tax revenue was NT\$2,717,020,000, accounting for 0.69% of the total; fines and other revenue was NT\$1,231,800,000, accounting for 0.31% of the total; and the futures transaction tax revenue was NT\$501,880,000, accounting for 0.13% of the total. Please refer to Figure 5.



Notes: Excluding the financial enterprises business tax, health and welfare surcharge on tobacco.

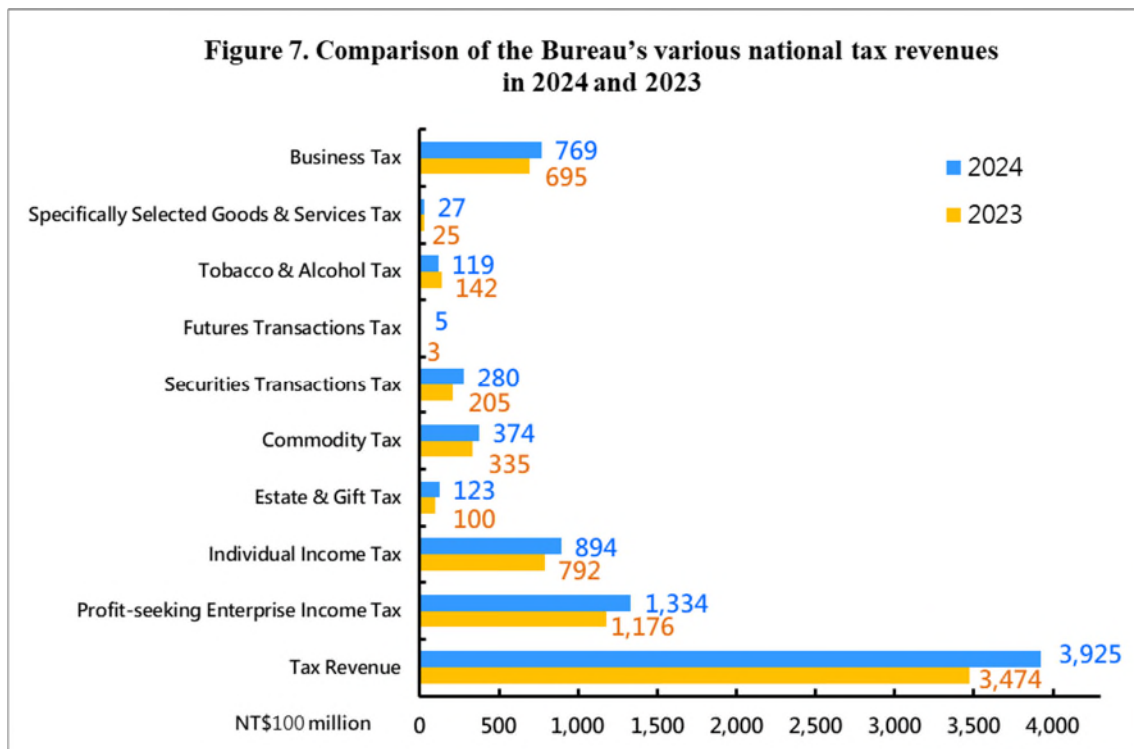
(3) Comparison between the actual amounts collected and the budget: The Bureau's total revenue budget of 2024 was NT\$426,403,960,000, and the actual amount collected was NT\$337,804,430,000; the amount above the budget was NT\$88,599,530,000, and the above-budget rate was 26.23%. Among the tax items, the above-budget amount of income tax revenue from profit-seeking enterprises was NT\$19,707,090,000, and the above-budget rate was 17.00%; the above-budget amount of the individual income tax revenue was NT\$35,717,360,000, and the above-budget rate was 51.09%; the above-budget amount of the estate and gift tax revenue was NT\$7,221,750,000, and the above-budget rate was 139.63%; the above-budget amount of the commodity tax revenue was NT\$1,408,130,000, and the above-budget rate was 3.89%; the above-budget amount of the securities transaction tax revenue was NT\$3,464,010,000, and the above-budget rate was 14.11%; the above-budget amount of the futures transaction tax revenue was NT\$189,880,000, and the above-budget rate of was 60.86%; the above-budget amount of the tobacco and alcohol tax revenue was NT\$2,313,030,000, and the above-budget rate was 24.12%; the above-budget amount of the specifically selected goods and services tax revenue was NT\$1,509,020,000, and the above-budget rate was 124.92%; the above-budget amount of the business tax revenue was NT\$16,677,190,000, and the above-budget rate was 22.51%; and the above-budget amount of fines and other revenue was NT\$392,070,000, and the above-budget rate was 44.81%.

(4) Comparison between the net amounts collected and the budget: The Bureau's total revenue budget of 2024 was NT\$393,768,520,000, and the net amount collected was NT\$337,804,430,000; the amount above the budget was NT\$55,964,090,000, and the above-budget rate was 16.57%. Among the tax items, the above-budget amount of the income tax revenue from profit-seeking enterprises was NT\$17,472,030,000, and the above-budget rate was 15.08%; the above-budget amount of the individual income tax revenue was NT\$19,526,340,000, and the above-budget rate was 27.93%; the above-budget amount of the estate and gift tax revenue was NT\$7,124,760,000, and the above-budget rate was 137.76%; the above-budget amount of the commodity tax revenue was NT\$1,242,960,000, and the above-budget rate was 3.43%; the above-budget amount of the securities transaction tax revenue was NT\$3,463,870,000, and the above-budget rate was 14.11%; the above-budget amount of the futures transaction tax revenue was NT\$189,880,000, and the above-budget rate of was 60.86%; the above-budget amount of the tobacco and alcohol tax revenue was NT\$2,312,310,000, and the above-budget rate was 24.11%; the above-budget amount of the specifically selected goods and services tax revenue was NT\$1,509,020,000, and the above-budget rate was 124.92%; the above-budget amount of the business tax revenue was NT\$2,766,120,000, and the above-budget rate was 3.73%; and the above-budget amount of fines and other revenue was NT\$356,800,000, and the above-budget rate was 40.78%. Please refer to Figure 6.



Notes: Excluding the financial enterprises business tax, health and welfare surcharge on tobacco.

(5) Comparison between the net amounts collected in the same period of this year and the previous year: The Bureau's tax revenue of 2024 was NT\$392,536,720,000, and of 2023 was NT\$347,354,410,000; there was an increase of NT\$45,182,310,000, or a growth rate of 13.01%. Among the tax items, the income tax revenue from profit-seeking enterprises increased by NT\$15,777,730,000, with a growth rate of 13.42%; the individual income tax revenue increased by NT\$10,191,680,000, with a growth rate of 12.86%; the estate and gift tax revenue increased by NT\$2,345,150,000, with a growth rate of 23.57%; the commodity tax revenue increased by NT\$3,968,530,000, with a growth rate of 11.86%; the securities transaction tax revenue increased by NT\$7,467,260,000, with a growth rate of 36.34%; the futures transaction tax revenue increased by NT\$178,380,000, with a growth rate of 55.14%; the tobacco and alcohol tax revenue decreased by NT\$2,259,240,000, with a negative growth rate of 15.95%; the specifically selected goods and services tax revenue increased by NT\$180,580,000, with a growth rate of 7.12%; and the business tax revenue increased by NT\$7,332,240,000, with a growth rate of 10.55%. Please refer to Figure 7.



Notes: Excluding the financial enterprises business tax, health and welfare surcharge on tobacco.

**Comparison between the Budget, Actual Revenue, Net Tax Revenue of
this Year and the Previous year
CY 2024 (2024.01-2024.12)**

Unit:NT\$1,000

Tax Item	Actual Revenues	Net Tax Revenues	Budget	% of Actual Revenues to Budget	% of Net Tax Revenues to Budget	Net Tax Revenues of 2022	
						Amount	Growth Rate %
Total=1+2	426,403,957	393,768,519	337,804,430	126.23	116.57	348,546,712	12.97
1. Tax Revenues	425,136,889	392,536,720	336,929,427	126.18	116.50	347,354,411	13.01
(1) Income Tax	241,229,462	222,803,375	185,805,007	129.83	119.91	196,833,974	13.19
Profit-seeking Enterprise Income Tax	135,607,570	133,372,504	115,900,480	117.00	115.08	117,594,778	13.42
Individual Income Tax	105,621,892	89,430,871	69,904,527	151.09	127.93	79,239,196	12.86
(2) Estate & Gift Tax	12,393,746	12,296,759	5,172,000	239.63	237.76	9,951,614	23.57
(3) Commodity Tax	37,604,797	37,439,631	36,196,667	103.89	103.43	33,471,098	11.86
(4) Securities Transactions Tax	28,017,014	28,016,865	24,553,000	114.11	114.11	20,549,607	36.34
(5) Futures Transactions Tax	501,882	501,882	312,000	160.86	160.86	323,502	55.14
(6) Tobacco & Alcohol Tax	11,904,280	11,903,562	9,591,250	124.12	124.11	14,162,796	-15.95
(7) Specifically Selected Goods & Services Tax	2,717,024	2,717,024	1,208,000	224.92	224.92	2,536,441	7.12
(8) Business Tax	90,768,684	76,857,622	74,091,503	122.51	103.73	69,525,379	10.55
2. Fines & Other Revenues	1,267,068	1,231,799	875,003	144.81	140.78	1,192,301	3.31
Financial Enterprises Business Tax	4,258,529	4,244,534	—	—	—	3,598,133	17.96
Health & Welfare Surcharge on Tobacco	4,061,900	4,061,900	—	—	—	4,890,219	-16.94

Notes: The amounts in the totals and tax revenues exclude the financial enterprises business tax, health and welfare surcharge on tobacco.

3. Analysis of seasonal changes in various national tax revenues

(Details in Table 14) :

- (1) Overall Index: During the 10 years from 2015 to 2024, the total amount of all national tax revenues (excluding fines and other revenue) varied widely in each month, with a maximal average of NT\$61,232,258,000 in June and a minimal average of NT\$6,333,244,000 in February, and there is a difference of 9.67 times between the two. If we set the index of the average of NT\$24,455,859,000 for the annual average as 100, the highest index is 250.38 in June, followed by the second highest of 173.75 in May, 159.76 in September, 119.35 in July, 93.19 in November, 86.81 in March, 85.50 in January, 81.64 in October, 49.36 in August, 46.49 in December, 27.88 in April, and the lowest of 25.90 in February.
- (2) Income tax of profit-seeking enterprises: The annual income tax return and payment due date is in May, and provisional income tax return and payment due date is in September. However, when the due date for tax payments falls on a Saturday, Sunday, or legal holiday, which may cause large tax payments to be delayed to the following month. The seasonal change of the tax revenue is wide. From CY 2015 to CY 2024, the average tax revenue of NT\$33,444,397,000 in June was the highest, with an index of 424.19; the second highest index is 228.99 in May, followed by 193.13 in September, and 185.14 in October. The indices of the remaining months are all less than 100. The lowest index is -2.97 in April.
- (3) Individual income tax: The annual income tax return and payment due date is in May. However, when the due date for tax payments falls on a Saturday, Sunday, or a legal holiday, which may cause large tax payments to be delayed to the following month. The individual income tax revenue is highest in June, with an index of 454.72, followed by 123.37 in August as the second highest, 106.70 in May the third. The indices of the remaining months are all below 100, and the index of 34.41 in July is the lowest.
- (4) Estate and gift tax: The indices fall between 65 and 131. The index of 130.88 in September is the highest, and the index of 65.36 in January is the lowest.
- (5) Commodity tax: The seasonal change in the monthly index is not substantial either, and the indices fall between 87 and 116. The index of 115.87 in December is the highest, and the index of 87.36 in January is the lowest.
- (6) Securities transaction tax: The indices fall between 64 and 130. The index of 129.55 in July is the highest, and the index of 64.62 in February is the lowest.
- (7) Futures transaction tax: The indices are between 67 and 121, with the highest index of 120.20 in August and the lowest of 67.74 in February.
- (8) Tobacco and alcohol tax: The indices fall between 64 and 126, with the highest index of 125.74 in January and the lowest of 64.81 in March.
- (9) Specifically selected goods and services tax: The indices fall between 63 and 123. The

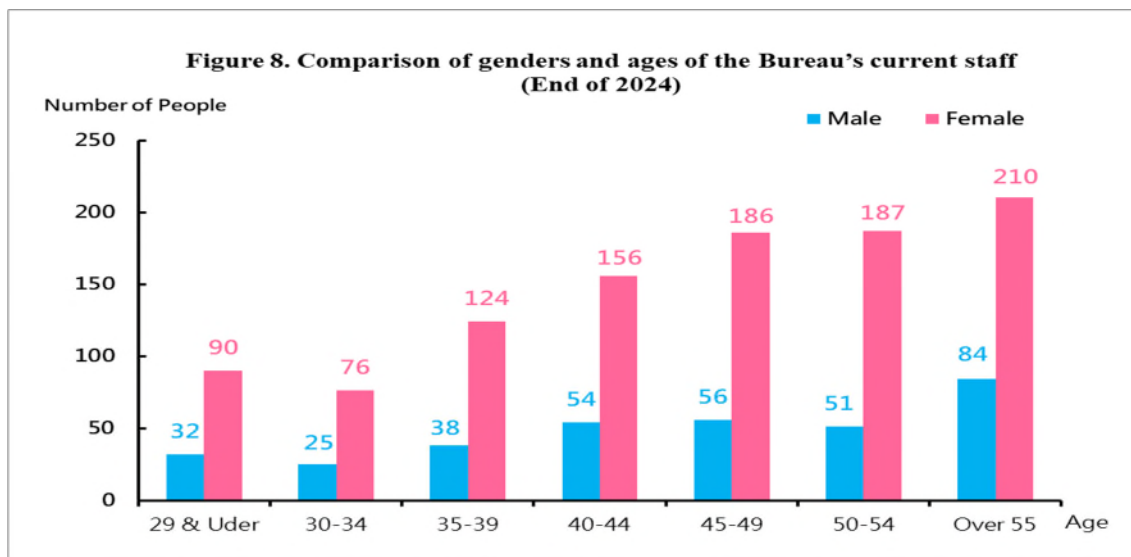
index of 122.43 in June is the highest, and 63.51 in February the lowest.

- (10) Business tax: According to regulations, except for those who received approval for month declaration, business entities shall report the sales amount and business tax payable or overpaid of the preceding month that once every two months before the 15th starting on January. In addition, refunds are handled in the following month according to the operation schedule. For the above reasons, the seasonal index of business tax fluctuate bimonthly. The indices are positive in odd months, with the highest index of 262.34 in November and the lowest of 228.70 in January. The indices are negative in even months, with the highest of -15.77 in December and the lowest of -71.45 in October.

4. Staff Number and Quality :

- (1) Of the Bureau and its each branch offices and collection offices, the actual number of staffs at the end of 2024 is 1,369 (excluding mechanics, drivers, workers, contractors and contract employees), with middle age from 40 to 65 of age being the backbone, accounting for 71.88%. Most of them are female, and the average number of female workers is 3.03 times of the number of male workers.

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	32	90	2.81	122	8.91
30-34	25	76	3.04	101	7.38
35-39	38	124	3.26	162	11.83
40-44	54	156	2.89	210	15.34
45-49	56	186	3.32	242	17.68
50-54	51	187	3.67	238	17.38
Over 55	84	210	2.50	294	21.48
Total	340	1,029	3.03	1,369	100.00



(2) The Bureau’s staff has excellent quality and expertise. In terms of academic qualifications, 92.4% are university graduates and above. In terms of examinations passed, 57.7% have passed the senior examination for government workers, 23.1% have passed the special examination for government workers, 11.8% have passed promotion examinations, 3.7% have passed the junior examination for government workers, and 3.7% have passed other relevant examinations.

Figure 9. Statistics of the academic qualifications of the Bureau’s current staff (End of 2024)

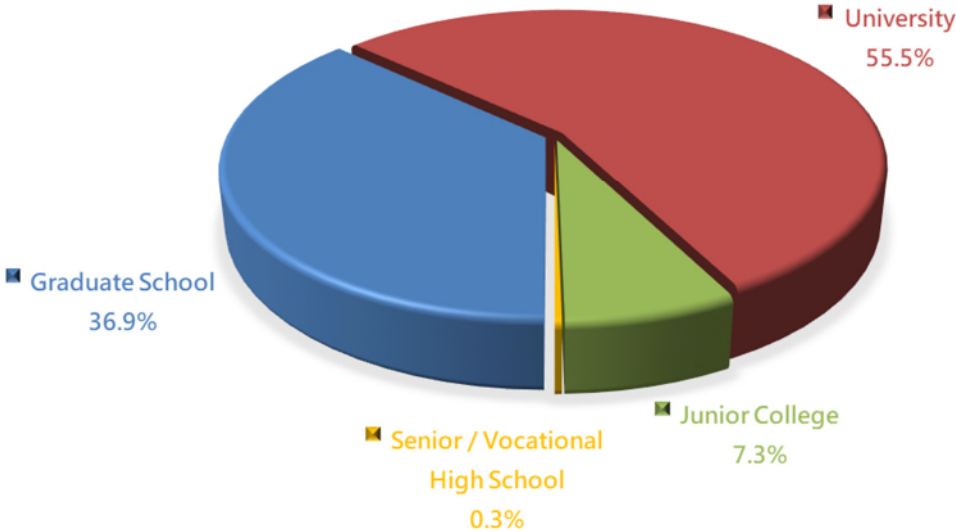
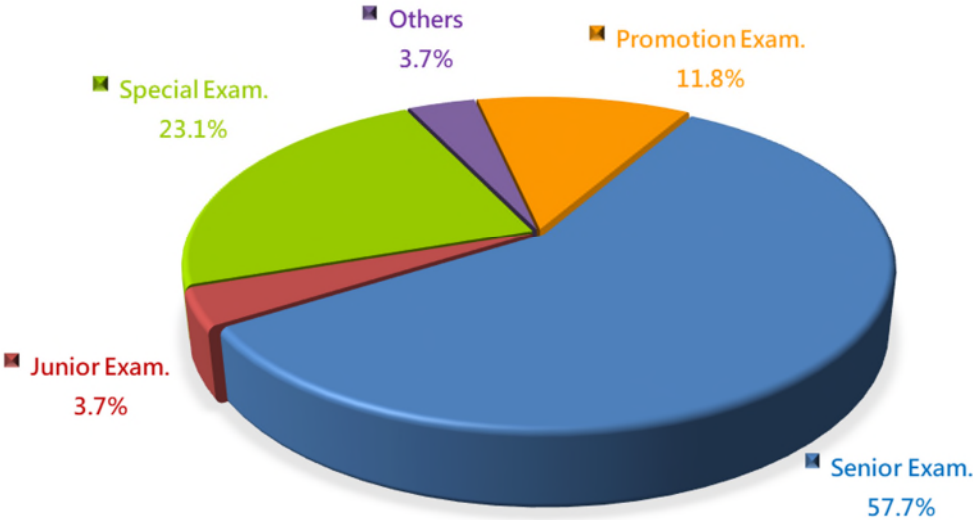


Figure 10. Examination statistics of the Bureau’s current staff (End of 2024)



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
104年							
預 算 數	205,363,170	87,125,889	54,985,000	32,140,889	3,355,000	2,013,000	1,342,000
實 徵 數	246,726,442	122,034,479	62,950,660	59,083,819	4,677,100	2,182,049	2,495,051
實 徵 淨 額	213,510,996	101,048,035	61,208,806	39,839,229	4,642,834	2,156,488	2,486,346
實徵預算達成率	120.14	140.07	114.49	183.83	139.41	108.40	185.92
實 徵 數 年 增 率	1.21	4.43	1.73	7.47	11.44	13.33	9.84
淨額預算達成率	103.97	115.98	111.32	123.95	138.39	107.13	185.27
實徵淨額年增率	-1.76	-1.64	0.64	-4.95	11.71	13.32	10.35
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

資料來源：本局主計室。

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	
						CY2015
40,513,000	10,384,000	78,000	12,100,000	1,688,000	50,119,281	Budget
43,929,279	8,306,162	120,042	12,363,168	2,099,518	53,196,694	Actual Revenues
43,877,525	8,306,043	120,042	12,363,054	2,041,164	41,112,299	Net Tax Revenues
108.43	79.99	153.90	102.17	124.38	106.14	% of Actual Revenues to Budget
8.31	-15.78	22.60	-0.76	-1.53	-7.68	Actual Revenues Annual Growth Rate
108.30	79.99	153.90	102.17	120.92	82.03	% of Net Tax Revenues to Budget
8.42	-15.79	22.60	-0.75	-3.67	-9.52	Net Tax Revenues Annual Growth Rate
						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

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

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
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
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

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	
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
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

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
104年			
預 算 數	205,363,170	101,090,328	22,751,623
實 徵 數	246,726,442	131,967,036	27,269,867
實 徵 淨 額	213,510,996	112,494,526	24,856,925
實徵預算達成率	120.14	130.54	119.86
實 徵 數 年 增 率	1.21	8.60	2.21
淨額預算達成率	103.97	111.28	109.25
實徵淨額年增率	-1.76	3.96	0.05
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

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
			CY2015
21,933,437	4,239,051	55,348,731	Budget
34,094,651	6,496,265	46,898,623	Actual Revenues
28,463,681	5,121,148	42,574,716	Net Tax Revenues
155.45	153.25	84.73	% of Actual Revenues to Budget
11.86	14.27	-21.08	Actual Revenues Annual Growth Rate
129.77	120.81	76.92	% of Net Tax Revenues to Budget
15.48	12.55	-22.71	Net Tax Revenues Annual Growth Rate
			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
31,228,427	5,365,973	48,275,491	Budget
42,641,779	7,304,458	68,712,694	Actual Revenues
38,428,785	6,325,913	64,370,600	Net Tax Revenues
136.55	136.13	142.33	% of Actual Revenues to Budget
3.17	5.19	19.01	Actual Revenues Annual Growth Rate
123.06	117.89	133.34	% of Net Tax Revenues to Budget
2.25	4.63	16.28	Net Tax Revenues Annual Growth Rate
			CY2018
36,549,769	6,226,418	54,800,867	Budget
43,620,316	7,493,201	72,770,399	Actual Revenues
39,088,938	6,512,427	69,775,238	Net Tax Revenues
119.34	120.35	132.79	% of Actual Revenues to Budget
2.29	2.58	5.91	Actual Revenues Annual Growth Rate
106.95	104.59	127.33	% of Net Tax Revenues to Budget
1.72	2.95	8.40	Net Tax Revenues Annual Growth Rate
			CY2019
38,147,938	6,351,302	68,030,367	Budget
43,687,416	8,013,034	64,275,094	Actual Revenues
38,666,236	6,897,756	60,393,277	Net Tax Revenues
114.52	126.16	94.48	% of Actual Revenues to Budget
0.15	6.94	-15.72	Actual Revenues Annual Growth Rate
101.36	108.60	88.77	% of Net Tax Revenues to Budget
-1.08	5.92	-13.45	Net Tax Revenues Annual Growth Rate

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
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
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

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
			CY2020
40,424,891	6,868,435	69,816,560	Budget
35,729,920	7,125,250	50,918,086	Actual Revenues
30,575,968	5,972,240	47,691,357	Net Tax Revenues
88.39	103.74	72.93	% of Actual Revenues to Budget
-18.21	-11.08	-20.78	Actual Revenues Annual Growth Rate
75.64	86.95	68.31	% of Net Tax Revenues to Budget
-20.92	-13.42	-21.03	Net Tax Revenues Annual Growth Rate
			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

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
104年			
預 算 數	54,985,000	32,451,848	3,639,803
實 徵 數	62,950,660	39,193,866	4,661,738
實 徵 淨 額	61,208,806	37,818,892	4,538,655
實徵預算達成率	114.49	120.78	128.08
實 徵 數 年 增 率	1.73	13.70	8.60
淨額預算達成率	111.32	116.54	124.70
實徵淨額年增率	0.64	12.28	7.45
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

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
			CY2015
11,018,024	1,617,999	6,257,326	Budget
13,374,387	2,315,284	3,405,385	Actual Revenues
13,219,643	2,265,216	3,366,400	Net Tax Revenues
121.39	143.10	54.42	% of Actual Revenues to Budget
-1.72	31.98	-56.09	Actual Revenues Annual Growth Rate
119.98	140.00	53.80	% of Net Tax Revenues to Budget
-1.74	31.49	-56.48	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			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
			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

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
104年			
預 算 數	32,140,889	18,782,500	3,502,454
實 徵 數	59,083,819	34,069,639	6,632,970
實 徵 淨 額	39,839,229	21,142,075	5,372,920
實徵預算達成率	183.83	181.39	189.38
實 徵 數 年 增 率	7.47	5.81	22.52
淨額預算達成率	123.95	112.56	153.40
實徵淨額年增率	-4.95	-13.90	19.96
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

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
			CY2015
6,153,410	1,289,338	2,413,187	Budget
11,476,690	2,322,655	4,581,865	Actual Revenues
8,278,166	1,538,831	3,507,237	Net Tax Revenues
186.51	180.14	189.87	% of Actual Revenues to Budget
23.37	4.52	-21.55	Actual Revenues Annual Growth Rate
134.53	119.35	145.34	% of Net Tax Revenues to Budget
27.55	1.79	-28.09	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			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
			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

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
104年			
預 算 數	3,355,000	2,170,000	153,215
實 徵 數	4,677,100	3,116,649	260,960
實 徵 淨 額	4,642,834	3,092,077	260,960
實徵預算達成率	139.41	143.62	170.32
實 徵 數 年 增 率	11.44	11.17	-6.82
淨額預算達成率	138.39	142.49	170.32
實徵淨額年增率	11.71	11.36	-6.75
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

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
			CY2015
827,388	103,186	101,211	Budget
824,314	243,332	231,845	Actual Revenues
816,807	242,739	230,251	Net Tax Revenues
99.63	235.82	229.07	% of Actual Revenues to Budget
-4.64	120.08	67.54	Actual Revenues Annual Growth Rate
98.72	235.24	227.50	% of Net Tax Revenues to Budget
-4.01	120.32	66.39	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			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
			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

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
104年			
預 算 數	2,013,000	1,302,000	74,104
實 徵 數	2,182,049	1,471,454	126,579
實 徵 淨 額	2,156,488	1,451,330	126,579
實徵預算達成率	108.40	113.01	170.81
實 徵 數 年 增 率	13.33	7.50	30.90
淨額預算達成率	107.13	111.47	170.81
實徵淨額年增率	13.32	7.04	31.00
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

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
			CY2015
524,073	56,872	55,951	Budget
367,292	133,649	83,075	Actual Revenues
362,448	133,056	83,075	Net Tax Revenues
70.08	235.00	148.48	% of Actual Revenues to Budget
20.63	153.90	-19.17	Actual Revenues Annual Growth Rate
69.16	233.96	148.48	% of Net Tax Revenues to Budget
22.75	153.97	-19.17	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			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
			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

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
104年			
預 算 數	1,342,000	868,000	79,111
實 徵 數	2,495,051	1,645,195	134,381
實 徵 淨 額	2,486,346	1,640,747	134,381
實徵預算達成率	185.92	189.54	169.86
實 徵 數 年 增 率	9.84	14.66	-26.71
淨額預算達成率	185.27	189.03	169.86
實徵淨額年增率	10.35	15.47	-26.65
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

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
			CY2015
303,315	46,314	45,260	Budget
457,022	109,683	148,770	Actual Revenues
454,359	109,683	147,176	Net Tax Revenues
150.68	236.82	328.70	% of Actual Revenues to Budget
-18.38	89.34	317.87	Actual Revenues Annual Growth Rate
149.80	236.82	325.18	% of Net Tax Revenues to Budget
-18.23	89.81	313.39	Net Tax Revenues Annual Growth Rate
			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

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
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
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

**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
			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
			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

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
104年			
預 算 數	40,513,000	15,116,308	5,492,075
實 徵 數	43,929,279	18,355,814	4,858,726
實 徵 淨 額	43,877,525	18,348,209	4,817,800
實徵預算達成率	108.43	121.43	88.47
實 徵 數 年 增 率	8.31	18.06	-13.01
淨額預算達成率	108.30	121.38	87.72
實徵淨額年增率	8.42	18.12	-12.90
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

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
			CY2015
1,780,663	58,568	18,065,386	Budget
1,909,945	57,842	18,746,952	Actual Revenues
1,906,853	57,842	18,746,821	Net Tax Revenues
107.26	98.76	103.77	% of Actual Revenues to Budget
7.47	2.05	6.58	Actual Revenues Annual Growth Rate
107.09	98.76	103.77	% of Net Tax Revenues to Budget
8.45	2.30	6.58	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			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
			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

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
104年			
預 算 數	10,384,000	6,248,052	646,924
實 徵 數	8,306,162	5,156,698	529,831
實 徵 淨 額	8,306,043	5,156,667	529,828
實徵預算達成率	79.99	82.53	81.90
實 徵 數 年 增 率	-15.78	-13.34	-14.70
淨額預算達成率	79.99	82.53	81.90
實徵淨額年增率	-15.79	-13.34	-14.70
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

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
			CY2015
1,854,582	408,092	1,226,350	Budget
1,430,752	327,168	861,713	Actual Revenues
1,430,686	327,168	861,694	Net Tax Revenues
77.15	80.17	70.27	% of Actual Revenues to Budget
-18.63	-15.10	-24.92	Actual Revenues Annual Growth Rate
77.14	80.17	70.26	% of Net Tax Revenues to Budget
-18.63	-15.10	-24.92	Net Tax Revenues Annual Growth Rate
			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

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
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
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

**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
			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
			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

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
104年			
預 算 數	78,000	74,412	1,193
實 徵 數	120,042	110,772	1,588
實 徵 淨 額	120,042	110,772	1,588
實徵預算達成率	153.90	148.86	133.11
實 徵 數 年 增 率	22.60	18.49	13.51
淨額預算達成率	153.90	148.86	133.11
實徵淨額年增率	22.60	18.49	13.51
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

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
			CY2015
2,216	179	—	Budget
7,374	308	—	Actual Revenues
7,374	308	—	Net Tax Revenues
332.76	172.07	—	% of Actual Revenues to Budget
163.26	37.50	—	Actual Revenues Annual Growth Rate
332.76	172.07	—	% of Net Tax Revenues to Budget
163.26	37.50	—	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			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
			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

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
104年			
預 算 數	12,100,000	6,173,929	5,622,142
實 徵 數	12,363,168	6,025,627	5,979,644
實 徵 淨 額	12,363,054	6,025,627	5,979,557
實徵預算達成率	102.17	97.60	106.36
實 徵 數 年 增 率	-0.76	2.04	-3.48
淨額預算達成率	102.17	97.60	106.36
實徵淨額年增率	-0.75	2.04	-3.48
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

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
			CY2015
10,402	241,447	52,080	Budget
15,406	287,338	55,153	Actual Revenues
15,380	287,338	55,152	Net Tax Revenues
148.11	119.01	105.90	% of Actual Revenues to Budget
30.31	1.28	-10.29	Actual Revenues Annual Growth Rate
147.86	119.01	105.90	% of Net Tax Revenues to Budget
30.09	1.48	-10.29	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			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
			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

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
104年			
預 算 數	4,333,143	2,154,309	2,178,834
實 徵 數	4,697,940	2,507,892	2,190,048
實 徵 淨 額	4,697,940	2,507,892	2,190,048
實徵預算達成率	108.42	116.41	100.51
實 徵 數 年 增 率	3.46	10.56	-3.63
淨額預算達成率	108.42	116.41	100.51
實徵淨額年增率	3.46	10.56	-3.63
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

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
			CY2015
—	—	—	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
			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
—	—	100.00	Actual Revenues Annual Growth Rate
—	—	—	% of Net Tax Revenues to Budget
—	—	100.00	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

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
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
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

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
			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
			CY2021
—	—	—	Budget
1	—	—	Actual Revenues
1	—	—	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
			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

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
104年			
預 算 數	7,766,857	4,019,620	3,443,308
實 徵 數	7,665,228	3,517,735	3,789,596
實 徵 淨 額	7,665,114	3,517,735	3,789,509
實徵預算達成率	98.69	87.51	110.06
實 徵 數 年 增 率	-3.17	-3.28	-3.39
淨額預算達成率	98.69	87.51	110.05
實徵淨額年增率	-3.17	-3.28	-3.39
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

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
			CY2015
10,402	241,447	52,080	Budget
15,406	287,338	55,153	Actual Revenues
15,380	287,338	55,152	Net Tax Revenues
148.11	119.01	105.90	% of Actual Revenues to Budget
30.31	1.28	-10.29	Actual Revenues Annual Growth Rate
147.86	119.01	105.90	% of Net Tax Revenues to Budget
30.09	1.48	-10.29	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			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
			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

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
104年			
預 算 數	1,688,000	1,569,824	28,533
實 徵 數	2,099,518	1,940,879	44,637
實 徵 淨 額	2,041,164	1,895,804	41,105
實徵預算達成率	124.38	123.64	156.44
實 徵 數 年 增 率	-1.53	-2.15	32.37
淨額預算達成率	120.92	120.77	144.06
實徵淨額年增率	-3.67	-4.01	29.68
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

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
			CY2015
46,383	17,762	25,498	Budget
59,482	24,439	30,081	Actual Revenues
58,893	15,281	30,081	Net Tax Revenues
128.24	137.59	117.97	% of Actual Revenues to Budget
-3.63	10.79	-3.28	Actual Revenues Annual Growth Rate
126.97	86.03	117.97	% of Net Tax Revenues to Budget
-4.25	-30.72	5.12	Net Tax Revenues Annual Growth Rate
			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

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
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
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

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
			CY2020
1,870	107	—	Budget
15,876	1,843	138	Actual Revenues
15,876	1,843	138	Net Tax Revenues
848.98	1,722.85	—	% of Actual Revenues to Budget
752.76	7.65	-96.53	Actual Revenues Annual Growth Rate
848.98	1,722.85	—	% of Net Tax Revenues to Budget
779.94	97.72	-95.07	Net Tax Revenues Annual Growth Rate
			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

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
104年			
預 算 數	50,119,281	18,503,455	3,665,284
實 徵 數	53,196,694	23,997,092	4,299,773
實 徵 淨 額	41,112,299	18,904,403	3,314,512
實徵預算達成率	106.14	129.69	117.31
實 徵 數 年 增 率	-7.68	6.36	1.00
淨額預算達成率	82.03	102.17	90.43
實徵淨額年增率	-9.52	6.61	-4.74
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

資料來源：本局主計室。

說 明：營業稅不含金融業營業稅。

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

Unit : NT\$1,000 ; %

彰化縣 Changhua County	南投縣 Nantou County	雲林縣 Yunlin County	CY
			CY2015
240,369	502,480	27,207,693	Budget
4,996,301	917,899	18,985,629	Actual Revenues
2,729,879	386,425	15,777,080	Net Tax Revenues
2,078.60	182.67	69.78	% of Actual Revenues to Budget
61.65	7.96	-29.32	Actual Revenues Annual Growth Rate
1,135.70	76.90	57.99	% of Net Tax Revenues to Budget
945.89	-15.65	-32.88	Net Tax Revenues Annual Growth Rate
			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

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

Explanation: The business tax excludes financial enterprise business.

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
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
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

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
			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
			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

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
104年			
實 徵 數	2,075,989	1,555,315	97,871
實 徵 淨 額	2,033,490	1,512,830	97,857
實 徵 數年增率	-6.83	-5.83	-10.28
實徵淨額年增率	-6.75	-5.69	-10.28
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

資料來源：本局主計室。

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
			CY2015
236,266	85,543	100,994	Actual Revenues
236,266	85,543	100,994	Net Tax Revenues
-9.36	-8.14	-11.21	Actual Revenues Annual Growth Rate
-9.35	-8.14	-11.21	Net Tax Revenues Annual Growth Rate
			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

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

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
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
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

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
			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
			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

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
104年			
實 徵 數	7,962,600	4,250,655	3,711,945
實 徵 淨 額	7,962,600	4,250,655	3,711,945
實徵數年增率	3.46	10.56	-3.63
實徵淨額年增率	3.46	10.56	-3.63
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

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
			CY2015
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate
			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

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
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
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

**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
			CY2020
—	—	—	Actual Revenues
—	—	—	Net Tax Revenues
—	—	—	Actual Revenues Annual Growth Rate
—	—	—	Net Tax Revenues Annual Growth Rate
			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

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
104年	213,510,996	17,792,583.0	15,633,722	1,213,388	18,876,423	5,817,324	29,168,057
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
總 計	—	244,558,593.5	209,101,795	63,332,442	212,306,693	68,181,824	424,914,607
平 均	—	24,455,859.4	20,910,179.5	6,333,244.2	21,230,669.3	6,818,182.4	42,491,460.7
季 節 指 數	—	100.00	85.50	25.90	86.81	27.88	173.75

資料來源：本局主計室。

說 明：表列總計不含金融業營業稅及健康福利捐。

**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
55,765,513	7,649,603	9,243,009	25,471,526	21,129,473	17,996,862	5,546,096	CY2015
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
612,322,578	291,878,879	120,715,396	390,714,910	199,653,973	227,892,379	113,687,646	Total
61,232,257.8	29,187,887.9	12,071,539.6	39,071,491.0	19,965,397.3	22,789,237.9	11,368,764.6	Average
250.38	119.35	49.36	159.76	81.64	93.19	46.49	Seasonal Index

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

Explanation:The total amount in the table excludes the financial enterprises business tax and health.

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
104年	61,208,806	5,100,733.8	365,853	-134,893	306,980	-289,422	9,337,765
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
總計	—	78,843,105.2	9,157,189	2,916,594	5,866,788	-2,342,383	180,545,927
平均	—	7,884,310.5	915,718.9	291,659.4	586,678.8	-234,238.3	18,054,592.7
季節指數	—	100.00	11.61	3.70	7.44	-2.97	228.99

**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
26,065,431	369,004	1,315,797	6,418,612	15,890,168	474,278	1,089,233	CY2015
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
334,443,970	76,881,229	15,514,002	152,270,394	145,973,620	8,557,223	16,332,710	Total
33,444,397.0	7,688,122.9	1,551,400.2	15,227,039.4	14,597,362.0	855,722.3	1,633,271.0	Average
424.19	97.51	19.68	193.13	185.14	10.85	20.72	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
104年	39,839,229	3,319,935.8	1,936,143	2,456,125	2,983,063	1,871,229	4,812,797
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
總計	—	50,593,951.6	27,458,976	38,473,203	29,967,624	23,496,719	53,982,081
平均	—	5,059,395.2	2,745,897.6	3,847,320.3	2,996,762.4	2,349,671.9	5,398,208.1
季節指數	—	100.00	54.27	76.04	59.23	46.44	106.70

**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
25,705,063	-9,987,919	4,545,780	3,528,412	2,020,884	1,907,146	-1,939,494	CY2015
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
230,059,084	17,410,442	62,418,323	43,377,153	25,435,061	24,304,498	30,744,256	Total
23,005,908.4	1,741,044.2	6,241,832.3	4,337,715.3	2,543,506.1	2,430,449.8	3,074,425.6	Average
454.72	34.41	123.37	85.74	50.27	48.04	60.77	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
104年	4,642,834	386,902.8	251,391	192,877	349,603	238,665	273,672
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
總 計	—	6,495,836.6	4,245,616	4,935,997	6,626,422	6,602,534	6,510,656
平 均	—	649,583.7	424,561.6	493,599.7	662,642.2	660,253.4	651,065.6
季 節 指 數	—	100.00	65.36	75.99	102.01	101.64	100.23

**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
367,278	402,619	476,163	300,596	461,157	547,552	781,261	CY2015
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
6,645,002	5,997,512	6,562,259	8,501,662	6,367,220	6,724,903	8,230,258	Total
664,500.2	599,751.2	656,225.9	850,166.2	636,722.0	672,490.3	823,025.8	Average
102.30	92.33	101.02	130.88	98.02	103.53	126.70	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
104年	2,156,488	179,707.3	110,879	79,220	174,270	126,785	170,690
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
總 計	—	3,646,550.8	2,140,413	2,320,397	3,609,176	4,351,224	3,740,447
平 均	—	364,655.1	214,041.3	232,039.7	360,917.6	435,122.4	374,044.7
季 節 指 數	—	100.00	58.70	63.63	98.98	119.32	102.57

**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
149,393	212,384	170,239	131,169	257,325	259,684	314,450	CY2015
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
3,992,603	3,405,582	3,799,378	4,358,749	3,264,331	3,991,326	4,784,983	Total
399,260.3	340,558.2	379,937.8	435,874.9	326,433.1	399,132.6	478,498.3	Average
109.49	93.39	104.19	119.53	89.52	109.45	131.22	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
104年	2,486,346	207,195.5	140,512	113,657	175,333	111,880	102,982
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
總 計	—	2,849,285.9	2,105,202	2,615,598	3,017,246	2,251,309	2,770,209
平 均	—	284,928.6	210,520.2	261,559.8	301,724.6	225,130.9	277,020.9
季 節 指 數	—	100.00	73.89	91.80	105.89	79.01	97.22

**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
217,885	190,235	305,924	169,427	203,832	287,868	466,811	CY2015
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
2,652,399	2,591,929	2,762,881	4,142,912	3,102,888	2,733,576	3,445,276	Total
265,239.9	259,192.9	276,288.1	414,291.2	310,288.8	273,357.6	344,527.6	Average
93.09	90.97	96.97	145.40	108.90	95.94	120.92	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
104年	43,877,525	3,656,460.4	2,983,109	2,333,658	3,839,363	4,400,197	3,317,602
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
總 計	—	32,333,065.6	28,246,746	29,665,342	29,884,465	33,618,079	30,945,291
平 均	—	3,233,306.6	2,824,674.6	2,966,534.2	2,988,446.5	3,361,807.9	3,094,529.1
季 節 指 數	—	100.00	87.36	91.75	92.43	103.97	95.71

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
3,444,614	4,289,970	4,069,866	3,772,016	3,591,353	3,562,360	4,273,417	CY2015
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
34,669,744	33,991,608	32,668,537	32,934,031	31,697,032	32,211,754	37,464,155	Total
3,466,974.4	3,399,160.8	3,266,853.7	3,293,403.1	3,169,703.2	3,221,175.4	3,746,415.5	Average
107.23	105.13	101.04	101.86	98.03	99.62	115.87	Seasonal Index

Explanation: In this table, the net amount of commodity tax collected in each year contains the amount collected directly by the Bureau and by the 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
104年	26,490,161	2,207,513.4	1,882,097	1,665,470	2,493,455	2,492,066	1,762,209
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
總計	—	18,413,810.9	18,068,244	20,274,042	17,180,767	18,906,113	17,599,052
平均	—	1,841,381.1	1,806,824.4	2,027,404.2	1,718,076.7	1,890,611.3	1,759,905.2
季節指數	—	100.00	98.12	110.10	93.30	102.67	95.58

**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
2,018,174	2,869,531	2,436,238	2,211,811	2,190,733	2,391,541	2,076,836	CY2015
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
18,776,223	18,415,018	19,040,953	17,942,819	17,884,238	18,652,539	18,225,727	Total
1,877,622.3	1,841,501.8	1,904,095.3	1,794,281.9	1,788,423.8	1,865,253.9	1,822,572.7	Average
101.97	100.01	103.41	97.44	97.12	101.30	98.98	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
104年	17,387,364	1,448,947.0	1,101,012	668,188	1,345,908	1,908,131	1,555,393
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
總 計	—	13,919,254.6	10,178,503	9,391,300	12,703,700	14,711,968	13,346,240
平 均	—	1,391,925.5	1,017,850.3	939,130.0	1,270,370.0	1,471,196.8	1,334,624.0
季 節 指 數	—	100.00	73.13	67.47	91.27	105.70	95.88

**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
1,426,440	1,420,439	1,633,628	1,560,205	1,400,620	1,170,819	2,196,581	CY2015
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
15,893,520	15,576,588	13,627,583	14,991,213	13,812,795	13,559,217	19,238,429	Total
1,589,352.0	1,557,658.8	1,362,758.3	1,499,121.3	1,381,279.5	1,355,921.7	1,923,842.9	Average
114.18	111.91	97.90	107.70	99.24	97.41	138.21	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
104年	8,306,043	692,170.3	646,522	359,456	786,550	774,802	704,211
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
總計	—	13,763,941.4	11,506,045	8,894,164	15,330,495	13,616,697	14,942,584
平均	—	1,376,394.1	1,150,604.5	889,416.4	1,533,049.5	1,361,669.7	1,494,258.4
季節指數	—	100.00	83.60	64.62	111.38	98.93	108.56

**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
756,064	700,662	649,332	643,593	729,997	750,263	804,591	CY2015
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
15,342,028	17,831,383	15,124,385	12,241,911	11,350,206	14,212,369	14,775,027	Total
1,534,202.8	1,783,138.3	1,512,438.5	1,224,191.1	1,135,020.6	1,421,236.9	1,477,502.7	Average
111.47	129.55	109.88	88.94	82.46	103.26	107.35	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
104年	120,042	10,003.5	4,955	7,216	7,449	7,845	10,562
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
總 計	—	225,533.6	187,649	152,781	261,895	201,854	242,167
平 均	—	22,553.4	18,764.9	15,278.1	26,189.5	20,185.4	24,216.7
季 節 指 數	—	100.00	83.20	67.74	116.12	89.50	107.37

**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
7,390	14,509	17,872	10,423	9,364	10,845	11,612	CY2015
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
223,754	260,758	271,082	225,570	221,661	227,551	229,682	Total
22,375.4	26,075.8	27,108.2	22,557.0	22,166.1	22,755.1	22,968.2	Average
99.21	115.62	120.20	100.02	98.28	100.89	101.84	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
104年	12,363,054	1,030,254.5	1,048,633	659,188	875,653	963,774	993,080
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
總計	—	11,785,271.4	14,818,224	9,536,921	7,637,770	11,608,126	10,668,798
平均	—	1,178,527.1	1,481,822.4	953,692.1	763,777.0	1,160,812.6	1,066,879.8
季節指數	—	100.00	125.74	80.92	64.81	98.50	90.53

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
964,410	1,241,246	1,235,178	1,277,382	1,074,630	1,002,094	1,027,786	CY2015
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
12,761,528	12,847,088	12,556,214	12,962,145	12,508,743	11,357,839	12,159,859	Total
1,276,152.8	1,284,708.8	1,255,621.4	1,296,214.5	1,250,874.3	1,135,783.9	1,215,985.9	Average
108.28	109.01	106.54	109.99	106.14	96.37	103.18	Seasonal Index

Explanation: In this table, the net amount of tobacco and alcohol tax collected in each year contains the amount collected directly by the Bureau and by the 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
104年	11,443,513	953,626.1	996,321	620,865	806,890	882,840	937,646
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
總計	—	11,018,111.6	14,437,796	8,916,667	6,810,816	10,736,847	9,851,089
平均	—	1,101,811.2	1,443,779.6	891,666.7	681,081.6	1,073,684.7	985,108.9
季節指數	—	100.00	131.04	80.93	61.81	97.45	89.41

**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
865,928	1,120,791	1,116,705	1,185,397	988,526	960,431	961,173	CY2015
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
11,773,018	11,963,026	11,630,731	12,242,633	11,752,909	10,795,217	11,306,588	Total
1,177,301.8	1,196,302.6	1,163,073.1	1,224,263.3	1,175,290.9	1,079,521.7	1,130,658.8	Average
106.85	108.58	105.56	111.11	106.67	97.98	102.62	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
104年	919,541	76,628.4	52,312	38,323	68,763	80,934	55,434
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
總計	—	767,160.0	380,426	620,255	826,956	871,279	817,708
平均	—	76,716.0	38,042.6	62,025.5	82,695.6	87,127.9	81,770.8
季節指數	—	100.00	49.59	80.85	107.79	113.57	106.59

**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
98,482	120,455	118,473	91,985	86,104	41,663	66,613	CY2015
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
988,509	884,062	925,484	719,513	755,834	562,620	853,271	Total
98,850.9	88,406.2	92,548.4	71,951.3	75,583.4	56,262.0	85,327.1	Average
128.85	115.24	120.64	93.79	98.52	73.34	111.22	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
104年	4,697,940	391,495.0	470,268	287,497	365,720	346,711	392,956
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
總 計	—	5,941,776.2	9,150,659	5,016,985	3,357,771	5,736,785	5,175,818
平 均	—	594,177.6	915,065.9	501,698.5	335,777.1	573,678.5	517,581.8
季 節 指 數	—	100.00	154.01	84.44	56.51	96.55	87.11

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
350,943	399,706	393,897	441,909	383,871	429,848	434,614	CY2015
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
6,388,684	5,918,452	5,552,541	5,886,488	5,965,433	6,343,391	6,808,307	Total
638,868.4	591,845.2	555,254.1	588,648.8	596,543.3	634,339.1	680,830.7	Average
107.52	99.61	93.45	99.07	100.40	106.76	114.58	Seasonal Index

Explanation: In this table, the net amount of tobacco tax collected in each year contains the amount collected directly by the Bureau and by the 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
104年	7,665,114	638,759.5	578,365	371,691	509,933	617,063	600,124
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
總計	—	5,843,495.2	5,667,563	4,519,935	4,280,002	5,871,340	5,492,981
平均	—	584,349.5	566,756.3	451,993.5	428,000.2	587,134.0	549,298.1
季節指數	—	100.00	96.99	77.35	73.24	100.48	94.00

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
613,467	841,540	841,281	835,473	690,759	572,246	593,172	CY2015
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
6,372,844	6,928,635	7,003,677	7,075,656	6,543,314	5,014,449	5,351,551	Total
637,284.4	692,863.5	700,367.7	707,565.6	654,331.4	501,444.9	535,155.1	Average
109.06	118.57	119.85	121.09	111.98	85.81	91.58	Seasonal Index

Explanation: In this table, the net amount of alcohol tax collected in each year contains the amount collected directly by the Bureau and by the 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
104年	2,041,164	170,097.0	204,132	92,372	204,538	143,311	159,603
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
總計	—	1,357,949.1	1,051,304	862,486	1,156,466	1,410,658	1,307,699
平均	—	135,794.9	105,130.4	86,248.6	115,646.6	141,065.8	130,769.9
季節指數	—	100.00	77.42	63.51	85.16	103.88	96.30

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
176,127	184,101	153,546	132,573	155,771	191,869	243,221	CY2015
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
1,662,526	1,627,779	1,526,639	1,625,891	1,226,748	1,331,253	1,505,943	Total
166,252.6	162,777.9	152,663.9	162,589.1	122,674.8	133,125.3	150,594.3	Average
122.43	119.87	112.42	119.73	90.34	98.03	110.90	Seasonal Index

Explanation: In this table, the net amount of specifically selected goods and services tax collected in each year contains the amount collected directly by the Bureau and by the 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
104年	481,189	40,099.1	69,631	40,492	29,607	46,039	38,554
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
總 計	—	61,627.2	113,715	65,380	59,038	50,344	59,257
平 均	—	6,162.7	11,371.5	6,538.0	5,903.8	5,034.4	5,925.7
季 節 指 數	—	100.00	184.52	106.09	95.80	81.69	96.15

**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
57,047	46,742	19,977	5,016	26,246	12,334	89,504	CY2015
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
84,152	78,440	37,309	24,667	44,916	30,352	91,956	Total
8,415.2	7,844.0	3,730.9	2,466.7	4,491.6	3,035.2	9,195.6	Average
136.55	127.28	60.54	40.03	72.88	49.25	149.21	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
104年	1,559,975	129,997.9	134,501	51,880	174,931	97,272	121,049
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
總 計	—	1,296,321.9	937,589	797,106	1,097,425	1,360,316	1,248,439
平 均	—	129,632.2	93,758.9	79,710.6	109,742.5	136,031.6	124,843.9
季 節 指 數	—	100.00	72.33	61.49	84.66	104.94	96.31

**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
119,080	137,359	133,569	127,557	129,525	179,535	153,717	CY2015
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
1,578,376	1,549,338	1,489,330	1,601,223	1,181,833	1,300,901	1,413,986	Total
157,837.6	154,933.8	148,933.0	160,122.3	118,183.3	130,090.1	141,398.6	Average
121.76	119.52	114.89	123.52	91.17	100.35	109.08	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
104年	41,112,299	3,426,024.9	8,192,984	-4,752,611	9,523,224	-2,293,077	9,558,765
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
總計	—	49,159,939.0	112,430,048	-32,105,047	115,574,765	-20,030,458	125,769,402
平均	—	4,915,993.9	11,243,004.8	-3,210,504.7	11,557,476.5	-2,003,045.8	12,576,940.2
季節指數	—	100.00	228.70	-65.31	235.10	-40.75	255.84

說明：1. 本表不含金融業營業稅。

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
-1,720,864	10,435,411	-3,220,525	9,387,919	-2,803,851	9,550,455	-745,531	CY2015
-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
-23,485,059	125,031,078	-25,926,040	126,576,153	-35,126,323	128,964,990	-7,754,243	Total
-2,348,505.9	12,503,107.8	-2,592,604.0	12,657,615.3	-3,512,632.3	12,896,499.0	-775,424.3	Average
-47.77	254.34	-52.74	257.48	-71.45	262.34	-15.77	Seasonal Index

Explanation:1.The total amount in the table excludes the financial enterprises business tax.

2.In this table, the net amount of business tax collected in each year contains the amount collected directly by the Bureau and by the 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
104年	-7,623,877	-635,323.1	5,353,362	-7,938,076	5,072,576	-6,312,273	5,154,516
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
總計	—	2,503,984.1	84,330,441	-74,708,453	70,896,424	-65,399,179	78,716,259
平均	—	250,398.4	8,433,044.1	-7,470,845.3	7,089,642.4	-6,539,917.9	7,871,625.9
季節指數	—	100.00	3,367.85	-2,983.58	2,831.34	-2,611.80	3,143.64

**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
-6,438,113	5,964,712	-7,144,906	5,433,279	-6,587,242	6,192,524	-6,374,236	CY2015
-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
-73,086,557	77,112,338	-74,924,516	80,529,420	-82,375,044	82,262,072	-73,305,394	Total
-7,308,655.7	7,711,233.8	-7,492,451.6	8,052,942.0	-8,237,504.4	8,226,207.2	-7,330,539.4	Average
-2,918.81	3,079.59	-2,992.21	3,216.05	-3,289.76	3,285.25	-2,927.55	Seasonal Index

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
104年	48,736,176	4,061,348.0	2,839,622	3,185,465	4,450,648	4,019,196	4,404,249
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
總 計	—	46,655,954.8	28,099,606	42,603,407	44,678,340	45,368,722	47,053,142
平 均	—	4,665,595.5	2,809,960.6	4,260,340.7	4,467,834.0	4,536,872.2	4,705,314.2
季 節 指 數	—	100.00	60.23	91.31	95.76	97.24	100.85

**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
4,717,249	4,470,699	3,924,381	3,954,640	3,783,391	3,357,931	5,628,705	CY2015
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
49,601,500	47,918,741	48,998,475	46,046,733	47,248,721	46,702,917	65,551,152	Total
4,960,150.0	4,791,874.1	4,899,847.5	4,604,673.3	4,724,872.1	4,670,291.7	6,555,115.2	Average
106.31	102.71	105.02	98.69	101.27	100.10	140.50	Seasonal Index

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
104年	2,033,490	169,457.5	349,602	65	335,155	435	341,972
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
總計	—	2,204,702.1	3,641,494	33,150	3,664,324	-2,595	3,781,391
平均	—	220,470.2	364,149.4	3,315.0	366,432.4	-259.5	378,139.1
季節指數	—	100.00	165.17	1.50	166.20	-0.12	171.51

**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
7,555	314,305	13	276,190	7,700	293,380	107,118	CY2015
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
1,875,996	3,799,796	2,015	3,846,234	14,366	3,789,271	2,010,984	Total
187,599.6	379,979.6	201.5	384,623.4	1,436.6	378,927.1	201,098.4	Average
85.09	172.35	0.09	174.46	0.65	171.87	91.21	Seasonal Index

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
104年	7,962,600	663,550.0	797,133	487,211	619,796	587,974	665,907
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
總 計	—	4,937,532.5	7,266,205	4,421,206	3,168,915	5,026,784	4,695,184
平 均	—	493,753.3	726,620.5	442,120.6	316,891.5	502,678.4	469,518.4
季 節 指 數	—	100.00	147.16	89.54	64.18	101.81	95.09

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
596,784	675,442	667,643	749,025	654,801	724,345	736,539	CY2015
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
5,958,025	4,899,209	4,365,913	4,635,406	4,634,068	4,969,190	5,210,285	Total
595,802.5	489,920.9	436,591.3	463,540.6	463,406.8	496,919.0	521,028.5	Average
120.67	99.22	88.42	93.88	93.85	100.64	105.52	Seasonal Index

Explanation: In this table, the net amount of health & welfare surcharge on tobacco collected in each year contains the amount collected directly by the Bureau and by the 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	柴 油 Diesel
104年{實徵淨額		43,877,525	1,307,248	324,915	871,140	328,890	18,393,898	13,965,665	4,041,347
{分配比		100.00	2.98	0.74	1.99	0.75	41.92	31.83	9.21
105年{實徵淨額		42,670,430	1,007,808	283,900	938,434	308,159	18,692,287	13,716,705	4,396,618
{分配比		100.00	2.36	0.67	2.20	0.72	43.81	32.15	10.30
106年{實徵淨額		42,103,458	939,629	373,663	991,420	283,897	18,135,258	12,751,315	4,835,388
{分配比		100.00	2.23	0.89	2.35	0.67	43.07	30.29	11.48
107年{實徵淨額		38,975,811	811,775	466,469	918,636	261,704	17,564,410	12,469,344	4,663,246
{分配比		100.00	2.08	1.20	2.36	0.67	45.06	31.99	11.96
108年{實徵淨額		38,205,731	839,119	455,962	929,896	258,218	18,619,561	13,250,387	4,937,562
{分配比		100.00	2.20	1.19	2.43	0.68	48.73	34.68	12.92
109年{實徵淨額		37,643,691	720,159	469,922	995,557	229,517	20,574,053	14,929,839	5,213,903
{分配比		100.00	1.91	1.25	2.64	0.61	54.65	39.66	13.85
110年{實徵淨額		38,787,502	836,709	465,443	969,072	258,293	18,955,412	13,170,462	5,358,775
{分配比		100.00	2.16	1.20	2.50	0.67	48.87	33.96	13.82
111年{實徵淨額		34,821,912	894,214	315,225	977,423	309,153	13,804,265	9,865,041	3,531,327
{分配比		100.00	2.57	0.91	2.81	0.89	39.64	28.33	10.14
112年{實徵淨額		33,471,098	818,217	320,297	1,061,892	313,037	13,074,800	9,280,516	3,435,030
{分配比		100.00	2.44	0.96	3.17	0.94	39.06	27.73	10.26
113年{實徵淨額		37,439,631	839,190	349,225	1,121,031	333,598	13,928,560	10,027,311	3,554,608
{分配比		100.00	2.24	0.93	2.99	0.89	37.20	26.78	9.49
臺 中 市		21,958,380	278,433	110,768	750,257	176,812	1,152,223	1,114,638	14,982
{本局直徵		750,387	—	66,347	732,829	118,805	—	—	—
{海關代徵		21,207,994	278,433	44,422	17,428	58,007	1,152,223	1,114,638	14,982
苗 栗 縣		1,737,235	—	—	10,114	—	90,211	—	—
彰 化 縣		959,569	386,247	238,457	265,808	156,786	358	—	—
南 投 縣		-29,367	26,799	—	1,160	—	15	—	—
雲 林 縣		12,813,814	147,711	—	93,692	—	12,685,753	8,912,674	3,539,626

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 CY & County or City
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)	
—	15,047	39,038	—	16,678	316,123	CY2015{Net Tax Revenues
—	0.03	0.09	—	0.04	0.72	{%
—	14,563	199,692	—	23,388	341,321	CY2016{Net Tax Revenues
—	0.03	0.47	—	0.05	0.80	{%
—	11,225	164,616	—	20,654	352,060	CY2017{Net Tax Revenues
—	0.03	0.39	—	0.05	0.84	{%
504	12,863	43,380	—	24,066	351,008	CY2018{Net Tax Revenues
0.00	0.03	0.11	—	0.06	0.90	{%
26	15,259	32,223	—	28,358	355,746	CY2019{Net Tax Revenues
0.00	0.04	0.08	—	0.07	0.93	{%
1,021	9,317	27,683	—	23,527	368,762	CY2020{Net Tax Revenues
0.00	0.02	0.07	—	0.06	0.98	{%
—	5,877	30,527	—	27,994	361,778	CY2021{Net Tax Revenues
—	0.02	0.08	—	0.07	0.93	{%
—	8,633	22,102	—	16,984	360,177	CY2022{Net Tax Revenues
—	0.02	0.06	—	0.05	1.03	{%
—	1,479	15,991	—	15,649	326,133	CY2023{Net Tax Revenues
—	0.00	0.05	—	0.05	0.97	{%
10	464	14,108	—	11,766	320,293	CY2024{Net Tax Revenues
0.00	0.00	0.04	—	0.03	0.86	{%
—	—	—	—	11,766	10,837	Taichung City
—	—	—	—	—	—	{Levied by the Bureau
—	—	—	—	11,766	10,837	{Levied by Customs
10	—	2,154	—	—	88,048	Miaoli County
—	—	358	—	—	—	Changhua County
—	—	15	—	—	—	Nantou County
—	464	11,582	—	—	221,408	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

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
104年{實徵淨額	331,074	4,444	87,028	148,306	12,330	30,220	141
{分配比	0.75	0.01	0.20	0.34	0.03	0.07	0.00
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
臺 中 市	-307,512	-82,267	152	-260,116	-24,452	2,789	45
{本局直徵	-497,513	-96,171	14	-380,046	-25,529	—	—
{海關代徵	190,001	13,904	137	119,930	1,077	2,789	45
苗 栗 縣	-94,146	-18,372	—	-69,558	-6,217	—	—
彰 化 縣	-215,830	-41,227	—	-166,661	-7,956	—	—
南 投 縣	-63,751	-14,653	—	-46,336	-2,762	—	—
雲 林 縣	-127,202	-24,617	—	-98,413	-4,172	—	—

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	
65	25,968	22,572	22,320,360	21,877,155	443,205	—	CY2015{Net Tax Revenues
0.00	0.06	0.05	50.87	49.86	1.01	—	{%
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	57.54	0.36	—	{%
52	30,831	25,455	19,797,399	19,738,157	59,242	—	Taichung City
—	2,721	1,498	329,919	326,740	3,180	—	{Levied by the Bureau
52	28,110	23,957	19,467,479	19,411,417	56,063	—	{Levied by Customs
—	—	—	1,731,055	1,731,029	26	—	Miaoli County
—	14	—	127,743	52,492	75,251	—	Changhua County
—	—	—	6,409	6,409	—	—	Nantou County
—	—	—	13,859	13,788	71	—	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 央 統 籌	直 轄 市 庫	鄉 鎮 庫	長 照 基 金 庫	住 宅 基 金 庫	國 庫	中 央 統 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	National Treasury	Distribution of Central Gov't
104 年	244,813,965	1,746,866	33,215,446	202,853,779	39,528,996	1,335,553	1,095,637	—	—	1,258,257	177,014
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
營 利 事 業 所 得 稅	130,686,459	4,920,569	2,235,065	112,228,818	13,068,648	—	—	4,850,094	538,899	3,974,507	492,058
綜 合 所 得 稅	105,084,513	535,455	16,191,021	78,126,882	10,508,458	—	—	14,804,258	1,644,916	342,546	53,548
遺 產 稅	6,122,936	464,280	68,801	1,947,619	—	1,674,256	1,100,511	1,400,549	—	123,702	—
贈 與 稅	5,518,976	273,823	28,185	1,740,343	—	1,525,479	859,460	1,393,694	—	99,506	—
貨 物 稅	37,602,272	2,525	165,167	33,842,044	3,760,228	—	—	—	—	2,273	253
證 券 交 易 稅	28,017,014	—	149	28,017,014	—	—	—	—	—	—	—
期 貨 交 易 稅	501,882	—	—	501,882	—	—	—	—	—	—	—
菸 酒 稅	11,900,028	4,252	718	6,270,501	1,567,626	—	—	4,061,901	—	3,401	850
特 種 貨 物 及 勞 務 稅	2,716,518	506	—	2,716,518	—	—	—	—	—	506	—
營 業 稅	90,323,596	444,979	13,911,062	55,278,038	35,045,558	—	—	—	—	272,325	172,653

資料來源：本局主計室

說 明：1. 特種貨物及勞務稅自103年納編本局預算；105至108年含特別預算納庫數。

2. 不含罰鍰及其他收入、金融業營業稅及健康福利捐。

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	
		Long-term Care Services Development Fund Treasury	Housing Fund	National Treasury	Distribution of Central Gov't	Municipality Treasury	Township Treasury	Long-term Care Services Development Fund Treasury	Housing Fund	
Municipality Treasury	Township Treasury									
172,642	138,953	—	—	26,402,820	6,792,584	12,286	7,756	—	—	CY2015
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
—	—	408,603	45,400	2,011,559	223,506	—	—	—	—	Profit-seeking Enterprise Income Tax
—	—	125,476	13,884	13,796,188	1,619,100	—	—	775,733	—	Individual Income Tax
98,469	114,851	127,258	—	25,815	—	23,451	9,457	10,077	—	Estate Tax
91,126	33,518	49,673	—	13,887	—	13,750	548	—	—	Gift Tax
—	—	—	—	148,650	16,517	—	—	—	—	Commodity Tax
—	—	—	—	149	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	—	—	Futures Transactions Tax
—	—	—	—	574	144	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	—	—	—	—	Specifically Selected Goods and Services Tax
—	—	—	—	8,513,571	5,397,491	—	—	—	—	Business Tax

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

Explanation: 1. The specifically selected goods and services tax has been included in the Bureau's budget since 2014, and the figures of 2016 to 2019 include the special budget paid into the treasury.

2. Excluding fines and other revenues, the financial enterprises business tax, 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	%
104 年	1,458,999,631	100.0	1,622,526,947	100.0	630,350,882	43.2	667,299,266	41.1	430,877,860	29.5	529,366,699	32.6
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
營 利 事 業 所 得 稅	971,504,445	100.0	1,121,990,865	100.0	363,245,511	37.4	364,626,491	32.5	372,280,504	38.3	492,866,896	43.9
綜 合 所 得 稅	659,476,667	100.0	829,090,890	100.0	292,609,797	44.4	355,984,857	42.9	224,288,014	34.0	296,932,302	35.8
遺 產 及 贈 與 稅	30,564,000	100.0	73,090,592	100.0	12,106,000	39.6	31,298,978	42.8	8,608,000	28.2	16,923,620	23.2
貨 物 稅	166,807,778	100.0	161,268,378	100.0	—	—	-341,036	-0.2	91,527,778	54.9	92,740,598	57.5
證 券 交 易 稅	208,663,000	100.0	288,062,892	100.0	121,181,000	58.1	186,380,271	64.7	36,357,000	17.4	42,896,574	14.9
期 貨 交 易 稅	7,755,000	100.0	12,800,911	100.0	6,906,000	89.1	11,512,934	89.9	223,000	2.9	277,247	2.2
菸 酒 稅	42,532,500	100.0	66,327,696	100.0	25,000	0.1	25,549	0.0	17,876,250	42.0	25,130,067	37.9
特 種 貨 物 及 勞 務 稅	2,802,000	100.0	6,633,327	100.0	5,000	0.2	2,996	0.0	1,486,000	53.0	3,675,369	55.4
營 業 稅	535,153,595	100.0	579,005,584	100.0	251,483,660	47.0	276,067,842	47.7	95,147,059	17.8	110,989,803	19.2
金 融 業 營 業 稅	—	—	44,730,853	100.0	—	—	30,186,296	67.5	—	—	6,071,336	13.6
營 業 健 康 福 利 捐	—	—	26,421,399	100.0	—	—	—	—	—	—	7,123,299	27.0

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、健康福利捐。

2. 100年6月開徵特種貨物及勞務稅，惟103年起納編預算，爰自103年起增列特種貨物及勞務稅；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	%	
205,363,170	14.1	213,510,996	13.2	69,431,307	4.8	78,353,040	4.8	122,976,412	8.4	133,996,946	8.3	CY2015
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
115,900,480	11.9	133,372,504	11.9	42,746,196	4.4	53,413,003	4.8	77,331,754	8.0	77,711,971	6.9	Profit-seeking Enterprise Income Tax
69,904,527	10.6	89,430,871	10.8	30,204,032	4.6	39,372,675	4.7	42,470,297	6.4	47,370,185	5.7	Individual Income Tax
5,172,000	16.9	12,296,759	16.8	2,252,000	7.4	5,741,908	7.9	2,426,000	7.9	6,829,327	9.3	Estate and Gift Tax
36,196,667	21.7	37,439,631	23.2	2,285,555	1.4	2,581,770	1.6	36,797,778	22.1	28,847,415	17.9	Commodity Tax
24,553,000	11.8	28,016,865	9.7	13,100,000	6.3	15,168,677	5.3	13,472,000	6.5	15,600,505	5.4	Securities Transactions Tax
312,000	4.0	501,882	3.9	73,000	0.9	105,137	0.8	241,000	3.1	403,711	3.2	Futures Transactions Tax
9,591,250	22.6	11,903,562	17.9	12,836,250	30.2	27,173,695	41.0	2,203,750	5.2	2,094,823	3.2	Tobacco and Alcohol Tax
1,208,000	43.1	2,717,024	41.0	19,000	0.7	22,490	0.3	84,000	3.0	215,448	3.2	Specifically Selected Goods and Services Tax
74,091,503	13.8	76,857,622	13.3	30,750,000	5.7	35,138,132	6.1	83,681,373	15.6	79,952,185	13.8	Business Tax
—	—	4,244,534	9.5	—	—	1,743,928	3.9	—	—	2,484,759	5.6	Financial Enterprises Business Tax
—	—	4,061,900	15.4	—	—	15,225,188	57.6	—	—	11,012	0.0	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 and the health and welfare surcharge on tobacco.

2. The specifically selected goods and services tax has been levied since June 2011, but not included in the budget of the Bureau until 2014 under the specifically selected goods and services tax item. 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	105年 CY2016					
	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定 課稅所得額 Net Income of Verified	核定 應納稅額 Tax Payable of Verified	家數 No. of Cases	核定 應納稅額 Tax Payable of Verified
總 計	252,458	6,348,299,973	478,029,629	78,533,590	129,255	8,937,635
臺 中 市	153,097	3,234,501,478	223,763,881	36,608,685	86,055	4,770,019
苗 栗 縣	17,432	767,690,657	32,702,132	5,357,423	7,065	1,266,537
彰 化 縣	51,031	1,210,931,524	95,771,258	15,602,985	24,482	1,909,511
南 投 縣	14,427	216,692,365	14,257,669	2,242,304	4,896	267,773
雲 林 縣	16,471	918,483,949	111,534,689	18,722,193	6,757	723,795

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

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

107年 CY2018						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	
266,188	6,327,942,220	439,336,907	86,549,462	138,789	10,056,244	Grand Total
161,985	3,551,595,351	252,352,250	49,707,044	92,976	4,041,424	Taichung City
18,295	744,172,048	35,991,926	7,070,018	7,403	3,016,780	Miaoli County
53,377	1,379,434,586	101,783,259	20,091,028	25,963	2,483,455	Changhwa County
14,929	237,020,664	15,784,782	3,077,299	5,191	196,842	Nantou County
17,602	415,719,570	33,424,691	6,604,073	7,256	317,742	Yunlin County

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

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	109年 CY2020					
	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	275,795	6,844,342,451	430,042,323	84,949,042	145,748	4,513,677
臺 中 市	168,765	3,724,960,054	268,938,557	53,158,159	97,991	2,158,208
苗 栗 縣	18,836	731,706,376	33,898,242	6,704,488	7,664	241,713
彰 化 縣	54,457	1,259,096,175	73,160,872	14,411,522	27,077	1,984,260
南 投 縣	15,358	256,057,353	14,366,356	2,808,737	5,345	66,109
雲 林 縣	18,379	872,522,493	39,678,296	7,866,136	7,671	63,388

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

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

Unit : Case ; NT\$1,000

111年 CY2022						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	
285,675	8,198,650,750	597,680,978	118,451,583	152,114	4,386,935	Grand Total
177,412	4,280,453,463	366,419,590	72,627,706	103,415	2,885,760	Taichung City
18,382	686,483,483	39,143,891	7,758,455	7,660	443,167	Miaoli County
55,773	1,625,409,918	116,162,983	23,013,875	27,634	790,201	Changhwa County
15,300	319,964,855	22,402,984	4,413,716	5,609	112,823	Nantou County
18,808	1,286,339,031	53,551,530	10,637,831	7,796	154,984	Yunlin County

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	
134,146	596,779,622	41,386,689	7,610,435	10,682	63,768	Grand Total
73,976	296,133,522	20,778,782	3,785,159	7,241	28,520	Taichung City
10,738	51,169,370	3,625,966	675,553	694	113	Miaoli County
28,335	137,765,808	9,504,534	1,756,247	1,564	1,813	Changhwa County
9,705	42,142,607	2,851,339	519,514	445	151	Nantou County
11,392	69,568,314	4,626,069	873,963	738	33,170	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

111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 夥 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	285,675	8,198,650,750	597,680,978	118,451,583	168,874	7,564,382,231	555,492,452	110,629,238	11,263	147,973,383
0~5 (新臺幣萬元)	60,607	120,609	1,092,454	205,802	38,446	68,953	1,063,340	202,471	1,323	2,420
超過5 ~10	3,842	286,766	36,572	2,053	2,080	155,088	22,013	1,590	78	5,891
超過10 ~50	20,867	5,941,841	524,162	24,466	10,311	2,897,995	293,531	20,130	482	141,030
超過50 ~100	18,978	14,050,301	990,623	27,722	8,624	6,377,180	462,100	17,940	527	389,994
超過100 ~500	74,428	195,096,990	12,662,255	1,814,064	34,612	91,922,446	5,801,343	849,523	2,738	7,735,914
超過500 ~1,000	35,889	257,948,750	16,916,645	3,340,908	19,609	142,282,753	9,052,113	1,795,121	1,963	14,359,210
超過1,000 ~5,000	53,411	1,153,340,178	75,780,710	15,106,333	38,466	871,636,654	55,861,182	11,157,288	3,636	78,570,764
超過5,000 ~10,000	8,861	621,099,853	37,445,122	7,484,544	8,139	573,504,656	34,324,286	6,863,433	400	26,575,049
超過10,000	8,792	5,950,765,462	452,232,434	90,445,692	8,587	5,875,536,507	448,612,544	89,721,742	116	20,193,112

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
CY2022

Grand-Total Unit : Case ; NT\$1,000

夥 er ership		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	
10,398,726	2,035,638	104,471	434,531,779	29,342,156	5,300,680	1,067	51,763,357	2,447,644	486,027	Total
7,389	1,314	20,458	48,132	13,626	700	380	1,104	8,099	1,317	0~5 (NT\$10,000)
474	—	1,659	124,041	13,559	462	25	1,747	526	—	Over 5 ~10
10,249	146	9,956	2,870,169	218,038	4,133	118	32,648	2,344	57	Over 10 ~50
26,628	365	9,727	7,209,232	495,854	8,858	100	73,895	6,042	560	Over 50 ~100
535,365	81,693	36,843	94,902,479	6,300,366	879,457	235	536,150	25,181	3,392	Over 100 ~500
1,026,504	201,655	14,274	101,000,136	6,826,687	1,342,026	43	306,651	11,340	2,106	Over 500 ~1,000
5,886,120	1,170,968	11,202	200,664,577	13,945,175	2,760,630	107	2,468,183	88,232	17,447	Over 1,000 ~5,000
1,875,296	373,371	300	19,427,176	1,179,785	234,601	22	1,592,973	65,755	13,138	Over 5,000 ~10,000
1,030,701	206,127	52	8,285,837	349,065	69,813	37	46,750,006	2,240,124	448,010	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)

111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	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	1,143	10,790,260	403,027	76,825	586	6,254,714	281,587	54,674	33	295,879
0~5 (新臺幣萬元)	512	782	1,598	215	272	405	436	54	12	18
超過5 ~10	22	1,661	175	—	11	850	115	—	1	57
超過10 ~50	98	27,781	3,000	273	43	11,133	580	—	1	273
超過50 ~100	67	49,054	2,172	—	23	16,466	728	—	1	810
超過100 ~500	218	578,860	28,695	3,298	108	287,687	11,860	1,084	9	29,867
超過500 ~1,000	76	552,363	26,006	5,178	39	294,165	13,611	2,699	3	25,321
超過1,000 ~5,000	119	2,597,240	117,220	23,028	66	1,375,918	55,197	11,024	5	187,577
超過5,000 ~10,000	16	1,079,486	50,816	10,163	10	688,456	25,717	5,143	1	51,955
超過10,000	15	5,903,032	173,344	34,669	14	3,579,633	173,344	34,669	—	—

111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	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	248	5,382,287	360,061	71,645	164	4,776,794	327,236	65,227	12	497,754
0~5 (新臺幣萬元)	127	92	35	—	76	24	27	—	4	—
超過5 ~10	4	299	17	—	1	63	4	—	1	64
超過10 ~50	13	3,599	226	—	8	1,895	62	—	—	—
超過50 ~100	6	4,469	225	—	4	2,864	161	—	—	—
超過100 ~500	18	39,464	1,926	119	10	19,484	909	12	—	—
超過500 ~1,000	14	97,653	5,053	1,011	10	67,849	3,458	692	—	—
超過1,000 ~5,000	38	897,949	47,427	9,485	31	796,099	42,534	8,507	3	47,446
超過5,000 ~10,000	13	959,582	67,752	13,550	12	889,613	61,454	12,291	1	69,969
超過10,000	15	3,379,180	237,400	47,480	12	2,998,905	218,626	43,725	3	380,275

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

CY2022

1.Agriculture, Forestry, Fishing & Animal Husbandry

Unit : Case ; NT\$1,000

夥 er ership		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	
15,857	3,067	392	1,487,624	85,590	15,666	132	2,752,043	19,993	3,418	Total
0	—	188	240	273	14	40	118	889	147	0~5 (NT\$10,000)
2	—	6	474	58	—	4	281	—	—	Over 5 ~10
11	—	31	9,512	1,970	272	23	6,863	439	1	Over 10 ~50
49	—	26	18,830	782	—	17	12,948	613	—	Over 50 ~100
1,290	166	71	191,847	12,651	1,810	30	69,459	2,895	238	Over 100 ~500
1,367	273	25	167,439	7,765	1,553	9	65,438	3,264	653	Over 500 ~1,000
7,703	1,541	42	908,566	50,149	9,629	6	125,179	4,172	834	Over 1,000 ~5,000
5,436	1,087	3	190,716	11,942	2,388	2	148,359	7,722	1,544	Over 5,000 ~10,000
—	—	—	—	—	—	1	2,323,399	—	—	Over 10,000

CY2022

2.Mining and Quarrying

Unit : Case ; NT\$1,000

夥 er ership		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	
27,623	5,524	72	107,738	5,202	895	—	—	—	—	Total
—	—	47	68	8	—	—	—	—	—	0~5 (NT\$10,000)
5	—	2	173	8	—	—	—	—	—	Over 5 ~10
—	—	5	1,704	164	—	—	—	—	—	Over 10 ~50
—	—	2	1,605	64	—	—	—	—	—	Over 50 ~100
—	—	8	19,981	1,017	107	—	—	—	—	Over 100 ~500
—	—	4	29,804	1,595	319	—	—	—	—	Over 500 ~1,000
2,547	509	4	54,404	2,346	469	—	—	—	—	Over 1,000 ~5,000
6,297	1,259	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
18,774	3,755	—	—	—	—	—	—	—	—	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)

111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 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	60,320	4,605,023,988	337,274,342	67,239,139	37,356	4,472,899,614	328,852,543	65,687,248	2,621	34,947,742
0~5 (新臺幣萬元)	6,742	12,537	94,599	17,145	3,976	6,315	86,596	15,736	185	245
超過5 ~10	452	34,060	3,778	159	231	17,230	2,400	159	9	766
超過10 ~50	3,056	892,829	67,416	2,395	1,201	341,242	30,506	2,003	87	28,043
超過50 ~100	3,339	2,474,098	174,824	5,932	1,265	937,630	76,925	4,621	93	69,102
超過100 ~500	15,444	41,489,864	2,501,605	341,872	6,668	18,695,331	1,100,716	158,587	669	1,920,157
超過500 ~1,000	8,717	62,937,264	3,781,716	749,917	5,004	36,539,626	2,124,560	422,376	518	3,821,207
超過1,000 ~5,000	15,509	345,679,388	21,500,719	4,292,057	12,121	282,733,741	17,283,825	3,454,620	959	20,010,691
超過5,000 ~10,000	3,114	219,415,503	12,612,788	2,522,372	2,977	210,325,927	12,022,989	2,404,431	78	5,172,884
超過10,000	3,947	3,932,088,445	296,536,896	59,307,291	3,913	3,923,302,573	296,124,026	59,224,717	23	3,924,647

111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 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	1,112	33,781,696	4,168,562	830,542	757	33,249,142	4,116,465	821,352	31	51,402
0~5 (新臺幣萬元)	422	112	1,453	266	281	91	1,443	266	10	—
超過5 ~10	5	417	73	—	5	417	73	—	—	—
超過10 ~50	43	11,868	1,052	4	30	8,159	700	—	1	354
超過50 ~100	59	43,490	4,167	42	34	25,469	2,331	25	4	3,307
超過100 ~500	386	930,981	94,718	16,899	224	561,951	56,731	10,112	14	34,603
超過500 ~1,000	88	634,458	52,473	10,417	78	562,903	45,036	8,930	2	13,138
超過1,000 ~5,000	71	1,598,566	117,228	23,434	67	1,528,349	112,751	22,539	—	—
超過5,000 ~10,000	12	890,802	113,504	22,701	12	890,802	113,504	22,701	—	—
超過10,000	26	29,671,002	3,783,895	756,779	26	29,671,002	3,783,895	756,779	—	—

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

CY2022

3.Manufacturing

Unit : Case ; NT\$1,000

夥 ership		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	
2,294,059	450,103	20,304	93,329,689	5,953,704	1,067,117	39	3,846,943	174,036	34,671	Total
6,365	1,260	2,575	5,952	1,635	149	6	25	2	—	0~5 (NT\$10,000)
42	—	212	16,064	1,336	—	—	—	—	—	Over 5 ~10
1,746	3	1,765	522,895	35,118	390	3	649	45	—	Over 10 ~50
4,940	217	1,978	1,465,196	92,857	1,094	3	2,169	102	—	Over 50 ~100
117,923	17,131	8,096	20,843,524	1,281,783	166,005	11	30,853	1,183	149	Over 100 ~500
243,695	48,087	3,194	22,567,304	1,413,462	279,455	1	9,127	—	—	Over 500 ~1,000
1,377,099	274,961	2,420	42,694,200	2,832,639	561,063	9	240,757	7,156	1,413	Over 1,000 ~5,000
342,351	68,463	55	3,631,956	215,076	43,003	4	284,735	32,372	6,474	Over 5,000 ~10,000
199,899	39,980	9	1,582,598	79,797	15,959	2	3,278,627	133,175	26,635	Over 10,000

CY2022

4.Electricity and Gas Supply

Unit : Case ; NT\$1,000

夥 ership		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	
5,209	939	324	481,152	46,889	8,251	—	—	—	—	Total
2	—	131	21	8	—	—	—	—	—	0~5 (NT\$10,000)
—	—	—	—	—	—	—	—	—	—	Over 5 ~10
40	—	12	3,355	311	4	—	—	—	—	Over 10 ~50
249	12	21	14,714	1,587	4	—	—	—	—	Over 50 ~100
3,389	621	148	334,427	34,598	6,165	—	—	—	—	Over 100 ~500
1,529	306	8	58,417	5,908	1,182	—	—	—	—	Over 500 ~1,000
—	—	4	70,218	4,477	895	—	—	—	—	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)

111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	1,753	33,549,580	4,600,342	914,690	1,065	30,468,785	4,347,515	867,057	53	730,474
0~5 (新臺幣萬元)	429	565	3,092	546	229	151	2,908	546	7	—
超過5 ~10	31	2,420	130	—	16	1,272	66	—	2	161
超過10 ~50	114	34,293	2,671	68	50	14,763	968	—	5	1,623
超過50 ~100	86	63,349	4,448	44	35	25,977	1,752	30	1	541
超過100 ~500	390	1,019,299	67,063	9,550	190	505,031	31,642	4,539	8	23,698
超過500 ~1,000	207	1,494,936	104,152	20,781	138	1,011,136	67,997	13,562	9	66,615
超過1,000 ~5,000	379	8,759,665	759,042	151,774	294	7,070,527	612,323	122,430	19	444,420
超過5,000 ~10,000	62	4,128,349	349,072	69,794	59	3,928,555	325,997	65,179	1	58,084
超過10,000	55	18,046,704	3,310,671	662,134	54	17,911,373	3,303,862	660,772	1	135,332

111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	46,420	693,507,738	45,324,177	8,889,162	19,033	545,273,326	33,723,707	6,696,867	1,890	27,184,367
0~5 (新臺幣萬元)	8,257	12,899	377,981	74,655	3,198	4,366	375,666	74,642	260	447
超過5 ~10	451	34,013	3,062	5	132	9,854	821	—	8	559
超過10 ~50	2,776	808,260	61,330	925	830	241,438	16,658	68	54	14,962
超過50 ~100	2,919	2,174,998	158,154	3,099	802	593,867	41,255	844	65	48,128
超過100 ~500	13,638	36,328,872	2,564,267	395,417	4,187	11,364,245	761,774	118,047	385	1,094,184
超過500 ~1,000	6,659	47,609,538	3,381,752	668,932	2,490	18,060,653	1,202,690	239,411	304	2,181,485
超過1,000 ~5,000	9,486	199,479,003	14,802,885	2,952,229	5,348	122,196,543	8,542,486	1,707,526	711	15,665,490
超過5,000 ~10,000	1,268	87,919,262	5,922,125	1,183,430	1,110	77,770,475	5,026,370	1,005,181	83	5,417,883
超過10,000	966	319,140,892	18,052,621	3,610,469	936	315,031,885	17,755,988	3,551,148	20	2,761,229

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

CY2022

5. Water Supply and Remediation Services

Unit : Case ; NT\$1,000

夥 er ership		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	
58,348	11,564	634	2,328,704	194,042	35,981	1	21,617	438	88	Total
0	—	193	414	184	—	—	—	—	—	0~5 (NT\$10,000)
11	—	13	986	53	—	—	—	—	—	Over 5 ~10
120	—	59	17,907	1,583	68	—	—	—	—	Over 10 ~50
125	—	50	36,831	2,572	14	—	—	—	—	Over 50 ~100
1,512	248	192	490,570	33,909	4,763	—	—	—	—	Over 100 ~500
5,163	1,033	60	417,186	30,992	6,186	—	—	—	—	Over 500 ~1,000
37,159	7,432	65	1,223,101	109,123	21,825	1	21,617	438	88	Over 1,000 ~5,000
7,449	1,490	2	141,710	15,626	3,125	—	—	—	—	Over 5,000 ~10,000
6,809	1,362	—	—	—	—	—	—	—	—	Over 10,000

CY2022

6. Construction

Unit : Case ; NT\$1,000

夥 er ership		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	
2,266,992	447,819	25,490	120,903,170	9,332,915	1,744,401	7	146,877	563	76	Total
202	—	4,796	8,086	2,100	14	3	—	13	—	0~5 (NT\$10,000)
42	—	311	23,600	2,199	5	—	—	—	—	Over 5 ~10
1,026	20	1,892	551,861	43,646	836	—	—	—	—	Over 10 ~50
3,465	41	2,051	1,532,203	113,354	2,215	1	800	80	—	Over 50 ~100
78,467	12,685	9,064	23,864,409	1,723,556	264,609	2	6,034	470	76	Over 100 ~500
163,890	32,432	3,865	27,367,400	2,015,172	397,089	—	—	—	—	Over 500 ~1,000
1,315,182	261,703	3,427	61,616,969	4,945,218	983,000	—	—	—	—	Over 1,000 ~5,000
492,097	98,419	75	4,730,905	403,658	79,830	—	—	—	—	Over 5,000 ~10,000
212,621	42,518	9	1,207,736	84,012	16,802	1	140,042	—	—	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)

111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	112,311	1,961,024,375	124,719,353	24,493,113	68,436	1,726,050,994	111,082,931	21,997,089	4,090	62,223,074
0~5 (新臺幣萬元)	25,079	60,438	185,553	33,303	15,922	37,687	178,366	32,851	505	1,191
超過5 ~10	1,787	132,740	16,920	1,227	1,090	80,937	10,069	769	37	2,684
超過10 ~50	9,124	2,564,540	218,885	12,067	4,975	1,385,661	136,954	10,727	198	56,345
超過50 ~100	7,685	5,686,975	353,874	4,999	3,885	2,865,389	171,523	2,364	215	157,167
超過100 ~500	28,893	75,250,962	4,390,412	574,712	14,694	38,592,650	2,135,590	277,947	917	2,480,558
超過500 ~1,000	13,562	97,382,303	5,552,963	1,091,927	7,830	56,478,424	3,052,823	602,062	598	4,417,515
超過1,000 ~5,000	20,268	436,854,547	24,460,464	4,868,389	14,578	326,114,952	17,748,723	3,541,666	1,374	31,009,480
超過5,000 ~10,000	3,164	222,229,949	10,773,861	2,153,526	2,816	199,114,281	9,578,682	1,914,963	188	12,620,998
超過10,000	2,749	1,120,861,921	78,766,420	15,752,962	2,646	1,101,381,014	78,070,201	15,613,741	58	11,477,137

111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	4,612	83,145,160	7,204,466	1,422,813	2,813	74,696,484	6,609,521	1,314,909	231	2,425,975
0~5 (新臺幣萬元)	524	1,350	1,775	235	271	586	1,207	184	18	24
超過5 ~10	32	2,339	208	—	12	882	69	—	3	189
超過10 ~50	282	80,159	5,224	132	115	31,675	1,889	1	17	5,042
超過50 ~100	356	265,940	14,808	332	188	140,997	7,365	282	19	14,277
超過100 ~500	1,235	3,214,735	207,028	28,207	546	1,463,300	94,114	13,900	50	145,365
超過500 ~1,000	683	4,942,050	339,415	67,291	397	2,929,781	191,043	38,020	53	373,781
超過1,000 ~5,000	1,204	26,585,950	1,825,478	364,564	996	22,629,877	1,545,969	309,003	66	1,544,678
超過5,000 ~10,000	190	13,010,264	973,927	194,732	182	12,457,013	931,263	186,199	5	342,618
超過10,000	106	35,042,374	3,836,601	767,320	106	35,042,374	3,836,601	767,320	—	—

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

CY2022

7. Wholesale and Retail Trade

Unit : Case ; NT\$1,000

夥 伴 企 業 Partnership		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	
3,644,483	711,532	39,197	167,141,750	9,847,858	1,757,241	588	5,608,556	144,081	27,251	Total
403	3	8,427	20,957	6,254	449	225	604	530	—	0~5 (NT\$10,000)
242	—	645	48,090	6,197	458	15	1,028	412	—	Over 5 ~10
3,815	4	3,892	1,106,158	77,135	1,280	59	16,376	981	56	Over 10 ~50
10,104	30	3,546	2,634,942	170,738	2,529	39	29,478	1,509	76	Over 50 ~100
153,533	21,041	13,144	33,853,208	2,092,557	274,708	138	324,546	8,733	1,016	Over 100 ~500
272,712	53,620	5,109	36,313,106	2,220,576	434,976	25	173,259	6,852	1,269	Over 500 ~1,000
2,025,722	401,268	4,253	78,344,810	4,644,117	917,226	63	1,385,305	41,902	8,230	Over 1,000 ~5,000
734,480	146,879	148	9,617,664	445,030	88,564	12	877,006	15,670	3,121	Over 5,000 ~10,000
443,472	88,687	33	5,202,815	185,256	37,051	12	2,800,954	67,492	13,484	Over 10,000

CY2022

8. Transportation and Storage

Unit : Case ; NT\$1,000

夥 伴 企 業 Partnership		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	
188,346	36,616	1,553	5,988,741	405,148	71,070	15	33,960	1,451	218	Total
262	51	232	739	237	—	3	1	69	—	0~5 (NT\$10,000)
29	—	15	1,124	63	—	2	144	47	—	Over 5 ~10
250	3	150	43,442	3,085	128	—	—	—	—	Over 10 ~50
701	—	147	109,274	6,692	50	2	1,391	51	—	Over 50 ~100
10,235	1,451	633	1,591,950	102,047	12,767	6	14,120	632	88	Over 100 ~500
34,182	6,572	232	1,630,569	114,190	22,699	1	7,919	—	—	Over 500 ~1,000
115,946	23,189	141	2,401,009	162,912	32,242	1	10,385	651	130	Over 1,000 ~5,000
26,743	5,349	3	210,634	15,921	3,184	—	—	—	—	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)

111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	9,482	114,142,336	7,867,182	1,534,634	3,308	80,651,248	5,204,273	1,033,884	1,273	13,103,605
0~5 (新臺幣萬元)	1,610	2,418	2,869	428	727	686	2,623	428	122	142
超過5 ~10	106	7,822	657	—	34	2,530	154	—	7	560
超過10 ~50	541	156,068	12,079	161	165	43,319	3,243	36	36	10,786
超過50 ~100	566	420,819	29,741	848	149	111,151	7,441	194	41	32,111
超過100 ~500	2,821	8,004,592	533,584	84,003	629	1,761,244	101,934	16,855	341	1,053,510
超過500 ~1,000	1,758	12,637,047	867,384	169,032	395	2,932,753	165,929	32,661	323	2,358,809
超過1,000 ~5,000	1,752	34,766,816	2,582,143	514,114	924	20,827,686	1,362,275	271,609	367	6,891,156
超過5,000 ~10,000	206	13,829,244	832,356	164,786	170	11,512,195	663,904	132,759	29	1,898,705
超過10,000	122	44,317,511	3,006,369	601,261	115	43,459,685	2,896,770	579,342	7	857,826

111年

10. 出版、影音製作、傳播及資訊服務業

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	3,649	46,891,112	4,587,959	904,956	2,983	46,136,260	4,502,193	890,364	57	183,935
0~5 (新臺幣萬元)	1,371	2,961	9,722	1,648	1,049	2,361	9,403	1,640	26	22
超過5 ~10	99	7,395	1,064	—	68	4,951	639	—	1	84
超過10 ~50	452	125,065	14,325	681	356	99,011	10,260	430	6	1,214
超過50 ~100	310	230,113	17,867	584	237	175,414	13,902	512	5	3,493
超過100 ~500	757	1,812,633	127,424	18,708	651	1,572,084	107,435	15,841	9	21,679
超過500 ~1,000	254	1,846,845	150,063	29,902	231	1,686,279	132,877	26,470	5	38,160
超過1,000 ~5,000	314	6,310,258	611,966	122,353	299	6,040,318	572,149	114,389	5	119,282
超過5,000 ~10,000	47	3,327,460	193,745	38,724	47	3,327,460	193,745	38,724	—	—
超過10,000	45	33,228,382	3,461,783	692,357	45	33,228,382	3,461,783	692,357	—	—

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

CY2022

9. Accommodation and Food Services

Unit : Case ; NT\$1,000

夥 er ership		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	
1,149,015	223,563	4,891	20,270,609	1,505,280	275,503	10	116,874	8,615	1,684	Total
53	—	757	1,590	188	—	4	—	4	—	0~5 (NT\$10,000)
29	—	65	4,732	473	—	—	—	—	—	Over 5 ~10
956	49	340	101,963	7,880	76	—	—	—	—	Over 10 ~50
2,254	40	375	277,028	19,973	615	1	528	74	—	Over 50 ~100
73,600	11,914	1,850	5,188,528	357,929	55,233	1	1,310	122	1	Over 100 ~500
168,762	32,603	1,040	7,345,485	532,693	103,768	—	—	—	—	Over 500 ~1,000
641,769	128,303	458	6,995,741	574,099	113,402	3	52,234	4,000	800	Over 1,000 ~5,000
151,992	28,734	6	355,542	12,045	2,409	1	62,802	4,415	883	Over 5,000 ~10,000
109,599	21,920	—	—	—	—	—	—	—	—	Over 10,000

CY2022

10. Information and Communication

Unit : Case ; NT\$1,000

夥 er ership		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	
30,826	6,016	604	570,199	54,869	8,575	5	719	71	—	Total
30	—	293	575	288	7	3	3	0	—	0~5 (NT\$10,000)
7	—	30	2,359	418	—	—	—	—	—	Over 5 ~10
131	—	89	24,678	3,908	251	1	162	26	—	Over 10 ~50
230	—	67	50,651	3,691	72	1	554	44	—	Over 50 ~100
2,280	387	97	218,870	17,709	2,479	—	—	—	—	Over 100 ~500
5,604	1,121	18	122,406	11,582	2,311	—	—	—	—	Over 500 ~1,000
22,544	4,509	10	150,658	17,274	3,455	—	—	—	—	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)

111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	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	5,908	159,028,013	17,133,536	3,418,447	5,833	154,387,483	15,960,492	3,184,147	7	316,849
0~5 (新臺幣萬元)	3,372	1,747	296,965	57,484	3,330	1,747	296,962	57,484	1	—
超過5 ~10	55	4,174	2,340	317	54	4,114	2,327	317	—	—
超過10 ~50	268	74,690	15,677	2,409	261	72,626	15,447	2,409	—	—
超過50 ~100	215	163,068	24,854	4,367	213	161,591	24,459	4,308	—	—
超過100 ~500	828	2,143,320	144,754	26,943	822	2,129,454	143,182	26,643	—	—
超過500 ~1,000	385	2,769,666	133,489	25,557	379	2,723,559	126,997	24,484	3	25,387
超過1,000 ~5,000	511	11,296,830	437,127	86,089	509	11,271,755	432,740	85,212	—	—
超過5,000 ~10,000	133	9,044,141	496,124	99,024	131	8,930,159	472,177	94,234	2	113,982
超過10,000	141	133,530,377	15,582,206	3,116,256	134	129,092,477	14,446,201	2,889,055	1	177,479

111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	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	12,467	236,497,174	29,175,236	5,807,493	11,320	232,581,777	28,653,420	5,709,633	268	1,644,489
0~5 (新臺幣萬元)	5,225	3,879	84,762	14,997	4,926	3,340	78,993	13,913	44	7
超過5 ~10	106	8,126	1,931	210	88	6,725	1,790	210	2	194
超過10 ~50	601	175,371	24,465	2,047	498	145,190	21,485	2,047	12	2,977
超過50 ~100	603	449,265	48,350	3,522	479	356,610	36,434	2,459	19	14,682
超過100 ~500	2,365	6,236,278	648,816	116,286	1,965	5,199,813	526,815	94,591	104	331,725
超過500 ~1,000	1,215	8,905,666	1,172,735	233,420	1,070	7,870,591	1,008,389	201,272	55	411,799
超過1,000 ~5,000	1,482	33,287,847	4,282,261	854,829	1,431	32,361,884	4,122,622	823,962	28	520,088
超過5,000 ~10,000	420	29,981,845	3,847,333	769,397	416	29,742,216	3,792,311	758,393	2	102,216
超過10,000	450	157,448,898	19,064,584	3,812,785	447	156,895,410	19,064,580	3,812,785	2	260,800

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

CY2022

11. Finance and Insurance

Unit : Case ; NT\$1,000

夥 er ership		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	
65,609	13,122	59	63,156	8,674	1,433	9	4,260,525	1,098,760	219,745	Total
—	—	39	—	3	—	2	—	0	—	0~5 (NT\$10,000)
—	—	1	60	13	—	—	—	—	—	Over 5 ~10
—	—	6	1,959	195	—	1	105	35	—	Over 10 ~50
—	—	2	1,477	395	59	—	—	—	—	Over 50 ~100
—	—	6	13,866	1,572	300	—	—	—	—	Over 100 ~500
4,383	877	3	20,720	2,109	197	—	—	—	—	Over 500 ~1,000
—	—	2	25,074	4,387	877	—	—	—	—	Over 1,000 ~5,000
23,947	4,789	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
37,280	7,456	—	—	—	—	6	4,260,420	1,098,725	219,745	Over 10,000

CY2022

12. Real Estate

Unit : Case ; NT\$1,000

夥 er ership		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	
257,439	50,760	809	2,215,837	252,886	45,332	70	55,070	11,492	1,769	Total
10	—	243	467	284	30	12	66	5,475	1,053	0~5 (NT\$10,000)
20	—	16	1,207	121	—	—	—	—	—	Over 5 ~10
298	—	74	22,024	2,222	—	17	5,179	460	—	Over 10 ~50
1,349	16	85	63,735	7,713	620	20	14,237	2,854	425	Over 50 ~100
44,466	8,662	276	675,257	74,946	12,743	20	29,484	2,588	290	Over 100 ~500
74,050	14,636	89	617,171	90,182	17,512	1	6,105	114	—	Over 500 ~1,000
111,120	22,221	23	405,875	48,519	8,646	—	—	—	—	Over 1,000 ~5,000
26,123	5,225	2	137,413	28,899	5,780	—	—	—	—	Over 5,000 ~10,000
4	—	1	292,688	—	—	—	—	—	—	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)

111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	11,243	90,800,445	7,342,150	1,421,228	8,183	85,577,272	6,875,604	1,344,471	212	639,941
0~5 (新臺幣萬元)	3,385	8,821	17,931	3,081	2,469	5,619	17,037	3,043	48	187
超過5 ~10	273	20,347	1,998	—	171	12,761	1,259	—	6	502
超過10 ~50	1,393	392,934	35,673	470	936	263,539	23,411	273	24	7,185
超過50 ~100	1,040	761,345	64,072	1,801	709	520,642	44,702	1,392	18	12,877
超過100 ~500	3,120	7,631,646	602,356	93,488	2,123	5,270,117	416,988	66,029	78	200,307
超過500 ~1,000	1,002	7,190,209	646,499	128,467	825	5,991,226	538,231	107,195	23	148,490
超過1,000 ~5,000	922	17,922,215	2,008,810	400,958	842	16,640,439	1,869,163	373,577	15	270,393
超過5,000 ~10,000	71	4,910,560	410,930	82,186	71	4,910,560	410,930	82,186	—	—
超過10,000	37	51,962,368	3,553,882	710,776	37	51,962,368	3,553,882	710,776	—	—

111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	6,356	47,925,261	3,005,545	571,970	3,865	40,389,030	2,309,459	445,736	162	1,451,450
0~5 (新臺幣萬元)	1,543	4,412	11,228	1,714	773	2,947	10,099	1,646	38	19
超過5 ~10	147	10,907	2,218	135	94	7,020	1,748	135	1	69
超過10 ~50	750	210,228	30,303	2,195	493	136,785	23,829	2,004	6	2,053
超過50 ~100	553	407,875	32,376	980	322	236,714	19,172	642	8	6,489
超過100 ~500	1,767	4,504,566	334,741	50,241	1,006	2,568,046	183,012	27,438	42	100,163
超過500 ~1,000	662	4,728,279	396,919	78,529	425	3,035,694	235,171	46,854	33	236,053
超過1,000 ~5,000	777	15,714,905	1,260,108	250,645	602	12,696,842	947,067	189,144	30	661,566
超過5,000 ~10,000	91	6,574,622	448,783	89,756	85	6,153,903	402,736	80,547	3	226,651
超過10,000	66	15,769,467	488,871	97,774	65	15,551,080	486,625	97,325	1	218,387

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

CY2022

13. Professional, Scientific and Technical Services

Unit : Case ; NT\$1,000

夥 er ership		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	
63,921	11,591	2,843	4,582,528	402,537	65,166	5	704	87	—	Total
47	—	864	2,960	759	38	4	55	87	—	0~5 (NT\$10,000)
41	—	96	7,084	698	—	—	—	—	—	Over 5 ~10
921	66	433	122,210	11,341	131	—	—	—	—	Over 10 ~50
1,043	8	312	227,178	18,327	401	1	649	—	—	Over 50 ~100
17,729	2,800	919	2,161,221	167,639	24,659	—	—	—	—	Over 100 ~500
13,499	2,589	154	1,050,492	94,769	18,683	—	—	—	—	Over 500 ~1,000
30,641	6,128	65	1,011,383	109,005	21,253	—	—	—	—	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

CY2022

14. Support Services

Unit : Case ; NT\$1,000

夥 er ership		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	
123,750	24,167	2,294	5,832,940	557,389	99,174	35	251,841	14,947	2,893	Total
5	—	718	1,423	781	—	14	24	343	68	0~5 (NT\$10,000)
4	—	51	3,741	454	—	1	76	11	—	Over 5 ~10
199	—	250	71,009	6,274	191	1	381	1	—	Over 10 ~50
497	1	221	163,253	12,591	337	2	1,418	115	—	Over 50 ~100
8,823	1,328	711	1,818,566	141,865	21,314	8	17,792	1,041	161	Over 100 ~500
20,341	4,062	201	1,433,691	140,650	27,485	3	22,841	757	128	Over 500 ~1,000
66,413	13,283	140	2,206,304	236,400	46,173	5	150,193	10,227	2,045	Over 1,000 ~5,000
25,223	5,045	2	134,953	18,374	3,675	1	59,116	2,450	490	Over 5,000 ~10,000
2,245	449	—	—	—	—	—	—	—	—	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)

111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	3	—	—	—	3	—	—	—	—	—
0~5 (新臺幣萬元)	3	—	—	—	3	—	—	—	—	—
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	—	—	—	—	—	—	—	—	—	—

111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	450	3,291,190	248,922	48,520	371	3,233,564	240,441	47,124	7	15,151
0~5 (新臺幣萬元)	149	487	137	—	120	364	116	—	1	—
超過5 ~10	23	1,636	139	—	16	1,204	106	—	—	—
超過10 ~50	60	16,307	2,304	136	37	10,376	1,138	55	2	495
超過50 ~100	28	20,776	2,894	278	18	13,128	1,064	—	2	1,447
超過100 ~500	83	211,787	24,598	4,432	75	195,916	22,642	4,091	1	1,632
超過500 ~1,000	50	351,924	32,409	6,422	50	351,924	32,409	6,422	—	—
超過1,000 ~5,000	47	1,004,779	71,681	14,299	45	977,159	68,208	13,604	1	11,578
超過5,000 ~10,000	5	366,919	53,639	10,728	5	366,919	53,639	10,728	—	—
超過10,000	5	1,316,574	61,121	12,224	5	1,316,574	61,121	12,224	—	—

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

CY2022

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

CY2022

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	
2,111	393	68	26,432	4,754	680	4	16,042	1,617	323	Total
—	—	25	123	21	—	3	—	—	—	0~5 (NT\$10,000)
—	—	7	432	33	—	—	—	—	—	Over 5 ~10
35	—	21	5,437	1,131	82	—	—	—	—	Over 10 ~50
56	—	8	6,201	1,775	278	—	—	—	—	Over 50 ~100
163	22	7	14,239	1,793	320	—	—	—	—	Over 100 ~500
—	—	—	—	—	—	—	—	—	—	Over 500 ~1,000
1,857	371	—	—	—	—	1	16,042	1,617	323	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)

111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	227	37,203,841	1,105,272	220,181	113	1,438,681	89,192	17,640	18	597,321
0~5 (新臺幣萬元)	59	101	192	—	27	90	61	—	1	—
超過5 ~10	1	82	—	—	1	82	—	—	—	—
超過10 ~50	11	2,620	401	12	8	1,821	230	12	—	—
超過50 ~100	5	3,916	254	34	5	3,916	254	34	—	—
超過100 ~500	30	72,335	5,042	743	22	54,262	3,033	528	2	5,547
超過500 ~1,000	25	189,803	9,998	1,678	17	124,580	8,454	1,653	2	17,937
超過1,000 ~5,000	67	1,639,761	109,390	21,715	29	650,512	61,201	12,221	8	204,929
超過5,000 ~10,000	12	858,610	39,262	7,852	2	113,369	15,959	3,192	5	368,908
超過10,000	17	34,436,613	940,733	188,147	2	490,050	—	—	—	—

111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	1,874	19,336,062	1,522,152	296,307	990	17,195,652	1,321,893	260,304	68	566,830
0~5 (新臺幣萬元)	537	1,953	758	4	268	917	549	4	14	49
超過5 ~10	55	4,061	447	—	22	1,619	211	—	—	—
超過10 ~50	262	72,217	5,655	64	112	32,975	2,238	48	12	3,853
超過50 ~100	216	156,122	12,012	259	89	63,638	4,781	144	4	2,473
超過100 ~500	467	1,126,597	72,708	10,052	257	637,248	37,400	4,927	18	57,818
超過500 ~1,000	132	912,682	59,008	11,725	87	597,583	30,128	5,973	2	14,413
超過1,000 ~5,000	167	3,306,861	238,840	47,659	120	2,296,600	140,058	27,902	16	358,029
超過5,000 ~10,000	20	1,361,016	98,547	19,709	17	1,170,517	72,351	14,470	2	130,194
超過10,000	18	12,394,554	1,034,178	206,836	18	12,394,554	1,034,178	206,836	—	—

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

CY2022

17. Human Health and Social Work Services

Unit : Case ; NT\$1,000

夥 er ership		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	
29,750	5,833	35	709,152	29,942	5,487	61	34,458,687	956,388	191,221	Total
0	—	5	—	0	—	26	11	131	—	0~5 (NT\$10,000)
—	—	—	—	—	—	—	—	—	—	Over 5 ~10
—	—	1	253	66	—	2	546	105	—	Over 10 ~50
—	—	—	—	—	—	—	—	—	—	Over 50 ~100
1,083	99	4	9,799	576	45	2	2,728	350	70	Over 100 ~500
—	—	4	33,038	1,375	—	2	14,249	169	25	Over 500 ~1,000
12,977	2,595	18	450,685	23,439	4,545	12	333,636	11,773	2,355	Over 1,000 ~5,000
15,691	3,138	3	215,378	4,486	897	2	160,955	3,126	625	Over 5,000 ~10,000
—	—	—	—	—	—	15	33,946,562	940,733	188,147	Over 10,000

CY2022

18. Arts, Entertainment and Recreation

Unit : Case ; NT\$1,000

夥 er ership		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	
67,215	13,225	806	1,562,570	132,696	22,729	10	11,010	348	49	Total
0	—	248	969	198	—	7	19	10	—	0~5 (NT\$10,000)
—	—	33	2,443	236	—	—	—	—	—	Over 5 ~10
337	—	138	35,389	3,081	16	—	—	—	—	Over 10 ~50
140	—	122	89,287	7,091	114	1	723	—	—	Over 50 ~100
4,293	755	191	428,976	30,861	4,353	1	2,555	154	17	Over 100 ~500
474	75	42	292,971	28,222	5,644	1	7,714	184	32	Over 500 ~1,000
44,503	8,901	31	652,232	54,279	10,856	—	—	—	—	Over 1,000 ~5,000
17,468	3,494	1	60,305	8,728	1,746	—	—	—	—	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10完)

111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	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	5,798	17,100,245	1,622,538	287,255	1,532	9,026,170	987,458	190,251	225	1,097,145
0~5 (新臺幣萬元)	990	5,050	1,795	82	371	1,258	837	33	22	70
超過5 ~10	192	14,191	1,412	—	34	2,577	162	—	—	—
超過10 ~50	1,018	291,865	23,420	425	192	56,278	3,934	19	21	5,825
超過50 ~100	920	670,614	45,094	599	167	125,716	7,850	88	32	23,090
超過100 ~500	1,959	4,480,906	310,880	39,048	433	1,040,778	65,355	8,349	91	235,101
超過500 ~1,000	399	2,761,042	203,982	40,597	144	1,024,028	72,313	14,385	30	209,098
超過1,000 ~5,000	292	5,517,188	540,546	107,424	163	3,416,147	341,600	68,296	29	623,961
超過5,000 ~10,000	16	1,132,221	154,550	30,910	16	1,132,221	154,550	30,910	—	—
超過10,000	12	2,227,168	340,858	68,172	12	2,227,168	340,858	68,172	—	—

111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	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	299	229,986	16,155	2,663	163	95,240	6,522	1,260	5	—
0~5 (新臺幣萬元)	271	5	9	—	158	—	9	—	5	—
超過5 ~10	1	75	5	—	—	—	—	—	—	—
超過10 ~50	5	1,149	56	—	1	110	—	—	—	—
超過50 ~100	5	4,017	435	3	—	—	—	—	—	—
超過100 ~500	9	19,293	1,639	45	2	3,807	212	—	—	—
超過500 ~1,000	1	5,021	629	126	—	—	—	—	—	—
超過1,000 ~5,000	6	120,410	7,374	1,288	1	11,307	293	59	—	—
超過5,000 ~10,000	1	80,016	6,008	1,202	1	80,016	6,008	1,202	—	—
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)

CY2022

19.Other Services

Unit : Case ; NT\$1,000

夥 er ership		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	
108,174	19,806	3,976	6,843,451	512,328	74,576	65	133,480	14,579	2,621	Total
9	—	571	3,544	405	—	26	179	544	48	0~5 (NT\$10,000)
—	—	155	11,397	1,195	—	3	218	56	—	Over 5 ~10
365	—	796	227,724	18,876	406	9	2,037	245	—	Over 10 ~50
1,428	—	711	514,343	35,217	452	10	7,464	599	59	Over 50 ~100
16,581	2,382	1,422	3,175,878	221,986	27,032	13	29,149	6,958	1,286	Over 100 ~500
16,852	3,370	225	1,527,916	114,817	22,842	—	—	—	—	Over 500 ~1,000
72,939	14,054	96	1,382,649	119,832	23,845	4	94,432	6,176	1,229	Over 1,000 ~5,000
—	—	—	—	—	—	—	—	—	—	Over 5,000 ~10,000
—	—	—	—	—	—	—	—	—	—	Over 10,000

CY2022

20.Activities Not Adequatley Defined

Unit : Case ; NT\$1,000

夥 er ership		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	
—	—	120	86,337	9,454	1,403	11	48,409	179	—	Total
—	—	106	5	1	—	2	—	—	—	0~5 (NT\$10,000)
—	—	1	75	5	—	—	—	—	—	Over 5 ~10
—	—	2	689	50	—	2	350	5	—	Over 10 ~50
—	—	3	2,483	435	3	2	1,534	—	—	Over 50 ~100
—	—	4	7,364	1,373	45	3	8,122	54	—	Over 100 ~500
—	—	1	5,021	629	126	—	—	—	—	Over 500 ~1,000
—	—	3	70,700	6,961	1,229	2	38,403	120	—	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

111年

單位：家；新臺幣千元

組 織 別 行 業 別	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
總 計	285,675	8,198,650,750	597,680,978	118,451,583	168,874	7,564,382,231	555,492,452	110,629,238	11,263	147,973,383
農、林、漁、牧業	1,143	10,790,260	403,027	76,825	586	6,254,714	281,587	54,674	33	295,879
礦業及土石採取業	248	5,382,287	360,061	71,645	164	4,776,794	327,236	65,227	12	497,754
製 造 業	60,320	4,605,023,988	337,274,342	67,239,139	37,356	4,472,899,614	328,852,543	65,687,248	2,621	34,947,742
電力及燃氣供應業	1,112	33,781,696	4,168,562	830,542	757	33,249,142	4,116,465	821,352	31	51,402
用 水 供 應 及 污 染 整 治 業	1,753	33,549,580	4,600,342	914,690	1,065	30,468,785	4,347,515	867,057	53	730,474
營 建 工 程 業	46,420	693,507,738	45,324,177	8,889,162	19,033	545,273,326	33,723,707	6,696,867	1,890	27,184,367
批 發 及 零 售 業	112,311	1,961,024,375	124,719,353	24,493,113	68,436	1,726,050,994	111,082,931	21,997,089	4,090	62,223,074
運 輸 及 倉 儲 業	4,612	83,145,160	7,204,466	1,422,813	2,813	74,696,484	6,609,521	1,314,909	231	2,425,975
住 宿 及 餐 飲 業	9,482	114,142,336	7,867,182	1,534,634	3,308	80,651,248	5,204,273	1,033,884	1,273	13,103,605
出版、影音製作、 傳播及資通訊服務業	3,649	46,891,112	4,587,959	904,956	2,983	46,136,260	4,502,193	890,364	57	183,935
金 融 及 保 險 業	5,908	159,028,013	17,133,536	3,418,447	5,833	154,387,483	15,960,492	3,184,147	7	316,849
不 動 產 業	12,467	236,497,174	29,175,236	5,807,493	11,320	232,581,777	28,653,420	5,709,633	268	1,644,489
專 業、科 學 及 技 術 服 務 業	11,243	90,800,445	7,342,150	1,421,228	8,183	85,577,272	6,875,604	1,344,471	212	639,941
支 援 服 務 業	6,356	47,925,261	3,005,545	571,970	3,865	40,389,030	2,309,459	445,736	162	1,451,450
公共行政及國防； 強制性社會安全	3	—	—	—	3	—	—	—	—	—
教 育 業	450	3,291,190	248,922	48,520	371	3,233,564	240,441	47,124	7	15,151
醫 療 保 健 及 社 會 工 作 服 務 業	227	37,203,841	1,105,272	220,181	113	1,438,681	89,192	17,640	18	597,321
藝 術、娛 樂 及 休 閒 服 務 業	1,874	19,336,062	1,522,152	296,307	990	17,195,652	1,321,893	260,304	68	566,830
其 他 服 務 業	5,798	17,100,245	1,622,538	287,255	1,532	9,026,170	987,458	190,251	225	1,097,145
其他不能歸類之行 業	299	229,986	16,155	2,663	163	95,240	6,522	1,260	5	—

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

CY2022

Unit : Case : NT\$1,000

夥 伴 企 業 Partnership		獨 資 Sole Proprietorship				其 他 Other				Organization by Industry
核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家 數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	家 數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納 稅額 Tax Payable of Verified	
10,398,726	2,035,638	104,471	434,531,779	29,342,156	5,300,680	1,067	51,763,357	2,447,644	486,027	Grand Total
15,857	3,067	392	1,487,624	85,590	15,666	132	2,752,043	19,993	3,418	Agriculture, Forestry, Fishing & Animal Husbandry
27,623	5,524	72	107,738	5,202	895	—	—	—	—	Mining and Quarrying
2,294,059	450,103	20,304	93,329,689	5,953,704	1,067,117	39	3,846,943	174,036	34,671	Manufacturing
5,209	939	324	481,152	46,889	8,251	—	—	—	—	Electricity and Gas Supply
58,348	11,564	634	2,328,704	194,042	35,981	1	21,617	438	88	Water Supply and Remediation Services
2,266,992	447,819	25,490	120,903,170	9,332,915	1,744,401	7	146,877	563	76	Construction
3,644,483	711,532	39,197	167,141,750	9,847,858	1,757,241	588	5,608,556	144,081	27,251	Wholesale and Retail Trade
188,346	36,616	1,553	5,988,741	405,148	71,070	15	33,960	1,451	218	Transportation and Storage
1,149,015	223,563	4,891	20,270,609	1,505,280	275,503	10	116,874	8,615	1,684	Accommodation and Food Services
30,826	6,016	604	570,199	54,869	8,575	5	719	71	—	Information and Communication
65,609	13,122	59	63,156	8,674	1,433	9	4,260,525	1,098,760	219,745	Finance and Insurance
257,439	50,760	809	2,215,837	252,886	45,332	70	55,070	11,492	1,769	Real Estate
63,921	11,591	2,843	4,582,528	402,537	65,166	5	704	87	—	Professional, Scientific and Technical Services
123,750	24,167	2,294	5,832,940	557,389	99,174	35	251,841	14,947	2,893	Support Services
—	—	—	—	—	—	—	—	—	—	Public Administration and Defence; Compulsory Social Security
2,111	393	68	26,432	4,754	680	4	16,042	1,617	323	Education
29,750	5,833	35	709,152	29,942	5,487	61	34,458,687	956,388	191,221	Human Health and Social Work Services
67,215	13,225	806	1,562,570	132,696	22,729	10	11,010	348	49	Arts, Entertainment and Recreation
108,174	19,806	3,976	6,843,451	512,328	74,576	65	133,480	14,579	2,621	Other Services
—	—	120	86,337	9,454	1,403	11	48,409	179	—	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

111年

單位：家；新臺幣千元

CY2022

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	285,675	8,198,650,750	597,680,978	118,451,583	152,114	4,386,935	Grand Total
0~100 (新臺幣萬元)	104,294	20,399,518	2,643,811	260,042	47,684	470,679	0~100 (NT\$10,000)
超過100 ~200	27,774	40,761,337	2,736,658	112,885	11,567	36,332	Over 100 ~200
超過200 ~300	19,707	48,753,190	3,196,334	411,852	8,340	41,383	Over 200 ~300
超過300 ~500	26,947	105,582,463	6,729,264	1,289,328	12,310	35,812	Over 300 ~500
超過500 ~700	17,736	105,440,417	6,755,675	1,329,375	8,863	30,636	Over 500 ~700
超過700 ~1,000	18,153	152,508,332	10,160,969	2,011,534	9,791	51,900	Over 700 ~1,000
超過1,000 ~5,000	53,411	1,153,340,178	75,780,710	15,106,333	37,043	370,886	Over 1,000 ~5,000
超過5,000 ~10,000	8,861	621,099,853	37,445,122	7,484,544	8,055	246,188	Over 5,000 ~10,000
超過10,000 ~50,000	7,363	1,502,480,948	95,371,740	19,073,574	7,096	786,846	Over 10,000 ~50,000
超過50,000	1,429	4,448,284,514	356,860,694	71,372,117	1,365	2,316,274	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 Office and Statistics of Number of Cases in Declaration of Individual Income Tax

113年
CY2024單位：件；戶；％
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	1,567,862	100.00	2,093,263	100.00	74.90	Grand Total
臺中市	837,133	53.39	1,059,625	50.62	79.00	Taichung City
臺中分局	135,315	8.63	166,932	7.97	81.06	Taichung Branch
豐原分局	141,095	9.00	165,209	7.89	85.40	Fengyuan Branch
東山稽徵所	94,855	6.05	120,351	5.75	78.82	Dongshan Office
民權稽徵所	83,407	5.32	117,755	5.63	70.83	Mincyuan Office
大智稽徵所	63,853	4.07	82,784	3.95	77.13	Dajyh Office
沙鹿稽徵所	144,258	9.20	172,501	8.24	83.63	Shalu Office
大屯稽徵所	153,274	9.78	198,897	9.50	77.06	Datun Office
東勢稽徵所	21,076	1.34	35,196	1.68	59.88	Dongshih Office
苗栗縣	152,539	9.73	199,642	9.54	76.41	Miaoli County
苗栗分局	84,228	5.37	116,121	5.55	72.53	Miaoli Branch
竹南稽徵所	68,311	4.36	83,521	3.99	81.79	Jhunan Office
彰化縣	321,530	20.51	406,385	19.41	79.12	Changhua County
彰化分局	169,470	10.81	195,939	9.36	86.49	Changhua Branch
員林稽徵所	105,613	6.74	136,621	6.53	77.30	Yuanlin Office
北斗稽徵所	46,447	2.96	73,825	3.53	62.92	Beidou Office
南投縣	109,406	6.98	180,637	8.63	60.57	Nantou County
南投分局	71,281	4.55	105,680	5.05	67.45	Nantou Branch
埔里稽徵所	23,731	1.51	46,815	2.24	50.69	Puli Office
竹山稽徵所	14,394	0.92	28,142	1.34	51.15	Jhushan Office
雲林縣	147,254	9.39	246,974	11.80	59.62	Yunlin County
雲林分局	70,652	4.51	106,481	5.09	66.35	Yunlin Branch
北港稽徵所	24,300	1.55	52,106	2.49	46.64	Beigang Office
虎尾稽徵所	52,302	3.34	88,387	4.22	59.17	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113年申報112年綜合所得稅件數，戶數為所得年(112)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 2023 individual income tax cases declared in 2024, and the number of households is the number of households at the end of the income year (2023).

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
104 年	29,677,609	9,236,276	11,847,572	1,073,195	1,981,383	2,719,144
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
臺 中 市	23,598,523	3,371,364	10,000,029	4,371,387	2,195,311	234,745
苗 栗 縣	3,238,353	784,545	1,477,184	190,739	111,162	300,121
彰 化 縣	5,757,625	1,426,507	2,305,146	1,090,319	308,696	25,748
南 投 縣	1,334,259	176,796	754,371	149,239	79,470	2,668
雲 林 縣	2,244,951	649,299	1,139,404	129,550	93,915	11,067

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	
1,744,876	326,683	23,620	724,860	—	CY2015
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
2,582,851	120,062	26,050	695,640	1,083	Taichung City
221,027	27,433	4,419	121,723	—	Miaoli County
366,404	51,122	2,192	181,492	—	Changhua County
114,851	22,766	483	33,615	—	Nantou County
170,105	22,912	2,569	26,130	—	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
102年	1,380,169	11,313,277	281,269	170,876	2,597,901	2,424,218	262,615	43,758
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
臺 中 市	803,316	10,798,758	162,292	152,224	1,615,756	1,660,138	249,144	17,225
苗 栗 縣	148,881	1,678,554	26,203	21,529	303,142	244,500	26,730	2,195
彰 化 縣	313,183	3,902,674	64,217	44,603	594,053	583,044	74,600	3,417
南 投 縣	106,081	1,176,443	22,439	16,500	210,295	177,284	21,569	1,440
雲 林 縣	141,865	1,720,335	32,292	21,693	267,932	248,334	30,014	1,570

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			
151,638	4,753,767	3,220	557,944	66,071	42,082	8.2	CY2013
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
182,031	6,321,398	1,254	391,916	45,380	10,233	13.4	Taichung City
31,419	918,670	312	100,132	3,722	1,118	11.3	Miaoli County
50,674	2,328,867	314	149,864	9,021	2,833	12.5	Changhua County
16,007	658,481	161	48,716	3,551	1,131	11.1	Nantou County
20,300	1,021,294	184	72,407	4,315	1,097	12.1	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

111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	19,276,764	100.00	307,443	256,549	2,991,178	2,913,300	402,057	25,847
無所得淨額 (新臺幣萬元)	6,937,901	35.99	148,425	112,133	1,280,948	1,048,819	127,946	8,750
56以下	6,468,927	33.56	90,045	83,605	1,024,060	918,774	125,227	7,552
超過56~126	3,033,989	15.74	36,274	33,730	368,577	466,987	67,148	4,185
超過126~252	1,763,808	9.15	20,979	17,449	200,870	283,696	45,555	2,836
超過252~472	745,959	3.87	8,374	7,015	81,772	132,149	23,593	1,652
超過472~500	41,403	0.21	695	315	4,474	7,459	1,470	83
超過500~1,000	241,528	1.25	2,303	1,954	25,675	45,690	9,292	605
超過1,000	43,249	0.22	348	348	4,802	9,726	1,826	184

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

(2) Classification of Net Income Household

CY2022

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			
300,431	11,248,710	2,225	763,035	65,989	16,412	12.7	Grand Total
104,694	3,828,798	618	263,619	13,151	7,392	9.4	NET=0 (NT\$10,000)
109,754	3,803,020	421	291,794	14,675	4,551	12.4	56 or under
46,683	1,883,746	417	114,922	11,320	2,193	20.3	Over 56~126
25,423	1,093,746	402	60,796	12,056	1,343	26.7	Over 126~252
10,270	448,705	241	23,372	8,816	596	30.9	Over 252~472
485	24,590	12	1,128	692	32	34.3	Over 472~500
2,705	142,450	91	6,266	4,497	235	36.2	Over 500~1,000
417	23,655	23	1,138	782	70	37.1	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
102年	1,380,169	1,060,607,652	30,300,810	20,772,762	789,797,173	50,792,839	19,784,274	3,871,617
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
臺 中 市	803,316	686,446,310	20,720,843	22,826,495	438,156,019	23,449,360	19,381,562	2,336,949
苗 栗 縣	148,881	116,716,134	3,822,635	2,416,972	88,852,566	3,034,837	1,447,082	200,014
彰 化 縣	313,183	219,122,634	10,678,514	5,247,982	140,445,048	7,652,183	4,386,835	342,829
南 投 縣	106,081	68,440,477	3,164,288	1,869,589	47,874,790	2,440,410	1,243,467	125,696
雲 林 縣	141,865	100,509,067	5,238,799	2,669,968	69,601,720	3,327,946	1,570,844	216,107

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 Net Amount of Income	應納稅額 Tax Payable	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	申報大 於歸戶 Declared Amount greater than Assessed Amount			
986,673	126,756,654	621,896	10,234,471	127,635	6,560,848	402,620,116	44,503,253	CY2013
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
1,215,583	142,320,391	547,939	10,298,802	136,806	5,055,561	303,224,917	35,239,106	Taichung City
212,267	13,764,634	51,824	2,404,911	10,653	497,739	49,748,268	5,099,917	Miaoli County
346,386	46,038,275	87,233	2,934,039	33,518	929,792	83,358,118	8,311,697	Changhua Count
107,564	10,319,902	44,863	892,026	11,505	346,377	25,103,325	2,307,503	Nantou County
138,776	15,779,599	41,006	1,589,656	10,350	324,296	37,553,754	3,384,892	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

111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	1,513,326	1,191,234,622	43,625,079	35,031,006	784,930,143	39,904,736	28,029,790	3,221,595
無所得淨額 (新臺幣萬元)	740,716	232,958,480	12,014,786	5,620,769	155,720,413	13,056,553	5,231,565	428,540
56以下	523,789	357,167,041	11,312,278	9,393,281	263,226,321	11,378,086	7,451,119	564,954
超過56～126	149,448	223,834,190	8,228,408	7,444,519	151,987,225	6,299,512	5,323,889	512,769
超過126～252	66,154	170,665,710	6,456,644	6,042,180	106,672,954	4,372,325	4,706,256	563,924
超過252～472	24,175	107,005,479	3,577,814	3,874,233	61,071,410	2,595,783	3,222,423	531,964
超過472～500	1,206	7,816,794	194,725	218,774	4,377,197	172,933	211,086	32,891
超過500～1,000	6,673	59,235,698	1,340,212	1,574,917	28,501,461	1,288,636	1,484,541	318,834
超過1,000	1,165	32,551,230	500,212	862,333	13,373,162	740,908	398,911	267,719

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

(2) Classification of Net Income Household

CY2022

Unit : NT\$1,000

Category of Income						所得淨額 Net Amount of Income	應納稅額 Tax Payable	Classification of Income Household
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	申報大 於歸戶 Declared Amount greater than Assessed Amount			
2,020,576	228,222,801	772,865	18,119,434	202,832	7,153,765	498,988,382	54,343,115	Grand Total
537,087	36,606,516	18,903	2,652,187	37,106	1,034,055	—	—	NET=0 (NT\$10,000)
671,464	47,558,952	58,370	4,215,167	51,257	1,285,792	109,022,410	5,450,846	56 or under
390,272	39,435,336	89,850	2,977,705	32,180	1,112,525	124,922,914	8,211,386	Over 56~126
257,750	37,393,073	146,477	2,927,206	46,899	1,080,022	114,712,470	11,297,739	Over 126~252
111,548	28,607,539	149,298	2,385,495	24,330	853,642	80,449,985	12,095,662	Over 252~472
7,293	2,345,207	11,108	165,548	1,271	78,761	5,850,987	1,094,486	Over 472~500
41,555	22,404,708	163,468	1,319,548	8,471	789,347	43,788,136	9,679,844	Over 500~1,000
3,607	13,871,470	135,391	1,476,578	1,318	919,621	20,241,480	6,513,152	Over 1,000

表26. 綜合所得稅所得淨額分配

		111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		1,513,326	498,988,382	803,316	303,224,917	148,881	49,748,268
	無所得淨額 (新臺幣萬元)	740,716	—	382,808	—	66,861	—
	56以下	523,789	109,022,410	272,753	57,576,838	56,465	11,773,778
	超過56～126	149,448	124,922,914	84,761	71,246,109	15,915	13,237,235
	超過126～252	66,154	114,712,470	40,584	70,693,116	6,558	11,284,782
	超過252～472	24,175	80,449,985	16,037	53,514,755	2,287	7,573,347
	超過472～500	1,206	5,850,987	834	4,046,527	118	571,729
	超過500～1,000	6,673	43,788,136	4,671	30,684,302	594	3,902,015
	超過1,000	1,165	20,241,480	868	15,463,270	83	1,405,382

資料來源：財政部財政資訊中心。

Table 26. Distribution of Net Income from Individual Income Tax

CY2022						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	
313,183	83,358,118	106,081	25,103,325	141,865	37,553,754	Grand Total
165,420	—	55,627	—	70,000	—	NET=0 (NT\$10,000)
105,405	21,294,074	37,485	7,565,768	51,681	10,811,952	56 or under
26,626	22,136,353	8,639	7,143,317	13,507	11,159,900	Over 56~126
10,884	18,830,987	3,155	5,377,634	4,973	8,525,951	Over 126~252
3,639	12,090,152	887	2,910,322	1,325	4,361,409	Over 252~472
166	807,364	39	188,483	49	236,884	Over 472~500
902	5,923,505	215	1,404,537	291	1,873,777	Over 500~1,000
141	2,275,683	34	513,264	39	583,881	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

111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 No. of Households	金 額 Amount	戶 數 No. of Households	金 額 Amount	戶 數 No. of Households	金 額 Amount	戶 數 No. of Households	金 額 Amount	戶 數 No. of Households
總 計	816,943,852	363,260,344	1,379,034	246,038,444	134,292	45,002,855	4	2,392	912,865	32,556,993	147,863
無所得淨額 (新臺幣萬元)	395,151,512	174,281,948	706,066	128,559,432	34,650	11,171,217	—	—	384,968	11,596,833	80,138
56以下	243,620,148	109,621,818	487,037	80,043,963	36,752	9,672,095	—	—	314,058	9,639,929	35,939
超過56～126	95,092,634	43,087,096	125,041	24,263,525	24,407	7,510,279	2	301	121,898	5,274,019	16,249
超過126～252	50,902,507	23,031,878	46,964	10,040,345	19,190	6,876,421	—	—	60,074	3,438,105	9,412
超過252～472	21,638,428	9,426,090	11,960	2,668,163	12,215	5,243,518	1	204	23,013	1,711,251	4,305
超過472～500	1,210,321	497,030	375	86,180	831	403,944	—	—	1,174	99,878	242
超過500～1,000	7,431,354	2,828,678	1,491	353,152	5,182	2,975,319	—	—	6,524	645,088	1,333
超過1,000	1,896,948	485,806	100	23,684	1,065	1,150,062	1	1,887	1,156	151,890	245

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**

CY2022

Unit : Households ; NT\$1,000

Total Amounts of Deduction									薪資費用		Classification of Income Household
障礙扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Educational Tuition		幼兒學前特別扣除額 Special Deduction for Preschool Children		長期照顧特別扣除額 Special Deduction for Long-term Care		基本生活費差額 Basic Living Expense Difference				
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 Households	Amount	No. of Households	Amount	No. of Households	Amount	No. of Households	Amount	No. of Households	Amount	
33,129,522	130,020	3,986,312	123,053	18,609,360	75,970	9,855,840	537,539	64,501,790	1,316,961	338,640,712	
17,929,305	63,018	1,916,918	77,470	11,950,440	37,650	4,880,640	267,498	32,864,779	607,385	148,394,822	NET=0 (NT\$10,000)
7,910,919	32,080	968,895	29,741	4,316,640	22,188	2,846,400	169,803	18,599,489	481,156	121,335,502	0～56 or under
3,675,078	17,705	551,984	12,851	1,892,880	12,480	1,636,560	59,017	7,200,912	137,244	39,928,466	Over 56～126
2,158,803	11,295	359,045	2,991	449,400	3,652	492,240	29,312	4,056,270	60,604	19,244,132	Over 126～252
1,016,163	4,157	132,416	—	—	—	—	9,622	1,440,623	22,192	7,030,345	Over 252～472
58,995	196	6,349	—	—	—	—	395	57,945	1,124	356,406	Over 472～500
322,299	1,279	41,282	—	—	—	—	1,776	265,536	6,172	2,012,165	Over 500～1,000
57,960	290	9,423	—	—	—	—	116	16,236	1,084	338,874	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

所得級距	111年									
	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	2	1	712	894,471	507	75,911	646,850	24,746,029	976	365,184
無所得淨額 (新臺幣萬元)	—	—	135	136,224	9	232	173,758	2,017,994	—	—
56以下	2	1	97	87,115	119	1,713	266,047	5,126,748	127	1,591
超過56~126	—	—	97	79,088	133	3,834	121,292	4,936,953	226	8,325
超過126~252	—	—	150	148,641	118	10,716	56,523	4,991,687	265	35,617
超過252~472	—	—	118	121,605	81	17,472	21,091	3,839,015	199	74,527
超過472~500	—	—	8	28,301	2	110	1,090	313,605	13	8,765
超過500~1,000	—	—	75	166,940	35	19,159	5,966	2,259,921	93	98,562
超過1,000	—	—	32	126,557	10	22,675	1,083	1,260,106	53	137,797

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

CY2022						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	
444,245	42,951,370	63,489	1,473,253	836,191	12,485,866	591,346	2,403	2,119,638	Grand Total
1,700	3,030,815	94	36,976	508,807	4,230,764	231,806	436	28,233	NET=0 (NT\$10,000)
264,191	3,199,312	24,723	111,906	256,033	5,236,851	230,037	663	101,139	56 or under
90,187	3,534,698	14,663	167,743	59,303	1,943,541	70,440	467	185,211	Over 56～126
56,390	6,304,602	13,911	293,650	9,911	606,739	39,359	385	366,751	Over 126～252
23,029	8,688,708	7,043	321,602	1,556	228,815	14,628	258	500,543	Over 252～472
1,170	966,571	358	19,677	73	20,179	720	16	41,827	Over 472～500
6,480	9,403,322	2,276	190,995	390	158,857	3,766	124	473,999	Over 500～1,000
1,098	7,823,342	421	330,704	118	60,120	590	54	421,935	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 Filed	核定 Assessed	差額 Balance	申報 Filed	核定 Assessed	差額 Balance	
104年	1,408,929	48,288,745	49,913,137	1,624,392	115,036	133,564	18,528	590,819
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
臺中市	803,316	33,975,704	35,239,106	1,263,402	528,385	632,195	103,810	444,412
苗栗縣	148,881	4,976,331	5,099,917	123,586	21,219	28,390	7,171	72,262
彰化縣	313,183	8,045,010	8,311,697	266,687	115,912	137,579	21,667	176,118
南投縣	106,081	2,229,146	2,307,503	78,357	23,194	28,434	5,240	57,099
雲林縣	141,865	3,225,912	3,384,892	158,980	61,986	67,874	5,888	75,923

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 Amount of Filed	核退 件數 No. of Assessed	核退 金額 Amount of Assessed	申報自 繳件數 No. of Filed	申報自 繳金額 Amount of Filed	核定補 稅件數 No. of Assessed	核定補 稅金額 Amount of Assessed	申報 件數 No. of Filed	核定 件數 No. of Assessed	
7,960,060	613,863	7,807,339	541,587	27,680,119	108,640	1,183,529	278,176	686,426	CY2015
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
7,464,731	449,922	7,351,322	240,433	28,928,781	36,410	1,011,249	119,783	304,755	Taichung City
985,581	73,056	980,562	50,310	3,203,123	6,162	89,438	26,523	67,322	Miaoli County
2,353,441	178,592	2,337,881	83,382	6,852,531	11,556	208,940	54,187	119,016	Changhua County
785,025	57,818	780,196	28,778	1,581,646	3,710	61,626	20,372	43,043	Nantou County
1,042,209	76,803	1,035,906	41,342	2,385,291	5,651	102,002	24,844	57,210	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

111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	52,452,103	54,343,115	1,891,012	750,696	894,472	143,776	825,814	12,630,987
無所得淨額 (新臺幣萬元)	62,986	—	-62,986	109,496	136,224	26,728	499,812	4,189,215
56以下	5,210,790	5,450,846	240,056	75,507	87,115	11,608	255,147	5,285,923
超過56~126	7,934,132	8,211,386	277,254	56,956	79,088	22,132	59,428	2,020,075
超過126~252	10,916,130	11,297,739	381,609	131,855	148,641	16,786	9,916	644,993
超過252~472	11,737,514	12,095,662	358,148	100,070	121,606	21,536	1,192	237,832
超過472~500	1,069,685	1,094,486	24,801	27,332	28,301	969	38	19,402
超過500~1,000	9,412,231	9,679,844	267,613	147,242	166,940	19,698	212	157,094
超過1,000	6,108,635	6,513,152	404,517	102,238	126,557	24,319	69	76,453

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

CY2022

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	
836,191	12,485,867	444,245	42,951,372	63,489	1,473,255	245,709	591,346	Grand Total
508,807	4,230,764	1,700	3,030,815	94	36,976	239,729	231,806	NET=0 (NT\$10,000)
256,033	5,236,852	264,191	3,199,312	24,723	111,906	5,622	230,037	56 or under
59,303	1,943,541	90,187	3,534,698	14,663	167,743	280	70,440	Over 56~126
9,911	606,739	56,390	6,304,602	13,911	293,652	54	39,359	Over 126~252
1,556	228,815	23,029	8,688,710	7,043	321,601	20	14,628	Over 252~472
73	20,179	1,170	966,571	358	19,677	0	720	Over 453~500
390	158,857	6,480	9,403,322	2,276	190,996	3	3,766	Over 500~1,000
118	60,120	1,098	7,823,342	421	330,704	1	590	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	綜合所得 淨 額 Net Con- solidated Income	海外所得 總 額 Gross Overseas Income	保險給付 Insurance Payment		有價證 券交易 所 得 Gains Derived from the Sec-urities Transac- tions	非現金 捐 贈 金 額 Non-cash Donation	分開計稅 之股利所 得 Dividend Taxed Separately
					非死亡 給 付 Non- Death Benefit	死亡給 付淨額 Net Death Benefit			
104年	160	2,255,070	467,428	1,131,192	88,076	—	—	13,556	—
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
臺中市	526	9,229,482	1,403,232	4,355,413	8,226	48,928	1,191,240	28,384	808,599
苗栗縣	30	422,214	63,203	234,851	520	—	23,984	—	18,289
彰化縣	89	1,671,362	305,838	656,302	1,309	16,883	248,991	2,045	30,956
南投縣	36	584,182	52,586	175,210	137	17,012	58,652	—	118,316
雲林縣	31	626,372	64,788	493,999	314	—	25,312	88	21,376

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	
554,818	—	1,286,382	234,877	134,888	1,323	133,564	CY2015
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
1,385,460	148,828	5,705,287	1,141,056	635,168	2,974	632,195	Taichung City
81,367	10,605	221,216	44,243	29,000	610	28,390	Miaoli County
409,038	52,315	1,075,063	215,012	137,579	—	137,579	Changhua County
162,269	50,312	342,982	68,596	28,434	—	28,434	Nantou County
20,495	1,929	418,671	83,734	67,874	—	67,874	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

111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	分開計稅之 股利所得
				非死亡 給 付	死亡給 付淨額			
	Basic Income Total	Net Con- solidated Income	Gross Overseas Income	Non- Death Benefit	Net Death Benefit	Gains Derived from the Sec-urities Transac- tions	Non- cash Donation	Dividend Taxed Separately
總 計	12,533,612	1,889,647	5,915,775	10,506	82,823	1,548,179	30,517	997,536
無所得淨額 (新臺幣萬元)	1,630,776	—	906,117	899	33,895	308,346	20,000	30,956
56以下	1,093,348	27,053	802,004	723	—	73,399	—	—
超過56~126	1,195,021	84,756	649,268	727	6,661	112,555	454	87,467
超過126~252	2,017,880	278,281	1,043,641	618	—	232,234	818	92,262
超過252~472	1,880,959	404,790	815,971	1,208	—	194,770	5,306	143,716
超過472~500	531,264	38,792	55,272	41	—	39,619	—	216,277
超過500~1,000	2,470,756	515,486	1,058,716	5,787	23,484	287,634	3,939	418,502
超過1,000	1,713,608	540,489	584,786	503	18,783	299,622	—	8,356

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

(2) Classification of Income Household

CY2022

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	Classification of Income Household
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	
2,058,629	263,989	7,763,219	1,552,641	898,055	3,584	894,472	Grand Total
330,563	102,224	726,278	145,255	136,587	364	136,224	NET=0 (NT\$10,000)
190,169	—	443,450	88,690	87,337	222	87,115	56 or under
253,133	40,770	545,121	109,023	79,193	105	79,088	Over 56~126
370,026	10,605	1,012,882	202,576	148,641	—	148,641	Over 126~252
315,198	200	1,090,359	218,071	121,606	—	121,606	Over 252~472
181,263	—	477,665	95,533	28,301	—	28,301	Over 472~500
157,208	57,107	1,968,256	393,651	167,550	610	166,940	Over 500~1,000
261,069	53,083	1,499,208	299,842	128,840	2,283	126,557	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
104 年	42,507	33,991	1,174	32,758	169,025,100	—
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	1,415	35,828	206,036,083	—
108 年	45,493	37,932	1,477	36,255	206,544,846	—
109 年	44,729	37,455	1,567	35,619	211,377,368	—
110 年	47,094	38,864	1,736	36,894	244,461,760	—
111 年	53,717	44,721	1,836	42,483	265,473,357	—
112 年	52,865	46,367	1,989	44,278	282,925,854	—
113 年	51,591	46,021	2,136	43,831	293,591,853	—
臺 中 市	20,569	18,147	1,261	16,848	145,203,169	—
苗 栗 縣	5,680	5,169	182	5,002	29,694,965	—
彰 化 縣	11,793	10,949	396	10,531	63,407,339	—
南 投 縣	5,411	4,623	131	4,492	21,940,837	—
雲 林 縣	8,138	7,133	166	6,958	33,345,543	—

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	
—	39,104	51,654,759	32,298,992	19,355,767	CY2015
—	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	73,275,818	42,734,786	30,541,032	CY2018
—	36,810	72,031,311	43,506,670	28,524,641	CY2019
—	21,631	75,140,766	42,723,486	32,417,280	CY2020
—	23,894	98,191,975	51,424,609	46,767,366	CY2021
—	62,306	96,317,494	50,042,156	46,275,338	CY2022
—	35,717	106,351,529	58,318,296	48,033,233	CY2023
—	237,910	114,507,347	61,946,572	52,560,775	CY2024
—	121,805	74,568,934	38,055,177	36,513,757	Taichung City
—	—	8,090,165	5,215,388	2,874,777	Miaoli County
—	6,000	19,351,276	11,299,921	8,051,355	Changhua County
—	109,105	5,030,673	2,740,916	2,289,757	Nantou County
—	1,000	7,466,299	4,635,170	2,831,129	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 %	104年 CY2015		105年 CY2016		106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		1,416	2,156,488	1,515	2,684,771	1,499
98年1月22日以前(合計)		29	63,983	20	99,695	9
67萬元以下	2	—	—	—	—	—
超過67萬元至167萬元	4	1	21	—	—	—
超過167萬元至334萬元	7	4	289	—	—	—
超過334萬元至501萬元	11	—	—	2	257	1
超過501萬元至668萬元	15	1	5	1	509	—
超過668萬元至1,113萬元	20	4	736	1	6	—
超過1,113萬元至1,670萬元	26	3	1,695	2	13	—
超過1,670萬元至4,453萬元	33	7	9,348	7	11,890	3
超過4,453萬元至11,132萬元	41	6	21,675	4	14,796	2
超過11,132萬元	50	3	30,214	3	72,223	3
自98年1月23日至106年5月11日 (單一稅率)	10	1,387	2,092,505	1,495	2,585,076	1,224
106年5月12日起(合計)		—	—	—	—	266
5,000萬元以下	10	—	—	—	—	261
超過5,000萬元至1億元	15	—	—	—	—	4
超過1億元	20	—	—	—	—	1

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

CY2017	107年 CY2018		108年 CY2019		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	
2,960,934	1,749	3,590,267	1,766	3,619,690	Grand Total
272,644	4	37,302	—	—	Prior to Jan., 23, 2009 (Total)
—	—	—	—	—	670,000 & Under
—	—	—	—	—	670,001~1,670,000
—	—	—	—	—	1,670,001~3,340,000
1	—	—	—	—	3,340,001~5,010,000
—	—	—	—	—	5,010,001~6,680,000
—	—	—	—	—	6,680,001~11,130,000
—	—	—	—	—	11,130,001~16,700,000
10,532	1	769	—	—	16,700,001~44,530,000
3,310	2	14,136	—	—	44,530,001~111,320,000
258,801	1	22,397	—	—	Over 111,320,000
2,442,535	359	854,267	154	161,001	Between Jan., 23, 2009 and May, 11 , 2017 (Single tax rate)
245,755	1,386	2,698,698	1,612	3,458,689	Since May, 12, 2017 (Total)
197,857	1,275	1,169,951	1,463	1,403,836	50,000,000 & Under
27,726	73	490,752	98	622,042	50,000,001~100,000,000
20,172	38	1,037,995	51	1,432,811	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 %	109年 CY2020		110年 CY2021		111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		1,853	3,801,091	2,029	7,002,311	2,155
98年1月22日以前(合計)		1	1,172	—	—	1
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	1	1,172	—	—	—
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
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	90	102,535	54	47,045	19
106年5月12日起(合計)		1,762	3,697,384	1,975	6,955,266	2,135
5,000萬元以下	10	1,575	1,488,101	1,782	1,608,235	1,878
超過5,000萬元至1億元	15	120	770,111	117	757,480	158
超過1億元	20	67	1,439,172	76	4,589,551	99

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

(2) Category of Level of Taxation

Unit : Case ; NT\$1,000

CY2022	112年 CY2023		113年 CY2024		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	
5,393,190	2,266	6,017,893	2,362	6,531,975	Grand Total
7,743	—	—	—	—	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
7,743	—	—	—	—	44,530,001~111,320,000
—	—	—	—	—	Over 111,320,000
31,937	10	11,717	7	15,405	Between Jan., 23, 2009 and May, 11 , 2017 (Single tax rate)
5,353,510	2,256	6,006,176	2,355	6,516,570	Since May, 12, 2017 (Total)
1,851,536	1,986	1,854,308	2,071	2,103,596	50,000,000 & Under
994,715	171	963,617	151	1,022,684	50,000,001~100,000,000
2,507,259	99	3,188,251	133	3,390,290	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
104 年	51,905	4,552	50,124
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
臺 中 市	26,074	3,092	26,561
苗 栗 縣	4,997	339	4,781
彰 化 縣	11,086	847	11,767
南 投 縣	5,280	366	5,202
雲 林 縣	7,370	476	7,239

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	
32,209,431	10,984,107	21,225,324	CY2015
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
38,755,591	8,230,286	30,525,305	Taichung City
2,260,768	889,481	1,371,287	Miaoli County
6,891,569	2,156,612	4,734,957	Changhua County
1,963,115	921,748	1,041,367	Nantou County
5,201,708	1,203,623	3,998,085	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 %	104年 CY2015		105年 CY2016		106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		4,403	2,486,346	3,930	3,301,979	3,973
98年1月22日以前(合計)		84	388,886	35	67,122	6
67萬元以下	4	1	4	—	—	—
超過67萬元至189萬元	6	5	68	—	—	—
超過189萬元至312萬元	9	6	281	4	63	2
超過312萬元至434萬元	12	8	1,102	3	189	—
超過434萬元至557萬元	16	7	971	2	16	—
超過557萬元至802萬元	21	14	5,598	6	360	3
超過802萬元至1,558萬元	27	18	8,848	7	1,668	—
超過1,558萬元至3,228萬元	34	8	2,994	4	380	—
超過3,228萬元至5,009萬元	42	4	7,909	3	4,282	—
超過5,009萬元	50	13	361,111	6	60,164	1
自98年1月23日至106年5月11日 (單一稅率)	10	4,319	2,097,460	3,895	3,234,857	2,407
106年5月12日起(合計)		—	—	—	—	1,560
2,500萬元以下	10	—	—	—	—	1,535
超過2,500萬元至5,000萬元	15	—	—	—	—	19
超過5,000萬元	20	—	—	—	—	6

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

CY2017	107年 CY2018		108年 CY2019		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	
4,344,289	3,628	1,785,113	3,780	2,258,547	Grand Total
12,094	5	746	1	52	Prior to Jan., 23, 2009 (Total)
—	1	29	—	—	670,000 & Under
—	1	3	1	52	670,001~1,890,000
71	—	—	—	—	1,890,001~3,120,000
—	—	—	—	—	3,120,001~4,340,000
—	—	—	—	—	4,340,001~5,570,000
654	3	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
11,369	—	—	—	—	Over 50,090,000
3,798,779	217	313,007	180	62,295	Between Jan., 23, 2009 and May, 11 , 2017 (Single tax rate)
533,416	3,406	1,471,360	3,599	2,196,200	Since May, 12, 2017 (Total)
430,480	3,307	952,899	3,475	1,179,663	25,000,000 & Under
47,763	66	214,001	95	338,353	25,000,001~50,000,000
55,173	33	304,460	29	678,184	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 %	109年 CY2020		110年 CY2021		111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		3,917	2,795,905	4,668	3,080,409	4,578
98年1月22日以前(合計)		5	1,572	—	—	1
67萬元以下	4	—	—	—	—	—
超過67萬元至189萬元	6	2	31	—	—	—
超過189萬元至312萬元	9	—	—	—	—	—
超過312萬元至434萬元	12	1	1	—	—	—
超過434萬元至557萬元	16	1	505	—	—	—
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	1,035	—	—	1
自98年1月23日至106年5月11日 (單一稅率)	10	96	42,187	84	32,945	43
106年5月12日起(合計)		3,816	2,752,146	4,584	3,047,464	4,534
2,500萬元以下	10	3,692	1,384,860	4,384	1,801,776	4,314
超過2,500萬元至5,000萬元	15	93	312,299	161	572,434	154
超過5,000萬元	20	31	1,054,987	39	673,254	66

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

(2) Category of Level of Taxation

Unit : Case ; NT\$1,000

CY2022	112年 CY2023		113年 CY2024		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	
4,440,336	4,692	3,933,721	4,937	5,764,785	Grand Total
18	—	—	1	100	Prior to Jan., 23, 2009 (Total)
—	—	—	—	—	670,000 & Under
—	—	—	—	—	670,001~1,890,000
—	—	—	—	—	1,890,001~3,120,000
—	—	—	1	100	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
18	—	—	—	—	Over 50,090,000
24,046	13	4,015	8	1,329	Between Jan., 23, 2009 and May, 11 , 2017 (Single tax rate)
4,416,272	4,679	3,929,706	4,928	5,763,356	Since May, 12, 2017 (Total)
1,891,136	4,463	1,939,844	4,665	2,215,911	25,000,000 & Under
577,778	152	565,027	201	713,295	25,000,001~50,000,000
1,947,358	64	1,424,835	62	2,834,150	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		化 粧 品 Cosmetics	
	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)	家 數 No. of Factory	完稅量(打) Tax Quantity (Dozen)
104 年	17	7,547,953	6	860,483	80	114,899,702	—	—
105 年	17	7,857,407	6	920,450	75	118,556,543	—	—
106 年	17	6,906,636	7	1,216,074	69	117,798,187	—	—
107 年	19	6,436,871	7	1,561,556	73	115,385,657	—	—
108 年	19	6,689,658	6	1,557,221	69	116,084,677	—	—
109 年	21	6,615,945	6	1,587,613	69	120,860,679	—	—
110 年	22	6,523,924	6	1,585,649	67	115,074,754	—	—
111 年	22	6,344,016	6	1,821,100	69	113,337,580	—	—
112 年	26	5,902,537	6	1,729,676	65	116,448,128	—	—
113 年	23	6,257,533	6	1,920,345	66	119,822,220	—	—
臺 中 市	—	—	3	528,675	19	72,473,822	—	—
苗 栗 縣	—	—	—	—	5	1,514,364	—	—
彰 化 縣	17	4,582,700	3	1,391,670	14	35,631,786	—	—
南 投 縣	1	698,988	—	—	11	9,146	—	—
雲 林 縣	5	975,845	—	—	17	10,193,102	—	—

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
家 數 No. of Factory	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)	
11	3,423,157	—	476,326	2	2,287,416	123	111,867	CY2015
12	3,444,998	—	514,184	2	2,141,331	126	123,434	CY2016
12	3,404,758	—	502,007	2	1,939,937	122	117,041	CY2017
12	3,324,678	—	505,839	2	1,801,507	119	95,740	CY2018
11	3,439,880	—	514,273	2	1,625,546	120	83,859	CY2019
12	3,672,233	—	535,283	2	1,530,381	126	77,411	CY2020
12	3,556,008	—	519,773	2	2,019,314	135	78,024	CY2021
14	3,528,464	—	514,102	2	1,913,570	145	72,595	CY2022
15	3,418,064	—	462,798	2	1,916,266	139	62,931	CY2023
15	3,392,621	—	444,294	2	1,978,698	138	57,638	CY2024
—	—	—	—	1	880,096	61	9,004	Taichung City
4	19,671	—	131,420	—	—	21	26,577	Miaoli County
2	4,030	—	—	1	1,098,602	43	20,740	Changhua County
1	143	—	—	—	—	5	818	Nantou County
8	3,368,777	—	312,874	—	—	8	499	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)
104 年	1	7	1	71,147	3	559	3	18,351
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
臺 中 市	1	14,301	—	—	1	72	1	235
苗 栗 縣	—	—	—	—	—	—	—	—
彰 化 縣	—	—	—	—	—	—	1	109
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 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)	
6	82,627	1	2	17	12,237	2	3,047	CY2015
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
—	—	—	—	13	7,095	5	424	Taichung City
—	—	—	—	—	—	—	—	Miaoli County
—	—	—	—	2	525	—	—	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

113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	233,292	676	93	28,503	340
苗 栗 縣	30,928	281	62	2,644	77
彰 化 縣	80,625	1,189	20	16,665	380
南 投 縣	28,743	596	36	1,810	110
雲 林 縣	36,570	1,079	27	2,465	322

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

CY2024

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	出版影音及資訊業	by Industry
Water Supply and Remediation Activities	Construction	Wholesale and Retail Trade	Transportation and Storage	Accommodation and Food Activities	Information and Communication	County or City
1,013	23,620	99,674	4,526	23,280	3,067	Taichung City
248	4,220	12,699	611	4,125	192	Miaoli County
479	7,285	32,797	1,261	6,940	357	Changhua County
151	3,244	12,452	539	4,783	173	Nantou County
273	4,765	17,488	683	3,522	163	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)

(1)營利事業家數-按行業別分

113年

單位：家

縣市別 \ 行業別	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	6,325	7,868	9,658	5,052	2
苗栗縣	355	853	610	579	—
彰化縣	1,513	1,749	1,426	1,215	1
南投縣	337	461	570	542	—
雲林縣	395	798	692	503	—

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

(1) Number of Business Units - by Industry

CY2024

Unit : Case

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
946	310	4,890	13,444	5	Taichung City
118	29	1,032	2,193	—	Miaoli County
241	75	1,807	5,225	—	Changhua County
76	40	963	1,859	1	Nantou County
109	74	931	2,281	—	Yunlin County

表34. 營業稅稅源(續2)

(2)營利事業銷售額-按行業別分

113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	5,703,029,526	5,191,495	6,511,963	1,843,401,411	238,734,869
苗 栗 縣	998,121,752	1,060,400	1,915,966	458,673,539	183,477,244
彰 化 縣	1,631,881,796	3,990,018	743,519	803,129,753	92,910,572
南 投 縣	383,419,282	2,165,168	2,337,863	146,832,761	25,848,691
雲 林 縣	1,450,052,322	3,846,060	1,236,068	1,026,065,847	39,332,846

Table 34. Sources of Business Tax (Cont.2)

(2) Amount of Business Sales - by Industry

CY2024

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	Transportation and Storage	Accommodati on and Food Activities	Information and Communication	County or City
32,981,992	605,033,464	1,865,753,560	83,465,389	134,639,835	61,095,171	Taichung City
3,631,395	64,556,240	206,641,608	8,104,573	14,809,228	5,058,522	Miaoli County
10,748,970	101,566,906	440,655,840	18,512,800	23,496,049	9,899,445	Changhua County
1,622,482	36,335,602	106,093,020	5,923,703	16,508,549	4,009,440	Nantou County
8,049,942	93,462,371	196,291,048	16,387,129	10,248,555	5,195,426	Yunlin County

表34. 營業稅稅源(續3完)

(2)營利事業銷售額-按行業別分

113年

單位：新臺幣千元

縣市別 \ 行業別	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	215,865,937	409,410,774	77,663,464	57,473,600	(D)
苗栗縣	12,456,897	19,669,370	5,605,373	4,340,060	—
彰化縣	55,580,022	40,406,614	7,560,754	7,107,349	(D)
南投縣	15,524,810	7,248,654	2,701,908	2,192,177	—
雲林縣	15,330,280	20,387,117	2,997,086	3,607,366	—

Table 34. Sources of Business Tax (Cont.3 End)

(2) Amount of Business Sales - by Industry

CY2024

Unit : NT\$1,000

教育業 Education	醫療保健及社會工作服務業 Human Health and Social Work Activities	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services Activities	其他不能歸類之行業 Activities Not Adequately Defined	by Industry County or City
5,903,446	4,654,146	15,361,162	35,720,991	4,054,954	Taichung City
190,173	254,761	2,224,419	5,208,226	243,759	Miaoli County
515,395	686,596	2,665,429	10,935,294	770,059	Changhua County
82,902	243,202	3,363,199	3,845,227	539,925	Nantou County
215,909	393,210	1,753,212	4,748,765	504,085	Yunlin County

表35. 促進產業升級條例減免稅額

113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

CY2024

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）

113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。	—		—	
	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)。	—	—		
	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)

CY2024

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.)
—	—			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）

113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		—	—		—
	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		—	—		—
	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。	1			—
	修正前第16條	股東投資取得股票緩課所得稅。	—	—		
其他所得稅	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。 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)

CY2024

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.
—	—			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

113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 Number of Cases	研究發 展支出 R&D Expense	可抵減 稅 額 Deductable Tax	減 免 所得額 Income Reduction of Verified
104年	66	2,097,421	314,613	—
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	—
臺 中 市	40	8,217,475	1,198,924	—
苗 栗 縣	15	14,438,776	1,455,104	—
彰 化 縣	19	539,591	79,526	—
南 投 縣	7	1,076,165	161,152	—
雲 林 縣	5	11,426	1,715	—

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

CY2024

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	
267,269	221,188	46,081	CY2015
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
1,142,560	1,142,557	3	Taichung City
33,079	33,079	—	Miaoli County
77,128	74,638	2,490	Changhua County
160,607	160,607	—	Nantou County
1,715	1,715	—	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 113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	86	24,283,433	2,896,421	—
C 製造業	81	23,944,520	2,862,530	—
08 食品及飼品製造業	2	2,323	348	—
11 紡織業	2	36,915	5,537	—
15 紙漿、紙及紙製品製造業	1	—	—	—
16 印刷及資料儲存媒體複製業	1	4,927	739	—
18 化學材料及肥料製造業	8	159,753	23,250	—
19 其他化學製品製造業	5	77,798	11,225	—
20 藥品及醫用化學製品製造業	1	44,539	6,681	—
21 橡膠製品製造業	4	245,342	36,801	—
22 塑膠製品製造業	1	2,619	393	—
24 基本金屬製造業	1	21,003	3,150	—
25 金屬製品製造業	5	26,907	4,036	—
26 電子零組件製造業	14	17,582,921	1,929,907	—
27 電腦、電子產品及光學製品製造業	8	4,157,800	608,674	—
28 電力設備及配備製造業	2	44,786	6,718	—
29 機械設備製造業	9	922,540	135,562	—
30 汽車及其零件製造業	4	174,276	24,198	—
31 其他運輸工具及其零件製造業	9	336,010	49,702	—
32 家具製造業	1	43,212	6,482	—
33 其他製造業	3	60,849	9,127	—
F 營建工程業	1	—	—	—
43 專門營造業	1	—	—	—
G 批發及零售業	3	333,462	33,346	—
46 批發業	2	333,462	33,346	—
47 零售業	1	—	—	—
M 專業、科學及技術服務業	1	5,451	545	—
70 企業總管理機構及管理顧問業	1	5,451	545	—

資料來源：本局營所稅組。

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

(2) by Industrial Classification

CY2024

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	
1,415,089	1,412,596	2,493	Grand Total
1,415,089	1,412,596	2,493	C Manufacturing
348	348	—	08 Manufacture of Food Products and Prepared Animal Feeds
5,537	5,537	—	11 Manufacture of Textiles
—	—	—	15 Manufacture of Paper and Paper Products
739	739	—	16 Printing and Reproduction of Recorded Media
18,762	16,272	2,490	18 Manufacture of Chemical Material and Fertilizers
9,736	9,736	—	19 Manufacture of Other Chemical Products
6,681	6,681	—	20 Manufacture of Pharmaceuticals and Medicinal Chemical Products
36,801	36,801	—	21 Manufacture of Rubber Products
393	393	—	22 Manufacture of Plastics Products
3,150	3,150	—	24 Manufacture of Basic Metals
3,850	3,850	—	25 Manufacture of Fabricated Metal Products
514,844	514,844	—	26 Manufacture of Electronic Parts and Components
595,849	595,846	3	27 Manufacture of Computers, Electronic and Optical Products
6,718	6,718	—	28 Manufacture of Electrical Equipment
127,033	127,033	—	29 Manufacture of Machinery and Equipment
20,310	20,310	—	30 Manufacture of Motor Vehicles and Parts
48,729	48,729	—	31 Manufacture of Other Transport Equipment and Parts
6,482	6,482	—	32 Manufacture of Furniture
9,127	9,127	—	33 Other Manufacturing
—	—	—	F Construction
—	—	—	43 Specialized Construction Activities
—	—	—	G Wholesale and Retail Trade
—	—	—	46 Wholesale Trade
—	—	—	47 Retail Trade
—	—	—	M Professional, Scientific and Technical Activities
—	—	—	70 Activities of Head Offices; Management Consultancy Activities

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

表37. 查(核)定開徵數、未徵數情形

113年

單位：件；新臺幣千元

類 別 年 別 稅目別	查(核)定開徵數		實徵數		減免註銷數	
	Opening Collection for Assessed (Verified)		Tax Collected		Cancelled	
	(1) =(2)+(3)+(4)+(5)+(6)+(7)		(2)		(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	645,044	55,258,599	521,038	29,028,737	10,572	3,045,696
本年度小計	473,253	28,529,067	439,670	22,381,588	10,367	1,442,890
營利事業所得稅	26,122	6,926,802	21,556	5,200,010	402	200,829
綜合所得稅	123,199	5,375,746	107,133	3,408,741	8,642	822,616
遺產稅	2,951	6,859,768	2,817	6,131,671	33	47,329
贈與稅	5,482	5,755,049	5,285	5,518,976	105	87,463
貨物稅	429	8,002	421	7,728	6	270
證券交易稅	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	21	2,900	20	1,583	—	—
特種貨物及勞務稅	—	—	—	—	—	—
營業稅	315,049	3,600,799	302,438	2,112,879	1,179	284,382
以前年度小計	171,791	26,729,532	81,368	6,647,149	205	1,602,806
營利事業所得稅	67,856	13,846,906	43,792	4,921,111	29	302,652
綜合所得稅	38,156	4,850,674	14,911	532,262	154	1,137,623
遺產稅	443	752,690	370	469,105	5	82,974
贈與稅	409	791,502	321	273,994	7	1,489
貨物稅	979	71,064	929	2,525	—	—
證券交易稅	2	1	—	—	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	318	573,508	62	4,252	—	—
特種貨物及勞務稅	156	87,984	71	506	—	—
營業稅	63,472	5,755,203	20,912	443,395	10	78,067
罰鍰案件合計	39,299	15,247,545	24,890	843,671	138	898,772
本年度	19,479	1,952,880	17,526	594,528	108	65,411
以前年度	19,820	13,294,666	7,364	249,143	30	833,361
總計	684,343	70,506,145	545,928	29,872,408	10,710	3,944,467
本年度	492,732	30,481,947	457,196	22,976,116	10,475	1,508,301
以前年度	191,611	40,024,198	88,732	6,896,292	235	2,436,166

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**

CY2024

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	
10	-2,116	991	410,247	19	166	Cases of Taxes
—	—	—	—	1	2	Current Year
—	—	—	—	—	—	Profit-seeking Enterprise Income Tax
—	—	—	—	1	2	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
10	-2,116	991	410,247	18	164	Previous Year
1	-2,121	458	231,526	2	53	Profit-seeking Enterprise Income Tax
5	4	239	33,160	13	83	Individual Income Tax
—	—	—	—	—	—	Estate Tax
—	—	1	911	—	—	Gift Tax
—	—	2	18,327	—	—	Commodity Tax
—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
—	—	1	209	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
4	1	290	126,114	3	27	Business Tax
4	6	217	371,402	1	5	Cases of Fines
—	—	—	—	1	5	Current Year
4	6	217	371,402	—	—	Previous Year
14	-2,110	1,208	781,649	20	171	Grand Total
—	—	—	—	2	7	Current Year
14	-2,110	1,208	781,649	18	164	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)

113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	112,414	22,775,870	71	10,438	1,294	936,596
本年度小計	23,215	4,704,587	63	10,361	1,225	872,189
營利事業所得稅	4,164	1,525,963	24	6,959	228	82,213
綜合所得稅	7,423	1,144,387	12	1,383	476	108,713
遺產稅	101	680,767	—	—	79	580,520
贈與稅	92	148,610	—	—	76	61,167
貨物稅	2	4	—	—	—	—
證券交易稅	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	1	1,318	—	—	1	1,318
特種貨物及勞務稅	—	—	—	—	—	—
營業稅	11,432	1,203,538	27	2,020	365	38,259
以前年度小計	89,199	18,071,283	8	77	69	64,407
營利事業所得稅	23,574	8,393,684	7	77	25	5,740
綜合所得稅	22,834	3,147,542	—	—	32	51,296
遺產稅	68	200,612	—	—	4	6,072
贈與稅	80	515,107	—	—	—	—
貨物稅	48	50,212	—	—	—	—
證券交易稅	2	1	—	—	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	255	569,048	—	—	—	—
特種貨物及勞務稅	85	87,478	—	—	—	—
營業稅	42,253	5,107,599	1	—	8	1,300
罰鍰案件合計	14,049	13,133,690	8	3,002	103	63,088
本年度	1,844	1,292,936	7	2,983	98	62,216
以前年度	12,205	11,840,754	1	19	5	871
總計	126,463	35,909,560	79	13,440	1,397	999,684
本年度	25,059	5,997,523	70	13,344	1,323	934,405
以前年度	101,404	29,912,037	9	96	74	65,279

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

CY2024

Unit : Case ; NT\$1,000

Balance of Tax Not Collected						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	
409	2,179,288	3,332	3,790,335	143	3,164	Cases of Taxes
306	1,260,630	943	606,396	25	503	Current Year
100	200,748	817	526,354	10	265	Profit-seeking Enterprise Income Tax
178	561,808	114	51,930	12	149	Individual Income Tax
3	67,829	5	6,051	—	—	Estate Tax
2	74,174	4	11,877	—	—	Gift Tax
—	—	—	—	—	—	Commodity Tax
—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
—	—	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
23	356,071	3	10,185	3	90	Business Tax
103	918,658	2,389	3,183,939	118	2,661	Previous Year
17	92,100	1,867	3,001,391	18	923	Profit-seeking Enterprise Income Tax
49	231,567	144	59,722	72	1,323	Individual Income Tax
6	15,702	14	15,948	—	—	Estate Tax
1	1,064	10	17,791	—	—	Gift Tax
—	—	2	692	—	—	Commodity Tax
—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
1	692	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
29	577,532	352	88,395	28	415	Business Tax
210	1,758,624	262	66,361	4	911	Cases of Fines
133	898,169	34	31,244	—	—	Current Year
77	860,455	228	35,117	4	911	Previous Year
619	3,937,912	3,594	3,856,696	147	4,075	Grand Total
439	2,158,799	977	637,640	25	503	Current Year
180	1,779,113	2,617	3,219,056	122	3,572	Previous Year

表37. 查(核)定開徵數、未徵數情形(續2完)

113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		送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period		待移送執行 Pending for Compulsory Execution		移送執行未結 Pending Case Under Compulsory Execution	
	(13) =(14)+(15)+(16)+(17) +(18)+(19)+(20)		(14)		(15)		(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	107,165	15,856,048	2,864	184,229	1,887	225,978	27,662	6,531,181
本年度小計	20,653	1,954,507	2,839	180,607	1,774	206,502	15,022	1,549,572
營利事業所得稅	2,985	709,424	221	78,724	1,012	138,096	1,559	484,602
綜合所得稅	6,631	420,405	335	40,558	336	41,667	5,864	333,999
遺產稅	14	26,367	7	18,747	2	2,883	5	4,737
贈與稅	10	1,392	3	823	—	—	7	569
貨物稅	2	4	1	2	—	—	1	2
證券交易稅	—	—	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	—	—	—	—	—	—	—	—
特種貨物及勞務稅	—	—	—	—	—	—	—	—
營業稅	11,011	796,915	2,272	41,753	424	23,856	7,586	725,663
以前年度小計	86,512	13,901,541	25	3,622	113	19,476	12,640	4,981,609
營利事業所得稅	21,640	5,293,453	14	2,208	25	15,210	4,425	1,853,113
綜合所得稅	22,537	2,803,634	6	332	28	1,354	2,241	1,100,019
遺產稅	44	162,890	—	—	—	—	20	58,338
贈與稅	69	496,252	—	—	—	—	15	5,394
貨物稅	46	49,520	—	—	—	—	11	32,624
證券交易稅	2	1	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	254	568,355	—	—	—	—	18	489,401
特種貨物及勞務稅	85	87,478	—	—	—	—	28	25,659
營業稅	41,835	4,439,957	5	1,082	60	2,913	5,882	1,417,060
罰鍰案件合計	13,462	11,241,704	239	46,990	110	26,395	3,344	3,485,839
本年度	1,572	298,324	237	46,559	106	14,773	1,145	233,197
以前年度	11,890	10,943,380	2	431	4	11,621	2,199	3,252,643
總計	120,627	27,097,752	3,103	231,219	1,997	252,373	31,006	10,017,021
本年度	22,225	2,252,831	3,076	227,166	1,880	221,275	16,167	1,782,769
以前年度	98,402	24,844,921	27	4,053	117	31,098	14,839	8,234,251

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

CY2024

Unit : Case ; NT\$1,000

Balance of Tax Not Collected								Category Year Tax Item
Tax in Arrears								
取得執行憑證 未逾徵收期間 Not Yet Exceeded Collection Period (17)		Execution Certificate 已逾徵收期間惟未逾 執行期間Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period (18)		移送執行未結(銷)案 Case Closed Under Compulsory Execution (19)		無法執行 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	
17,924	619,190	56,809	8,293,575	18	852	1	1,043	Cases of Taxes
1,018	17,826	—	—	—	—	—	—	Current Year
193	8,002	—	—	—	—	—	—	Profit-seeking Enterprise Income Tax
96	4,181	—	—	—	—	—	—	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
729	5,643	—	—	—	—	—	—	Business Tax
16,906	601,363	56,809	8,293,575	18	852	1	1,043	Previous Year
3,318	233,618	13,854	3,188,451	4	852	—	—	Profit-seeking Enterprise Income Tax
3,457	161,142	16,797	1,540,787	8	1	—	—	Individual Income Tax
4	3,862	20	100,690	—	—	—	—	Estate Tax
5	794	48	489,021	—	—	1	1,043	Gift Tax
—	—	35	16,896	—	—	—	—	Commodity Tax
—	—	2	1	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
18	11,057	218	67,897	—	—	—	—	Tobacco and Alcohol Tax
1	354	56	61,465	—	—	—	—	Specifically Selected Goods and Services Tax
10,103	190,536	25,779	2,828,366	6	0	—	—	Business Tax
1,887	327,261	7,875	7,355,217	6	0	1	2	Cases of Fines
83	3,793	—	—	—	—	1	2	Current Year
1,804	323,468	7,875	7,355,217	6	0	—	—	Previous Year
19,811	946,451	64,684	15,648,793	24	852	2	1,044	Grand Total
1,101	21,619	—	—	—	—	1	2	Current Year
18,710	924,831	64,684	15,648,793	24	852	1	1,043	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	
104 年	22,826	425	22,401	700	4,851	—	—	17,218	2,546,169	57
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
營 利 事 業 所 得 稅	2,343	11	2,332	39	15	3	1	2,160	315,993	125
綜 合 所 得 稅	12,116	9	12,107	65	128	—	5	11,743	398,961	175
遺 產 稅	29	1	28	1	—	—	—	19	15,758	9
贈 與 稅	92	—	92	8	—	—	—	82	10,750	2
貨 物 稅	30	—	30	1	—	—	—	25	584	4
證 券 交 易 稅	—	—	—	—	—	—	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—	—	—
菸 酒 稅	15	—	15	1	—	—	—	12	297	2
特種貨物及勞務稅	—	—	—	—	—	—	—	—	—	—
營 業 稅	12,372	33	12,339	362	7,102	49	6	4,729	1,132,296	124

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			
19,244	1,880,127	16,167	892,838	3,077	987,289	1,695	1,162,315	CY2015
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
17,408	1,114,885	15,454	631,530	1,954	483,355	170	901,930	CY2023
19,461	1,101,668	17,055	678,052	2,406	423,616	360	1,270,185	CY2024
2,203	261,104	1,931	191,092	272	70,011	69	210,196	Profit-seeking Enterprise Income Tax
12,148	292,390	10,723	187,994	1,425	104,396	146	622,459	Individual Income Tax
19	12,854	19	12,854	—	—	2	4,594	Estate Tax
81	8,682	80	8,677	1	5	5	26,404	Gift Tax
24	613	24	613	—	—	2	160,383	Commodity Tax
—	—	—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
12	292	11	284	1	8	1	209	Tobacco and Alcohol Tax
1	957	—	—	1	957	—	—	Specifically Selected Goods and Services Tax
4,973	524,777	4,267	276,539	706	248,238	135	245,941	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
104 年	2,994	1,031,803	1,453	255,140	1,496	766,777	45	9,886
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
營 利 事 業 所 得 稅	332	122,318	111	47,720	221	74,598	—	—
綜 合 所 得 稅	1,317	104,685	664	38,135	645	57,218	4	9,332
遺 產 稅	2	5,578	—	—	2	5,578	—	—
贈 與 稅	1	20,426	—	629	1	19,796	—	—
貨 物 稅	—	4,825	—	4,825	—	—	—	—
證 券 交 易 稅	—	—	—	—	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—
菸 酒 稅	43	40,388	6	1,440	37	38,948	—	—
特種貨物及勞務稅	16	22,178	—	2,006	16	20,172	—	—
營 業 稅	741	327,071	331	72,459	408	253,107	1	1,077

**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					
—	—	—	—	—	—	4,836	7,151,470	CY2015
—	—	—	—	—	—	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
—	—	—	—	1	-119	725	373,426	Profit-seeking Enterprise Income Tax
—	—	4	0	-2	-7,151	1,762	430,475	Individual Income Tax
—	—	—	—	—	-6	9	62,023	Estate Tax
—	—	—	—	—	—	9	3,282	Gift Tax
—	—	—	—	—	—	6	85,424	Commodity Tax
—	—	—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
—	—	—	—	—	—	19	729,394	Tobacco and Alcohol Tax
—	—	—	—	—	—	42	43,810	Specifically Selected Goods and Services Tax
1	428	—	—	—	-6,067	1,293	1,914,659	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
104年	223,507,085,018	1,859,660,395	8.32	335,834,675
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
營利事業所得稅	133,372,504,033	400,931,203	3.01	61,640,624
綜 合 所 得 稅	89,430,871,387	695,759,136	7.78	106,968,546
遺產稅及贈與稅	12,296,759,038	182,636,774	14.85	28,079,243
貨 物 稅	37,439,630,539	69,793,338	1.86	10,730,283
證 券 交 易 稅	28,016,864,986	31,302,336	1.12	568,270
期 貨 交 易 稅	501,881,998	2,279,846	4.54	300,850
菸 酒 稅	15,965,462,543	27,395,516	1.72	4,211,886
特種貨物及勞務稅	2,717,023,880	4,348,494	1.60	668,554
營 業 稅	81,102,155,566	787,729,798	9.71	121,108,450

資料來源：本局主計室。

說 明：本表實徵淨額中含海關代徵數，菸酒稅含健康福利捐、營業稅含金融業營業稅。

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
1.50	2,195,495,070	9.82	CY2015
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
0.46	462,571,827	3.47	Profit-seeking Enterprise Income Tax
1.20	802,727,682	8.98	Individual Income Tax
2.28	210,716,017	17.14	Estate and Gift Tax
0.29	80,523,621	2.15	Commodity Tax
0.02	31,870,606	1.14	Securities Transactions Tax
0.60	2,580,696	5.14	Futures Transactions Tax
0.26	31,607,402	1.98	Tobacco and Alcohol Tax
0.25	5,017,048	1.85	Specifically Selected Goods and Services Tax
1.49	908,838,248	11.21	Business Tax

Source:The Accounting & Statistics Office of the Bureau.

Explanation:In this table, the net amount collected includes the amount collected by the customs on behalf of the Bureau, the tobacco and alcohol tax includes the health welfare donation, and the business tax includes the financial and insurance business tax.

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

113年
CY2024

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	400,843,153,970	2,536,453,147	2,202,176,441	1,947,636,197	221,187,639	33,352,605	Grand Total
營利事業所得稅	133,372,504,033	462,571,827	400,931,203	359,144,115	40,787,001	1,000,087	Profit-seeking Enterprise Income Tax
綜 合 所 得 稅	89,430,871,387	802,727,682	695,759,136	623,243,583	70,780,044	1,735,509	Individual Income Tax
遺產稅及贈與稅	12,296,759,038	210,716,017	182,636,774	163,601,441	18,579,762	455,571	Estate and Gift Tax
貨 物 稅	37,439,630,539	80,523,621	69,793,338	62,519,122	7,100,123	174,093	Commodity Tax
證 券 交 易 稅	28,016,864,986	31,870,606	31,302,336	3,310,982	376,019	27,615,335	Securities Transactions Tax
期 貨 交 易 稅	501,881,998	2,580,696	2,279,846	1,752,872	199,069	327,905	Futures Transactions Tax
菸 酒 稅	15,965,462,543	31,607,402	27,395,516	24,540,216	2,786,964	68,336	Tobacco and Alcohol Tax
特種貨物及勞務稅	2,717,023,880	5,017,048	4,348,494	3,895,272	442,375	10,847	Specifically Selected Goods and Services Tax
營 業 稅	81,102,155,566	908,838,248	787,729,798	705,628,594	80,136,282	1,964,922	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	334,276,706	168,778,947	109,599,395	55,898,364	—	6.33	Grand Total
營利事業所得稅	61,640,624	31,122,838	20,210,128	10,307,658	—	3.47	Profit-seeking Enterprise Income Tax
綜 合 所 得 稅	106,968,546	54,009,263	35,071,806	17,887,477	—	8.98	Individual Income Tax
遺產稅及贈與稅	28,079,243	14,177,432	9,206,349	4,695,462	—	17.14	Estate and Gift Tax
貨 物 稅	10,730,283	5,417,804	3,518,141	1,794,338	—	2.15	Commodity Tax
證 券 交 易 稅	568,270	286,924	186,319	95,027	—	1.14	Securities Transactions Tax
期 貨 交 易 稅	300,850	151,901	98,640	50,309	—	5.14	Futures Transactions Tax
菸 酒 稅	4,211,886	2,126,615	1,380,952	704,319	—	1.98	Tobacco and Alcohol Tax
特種貨物及勞務稅	668,554	337,558	219,199	111,797	—	1.85	Specifically Selected Goods and Services Tax
營 業 稅	121,108,450	61,148,612	39,707,861	20,251,977	—	11.21	Business Tax

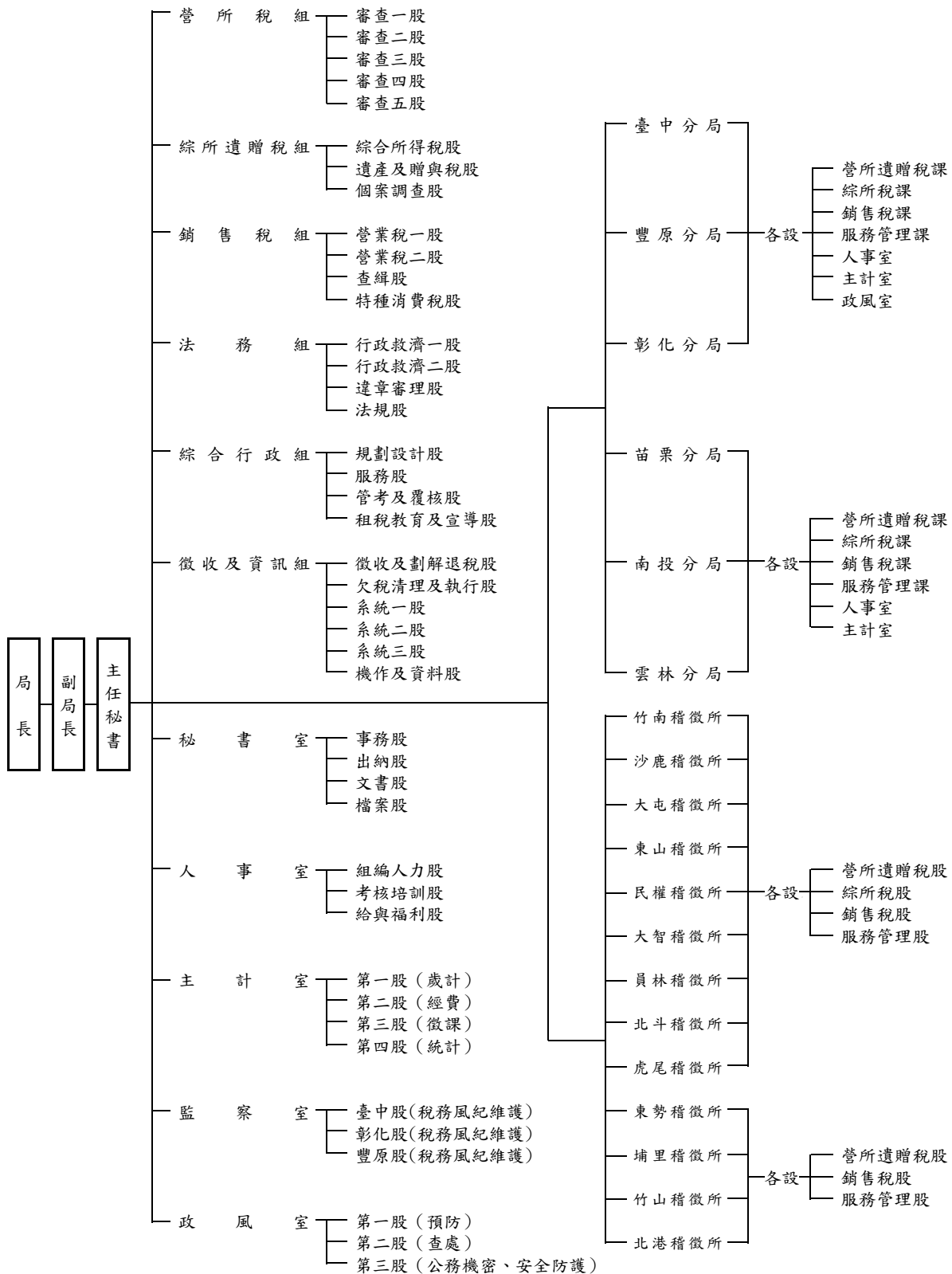
說 明：本表實徵淨額中營業稅含『金融業營業稅』4,244,533,845元，菸酒稅含『健康福利捐』4,061,900,213元。

Explanation: In this table, the net amount collected includes the "financial enterprises business tax" of NT\$4,244,533,845 and the tobacco and alcohol tax includes the health & welfare donation of NT\$4,061,900,213.

叁、行政組織與工作績效

III. Administrative Organization and Work Performance

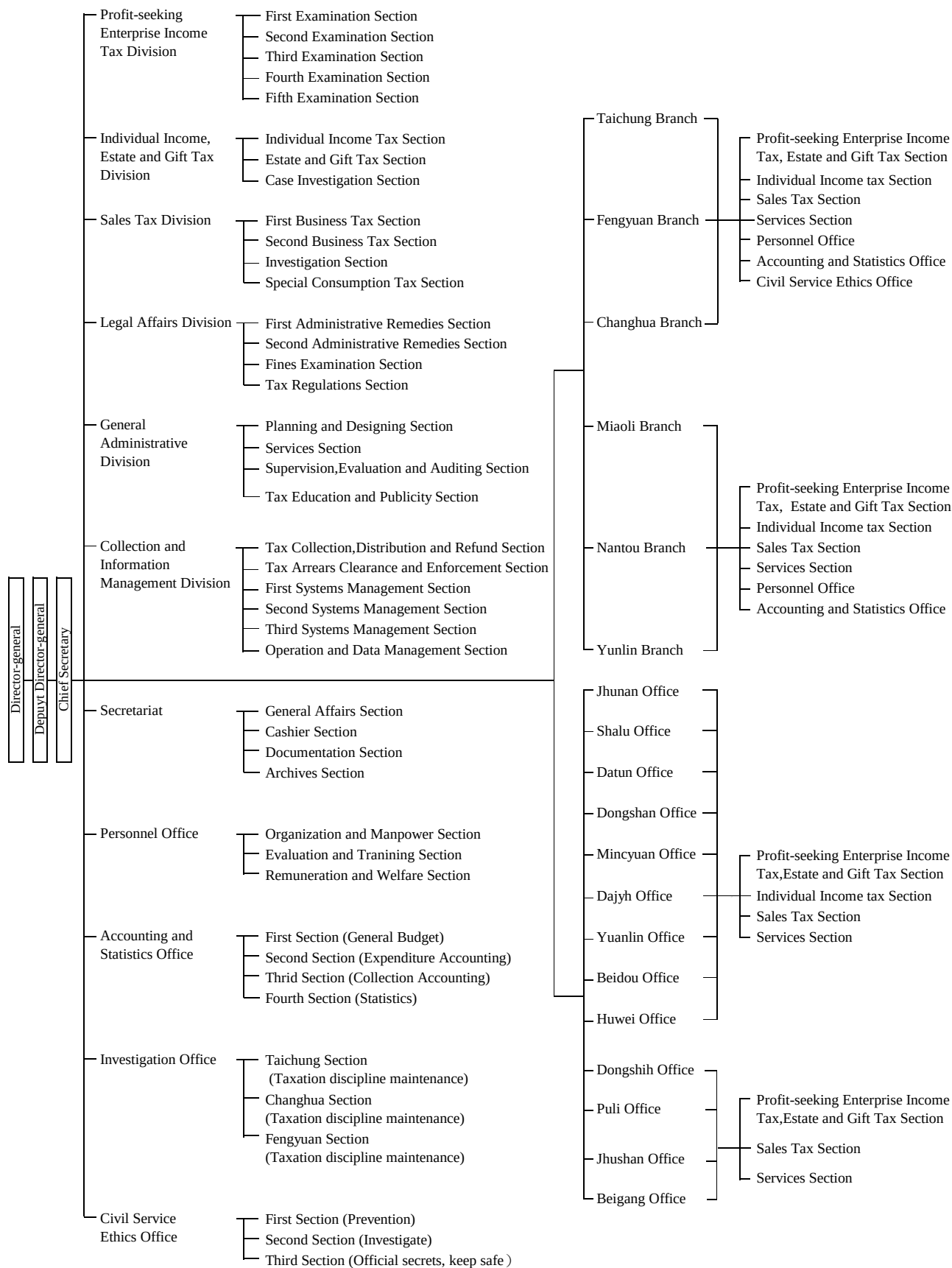
表40. 本局組織系統表
113年底



資料來源：本局人事室

Table 40. Organizational System Table of the Bureau

End of 2024



Sources of data: The Personnel Office of the Bureau.

表41. 本局員額與素質

(1)員額統計

113年底

單位：人

職 稱	官 職 等	預算員額	現有員額	備 註
總 計		1,398	1,369	
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	
組 長	薦任九職等至簡任十職等	6	5	
副 組 長	薦任九職等	6	6	
主 任	薦任九職等	3	3	
室 主 任	薦任九職等	2	2	
稽 核 書 師	薦任八至九職等	21	21	
秘 分 析	薦任八至九職等	2	2	
股 長	薦任七至九職等	1	1	
審 核 員	薦任七至八職等	43	43	
專 員	薦任七至八職等	70	68	
稅 務 員	薦任七至八職等	1	1	
稅 務 員	薦任六至七職等	140	139	
科 科 理 師	委任五職等	38	36	
管 理 員	薦任六至七職等	19	17	
助 理 員	薦任六職等	16	15	
助 理 員	委任四至五職等	3	3	
佐 理 員	薦任六職等	3	3	
書 記	委任四至五職等	4	4	
小 計	委任一至三職等	4	4	
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	24	
審 核 員	薦任六至八職等	18	18	
稅 務 員	薦任六至七職等	314	309	
稅 務 員	委任五職等	11	11	
課 理 員	薦任六至七職等	46	43	
助 理 員	薦任六職等	7	7	
助 理 員	委任四至五職等	6	6	
佐 理 員	薦任六職等	7	7	
書 記	委任四至五職等	6	6	
小 計	委任一至三職等	6	6	
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 長	薦任七至八職等	48	47	
審 核 員	薦任七至八職等	10	10	
稅 務 員	薦任六至七職等	403	395	
稅 務 員	委任五職等	75	74	
助 理 員	薦任六職等	6	4	
助 理 員	委任四至五職等	6	4	
書 記	委任一至三職等	6	4	
小 計		564	552	

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 2024

Unit : Person

Title	Grade	Budget Staff	Existing Staff	Note
Grand Total		1,398	1,369	
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 Executive	Junior Rank Grade 7 - Grade 8	70	68	
Officer/Specialist	Junior Rank Grade 7 - Grade 8	1	1	
Revenue Officer	Junior Rank Grade 6 - Grade 7	140	139	
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	17	
Junior Officer	Junior Rank Grade 6	16	15	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Junior Officer	Junior Rank Grade 6	3	3	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Associate Clerk	Elementary Rank Grade 1 - Grade 3	4	4	
Subtotal		381	372	
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	24	
Revenue Assessor	Junior Rank Grade 6 - Grade 8	18	18	
Revenue Officer	Junior Rank Grade 6 - Grade 7	314	309	
Revenue Officer	Elementary Rank Grade 5			
Officer	Junior Rank Grade 6 - Grade 7	11	11	
Junior Officer	Junior Rank Grade 6	46	43	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Junior Officer	Junior Rank Grade 6	7	7	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Associate Clerk	Elementary Rank Grade 1 - Grade 3	6	6	
Subtotal		453	445	
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	47	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	10	10	
Revenue Officer	Junior Rank Grade 6 - Grade 7	403	395	
Revenue Officer	Elementary Rank Grade 5			
Junior Officer	Junior Rank Grade 6	75	74	
Junior Officer	Elementary Rank Grade 4 - Grade 5			
Associate Clerk	Elementary Rank Grade 1 - Grade 3	6	4	
Subtotal		564	552	

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

113年底

End of 2024

單位：人

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	1,369	17	1,216	136	340	1,029	Grand Total
19 歲 以 下	—	—	—	—	—	—	Under 19 Years Old
20 歲 -24 歲	20	—	4	16	6	14	20-24 Years Old
25 歲 -29 歲	102	—	76	26	26	76	25-29 Years Old
30 歲 -34 歲	101	—	83	18	25	76	30-34 Years Old
35 歲 -39 歲	162	—	145	17	38	124	35-39 Years Old
40 歲 -44 歲	210	—	199	11	54	156	40-44 Years Old
45 歲 -49 歲	242	—	232	10	56	186	45-49 Years Old
50 歲 -54 歲	238	1	222	15	51	187	50-54 Years Old
55 歲 -59 歲	197	7	174	16	56	141	55-59 Years Old
60 歲 以 上	97	9	81	7	28	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

113年底

單位：人

End of 2024

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	1,369	17	1,216	136	Grand Total
研 究 所	505	15	477	13	Graduate School
大 學	760	2	659	99	University
專 科	100	—	79	21	Junior College
高 中 (職)	4	—	1	3	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	1,369	17	1,216	136	Grand Total
高 等 考 試	790	3	771	16	Senior Examination
普 通 考 試	51	—	—	51	Junior Examination
職位分類考試	26	—	—	26	Civil Service Elementary Special
特 種 考 試	316	3	271	42	Examination
升 等 考 試	161	11	150	—	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

113年

單位：新臺幣千元

CY2024

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	2,711,123	100.00	2,710,558	100.00	565	99.98	Grand Total
一 般 行 政	2,146,533	79.18	2,146,504	79.19	29	100.00	General Administration
國 稅 稽 徵 業 務	258,093	9.52	258,057	9.52	36	99.99	Business Plan for Taxation Operations
一 般 建 築 及 設 備	9,901	0.37	9,901	0.37	—	100.00	General Building and Equipment
(1)營建工程	9,901	0.37	9,901	0.37	—	100.00	Construction Project
(2)交通及運輸 設備	—	—	—	—	—	—	Traffic and transportation equipment
第 一 預 備 金	500	0.02	—	—	500	—	First Reserve Fund
公 務 人 員 退 休 撫 卹 給 付	194,588	7.18	194,588	7.18	—	100.00	Payment for Civil Servants' Retirement and Condolence
公教人員婚喪生育 及子女教育補助	15,300	0.56	15,300	0.56	—	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	86,208	3.18	86,208	3.18	—	100.00	Salary Adjustment Reserve

資料來源：本局主計室。

說 明：1. 本表預算數含流用數及調整數。

2. 科目依照各年科目配合修正。

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

Explanation: 1.The budget figures in this table include current consumption and adjustments.

2.Subjects are revised in accordance with the subjects of each year.

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

113年

單位：新臺幣千元

CY2024

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	2,711,123	100.00	2,710,558	100.00	565	99.98	Grand Total
人 事 費	2,023,307	74.62	2,023,287	74.64	20	100.00	Personnel Expenses
業 務 費	330,832	12.20	330,787	12.20	45	99.99	Operational Expenses
設 備 及 投 資	26,567	0.98	26,567	0.98	—	100.00	Equipment and Investment
獎 補 助 及 損 失	33,821	1.25	33,821	1.25	—	100.00	Award and Subsidy Expenses
第 一 預 備 金	500	0.02	—	—	500	—	First Reserve Fund
公 務 人 員 退 休 撫 卹 給 付	194,588	7.18	194,588	7.18	—	100.00	Payment for Civil Servants' Retirement and Condolence
公教人員婚喪生育 及子女教育補助	15,300	0.56	15,300	0.56	—	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	86,208	3.18	86,208	3.18	—	100.00	Salary Adjustment Reserve

資料來源：本局主計室。

說明：1. 本表預算數含流用數及調整數。

2. 科目依照各年科目配合修正。

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

Explanation: 1.The budget figures in this table include current consumption and adjustments.

2.Subjects are revised in accordance with the subjects of each year.

表43. 公文處理績效統計

(1)月份別

113年

單位：件；%

月別	應辦公文統計 The Statistics of Official Documents to be Processed				已辦結公文統計 Statistics of Official Documents Sent						
	本月份 新收件 數 Number of Newly Received Documents in This Month (1)	截至上 月待辦 件數 Number of Documents Pending of Last Month (2)	本月創 簽稿數 Number of Newly Created Official Documents in This Month (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計 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	358,861	19,242	143,069	521,172	172,553	100.00	3	0.00	—	—	172,556
1月	33,248	1,584	12,019	46,851	14,506	100.00	—	—	—	—	14,506
2月	22,864	1,530	8,671	33,065	10,329	100.00	—	—	—	—	10,329
3月	32,841	1,614	12,768	47,223	15,216	100.00	—	—	—	—	15,216
4月	30,937	1,568	13,081	45,586	15,098	99.99	1	0.01	—	—	15,099
5月	33,794	1,718	11,761	47,273	14,773	100.00	—	—	—	—	14,773
6月	27,998	1,549	11,754	41,301	13,596	100.00	—	—	—	—	13,596
7月	30,909	1,761	12,499	45,169	16,181	100.00	—	—	—	—	16,181
8月	31,441	1,757	12,951	46,149	15,942	99.99	2	0.01	—	—	15,944
9月	28,178	1,559	11,941	41,678	14,211	100.00	—	—	—	—	14,211
10月	27,633	1,419	11,896	40,948	14,307	100.00	—	—	—	—	14,307
11月	28,449	1,739	11,993	42,181	14,118	100.00	—	—	—	—	14,118
12月	30,569	1,444	11,735	43,748	14,276	100.00	—	—	—	—	14,276

資料來源：本局綜合行政組。

Table 43. Efficiency Data of Handling Official Documents

(1) By Month

CY2024

Unit : Case ; %

Statistics of Completed 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 (12)= (8)+(10)+(11)	% (12)/(4)*100	件數 Cases (13) =(4)-(12) =(14)+(15)	% (13)/(4)*100			
0.72	306,733	21,265	500,554	96.04	20,618	3.96	20,618	—	Grand Total
0.71	28,886	1,858	45,250	96.58	1,601	3.42	1,601	—	Jan.
0.71	19,761	1,329	31,419	95.02	1,646	4.98	1,646	—	Feb.
0.73	28,516	1,793	45,525	96.40	1,698	3.60	1,698	—	Mar.
0.70	26,820	1,954	43,873	96.24	1,713	3.76	1,713	—	Apr.
0.74	29,232	1,573	45,578	96.41	1,695	3.59	1,695	—	May
0.72	23,882	1,903	39,381	95.35	1,920	4.65	1,920	—	June
0.73	25,354	1,675	43,210	95.66	1,959	4.34	1,959	—	July
0.72	26,623	1,902	44,469	96.36	1,680	3.64	1,680	—	Aug.
0.71	24,113	1,892	40,216	96.49	1,462	3.51	1,462	—	Sep.
0.72	23,169	1,699	39,175	95.67	1,773	4.33	1,773	—	Oct.
0.72	24,350	2,000	40,468	95.94	1,713	4.06	1,713	—	Nov.
0.72	26,027	1,687	41,990	95.98	1,758	4.02	1,758	—	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

113年

單位：件；%

單位	應辦公文統計 The Statistics of Official Documents to be Processed				已辦結公文統計 Statistics of Official Documents Sent						
	本月份 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 創簽稿數 Number of Newly Created Official Documents for Current Year (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計 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	40,672	2,248	14,741	57,661	25,162	100.00	1	0.00	—	—	25,163
綜合行政組	3,184	167	321	3,672	1,117	100.00	—	—	—	—	1,117
營所稅組	3,835	312	762	4,909	1,630	99.94	1	0.06	—	—	1,631
綜所遺贈稅組	6,983	419	3,149	10,551	4,937	100.00	—	—	—	—	4,937
銷售稅組	6,866	547	1,768	9,181	4,668	100.00	—	—	—	—	4,668
徵收及資訊組	8,275	224	1,068	9,567	4,017	100.00	—	—	—	—	4,017
法務組	3,953	117	5,514	9,584	5,765	100.00	—	—	—	—	5,765
秘書室	1,990	69	301	2,360	897	100.00	—	—	—	—	897
主計室	1,268	76	292	1,636	132	100.00	—	—	—	—	132
人事室	2,392	182	1,345	3,919	1,777	100.00	—	—	—	—	1,777
政風室	1,031	85	208	1,324	218	100.00	—	—	—	—	218
監察室	894	50	3	947	3	100.00	—	—	—	—	3
總局納保組	1	—	10	11	1	100.00	—	—	—	—	1

資料來源：本局綜合行政組。

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

(2) By Unit

CY2024

Unit : Case ; %

Statistics of Completed 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 (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 (12)= (8)+(10)+(11)	% (12)/(4)*100	件數 Cases (13) =(4)-(12) =(14)+(15)	% (13)/(4)*100			
0.76	28,596	1,494	55,253	95.82	2,408	4.18	2,408	—	Total
1.01	2,307	66	3,490	95.04	182	4.96	182	—	General Administrative Division
1.10	2,920	13	4,564	92.97	345	7.03	345	—	Profit-seeking Enterprise Income Tax Division
0.77	5,144	35	10,116	95.88	435	4.12	435	—	Individual Income, Estate and Gift Tax Division
0.91	3,823	112	8,603	93.70	578	6.30	578	—	Sales Tax Division
0.59	4,769	523	9,309	97.30	258	2.70	258	—	Collection and Information Management Division
0.55	3,504	164	9,433	98.42	151	1.58	151	—	Legal Affairs Division
0.71	1,341	47	2,285	96.82	75	3.18	75	—	Secretariat
1.26	1,220	212	1,564	95.60	72	4.40	72	—	Accounting and Statistics Office
0.89	1,662	299	3,738	95.38	181	4.62	181	—	Personnel Office
1.06	1,008	14	1,240	93.66	84	6.34	84	—	Civil Service Ethics Office
1.33	897	—	900	95.04	47	4.96	47	—	Investigation Office
0.50	1	9	11	100.00	—	—	—	—	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

113年

單位：件；%

單位	應辦公文統計 The Statistics of Official Documents to be Processed				已辦結公文統計 Statistics of Official Documents Sent						
	本月份 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 創簽稿數 Number of Newly Created Official Documents for Current Year (3)	應辦公 文總數 The Total Number of Official Documents to be Processed (4)= (1)+(2)+(3)	發文統計 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	318,189	16,994	128,328	463,511	147,391	100.00	2	0.00	—	—	147,393
苗栗分局	16,439	873	5,781	23,093	7,267	100.00	—	—	—	—	7,267
豐原分局	20,624	1,090	9,295	31,009	10,727	100.00	—	—	—	—	10,727
臺中分局	35,438	2,114	15,094	52,646	19,324	100.00	—	—	—	—	19,324
彰化分局	25,887	1,194	11,553	38,634	12,515	100.00	—	—	—	—	12,515
南投分局	14,018	995	5,088	20,101	5,986	100.00	—	—	—	—	5,986
雲林分局	18,984	1,061	6,252	26,297	8,479	99.98	2	0.02	—	—	8,481
竹南稽徵所	13,221	707	4,853	18,781	5,048	100.00	—	—	—	—	5,048
沙鹿稽徵所	23,568	974	9,884	34,426	9,575	100.00	—	—	—	—	9,575
東勢稽徵所	5,245	396	1,580	7,221	1,577	100.00	—	—	—	—	1,577
大屯稽徵所	20,994	1,545	10,414	32,953	11,155	100.00	—	—	—	—	11,155
東山稽徵所	17,135	1,094	7,148	25,377	8,500	100.00	—	—	—	—	8,500
民權稽徵所	32,877	1,931	13,243	48,051	15,727	100.00	—	—	—	—	15,727
大智稽徵所	12,994	651	6,082	19,727	6,661	100.00	—	—	—	—	6,661
埔里稽徵所	7,715	390	2,399	10,504	2,525	100.00	—	—	—	—	2,525
竹山稽徵所	4,986	222	1,313	6,521	1,441	100.00	—	—	—	—	1,441
員林稽徵所	18,279	583	8,717	27,579	9,570	100.00	—	—	—	—	9,570
北斗稽徵所	11,104	337	3,752	15,193	4,497	100.00	—	—	—	—	4,497
北港稽徵所	7,352	351	2,212	9,915	2,342	100.00	—	—	—	—	2,342
虎尾稽徵所	11,329	486	3,668	15,483	4,475	100.00	—	—	—	—	4,475

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

CY2024

Unit : Case ; %

Statistics of Completed 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 (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 (12)= (8)+(10)+(11)	% (12)/(4)*100	件數 Cases (13) =(4)-(12) =(14)+(15)	% (13)/(4)*100			
0.71	278,137	19,771	445,301	96.07	18,210	3.93	18,210	—	Total
0.80	14,344	564	22,175	96.02	918	3.98	918	—	Miaoli Branch
0.62	17,757	1,368	29,852	96.27	1,157	3.73	1,157	—	Fengyuan Branch
0.69	30,438	669	50,431	95.79	2,215	4.21	2,215	—	Taichung Branch
0.68	22,355	2,397	37,267	96.46	1,367	3.54	1,367	—	Changhua Branch
0.78	12,175	888	19,049	94.77	1,052	5.23	1,052	—	Nantou Branch
0.74	15,928	750	25,159	95.67	1,138	4.33	1,138	—	Yunlin Branch
0.70	11,994	945	17,987	95.77	794	4.23	794	—	Jhunan Office
0.76	20,876	2,969	33,420	97.08	1,006	2.92	1,006	—	Shalu Office
0.62	4,916	254	6,747	93.44	474	6.56	474	—	Dongshih Office
0.77	17,979	2,211	31,345	95.12	1,608	4.88	1,608	—	Datun Office
0.73	15,131	617	24,248	95.55	1,129	4.45	1,129	—	Dongshan Office
0.79	28,774	1,493	45,994	95.72	2,057	4.28	2,057	—	Mincyuan Office
0.74	11,295	1,135	19,091	96.78	636	3.22	636	—	Dajyh Office
0.71	7,129	412	10,066	95.83	438	4.17	438	—	Puli Office
0.61	4,662	176	6,279	96.29	242	3.71	242	—	Jhushan Office
0.61	16,038	1,334	26,942	97.69	637	2.31	637	—	Yuanlin Office
0.64	9,818	482	14,797	97.39	396	2.61	396	—	Beidou Office
0.62	6,800	404	9,546	96.28	369	3.72	369	—	Beigang Office
0.71	9,728	703	14,906	96.27	577	3.73	577	—	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
 113年
 CY2024

單位：件；％
 Unit：Case；％

月別	收文統計 Statistics of Cases Received			本月份已結案件統計 Statistics of Closed Cases in This Month					本月份待辦統計 Statistics of Pending Cases in This Month					Month
	合計 Total (1)= (2)+(3)	本月份新 收件數 Number of New Cases Received in This Month (2)	截至上月 待辦件數 Number of Pending Cases of Last Month (3)	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		合計 Total	逾限 Overdue		未逾限 Not Expired		
					件數 Cases	%	件數 Cases	%		件數 Cases	%	件數 Cases	%	
總計	269,928	247,334	22,594	247,140	247,138	100.00	2	0.00	22,788	—	—	22,788	100.00	Grand Total
1月	23,105	21,558	1,547	21,599	21,599	100.00	—	—	1,506	—	—	1,506	100.00	Jan.
2月	16,555	15,067	1,488	14,912	14,912	100.00	—	—	1,643	—	—	1,643	100.00	Feb.
3月	23,355	21,717	1,638	21,421	21,421	100.00	—	—	1,934	—	—	1,934	100.00	Mar.
4月	22,112	20,183	1,929	20,051	20,050	100.00	1	0.00	2,061	—	—	2,061	100.00	Apr.
5月	25,826	23,764	2,062	23,556	23,556	100.00	—	—	2,270	—	—	2,270	100.00	May
6月	20,999	18,751	2,248	18,982	18,981	99.99	1	0.01	2,017	—	—	2,017	100.00	June
7月	23,648	21,626	2,022	21,607	21,607	100.00	—	—	2,041	—	—	2,041	100.00	July
8月	24,617	22,582	2,035	22,791	22,791	100.00	—	—	1,826	—	—	1,826	100.00	Aug.
9月	20,981	19,168	1,813	19,094	19,094	100.00	—	—	1,887	—	—	1,887	100.00	Sep.
10月	22,409	20,551	1,858	20,225	20,225	100.00	—	—	2,184	—	—	2,184	100.00	Oct.
11月	22,440	20,270	2,170	20,674	20,674	100.00	—	—	1,766	—	—	1,766	100.00	Nov.
12月	23,881	22,097	1,784	22,228	22,228	100.00	—	—	1,653	—	—	1,653	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. 臺灣地區各項國稅現行稅率表
113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) × 1/2 (2) P超過20萬元者，T= P × 20 %		
事 業	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。				
所 得 稅	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	— 累進差額 = 應納稅額
	1	560,000元以下	×	5%	— 0元 = 應納稅額
	2	560,001元～ 1,260,000元	×	12%	— 39,200元 = 應納稅額
	3	1,260,001元～ 2,520,000元	×	20%	— 140,000元 = 應納稅額
	4	2,520,001元～ 4,720,000元	×	30%	— 392,000元 = 應納稅額
	5	4,720,001元以上	×	40%	— 864,000元 = 應納稅額
	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92,000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138,000元。			
	二、一般扣除額	標準或列舉扣除額只能擇一，不得同時並用。			
	(一)標準扣除額	單身者124,000元，與配偶合併申報者248,000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、對政府捐獻及依文化資產保存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺跡、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。			
	2.保險費	納稅義務人、配偶及申報受扶養直系親屬之人身保險保費，每人每年最高24,000元。但全民健康保險之保險費不受金額限制。			
	3.醫藥及生育費	依查核資料認定。			
	4.災害損失	依查核資料認定。			
5.自用住宅購屋借款利息	每戶每年 300,000元，以一屋為限，但有儲蓄投資特別扣除額者，應在購屋借款利息中減除。				
6.房屋租金支出	每一申報戶每年扣除數額以120,000元為限，但申報有購屋借款利息者，不得扣除。				
7.政治獻金法之捐贈	個人對同一擬參選人每年捐贈總額不得超過10萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額 20%，其總額並不得超過20萬元。對政黨捐贈，政黨推薦之候選人於109年度立法委員選舉得票率未達1%者或收據格式不符者，不予認定。				
8.公職人員選罷法之競選經費	候選人自選舉公告日起，至投票日後30日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第43條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。				
9.公職人員選罷法罷免案的支出	各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日30日內，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，於同法第41條規定候選人競選經費最高金額內，可於罷免案宣告不成立之日或投票日年度列報扣除。				
10.私立學校法第62條規定之捐贈	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。				
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207,000元，但其全年薪資所得總額未達207,000元者，僅就其全年薪資所得總額全數扣除。				
(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。				
(四)身心障礙特別扣除額	每人可減除207,000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。				
(六)幼兒學前特別扣除額	納稅義務人申報扶養 5歲以下（民國107年(含該年)以後出生）之子女，每人每年可扣除120,000元。但有下列情形之一者，不得扣除： 1.經減除本特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在20%以上。 2.採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上。 3.納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額670萬元。 4.選擇股利及盈餘按28%單一稅率分開計算應納稅額。				
(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 112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112年度入住住宿式服務機構全年達90日者。 4.(1)經減除本特別扣除額及幼兒學前特別扣除額後，全年綜合所得稅適用稅率在20%以上。 (2)採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上。 (3)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額670萬元。 (4)選擇股利及盈餘按28%單一稅率分開計算應納稅額。				
稅					

說明：上列稅率係113年申報112年所得之稅率。

Table 45. Table of Current National Tax Rates
CY2024

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	1.NTS120,001~NTS200,000: T= (P-NTS120,000) ×1/2					
	II.over NTS120,000	20%	2.over NTS200,001: T= P × 20 %					
	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	NT\$560,000 or under	×	5%	—	NT\$0	=	Tax Payable
	2	NT\$560,0001 – NT\$1,260,000	×	12%	—	NT\$39,200	=	Tax Payable
	3	NT\$1,260,001 – NT\$2,520,000	×	20%	—	NT\$140,000	=	Tax Payable
	4	NT\$2,520,001 – NT\$4,720,000	×	30%	—	NT\$392,600	=	Tax Payable
	5	Over NT\$4,720,001	×	40%	—	NT\$864,000	=	Tax Payable
	I . Exemption	1.The exemption is NT\$92,000 for every taxpayer, spouse and dependent who is under the age of 70. 2.The exemption is NT\$138,000 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 NT\$124,000 for a single individual, and NT\$248,000 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 NT\$24,000. However, there is no limit to the amount of the premium paid for national health insurance.						
	2-3. Medical and Childbirth Expenses	Determined by submitted data.						
	2-4. Losses from Disaster	Determined by submitted data.						
	2-5. Interest on a House Mortgage of Self-use Residence	NT\$300,000 per year per household; limited to one house only. However, if a special deduction for Savings and Investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the aforesaid interest of the house mortgage.						
	2-6. Rent for Housing	The deduction fee should be no more than NT\$120,000 per household per year. However, no deduction shall be made for taxpayers who have filed Interest on a House Mortgage on the same tax return.						
	2-7. Donations made in accordance with the Political Donations Act	The total amount of individual donation contributed to the same person planning to participate in campaign each year may not exceed NT\$100,000. The total amount of deduction, for each account declaration, may not exceed 20% of the total comprehensive incomes declared in the very year, and the total amount may not exceed NT\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY2020 legislator election or those with an invalid receipt shall not be recognized.						
	2-8. Campaign Expenditures of the Civil Servants Election and Recall Act	The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.						
	2-9. Recall Expenditures of the Civil Servants Election and Recall Act	The recall expenditures, paid by the leading proposer and the person being recalled within 30 days from the day when the list of consignees is obtained to the voting day for the established declaration of recall, within the maximum campaign fund prescribed in Article 41 may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the day when the declaration of recall is not established or the very year of the voting day.						
	2-10. Donations made in accordance with Article 62 of the Private School Law	Individual donations to juridical schools or private school foundations established before the enforcement of the Law's amendment on December 18, 2007 through juridical private school foundations cannot exceed 50% of the Gross Consolidated Income. However, donations through the foundation to non-specified school legal persons or schools may deduct the entire donations from their incomes when filing their tax return. The original copy of receipt is required for Tax Audit.						
III. Special Deductions								
1. Special Deduction of Income from Wages	Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NT\$207,000, and he/she may claim a full deduction of the amount of the salary if it is less than NT\$207,000.							
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 NT\$270,000 annually.							
4. Special Deduction for Disability	There is a deduction of NT\$207,000 for each disabled person.							
5. Special Deduction for Educational Tuition	If any of the children of a taxpayer is studying in a college or university, a deduction of NT\$25,000 per child per year may be made for his (her) educational tuition. For those who have accepted government subsidies, the remaining portion after deducting the subsidies and is within NT\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.							
6. Special Deduction for Pre-school Children	For a taxpayer who has children under or equal to 5 years of age (born in or after CY2018) may claim the special deduction of NT\$120,000 per child per year, if his/her circumstances do not fall under any of the following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,210,001 after deducting the pre-school and long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.							
7. Special Deduction for Long-term Care	For a taxpayer, his/her spouse, or any dependent who is a qualified person with physical or mental incapacity and needs long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$ 120,000 per year may be made for each person; however, there is no deduction if any of the circumstances prescribed in the Item (4) below applies. (1) Compliance with 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 2023. (3) The physically and mentally disabled were admitted to residential service institutions in the year of 2023, and the total number of days in institutionalization was 90 days. (4)① The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,260,001 after deducting this special Deduction and the pre-school children deduction. ② The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%. ③ The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. ④ A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his or her gross income with the single tax rate of 28%.							

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

稅率金額以新臺幣為計算標準

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Table 45. Table of Current National Tax Rates (Cont.1)
CY2024

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. 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. 臺灣地區各項國稅現行稅率表(續2)

113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%	減除定額免稅後之餘額：18%
其他所得	1. 免扣繳，應列單 2. 告發或檢舉獎金：20% 3. 結構型商品交易所得：10%	1. 個人按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
財產交易所得	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得，按成交價額6%為所得額)	1. 按20%申報納稅 2. 同左
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	—

說 明：上列稅率為113年當年之規定。

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

CY2024

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%. - Same as left column.
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%.	—

Explanation: Tax rate above is for 2024.

表45. 臺灣地區各項國稅現行稅率表(續3)

113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. 稀釋果蔬汁	8%	9. 電烤箱	15%
	2. 其他飲料	15%		
	四、平板玻璃	10%	七、車輛類	
	五、油氣類		1. 汽車：	
	1. 汽 油	每公秉6,830元	(1)小客氣	
	2. 柴 油	每公秉3,990元	A. 氣缸排氣量在2,000立方公分以下	25%
	3. 煤 油	每公秉4,250元	B. 氣缸排氣量在2,001立方公分以上	30%
	4. 航空燃油	每公秉 610元	(2)貨車、大客車及其他車輛	15%
	5. 燃 料 油	每公秉 110元	2. 機車	17%
	6. 溶 劑 油	每公秉 720元	3. 電動車輛及油電混合動力車輛	
	7. 液化石油氣	每公噸 690元	(1)電動車輛及油電混合動力車輛	減半徵收
			(2)自106年1月28日起至 114年12月31日止，購買完全以電能為動力之電動車輛並完成登記者，免徵貨物稅，但電動小客車免徵金額以完稅價格新臺幣 140萬元計算之稅額為限，超過部分，不予免徵。	免 稅

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

CY2024

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		VII. 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. Diluted fruit juice	8%	9. Electric ovens	15%
	2. Others beverages	15%		
			VIII. Vehicles	
	IV. Flat-glass	10%	1. Automobiles	
			1-1. Passenger sedans	
	V . Oil/Gas		A.Cylinder volume not exceeding 2,000cc	25%
	1. Gasoline	NT\$6,830/KL	B.Cylinder volume exceeding 2,001cc	30%
	2. Diesel oil	NT\$3,990/KL	1-2. Trucks, buses, and other vehicles	15%
	3. Kerosene	NT\$4,250/KL	2. Motorcycles	17%
	4. Fuel oil for aircraft	NT\$610/KL	3. Electric-powered automobiles and motorcycles	
	5. Fuel oil	NT\$110/KL	and hybrid electric vehicles	
	6. Dissolving oil	NT\$720/KL	3-1. Electric-powered automobiles and	one-half of the
	7. Liquefied petroleum gas	NT\$ 690/MT	motorcycles and hybrid electric vehicles	statutory tax rates
			3-2. From January 28, 2017 to December 31,	none
			2025, a person who purchases a completely	
			electric-operated automobile or motorcycle	
			and completes registration shall be	
			exempted from commodity tax. However,	
			the exempted tax amount shall be limited to	
			NT\$ 1.4 million taxable value; the	
			exceeding portion shall not be granted	
			commodity tax exemption.	

表45. 臺灣地區各項國稅現行稅率表(續4)

113年

稅率金額以新臺幣為計算標準

稅目				
遺產稅	一、106年5月12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\$50,000,000以下	10%	遺產淨額 × 0.10 - NT\$0 = 遺產稅額
	2	NT\$50,000,001～ 100,000,000	15%	遺產淨額 × 0.15 - NT\$2,500,000 = 遺產稅額
	3	NT\$100,000,001以上	20%	遺產淨額 × 0.20 - NT\$7,500,000 = 遺產稅額
	二、98年1月23日～106年5月11日(含)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		
贈與稅	一、106年5月12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\$25,000,000以下	10%	贈與淨額 × 0.10 - NT\$0 = 贈與稅額
	2	NT\$25,000,001～ 50,000,000	15%	贈與淨額 × 0.15 - NT\$1,250,000 = 贈與稅額
	3	NT\$50,000,001以上	20%	贈與淨額 × 0.20 - NT\$3,750,000 = 贈與稅額
	二、98年1月23日～106年5月11日(含)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		
證券交易稅	項 目		稅 率	
	1. 股票		千分之3 (股票當沖自106年4月28日起至113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 (2)以現金交割者		千分之3 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 (2)10年期政府債券		百萬分之0.125 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)

CY2024

The amount of tax is calculated in NTD.

Tax Item			
Estate Tax	I . Inheritance cases since May 12, 2017:		
	Net Taxable Income		Tax Rate Computation of Estate Tax
			Net Taxable Income ×Rate—Progressive Difference =Tax Payable
	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
	II . 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 May 12, 2017:		
	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
	II . 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, 2024, the securities transaction tax shall be levied at the rate of 1.5 %)
	2. Corporate bonds and other securities approved by the Government		1 % (Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2026)
	3. Call (put) warrants		
	3-1 Settled with shares		3 ‰
	3-2 Settled in cash		1 ‰
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. 臺灣地區各項國稅現行稅率表(續5)

113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%

CY2024

Tax Item	Item	Tax Per Unit
Tobacco and Alcohol Tax	I.Tobacco:	
	1. Cigarettes	NT\$1,590 per 1000 sticks
	2. Cut tobacco	NT\$1,590/kg
	3. Cigars	NT\$1,590/kg
	4. Other tobacco products	NT\$1,590 per kg or NT\$1,590 per 1000 sticks, whichever is higher
	II.Alcohol:	
	1. Brewed alcoholic beverages	
	1-1 Beer	NT\$26/ liter
	1-2 Other brewed alcoholic beverages	NT\$7 per liter per degree of alcohol content
	2. Distilled spirits	NT\$2.5 per liter per degree of alcohol content
	3. Reprocessed Alcoholic Beverages	
	3-1. Alcohol content less than 20%	NT\$7 per liter per degree of alcohol content
	3-2. Alcohol content exceeding 20%	NT\$185/ liter
	4. Cooking alcoholic products	NT\$9/ liter
5. Other alcoholic beverages	NT\$7 per liter per degree of alcohol content	
6. Ethyl alcohol	NT\$15/ liter	

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

表45. 臺灣地區各項國稅現行稅率表(續6完)

113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)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。	
	二、特種稅額計算	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)

CY2024

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

113年底
End of 2024

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	2,170,903	5,749,856	2.65	Grand Total
臺 中 市	2,214.8968	625	1,108,045	2,860,601	2.58	Taichung City
臺 中 分 局	71.1045	64	175,275	422,013	2.41	Taichung Branch
豐 原 分 局	193.4335	101	171,237	485,123	2.83	Fengyuan Branch
東 山 稽 徵 所	62.7034	42	127,898	310,965	2.43	Dongshan Office
民 權 稽 徵 所	13.5221	69	121,711	275,362	2.26	Mincyuan Office
大 智 稽 徵 所	16.0956	39	86,613	204,876	2.37	Dajyh Office
沙 鹿 稽 徵 所	324.6099	152	182,331	510,993	2.80	Shalu Office
大 屯 稽 徵 所	291.1042	102	206,981	556,799	2.69	Datun Office
東 勢 稽 徵 所	1,242.3236	56	35,999	94,470	2.62	Dongshih Office
苗 栗 縣	1,820.3149	275	204,757	532,854	2.60	Miaoli County
苗 栗 分 局	1,463.6472	191	118,222	308,626	2.61	Miaoli Branch
竹 南 稽 徵 所	356.6677	84	86,535	224,228	2.59	Jhunan Office
彰 化 縣	1,074.3960	591	420,864	1,225,675	2.91	Changhua County
彰 化 分 局	339.1095	227	203,499	596,907	2.93	Changhua Branch
員 林 稽 徵 所	283.2752	211	141,273	407,385	2.88	Yuanlin Office
北 斗 稽 徵 所	452.0113	153	76,092	221,383	2.91	Beidou Office
南 投 縣	4,106.4360	263	184,093	472,299	2.57	Nantou County
南 投 分 局	1,984.3724	147	108,246	283,261	2.62	Nantou Branch
埔 里 稽 徵 所	1,732.8316	75	47,478	122,581	2.58	Puli Office
竹 山 稽 徵 所	389.2320	41	28,369	66,457	2.34	Jhushan Office
雲 林 縣	1,290.8326	392	253,144	658,427	2.60	Yunlin County
雲 林 分 局	491.7210	150	109,952	288,274	2.62	Yunlin Branch
北 港 稽 徵 所	343.6254	115	52,562	128,248	2.44	Beigang Office
虎 尾 稽 徵 所	455.4862	127	90,630	241,905	2.67	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

113 年

月	日	大 事 紀 要
1	24	本局於財政部辦理記者座談會，並由樓局長美鐘主持。
1	25	本局主辦「財政部各地區國稅局國稅稽徵業務第 31 次聯繫會議」，並由樓局長美鐘主持。
2	22 23	財政部稽徵業務考核委員蒞臨本局辦理 112 年度稽徵業務考核事宜。
3	26	社團法人中華民國記帳士公會全國聯合會辦理「我國受控外國企業(CFC)制度」講座，並由樓局長美鐘擔任講師。
4	26	本局舉辦 112 年度所得稅結算申報記者會，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	6	本局主辦「113 年度財政部各地區國稅局移轉訂價研討會」，並由樓局長美鐘主持。
7	12	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	6	本局於財政部辦理統一發票推行暨「行動 e 報稅 好禮相送」租稅宣導活動抽獎記者會，由財政部賦稅署宋署長秀玲、本局樓局長美鐘及財政部財政資訊中心李副主任素蘭共同出席抽獎記者會。
9	4	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	18	本局於財政部辦理記者座談會，並由樓局長美鐘主持。
9	25	本局與美商集團臺灣子公司簽署預先訂價協議，並由樓局長美鐘代表簽署。
9	27	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」職棒比賽活動，並由樓局長美鐘擔任開球來賓。
10	5	本局於南投縣日月潭舉辦統一發票推行暨「日月仙境漫步行」健行暨音樂會租稅宣導活動，並由樓局長美鐘督導。
10	9	本局舉辦「113 年度企業誠信暨法令遵循座談會」，並由樓局長美鐘致歡迎詞。
10	19	本局於雲林縣土庫鎮舉辦「拒私菸大家藝起來」防制菸品稅捐逃漏宣導活動，樓局長美鐘前往督導。
10	21	財政部於政治大學舉辦 113 年度大專租稅教育推廣「稅才爭霸」稅務個案分析比賽，樓局長美鐘擔任評審。
11	11	逢甲大學商學院財稅學系參訪本局，並由樓局長美鐘擔任專題講座。
11	16	本局於中興大學舉辦統一發票推行暨「全國租稅達人爭霸賽」租稅教育及宣導活動全國總決賽，並由樓局長美鐘擔任評審。
11	22	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

資料來源：本局綜合行政組。

表 47. 大 事 紀 要(續 1)

113 年

月	日	大 事 紀 要
		公會稅務座談會，並由樓局長美鐘主持。
11	26	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，並由謝副局長慧美代表樓局長美鐘率相關業務主管出席。
12	17	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。

Table 47. Main Events

CY2024

Month	Day	Main Events
1	24	Director-general Lou hosts a press conference conducted by the Ministry of Finance.
1	25	Director-general Lou hosted conference No. 31 of the National Taxation Bureaus on tax collection conducted by National Taxation Bureau of the Central Area, Ministry of Finance.
2	22 23	The evaluation committee of the Ministry of Finance assesses 2023 taxation affairs at the National Taxation Bureau of the Central Area, M.O.F.
3	26	Taiwan Certified Tax Agents Association hosts a seminar in which Director-general Lou delivers the keynote speech about Controlled Foreign Companies (CFC) Rules.
4	26	Director-general Lou hosts the 2023 Individual Income Tax Return Press Conference conducted by National Taxation Bureau of the Central Area, Ministry of Finance.
5	29	Director-general Lou hosts a press conference conducted by the Ministry of Finance.
6	6	Director-general Lou hosts the 2024 Transfer Pricing Seminar for Taxation Bureaus Joint Meeting conducted by National Taxation Bureau of the Central Area, Ministry of Finance.
7	12	Director-general Lou makes a short graduation speech to the children graduating from the Cooperative Educare Service Center.
8	6	Director Sung of Taxation Agency, Director-general Lou of National Taxation Bureau of the Central Area, and Vice Director Lee of Information Management Center attend the Luck Drawing press conference conducted by NTBCA for E-filing sponsored by Uniform Invoice Fund in the Ministry of Finance.
9	4	Director-general Lou hosts the awards ceremony and hands out prizes for outstanding businesses.
9	18	Director-general Lou hosts a press conference conducted by the Ministry of Finance.
9	25	Director-general Lou, acting as a representative of NTBCA, signs the Pre-pricing Agreement with Taiwan subsidiary representative of American Commercial Group.
9	27	Director-general Lou hosts the professional baseball ceremonial first pitch for the Uniform Invoice Dissemination Activity held at the Taichung Intercontinental Baseball Stadium.
10	5	Director-general Lou serves as a supervisor in the Uniform Invoice Dissemination Activity including hiking and concert held by National Taxation Bureau of the Central Area at Sun Moon Lake in Nantou.

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

Table 47. Main Events (Cont. 1)

CY2024

Month	Day	Main Events
10	9	Director-general Lou gives a welcoming address to the participants in the Business Integrity and Regulatory Compliance Forum conducted by National Taxation Bureau of the Central Area, Ministry of Finance.
10	19	Director-general Lou serves as a supervisor in the Tobacco Control for Preventing Tax Evasion Activity conducted by National Taxation Bureau of the Center Area, M.O.F. in Tuku Township, Yunlin.
10	21	Director-general Lou serves as a general evaluator for taxation talent campaign activity conducted by Ministry of Finance for the implementation of college tax education at Chengchi University in 2024.
11	11	The teachers and students of the Department of Public Finance, Business College, Feng Chia University visit the National Taxation Bureau of the Central Area, MOF and Director-general Lou makes a keynote speech.
11	16	Director-general Lou serves as a general evaluator in the final of national tax talent campaign conducted by National Taxation Bureau of the Central Area, M.O.F. at Chung Hsing University.
11	22	Director-general Lou hosts a 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	26	Taiwan Certified Public Accountant Association and Taichung Certified Public Accountant Association jointly host the Taxation Forum, and Vice Director-general Xie, representing Director-general Lou, leads the relevant Division chiefs to participate in the forum.
12	17	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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