

中華民國 114 年度

# 臺北市國稅統計年刊

Statistical Yearbook of National Tax in Taipei City 2025

第58期

Fifty-eighth issue



財政部臺北國稅局編製

中華民國115年7月

National Taxation Bureau of Taipei, Ministry of Finance  
July 2026



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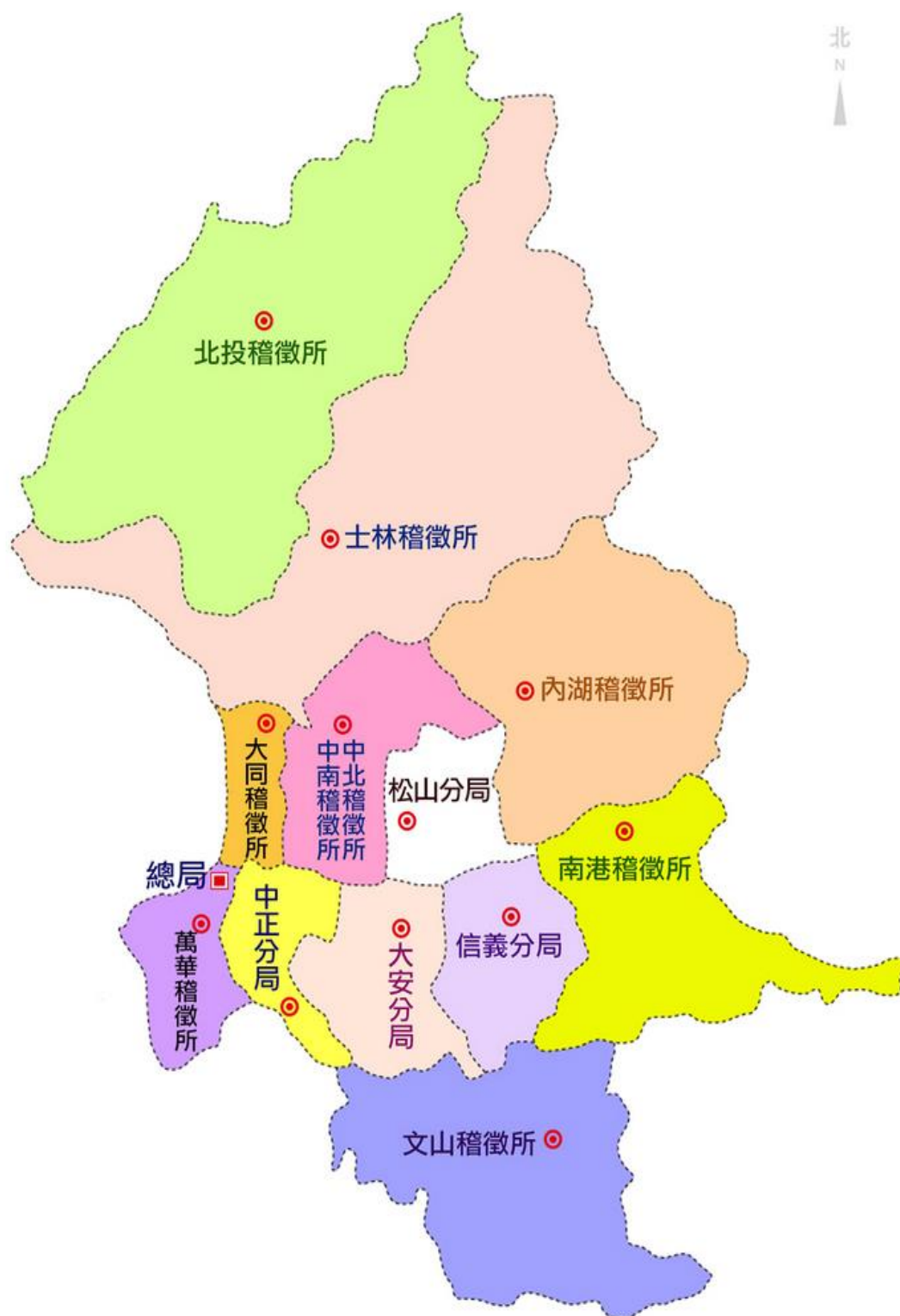
財 政 部 臺 北 國 稅 局 編 製

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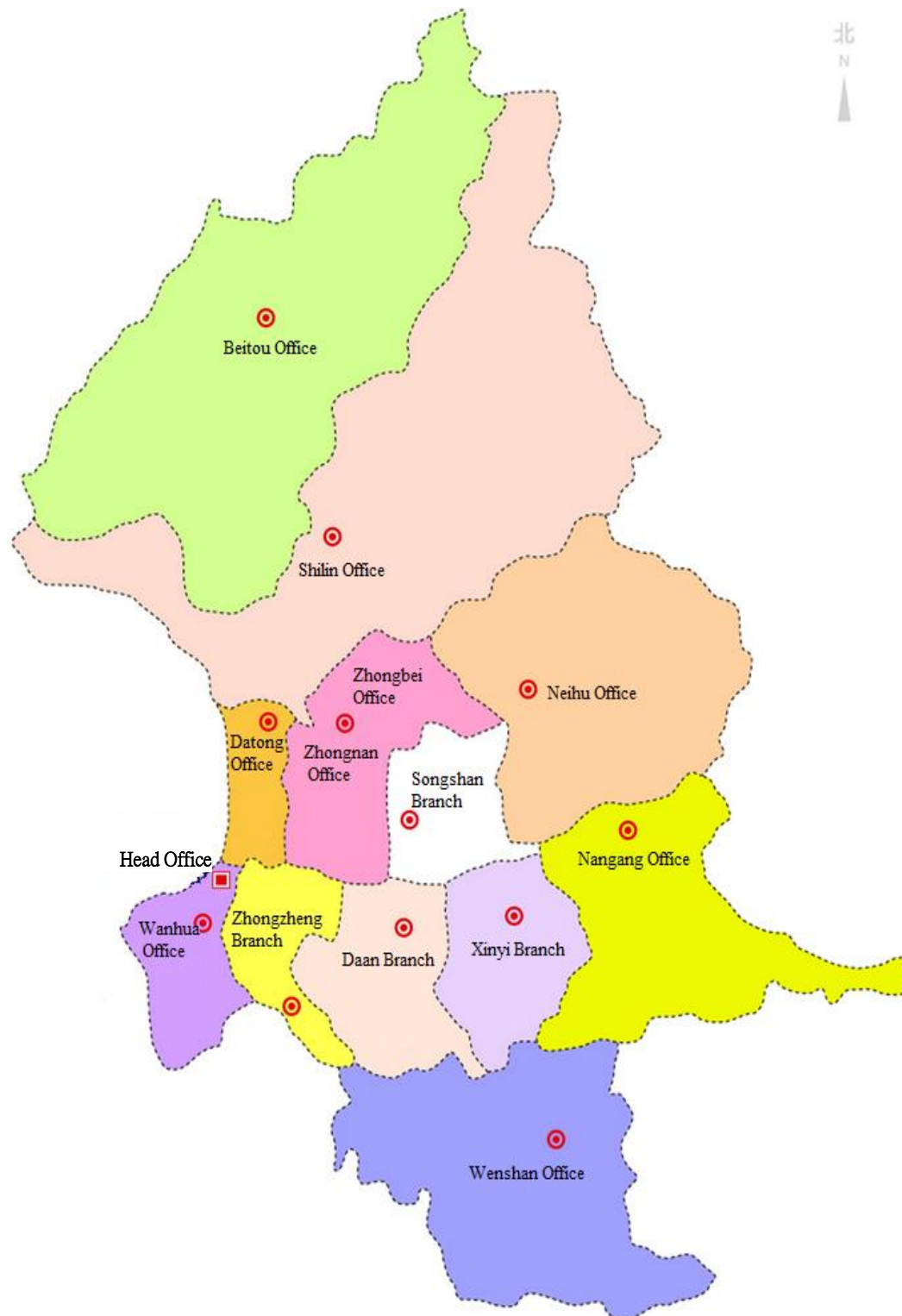
July 2026

# 財政部臺北國稅局服務區域圖



# Service Regions

## National Taxation Bureau of Taipei, Ministry of Finance



# 編 製 說 明

- 一、 「臺北市國稅統計年刊」(以下簡稱本刊)編製之主要目的，在提供財政部臺北國稅局(以下簡稱本局)稅政概況及其業務成果資料，以為公務統計執行及考核之參考。
- 二、 本刊內容，係以臺北市國稅稅目為範圍，即所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅暨營業稅等。為使參閱者明瞭臺北市國稅稅收之成長情形及在全國稅收中所占之比重，並提供稅源分析及稽徵工作概況資料，與全國稅收作比較，其期間概以近10年為統計基礎。
- 三、 本刊內容編排，壹為提要分析，貳為統計表(含稅收統計、稅源、稅捐減免及稽徵)，參為行政組織與工作績效，肆為附錄。其資料來源除蒐集自本局徵課實況、決算書及各業務主管組室提供之報表數據外，另參據行政院主計總處、內政部戶政司、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等機關相關資料以彙編之。
- 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、 自112年1月16日起，配合本局組織調整，相關單位名稱同步修正。
- 六、 本刊所載數字，如與以前各期不同者，以本期修正為準；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「-」表示無數值，「…」表示數值不明或尚未產生資料，「0」表示數值不及半單位，數字前加「-」表示負數值。

# Introductory Notes

The purpose of compiling "Statistical Yearbook of National Tax in Taipei City" (hereinafter referred to as the Yearbook) is to provide a taxation overview and operation results of the National Taxation Bureau of Taipei, Ministry of Finance (hereinafter referred to as the Bureau), which shall serve as a reference for compiling statistics and performance assessment.

The content of the Yearbook is based on national tax items of the Taipei City, including income tax, estate and gift tax, commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax, business tax, etc. In order to allow readers to understand the growth of the Bureau's tax revenue and its percentage in nationwide tax revenue, the Yearbook provide analysis of tax source and general information on tax collection work, the data is compared with the data of nationwide tax revenue for the past 10 years.

The first part of the content of the Yearbook consists summary analysis; the second part consists of statistics tables (including tax revenue, tax source, and tax deduction and levy); the third part consists of administrative organization and work performance; and the fourth part consists of appendix. In addition to data from the tax revenues, final accounts and statistics from various divisions of the bureau, data are also collected from DGBAS, Dept. of Household Registration, MOI, Dept. of Statistics, MOF, Fiscal Information Agency, MOF, national taxation bureaus of the Ministry of Finance, etc.

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.

As of January 16, 2023, in accordance with the restructuring of the Bureau, the names of certain related units have been changed.

In the case where the figures in the Publication are different from previous issues, the figures in the current issue shall prevail; due to the rounding of the numbers, the total of the items in the statistical tables may vary slightly from the total column.

"-" in the Yearbook means null, "..." means that the value is unknown or no data has been generated, "0" indicates that the value is less than half a unit, and "-" in front of a number indicates a negative value.

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# 壹、提 要 分 析

Part One: Summary Analysis

## 一、臺北市國稅稅收成長與經濟成長比較

本局於民國56年7月1日隨臺北市之改制而成立，專司臺北市國稅之稽徵工作，近10年來(105年度至114年度)，臺北市國稅稅收成長率與經濟成長率如圖1，其中臺北市國稅稅收平均成長率7.15%，高於同期之平均經濟成長率3.97%。114年度臺北市國稅稅收實徵淨額12,895.61億元，較113年度增加640.02億元，約增5.22%，主要係綜合所得稅因扣繳稅款增加與證券交易稅因科技及半導體產業持續看漲，投資人投資意願高於預期所致。

單位：新臺幣億元

| 項 目<br>年 度 | 國稅稅收<br>實徵淨額 | 與上年度<br>比較增減 | 國稅稅收成長率<br>(%) | 經濟成長率(%) |
|------------|--------------|--------------|----------------|----------|
| 105年度      | 6,686.95     | 13.95        | 0.21           | 2.17     |
| 106年度      | 6,375.86     | -311.09      | -4.65          | 3.66     |
| 107年度      | 7,158.65     | 782.79       | 12.28          | 2.91     |
| 108年度      | 7,127.14     | -31.51       | -0.44          | 3.06     |
| 109年度      | 7,272.37     | 145.23       | 2.04           | 3.42     |
| 110年度      | 9,306.30     | 2,033.93     | 27.97          | 6.72     |
| 111年度      | 10,267.64    | 961.34       | 10.33          | 2.68     |
| 112年度      | 11,096.27    | 828.63       | 8.07           | 1.08     |
| 113年度      | 12,255.59    | 1,159.32     | 10.45          | 5.27     |
| 114年度      | 12,895.61    | 640.02       | 5.22           | 8.76     |
| 平均         | 9,044.24     | 622.26       | 7.15           | 3.97     |

資料來源：本局主計室、行政院主計總處(115年5月29日發布之資料)。

說明：1. 113年度(含)以前國稅稅收實徵淨額不含金融業營業稅、罰鍰及其他收入。

2. 銀行業、保險業經營銀行、保險本業(下稱銀保本業)銷售額稅率3%部分之稅款撥入國庫外，其餘金融業營業稅均撥入金融業特別準備金之規定於113年底落日。本表114年度國稅稅收實徵淨額除1-2月徵起及退還113年11-12月銀保本業3%以外之金融業營業稅淨額52.63億元，仍按落日前規定撥入金融業特別準備金外，餘均包含前揭銀保本業3%以外之金融業營業稅，爰114年度起含金融業營業稅，不含罰鍰及其他收入，該年度與以前年度統計範圍不同，相關比較增減結果應審慎解讀與運用；除另有說明外，以下各表同。

# 1. The Growth of National Tax Revenue in Taipei City and Economic Growth

The Bureau was established on July 1, 1967 following the institutional restructuring of the Taipei City Government. It is responsible for national tax collection in Taipei City. The net tax revenue growth rate in Taipei City and economic growth rate for the past 10 years (from CY 2016 to CY 2025) are as shown in Figure 1. The average net tax revenue growth rate in Taipei City is 7.15%, which is higher than the average economic growth rate of 3.97% of the same period. In CY 2025 net tax revenue in Taipei City was NT\$1,289.561 billion, an increase of NT\$64.002 billion, which was an increase of 5.22% from CY 2024. The increase in individual income tax was due to the growth of withholding tax, the increase in securities transaction tax was due to the continued bullishness of the technology and semiconductor industries, and the higher-than-expected investments.

Unit: NT\$100 million

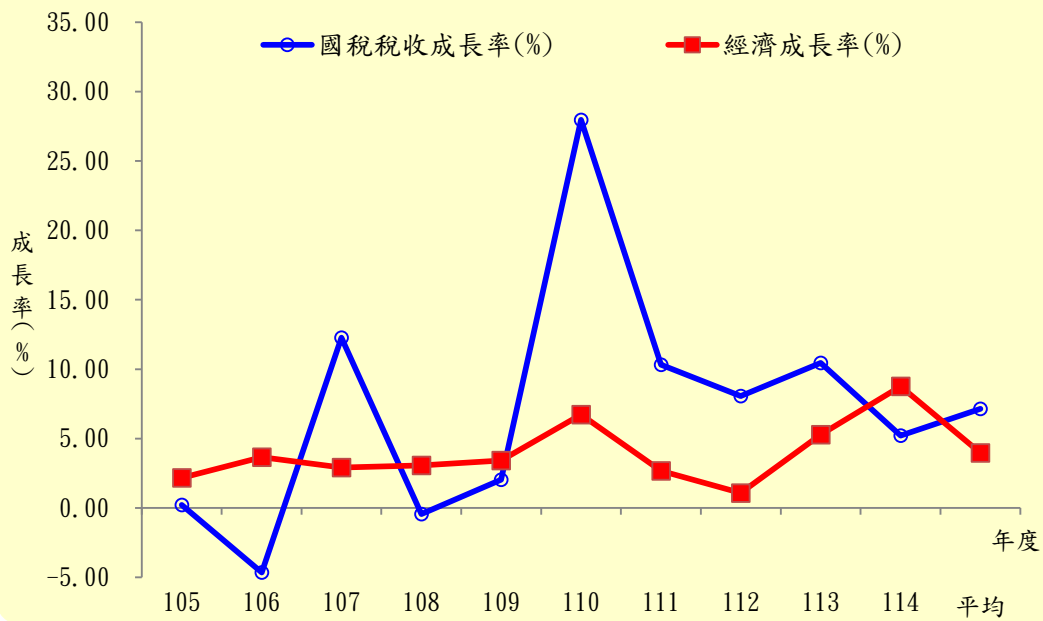
| Year \ Item | Net Tax Revenues | Increase (Decrease) Amount Compared to Last Year | Net Tax Revenues Growth Rate (%) | Economic Growth Rate (%) |
|-------------|------------------|--------------------------------------------------|----------------------------------|--------------------------|
| CY 2016     | 6,686.95         | 13.95                                            | 0.21                             | 2.17                     |
| CY 2017     | 6,375.86         | -311.09                                          | -4.65                            | 3.66                     |
| CY 2018     | 7,158.65         | 782.79                                           | 12.28                            | 2.91                     |
| CY 2019     | 7,127.14         | -31.51                                           | -0.44                            | 3.06                     |
| CY 2020     | 7,272.37         | 145.23                                           | 2.04                             | 3.42                     |
| CY 2021     | 9,306.30         | 2,033.93                                         | 27.97                            | 6.72                     |
| CY 2022     | 10,267.64        | 961.34                                           | 10.33                            | 2.68                     |
| CY 2023     | 11,096.27        | 828.63                                           | 8.07                             | 1.08                     |
| CY 2024     | 12,255.59        | 1,159.32                                         | 10.45                            | 5.27                     |
| CY 2025     | 12,895.61        | 640.02                                           | 5.22                             | 8.76                     |
| Average     | 9,044.24         | 622.26                                           | 7.15                             | 3.97                     |

Source: Accounting and Statistics Office of the Bureau, DGBAS (data published on May 29, 2026).

Note: 1. Prior to 2025, the net tax revenues exclude financial enterprises business tax, revenues from fines, and others.

2. The provision allocating financial business tax (excluding the 3% core banking/insurance revenue rate) to the Special Reserve Fund expired at the end of 2024. In the 2025 national tax revenue, a net amount of NT\$5.263 billion collected/refunded in Jan –Feb (for Nov–Dec 2024) was still allocated to the Fund under the pre-expiration rules; all remaining revenues now include this financial business tax. Since 2025, the net tax revenues include financial enterprises business tax, exclude revenues from fines, and others. Due to this change in statistical scope, year-over-year comparisons should be interpreted with caution. Unless specified otherwise, this applies to all tables below.

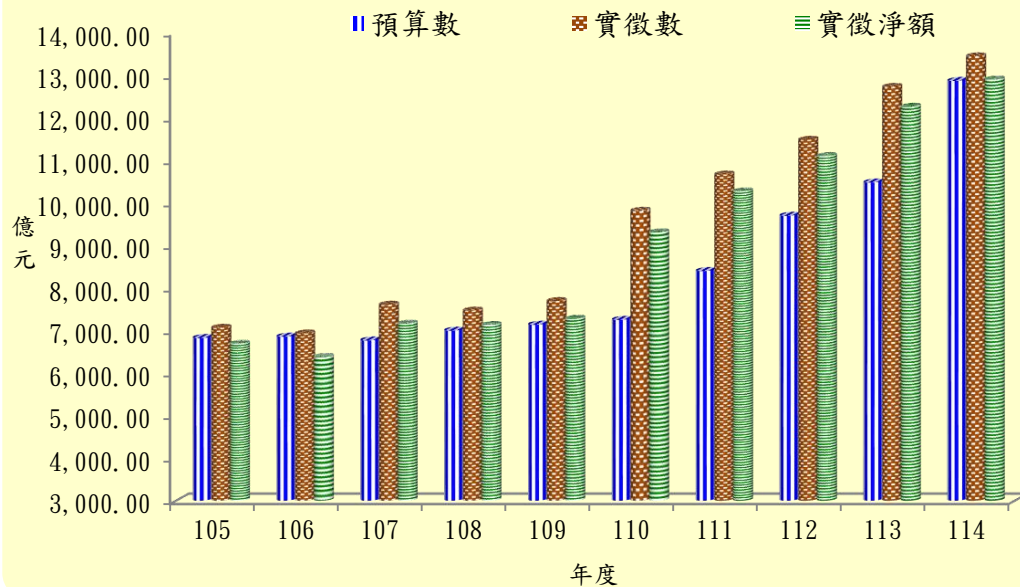
圖1 臺北市國稅稅收成長率與經濟成長率



## 二、臺北市國稅稅收成長趨勢

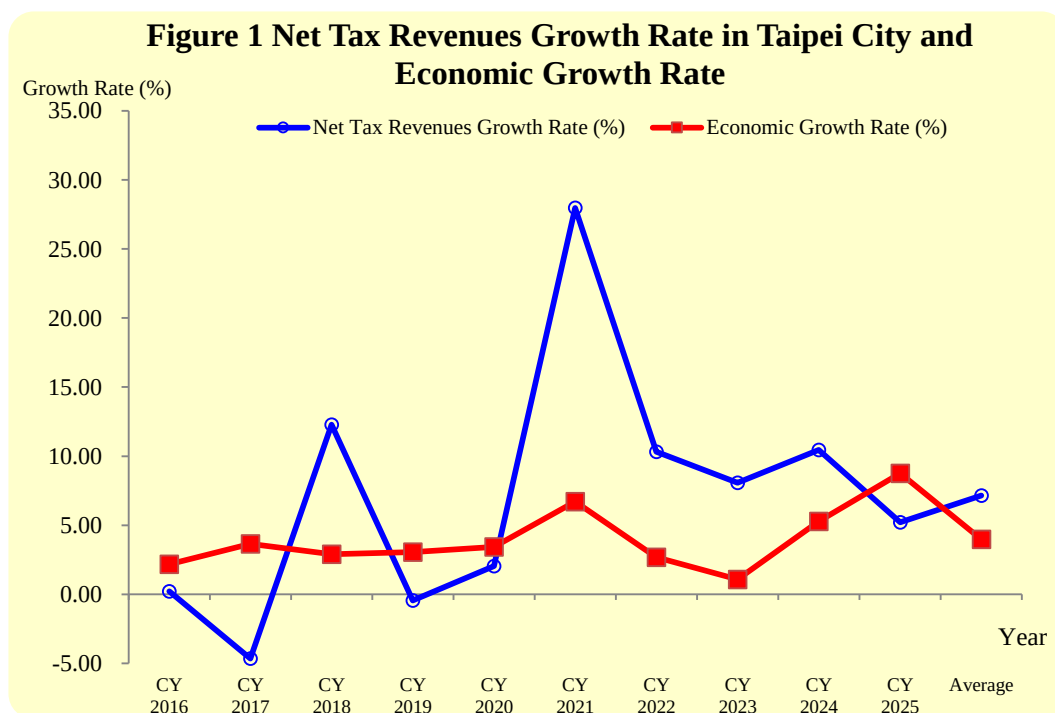
臺北市國稅稅收105年度預算數6,820.88億元，實徵數7,061.50億元，實徵淨額6,686.95億元，爾後各年度雖迭有增減，大致仍呈成長趨勢。114年度預算數12,864.55億元，實徵數13,442.06億元，實徵淨額12,895.61億元。114年度與105年度比較，預算數增加88.61%，實徵數增加90.36%，實徵淨額增加92.85%，其稅收成長趨勢如圖2，實徵淨額比較如圖3。

圖2 臺北市國稅稅收成長趨勢



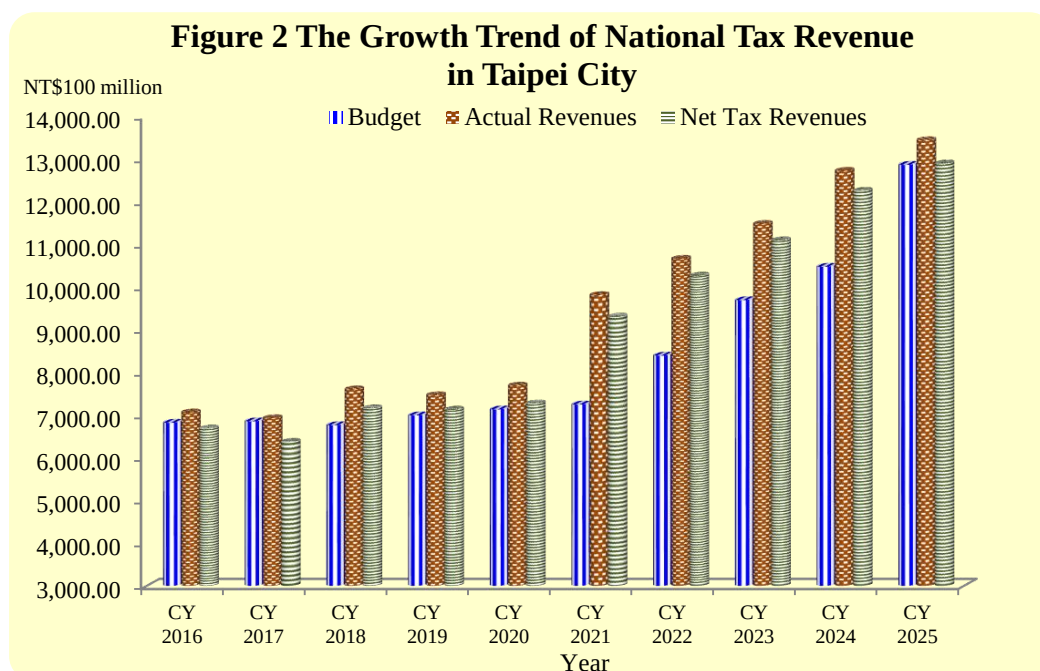
資料來源：本局主計室。





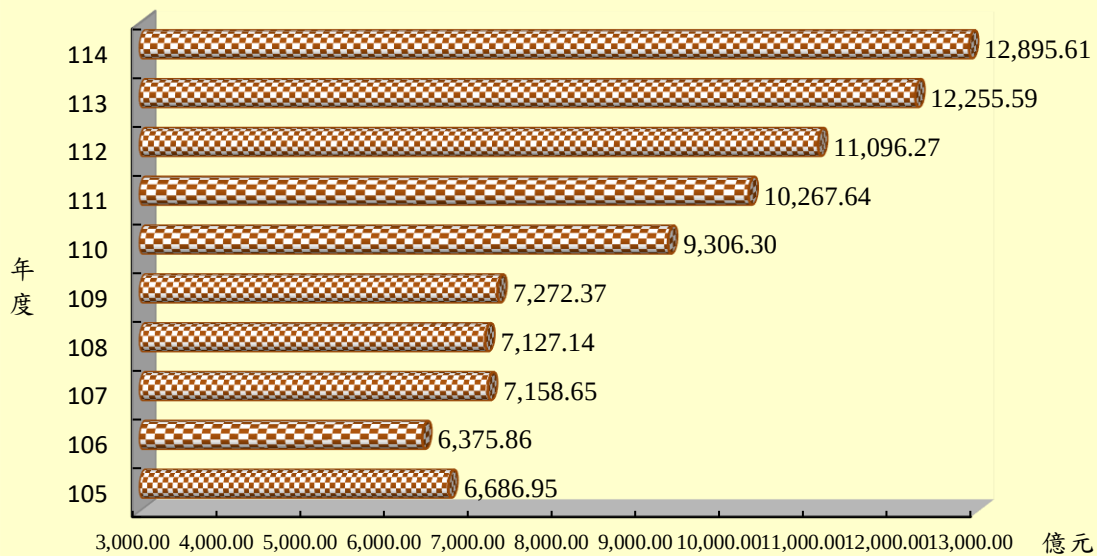
## 2. The Growth Trend of National Tax Revenue in Taipei City

The CY 2016 budget of national tax revenue in Taipei City was NT\$682.088 billion, the actual revenues was NT\$706.150 billion, and the net tax revenues was NT\$668.695 billion. Although there have been increases and decreases over the years, the trend afterwards is generally a growing trend. The CY 2025 budget of national tax revenues was NT\$1,286.455 billion, the actual revenues was NT\$1,344.206 billion, and the net tax revenues was NT\$1,289.561 billion. Comparing CY 2025 and CY 2016, the budget increased by 88.61%, the actual revenues increased by 90.36%, and the net tax revenues increased by 92.85%. The growth trend of national tax revenues is as shown in Figure 2, and the comparison of net tax revenues in previous years is as shown in Figure 3.



Source: Accounting and Statistics Office of the Bureau.

圖3 臺北市國稅實徵淨額比較



### 三、臺北市國稅與地方稅稅收比較

臺北市105年度稅收實徵淨額總計7,440.17億元，其中地方稅753.22億元，占總計10.12%，國稅6,686.95億元，占總計89.88%(如圖4)；114年度稅收實徵淨額總計13,672.16億元，其中地方稅776.55億元，占總計5.68%，國稅12,895.61億元，占總計94.32%(如圖5)，10年來國稅占臺北市稅收比例增加4.44%。

單位：新臺幣億元

| 項目 \ 年度 | 105年度    | 114年度     |
|---------|----------|-----------|
| 臺北市地方稅  | 753.22   | 776.55    |
| 臺北市國稅   | 6,686.95 | 12,895.61 |
| 臺北市稅收總計 | 7,440.17 | 13,672.16 |

圖4 105年度臺北市稅收構成

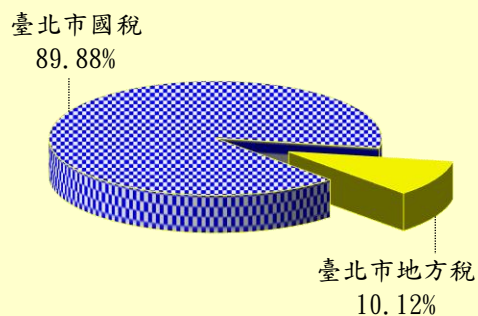
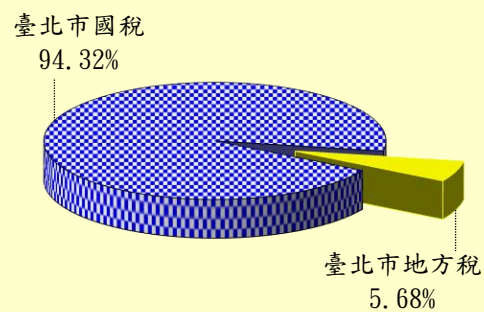
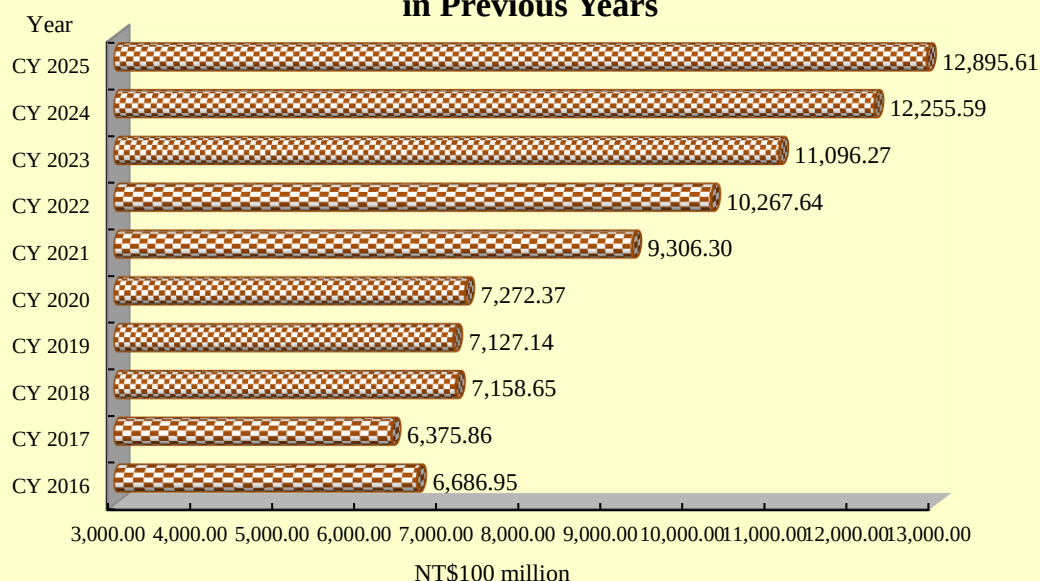


圖5 114年度臺北市稅收構成



資料來源：本局主計室、臺北市稅捐稽徵處。

**Figure 3 Comparing the Net Tax Revenues in Taipei City in Previous Years**



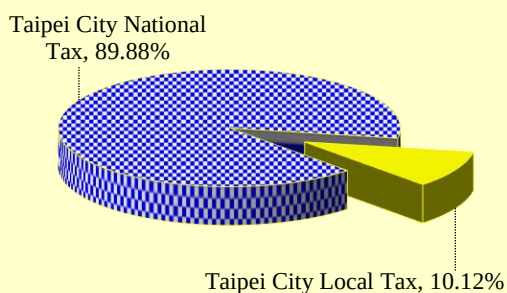
### 3. The National Tax Revenue and Local Tax Revenue in Taipei City

The CY 2016 net tax revenues in Taipei City totaled NT\$744.017 billion, of which local tax accounted for NT\$75.322 billion, which was 10.12% of the total net tax revenues, and national tax accounted for NT\$668.695 billion, which was 89.88% of the total tax revenues (as shown in Figure 4); the CY 2025 net tax revenues in Taipei City totaled NT\$1,367.216 billion, of which local tax accounted for NT\$77.655 billion, which was 5.68% of the total tax revenues, and national tax revenue accounted for NT\$1,289.561 billion, which was 94.32% of the total net tax revenues (as shown in Figure 5). In the past 10 years, the proportion of national tax in Taipei City's tax revenue has increased by 4.44% °

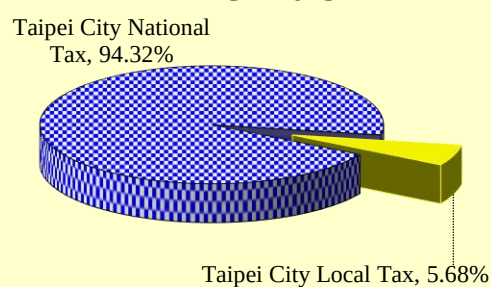
Unit: NT\$100 million

| Item \ Year              | Year     |           |
|--------------------------|----------|-----------|
|                          | CY 2016  | CY 2025   |
| Taipei City Local Tax    | 753.22   | 776.55    |
| Taipei City National Tax | 6,686.95 | 12,895.61 |
| Total                    | 7,440.17 | 13,672.16 |

**Figure 4 The Composition of Net Tax Revenues in Taipei City in CY 2016**



**Figure 5 The Composition of Net Tax Revenues in Taipei City in CY 2025**



Source: Accounting and Statistics Office of the Bureau, Taipei City Revenue Service.

#### 四、臺北市國稅與全國稅收比較

全國稅收105年度實徵淨額總計21,651.71億元，其中臺北市國稅收入6,686.95億元，占總計30.88%(如圖6)；全國稅收114年度實徵淨額總計37,519.06億元，其中臺北市國稅收入12,895.61億元，占總計34.37%(如圖7)，10年來臺北市國稅占全國稅收比例增加3.49%。

單位：新臺幣億元

| 項目 \ 年度 | 105年度     | 114年度     |
|---------|-----------|-----------|
| 全國稅收    | 21,651.71 | 37,519.06 |
| 臺北市國稅收入 | 6,686.95  | 12,895.61 |

圖6 105年度全國稅收構成

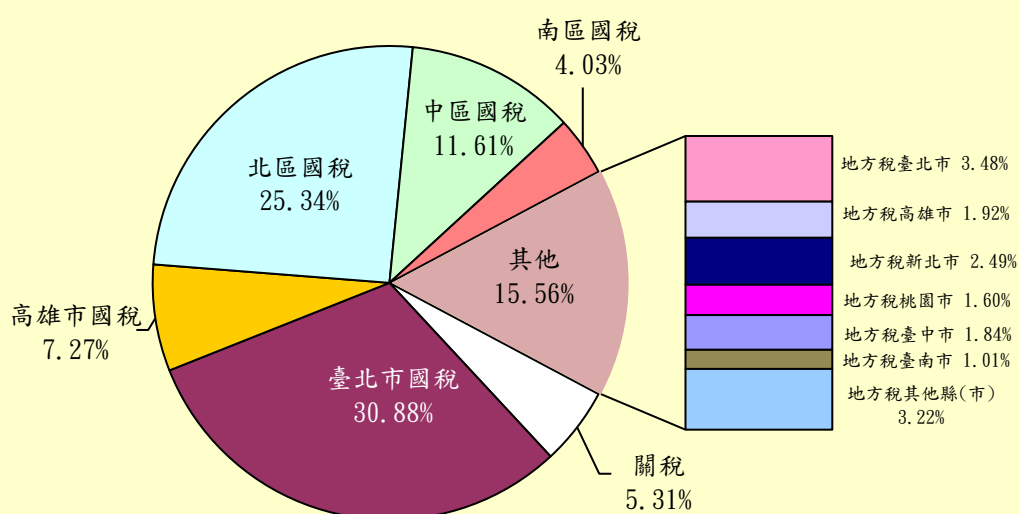
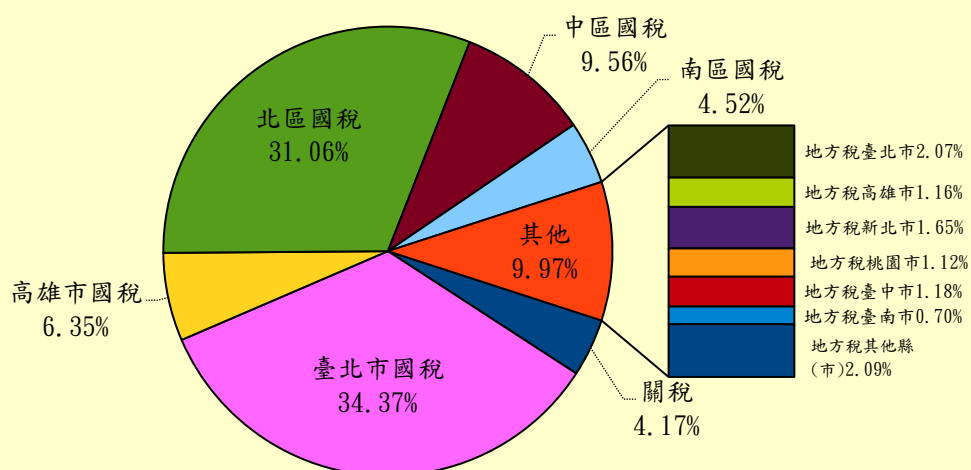


圖7 114年度全國稅收構成



資料來源：本局主計室、財政部統計處。

說明：1. 113年度(含)以前稅收實徵淨額不含金融業營業稅、罰鍰、其他收入及健康福利捐。

2. 114年度起稅收實徵淨額含金融業營業稅，不含罰鍰、其他收入及健康福利捐。

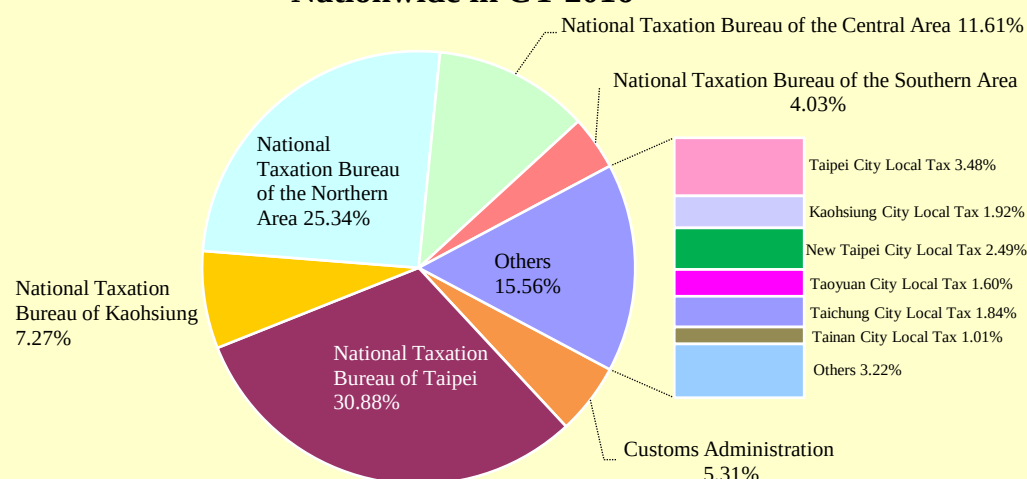
#### 4. The National Tax Revenue in Taipei City and the Country's Whole Tax Revenue Nationwide

The CY 2016 net tax revenues nationwide totaled NT\$2,165.171 billion, of which Taipei City's national tax revenue accounted for NT\$668.695 billion, which was 30.88% of the net tax revenues (as shown in Figure 6); the CY 2025 net tax revenues nationwide totaled NT\$3,751.906 billion, of which Taipei City's national tax revenue accounted for NT\$1,289.561 billion, which was 34.37% of the total tax revenue (as shown in Figure 7). In the past 10 years, the proportion of Taipei's national tax in tax revenue nationwide has increase by 3.49%.

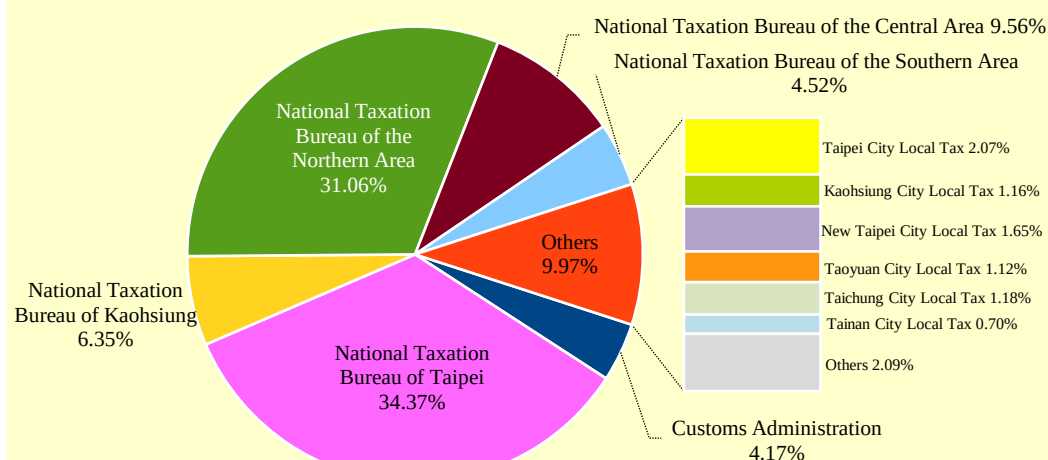
Unit: NT\$100 million

| Item \ Year                      | CY 2016   | CY 2025   |
|----------------------------------|-----------|-----------|
| Tax Revenue Nationwide           | 21,651.71 | 37,519.06 |
| Taipei City National Tax Revenue | 6,686.95  | 12,895.61 |

**Figure 6 The Composition of Net Tax Revenues Nationwide in CY 2016**



**Figure 7 The Composition of Net Tax Revenues Nationwide in CY 2025**



Source: Accounting and Statistics Office of the Bureau, Department of Statistics Ministry of Finance.

Note: 1. Prior to 2025, the net tax revenues exclude revenues from financial enterprises business tax, fines and others, health and welfare surcharge on tobacco.

2. Since 2025, the net tax revenues include financial enterprises business tax, exclude revenues from fines, others, health and welfare surcharge on tobacco.

## 五、臺北市各項國稅稅收分析

### (一)114年度預算數

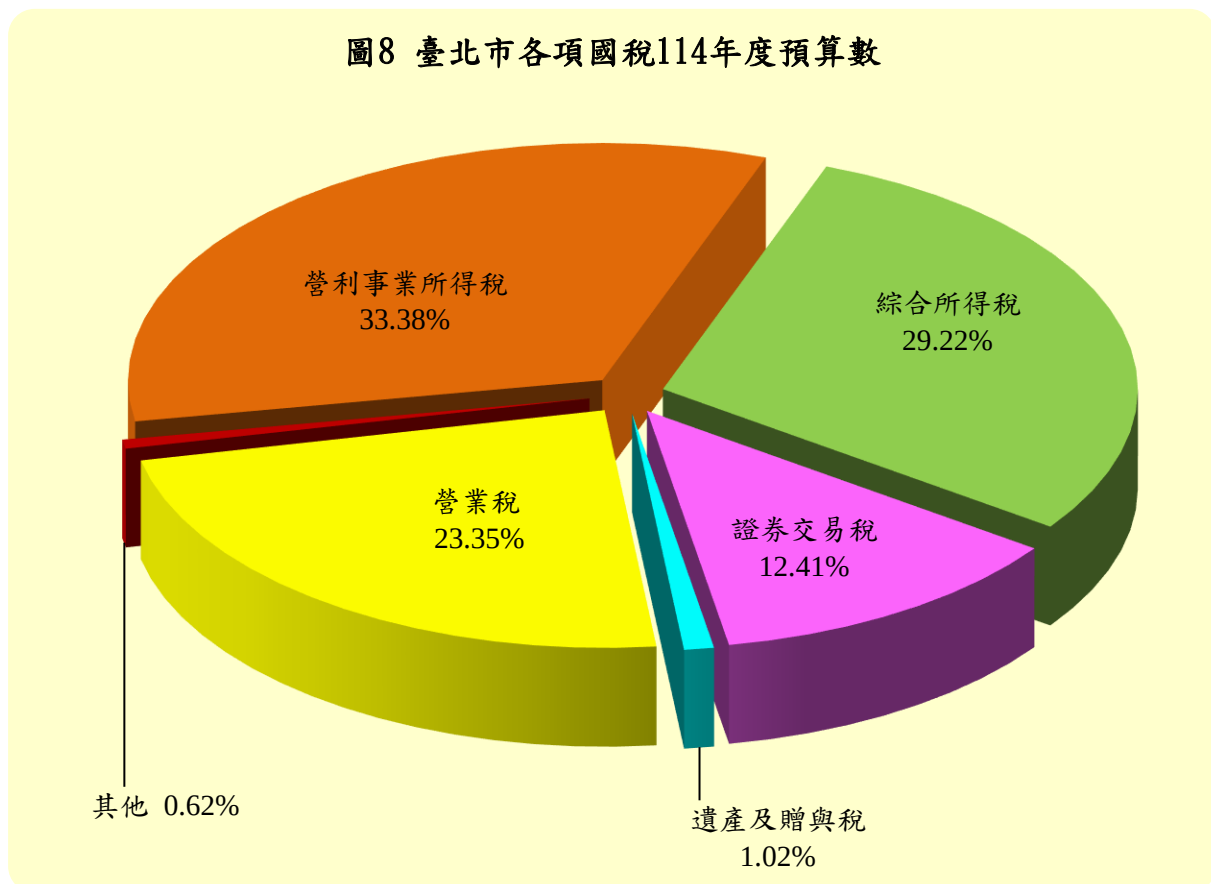
臺北市各項國稅114年度預算數合計為12,864.55億元，其明細如下如圖8：

1. 營利事業所得稅預算數為4,294.15億元，占合計數33.38%。
2. 綜合所得稅預算數為3,758.68億元，占合計數29.22%。
3. 遺產及贈與稅預算數為130.88億元，占合計數1.02%。
4. 貨物稅未編列預算。
5. 證券交易稅預算數為1,596.30億元，占合計數12.41%。
6. 期貨交易稅預算數為80.21億元，占合計數0.62%。
7. 菸酒稅預算數為0.25億元，占合計數0.002%。
8. 特種貨物及勞務稅預算數為0.09億元，占合計數0.001%。
9. 營業稅預算數為3,003.99億元，占合計數23.35%。

單位：新臺幣億元

| 稅目  | 營利事業所得稅  | 綜合所得稅    | 遺產及贈與稅 | 貨物稅 | 證券交易稅    | 期貨交易稅 | 菸酒稅  | 特種貨物及勞務稅 | 營業稅      | 合計        |
|-----|----------|----------|--------|-----|----------|-------|------|----------|----------|-----------|
| 預算數 | 4,294.15 | 3,758.68 | 130.88 | -   | 1,596.30 | 80.21 | 0.25 | 0.09     | 3,003.99 | 12,864.55 |

圖8 臺北市各項國稅114年度預算數



資料來源：本局主計室。

說明：其他包含期貨交易稅、菸酒稅、特種貨物及勞務稅。



## 5. Analysis of Various National Tax Revenue in Taipei City

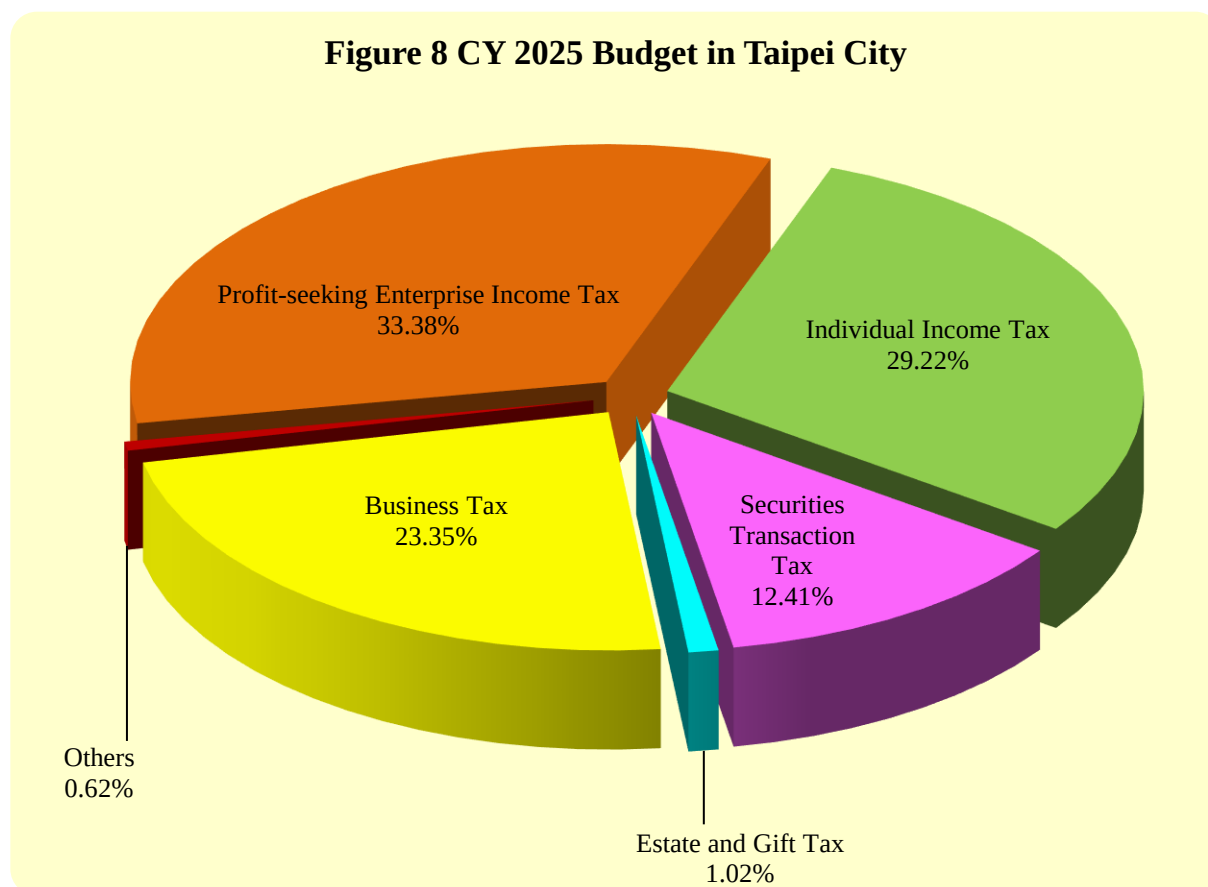
### (1) CY 2025 Budget

The CY 2025 budget from various national tax revenue in Taipei City totaled NT\$1,286.455 billion, details were as shown in Figure 8.

1. The budget from profit-seeking enterprise income tax was NT\$429.415 billion, which is 33.38% of the total.
2. The budget from individual income tax was NT\$375.868 billion, which is 29.22% of the total.
3. The budget from estate and gift tax was NT\$13.088 billion, which is 1.02% of the total.
4. The budget from commodity was none.
5. The budget from securities transaction tax was NT\$159.630 billion, which is 12.41% of the total.
6. The budget from futures transaction tax was NT\$8.021 billion, which is 0.62% of the total.
7. The budget from tobacco and alcohol tax was NT\$25 million, which is 0.00% of the total.
8. The budget from specifically selected goods and services tax was NT\$9 million, which is 0.00% of the total.
9. The budget from business tax was NT\$300.399 billion, which is 23.35% of the total.

Unit: NT\$100 million

| Type of Tax | Profit-seeking Enterprise Income Tax | Individual Income Tax | Estate and Gift Tax | Commodity Tax | Securities Transaction Tax | Futures Transaction Tax | Tobacco and Alcohol Tax | Specifically Selected Goods and Services Tax | Business Tax | Total     |
|-------------|--------------------------------------|-----------------------|---------------------|---------------|----------------------------|-------------------------|-------------------------|----------------------------------------------|--------------|-----------|
| Budget      | 4,294.15                             | 3,758.68              | 130.88              | -             | 1,596.30                   | 80.21                   | 0.25                    | 0.09                                         | 3,003.99     | 12,864.55 |



Source: Accounting and Statistics Office of the Bureau.

Note: Others include futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax.

## (二)114年度實徵淨額

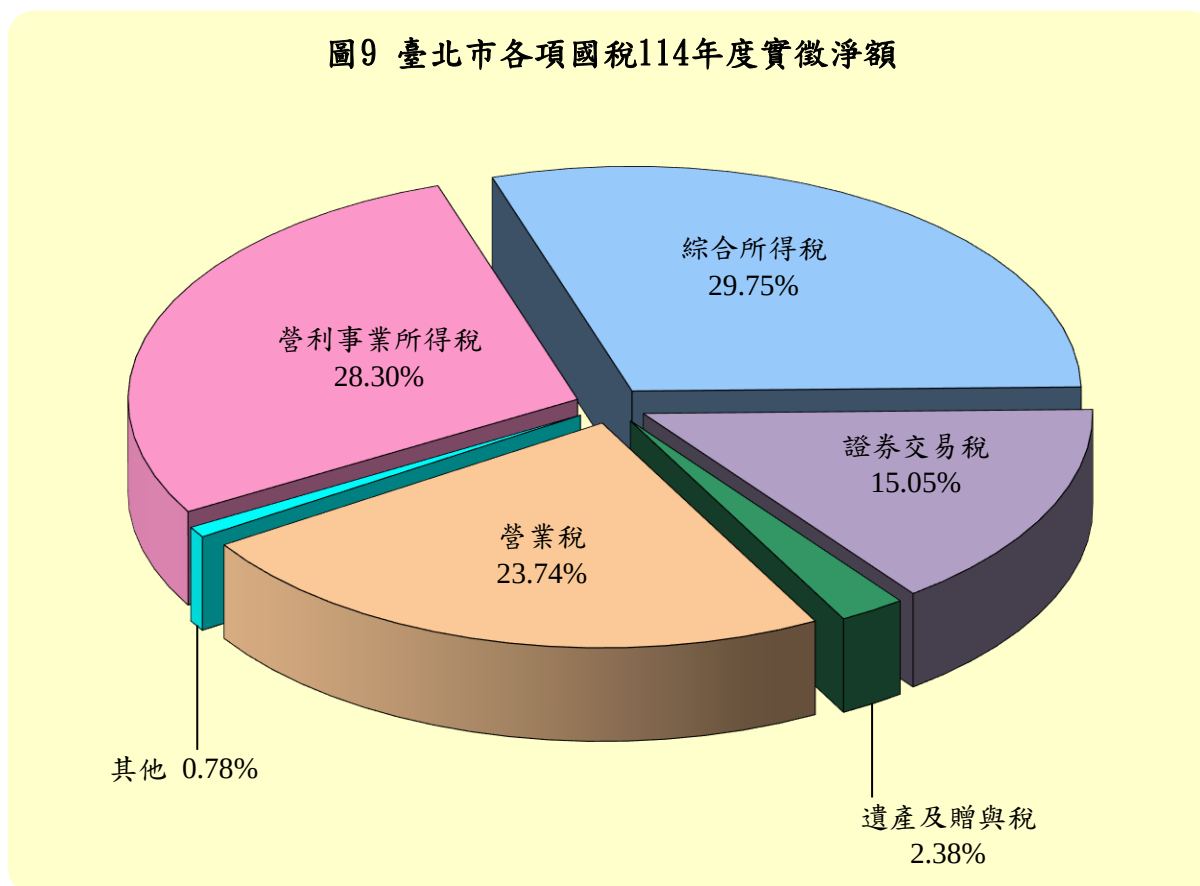
臺北市各項國稅114年度實徵淨額合計為12,895.61億元，其明細如圖9：

1. 營利事業所得稅實徵淨額為3,649.22億元，占合計數28.30%。
2. 綜合所得稅實徵淨額為3,836.37億元，占合計數29.75%。
3. 遺產及贈與稅實徵淨額為307.11億元，占合計數2.38%。
4. 貨物稅實徵淨額為-3.47億元，占合計數-0.03%。
5. 證券交易稅實徵淨額為1,941.19億元，占合計數15.05%。
6. 期貨交易稅實徵淨額為103.81億元，占合計數0.81%。
7. 菸酒稅實徵淨額為0.23億元，占合計數0.00%。
8. 特種貨物及勞務稅實徵淨額為0.13億元，占合計數0.00%。
9. 營業稅實徵淨額為3,061.02億元，占合計數23.74%。

單位：新臺幣億元

| 稅目   | 營利事業所得稅  | 綜合所得稅    | 遺產及贈與稅 | 貨物稅   | 證券交易稅    | 期貨交易稅  | 菸酒稅  | 特種貨物及勞務稅 | 營業稅      | 合計        |
|------|----------|----------|--------|-------|----------|--------|------|----------|----------|-----------|
| 實徵淨額 | 3,649.22 | 3,836.37 | 307.11 | -3.47 | 1,941.19 | 103.81 | 0.23 | 0.13     | 3,061.02 | 12,895.61 |

圖9 臺北市各項國稅114年度實徵淨額



資料來源：本局主計室。

說明：其他包含貨物稅、期貨交易稅、菸酒稅、特種貨物及勞務稅。



## (2) CY 2025 Net Tax Revenues

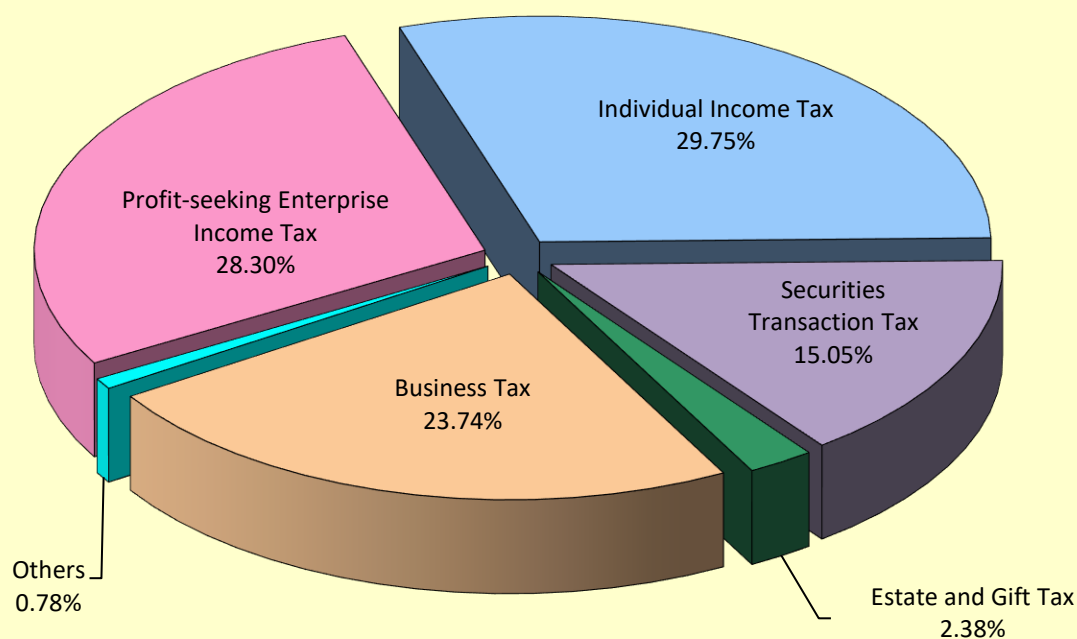
The CY 2025 net tax revenues in Taipei City totaled NT\$1,289.561 billion, details were as shown in Figure 9.

1. The net tax revenues from profit-seeking enterprise income tax was NT\$364.922 billion, which was 28.30% of the total.
2. The net tax revenues from individual income tax was NT\$383.637 billion, which was 29.75% of the total.
3. The net tax revenues from estate and gift tax was NT\$30.711 billion, which was 2.38% of the total.
4. The net tax revenues from commodity tax was -NT\$346.490 million, which was -0.03% of the total.
5. The net tax revenues from securities transaction tax was NT\$194.119 billion, which was 15.05% of the total.
6. The net tax revenues from futures transaction tax was NT\$10.381 billion, which was 0.81% of the total.
7. The net tax revenues from tobacco and alcohol tax was NT\$22.854 million, which was 0.00% of the total.
8. The net tax revenues from specifically selected goods and services tax was NT\$13.365 million, which was 0.00% of the total.
9. The net tax revenues from business tax was NT\$306.102 billion, which was 23.74% of the total.

Unit: NT\$100 million

| Type of Tax      | Profit-seeking Enterprise Income Tax | Individual Income Tax | Estate and Gift Tax | Commodity Tax | Securities Transaction Tax | Futures Transaction Tax | Tobacco and Alcohol Tax | Specifically Selected Goods and Services Tax | Business Tax | Total     |
|------------------|--------------------------------------|-----------------------|---------------------|---------------|----------------------------|-------------------------|-------------------------|----------------------------------------------|--------------|-----------|
| Net Tax Revenues | 3,649.22                             | 3,836.37              | 307.11              | -3.47         | 1,941.19                   | 103.81                  | 0.23                    | 0.13                                         | 3,061.02     | 12,895.61 |

**Figure 9 CY 2025 Net Tax Revenues in Taipei City**



Source: Accounting and Statistics Office of the Bureau.

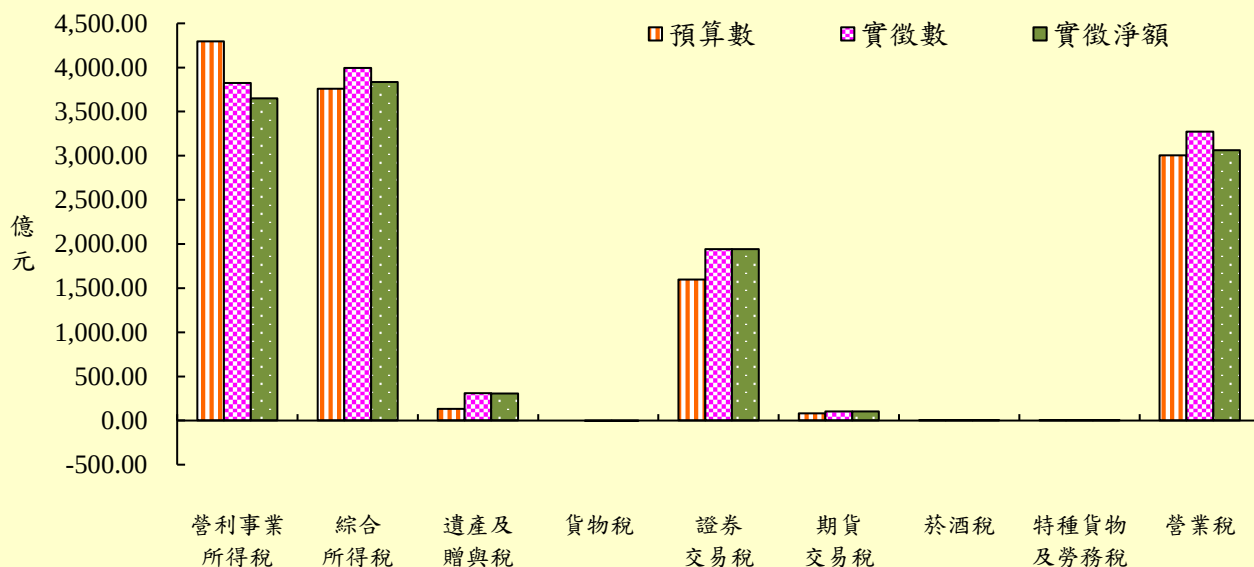
Note: Others include commodity tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax.

### (三)114年度預算數、實徵數與實徵淨額比較

單位：新臺幣億元

| 稅目<br>項目 | 營利事業<br>所得稅 | 綜合<br>所得稅 | 遺產及<br>贈與稅 | 貨物稅   | 證券<br>交易稅 | 期貨<br>交易稅 | 菸酒稅  | 特種貨物<br>及勞務稅 | 營業稅      | 合計        |
|----------|-------------|-----------|------------|-------|-----------|-----------|------|--------------|----------|-----------|
| 預算數      | 4,294.15    | 3,758.68  | 130.88     | -     | 1,596.30  | 80.21     | 0.25 | 0.09         | 3,003.99 | 12,864.55 |
| 實徵數      | 3,825.26    | 3,994.34  | 308.81     | -3.18 | 1,941.26  | 103.81    | 0.23 | 0.16         | 3,271.37 | 13,442.06 |
| 實徵淨額     | 3,649.22    | 3,836.37  | 307.11     | -3.47 | 1,941.19  | 103.81    | 0.23 | 0.13         | 3,061.02 | 12,895.61 |

圖10 臺北市各項國稅114年度預算數、實徵數與實徵淨額比較

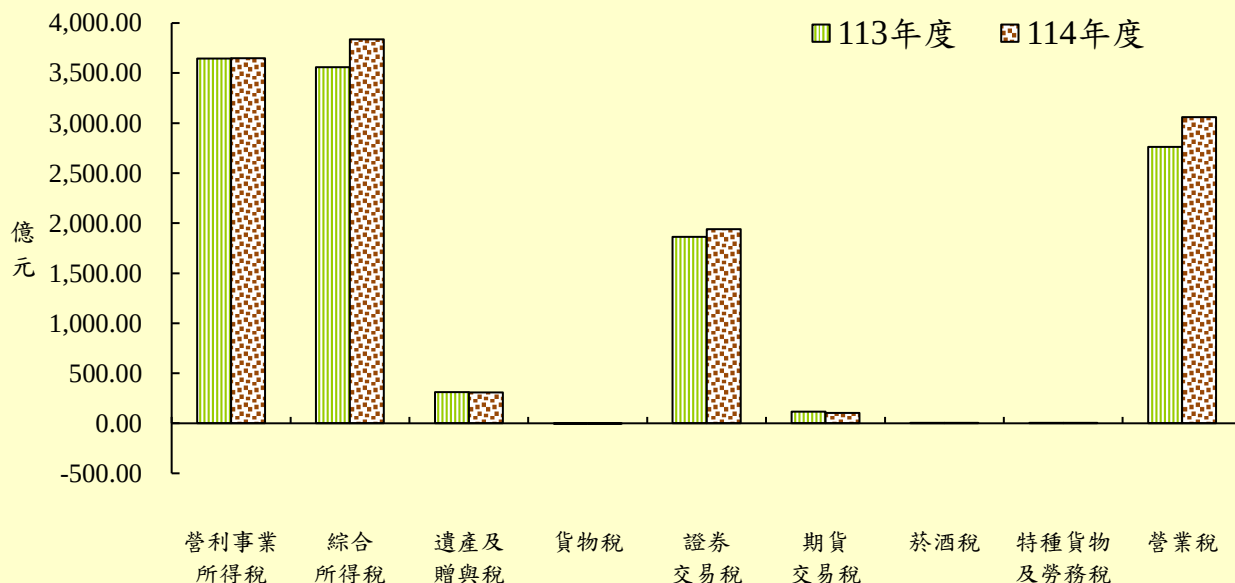


### (四)114年度與113年度實徵淨額比較

單位：新臺幣億元

| 稅目<br>年度 | 營利事業<br>所得稅 | 綜合<br>所得稅 | 遺產及<br>贈與稅 | 貨物稅   | 證券<br>交易稅 | 期貨<br>交易稅 | 菸酒稅  | 特種貨物<br>及勞務稅 | 營業稅      | 合計        |
|----------|-------------|-----------|------------|-------|-----------|-----------|------|--------------|----------|-----------|
| 113年度    | 3,646.26    | 3,559.85  | 312.99     | -3.41 | 1,863.80  | 115.13    | 0.26 | 0.03         | 2,760.68 | 12,255.59 |
| 114年度    | 3,649.22    | 3,836.37  | 307.11     | -3.47 | 1,941.19  | 103.81    | 0.23 | 0.13         | 3,061.02 | 12,895.61 |

圖11 臺北市各項國稅114年度與113年度實徵淨額比較

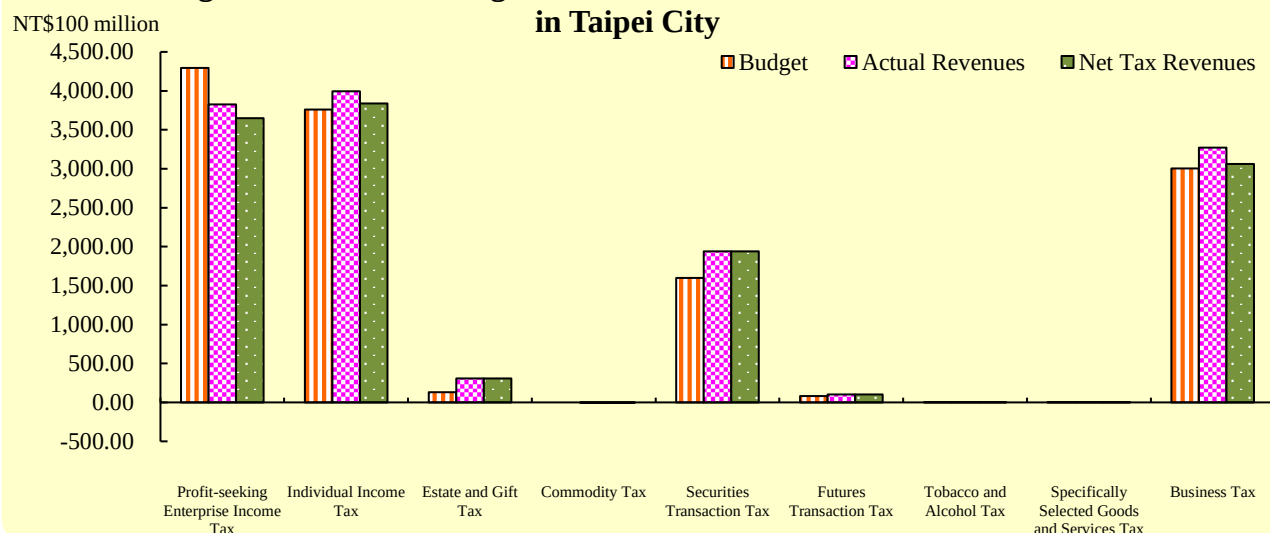


### (3) CY 2025 Budget, Actual Revenues and Net Tax Revenues

Unit: NT\$100 million

| Type of Tax<br>Item | Profit-seeking Enterprise Income Tax | Individual Income Tax | Estate and Gift Tax | Commodity Tax | Securities Transaction Tax | Futures Transaction Tax | Tobacco and Alcohol Tax | Specifically Selected Goods and Services Tax | Business Tax | Total     |
|---------------------|--------------------------------------|-----------------------|---------------------|---------------|----------------------------|-------------------------|-------------------------|----------------------------------------------|--------------|-----------|
| Budget              | 4,294.15                             | 3,758.68              | 130.88              | -             | 1,596.30                   | 80.21                   | 0.25                    | 0.09                                         | 3,003.99     | 12,864.55 |
| Actual Revenues     | 3,825.26                             | 3,994.34              | 308.81              | -3.18         | 1,941.26                   | 103.81                  | 0.23                    | 0.16                                         | 3,271.37     | 13,442.06 |
| Net Tax Revenues    | 3,649.22                             | 3,836.37              | 307.11              | -3.47         | 1,941.19                   | 103.81                  | 0.23                    | 0.13                                         | 3,061.02     | 12,895.61 |

**Figure 10 CY 2025 Budget, Actual Revenues and Net Tax Revenues in Taipei City**

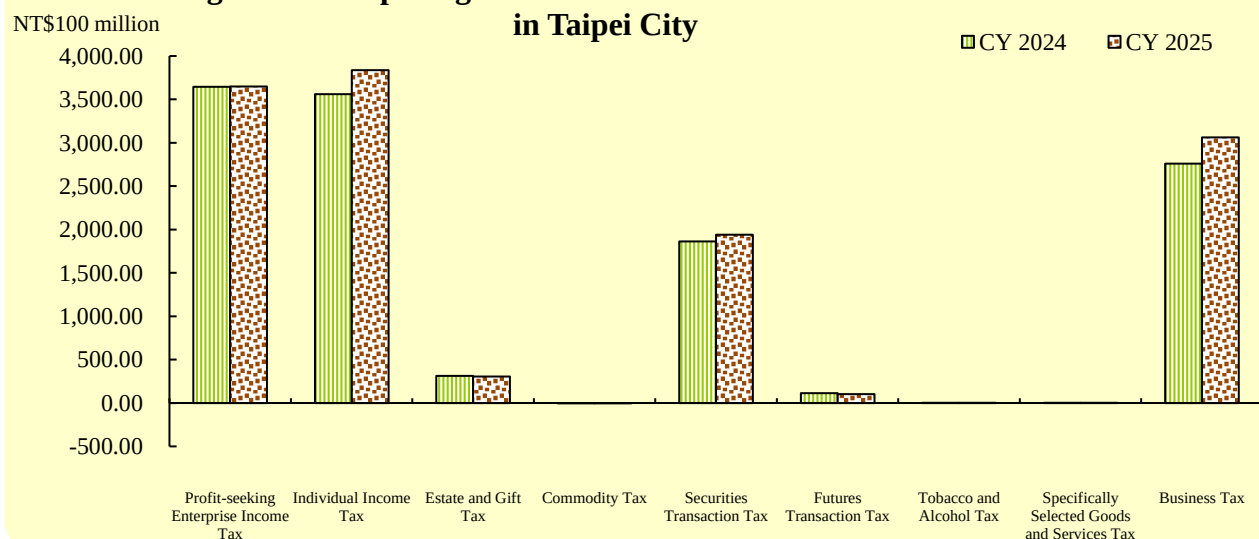


### (4) Comparing CY 2025 and CY 2024 Net Tax Revenues

Unit: NT\$100 million

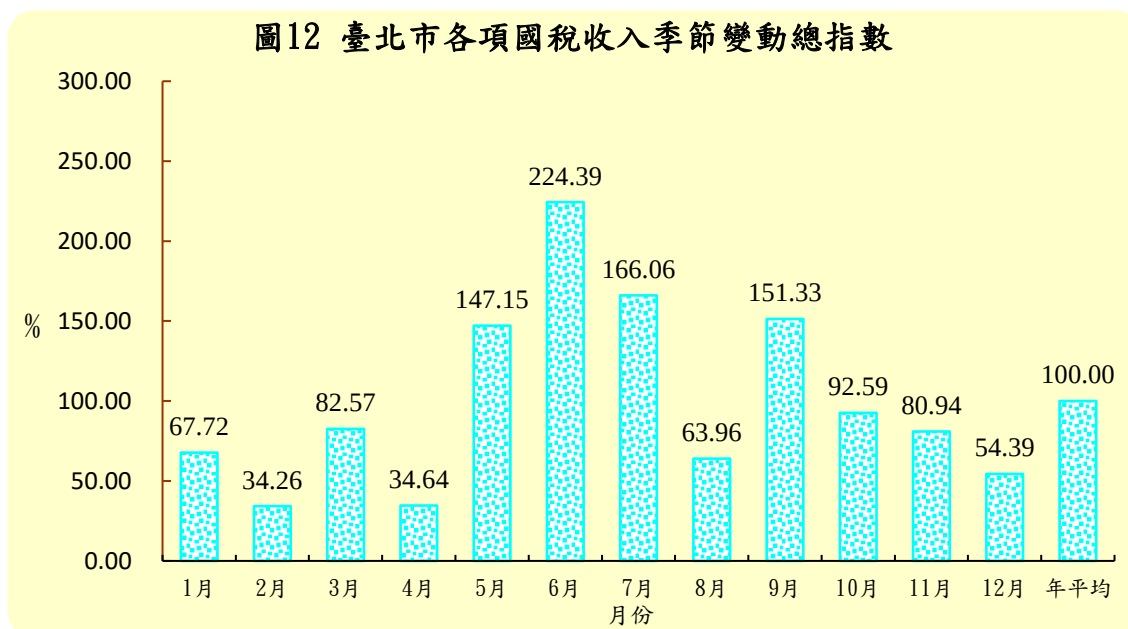
| Type of Tax<br>Year | Profit-seeking Enterprise Income Tax | Individual Income Tax | Estate and Gift Tax | Commodity Tax | Securities Transaction Tax | Futures Transaction Tax | Tobacco and Alcohol Tax | Specifically Selected Goods and Services Tax | Business Tax | Total     |
|---------------------|--------------------------------------|-----------------------|---------------------|---------------|----------------------------|-------------------------|-------------------------|----------------------------------------------|--------------|-----------|
| CY 2024             | 3,646.26                             | 3,559.85              | 312.99              | -3.41         | 1,863.80                   | 115.13                  | 0.26                    | 0.03                                         | 2,760.68     | 12,255.59 |
| CY 2025             | 3,649.22                             | 3,836.37              | 307.11              | -3.47         | 1,941.19                   | 103.81                  | 0.23                    | 0.13                                         | 3,061.02     | 12,895.61 |

**Figure 11 Comparing CY 2025 and CY 2024 Net Tax Revenues in Taipei City**

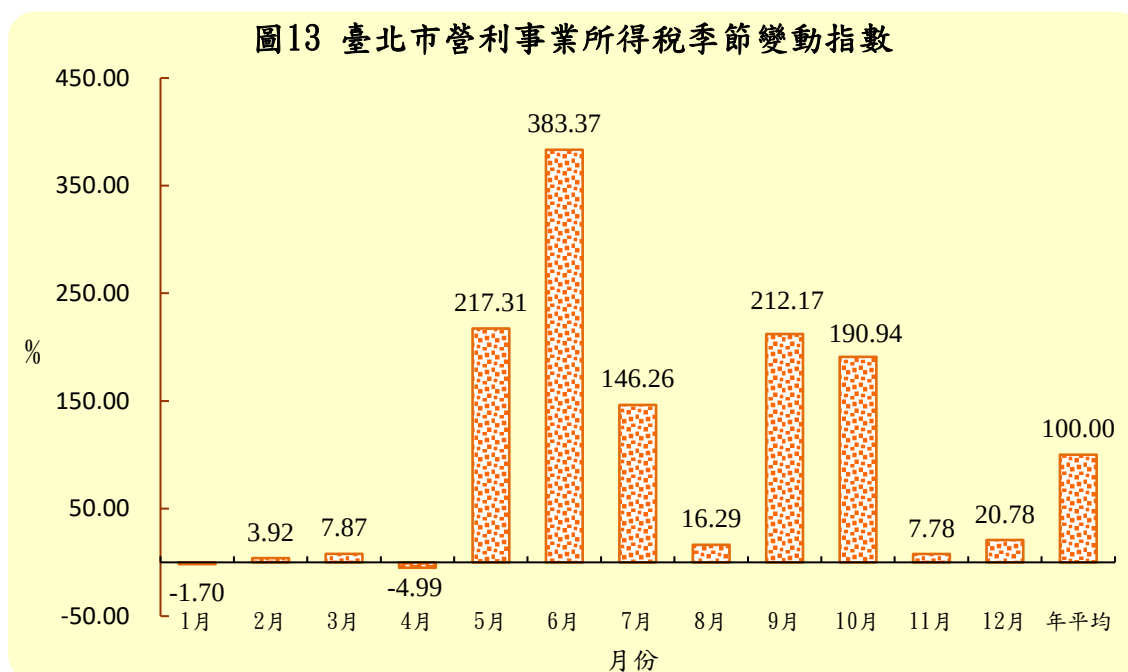


## 六、臺北市各項國稅稅收實徵淨額季節變動分析

(一) 總指數：自105年度迄114年度各項國稅收入之季節變動如下，月平均最高為6月份之1,691.18億元，最低為2月份僅258.20億元，年平均稅收為753.69億元，以此平均數的指數為100，6月份指數高達224.39，7月份指數166.06次之，其次依序為9月份指數151.33、5月份指數147.15，其餘各月份指數皆在100以下，2月份指數34.26為最低(如圖12)。



(二) 營利事業所得稅：營利事業所得稅收入之季節變動，因5月為結算申報、9月為暫繳申報，惟逢繳納截止日為例假日易致大額稅款延遲於次月入庫，105年度至114年度稅收以6月份指數383.37最高，4月份指數-4.99為最低(如圖13)。

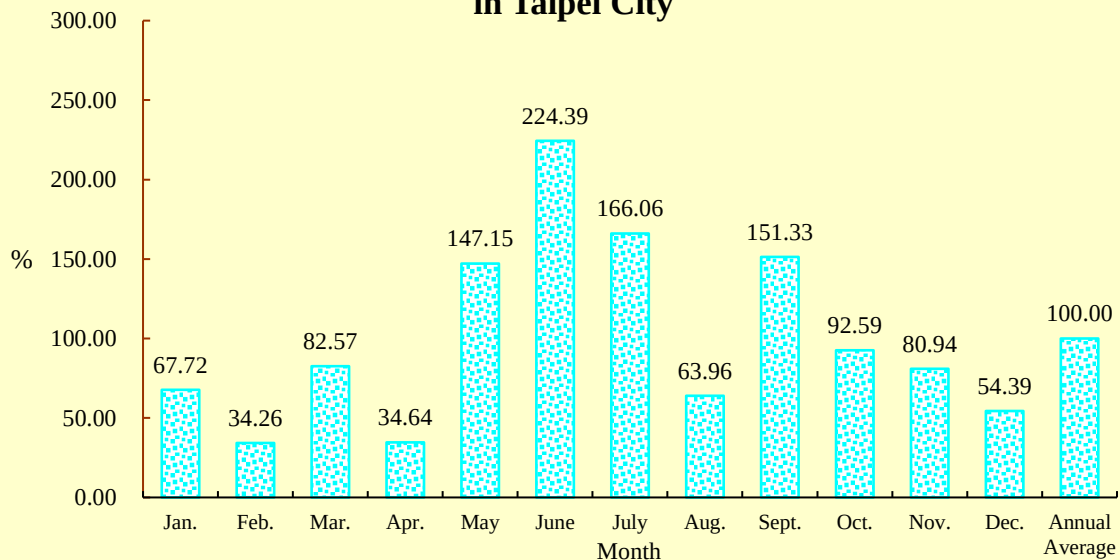


資料來源：本局主計室。

## 6. Analysis of the Seasonal Variations in Various Net Tax Revenue in Taipei City

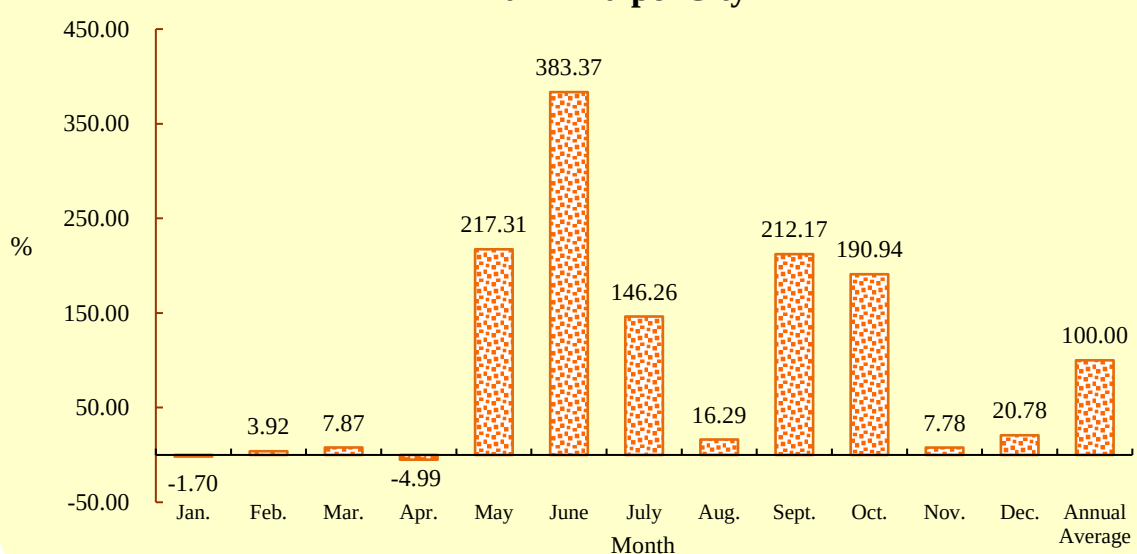
- (1) Total seasonal index: From CY 2016 to CY 2025, there were large seasonal variations in various national tax revenues in Taipei City. The highest monthly average occurred in June, NT\$169.118 billion, while the lowest occurred in Feb., NT\$25.820 billion, and the annual average is NT\$75.369 billion. Assuming the index for the above annual average was 100, the index in June reached 224.39, followed by July with an index of 166.06, Sept. with an index of 151.33 and then May with an index of 147.15. The remaining months all had an index below 100, Feb. with the lowest index of 34.26 (as shown in Figure 12).

**Figure 12 Total Seasonal Index of National Tax Revenue in Taipei City**



- (2) Profit-seeking Enterprise Income Tax: As for the seasonal variations in profit-seeking enterprise income tax, 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. From CY 2016 to CY 2025, June had the highest index of 383.37 and the Apr. had the lowest index of -4.99 (as shown in Figure 13).

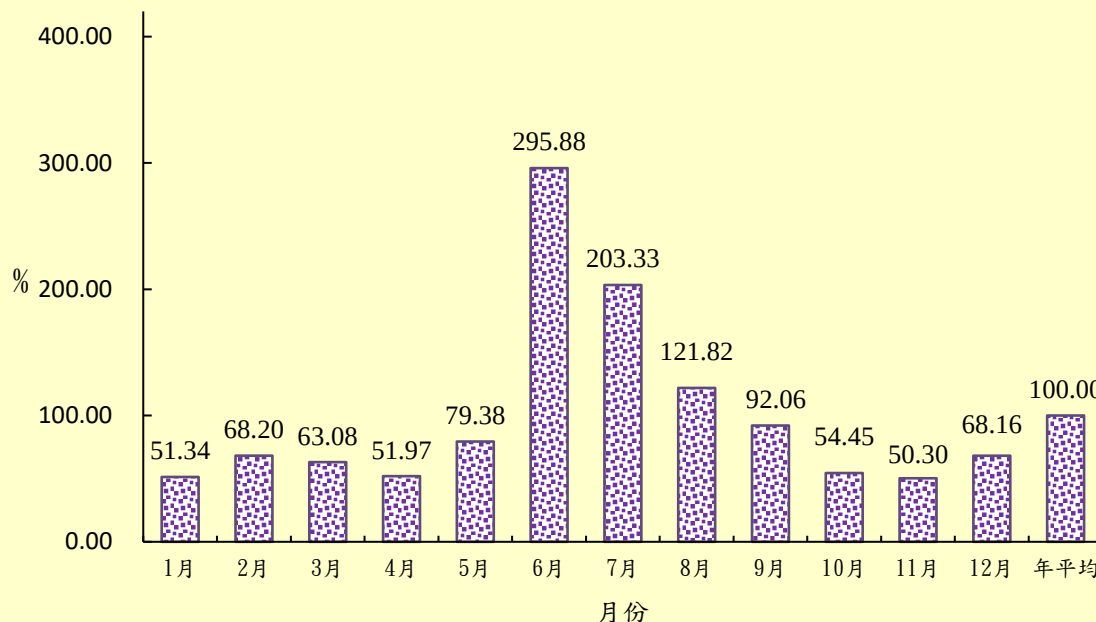
**Figure 13 Seasonal Index of Profit-seeking Enterprise Income Tax in Taipei City**



Source: Accounting and Statistics Office of the Bureau.

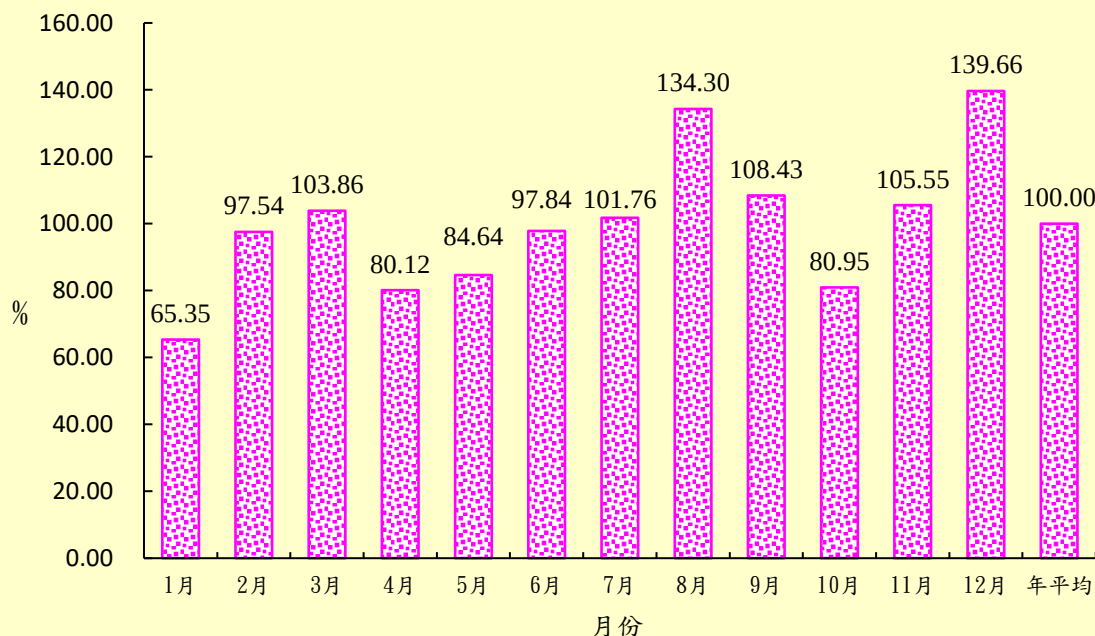
(三) 綜合所得稅：綜合所得稅收入之季節變動，因5月為綜合所得稅結算申報，惟逢繳納截止日為例假日易致大額稅款延遲於次月入庫，因此105年度至114年度以6月份指數295.88最高，11月份指數50.30為最低(如圖14)。

圖14 臺北市綜合所得稅季節變動指數

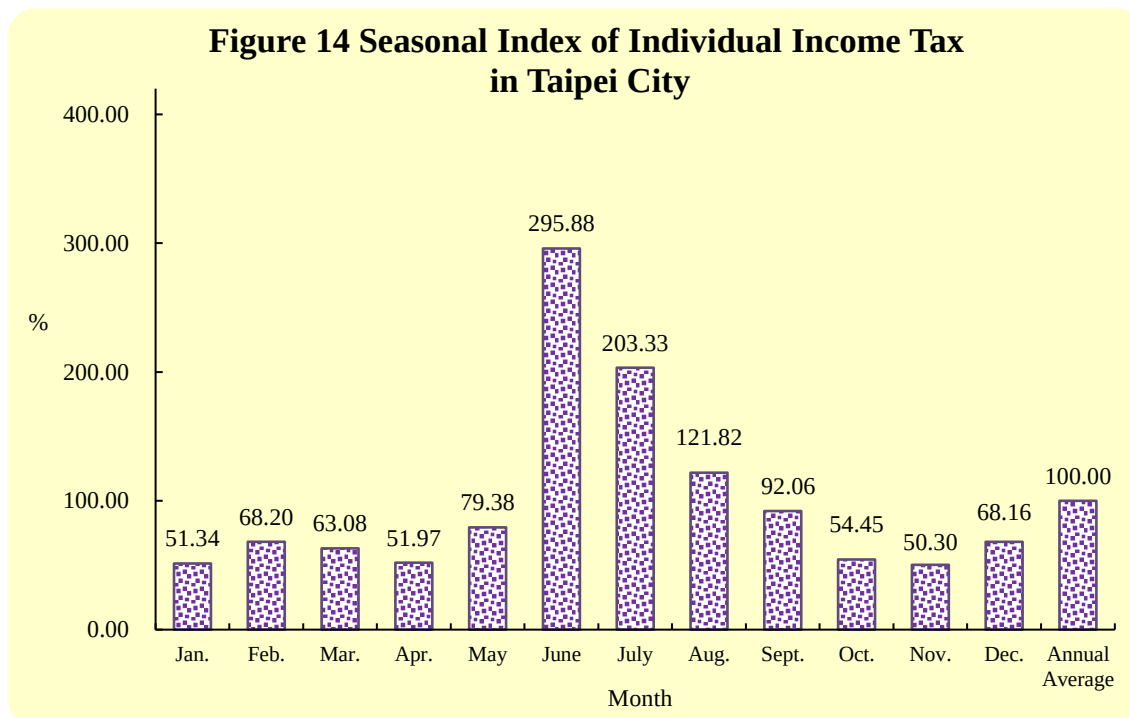


(四) 遺產及贈與稅：遺產及贈與稅之季節變動，105年度至114年度以12月份指數139.66最高，1月份指數65.35為最低(如圖15)。

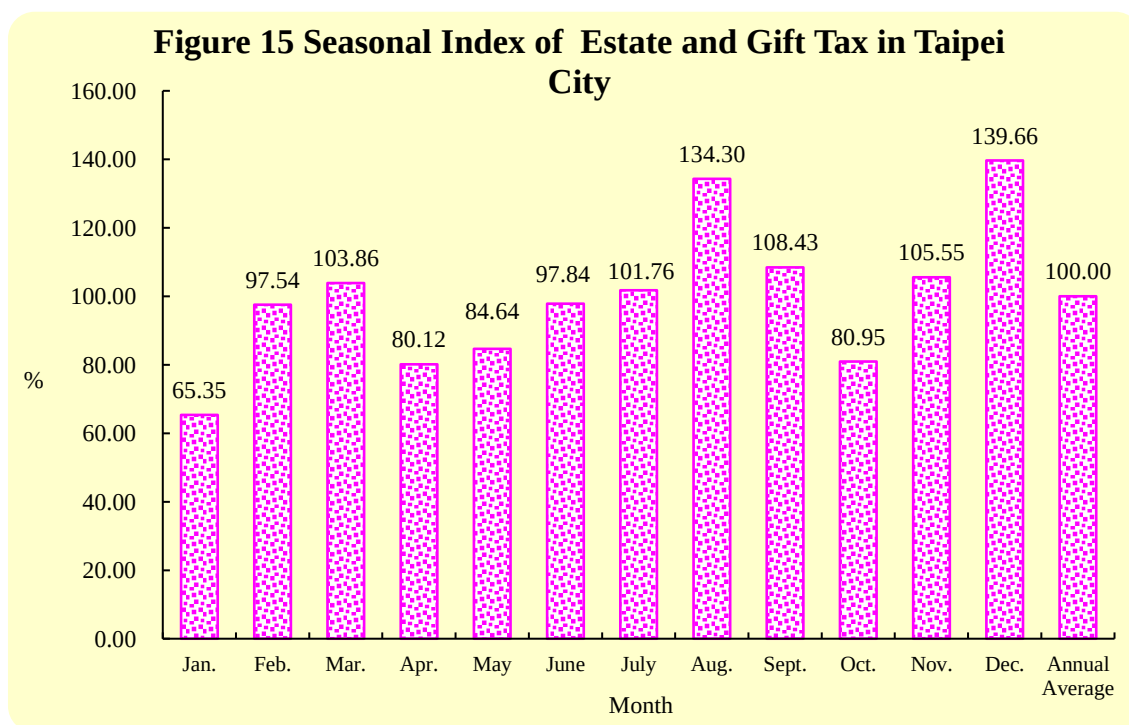
圖15 臺北市遺產及贈與稅季節變動指數



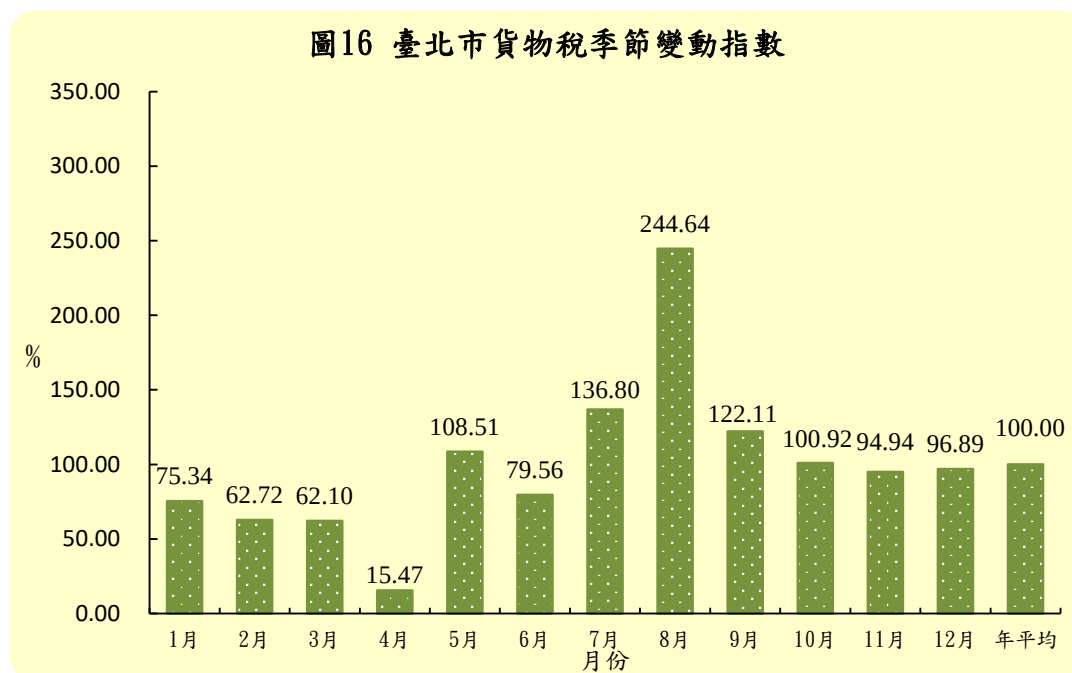
- (3) Individual Income Tax: As for the seasonal variations in individual income tax, the annual income tax return and payment due date is in May. However, when the due date for tax payments falls on a Saturday, Sunday, or a legal holiday, which may cause large tax payments to be delayed to the following month. From CY 2016 to CY 2025, June had the highest index of 295.88 and the Nov. had the lowest index of 50.30 (as shown in Figure 14).



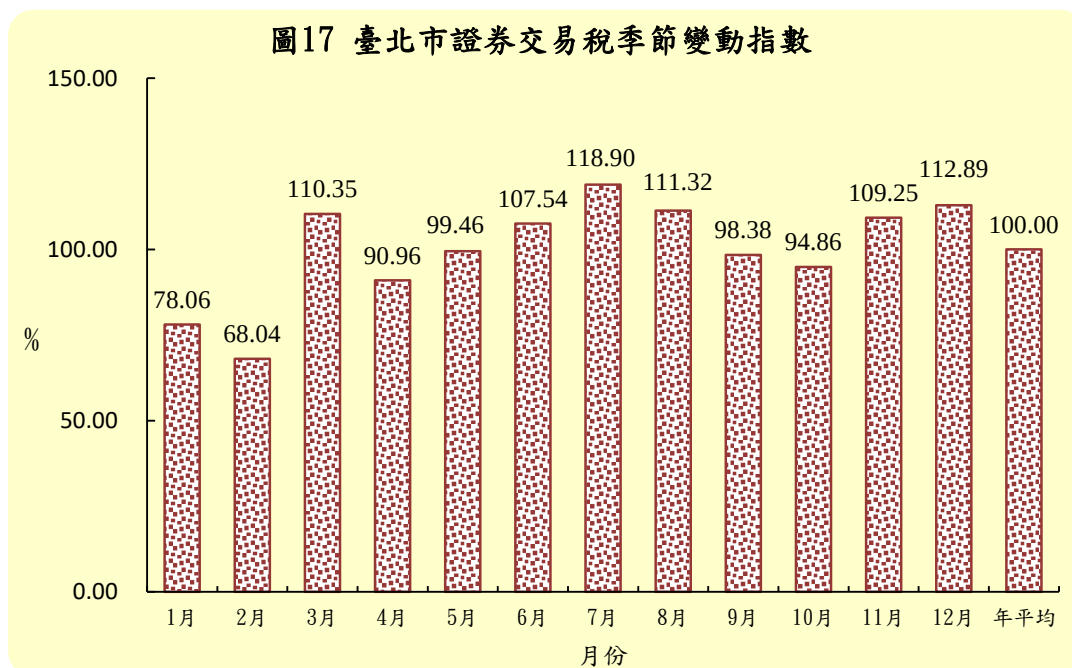
- (4) Estate and Gift Tax: As for the seasonal variations in estate and gift tax, from CY 2016 to CY 2025, Dec. had the highest index of 139.66 and the Jan. had the lowest index of 65.35 (as shown in Figure 15).



(五) 貨物稅：貨物稅收入之季節變動，105年度至114年度以8月份指數244.64最高，4月份指數15.47為最低(如圖16)。

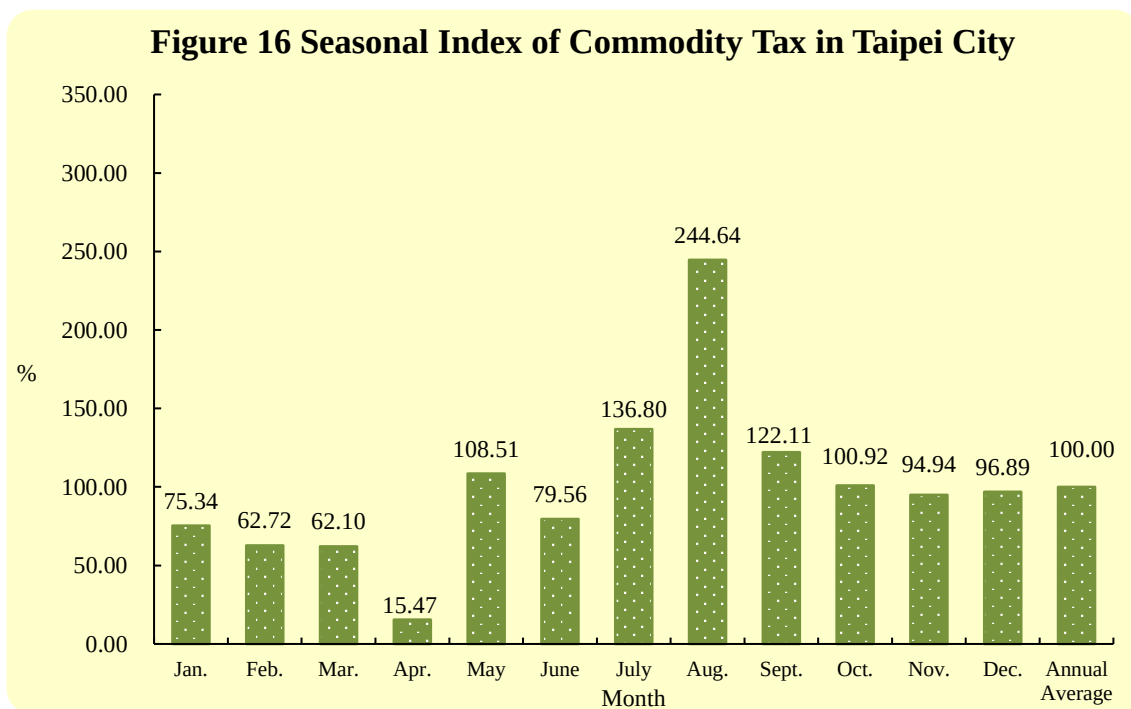


(六) 證券交易稅：證券交易稅收入之季節變動，105年度至114年度以7月份指數118.90最高，2月份指數68.04為最低(如圖17)。

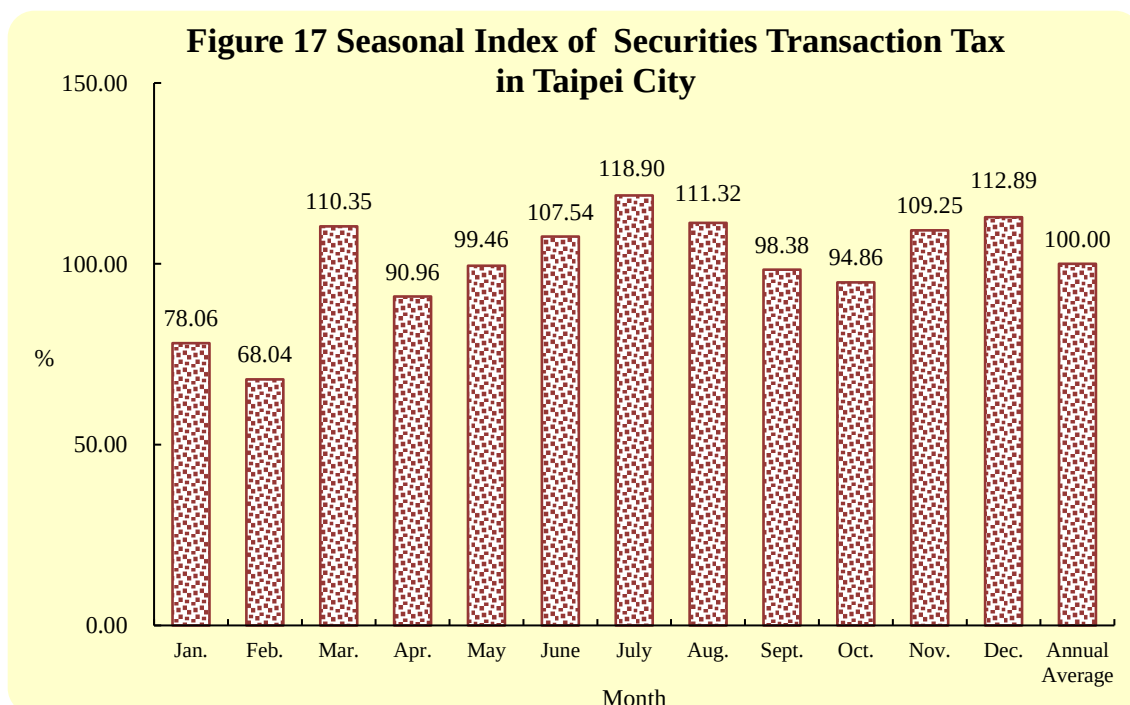




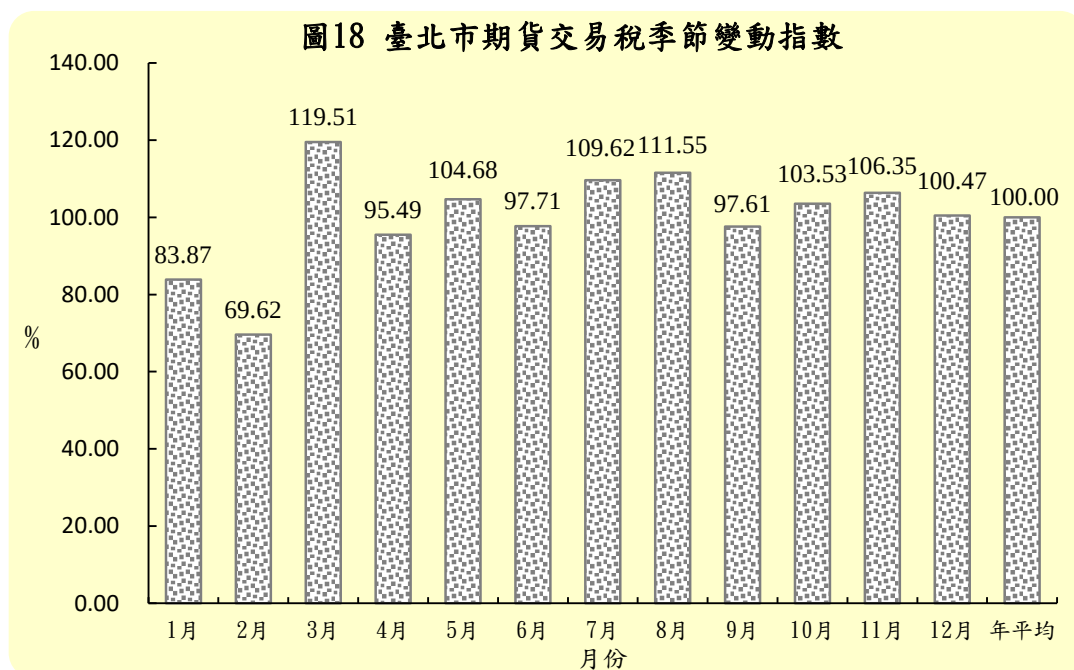
- (5) Commodity Tax: As for the seasonal variations in commodity tax, from CY 2016 to CY 2025, Aug. had the highest index of 244.64 and the Apr. had the lowest index of 15.47 (as shown in Figure 16).



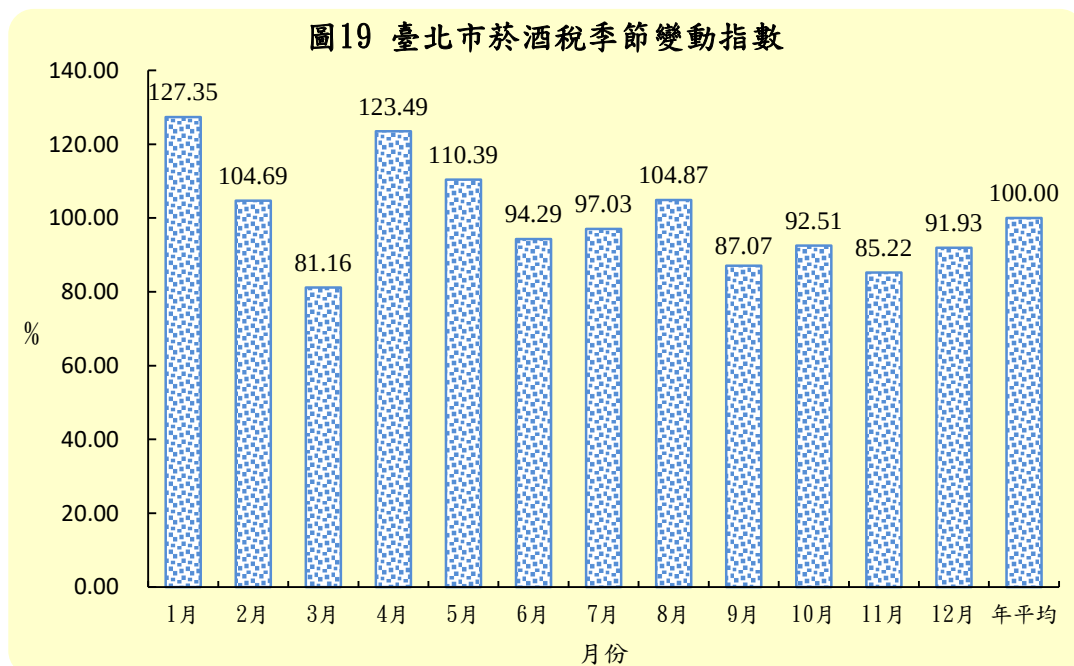
- (6) Securities Transaction Tax: As for the seasonal variations in securities transaction tax, from CY 2016 to CY 2025, July had the highest index of 118.90, and the Feb. had the lowest index of 68.04 (as shown in Figure 17).



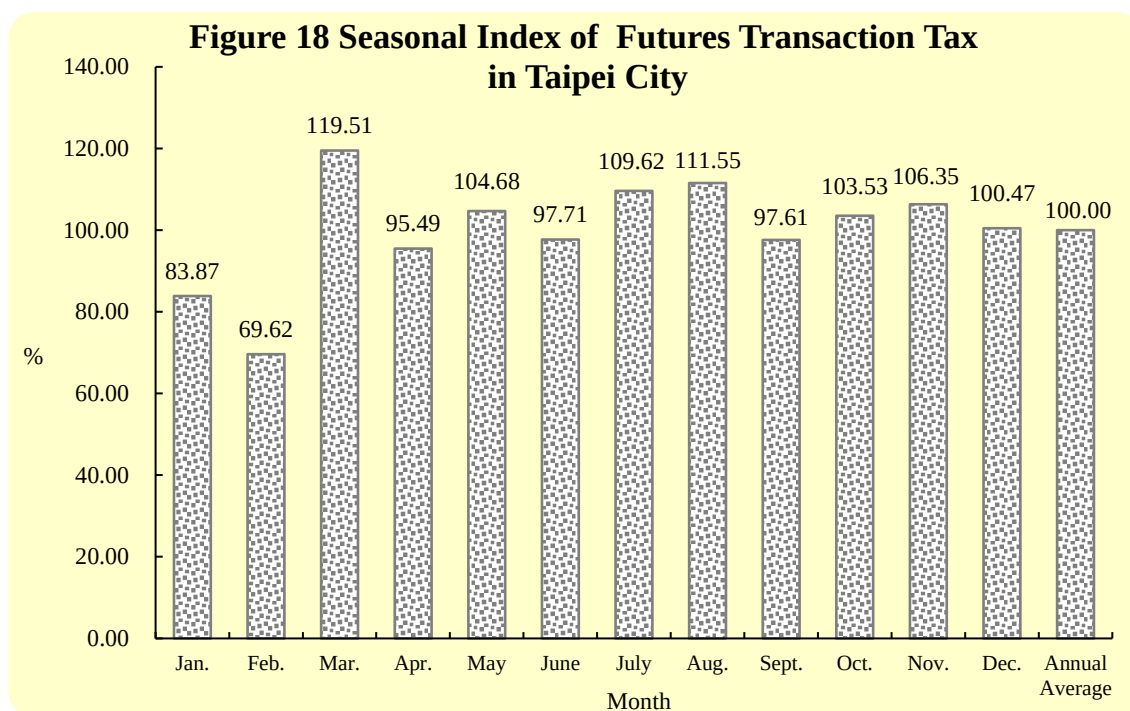
(七) 期貨交易稅：期貨交易稅收入之季節變動，105年度至114年度以3月份指數119.51最高，2月份指數69.62為最低(如圖18)。



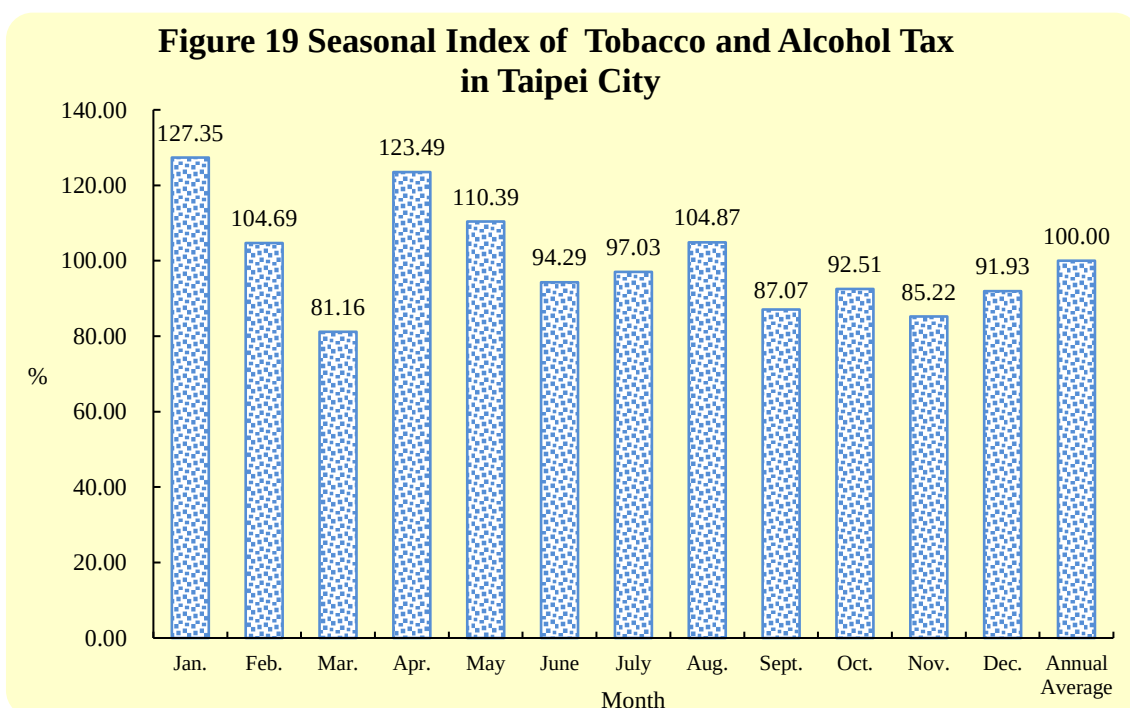
(八) 菸酒稅：菸酒稅收入之季節變動，105年度至114年度以1月份指數127.35最高，3月份指數81.16為最低(如圖19)。



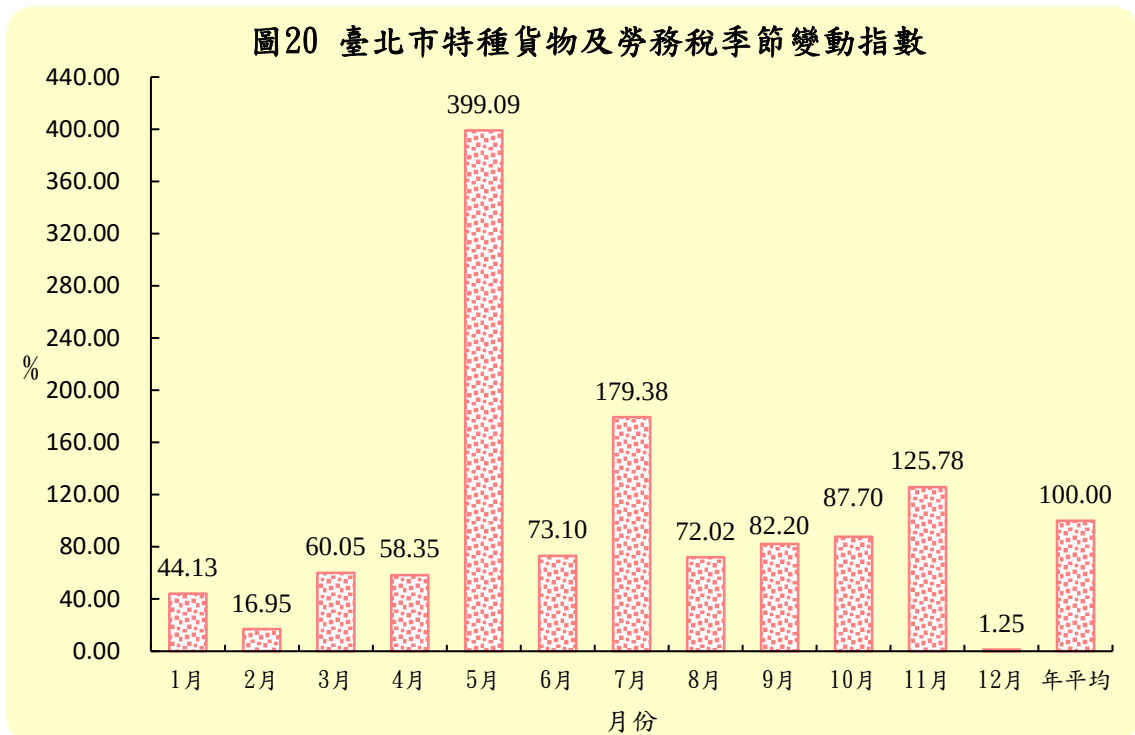
- (7) Futures Transaction Tax: As for the seasonal variations in futures transaction tax, from CY 2016 to CY 2025, Mar. had the highest index of 119.51, and the Feb. had the lowest index of 69.62 (as shown in Figure 18).



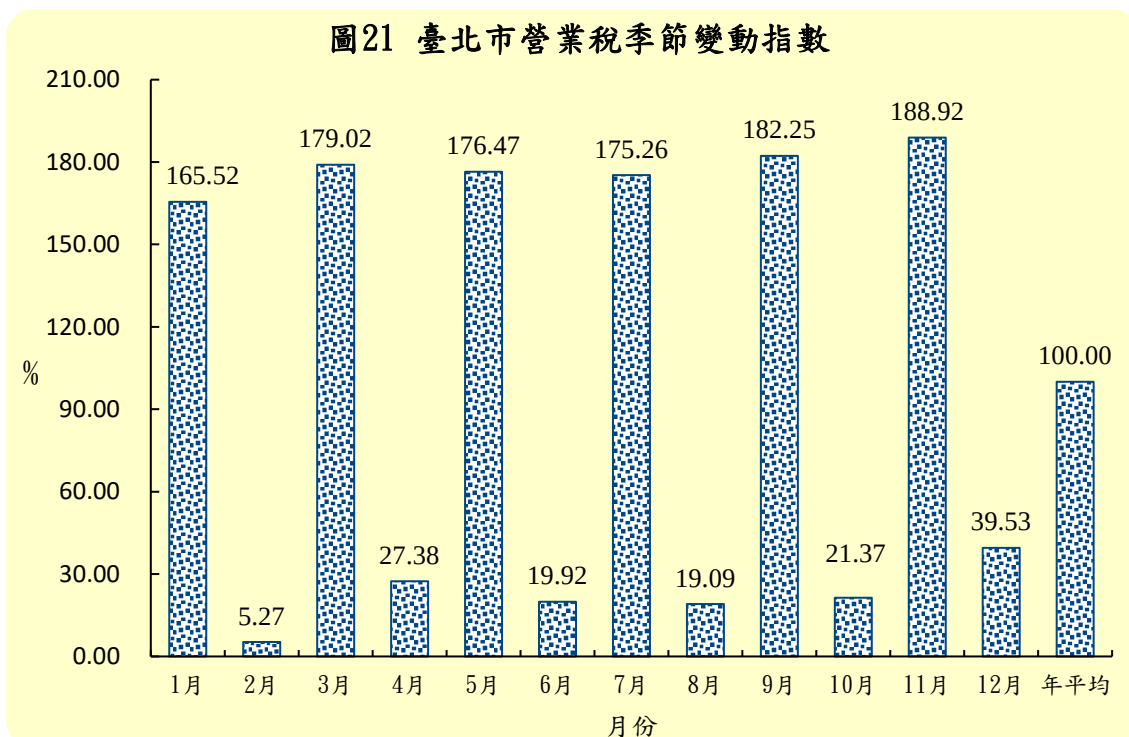
- (8) Tobacco and Alcohol Tax: As for seasonal variations in tobacco and alcohol tax, from CY 2016 to CY 2025, Jan. had the highest index of 127.35, and the Mar. had the lowest index of 81.16 (as shown in Figure 19).



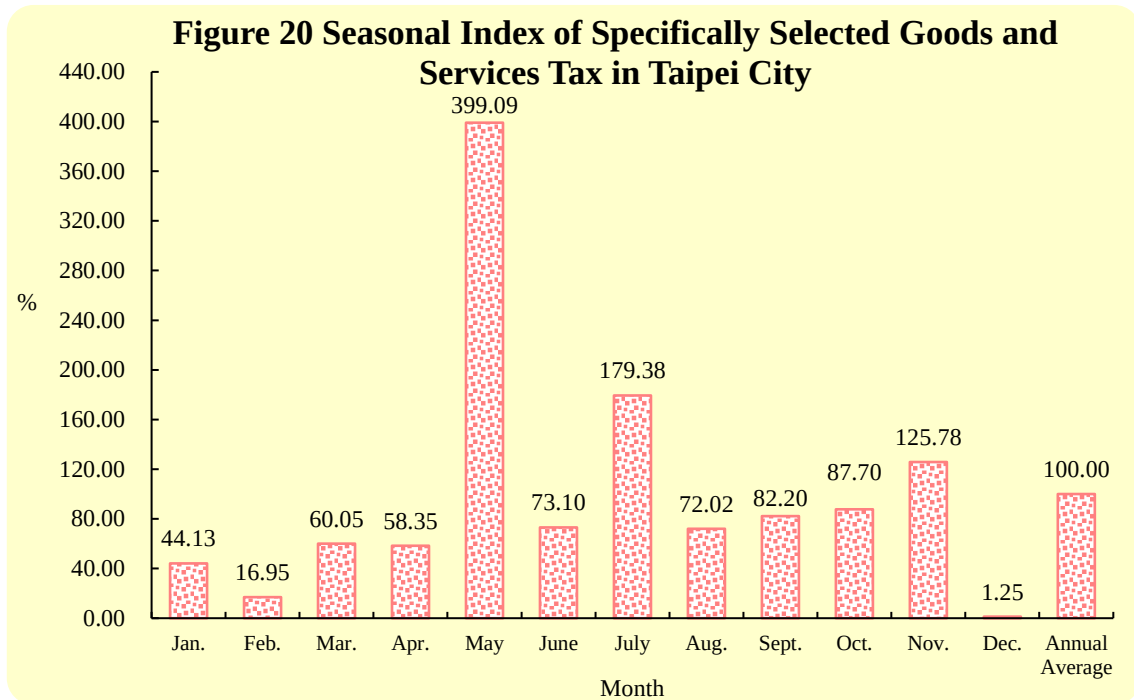
(九) 特種貨物及勞務稅：特種貨物及勞務稅收入之季節變動，105年度至114年度以5月份指數399.09最高，12月份指數1.25為最低(如圖20)。



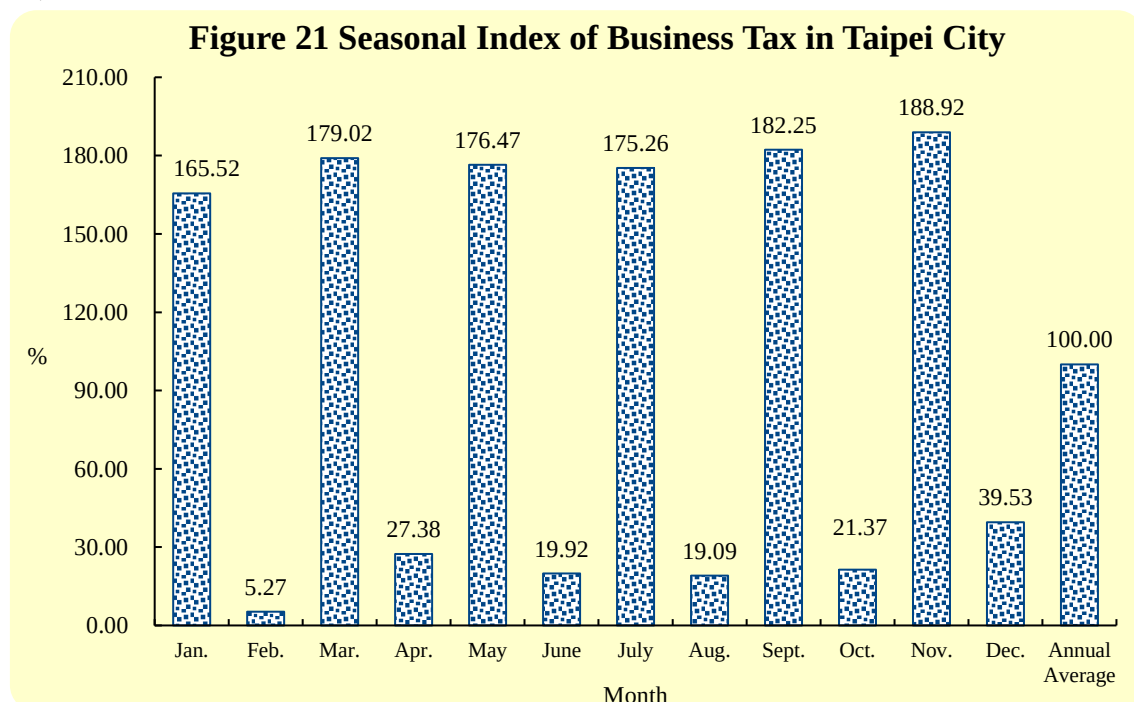
(十) 營業稅：依規定營業人除申請核准以每月為一期申報者外，應以每二個月為一期，於每年單月份之15日前申報上期之銷售額、應納或溢付營業稅額，另應退稅案件依作業時程於隔月核退，因此營業稅收入之季節指數形成單月及雙月之變動。觀察105年度至114年度指數變動範圍，單月份指數在165.52至188.92間移動，雙月份則在5.27至39.53間移動，以11月份指數188.92最高，2月份指數5.27最低(如圖21)。



- (9) Specifically Selected Goods and Services Tax: As for the seasonal variations in specifically selected goods and services tax, from CY 2016 to CY 2025, May had the highest index of 399.09 and the Dec. had the lowest index of 1.25 (as shown in Figure 20).



- (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. Observing the fluctuation range from CY 2016 to CY 2025, the index of January and every other month afterwards ranged from 165.52 to 188.92, while the index of February and every other month afterwards ranged from 5.27 to 39.53, Nov. had the highest index of 188.92 and the Feb. had the lowest index of 5.27 (as shown in Figure 21).



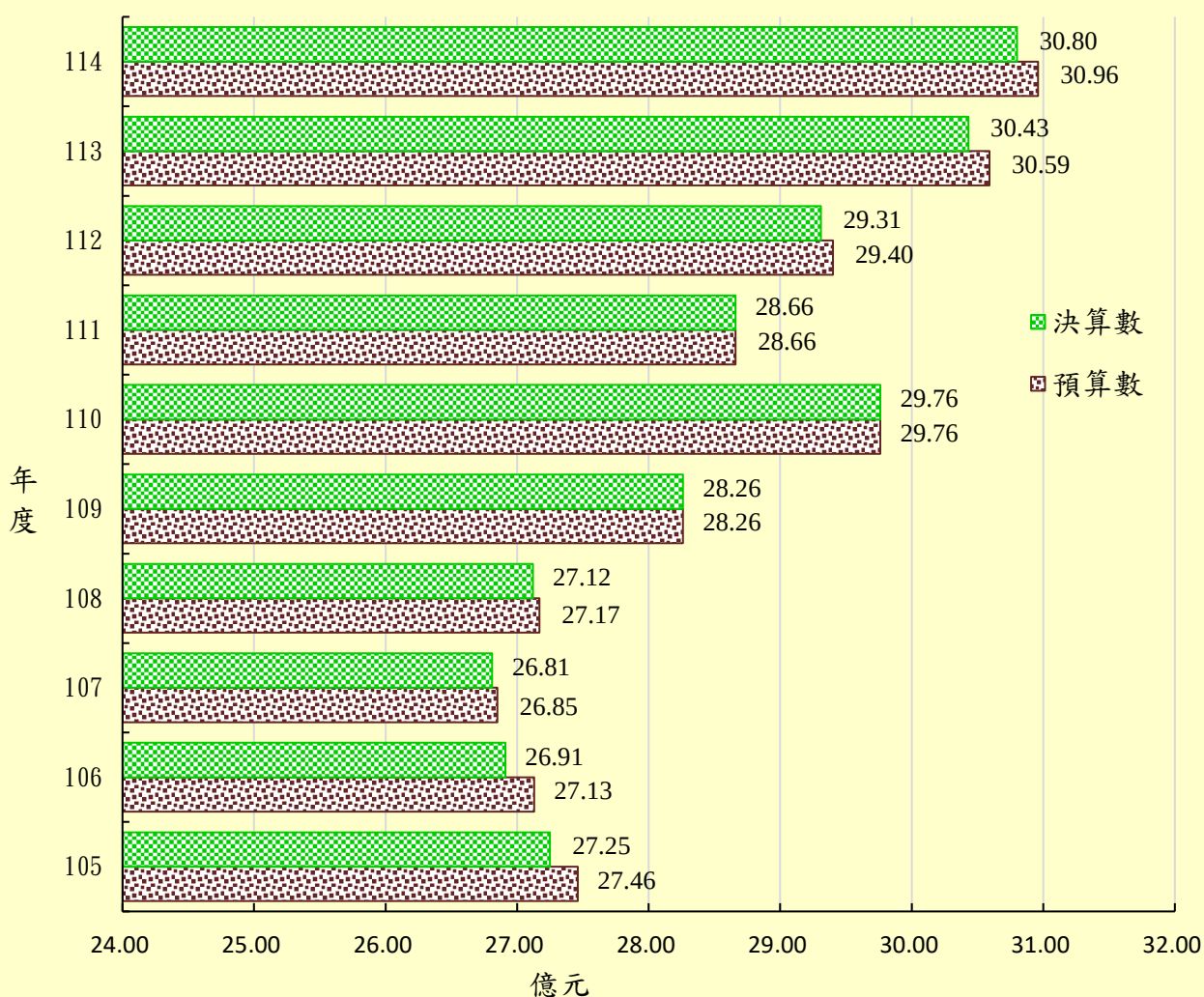
## 七、本局歲出預算與決算

本局105年度歲出預算數為27.46億元，決算數為27.25億元，占預算數99.24%。114年度歲出預算數為30.96億元，決算數為30.8億元，占預算數99.48%。

單位：新臺幣億元

| 項目 \ 年度             | 105年度  | 106年度 | 107年度 | 108年度  | 109年度  | 110年度  | 111年度 | 112年度  | 113年度  | 114年度  |
|---------------------|--------|-------|-------|--------|--------|--------|-------|--------|--------|--------|
| 預算數                 | 27.46  | 27.13 | 26.85 | 27.17  | 28.26  | 29.76  | 28.66 | 29.40  | 30.59  | 30.96  |
| 決算數                 | 27.25  | 26.91 | 26.81 | 27.12  | 28.26  | 29.76  | 28.66 | 29.31  | 30.43  | 30.80  |
| 決算環比指數<br>(上年度=100) | 101.56 | 98.74 | 99.65 | 101.16 | 104.20 | 105.28 | 96.32 | 102.27 | 103.81 | 101.22 |
| 占預算數%               | 99.24  | 99.19 | 99.86 | 99.81  | 100.00 | 99.99  | 99.98 | 99.71  | 99.48  | 99.48  |

圖22 本局歲出預算與決算比較



資料來源：本局主計室。

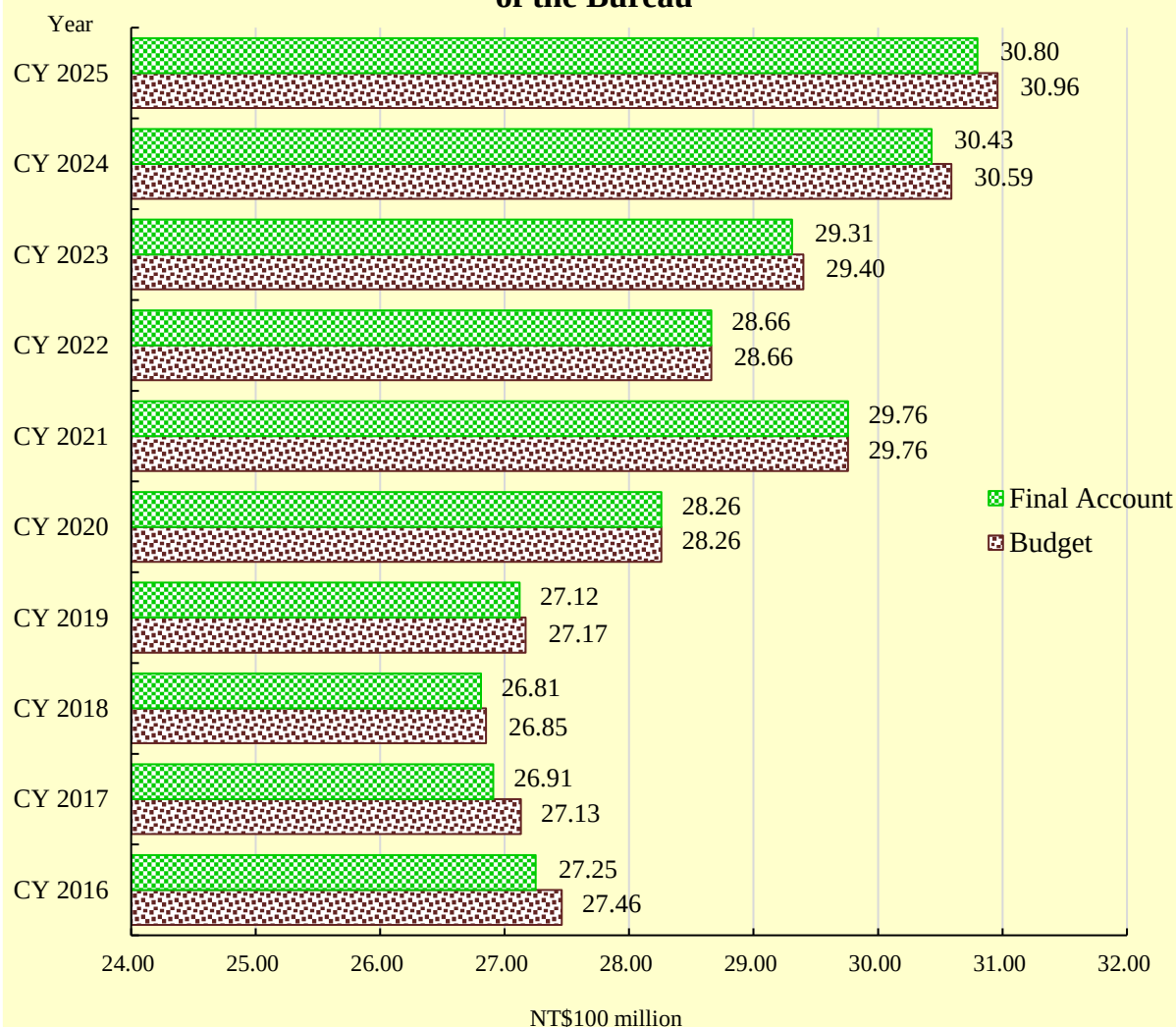
## 7. The Annual Expenditure Budget and Final Account of the Bureau

The annual expenditure budget for CY 2016 was NT\$2.746 billion, and the final account was NT\$2.725 billion, which was 99.24% of the budget. The annual expenditure budget for CY 2025 was NT\$3.096 billion, the final account was NT\$3.080 billion, which was 99.48% of the budget.

Unit: NT\$100 million

| Year<br>Item                                         | CY 2016 | CY 2017 | CY 2018 | CY 2019 | CY 2020 | CY 2021 | CY 2022 | CY 2023 | CY 2024 | CY 2025 |
|------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Budget                                               | 27.46   | 27.13   | 26.85   | 27.17   | 28.26   | 29.76   | 28.66   | 29.40   | 30.59   | 30.96   |
| Final Account                                        | 27.25   | 26.91   | 26.81   | 27.12   | 28.26   | 29.76   | 28.66   | 29.31   | 30.43   | 30.80   |
| Final Account<br>link index<br>(previous year = 100) | 101.56  | 98.74   | 99.65   | 101.16  | 104.20  | 105.28  | 96.32   | 102.27  | 103.81  | 101.22  |
| As a % of<br>budget (%)                              | 99.24   | 99.19   | 99.86   | 99.81   | 100.00  | 99.99   | 99.98   | 99.71   | 99.48   | 99.48   |

**Figure 22 The Annual Expenditure Budget and Final Account of the Bureau**



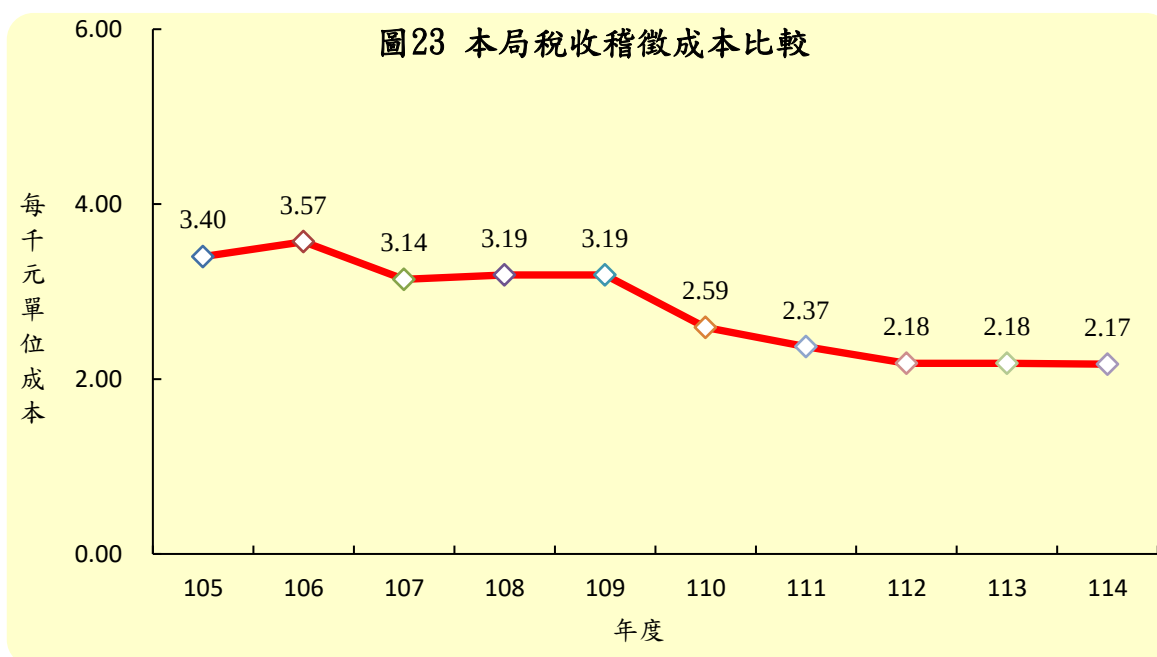
Source: Accounting and Statistics Office of the Bureau.

## 八、本局稅收稽徵成本

- (一) 105年度實徵淨額為6,853.96億元，總成本為23.28億元，每千元單位成本為3.40元，較上年度增加0.03元。
- (二) 106年度實徵淨額為6,537.54億元，總成本為23.33億元，每千元單位成本為3.57元，較上年度增加0.17元。
- (三) 107年度實徵淨額為7,330.54億元，總成本為22.98億元，每千元單位成本為3.14元，較上年度減少0.43元。
- (四) 108年度實徵淨額為7,305.64億元，總成本為23.29億元，每千元單位成本為3.19元，較上年度增加0.05元。
- (五) 109年度實徵淨額為7,454.90億元，總成本為23.76億元，每千元單位成本為3.19元，與上年度相同。
- (六) 110年度實徵淨額為9,495.57億元，總成本為24.63億元，每千元單位成本為2.59元，較上年度減少0.60元。
- (七) 111年度實徵淨額為10,472.70億元，總成本為24.84億元，每千元單位成本為2.37元，較上年度減少0.22元。
- (八) 112年度實徵淨額為11,361.74億元，總成本為24.81億元，每千元單位成本為2.18元，較上年度減少0.19元。
- (九) 113年度實徵淨額為12,557.45億元，總成本為27.43億元，每千元單位成本為2.18元，與上年度相同。
- (十) 114年度實徵淨額為12,948.25億元，總成本為28.08億元，每千元單位成本為2.17元，較上年度減少0.01元。

單位：新臺幣元

| 年度      | 105年度 | 106年度 | 107年度 | 108年度 | 109年度 | 110年度 | 111年度 | 112年度 | 113年度 | 114年度 |
|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 每千元單位成本 | 3.40  | 3.57  | 3.14  | 3.19  | 3.19  | 2.59  | 2.37  | 2.18  | 2.18  | 2.17  |



資料來源：本局主計室。

說明：實徵淨額包含金融業營業稅。



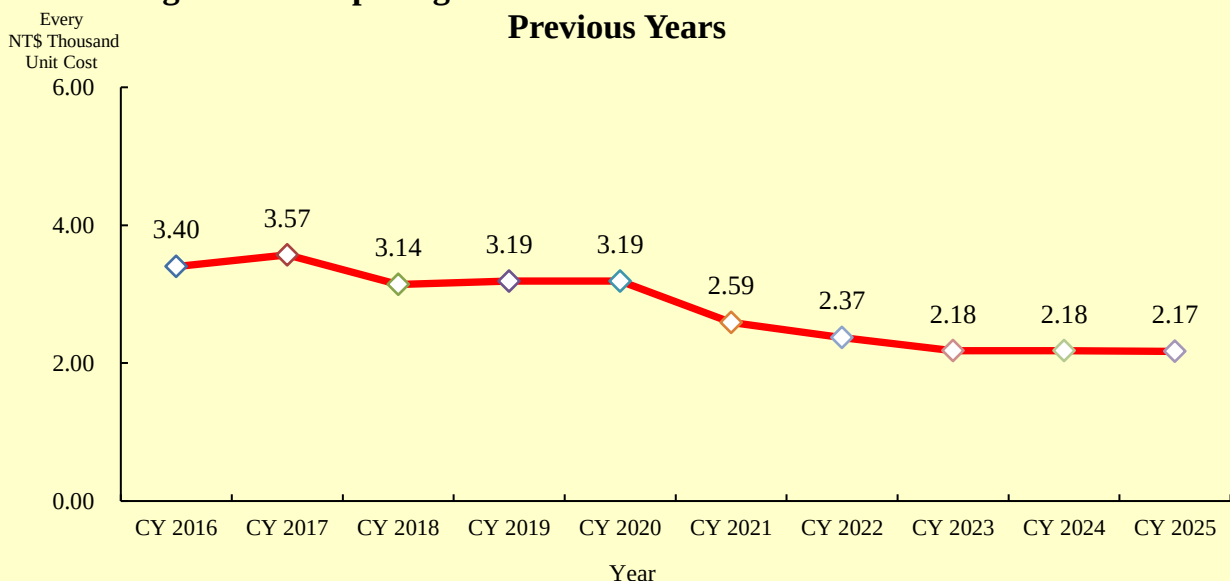
## 8. Net Tax Revenues and Cost of Tax Collections of the Bureau

- (1) The net tax revenues in CY 2016 was NT\$685.396 billion, the total cost of tax collection was NT\$2.328 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$3.40, an increase of NT\$0.03 from last year.
- (2) The net tax revenues in CY 2017 was NT\$653.754 billion, the total cost of tax collection was NT\$2.333 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$3.57, an increase of NT\$0.17 from last year.
- (3) The net tax revenues in CY 2018 was NT\$733.054 billion, the total cost of tax collection was NT\$2.298 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$3.14, a decrease of NT\$0.43 from last year.
- (4) The net tax revenues in CY 2019 was NT\$730.564 billion, the total cost of tax collection was NT\$2.329 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$3.19, an increase of NT\$0.05 from last year.
- (5) The net tax revenues in CY 2020 was NT\$745.490 billion, the total cost of tax collection was NT\$2.376 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$3.19, the same as last year.
- (6) The net tax revenues in CY 2021 was NT\$949.557 billion, the total cost of tax collection was NT\$2.463 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$2.59, a decrease of NT\$0.60 from last year.
- (7) The net tax revenues in CY 2022 was NT\$1,047.270 billion, the total cost of tax collection was NT\$2.484 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$2.37, a decrease of NT\$0.22 from last year.
- (8) The net tax revenues in CY 2023 was NT\$1,136.174 billion, the total cost of tax collection was NT\$2.481 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$2.18, a decrease of NT\$0.19 from last year.
- (9) The net tax revenues in CY 2024 was NT\$1,255.745 billion, the total cost of tax collection was NT\$2.743 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$2.18, the same as last year.
- (10) The net tax revenues in CY 2025 was NT\$1,294.825 billion, the total cost of tax collection was NT\$2.808 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$2.17, a decrease of NT\$0.01 from last year.

Unit: NT\$

| Year                                           | CY 2016 | CY 2017 | CY 2018 | CY 2019 | CY 2020 | CY 2021 | CY 2022 | CY 2023 | CY 2024 | CY 2025 |
|------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Every NT\$ Thousand Net Tax Revenues Unit Cost | 3.40    | 3.57    | 3.14    | 3.19    | 3.19    | 2.59    | 2.37    | 2.18    | 2.18    | 2.17    |

**Figure 23 Comparing the Cost of Tax Collections of the Bureau in Previous Years**



Source: Accounting and Statistics Office of the Bureau.

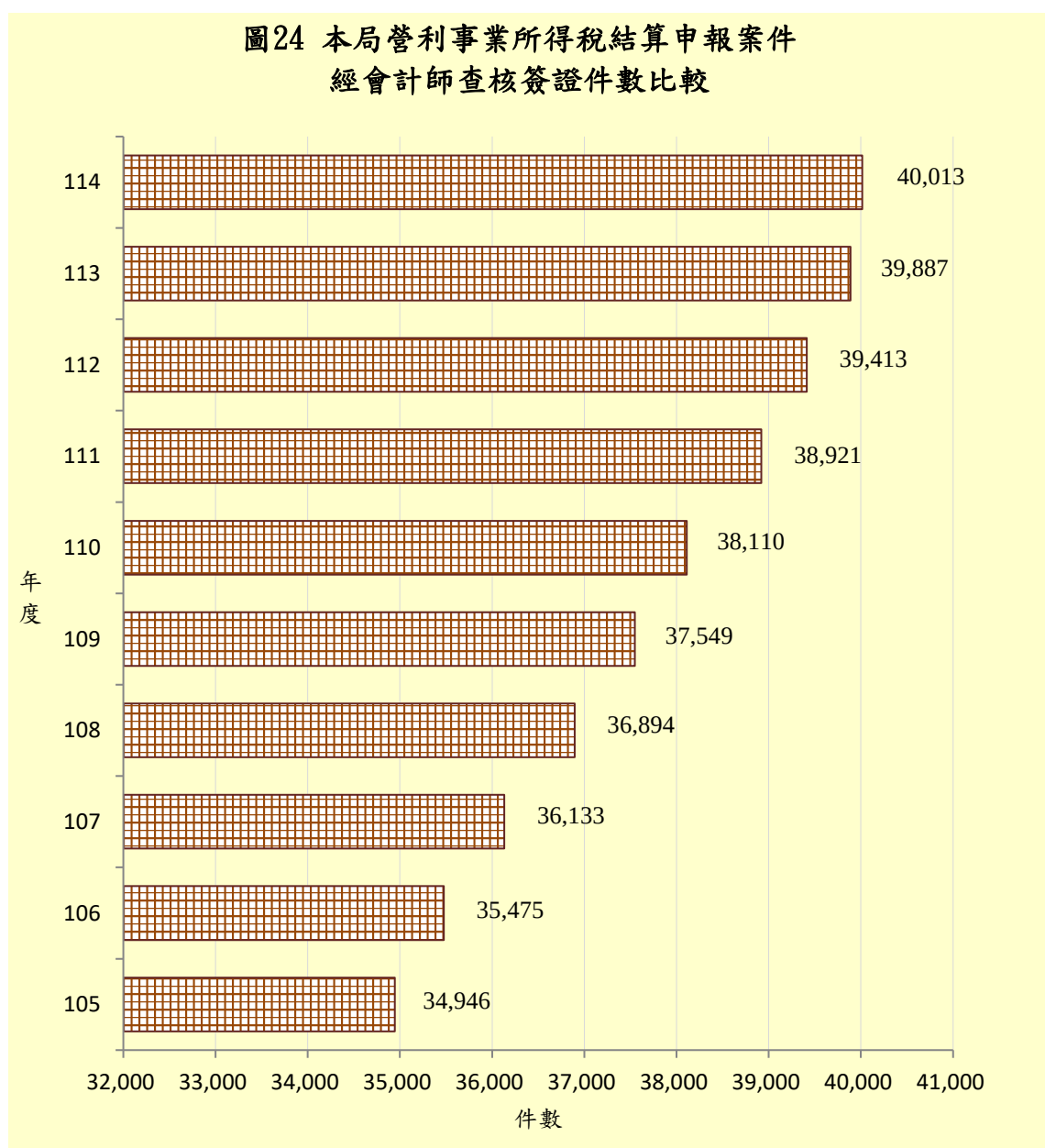
Note: The figures of net tax revenues include financial enterprises business tax.

## 九、本局營利事業所得稅結算申報案件經會計師查核簽證件數

會計師是納稅義務人與稅捐稽徵機關的橋樑，依據所得稅法及有關法令規定，站在公正立場，從事營利事業所得稅查核簽證申報工作，針對所發現問題予以糾正改善，以協助納稅義務人建立完整會計制度。會計師對帳冊、憑證之查核，可親至營利事業所在地進行，免除納稅義務人攜帶帳冊、憑證至稽徵機關受查的麻煩，使納稅義務人能專心從事其事業之經營。會計師資格的取得需經政府嚴格考試，一般而言，每位會計師均具備有極豐富的學理涵養及熟練的經驗技術，協助政府從事所得稅查核工作，減輕稅捐稽徵機關繁重的工作壓力，以縮減人員，節省用人費支出，並可幫助政府宣導政令，講解稅務疑難，使納稅義務人建立合理的納稅觀念。

單位：件

| 年度 | 105年度  | 106年度  | 107年度  | 108年度  | 109年度  | 110年度  | 111年度  | 112年度  | 113年度  | 114年度  |
|----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 件數 | 34,946 | 35,475 | 36,133 | 36,894 | 37,549 | 38,110 | 38,921 | 39,413 | 39,887 | 40,013 |



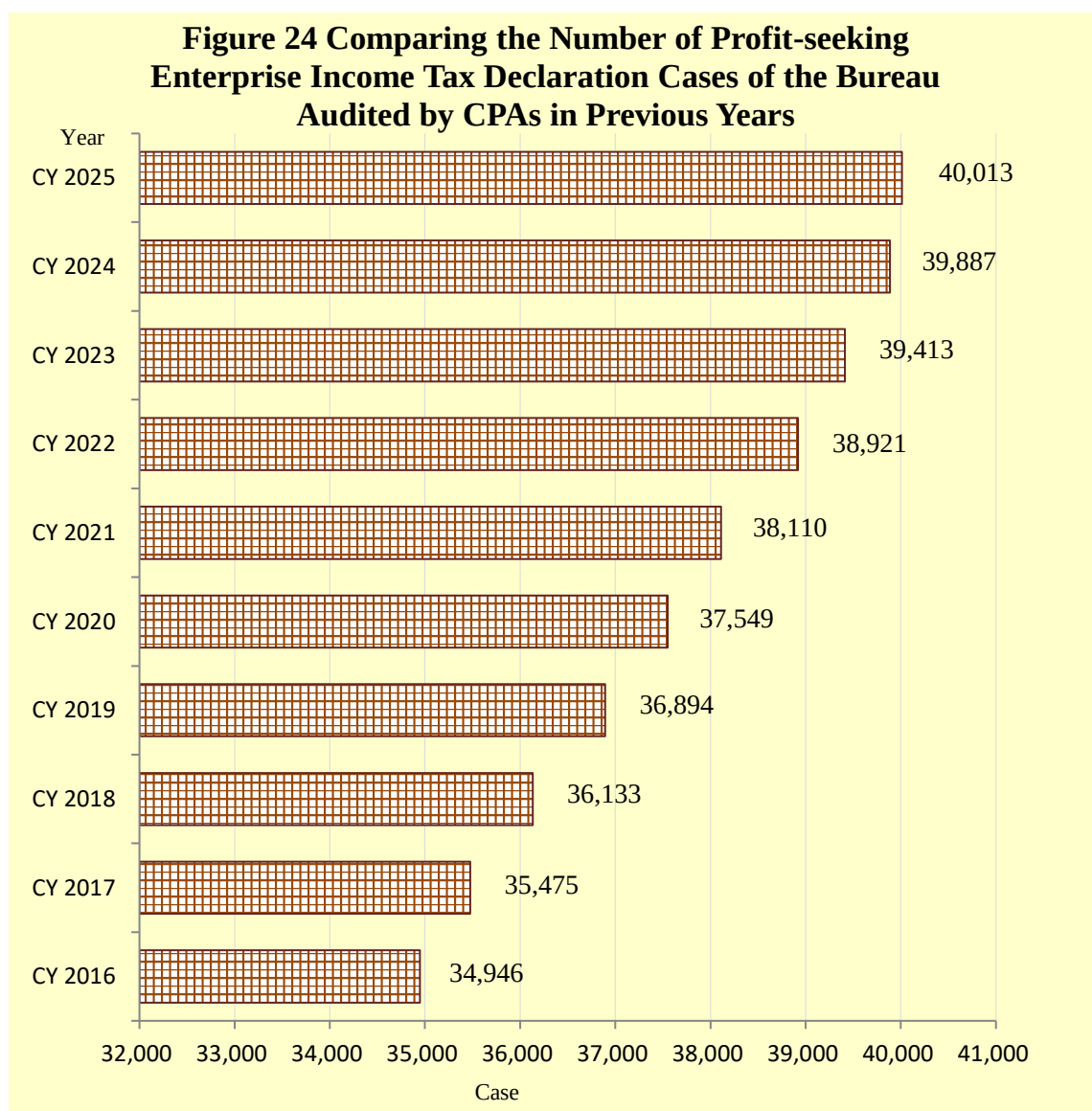
資料來源：本局營所稅組。

## 9. The Number of Profit-seeking Enterprise Income Tax Declaration Cases of the Bureau Audited by CPAs

CPAs acts as the bridge between taxpayers and tax administration agencies. CPAs audit and make Profit-seeking Enterprise income tax declaration, in accordance with the Income Tax Act and other relevant laws and regulations. They also correct and improve problems that they find from an independent perspective to assist taxpayers to establish a comprehensive accounting system. CPAs can conduct audits at the enterprises' place of business. Thus the taxpayer would not have to bring ledger and receipts to the tax administration agency for inspection. This allows the taxpayer to focus on its business operations. To become an CPA, one must pass rigorous test held by the government. Generally speaking, every CPA has strong academic backgrounds and proficient experience to assist the government in the audit of income tax declaration, reduce the burden and manpower required at tax administration agencies, assist the promotion of government policies, explain tax-related issues, and help the taxpayers establish a reasonable understanding of tax declaration.

Unit: Case

| Year            | CY 2016 | CY 2017 | CY 2018 | CY 2019 | CY 2020 | CY 2021 | CY 2022 | CY 2023 | CY 2024 | CY 2025 |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Number of cases | 34,946  | 35,475  | 36,133  | 36,894  | 37,549  | 38,110  | 38,921  | 39,413  | 39,887  | 40,013  |

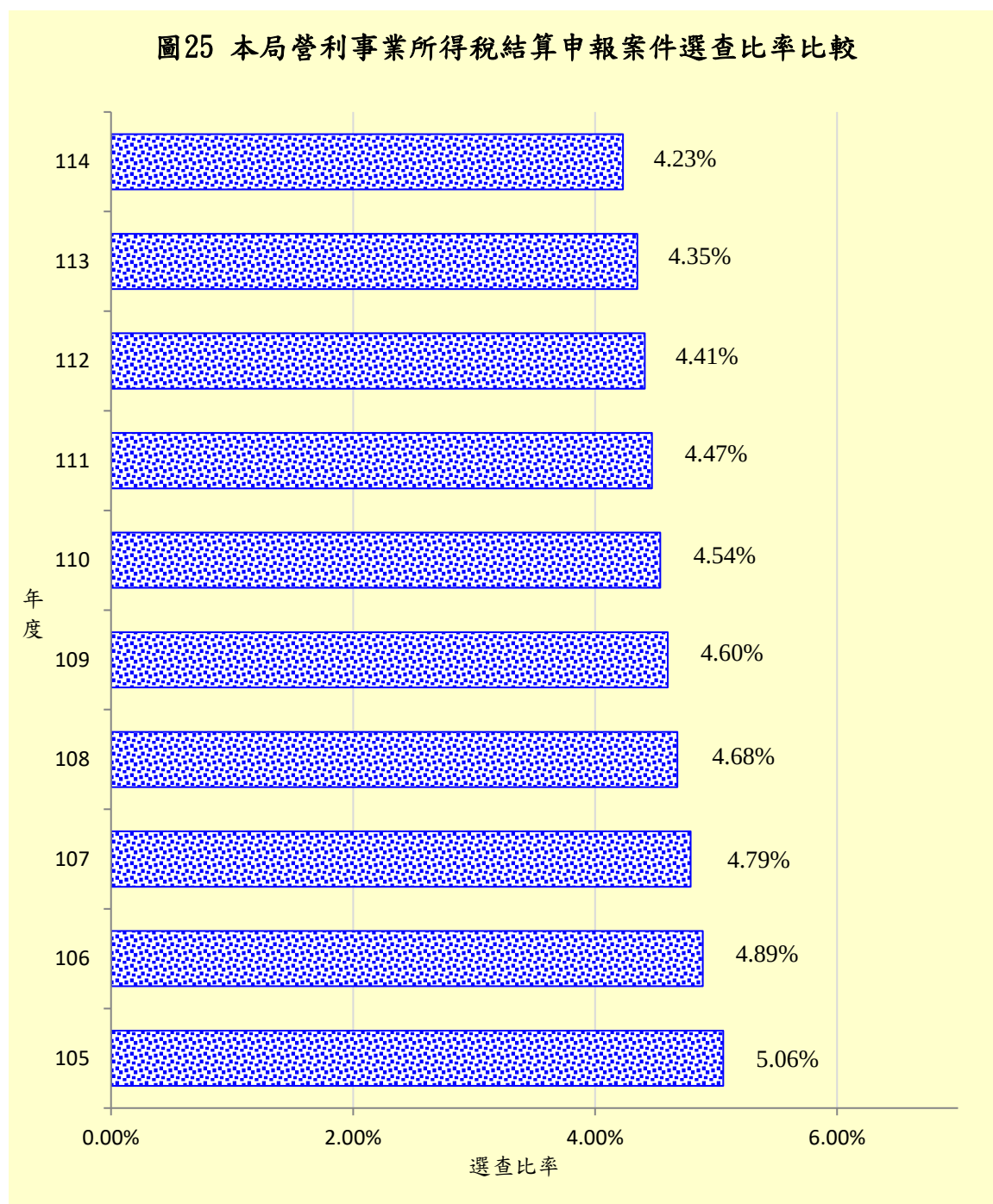


Source: Profit-seeking Enterprise Income Tax Division of the Bureau.

## 十、本局營利事業所得稅結算申報案件選查比率

考量各年度查審人力及行業特性等因素，訂定選案查核工作計畫及合理查核件數，並委由財政部財政資訊中心運用電腦選案模式進行選案。

| 年 度  | 105年度 | 106年度 | 107年度 | 108年度 | 109年度 | 110年度 | 111年度 | 112年度 | 113年度 | 114年度 |
|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 選查比率 | 5.06% | 4.89% | 4.79% | 4.68% | 4.60% | 4.54% | 4.47% | 4.41% | 4.35% | 4.23% |

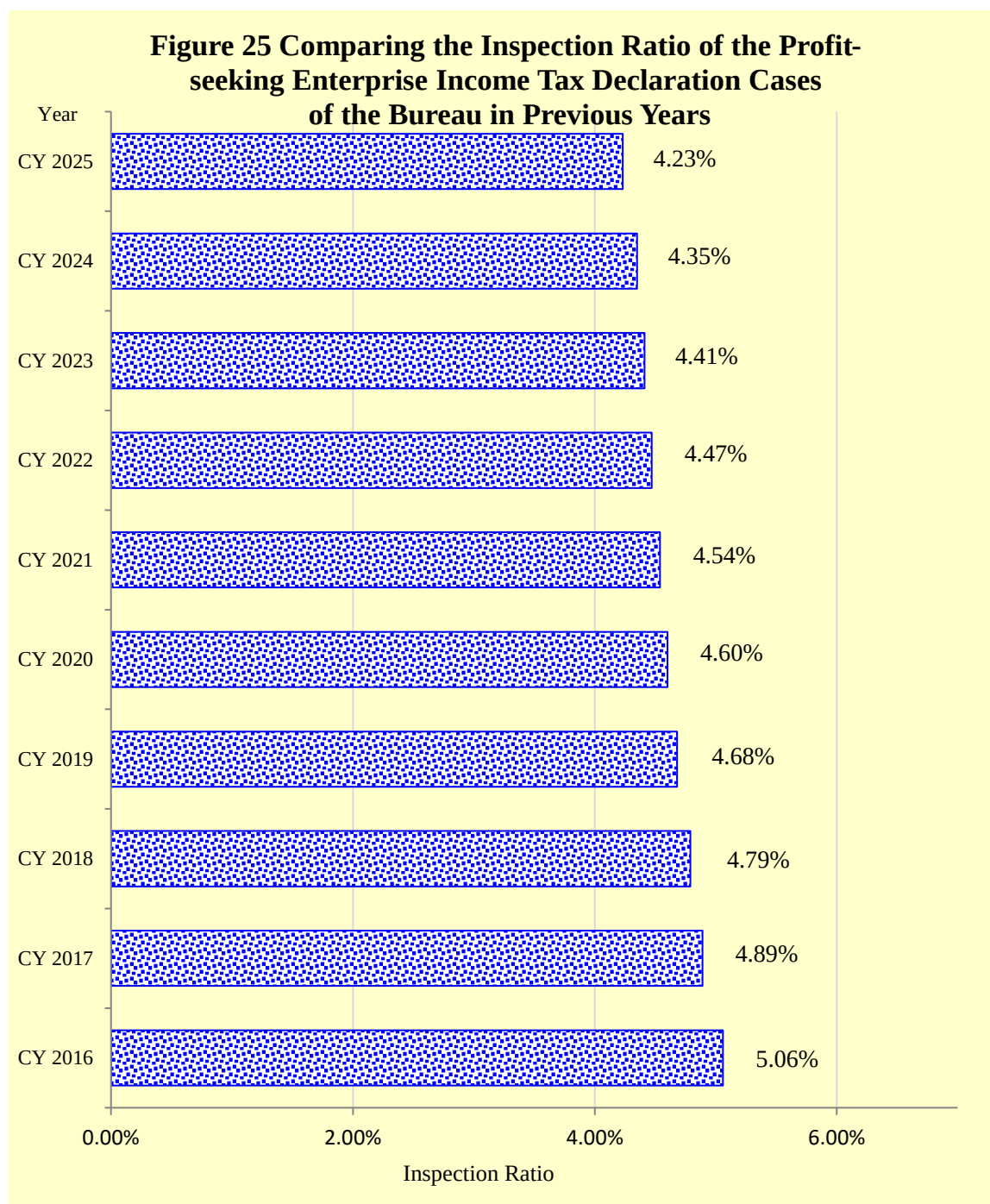


資料來源：本局營所稅組。

## 10. The Inspection Ratio of the Profit-seeking Enterprise Income Tax Declaration Cases of the Bureau

Inspection plans and the reasonable number of cases to be inspected shall be determined by considering factors such as the availability of manpower and industry characteristics. The cases to be inspected shall then be determined by the Fiscal Information Agency, MoF by using computer selection.

| Year             | CY 2016 | CY 2017 | CY 2018 | CY 2019 | CY 2020 | CY 2021 | CY 2022 | CY 2023 | CY 2024 | CY 2025 |
|------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Inspection Ratio | 5.06%   | 4.89%   | 4.79%   | 4.68%   | 4.60%   | 4.54%   | 4.47%   | 4.41%   | 4.35%   | 4.23%   |



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

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# 貳、統計表

Part Two: Statistics Tables





# 一、稅 收 統 計

## I . Tax Revenue



表 1

Table 1

# 臺北市各項國稅徵收統計

## National Tax Collection in Taipei City

### 1. 摘要

### 1. Summary

單位：新臺幣千元  
Unit: Thousand NT\$

| 稅別<br>Type of Tax                                           | 年 度<br>Year      | 預算數<br>Budget<br>(A) | 實徵數<br>Actual Revenues<br>(B) | 實徵淨額<br>Net Tax Revenues<br>(C) | 預算達成率%<br>As a % of Budget (%) |         | 年增率%<br>Annual Growth Rate (%) |       |
|-------------------------------------------------------------|------------------|----------------------|-------------------------------|---------------------------------|--------------------------------|---------|--------------------------------|-------|
|                                                             |                  |                      |                               |                                 | (B)/(A)                        | (C)/(A) | (B)                            | (C)   |
| 稅<br>課<br>收<br>入<br>總<br>計<br><br>Total Revenues from Taxes | 105年度<br>CY 2016 | 682,088,043          | 706,150,121                   | 668,694,738                     | 103.53                         | 98.04   | -1.09                          | 0.21  |
|                                                             | 106年度<br>CY 2017 | 685,317,246          | 692,705,472                   | 637,585,795                     | 101.08                         | 93.04   | -1.90                          | -4.65 |
|                                                             | 107年度<br>CY 2018 | 676,394,176          | 760,312,494                   | 715,865,019                     | 112.41                         | 105.84  | 9.76                           | 12.28 |
|                                                             | 108年度<br>CY 2019 | 699,449,226          | 746,539,550                   | 712,713,851                     | 106.73                         | 101.90  | -1.81                          | -0.44 |
|                                                             | 109年度<br>CY 2020 | 713,306,407          | 768,941,552                   | 727,236,944                     | 107.80                         | 101.95  | 3.00                           | 2.04  |
|                                                             | 110年度<br>CY 2021 | 724,768,780          | 981,006,950                   | 930,629,715                     | 135.35                         | 128.40  | 27.58                          | 27.97 |
|                                                             | 111年度<br>CY 2022 | 839,355,797          | 1,066,280,480                 | 1,026,764,228                   | 127.04                         | 122.33  | 8.69                           | 10.33 |
|                                                             | 112年度<br>CY 2023 | 969,350,982          | 1,148,009,361                 | 1,109,626,966                   | 118.43                         | 114.47  | 7.67                           | 8.07  |
|                                                             | 113年度<br>CY 2024 | 1,047,561,968        | 1,272,303,731                 | 1,225,558,882                   | 121.45                         | 116.99  | 10.83                          | 10.45 |
|                                                             | 114年度<br>CY 2025 | 1,286,454,899        | 1,344,205,796                 | 1,289,561,468                   | 104.49                         | 100.24  | 5.65                           | 5.22  |

資料來源：本局主計室。

說明：1. 113年度(含)以前稅課收入不含金融業營業稅、罰鍰及其他收入。

2. 114年度起稅課收入含金融業營業稅，不含罰鍰及其他收入。

Source: Accounting and Statistics Office of the Bureau.

Note: 1. Prior to 2025, the total revenues from taxes exclude financial enterprises business tax, revenues from fines, and others.

2. Since 2025, the total revenues from taxes include financial enterprises business tax, exclude revenues from fines and others.

表 1

Table 1

# 臺北市各項國稅徵收統計(續)

## National Tax Collection in Taipei City (Cont.)

### 1. 摘要

### 1. Summary

單位：新臺幣千元  
Unit: Thousand NT\$

| 稅別<br>Type<br>of<br>Tax                                   | 年 度<br>Year      | 預算數<br>Budget<br>(A) | 實徵數<br>Actual Revenues<br>(B) | 實徵淨額<br>Net Tax<br>Revenues<br>(C) | 預算達成率%<br>As a % of Budget<br>(%) |         | 年增率%<br>Annual Growth Rate<br>(%) |        |
|-----------------------------------------------------------|------------------|----------------------|-------------------------------|------------------------------------|-----------------------------------|---------|-----------------------------------|--------|
|                                                           |                  |                      |                               |                                    | (B)/(A)                           | (C)/(A) | (B)                               | (C)    |
| 所得稅<br><br>Income Tax                                     | 105年度<br>CY 2016 | 409,880,840          | 435,039,128                   | 409,178,888                        | 106.14                            | 99.83   | 0.36                              | 2.02   |
|                                                           | 106年度<br>CY 2017 | 410,602,864          | 420,488,904                   | 377,266,240                        | 102.41                            | 91.88   | -3.34                             | -7.80  |
|                                                           | 107年度<br>CY 2018 | 418,564,826          | 483,028,418                   | 451,047,931                        | 115.40                            | 107.76  | 14.87                             | 19.56  |
|                                                           | 108年度<br>CY 2019 | 426,235,254          | 467,051,120                   | 445,151,255                        | 109.58                            | 104.44  | -3.31                             | -1.31  |
|                                                           | 109年度<br>CY 2020 | 440,591,804          | 439,084,418                   | 409,398,670                        | 99.66                             | 92.92   | -5.99                             | -8.03  |
|                                                           | 110年度<br>CY 2021 | 432,115,496          | 560,466,969                   | 521,500,562                        | 129.70                            | 120.69  | 27.64                             | 27.38  |
|                                                           | 111年度<br>CY 2022 | 505,015,391          | 669,513,424                   | 643,836,826                        | 132.57                            | 127.49  | 19.46                             | 23.46  |
|                                                           | 112年度<br>CY 2023 | 653,652,039          | 723,128,815                   | 698,005,000                        | 110.63                            | 106.79  | 8.01                              | 8.41   |
|                                                           | 113年度<br>CY 2024 | 655,855,308          | 754,173,013                   | 720,611,348                        | 114.99                            | 109.87  | 4.29                              | 3.24   |
|                                                           | 114年度<br>CY 2025 | 805,282,899          | 781,959,997                   | 748,558,818                        | 97.10                             | 92.96   | 3.68                              | 3.88   |
| 營利事業所得稅<br><br>Profit-seeking<br>Enterprise<br>Income Tax | 105年度<br>CY 2016 | 177,004,840          | 193,364,757                   | 179,342,065                        | 109.24                            | 101.32  | 6.57                              | 10.11  |
|                                                           | 106年度<br>CY 2017 | 166,090,648          | 187,556,010                   | 155,516,645                        | 112.92                            | 93.63   | -3.00                             | -13.28 |
|                                                           | 107年度<br>CY 2018 | 181,553,445          | 233,818,290                   | 214,405,845                        | 128.79                            | 118.10  | 24.67                             | 37.87  |
|                                                           | 108年度<br>CY 2019 | 208,501,968          | 219,463,106                   | 211,042,325                        | 105.26                            | 101.22  | -6.14                             | -1.57  |
|                                                           | 109年度<br>CY 2020 | 222,182,860          | 188,153,212                   | 173,070,593                        | 84.68                             | 77.90   | -14.27                            | -17.99 |
|                                                           | 110年度<br>CY 2021 | 206,116,635          | 306,494,821                   | 285,706,347                        | 148.70                            | 138.61  | 62.90                             | 65.08  |
|                                                           | 111年度<br>CY 2022 | 258,055,784          | 376,278,428                   | 366,040,992                        | 145.81                            | 141.85  | 22.77                             | 28.12  |
|                                                           | 112年度<br>CY 2023 | 384,059,170          | 379,966,268                   | 370,418,257                        | 98.93                             | 96.45   | 0.98                              | 1.20   |
|                                                           | 113年度<br>CY 2024 | 363,245,511          | 382,722,193                   | 364,626,491                        | 105.36                            | 100.38  | 0.73                              | -1.56  |
|                                                           | 114年度<br>CY 2025 | 429,414,534          | 382,526,483                   | 364,922,066                        | 89.08                             | 84.98   | -0.05                             | 0.08   |
| 綜合所得稅<br><br>Individual<br>Income Tax                     | 105年度<br>CY 2016 | 232,876,000          | 241,674,371                   | 229,836,823                        | 103.78                            | 98.69   | -4.11                             | -3.51  |
|                                                           | 106年度<br>CY 2017 | 244,512,216          | 232,932,894                   | 221,749,595                        | 95.26                             | 90.69   | -3.62                             | -3.52  |
|                                                           | 107年度<br>CY 2018 | 237,011,381          | 249,210,128                   | 236,642,086                        | 105.15                            | 99.84   | 6.99                              | 6.72   |
|                                                           | 108年度<br>CY 2019 | 217,733,286          | 247,588,014                   | 234,108,930                        | 113.71                            | 107.52  | -0.65                             | -1.07  |
|                                                           | 109年度<br>CY 2020 | 218,408,944          | 250,931,206                   | 236,328,077                        | 114.89                            | 108.20  | 1.35                              | 0.95   |
|                                                           | 110年度<br>CY 2021 | 225,998,861          | 253,972,148                   | 235,794,215                        | 112.38                            | 104.33  | 1.21                              | -0.23  |
|                                                           | 111年度<br>CY 2022 | 246,959,607          | 293,234,996                   | 277,795,834                        | 118.74                            | 112.49  | 15.46                             | 17.81  |
|                                                           | 112年度<br>CY 2023 | 269,592,869          | 343,162,547                   | 327,586,743                        | 127.29                            | 121.51  | 17.03                             | 17.92  |
|                                                           | 113年度<br>CY 2024 | 292,609,797          | 371,450,820                   | 355,984,857                        | 126.94                            | 121.66  | 8.24                              | 8.67   |
|                                                           | 114年度<br>CY 2025 | 375,868,365          | 399,433,514                   | 383,636,752                        | 106.27                            | 102.07  | 7.53                              | 7.77   |

表 1

Table 1

# 臺北市各項國稅徵收統計(續)

## National Tax Collection in Taipei City (Cont.)

### 1. 摘要

### 1. Summary

單位：新臺幣千元  
Unit: Thousand NT\$

| 稅別<br>Type<br>of<br>Tax                            | 年 度<br>Year      | 預算數<br>Budget<br>(A) | 實徵數<br>Actual Revenues<br>(B) | 實徵淨額<br>Net Tax<br>Revenues<br>(C) | 預算達成率%<br>As a % of Budget<br>(%) |         | 年增率%<br>Annual Growth Rate<br>(%) |        |
|----------------------------------------------------|------------------|----------------------|-------------------------------|------------------------------------|-----------------------------------|---------|-----------------------------------|--------|
|                                                    |                  |                      |                               |                                    | (B)/(A)                           | (C)/(A) | (B)                               | (C)    |
| 遺產<br>及贈<br>與稅<br><br>Estate<br>and<br>Gift<br>Tax | 105年度<br>CY 2016 | 12,120,000           | 28,792,454                    | 28,530,134                         | 237.56                            | 235.40  | 78.18                             | 78.31  |
|                                                    | 106年度<br>CY 2017 | 12,518,000           | 27,385,182                    | 27,276,989                         | 218.77                            | 217.90  | -4.89                             | -4.39  |
|                                                    | 107年度<br>CY 2018 | 11,966,000           | 12,310,543                    | 12,032,935                         | 102.88                            | 100.56  | -55.05                            | -55.89 |
|                                                    | 108年度<br>CY 2019 | 11,966,000           | 15,122,482                    | 14,893,974                         | 126.38                            | 124.47  | 22.84                             | 23.78  |
|                                                    | 109年度<br>CY 2020 | 12,876,000           | 18,496,631                    | 18,420,224                         | 143.65                            | 143.06  | 22.31                             | 23.68  |
|                                                    | 110年度<br>CY 2021 | 12,916,000           | 22,904,003                    | 22,815,496                         | 177.33                            | 176.65  | 23.83                             | 23.86  |
|                                                    | 111年度<br>CY 2022 | 12,916,000           | 25,446,381                    | 25,333,116                         | 197.01                            | 196.14  | 11.10                             | 11.04  |
|                                                    | 112年度<br>CY 2023 | 13,014,000           | 28,848,350                    | 28,703,561                         | 221.67                            | 220.56  | 13.37                             | 13.31  |
|                                                    | 113年度<br>CY 2024 | 12,106,000           | 31,328,387                    | 31,298,978                         | 258.78                            | 258.54  | 8.60                              | 9.04   |
|                                                    | 114年度<br>CY 2025 | 13,088,000           | 30,880,956                    | 30,711,181                         | 235.95                            | 234.65  | -1.43                             | -1.88  |
| 遺<br>產<br>稅<br><br>Estate<br>Tax                   | 105年度<br>CY 2016 | 7,320,000            | 15,814,410                    | 15,566,794                         | 216.04                            | 212.66  | 65.17                             | 63.28  |
|                                                    | 106年度<br>CY 2017 | 7,510,000            | 10,185,946                    | 10,123,380                         | 135.63                            | 134.80  | -35.59                            | -34.97 |
|                                                    | 107年度<br>CY 2018 | 7,180,000            | 7,769,985                     | 7,637,116                          | 108.22                            | 106.37  | -23.72                            | -24.56 |
|                                                    | 108年度<br>CY 2019 | 7,180,000            | 10,613,890                    | 10,437,128                         | 147.83                            | 145.36  | 36.60                             | 36.66  |
|                                                    | 109年度<br>CY 2020 | 7,726,000            | 13,751,246                    | 13,684,224                         | 177.99                            | 177.12  | 29.56                             | 31.11  |
|                                                    | 110年度<br>CY 2021 | 7,726,000            | 13,429,854                    | 13,367,575                         | 173.83                            | 173.02  | -2.34                             | -2.31  |
|                                                    | 111年度<br>CY 2022 | 7,726,000            | 17,830,976                    | 17,776,229                         | 230.79                            | 230.08  | 32.77                             | 32.98  |
|                                                    | 112年度<br>CY 2023 | 7,808,000            | 14,961,428                    | 14,822,496                         | 191.62                            | 189.84  | -16.09                            | -16.62 |
|                                                    | 113年度<br>CY 2024 | 8,112,000            | 15,223,644                    | 15,197,530                         | 187.67                            | 187.35  | 1.75                              | 2.53   |
|                                                    | 114年度<br>CY 2025 | 7,852,000            | 19,512,676                    | 19,351,038                         | 248.51                            | 246.45  | 28.17                             | 27.33  |
| 贈<br>與<br>稅<br><br>Gift<br>Tax                     | 105年度<br>CY 2016 | 4,800,000            | 12,978,044                    | 12,963,340                         | 270.38                            | 270.07  | 97.10                             | 100.48 |
|                                                    | 106年度<br>CY 2017 | 5,008,000            | 17,199,236                    | 17,153,609                         | 343.44                            | 342.52  | 32.53                             | 32.32  |
|                                                    | 107年度<br>CY 2018 | 4,786,000            | 4,540,558                     | 4,395,819                          | 94.87                             | 91.85   | -73.60                            | -74.37 |
|                                                    | 108年度<br>CY 2019 | 4,786,000            | 4,508,592                     | 4,456,846                          | 94.20                             | 93.12   | -0.70                             | 1.39   |
|                                                    | 109年度<br>CY 2020 | 5,150,000            | 4,745,385                     | 4,736,000                          | 92.14                             | 91.96   | 5.25                              | 6.26   |
|                                                    | 110年度<br>CY 2021 | 5,190,000            | 9,474,149                     | 9,447,921                          | 182.55                            | 182.04  | 99.65                             | 99.49  |
|                                                    | 111年度<br>CY 2022 | 5,190,000            | 7,615,405                     | 7,556,887                          | 146.73                            | 145.61  | -19.62                            | -20.02 |
|                                                    | 112年度<br>CY 2023 | 5,206,000            | 13,886,922                    | 13,881,065                         | 266.75                            | 266.64  | 82.35                             | 83.69  |
|                                                    | 113年度<br>CY 2024 | 3,994,000            | 16,104,743                    | 16,101,448                         | 403.22                            | 403.14  | 15.97                             | 16.00  |
|                                                    | 114年度<br>CY 2025 | 5,236,000            | 11,368,280                    | 11,360,143                         | 217.12                            | 216.96  | -29.41                            | -29.45 |

表 1

Table 1

# 臺北市各項國稅徵收統計(續)

## National Tax Collection in Taipei City (Cont.)

### 1. 摘要

### 1. Summary

單位：新臺幣千元  
Unit: Thousand NT\$

| 稅別<br>Type of Tax                   | 年 度<br>Year      | 預算數<br>Budget<br>(A) | 實徵數<br>Actual Revenues<br>(B) | 實徵淨額<br>Net Tax Revenues<br>(C) | 預算達成率%<br>As a % of Budget<br>(%) |         | 年增率%<br>Annual Growth Rate<br>(%) |        |
|-------------------------------------|------------------|----------------------|-------------------------------|---------------------------------|-----------------------------------|---------|-----------------------------------|--------|
|                                     |                  |                      |                               |                                 | (B)/(A)                           | (C)/(A) | (B)                               | (C)    |
| 貨物稅<br>Commodity Tax                | 105年度<br>CY 2016 | 7,000                | 527                           | 527                             | 7.53                              | 7.53    | -15.00                            | -15.00 |
|                                     | 106年度<br>CY 2017 | 3,000                | 4,532                         | 4,436                           | 151.07                            | 147.87  | 759.96                            | 741.75 |
|                                     | 107年度<br>CY 2018 | 2,222                | 2,597                         | 2,597                           | 116.88                            | 116.88  | -42.70                            | -41.46 |
|                                     | 108年度<br>CY 2019 | 2,222                | -132,283                      | -132,283                        | -                                 | -       | -                                 | -      |
|                                     | 109年度<br>CY 2020 | 3,333                | -281,993                      | -289,668                        | -                                 | -       | -                                 | -      |
|                                     | 110年度<br>CY 2021 | -                    | -311,379                      | -316,719                        | -                                 | -       | -                                 | -      |
|                                     | 111年度<br>CY 2022 | -                    | -352,093                      | -356,343                        | -                                 | -       | -                                 | -      |
|                                     | 112年度<br>CY 2023 | -                    | -370,025                      | -374,817                        | -                                 | -       | -                                 | -      |
|                                     | 113年度<br>CY 2024 | -                    | -332,667                      | -341,036                        | -                                 | -       | -                                 | -      |
|                                     | 114年度<br>CY 2025 | -                    | -318,838                      | -346,490                        | -                                 | -       | -                                 | -      |
| 證券交易稅<br>Securities Transaction Tax | 105年度<br>CY 2016 | 51,078,000           | 43,514,917                    | 43,510,394                      | 85.19                             | 85.18   | -12.88                            | -12.88 |
|                                     | 106年度<br>CY 2017 | 57,419,800           | 52,562,011                    | 52,561,412                      | 91.54                             | 91.54   | 20.79                             | 20.80  |
|                                     | 107年度<br>CY 2018 | 59,272,000           | 61,073,997                    | 61,073,741                      | 103.04                            | 103.04  | 16.19                             | 16.20  |
|                                     | 108年度<br>CY 2019 | 67,876,000           | 55,126,987                    | 55,106,142                      | 81.22                             | 81.19   | -9.74                             | -9.77  |
|                                     | 109年度<br>CY 2020 | 63,865,000           | 87,367,234                    | 87,325,634                      | 136.80                            | 136.74  | 58.48                             | 58.47  |
|                                     | 110年度<br>CY 2021 | 73,888,000           | 153,515,555                   | 153,501,245                     | 207.77                            | 207.75  | 75.71                             | 75.78  |
|                                     | 111年度<br>CY 2022 | 104,923,568          | 108,644,389                   | 108,568,261                     | 103.55                            | 103.47  | -29.23                            | -29.27 |
|                                     | 112年度<br>CY 2023 | 88,741,000           | 122,253,015                   | 122,126,322                     | 137.76                            | 137.62  | 12.53                             | 12.49  |
|                                     | 113年度<br>CY 2024 | 121,181,000          | 186,388,229                   | 186,380,271                     | 153.81                            | 153.80  | 52.46                             | 52.61  |
|                                     | 114年度<br>CY 2025 | 159,630,000          | 194,126,218                   | 194,118,750                     | 121.61                            | 121.61  | 4.15                              | 4.15   |

表 1

Table 1

# 臺北市各項國稅徵收統計(續)

## National Tax Collection in Taipei City (Cont.)

### 1. 摘要

### 1. Summary

單位：新臺幣千元  
Unit: Thousand NT\$

| 稅別<br>Type of Tax                                             | 年 度<br>Year      | 預算數<br>Budget<br>(A) | 實徵數<br>Actual Revenues<br>(B) | 實徵淨額<br>Net Tax Revenues<br>(C) | 預算達成率%<br>As a % of Budget (%) |         | 年增率%<br>Annual Growth Rate (%) |        |
|---------------------------------------------------------------|------------------|----------------------|-------------------------------|---------------------------------|--------------------------------|---------|--------------------------------|--------|
|                                                               |                  |                      |                               |                                 | (B)/(A)                        | (C)/(A) | (B)                            | (C)    |
| 期貨<br>交易<br>稅<br><br>Futures<br>Tran-<br>saction<br>Tax       | 105年度<br>CY 2016 | 2,553,000            | 3,300,502                     | 3,300,502                       | 129.28                         | 129.28  | -1.41                          | -1.41  |
|                                                               | 106年度<br>CY 2017 | 3,558,000            | 3,717,638                     | 3,717,638                       | 104.49                         | 104.49  | 12.64                          | 12.64  |
|                                                               | 107年度<br>CY 2018 | 3,555,000            | 5,468,975                     | 5,468,975                       | 153.84                         | 153.84  | 47.11                          | 47.11  |
|                                                               | 108年度<br>CY 2019 | 5,458,000            | 4,209,322                     | 4,209,322                       | 77.12                          | 77.12   | -23.03                         | -23.03 |
|                                                               | 109年度<br>CY 2020 | 4,590,000            | 6,738,017                     | 6,738,017                       | 146.80                         | 146.80  | 60.07                          | 60.07  |
|                                                               | 110年度<br>CY 2021 | 4,600,000            | 9,287,266                     | 9,287,266                       | 201.90                         | 201.90  | 37.83                          | 37.83  |
|                                                               | 111年度<br>CY 2022 | 6,993,000            | 8,893,745                     | 8,893,745                       | 127.18                         | 127.18  | -4.24                          | -4.24  |
|                                                               | 112年度<br>CY 2023 | 6,508,000            | 7,195,562                     | 7,195,562                       | 110.57                         | 110.57  | -19.09                         | -19.09 |
|                                                               | 113年度<br>CY 2024 | 6,906,000            | 11,512,934                    | 11,512,934                      | 166.71                         | 166.71  | 60.00                          | 60.00  |
|                                                               | 114年度<br>CY 2025 | 8,021,000            | 10,381,447                    | 10,381,447                      | 129.43                         | 129.43  | -9.83                          | -9.83  |
| 菸<br>酒<br>稅<br><br>Toba-<br>cco<br>and<br>Alco-<br>hol<br>Tax | 105年度<br>CY 2016 | 156,000              | 140,258                       | 140,258                         | 89.91                          | 89.91   | 0.86                           | 0.86   |
|                                                               | 106年度<br>CY 2017 | 152,000              | 41,727                        | 41,727                          | 27.45                          | 27.45   | -70.25                         | -70.25 |
|                                                               | 107年度<br>CY 2018 | 132,500              | 4,272                         | 4,235                           | 3.22                           | 3.20    | -89.76                         | -89.85 |
|                                                               | 108年度<br>CY 2019 | 83,750               | 19,616                        | 19,616                          | 23.42                          | 23.42   | 359.18                         | 363.19 |
|                                                               | 109年度<br>CY 2020 | 41,250               | 25,541                        | 25,541                          | 61.92                          | 61.92   | 30.21                          | 30.21  |
|                                                               | 110年度<br>CY 2021 | 12,500               | 27,259                        | 27,259                          | 218.07                         | 218.07  | 6.73                           | 6.73   |
|                                                               | 111年度<br>CY 2022 | 21,250               | 28,920                        | 28,920                          | 136.09                         | 136.09  | 6.09                           | 6.09   |
|                                                               | 112年度<br>CY 2023 | 26,250               | 24,620                        | 24,620                          | 93.79                          | 93.79   | -14.87                         | -14.87 |
|                                                               | 113年度<br>CY 2024 | 25,000               | 25,549                        | 25,549                          | 102.20                         | 102.20  | 3.77                           | 3.77   |
|                                                               | 114年度<br>CY 2025 | 25,000               | 22,854                        | 22,854                          | 91.42                          | 91.42   | -10.55                         | -10.55 |

表 1

Table 1

# 臺北市各項國稅徵收統計(續)

## National Tax Collection in Taipei City (Cont.)

### 1. 摘要

### 1. Summary

單位：新臺幣千元  
Unit: Thousand NT\$

| 稅別<br>Type<br>of<br>Tax                                                                             | 年 度<br>Year      | 預算數<br>Budget<br>(A) | 實徵數<br>Actual Revenues<br>(B) | 實徵淨額<br>Net Tax<br>Revenues<br>(C) | 預算達成率%                  |         | 年增率%                      |        |
|-----------------------------------------------------------------------------------------------------|------------------|----------------------|-------------------------------|------------------------------------|-------------------------|---------|---------------------------|--------|
|                                                                                                     |                  |                      |                               |                                    | As a % of Budget<br>(%) |         | Annual Growth Rate<br>(%) |        |
|                                                                                                     |                  |                      |                               |                                    | (B)/(A)                 | (C)/(A) | (B)                       | (C)    |
| 特種<br>貨物<br>及勞<br>務稅<br><br>Speci-<br>fically<br>Select-<br>ed<br>Goods<br>and<br>Servic-<br>es Tax | 105年度<br>CY 2016 | 370,000              | 202,549                       | 174,329                            | 54.74                   | 47.12   | -39.88                    | -36.28 |
|                                                                                                     | 106年度<br>CY 2017 | 276,000              | 57,811                        | 46,764                             | 20.95                   | 16.94   | -71.46                    | -73.17 |
|                                                                                                     | 107年度<br>CY 2018 | 83,000               | 32,362                        | 24,384                             | 38.99                   | 29.38   | -44.02                    | -47.86 |
|                                                                                                     | 108年度<br>CY 2019 | 78,000               | 22,683                        | 20,533                             | 29.08                   | 26.32   | -29.91                    | -15.79 |
|                                                                                                     | 109年度<br>CY 2020 | 40,000               | 7,912                         | 7,911                              | 19.78                   | 19.78   | -65.12                    | -61.47 |
|                                                                                                     | 110年度<br>CY 2021 | 26,000               | 6,415                         | 6,353                              | 24.67                   | 24.44   | -18.92                    | -19.69 |
|                                                                                                     | 111年度<br>CY 2022 | 16,000               | 11,399                        | 11,399                             | 71.24                   | 71.24   | 77.69                     | 79.43  |
|                                                                                                     | 112年度<br>CY 2023 | 11,000               | 5,310                         | 5,310                              | 48.27                   | 48.27   | -53.42                    | -53.42 |
|                                                                                                     | 113年度<br>CY 2024 | 5,000                | 2,996                         | 2,996                              | 59.92                   | 59.92   | -43.58                    | -43.58 |
|                                                                                                     | 114年度<br>CY 2025 | 9,000                | 16,440                        | 13,365                             | 182.67                  | 148.50  | 448.73                    | 346.10 |
| 營<br>業<br>稅<br><br>Busi-<br>ness<br>Tax                                                             | 105年度<br>CY 2016 | 205,923,203          | 195,159,786                   | 183,859,706                        | 94.77                   | 89.29   | -7.29                     | -6.45  |
|                                                                                                     | 106年度<br>CY 2017 | 200,787,582          | 188,447,667                   | 176,670,589                        | 93.85                   | 87.99   | -3.44                     | -3.91  |
|                                                                                                     | 107年度<br>CY 2018 | 182,818,628          | 198,391,330                   | 186,210,221                        | 108.52                  | 101.86  | 5.28                      | 5.40   |
|                                                                                                     | 108年度<br>CY 2019 | 187,750,000          | 205,119,623                   | 193,445,292                        | 109.25                  | 103.03  | 3.39                      | 3.89   |
|                                                                                                     | 109年度<br>CY 2020 | 191,299,020          | 217,503,792                   | 205,610,615                        | 113.70                  | 107.48  | 6.04                      | 6.29   |
|                                                                                                     | 110年度<br>CY 2021 | 201,210,784          | 235,110,862                   | 223,808,253                        | 116.85                  | 111.23  | 8.10                      | 8.85   |
|                                                                                                     | 111年度<br>CY 2022 | 209,470,588          | 254,094,315                   | 240,448,304                        | 121.30                  | 114.79  | 8.07                      | 7.44   |
|                                                                                                     | 112年度<br>CY 2023 | 207,398,693          | 266,923,714                   | 253,941,408                        | 128.70                  | 122.44  | 5.05                      | 5.61   |
|                                                                                                     | 113年度<br>CY 2024 | 251,483,660          | 289,205,290                   | 276,067,842                        | 115.00                  | 109.78  | 8.35                      | 8.71   |
|                                                                                                     | 114年度<br>CY 2025 | 300,399,000          | 327,136,722                   | 306,101,543                        | 108.90                  | 101.90  | 13.12                     | 10.88  |



表 1

Table 1

# 臺北市各項國稅徵收統計(續)

## National Tax Collection in Taipei City (Cont.)

### 1. 摘要

### 1. Summary

單位：新臺幣千元  
Unit: Thousand NT\$

| 稅別<br>Type<br>of<br>Tax                                                          | 年 度<br>Year      | 預算數<br>Budget<br>(A) | 實徵數<br>Actual Revenues<br>(B) | 實徵淨額<br>Net Tax<br>Revenues<br>(C) | 預算達成率%<br>As a % of Budget<br>(%) |         | 年增率%<br>Annual Growth Rate<br>(%) |        |
|----------------------------------------------------------------------------------|------------------|----------------------|-------------------------------|------------------------------------|-----------------------------------|---------|-----------------------------------|--------|
|                                                                                  |                  |                      |                               |                                    | (B)/(A)                           | (C)/(A) | (B)                               | (C)    |
|                                                                                  |                  |                      |                               |                                    |                                   |         |                                   |        |
| 罰鍰<br>及其<br>他收<br>入<br><br>Reve-<br>nues<br>from<br>Fines<br>and<br>Others       | 105年度<br>CY 2016 | 2,700,883            | 2,781,712                     | 2,655,962                          | 102.99                            | 98.34   | 25.76                             | 30.72  |
|                                                                                  | 106年度<br>CY 2017 | 2,516,926            | 2,306,755                     | 2,217,973                          | 91.65                             | 88.12   | -17.07                            | -16.49 |
|                                                                                  | 107年度<br>CY 2018 | 2,635,178            | 1,757,010                     | 1,638,488                          | 66.68                             | 62.18   | -23.83                            | -26.13 |
|                                                                                  | 108年度<br>CY 2019 | 2,209,627            | 1,511,231                     | 1,321,703                          | 68.39                             | 59.82   | -13.99                            | -19.33 |
|                                                                                  | 109年度<br>CY 2020 | 2,053,150            | 1,311,013                     | 1,235,277                          | 63.85                             | 60.16   | -13.25                            | -6.54  |
|                                                                                  | 110年度<br>CY 2021 | 1,968,408            | 1,598,065                     | 1,561,676                          | 81.19                             | 79.34   | 21.90                             | 26.42  |
|                                                                                  | 111年度<br>CY 2022 | 1,373,307            | 1,567,344                     | 1,537,726                          | 114.13                            | 111.97  | -1.92                             | -1.53  |
|                                                                                  | 112年度<br>CY 2023 | 1,446,180            | 1,769,235                     | 1,714,208                          | 122.34                            | 118.53  | 12.88                             | 11.48  |
|                                                                                  | 113年度<br>CY 2024 | 1,480,962            | 1,817,791                     | 1,782,393                          | 122.74                            | 120.35  | 2.74                              | 3.98   |
|                                                                                  | 114年度<br>CY 2025 | 1,633,318            | 1,377,658                     | 1,258,099                          | 84.35                             | 77.03   | -24.21                            | -29.42 |
| 金融<br>業營<br>業稅<br><br>Finan-<br>cial<br>Enter-<br>prises<br>Busi-<br>ness<br>Tax | 105年度<br>CY 2016 | -                    | 16,782,617                    | 16,701,719                         | -                                 | -       | -5.27                             | -5.68  |
|                                                                                  | 106年度<br>CY 2017 | -                    | 16,305,132                    | 16,167,810                         | -                                 | -       | -2.85                             | -3.20  |
|                                                                                  | 107年度<br>CY 2018 | -                    | 17,473,023                    | 17,189,126                         | -                                 | -       | 7.16                              | 6.32   |
|                                                                                  | 108年度<br>CY 2019 | -                    | 18,491,547                    | 17,850,099                         | -                                 | -       | 5.83                              | 3.85   |
|                                                                                  | 109年度<br>CY 2020 | -                    | 18,313,245                    | 18,253,521                         | -                                 | -       | -0.96                             | 2.26   |
|                                                                                  | 110年度<br>CY 2021 | -                    | 18,946,629                    | 18,927,083                         | -                                 | -       | 3.46                              | 3.69   |
|                                                                                  | 111年度<br>CY 2022 | -                    | 20,588,872                    | 20,505,557                         | -                                 | -       | 8.67                              | 8.34   |
|                                                                                  | 112年度<br>CY 2023 | -                    | 26,691,813                    | 26,547,273                         | -                                 | -       | 29.64                             | 29.46  |
|                                                                                  | 113年度<br>CY 2024 | -                    | 30,420,489                    | 30,186,296                         | -                                 | -       | 13.97                             | 13.71  |
|                                                                                  | 114年度<br>CY 2025 | -                    | 5,312,782                     | 5,263,148                          | -                                 | -       | -82.54                            | -82.56 |

表 1

## 臺北市各項國稅徵收統計(續)

## 2. 實徵數

| 稅收<br>Tax<br>Reve-<br>nues                                                                 | 年度<br>Year       | 稅課收入<br>總計<br><br>Total<br>Revenues<br>from Taxes | 所得稅<br>Income Tax |                                                           |                                       | 遺產及贈<br>Estate and |                   |
|--------------------------------------------------------------------------------------------|------------------|---------------------------------------------------|-------------------|-----------------------------------------------------------|---------------------------------------|--------------------|-------------------|
|                                                                                            |                  |                                                   | 小計<br>Sub Total   | 營利事業<br>所得稅<br>Profit-seeking<br>Enterprise<br>Income Tax | 綜合<br>所得稅<br>Individual<br>Income Tax | 小計<br>Sub Total    | 遺產稅<br>Estate Tax |
| 實<br>徵<br>數<br><br>Actual<br>Reve-<br>nues                                                 | 105年度<br>CY 2016 | 706,150,121                                       | 435,039,128       | 193,364,757                                               | 241,674,371                           | 28,792,454         | 15,814,410        |
|                                                                                            | 106年度<br>CY 2017 | 692,705,472                                       | 420,488,904       | 187,556,010                                               | 232,932,894                           | 27,385,182         | 10,185,946        |
|                                                                                            | 107年度<br>CY 2018 | 760,312,494                                       | 483,028,418       | 233,818,290                                               | 249,210,128                           | 12,310,543         | 7,769,985         |
|                                                                                            | 108年度<br>CY 2019 | 746,539,550                                       | 467,051,120       | 219,463,106                                               | 247,588,014                           | 15,122,482         | 10,613,890        |
|                                                                                            | 109年度<br>CY 2020 | 768,941,552                                       | 439,084,418       | 188,153,212                                               | 250,931,206                           | 18,496,631         | 13,751,246        |
|                                                                                            | 110年度<br>CY 2021 | 981,006,950                                       | 560,466,969       | 306,494,821                                               | 253,972,148                           | 22,904,003         | 13,429,854        |
|                                                                                            | 111年度<br>CY 2022 | 1,066,280,480                                     | 669,513,424       | 376,278,428                                               | 293,234,996                           | 25,446,381         | 17,830,976        |
|                                                                                            | 112年度<br>CY 2023 | 1,148,009,361                                     | 723,128,815       | 379,966,268                                               | 343,162,547                           | 28,848,350         | 14,961,428        |
|                                                                                            | 113年度<br>CY 2024 | 1,272,303,731                                     | 754,173,013       | 382,722,193                                               | 371,450,820                           | 31,328,387         | 15,223,644        |
|                                                                                            | 114年度<br>CY 2025 | 1,344,205,796                                     | 781,959,997       | 382,526,483                                               | 399,433,514                           | 30,880,956         | 19,512,676        |
| 占稅<br>課收<br>入總<br>計%<br><br>As a<br>% of<br>Total<br>Reve-<br>nues<br>from<br>Taxes<br>(%) | 105年度<br>CY 2016 | 100.00                                            | 61.60             | 27.38                                                     | 34.22                                 | 4.08               | 2.24              |
|                                                                                            | 106年度<br>CY 2017 | 100.00                                            | 60.70             | 27.07                                                     | 33.63                                 | 3.95               | 1.47              |
|                                                                                            | 107年度<br>CY 2018 | 100.00                                            | 63.53             | 30.75                                                     | 32.78                                 | 1.62               | 1.02              |
|                                                                                            | 108年度<br>CY 2019 | 100.00                                            | 62.57             | 29.40                                                     | 33.17                                 | 2.03               | 1.42              |
|                                                                                            | 109年度<br>CY 2020 | 100.00                                            | 57.10             | 24.47                                                     | 32.63                                 | 2.41               | 1.79              |
|                                                                                            | 110年度<br>CY 2021 | 100.00                                            | 57.13             | 31.24                                                     | 25.89                                 | 2.33               | 1.37              |
|                                                                                            | 111年度<br>CY 2022 | 100.00                                            | 62.79             | 35.29                                                     | 27.50                                 | 2.39               | 1.67              |
|                                                                                            | 112年度<br>CY 2023 | 100.00                                            | 62.99             | 33.10                                                     | 29.89                                 | 2.51               | 1.30              |
|                                                                                            | 113年度<br>CY 2024 | 100.00                                            | 59.28             | 30.08                                                     | 29.20                                 | 2.46               | 1.20              |
|                                                                                            | 114年度<br>CY 2025 | 100.00                                            | 58.17             | 28.46                                                     | 29.71                                 | 2.30               | 1.45              |

Table 1

## National Tax Collection in Taipei City (Cont.)

## 2. Actual Revenues

單位：新臺幣千元

Unit: Thousand NT\$

| 與稅<br>Gift Tax  | 貨物稅                   | 證券<br>交易稅                        | 期貨<br>交易稅                     | 菸酒稅                           | 特種貨物<br>及勞務稅                                          | 營業稅             | 罰鍰及<br>其他收入                          | 金融業<br>營業稅                               |
|-----------------|-----------------------|----------------------------------|-------------------------------|-------------------------------|-------------------------------------------------------|-----------------|--------------------------------------|------------------------------------------|
| 贈與稅<br>Gift Tax | Com-<br>modity<br>Tax | Securities<br>Transaction<br>Tax | Futures<br>Transaction<br>Tax | Tobacco<br>and Alcohol<br>Tax | Specifically<br>Selected Goods<br>and Services<br>Tax | Business<br>Tax | Revenues<br>from Fines<br>and Others | Financial<br>Enterprises<br>Business Tax |
| 12,978,044      | 527                   | 43,514,917                       | 3,300,502                     | 140,258                       | 202,549                                               | 195,159,786     | 2,781,712                            | 16,782,617                               |
| 17,199,236      | 4,532                 | 52,562,011                       | 3,717,638                     | 41,727                        | 57,811                                                | 188,447,667     | 2,306,755                            | 16,305,132                               |
| 4,540,558       | 2,597                 | 61,073,997                       | 5,468,975                     | 4,272                         | 32,362                                                | 198,391,330     | 1,757,010                            | 17,473,023                               |
| 4,508,592       | -132,283              | 55,126,987                       | 4,209,322                     | 19,616                        | 22,683                                                | 205,119,623     | 1,511,231                            | 18,491,547                               |
| 4,745,385       | -281,993              | 87,367,234                       | 6,738,017                     | 25,541                        | 7,912                                                 | 217,503,792     | 1,311,013                            | 18,313,245                               |
| 9,474,149       | -311,379              | 153,515,555                      | 9,287,266                     | 27,259                        | 6,415                                                 | 235,110,862     | 1,598,065                            | 18,946,629                               |
| 7,615,405       | -352,093              | 108,644,389                      | 8,893,745                     | 28,920                        | 11,399                                                | 254,094,315     | 1,567,344                            | 20,588,872                               |
| 13,886,922      | -370,025              | 122,253,015                      | 7,195,562                     | 24,620                        | 5,310                                                 | 266,923,714     | 1,769,235                            | 26,691,813                               |
| 16,104,743      | -332,667              | 186,388,229                      | 11,512,934                    | 25,549                        | 2,996                                                 | 289,205,290     | 1,817,791                            | 30,420,489                               |
| 11,368,280      | -318,838              | 194,126,218                      | 10,381,447                    | 22,854                        | 16,440                                                | 327,136,722     | 1,377,658                            | 5,312,782                                |
| 1.84            | 0.00                  | 6.16                             | 0.47                          | 0.02                          | 0.03                                                  | 27.64           | -                                    | -                                        |
| 2.48            | 0.00                  | 7.59                             | 0.54                          | 0.01                          | 0.01                                                  | 27.20           | -                                    | -                                        |
| 0.60            | 0.00                  | 8.04                             | 0.72                          | 0.00                          | 0.00                                                  | 26.09           | -                                    | -                                        |
| 0.60            | -0.02                 | 7.38                             | 0.56                          | 0.00                          | 0.00                                                  | 27.48           | -                                    | -                                        |
| 0.62            | -0.04                 | 11.36                            | 0.88                          | 0.00                          | 0.00                                                  | 28.29           | -                                    | -                                        |
| 0.96            | -0.03                 | 15.65                            | 0.95                          | 0.00                          | 0.00                                                  | 23.97           | -                                    | -                                        |
| 0.72            | -0.03                 | 10.19                            | 0.83                          | 0.00                          | 0.00                                                  | 23.83           | -                                    | -                                        |
| 1.21            | -0.03                 | 10.65                            | 0.63                          | 0.00                          | 0.00                                                  | 23.25           | -                                    | -                                        |
| 1.26            | -0.03                 | 14.65                            | 0.91                          | 0.00                          | 0.00                                                  | 22.73           | -                                    | -                                        |
| 0.85            | -0.02                 | 14.44                            | 0.77                          | 0.00                          | 0.00                                                  | 24.34           | -                                    | -                                        |

表 1

## 臺北市各項國稅徵收統計(續)

## 3. 實徵淨額

| 稅收<br>Tax<br>Reve-<br>nues                                                                 | 年度<br>Year       | 稅課收入<br>總計<br><br>Total<br>Revenues<br>from Taxes | 所得稅<br>Income Tax |                                                           |                                       | 遺產及贈<br>Estate and |                   |
|--------------------------------------------------------------------------------------------|------------------|---------------------------------------------------|-------------------|-----------------------------------------------------------|---------------------------------------|--------------------|-------------------|
|                                                                                            |                  |                                                   | 小計<br>Sub Total   | 營利事業<br>所得稅<br>Profit-seeking<br>Enterprise<br>Income Tax | 綜合<br>所得稅<br>Individual<br>Income Tax | 小計<br>Sub Total    | 遺產稅<br>Estate Tax |
| 實<br>徵<br>淨<br>額<br><br>Net<br>Tax<br>Reve-<br>nues                                        | 105年度<br>CY 2016 | 668,694,738                                       | 409,178,888       | 179,342,065                                               | 229,836,823                           | 28,530,134         | 15,566,794        |
|                                                                                            | 106年度<br>CY 2017 | 637,585,795                                       | 377,266,240       | 155,516,645                                               | 221,749,595                           | 27,276,989         | 10,123,380        |
|                                                                                            | 107年度<br>CY 2018 | 715,865,019                                       | 451,047,931       | 214,405,845                                               | 236,642,086                           | 12,032,935         | 7,637,116         |
|                                                                                            | 108年度<br>CY 2019 | 712,713,851                                       | 445,151,255       | 211,042,325                                               | 234,108,930                           | 14,893,974         | 10,437,128        |
|                                                                                            | 109年度<br>CY 2020 | 727,236,944                                       | 409,398,670       | 173,070,593                                               | 236,328,077                           | 18,420,224         | 13,684,224        |
|                                                                                            | 110年度<br>CY 2021 | 930,629,715                                       | 521,500,562       | 285,706,347                                               | 235,794,215                           | 22,815,496         | 13,367,575        |
|                                                                                            | 111年度<br>CY 2022 | 1,026,764,228                                     | 643,836,826       | 366,040,992                                               | 277,795,834                           | 25,333,116         | 17,776,229        |
|                                                                                            | 112年度<br>CY 2023 | 1,109,626,966                                     | 698,005,000       | 370,418,257                                               | 327,586,743                           | 28,703,561         | 14,822,496        |
|                                                                                            | 113年度<br>CY 2024 | 1,225,558,882                                     | 720,611,348       | 364,626,491                                               | 355,984,857                           | 31,298,978         | 15,197,530        |
|                                                                                            | 114年度<br>CY 2025 | 1,289,561,468                                     | 748,558,818       | 364,922,066                                               | 383,636,752                           | 30,711,181         | 19,351,038        |
| 占稅<br>課收<br>入總<br>計%<br><br>As a<br>% of<br>Total<br>Reve-<br>nues<br>from<br>Taxes<br>(%) | 105年度<br>CY 2016 | 100.00                                            | 61.18             | 26.82                                                     | 34.36                                 | 4.27               | 2.33              |
|                                                                                            | 106年度<br>CY 2017 | 100.00                                            | 59.17             | 24.39                                                     | 34.78                                 | 4.28               | 1.59              |
|                                                                                            | 107年度<br>CY 2018 | 100.00                                            | 63.01             | 29.95                                                     | 33.06                                 | 1.68               | 1.07              |
|                                                                                            | 108年度<br>CY 2019 | 100.00                                            | 62.46             | 29.61                                                     | 32.85                                 | 2.09               | 1.46              |
|                                                                                            | 109年度<br>CY 2020 | 100.00                                            | 56.30             | 23.80                                                     | 32.50                                 | 2.53               | 1.88              |
|                                                                                            | 110年度<br>CY 2021 | 100.00                                            | 56.04             | 30.70                                                     | 25.34                                 | 2.45               | 1.44              |
|                                                                                            | 111年度<br>CY 2022 | 100.00                                            | 62.71             | 35.65                                                     | 27.06                                 | 2.47               | 1.73              |
|                                                                                            | 112年度<br>CY 2023 | 100.00                                            | 62.90             | 33.38                                                     | 29.52                                 | 2.59               | 1.34              |
|                                                                                            | 113年度<br>CY 2024 | 100.00                                            | 58.80             | 29.75                                                     | 29.05                                 | 2.55               | 1.24              |
|                                                                                            | 114年度<br>CY 2025 | 100.00                                            | 58.05             | 28.30                                                     | 29.75                                 | 2.38               | 1.50              |

Table 1

## National Tax Collection in Taipei City (Cont.)

## 3. Net Tax Revenues

單位：新臺幣千元

Unit: Thousand NT\$

| 與稅<br>Gift Tax  | 貨物稅                   | 證券<br>交易稅                        | 期貨<br>交易稅                     | 菸酒稅                           | 特種貨物<br>及勞務稅                                          | 營業稅             | 罰鍰及<br>其他收入                          | 金融業<br>營業稅                               |
|-----------------|-----------------------|----------------------------------|-------------------------------|-------------------------------|-------------------------------------------------------|-----------------|--------------------------------------|------------------------------------------|
| 贈與稅<br>Gift Tax | Com-<br>modity<br>Tax | Securities<br>Transaction<br>Tax | Futures<br>Transaction<br>Tax | Tobacco<br>and Alcohol<br>Tax | Specifically<br>Selected Goods<br>and Services<br>Tax | Business<br>Tax | Revenues<br>from Fines<br>and Others | Financial<br>Enterprises<br>Business Tax |
| 12,963,340      | 527                   | 43,510,394                       | 3,300,502                     | 140,258                       | 174,329                                               | 183,859,706     | 2,655,962                            | 16,701,719                               |
| 17,153,609      | 4,436                 | 52,561,412                       | 3,717,638                     | 41,727                        | 46,764                                                | 176,670,589     | 2,217,973                            | 16,167,810                               |
| 4,395,819       | 2,597                 | 61,073,741                       | 5,468,975                     | 4,235                         | 24,384                                                | 186,210,221     | 1,638,488                            | 17,189,126                               |
| 4,456,846       | -132,283              | 55,106,142                       | 4,209,322                     | 19,616                        | 20,533                                                | 193,445,292     | 1,321,703                            | 17,850,099                               |
| 4,736,000       | -289,668              | 87,325,634                       | 6,738,017                     | 25,541                        | 7,911                                                 | 205,610,615     | 1,235,277                            | 18,253,521                               |
| 9,447,921       | -316,719              | 153,501,245                      | 9,287,266                     | 27,259                        | 6,353                                                 | 223,808,253     | 1,561,676                            | 18,927,083                               |
| 7,556,887       | -356,343              | 108,568,261                      | 8,893,745                     | 28,920                        | 11,399                                                | 240,448,304     | 1,537,726                            | 20,505,557                               |
| 13,881,065      | -374,817              | 122,126,322                      | 7,195,562                     | 24,620                        | 5,310                                                 | 253,941,408     | 1,714,208                            | 26,547,273                               |
| 16,101,448      | -341,036              | 186,380,271                      | 11,512,934                    | 25,549                        | 2,996                                                 | 276,067,842     | 1,782,393                            | 30,186,296                               |
| 11,360,143      | -346,490              | 194,118,750                      | 10,381,447                    | 22,854                        | 13,365                                                | 306,101,543     | 1,258,099                            | 5,263,148                                |
| 1.94            | 0.00                  | 6.51                             | 0.49                          | 0.02                          | 0.03                                                  | 27.50           | -                                    | -                                        |
| 2.69            | 0.00                  | 8.24                             | 0.58                          | 0.01                          | 0.01                                                  | 27.71           | -                                    | -                                        |
| 0.61            | 0.00                  | 8.53                             | 0.76                          | 0.01                          | 0.00                                                  | 26.01           | -                                    | -                                        |
| 0.63            | -0.02                 | 7.73                             | 0.59                          | 0.00                          | 0.00                                                  | 27.15           | -                                    | -                                        |
| 0.65            | -0.04                 | 12.01                            | 0.93                          | 0.00                          | 0.00                                                  | 28.27           | -                                    | -                                        |
| 1.02            | -0.03                 | 16.49                            | 1.00                          | 0.00                          | 0.00                                                  | 24.05           | -                                    | -                                        |
| 0.74            | -0.04                 | 10.57                            | 0.87                          | 0.00                          | 0.00                                                  | 23.42           | -                                    | -                                        |
| 1.25            | -0.03                 | 11.01                            | 0.65                          | 0.00                          | 0.00                                                  | 22.88           | -                                    | -                                        |
| 1.31            | -0.03                 | 15.21                            | 0.94                          | 0.00                          | 0.00                                                  | 22.53           | -                                    | -                                        |
| 0.88            | -0.03                 | 15.05                            | 0.81                          | 0.00                          | 0.00                                                  | 23.74           | -                                    | -                                        |

表 2

Table 2

## 臺北市各項國稅實徵數指數

## Indicators of Actual Revenues in Taipei City

定基指數：105年度=100 環比指數：上年度=100

單位：新臺幣千元

Fixed-base Index: CY 2016=100 Link Index: Previous Year=100

Unit: Thousand NT\$

| 年度<br>Year       | 稅課收入總計 Total Revenues from Taxes |                          |                    |                                                     |
|------------------|----------------------------------|--------------------------|--------------------|-----------------------------------------------------|
|                  | 實徵數<br>Actual Revenues           | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) |
| 105年度<br>CY 2016 | 706,150,121                      | 100.00                   | 98.91              | 100.00                                              |
| 106年度<br>CY 2017 | 692,705,472                      | 98.10                    | 98.10              | 100.00                                              |
| 107年度<br>CY 2018 | 760,312,494                      | 107.67                   | 109.76             | 100.00                                              |
| 108年度<br>CY 2019 | 746,539,550                      | 105.72                   | 98.19              | 100.00                                              |
| 109年度<br>CY 2020 | 768,941,552                      | 108.89                   | 103.00             | 100.00                                              |
| 110年度<br>CY 2021 | 981,006,950                      | 138.92                   | 127.58             | 100.00                                              |
| 111年度<br>CY 2022 | 1,066,280,480                    | 151.00                   | 108.69             | 100.00                                              |
| 112年度<br>CY 2023 | 1,148,009,361                    | 162.57                   | 107.67             | 100.00                                              |
| 113年度<br>CY 2024 | 1,272,303,731                    | 180.17                   | 110.83             | 100.00                                              |
| 114年度<br>CY 2025 | 1,344,205,796                    | 190.36                   | 105.65             | 100.00                                              |

| 年度<br>Year       | 所得稅 Income Tax         |                          |                    |                                                     | 營利事業所得稅 Profit-seeking Enterprise Income Tax |                          |                    |                                                     |
|------------------|------------------------|--------------------------|--------------------|-----------------------------------------------------|----------------------------------------------|--------------------------|--------------------|-----------------------------------------------------|
|                  | 實徵數<br>Actual Revenues | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) | 實徵數<br>Actual Revenues                       | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) |
| 105年度<br>CY 2016 | 435,039,128            | 100.00                   | 100.36             | 61.60                                               | 193,364,757                                  | 100.00                   | 106.57             | 27.38                                               |
| 106年度<br>CY 2017 | 420,488,904            | 96.66                    | 96.66              | 60.70                                               | 187,556,010                                  | 97.00                    | 97.00              | 27.07                                               |
| 107年度<br>CY 2018 | 483,028,418            | 111.03                   | 114.87             | 63.53                                               | 233,818,290                                  | 120.92                   | 124.67             | 30.75                                               |
| 108年度<br>CY 2019 | 467,051,120            | 107.36                   | 96.69              | 62.57                                               | 219,463,106                                  | 113.50                   | 93.86              | 29.40                                               |
| 109年度<br>CY 2020 | 439,084,418            | 100.93                   | 94.01              | 57.10                                               | 188,153,212                                  | 97.30                    | 85.73              | 24.47                                               |
| 110年度<br>CY 2021 | 560,466,969            | 128.83                   | 127.64             | 57.13                                               | 306,494,821                                  | 158.51                   | 162.90             | 31.24                                               |
| 111年度<br>CY 2022 | 669,513,424            | 153.90                   | 119.46             | 62.79                                               | 376,278,428                                  | 194.60                   | 122.77             | 35.29                                               |
| 112年度<br>CY 2023 | 723,128,815            | 166.22                   | 108.01             | 62.99                                               | 379,966,268                                  | 196.50                   | 100.98             | 33.10                                               |
| 113年度<br>CY 2024 | 754,173,013            | 173.36                   | 104.29             | 59.28                                               | 382,722,193                                  | 197.93                   | 100.73             | 30.08                                               |
| 114年度<br>CY 2025 | 781,959,997            | 179.74                   | 103.68             | 58.17                                               | 382,526,483                                  | 197.83                   | 99.95              | 28.46                                               |

資料來源：本局主計室。

表 2

Table 2

# 臺北市各項國稅實徵數指數(續)

## Indicators of Actual Revenues in Taipei City (Cont.)

定基指數：105年度=100      環比指數：上年度=100      單位：新臺幣千元  
Fixed-base Index: CY 2016=100      Link Index: Previous Year=100      Unit: Thousand NT\$

| 年度<br>Year       | Individual Income Tax           |                          |                    |                                                     | Estate and Gift Tax              |                          |                    |                                                     |
|------------------|---------------------------------|--------------------------|--------------------|-----------------------------------------------------|----------------------------------|--------------------------|--------------------|-----------------------------------------------------|
|                  | 綜合所得稅<br>實徵數<br>Actual Revenues | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) | 遺產及贈與稅<br>實徵數<br>Actual Revenues | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) |
| 105年度<br>CY 2016 | 241,674,371                     | 100.00                   | 95.89              | 34.22                                               | 28,792,454                       | 100.00                   | 178.18             | 4.08                                                |
| 106年度<br>CY 2017 | 232,932,894                     | 96.38                    | 96.38              | 33.63                                               | 27,385,182                       | 95.11                    | 95.11              | 3.95                                                |
| 107年度<br>CY 2018 | 249,210,128                     | 103.12                   | 106.99             | 32.78                                               | 12,310,543                       | 42.76                    | 44.95              | 1.62                                                |
| 108年度<br>CY 2019 | 247,588,014                     | 102.45                   | 99.35              | 33.17                                               | 15,122,482                       | 52.52                    | 122.84             | 2.03                                                |
| 109年度<br>CY 2020 | 250,931,206                     | 103.83                   | 101.35             | 32.63                                               | 18,496,631                       | 64.24                    | 122.31             | 2.41                                                |
| 110年度<br>CY 2021 | 253,972,148                     | 105.09                   | 101.21             | 25.89                                               | 22,904,003                       | 79.55                    | 123.83             | 2.33                                                |
| 111年度<br>CY 2022 | 293,234,996                     | 121.33                   | 115.46             | 27.50                                               | 25,446,381                       | 88.38                    | 111.10             | 2.39                                                |
| 112年度<br>CY 2023 | 343,162,547                     | 141.99                   | 117.03             | 29.89                                               | 28,848,350                       | 100.19                   | 113.37             | 2.51                                                |
| 113年度<br>CY 2024 | 371,450,820                     | 153.70                   | 108.24             | 29.20                                               | 31,328,387                       | 108.81                   | 108.60             | 2.46                                                |
| 114年度<br>CY 2025 | 399,433,514                     | 165.28                   | 107.53             | 29.71                                               | 30,880,956                       | 107.25                   | 98.57              | 2.30                                                |

| 年度<br>Year       | Estate Tax                    |                          |                    |                                                     | Gift Tax                      |                          |                    |                                                     |
|------------------|-------------------------------|--------------------------|--------------------|-----------------------------------------------------|-------------------------------|--------------------------|--------------------|-----------------------------------------------------|
|                  | 遺產稅<br>實徵數<br>Actual Revenues | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) | 贈與稅<br>實徵數<br>Actual Revenues | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) |
| 105年度<br>CY 2016 | 15,814,410                    | 100.00                   | 165.17             | 2.24                                                | 12,978,044                    | 100.00                   | 197.10             | 1.84                                                |
| 106年度<br>CY 2017 | 10,185,946                    | 64.41                    | 64.41              | 1.47                                                | 17,199,236                    | 132.53                   | 132.53             | 2.48                                                |
| 107年度<br>CY 2018 | 7,769,985                     | 49.13                    | 76.28              | 1.02                                                | 4,540,558                     | 34.99                    | 26.40              | 0.60                                                |
| 108年度<br>CY 2019 | 10,613,890                    | 67.12                    | 136.60             | 1.42                                                | 4,508,592                     | 34.74                    | 99.30              | 0.60                                                |
| 109年度<br>CY 2020 | 13,751,246                    | 86.95                    | 129.56             | 1.79                                                | 4,745,385                     | 36.56                    | 105.25             | 0.62                                                |
| 110年度<br>CY 2021 | 13,429,854                    | 84.92                    | 97.66              | 1.37                                                | 9,474,149                     | 73.00                    | 199.65             | 0.96                                                |
| 111年度<br>CY 2022 | 17,830,976                    | 112.75                   | 132.77             | 1.67                                                | 7,615,405                     | 58.68                    | 80.38              | 0.72                                                |
| 112年度<br>CY 2023 | 14,961,428                    | 94.61                    | 83.91              | 1.30                                                | 13,886,922                    | 107.00                   | 182.35             | 1.21                                                |
| 113年度<br>CY 2024 | 15,223,644                    | 96.26                    | 101.75             | 1.20                                                | 16,104,743                    | 124.09                   | 115.97             | 1.26                                                |
| 114年度<br>CY 2025 | 19,512,676                    | 123.39                   | 128.17             | 1.45                                                | 11,368,280                    | 87.60                    | 70.59              | 0.85                                                |

Source: Accounting and Statistics Office of the Bureau.

表 2

Table 2

# 臺北市各項國稅實徵數指數(續)

## Indicators of Actual Revenues in Taipei City (Cont.)

定基指數：105年度=100  
Fixed-base Index: CY 2016=100

環比指數：上年度=100  
Link Index: Previous Year=100

單位：新臺幣千元  
Unit: Thousand NT\$

| 年度<br>Year       | 貨物稅<br>Commodity Tax   |                          |                    |                                                     | 證券交易稅<br>Securities Transaction Tax |                          |                    |                                                     |
|------------------|------------------------|--------------------------|--------------------|-----------------------------------------------------|-------------------------------------|--------------------------|--------------------|-----------------------------------------------------|
|                  | 實徵數<br>Actual Revenues | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) | 實徵數<br>Actual Revenues              | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) |
| 105年度<br>CY 2016 | 527                    | 100.00                   | 85.00              | 0.00                                                | 43,514,917                          | 100.00                   | 87.12              | 6.16                                                |
| 106年度<br>CY 2017 | 4,532                  | 859.96                   | 859.96             | 0.00                                                | 52,562,011                          | 120.79                   | 120.79             | 7.59                                                |
| 107年度<br>CY 2018 | 2,597                  | 492.79                   | 57.30              | 0.00                                                | 61,073,997                          | 140.35                   | 116.19             | 8.04                                                |
| 108年度<br>CY 2019 | -132,283               | -                        | -                  | -0.02                                               | 55,126,987                          | 126.69                   | 90.26              | 7.38                                                |
| 109年度<br>CY 2020 | -281,993               | -                        | -                  | -0.04                                               | 87,367,234                          | 200.78                   | 158.48             | 11.36                                               |
| 110年度<br>CY 2021 | -311,379               | -                        | -                  | -0.03                                               | 153,515,555                         | 352.79                   | 175.71             | 15.65                                               |
| 111年度<br>CY 2022 | -352,093               | -                        | -                  | -0.03                                               | 108,644,389                         | 249.67                   | 70.77              | 10.19                                               |
| 112年度<br>CY 2023 | -370,025               | -                        | -                  | -0.03                                               | 122,253,015                         | 280.95                   | 112.53             | 10.65                                               |
| 113年度<br>CY 2024 | -332,667               | -                        | -                  | -0.03                                               | 186,388,229                         | 428.33                   | 152.46             | 14.65                                               |
| 114年度<br>CY 2025 | -318,838               | -                        | -                  | -0.02                                               | 194,126,218                         | 446.11                   | 104.15             | 14.44                                               |

| 年度<br>Year       | 期貨交易稅<br>Futures Transaction Tax |                          |                    |                                                     | 菸酒稅<br>Tobacco and Alcohol Tax |                          |                    |                                                     |
|------------------|----------------------------------|--------------------------|--------------------|-----------------------------------------------------|--------------------------------|--------------------------|--------------------|-----------------------------------------------------|
|                  | 實徵數<br>Actual Revenues           | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) | 實徵數<br>Actual Revenues         | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) |
| 105年度<br>CY 2016 | 3,300,502                        | 100.00                   | 98.59              | 0.47                                                | 140,258                        | 100.00                   | 100.86             | 0.02                                                |
| 106年度<br>CY 2017 | 3,717,638                        | 112.64                   | 112.64             | 0.54                                                | 41,727                         | 29.75                    | 29.75              | 0.01                                                |
| 107年度<br>CY 2018 | 5,468,975                        | 165.70                   | 147.11             | 0.72                                                | 4,272                          | 3.05                     | 10.24              | 0.00                                                |
| 108年度<br>CY 2019 | 4,209,322                        | 127.54                   | 76.97              | 0.56                                                | 19,616                         | 13.99                    | 459.18             | 0.00                                                |
| 109年度<br>CY 2020 | 6,738,017                        | 204.15                   | 160.07             | 0.88                                                | 25,541                         | 18.21                    | 130.21             | 0.00                                                |
| 110年度<br>CY 2021 | 9,287,266                        | 281.39                   | 137.83             | 0.95                                                | 27,259                         | 19.43                    | 106.73             | 0.00                                                |
| 111年度<br>CY 2022 | 8,893,745                        | 269.47                   | 95.76              | 0.83                                                | 28,920                         | 20.62                    | 106.09             | 0.00                                                |
| 112年度<br>CY 2023 | 7,195,562                        | 218.01                   | 80.91              | 0.63                                                | 24,620                         | 17.55                    | 85.13              | 0.00                                                |
| 113年度<br>CY 2024 | 11,512,934                       | 348.82                   | 160.00             | 0.91                                                | 25,549                         | 18.22                    | 103.77             | 0.00                                                |
| 114年度<br>CY 2025 | 10,381,447                       | 314.54                   | 90.17              | 0.77                                                | 22,854                         | 16.29                    | 89.45              | 0.00                                                |



表 2

Table 2

# 臺北市各項國稅實徵數指數(續)

## Indicators of Actual Revenues in Taipei City (Cont.)

定基指數：105年度=100      環比指數：上年度=100      單位：新臺幣千元  
Fixed-base Index: CY 2016=100      Link Index: Previous Year=100      Unit: Thousand NT\$

| 年度<br>Year       | 特種貨物及勞務稅<br>Specifically Selected Goods and Services Tax |                          |                    |                                                     | 營業稅<br>Business Tax    |                          |                    |                                                     |
|------------------|----------------------------------------------------------|--------------------------|--------------------|-----------------------------------------------------|------------------------|--------------------------|--------------------|-----------------------------------------------------|
|                  | 實徵數<br>Actual Revenues                                   | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) | 實徵數<br>Actual Revenues | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) |
| 105年度<br>CY 2016 | 202,549                                                  | 100.00                   | 60.12              | 0.03                                                | 195,159,786            | 100.00                   | 92.71              | 27.64                                               |
| 106年度<br>CY 2017 | 57,811                                                   | 28.54                    | 28.54              | 0.01                                                | 188,447,667            | 96.56                    | 96.56              | 27.20                                               |
| 107年度<br>CY 2018 | 32,362                                                   | 15.98                    | 55.98              | 0.00                                                | 198,391,330            | 101.66                   | 105.28             | 26.09                                               |
| 108年度<br>CY 2019 | 22,683                                                   | 11.20                    | 70.09              | 0.00                                                | 205,119,623            | 105.10                   | 103.39             | 27.48                                               |
| 109年度<br>CY 2020 | 7,912                                                    | 3.91                     | 34.88              | 0.00                                                | 217,503,792            | 111.45                   | 106.04             | 28.29                                               |
| 110年度<br>CY 2021 | 6,415                                                    | 3.17                     | 81.08              | 0.00                                                | 235,110,862            | 120.47                   | 108.10             | 23.97                                               |
| 111年度<br>CY 2022 | 11,399                                                   | 5.63                     | 177.69             | 0.00                                                | 254,094,315            | 130.20                   | 108.07             | 23.83                                               |
| 112年度<br>CY 2023 | 5,310                                                    | 2.62                     | 46.58              | 0.00                                                | 266,923,714            | 136.77                   | 105.05             | 23.25                                               |
| 113年度<br>CY 2024 | 2,996                                                    | 1.48                     | 56.42              | 0.00                                                | 289,205,290            | 148.19                   | 108.35             | 22.73                                               |
| 114年度<br>CY 2025 | 16,440                                                   | 8.12                     | 548.73             | 0.00                                                | 327,136,722            | 167.63                   | 113.12             | 24.34                                               |

| 年度<br>Year       | 罰鍰及其他收入<br>Revenues from Fines and Others |                          |                    |                                                     | 金融業營業稅<br>Financial Enterprises Business Tax |                          |                    |                                                     |
|------------------|-------------------------------------------|--------------------------|--------------------|-----------------------------------------------------|----------------------------------------------|--------------------------|--------------------|-----------------------------------------------------|
|                  | 實徵數<br>Actual Revenues                    | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) | 實徵數<br>Actual Revenues                       | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 占稅課收入總計%<br>As a % of Total Revenues from Taxes (%) |
| 105年度<br>CY 2016 | 2,781,712                                 | 100.00                   | 125.76             | -                                                   | 16,782,617                                   | 100.00                   | 94.73              | -                                                   |
| 106年度<br>CY 2017 | 2,306,755                                 | 82.93                    | 82.93              | -                                                   | 16,305,132                                   | 97.15                    | 97.15              | -                                                   |
| 107年度<br>CY 2018 | 1,757,010                                 | 63.16                    | 76.17              | -                                                   | 17,473,023                                   | 104.11                   | 107.16             | -                                                   |
| 108年度<br>CY 2019 | 1,511,231                                 | 54.33                    | 86.01              | -                                                   | 18,491,547                                   | 110.18                   | 105.83             | -                                                   |
| 109年度<br>CY 2020 | 1,311,013                                 | 47.13                    | 86.75              | -                                                   | 18,313,245                                   | 109.12                   | 99.04              | -                                                   |
| 110年度<br>CY 2021 | 1,598,065                                 | 57.45                    | 121.90             | -                                                   | 18,946,629                                   | 112.89                   | 103.46             | -                                                   |
| 111年度<br>CY 2022 | 1,567,344                                 | 56.34                    | 98.08              | -                                                   | 20,588,872                                   | 122.68                   | 108.67             | -                                                   |
| 112年度<br>CY 2023 | 1,769,235                                 | 63.60                    | 112.88             | -                                                   | 26,691,813                                   | 159.04                   | 129.64             | -                                                   |
| 113年度<br>CY 2024 | 1,817,791                                 | 65.35                    | 102.74             | -                                                   | 30,420,489                                   | 181.26                   | 113.97             | -                                                   |
| 114年度<br>CY 2025 | 1,377,658                                 | 49.53                    | 75.79              | -                                                   | 5,312,782                                    | 31.66                    | 17.46              | -                                                   |

表 3

## 臺北市各項國稅稅收實徵淨額季節變動指數

## 稅課收入總計

單位：新臺幣千元

| 年度    | 1月<br>Jan.  | 2月<br>Feb.  | 3月<br>Mar.  | 4月<br>Apr.  | 5月<br>May     | 6月<br>June    | 7月<br>July    |
|-------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|
| 105年度 | 42,986,400  | 22,916,531  | 45,746,609  | 20,512,309  | 95,171,487    | 147,099,578   | 41,735,575    |
| 106年度 | 37,881,963  | 20,017,207  | 42,792,756  | 20,102,641  | 80,613,281    | 156,785,516   | 39,512,379    |
| 107年度 | 41,353,169  | 16,543,979  | 53,831,198  | 20,040,884  | 109,226,145   | 167,937,144   | 45,237,706    |
| 108年度 | 43,491,998  | 19,305,683  | 48,975,760  | 20,683,321  | 110,607,321   | 155,084,195   | 40,919,023    |
| 109年度 | 43,655,240  | 18,030,174  | 55,981,813  | 20,081,350  | 52,525,580    | 80,691,100    | 169,674,968   |
| 110年度 | 54,109,131  | 25,103,867  | 65,847,268  | 21,652,032  | 71,033,566    | 125,386,158   | 227,571,571   |
| 111年度 | 58,250,923  | 27,999,917  | 68,582,636  | 27,793,457  | 70,202,721    | 189,707,031   | 222,918,674   |
| 112年度 | 52,219,577  | 36,162,217  | 70,896,901  | 28,456,740  | 233,711,228   | 243,414,477   | 68,677,110    |
| 113年度 | 68,059,711  | 34,370,105  | 84,422,467  | 43,244,137  | 198,744,823   | 269,676,482   | 80,390,796    |
| 114年度 | 68,363,639  | 37,748,282  | 85,261,115  | 38,509,644  | 87,195,656    | 155,394,487   | 314,962,090   |
| 總計    | 510,371,751 | 258,197,962 | 622,338,523 | 261,076,515 | 1,109,031,808 | 1,691,176,168 | 1,251,599,892 |
| 平均    | 51,037,175  | 25,819,796  | 62,233,852  | 26,107,652  | 110,903,181   | 169,117,617   | 125,159,989   |
| 季節指數  | 67.72       | 34.26       | 82.57       | 34.64       | 147.15        | 224.39        | 166.06        |

## 所得稅

| 年度    | 1月<br>Jan.  | 2月<br>Feb.  | 3月<br>Mar.  | 4月<br>Apr.  | 5月<br>May   | 6月<br>June    | 7月<br>July  |
|-------|-------------|-------------|-------------|-------------|-------------|---------------|-------------|
| 105年度 | 12,017,654  | 13,178,441  | 11,598,143  | 10,414,524  | 62,514,735  | 138,646,558   | 7,111,283   |
| 106年度 | 9,061,027   | 14,307,501  | 8,070,174   | 11,210,904  | 48,601,108  | 145,930,920   | 6,382,871   |
| 107年度 | 7,330,431   | 11,547,748  | 18,158,163  | 9,966,774   | 74,961,668  | 158,129,435   | 10,369,946  |
| 108年度 | 11,677,211  | 14,706,588  | 14,828,453  | 10,068,882  | 74,988,794  | 146,507,669   | 6,036,320   |
| 109年度 | 10,171,429  | 9,105,166   | 14,067,818  | 9,134,019   | 16,637,707  | 69,224,928    | 128,095,636 |
| 110年度 | 7,818,929   | 13,762,415  | 17,004,555  | 1,574,398   | 19,243,626  | 102,188,907   | 173,842,759 |
| 111年度 | 12,078,677  | 19,180,938  | 16,855,216  | 10,539,836  | 21,503,547  | 172,599,287   | 177,834,965 |
| 112年度 | 13,280,605  | 21,223,419  | 17,485,859  | 14,093,985  | 184,432,561 | 225,358,440   | 14,843,068  |
| 113年度 | 14,931,129  | 20,657,590  | 23,244,481  | 15,576,936  | 137,555,656 | 242,225,432   | 18,824,599  |
| 114年度 | 15,026,573  | 26,791,831  | 20,315,005  | 14,901,534  | 27,020,297  | 132,481,670   | 248,114,145 |
| 總計    | 113,393,665 | 164,461,637 | 161,627,867 | 107,481,792 | 667,459,699 | 1,533,293,246 | 791,455,592 |
| 平均    | 11,339,367  | 16,446,164  | 16,162,787  | 10,748,179  | 66,745,970  | 153,329,325   | 79,145,559  |
| 季節指數  | 25.08       | 36.38       | 35.75       | 23.78       | 147.65      | 339.19        | 175.08      |

資料來源：本局主計室。

Table 3

## The Seasonal Index of Net Tax Revenues in Taipei City

| Total Revenues from Taxes |               |             |             |             | Unit: Thousand NT\$ |                       |                 |
|---------------------------|---------------|-------------|-------------|-------------|---------------------|-----------------------|-----------------|
| 8月<br>Aug.                | 9月<br>Sept.   | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total  | 年平均<br>Annual Average | Year            |
| 30,110,501                | 87,381,146    | 55,668,507  | 47,908,134  | 31,457,960  | 668,694,738         | 55,724,561            | CY 2016         |
| 33,731,528                | 101,137,238   | 33,569,213  | 45,641,758  | 25,800,315  | 637,585,795         | 53,132,150            | CY 2017         |
| 34,361,798                | 85,683,066    | 67,714,384  | 47,886,881  | 26,048,665  | 715,865,019         | 59,655,418            | CY 2018         |
| 38,987,131                | 79,236,025    | 76,804,855  | 48,402,541  | 30,215,998  | 712,713,851         | 59,392,821            | CY 2019         |
| 42,531,399                | 96,318,845    | 50,729,108  | 58,583,322  | 38,434,045  | 727,236,944         | 60,603,079            | CY 2020         |
| 47,617,622                | 111,506,999   | 73,323,967  | 62,962,529  | 44,515,005  | 930,629,715         | 77,552,476            | CY 2021         |
| 62,282,442                | 133,269,552   | 59,929,869  | 62,477,659  | 43,349,347  | 1,026,764,228       | 85,563,686            | CY 2022         |
| 60,916,193                | 117,252,850   | 81,502,943  | 69,168,569  | 47,248,161  | 1,109,626,966       | 92,468,914            | CY 2023         |
| 68,767,942                | 157,411,758   | 92,904,147  | 72,524,477  | 55,042,037  | 1,225,558,882       | 102,129,907           | CY 2024         |
| 62,757,636                | 171,378,982   | 105,707,391 | 94,473,933  | 67,808,613  | 1,289,561,468       | 107,463,456           | CY 2025         |
| 482,064,192               | 1,140,576,461 | 697,854,384 | 610,029,803 | 409,920,146 |                     | 753,686,467           | Monthly Total   |
| 48,206,419                | 114,057,646   | 69,785,438  | 61,002,980  | 40,992,015  |                     | 75,368,647            | Monthly Average |
| 63.96                     | 151.33        | 92.59       | 80.94       | 54.39       |                     | 100.00                | Seasonal Index  |

## Income Tax

| 8月<br>Aug.  | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
|-------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 21,831,732  | 50,743,042  | 48,083,834  | 13,834,888  | 19,204,054  | 409,178,888        | 34,098,241            | CY 2016         |
| 22,035,460  | 65,197,420  | 25,257,341  | 10,129,877  | 11,081,637  | 377,266,240        | 31,438,853            | CY 2017         |
| 24,435,466  | 51,222,233  | 58,095,911  | 12,521,307  | 14,308,849  | 451,047,931        | 37,587,328            | CY 2018         |
| 29,220,399  | 44,309,700  | 66,615,854  | 10,131,276  | 16,060,109  | 445,151,255        | 37,095,938            | CY 2019         |
| 28,054,992  | 53,570,200  | 40,559,961  | 12,491,020  | 18,285,794  | 409,398,670        | 34,116,556            | CY 2020         |
| 27,690,287  | 67,874,375  | 57,004,416  | 11,835,679  | 21,660,216  | 521,500,562        | 43,458,380            | CY 2021         |
| 45,999,535  | 86,750,640  | 43,873,041  | 13,945,450  | 22,675,694  | 643,836,826        | 53,653,069            | CY 2022         |
| 38,335,260  | 66,720,232  | 62,704,996  | 14,756,748  | 24,769,827  | 698,005,000        | 58,167,083            | CY 2023         |
| 38,165,156  | 99,459,980  | 70,610,924  | 13,378,431  | 25,981,034  | 720,611,348        | 60,050,946            | CY 2024         |
| 38,795,095  | 99,065,081  | 78,751,843  | 19,225,126  | 28,070,618  | 748,558,818        | 62,379,902            | CY 2025         |
| 314,563,382 | 684,912,903 | 551,558,121 | 132,249,802 | 202,097,832 |                    | 452,046,295           | Monthly Total   |
| 31,456,338  | 68,491,290  | 55,155,812  | 13,224,980  | 20,209,783  |                    | 45,204,630            | Monthly Average |
| 69.59       | 151.51      | 122.01      | 29.26       | 44.71       |                    | 100.00                | Seasonal Index  |

Source: Accounting and Statistics Office of the Bureau.

表 3

## 臺北市各項國稅稅收實徵淨額季節變動指數(續)

## 營利事業所得稅

單位：新臺幣千元

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr.  | 5月<br>May   | 6月<br>June  | 7月<br>July  |
|-------|------------|------------|------------|-------------|-------------|-------------|-------------|
| 105年度 | 236,100    | 856,357    | -2,303,575 | 622,881     | 42,712,821  | 58,972,624  | 680,567     |
| 106年度 | -679,285   | 290,812    | -3,284,460 | 533,819     | 31,979,876  | 64,636,167  | 1,627,019   |
| 107年度 | -2,220,346 | 16,850     | 2,781,305  | -1,046,448  | 57,122,528  | 75,151,841  | 1,529,373   |
| 108年度 | 308,548    | 1,052,849  | 2,586,861  | -853,809    | 56,487,687  | 62,787,624  | 1,492,249   |
| 109年度 | -174,668   | -6,793,306 | 2,425,371  | -512,544    | 4,842,561   | 55,639,968  | 40,871,020  |
| 110年度 | -1,481,626 | 971,538    | 1,095,093  | -8,398,721  | 6,316,782   | 88,711,296  | 96,661,074  |
| 111年度 | 174,724    | 2,948,368  | 3,717,310  | -130,620    | 6,681,610   | 154,801,633 | 84,041,420  |
| 112年度 | 179,029    | 2,710,592  | 3,395,473  | 213,783     | 160,406,376 | 94,833,007  | 2,705,833   |
| 113年度 | 182,636    | 2,862,493  | 4,313,368  | 944,132     | 111,326,407 | 95,247,456  | 4,466,515   |
| 114年度 | -332,051   | 3,852,225  | 2,887,485  | -2,532,863  | 8,360,162   | 107,047,261 | 93,192,960  |
| 總計    | -3,806,939 | 8,768,778  | 17,614,231 | -11,160,390 | 486,236,810 | 857,828,877 | 327,268,030 |
| 平均    | -380,694   | 876,878    | 1,761,423  | -1,116,039  | 48,623,681  | 85,782,888  | 32,726,803  |
| 季節指數  | -1.70      | 3.92       | 7.87       | -4.99       | 217.31      | 383.37      | 146.26      |

## 綜合所得稅

| 年度    | 1月<br>Jan.  | 2月<br>Feb.  | 3月<br>Mar.  | 4月<br>Apr.  | 5月<br>May   | 6月<br>June  | 7月<br>July  |
|-------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 105年度 | 11,781,554  | 12,322,084  | 13,901,718  | 9,791,643   | 19,801,914  | 79,673,934  | 6,430,716   |
| 106年度 | 9,740,312   | 14,016,689  | 11,354,634  | 10,677,085  | 16,621,232  | 81,294,753  | 4,755,852   |
| 107年度 | 9,550,777   | 11,530,898  | 15,376,858  | 11,013,222  | 17,839,140  | 82,977,594  | 8,840,573   |
| 108年度 | 11,368,663  | 13,653,739  | 12,241,592  | 10,922,691  | 18,501,107  | 83,720,045  | 4,544,071   |
| 109年度 | 10,346,097  | 15,898,472  | 11,642,447  | 9,646,563   | 11,795,146  | 13,584,960  | 87,224,616  |
| 110年度 | 9,300,555   | 12,790,877  | 15,909,462  | 9,973,119   | 12,926,844  | 13,477,611  | 77,181,685  |
| 111年度 | 11,903,953  | 16,232,570  | 13,137,906  | 10,670,456  | 14,821,937  | 17,797,654  | 93,793,545  |
| 112年度 | 13,101,576  | 18,512,827  | 14,090,386  | 13,880,202  | 24,026,185  | 130,525,433 | 12,137,235  |
| 113年度 | 14,748,493  | 17,795,097  | 18,931,113  | 14,632,804  | 26,229,249  | 146,977,976 | 14,358,084  |
| 114年度 | 15,358,624  | 22,939,606  | 17,427,520  | 17,434,397  | 18,660,135  | 25,434,409  | 154,921,185 |
| 總計    | 117,200,604 | 155,692,859 | 144,013,636 | 118,642,182 | 181,222,889 | 675,464,369 | 464,187,562 |
| 平均    | 11,720,060  | 15,569,286  | 14,401,364  | 11,864,218  | 18,122,289  | 67,546,437  | 46,418,756  |
| 季節指數  | 51.34       | 68.20       | 63.08       | 51.97       | 79.38       | 295.88      | 203.33      |

Table 3

## The Seasonal Index of Net Tax Revenues in Taipei City (Cont.)

| Profit-seeking Enterprise Income Tax |             |             |             |             |                    | Unit: Thousand NT\$   |                 |
|--------------------------------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 8月<br>Aug.                           | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
| 2,465,632                            | 28,188,113  | 38,381,659  | 3,246,899   | 5,281,987   | 179,342,065        | 14,945,172            | CY 2016         |
| 2,259,842                            | 42,854,103  | 16,002,207  | 1,744,475   | -2,447,930  | 155,516,645        | 12,959,720            | CY 2017         |
| 137,238                              | 31,287,344  | 46,601,408  | 1,569,689   | 1,475,063   | 214,405,845        | 17,867,154            | CY 2018         |
| 2,184,488                            | 25,089,245  | 54,599,041  | 1,108,248   | 4,199,294   | 211,042,325        | 17,586,860            | CY 2019         |
| 4,113,013                            | 36,738,070  | 29,394,266  | 1,535,154   | 4,991,688   | 173,070,593        | 14,422,549            | CY 2020         |
| 5,027,158                            | 47,218,708  | 42,474,099  | 1,274,712   | 5,836,234   | 285,706,347        | 23,808,862            | CY 2021         |
| 8,275,653                            | 64,377,966  | 32,184,467  | 2,746,064   | 6,222,397   | 366,040,992        | 30,503,416            | CY 2022         |
| 6,521,426                            | 44,897,066  | 48,086,641  | 1,194,364   | 5,274,667   | 370,418,257        | 30,868,188            | CY 2023         |
| 5,140,516                            | 78,036,880  | 55,439,988  | -694,478    | 7,360,578   | 364,626,491        | 30,385,541            | CY 2024         |
| 331,475                              | 76,051,613  | 64,084,194  | 3,685,882   | 8,293,723   | 364,922,066        | 30,410,172            | CY 2025         |
| 36,456,441                           | 474,739,108 | 427,247,970 | 17,411,009  | 46,487,701  |                    | 223,757,636           | Monthly Total   |
| 3,645,644                            | 47,473,911  | 42,724,797  | 1,741,101   | 4,648,770   |                    | 22,375,764            | Monthly Average |
| 16.29                                | 212.17      | 190.94      | 7.78        | 20.78       |                    | 100.00                | Seasonal Index  |

| Individual Income Tax |             |             |             |             |                    |                       |                 |
|-----------------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 8月<br>Aug.            | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
| 19,366,100            | 22,554,929  | 9,702,175   | 10,587,989  | 13,922,067  | 229,836,823        | 19,153,069            | CY 2016         |
| 19,775,618            | 22,343,317  | 9,255,134   | 8,385,402   | 13,529,567  | 221,749,595        | 18,479,133            | CY 2017         |
| 24,298,228            | 19,934,889  | 11,494,503  | 10,951,618  | 12,833,786  | 236,642,086        | 19,720,174            | CY 2018         |
| 27,035,911            | 19,220,455  | 12,016,813  | 9,023,028   | 11,860,815  | 234,108,930        | 19,509,078            | CY 2019         |
| 23,941,979            | 16,832,130  | 11,165,695  | 10,955,866  | 13,294,106  | 236,328,077        | 19,694,006            | CY 2020         |
| 22,663,129            | 20,655,667  | 14,530,317  | 10,560,967  | 15,823,982  | 235,794,215        | 19,649,518            | CY 2021         |
| 37,723,882            | 22,372,674  | 11,688,574  | 11,199,386  | 16,453,297  | 277,795,834        | 23,149,653            | CY 2022         |
| 31,813,834            | 21,823,166  | 14,618,355  | 13,562,384  | 19,495,160  | 327,586,743        | 27,298,895            | CY 2023         |
| 33,024,640            | 21,423,100  | 15,170,936  | 14,072,909  | 18,620,456  | 355,984,857        | 29,665,405            | CY 2024         |
| 38,463,620            | 23,013,468  | 14,667,649  | 15,539,244  | 19,776,895  | 383,636,752        | 31,969,729            | CY 2025         |
| 278,106,941           | 210,173,795 | 124,310,151 | 114,838,793 | 155,610,131 |                    | 228,288,661           | Monthly Total   |
| 27,810,694            | 21,017,380  | 12,431,015  | 11,483,879  | 15,561,013  |                    | 22,828,866            | Monthly Average |
| 121.82                | 92.06       | 54.45       | 50.30       | 68.16       |                    | 100.00                | Seasonal Index  |

表 3

## 臺北市各項國稅稅收實徵淨額季節變動指數(續)

## 遺產及贈與稅

單位：新臺幣千元

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr. | 5月<br>May  | 6月<br>June | 7月<br>July |
|-------|------------|------------|------------|------------|------------|------------|------------|
| 105年度 | 1,798,926  | 5,721,282  | 1,348,190  | 1,313,463  | 982,893    | 1,131,889  | 2,068,798  |
| 106年度 | 1,181,120  | 1,516,993  | 3,080,317  | 1,936,946  | 2,071,308  | 3,628,278  | 1,961,458  |
| 107年度 | 749,038    | 604,306    | 1,438,390  | 1,155,894  | 1,046,602  | 752,622    | 795,281    |
| 108年度 | 970,039    | 1,473,560  | 1,025,104  | 1,013,363  | 1,714,078  | 1,090,085  | 1,323,746  |
| 109年度 | 905,208    | 1,017,073  | 1,132,325  | 1,097,713  | 974,203    | 1,777,334  | 2,146,043  |
| 110年度 | 1,392,528  | 1,080,937  | 1,472,908  | 1,601,608  | 1,021,095  | 4,033,882  | 3,600,147  |
| 111年度 | 1,020,536  | 1,371,983  | 2,225,299  | 1,699,965  | 2,276,415  | 1,845,546  | 1,837,848  |
| 112年度 | 1,362,810  | 3,301,420  | 5,033,617  | 1,273,212  | 1,690,406  | 1,454,430  | 1,755,505  |
| 113年度 | 1,913,014  | 1,406,028  | 1,896,605  | 2,889,270  | 2,413,464  | 2,227,155  | 1,610,209  |
| 114年度 | 1,778,484  | 2,014,884  | 2,121,609  | 2,044,223  | 2,739,224  | 1,627,183  | 3,253,562  |
| 總計    | 13,071,703 | 19,508,466 | 20,774,364 | 16,025,657 | 16,929,688 | 19,568,404 | 20,352,597 |
| 平均    | 1,307,170  | 1,950,847  | 2,077,436  | 1,602,566  | 1,692,969  | 1,956,840  | 2,035,260  |
| 季節指數  | 65.35      | 97.54      | 103.86     | 80.12      | 84.64      | 97.84      | 101.76     |

## 遺產稅

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr. | 5月<br>May  | 6月<br>June | 7月<br>July |
|-------|------------|------------|------------|------------|------------|------------|------------|
| 105年度 | 446,536    | 4,677,144  | 606,599    | 531,555    | 565,183    | 809,519    | 965,249    |
| 106年度 | 476,474    | 585,438    | 680,800    | 986,986    | 519,238    | 955,390    | 801,212    |
| 107年度 | 399,412    | 445,010    | 948,060    | 566,466    | 854,349    | 453,141    | 428,660    |
| 108年度 | 491,458    | 1,289,914  | 772,643    | 712,971    | 1,066,812  | 726,570    | 1,033,243  |
| 109年度 | 590,185    | 644,466    | 698,265    | 872,684    | 797,739    | 1,542,237  | 1,773,082  |
| 110年度 | 915,576    | 653,395    | 936,897    | 1,042,761  | 627,642    | 900,922    | 2,705,431  |
| 111年度 | 462,362    | 731,942    | 1,247,041  | 1,104,750  | 1,948,009  | 1,450,653  | 1,022,241  |
| 112年度 | 908,351    | 1,265,101  | 977,202    | 843,222    | 1,341,492  | 1,056,223  | 1,159,058  |
| 113年度 | 1,345,375  | 874,467    | 1,143,229  | 1,334,989  | 1,782,650  | 1,639,299  | 977,101    |
| 114年度 | 1,150,488  | 1,301,417  | 1,361,551  | 1,203,759  | 1,532,222  | 1,056,763  | 2,420,797  |
| 總計    | 7,186,217  | 12,468,294 | 9,372,287  | 9,200,143  | 11,035,336 | 10,590,717 | 13,286,074 |
| 平均    | 718,622    | 1,246,829  | 937,229    | 920,014    | 1,103,534  | 1,059,072  | 1,328,607  |
| 季節指數  | 62.51      | 108.45     | 81.52      | 80.02      | 95.98      | 92.12      | 115.56     |

Table 3

## The Seasonal Index of Net Tax Revenues in Taipei City (Cont.)

| Estate and Gift Tax |             |             |             |             | Unit: Thousand NT\$ |                       |                 |
|---------------------|-------------|-------------|-------------|-------------|---------------------|-----------------------|-----------------|
| 8月<br>Aug.          | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total  | 年平均<br>Annual Average | Year            |
| 1,611,436           | 6,442,513   | 1,986,808   | 1,782,562   | 2,341,374   | 28,530,134          | 2,377,511             | CY 2016         |
| 4,482,475           | 1,840,182   | 1,821,390   | 1,107,408   | 2,649,114   | 27,276,989          | 2,273,082             | CY 2017         |
| 1,235,353           | 1,074,359   | 799,960     | 1,335,603   | 1,045,527   | 12,032,935          | 1,002,745             | CY 2018         |
| 1,305,220           | 641,864     | 1,185,790   | 1,660,772   | 1,490,353   | 14,893,974          | 1,241,165             | CY 2019         |
| 1,551,239           | 1,479,315   | 1,155,254   | 3,366,334   | 1,818,183   | 18,420,224          | 1,535,019             | CY 2020         |
| 1,652,648           | 1,360,928   | 1,195,248   | 1,379,339   | 3,024,228   | 22,815,496          | 1,901,291             | CY 2021         |
| 2,970,786           | 2,300,548   | 1,736,363   | 3,275,718   | 2,772,109   | 25,333,116          | 2,111,093             | CY 2022         |
| 2,513,908           | 1,495,860   | 2,272,423   | 3,392,620   | 3,157,350   | 28,703,561          | 2,391,963             | CY 2023         |
| 7,279,041           | 2,097,955   | 1,853,404   | 1,960,176   | 3,752,657   | 31,298,978          | 2,608,248             | CY 2024         |
| 2,259,191           | 2,954,959   | 2,183,794   | 1,850,293   | 5,883,775   | 30,711,181          | 2,559,265             | CY 2025         |
| 26,861,297          | 21,688,483  | 16,190,434  | 21,110,825  | 27,934,670  |                     | 20,001,382            | Monthly Total   |
| 2,686,130           | 2,168,848   | 1,619,043   | 2,111,083   | 2,793,467   |                     | 2,000,138             | Monthly Average |
| 134.30              | 108.43      | 80.95       | 105.55      | 139.66      |                     | 100.00                | Seasonal Index  |

| Estate Tax |             |             |             |             |                    |                       |                 |
|------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 8月<br>Aug. | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
| 505,050    | 4,582,161   | 709,486     | 606,984     | 561,328     | 15,566,794         | 1,297,233             | CY 2016         |
| 1,216,009  | 638,171     | 531,428     | 695,467     | 2,036,767   | 10,123,380         | 843,615               | CY 2017         |
| 527,677    | 804,412     | 560,114     | 1,085,247   | 564,568     | 7,637,116          | 636,426               | CY 2018         |
| 831,073    | 414,649     | 867,800     | 1,147,814   | 1,082,181   | 10,437,128         | 869,761               | CY 2019         |
| 1,316,414  | 1,062,180   | 565,663     | 2,680,972   | 1,140,337   | 13,684,224         | 1,140,352             | CY 2020         |
| 1,385,657  | 791,198     | 859,205     | 822,205     | 1,726,686   | 13,367,575         | 1,113,965             | CY 2021         |
| 2,593,830  | 1,452,915   | 1,295,268   | 2,218,222   | 2,248,996   | 17,776,229         | 1,481,352             | CY 2022         |
| 1,527,656  | 864,269     | 1,220,222   | 2,129,513   | 1,530,187   | 14,822,496         | 1,235,208             | CY 2023         |
| 1,253,679  | 1,040,942   | 1,037,844   | 1,109,674   | 1,658,281   | 15,197,530         | 1,266,461             | CY 2024         |
| 1,759,812  | 2,205,224   | 1,649,829   | 1,293,681   | 2,415,495   | 19,351,038         | 1,612,587             | CY 2025         |
| 12,916,857 | 13,856,121  | 9,296,859   | 13,789,779  | 14,964,826  |                    | 11,496,960            | Monthly Total   |
| 1,291,686  | 1,385,612   | 929,686     | 1,378,978   | 1,496,483   |                    | 1,149,696             | Monthly Average |
| 112.35     | 120.52      | 80.86       | 119.94      | 130.16      |                    | 100.00                | Seasonal Index  |

表 3

## 臺北市各項國稅稅收實徵淨額季節變動指數(續)

## 贈與稅

單位：新臺幣千元

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr. | 5月<br>May | 6月<br>June | 7月<br>July |
|-------|------------|------------|------------|------------|-----------|------------|------------|
| 105年度 | 1,352,390  | 1,044,138  | 741,591    | 781,908    | 417,710   | 322,370    | 1,103,549  |
| 106年度 | 704,646    | 931,555    | 2,399,517  | 949,960    | 1,552,070 | 2,672,888  | 1,160,246  |
| 107年度 | 349,626    | 159,296    | 490,330    | 589,428    | 192,253   | 299,481    | 366,621    |
| 108年度 | 478,581    | 183,646    | 252,461    | 300,392    | 647,266   | 363,515    | 290,503    |
| 109年度 | 315,023    | 372,607    | 434,060    | 225,029    | 176,464   | 235,097    | 372,961    |
| 110年度 | 476,952    | 427,542    | 536,011    | 558,847    | 393,453   | 3,132,960  | 894,716    |
| 111年度 | 558,174    | 640,041    | 978,258    | 595,215    | 328,406   | 394,893    | 815,607    |
| 112年度 | 454,459    | 2,036,319  | 4,056,415  | 429,990    | 348,914   | 398,207    | 596,447    |
| 113年度 | 567,639    | 531,561    | 753,376    | 1,554,281  | 630,814   | 587,856    | 633,108    |
| 114年度 | 627,996    | 713,467    | 760,058    | 840,464    | 1,207,002 | 570,420    | 832,765    |
| 總計    | 5,885,486  | 7,040,172  | 11,402,077 | 6,825,514  | 5,894,352 | 8,977,687  | 7,066,523  |
| 平均    | 588,549    | 704,017    | 1,140,208  | 682,551    | 589,435   | 897,769    | 706,652    |
| 季節指數  | 69.20      | 82.78      | 134.07     | 80.26      | 69.31     | 105.56     | 83.09      |

## 貨物稅

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr. | 5月<br>May | 6月<br>June | 7月<br>July |
|-------|------------|------------|------------|------------|-----------|------------|------------|
| 105年度 | 48         | -          | 8          | 16         | 53        | 24         | 37         |
| 106年度 | 1,568      | 93         | -          | 114        | 705       | 304        | 345        |
| 107年度 | 10         | 322        | 188        | 525        | 281       | 2          | 334        |
| 108年度 | 574        | 324        | 43         | 371        | 660       | 333        | -6,539     |
| 109年度 | -17,584    | -13,479    | -15,519    | -14,072    | -22,998   | -29,377    | -39,216    |
| 110年度 | -22,173    | -22,276    | -19,640    | -20,572    | -35,496   | -21,265    | -31,931    |
| 111年度 | -18,134    | -20,908    | -19,978    | 90,151     | -32,339   | 15,941     | -34,948    |
| 112年度 | -19,890    | -24,903    | -20,882    | -37,229    | -35,211   | -33,284    | -56,192    |
| 113年度 | -29,623    | -13,333    | -17,810    | -25,951    | -35,970   | -29,216    | -42,296    |
| 114年度 | -29,762    | -18,196    | -17,660    | -21,076    | -34,087   | -45,998    | -34,678    |
| 總計    | -134,966   | -112,356   | -111,250   | -27,723    | -194,402  | -142,536   | -245,084   |
| 平均    | -13,497    | -11,236    | -11,125    | -2,772     | -19,440   | -14,254    | -24,508    |
| 季節指數  | 75.34      | 62.72      | 62.10      | 15.47      | 108.51    | 79.56      | 136.80     |

附註：表列貨物稅實徵淨額呈現負數，係因貨物稅條例第11條之1自108年6月15日起實施，購買節能電器民眾踴躍辦理退還減徵貨物稅所致。



Table 3

## The Seasonal Index of Net Tax Revenues in Taipei City (Cont.)

## Gift Tax

Unit: Thousand NT\$

| 8月<br>Aug. | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
|------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 1,106,386  | 1,860,352   | 1,277,322   | 1,175,578   | 1,780,046   | 12,963,340         | 1,080,278             | CY 2016         |
| 3,266,466  | 1,202,011   | 1,289,962   | 411,941     | 612,347     | 17,153,609         | 1,429,467             | CY 2017         |
| 707,676    | 269,947     | 239,846     | 250,356     | 480,959     | 4,395,819          | 366,318               | CY 2018         |
| 474,147    | 227,215     | 317,990     | 512,958     | 408,172     | 4,456,846          | 371,404               | CY 2019         |
| 234,825    | 417,135     | 589,591     | 685,362     | 677,846     | 4,736,000          | 394,667               | CY 2020         |
| 266,991    | 569,730     | 336,043     | 557,134     | 1,297,542   | 9,447,921          | 787,327               | CY 2021         |
| 376,956    | 847,633     | 441,095     | 1,057,496   | 523,113     | 7,556,887          | 629,741               | CY 2022         |
| 986,252    | 631,591     | 1,052,201   | 1,263,107   | 1,627,163   | 13,881,065         | 1,156,755             | CY 2023         |
| 6,025,362  | 1,057,013   | 815,560     | 850,502     | 2,094,376   | 16,101,448         | 1,341,787             | CY 2024         |
| 499,379    | 749,735     | 533,965     | 556,612     | 3,468,280   | 11,360,143         | 946,679               | CY 2025         |
| 13,944,440 | 7,832,362   | 6,893,575   | 7,321,046   | 12,969,844  |                    | 8,504,423             | Monthly Total   |
| 1,394,444  | 783,236     | 689,358     | 732,105     | 1,296,984   |                    | 850,442               | Monthly Average |
| 163.97     | 92.10       | 81.06       | 86.09       | 152.51      |                    | 100.00                | Seasonal Index  |

## Commodity Tax

| 8月<br>Aug. | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
|------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 10,598     | -10,502     | -           | 239         | 6           | 527                | 44                    | CY 2016         |
| 361        | 345         | 179         | 333         | 89          | 4,436              | 370                   | CY 2017         |
| 214        | 181         | 10          | 207         | 323         | 2,597              | 216                   | CY 2018         |
| -34,020    | -32,177     | -20,099     | -19,541     | -22,212     | -132,283           | -11,024               | CY 2019         |
| -48,278    | -18,409     | -21,018     | -20,678     | -29,040     | -289,668           | -24,139               | CY 2020         |
| -45,968    | -20,647     | -28,531     | -27,596     | -20,624     | -316,719           | -26,393               | CY 2021         |
| -214,957   | -34,416     | -33,132     | -27,274     | -26,349     | -356,343           | -29,695               | CY 2022         |
| -37,660    | -30,252     | -30,770     | -24,100     | -24,444     | -374,817           | -31,235               | CY 2023         |
| -34,726    | -39,454     | -22,132     | -24,260     | -26,265     | -341,036           | -28,420               | CY 2024         |
| -33,829    | -33,434     | -25,304     | -27,411     | -25,055     | -346,490           | -28,874               | CY 2025         |
| -438,265   | -218,765    | -180,797    | -170,081    | -173,571    |                    | -179,150              | Monthly Total   |
| -43,827    | -21,877     | -18,080     | -17,008     | -17,357     |                    | -17,915               | Monthly Average |
| 244.64     | 122.11      | 100.92      | 94.94       | 96.89       |                    | 100.00                | Seasonal Index  |

Note: Article 11-1 of Commodity Tax Act was implemented from 15th June 2019, people who purchase energy-saving electrical appliances shall apply for a tax refund, resulting in a negative commodity tax.

表 3

## 臺北市各項國稅稅收實徵淨額季節變動指數(續)

## 證券交易稅

單位：新臺幣千元

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr. | 5月<br>May  | 6月<br>June | 7月<br>July  |
|-------|------------|------------|------------|------------|------------|------------|-------------|
| 105年度 | 3,576,542  | 2,397,194  | 4,619,180  | 3,524,395  | 3,619,386  | 3,609,028  | 3,765,670   |
| 106年度 | 2,592,108  | 3,645,526  | 4,672,550  | 3,612,714  | 3,761,829  | 4,491,476  | 4,131,915   |
| 107年度 | 5,628,347  | 3,737,612  | 5,686,202  | 4,633,107  | 5,462,471  | 6,275,976  | 5,809,437   |
| 108年度 | 3,876,207  | 2,787,674  | 4,596,959  | 4,878,539  | 5,195,569  | 3,730,604  | 4,891,420   |
| 109年度 | 4,116,379  | 5,031,859  | 7,858,928  | 5,488,747  | 6,417,338  | 7,159,891  | 9,955,022   |
| 110年度 | 11,845,670 | 7,572,696  | 12,924,373 | 12,935,808 | 16,502,618 | 14,403,040 | 17,750,538  |
| 111年度 | 10,370,778 | 6,626,230  | 13,305,079 | 9,419,641  | 8,812,266  | 9,796,443  | 8,955,166   |
| 112年度 | 4,065,881  | 7,361,323  | 10,595,538 | 7,473,007  | 9,677,370  | 12,215,170 | 13,708,201  |
| 113年度 | 12,092,847 | 8,869,681  | 18,486,336 | 16,549,792 | 17,082,139 | 18,123,760 | 20,506,567  |
| 114年度 | 11,065,985 | 12,314,305 | 15,123,210 | 12,153,840 | 11,681,560 | 15,566,830 | 15,979,994  |
| 總計    | 69,230,744 | 60,344,100 | 97,868,355 | 80,669,590 | 88,212,546 | 95,372,218 | 105,453,930 |
| 平均    | 6,923,074  | 6,034,410  | 9,786,836  | 8,066,959  | 8,821,255  | 9,537,222  | 10,545,393  |
| 季節指數  | 78.06      | 68.04      | 110.35     | 90.96      | 99.46      | 107.54     | 118.90      |

## 期貨交易稅

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr. | 5月<br>May | 6月<br>June | 7月<br>July |
|-------|------------|------------|------------|------------|-----------|------------|------------|
| 105年度 | 341,596    | 176,516    | 300,967    | 268,927    | 287,487   | 278,246    | 272,937    |
| 106年度 | 181,102    | 204,113    | 310,789    | 267,485    | 244,981   | 327,451    | 326,465    |
| 107年度 | 404,258    | 427,270    | 524,069    | 398,937    | 416,367   | 413,263    | 467,927    |
| 108年度 | 386,312    | 186,978    | 324,159    | 330,211    | 512,974   | 330,601    | 331,539    |
| 109年度 | 314,833    | 525,890    | 1,049,439  | 504,925    | 462,447   | 477,517    | 614,111    |
| 110年度 | 845,712    | 595,908    | 909,127    | 660,132    | 1,141,457 | 750,881    | 872,008    |
| 111年度 | 759,224    | 503,591    | 1,012,612  | 698,543    | 854,288   | 799,349    | 803,815    |
| 112年度 | 328,180    | 500,838    | 723,077    | 441,575    | 583,946   | 579,639    | 700,845    |
| 113年度 | 701,498    | 405,153    | 958,280    | 1,038,356  | 929,345   | 1,074,462  | 1,319,566  |
| 114年度 | 678,750    | 575,616    | 929,135    | 1,017,199  | 734,749   | 725,846    | 749,763    |
| 總計    | 4,941,465  | 4,101,873  | 7,041,654  | 5,626,290  | 6,168,041 | 5,757,255  | 6,458,976  |
| 平均    | 494,147    | 410,187    | 704,165    | 562,629    | 616,804   | 575,726    | 645,898    |
| 季節指數  | 83.87      | 69.62      | 119.51     | 95.49      | 104.68    | 97.71      | 109.62     |

Table 3

## The Seasonal Index of Net Tax Revenues in Taipei City (Cont.)

| Securities Transaction Tax |             |             |             |             | Unit: Thousand NT\$ |                       |                 |
|----------------------------|-------------|-------------|-------------|-------------|---------------------|-----------------------|-----------------|
| 8月<br>Aug.                 | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total  | 年平均<br>Annual Average | Year            |
| 4,064,766                  | 3,287,700   | 3,124,601   | 3,892,840   | 4,029,092   | 43,510,394          | 3,625,866             | CY 2016         |
| 5,043,445                  | 5,530,394   | 4,158,594   | 5,477,965   | 5,442,896   | 52,561,412          | 4,380,118             | CY 2017         |
| 5,408,630                  | 4,758,418   | 4,958,855   | 4,189,079   | 4,525,607   | 61,073,741          | 5,089,478             | CY 2018         |
| 5,008,239                  | 4,193,632   | 5,268,986   | 5,358,134   | 5,320,179   | 55,106,142          | 4,592,179             | CY 2019         |
| 8,579,645                  | 8,249,617   | 5,750,856   | 7,752,784   | 10,964,568  | 87,325,634          | 7,277,136             | CY 2020         |
| 13,797,455                 | 10,207,729  | 10,036,116  | 13,209,743  | 12,315,459  | 153,501,245         | 12,791,770            | CY 2021         |
| 8,385,198                  | 8,030,521   | 7,487,123   | 8,366,137   | 9,013,679   | 108,568,261         | 9,047,355             | CY 2022         |
| 13,929,956                 | 9,964,752   | 9,809,057   | 10,840,103  | 12,485,964  | 122,126,322         | 10,177,194            | CY 2023         |
| 16,724,922                 | 13,345,995  | 13,849,643  | 15,243,861  | 15,504,728  | 186,380,271         | 15,531,689            | CY 2024         |
| 17,785,670                 | 19,682,649  | 19,686,878  | 22,562,885  | 20,514,944  | 194,118,750         | 16,176,563            | CY 2025         |
| 98,727,926                 | 87,251,407  | 84,130,709  | 96,893,531  | 100,117,116 |                     | 88,689,347            | Monthly Total   |
| 9,872,794                  | 8,725,141   | 8,413,071   | 9,689,353   | 10,011,712  |                     | 8,868,935             | Monthly Average |
| 111.32                     | 98.38       | 94.86       | 109.25      | 112.89      |                     | 100.00                | Seasonal Index  |

| Futures Transaction Tax |             |             |             |             |                    |                       |                 |
|-------------------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 8月<br>Aug.              | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
| 303,385                 | 249,620     | 255,367     | 321,158     | 244,296     | 3,300,502          | 275,042               | CY 2016         |
| 387,288                 | 393,232     | 294,545     | 357,359     | 422,828     | 3,717,638          | 309,803               | CY 2017         |
| 461,775                 | 422,305     | 640,207     | 472,280     | 420,317     | 5,468,975          | 455,748               | CY 2018         |
| 440,188                 | 282,680     | 329,554     | 360,061     | 394,065     | 4,209,322          | 350,777               | CY 2019         |
| 559,192                 | 617,561     | 416,092     | 557,984     | 638,026     | 6,738,017          | 561,501               | CY 2020         |
| 824,323                 | 677,096     | 723,160     | 606,160     | 681,302     | 9,287,266          | 773,939               | CY 2021         |
| 628,933                 | 685,465     | 772,500     | 696,115     | 679,310     | 8,893,745          | 741,145               | CY 2022         |
| 842,811                 | 578,462     | 671,106     | 643,531     | 601,552     | 7,195,562          | 599,630               | CY 2023         |
| 1,370,683               | 968,988     | 895,687     | 1,002,637   | 848,279     | 11,512,934         | 959,411               | CY 2024         |
| 754,044                 | 875,658     | 1,101,917   | 1,248,958   | 989,812     | 10,381,447         | 865,121               | CY 2025         |
| 6,572,622               | 5,751,067   | 6,100,135   | 6,266,243   | 5,919,787   |                    | 5,892,116             | Monthly Total   |
| 657,262                 | 575,107     | 610,014     | 626,624     | 591,979     |                    | 589,212               | Monthly Average |
| 111.55                  | 97.61       | 103.53      | 106.35      | 100.47      |                    | 100.00                | Seasonal Index  |

表 3

## 臺北市各項國稅稅收實徵淨額季節變動指數(續)

## 菸酒稅

單位：新臺幣千元

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr. | 5月<br>May | 6月<br>June | 7月<br>July |
|-------|------------|------------|------------|------------|-----------|------------|------------|
| 105年度 | 12,547     | 8,176      | 6,631      | 14,870     | 10,872    | 14,332     | 13,723     |
| 106年度 | 10,213     | 9,581      | 5,861      | 7,557      | 8,419     | 96         | -          |
| 107年度 | -          | -37        | -          | 124        | 142       | 328        | 167        |
| 108年度 | 1,389      | 1,519      | 1,603      | 1,202      | 1,605     | 1,553      | 1,413      |
| 109年度 | 2,111      | 1,707      | 1,498      | 2,158      | 1,997     | 2,601      | 3,022      |
| 110年度 | 2,714      | 2,445      | 2,369      | 1,782      | 2,484     | 1,911      | 1,037      |
| 111年度 | 3,073      | 2,537      | 1,175      | 3,347      | 2,280     | 1,988      | 2,540      |
| 112年度 | 2,221      | 1,846      | 1,569      | 2,333      | 1,574     | 2,075      | 2,322      |
| 113年度 | 1,999      | 2,050      | 1,866      | 1,847      | 1,847     | 1,825      | 2,406      |
| 114年度 | 1,998      | 1,633      | 1,815      | 1,888      | 1,951     | 1,623      | 2,527      |
| 總計    | 38,265     | 31,457     | 24,387     | 37,108     | 33,171    | 28,332     | 29,157     |
| 平均    | 3,827      | 3,146      | 2,439      | 3,711      | 3,317     | 2,833      | 2,916      |
| 季節指數  | 127.35     | 104.69     | 81.16      | 123.49     | 110.39    | 94.29      | 97.03      |

## 特種貨物及勞務稅

| 年度    | 1月<br>Jan. | 2月<br>Feb. | 3月<br>Mar. | 4月<br>Apr. | 5月<br>May | 6月<br>June | 7月<br>July |
|-------|------------|------------|------------|------------|-----------|------------|------------|
| 105年度 | 7,139      | 2,283      | 1,434      | 6,148      | 92,800    | 9,230      | 34,805     |
| 106年度 | 1,173      | 2,396      | 4,566      | 2,445      | 7,534     | -627       | 479        |
| 107年度 | 503        | -4,136     | 3,003      | -173       | 378       | 2,457      | 2,672      |
| 108年度 | -1,893     | 1,872      | 2,159      | 1,709      | 1,141     | 1,247      | 3,105      |
| 109年度 | 2,829      | 926        | 2,745      | 50         | 168       | 145        | 66         |
| 110年度 | 921        | 243        | 516        | 258        | 89        | 10         | 139        |
| 111年度 | 597        | 566        | 75         | 704        | 940       | 5,199      | 1,007      |
| 112年度 | 20         | 18         | 403        | 19         | 15        | 57         | 3,388      |
| 113年度 | 201        | 42         | 41         | 147        | 25        | 1,161      | 731        |
| 114年度 | 32         | 216        | 738        | 3,930      | 1,119     | 209        | 447        |
| 總計    | 11,522     | 4,426      | 15,680     | 15,237     | 104,209   | 19,088     | 46,839     |
| 平均    | 1,152      | 443        | 1,568      | 1,524      | 10,421    | 1,909      | 4,684      |
| 季節指數  | 44.13      | 16.95      | 60.05      | 58.35      | 399.09    | 73.10      | 179.38     |

## 營業稅

| 年度    | 1月<br>Jan.  | 2月<br>Feb. | 3月<br>Mar.  | 4月<br>Apr. | 5月<br>May   | 6月<br>June | 7月<br>July  |
|-------|-------------|------------|-------------|------------|-------------|------------|-------------|
| 105年度 | 25,231,948  | 1,432,639  | 27,872,056  | 4,969,966  | 27,663,261  | 3,410,271  | 28,468,322  |
| 106年度 | 24,853,652  | 331,004    | 26,648,499  | 3,064,476  | 25,917,397  | 2,407,618  | 26,708,846  |
| 107年度 | 27,240,582  | 230,894    | 28,021,183  | 3,885,696  | 27,338,236  | 2,363,061  | 27,791,942  |
| 108年度 | 26,582,159  | 147,168    | 28,197,280  | 4,389,044  | 28,192,500  | 3,422,103  | 28,338,019  |
| 109年度 | 28,160,035  | 2,361,032  | 31,884,579  | 3,867,810  | 28,054,718  | 2,078,061  | 28,900,284  |
| 110年度 | 32,224,830  | 2,111,499  | 33,553,060  | 4,898,618  | 33,157,693  | 4,028,792  | 31,536,874  |
| 111年度 | 34,036,172  | 334,980    | 35,203,158  | 5,341,270  | 36,785,324  | 4,643,278  | 33,518,281  |
| 112年度 | 33,199,750  | 3,798,256  | 37,077,720  | 5,209,838  | 37,360,567  | 3,837,950  | 37,719,973  |
| 113年度 | 38,448,646  | 3,042,894  | 39,852,668  | 7,213,740  | 40,798,317  | 6,051,903  | 38,169,014  |
| 114年度 | 39,841,579  | -3,932,007 | 46,787,263  | 8,408,106  | 45,050,843  | 5,037,124  | 46,896,330  |
| 總計    | 309,819,353 | 9,858,359  | 335,097,466 | 51,248,564 | 330,318,856 | 37,280,161 | 328,047,885 |
| 平均    | 30,981,935  | 985,836    | 33,509,747  | 5,124,856  | 33,031,886  | 3,728,016  | 32,804,789  |
| 季節指數  | 165.52      | 5.27       | 179.02      | 27.38      | 176.47      | 19.92      | 175.26      |

Table 3

## The Seasonal Index of Net Tax Revenues in Taipei City (Cont.)

## Tobacco and Alcohol Tax

Unit: Thousand NT\$

| 8月<br>Aug. | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
|------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 13,720     | 11,219      | 11,952      | 10,217      | 11,999      | 140,258            | 11,688                | CY 2016         |
| -          | -           | -           | -           | -           | 41,727             | 3,477                 | CY 2017         |
| 586        | 156         | 532         | 1,059       | 1,178       | 4,235              | 353                   | CY 2018         |
| 1,762      | 1,666       | 1,414       | 2,261       | 2,229       | 19,616             | 1,635                 | CY 2019         |
| 2,758      | 1,558       | 2,376       | 1,683       | 2,072       | 25,541             | 2,128                 | CY 2020         |
| 2,778      | 2,974       | 2,473       | 2,131       | 2,161       | 27,259             | 2,272                 | CY 2021         |
| 2,867      | 2,418       | 2,583       | 2,104       | 2,008       | 28,920             | 2,410                 | CY 2022         |
| 2,744      | 2,298       | 1,410       | 2,047       | 2,181       | 24,620             | 2,052                 | CY 2023         |
| 2,395      | 2,583       | 2,491       | 2,338       | 1,902       | 25,549             | 2,129                 | CY 2024         |
| 1,901      | 1,290       | 2,568       | 1,767       | 1,893       | 22,854             | 1,905                 | CY 2025         |
| 31,511     | 26,162      | 27,799      | 25,607      | 27,623      |                    | 30,048                | Monthly Total   |
| 3,151      | 2,616       | 2,780       | 2,561       | 2,762       |                    | 3,005                 | Monthly Average |
| 104.87     | 87.07       | 92.51       | 85.22       | 91.93       |                    | 100.00                | Seasonal Index  |

## Specifically Selected Goods and Services Tax

| 8月<br>Aug. | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
|------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 5,646      | 11,411      | 3,638       | 5,167       | -5,373      | 174,329            | 14,527                | CY 2016         |
| 4,507      | 4,977       | -400        | 20,134      | -420        | 46,764             | 3,897                 | CY 2017         |
| 5,951      | 230         | 10,677      | 2,001       | 821         | 24,384             | 2,032                 | CY 2018         |
| 1,618      | 2,075       | 1,081       | 2,831       | 3,588       | 20,533             | 1,711                 | CY 2019         |
| 55         | 229         | 84          | 499         | 115         | 7,911              | 659                   | CY 2020         |
| 48         | 23          | 1,062       | 102         | 2,942       | 6,353              | 529                   | CY 2021         |
| 131        | 6           | 2,126       | 40          | 8           | 11,399             | 950                   | CY 2022         |
| 410        | 163         | 232         | 440         | 145         | 5,310              | 443                   | CY 2023         |
| 23         | 24          | 307         | 42          | 252         | 2,996              | 250                   | CY 2024         |
| 416        | 2,327       | 4,094       | 1,588       | -1,751      | 13,365             | 1,114                 | CY 2025         |
| 18,805     | 21,465      | 22,901      | 32,844      | 327         |                    | 26,112                | Monthly Total   |
| 1,881      | 2,147       | 2,290       | 3,284       | 33          |                    | 2,611                 | Monthly Average |
| 72.02      | 82.20       | 87.70       | 125.78      | 1.25        |                    | 100.00                | Seasonal Index  |

## Business Tax

| 8月<br>Aug. | 9月<br>Sept. | 10月<br>Oct. | 11月<br>Nov. | 12月<br>Dec. | 年合計<br>Grand Total | 年平均<br>Annual Average | Year            |
|------------|-------------|-------------|-------------|-------------|--------------------|-----------------------|-----------------|
| 2,269,218  | 26,646,143  | 2,202,307   | 28,061,063  | 5,632,512   | 183,859,706        | 15,321,642            | CY 2016         |
| 1,777,992  | 28,170,688  | 2,037,564   | 28,548,682  | 6,204,171   | 176,670,589        | 14,722,549            | CY 2017         |
| 2,813,823  | 28,205,184  | 3,208,232   | 29,365,345  | 5,746,043   | 186,210,221        | 15,517,518            | CY 2018         |
| 3,043,725  | 29,836,585  | 3,422,275   | 30,906,747  | 6,967,687   | 193,445,292        | 16,120,441            | CY 2019         |
| 3,831,796  | 32,418,774  | 2,865,503   | 34,433,696  | 6,754,327   | 205,610,615        | 17,134,218            | CY 2020         |
| 3,696,051  | 31,404,521  | 4,390,023   | 35,956,971  | 6,849,321   | 223,808,253        | 18,650,688            | CY 2021         |
| 4,509,949  | 35,534,370  | 6,089,265   | 36,219,369  | 8,232,888   | 240,448,304        | 20,037,359            | CY 2022         |
| 5,328,764  | 38,521,335  | 6,074,489   | 39,557,180  | 6,255,586   | 253,941,408        | 21,161,784            | CY 2023         |
| 5,260,448  | 41,575,687  | 5,713,823   | 40,961,252  | 8,979,450   | 276,067,842        | 23,005,654            | CY 2024         |
| 3,195,148  | 48,830,452  | 4,001,601   | 49,610,727  | 12,374,377  | 306,101,543        | 25,508,462            | CY 2025         |
| 35,726,914 | 341,143,739 | 40,005,082  | 353,621,032 | 73,996,362  |                    | 187,180,314           | Monthly Total   |
| 3,572,691  | 34,114,374  | 4,000,508   | 35,362,103  | 7,399,636   |                    | 18,718,031            | Monthly Average |
| 19.09      | 182.25      | 21.37       | 188.92      | 39.53       |                    | 100.00                | Seasonal Index  |

表 4

## 臺北市貨物稅實徵統計

單位：新臺幣千元

| 項目      | 年度    | 合計<br>Total | 油氣類<br>Oil & Gas | 橡膠輪胎<br>Rubber Tires | 飲料品<br>Beverages | 電冰箱<br>Refrigerators | 電視機<br>Television Sets | 冷暖氣機<br>Air Conditioners |
|---------|-------|-------------|------------------|----------------------|------------------|----------------------|------------------------|--------------------------|
| 實徵數     | 105年度 | 527         | -                | -                    | -                | -                    | -                      | 96                       |
|         | 106年度 | 4,532       | -                | -                    | 81               | -                    | 1,497                  | -                        |
|         | 107年度 | 2,597       | -                | -                    | -                | -                    | -                      | -                        |
|         | 108年度 | -132,283    | -                | -                    | -                | -36,915              | -                      | -91,868                  |
|         | 109年度 | -281,993    | -                | -                    | -                | -69,237              | -                      | -188,144                 |
|         | 110年度 | -311,379    | -                | -                    | -                | -73,805              | -                      | -206,589                 |
|         | 111年度 | -352,093    | -                | -                    | 165              | -73,681              | -                      | -231,563                 |
|         | 112年度 | -370,025    | -                | -                    | 63               | -73,510              | -                      | -261,910                 |
|         | 113年度 | -332,667    | -                | -                    | 7                | -63,147              | -                      | -236,812                 |
|         | 114年度 | -318,838    | -                | -                    | -                | -60,615              | -                      | -225,106                 |
| 實徵淨額    | 105年度 | 527         | -                | -                    | -                | -                    | -                      | 96                       |
|         | 106年度 | 4,436       | -                | -                    | 81               | -                    | 1,497                  | -96                      |
|         | 107年度 | 2,597       | -                | -                    | -                | -                    | -                      | -                        |
|         | 108年度 | -132,283    | -                | -                    | -                | -36,915              | -                      | -91,868                  |
|         | 109年度 | -289,668    | -                | -                    | -                | -71,662              | -                      | -192,773                 |
|         | 110年度 | -316,719    | -                | -                    | -                | -75,081              | -                      | -209,057                 |
|         | 111年度 | -356,343    | -                | -                    | 165              | -74,828              | -                      | -233,882                 |
|         | 112年度 | -374,817    | -                | -                    | 63               | -74,516              | -                      | -264,245                 |
|         | 113年度 | -341,036    | -                | -                    | 7                | -64,855              | -                      | -242,452                 |
|         | 114年度 | -346,490    | -                | -                    | -                | -66,518              | -                      | -242,884                 |
| 占實徵淨額 % | 105年度 | 100.00      | -                | -                    | -                | -                    | -                      | 18.22                    |
|         | 106年度 | 100.00      | -                | -                    | 1.83             | -                    | 33.75                  | -2.16                    |
|         | 107年度 | 100.00      | -                | -                    | -                | -                    | -                      | -                        |
|         | 108年度 | 100.00      | -                | -                    | -                | 27.91                | -                      | 69.45                    |
|         | 109年度 | 100.00      | -                | -                    | -                | 24.74                | -                      | 66.55                    |
|         | 110年度 | 100.00      | -                | -                    | -                | 23.71                | -                      | 66.01                    |
|         | 111年度 | 100.00      | -                | -                    | -0.05            | 21.00                | -                      | 65.63                    |
|         | 112年度 | 100.00      | -                | -                    | -0.02            | 19.88                | -                      | 70.50                    |
|         | 113年度 | 100.00      | -                | -                    | -0.00            | 19.02                | -                      | 71.09                    |
|         | 114年度 | 100.00      | -                | -                    | -                | 19.20                | -                      | 70.10                    |

資料來源：本局銷售稅組。

Table 4

## Commodity Tax in Taipei City

Unit: Thousand NT\$

| 除濕機<br>Dehumidi-<br>fiers | 錄影機<br>Video<br>Recorders | 電唱機<br>Record<br>Players | 錄音機<br>Audio<br>Recorders | 音響<br>組合<br>Stereo-<br>phonic<br>Systems | 電烤箱<br>Electric<br>Ovens | 汽 車<br>Auto-<br>mobiles | 機 車<br>Motor-<br>cycles | Item                                    | Year    |
|---------------------------|---------------------------|--------------------------|---------------------------|------------------------------------------|--------------------------|-------------------------|-------------------------|-----------------------------------------|---------|
| -                         | -                         | -                        | -                         | -                                        | -                        | 425                     | 6                       | Actual<br>Revenues                      | CY 2016 |
| -                         | 2                         | -                        | -                         | 251                                      | -                        | 2,309                   | 392                     |                                         | CY 2017 |
| -                         | -                         | -                        | -                         | 59                                       | -                        | 2,145                   | 393                     |                                         | CY 2018 |
| -7,296                    | -                         | -                        | -                         | 16                                       | -                        | 3,630                   | 150                     |                                         | CY 2019 |
| -27,776                   | -                         | -                        | -                         | -                                        | -                        | 9,742                   | -6,578                  |                                         | CY 2020 |
| -35,840                   | -                         | -                        | -                         | -                                        | -                        | 3,411                   | 1,444                   |                                         | CY 2021 |
| -52,934                   | -                         | -                        | -                         | -                                        | -                        | 5,723                   | 197                     |                                         | CY 2022 |
| -38,264                   | -                         | -                        | -                         | -                                        | -                        | 3,484                   | 112                     |                                         | CY 2023 |
| -34,865                   | -                         | -                        | -                         | -                                        | -                        | 1,953                   | 197                     |                                         | CY 2024 |
| -34,897                   | -                         | -                        | -                         | -                                        | -                        | 1,668                   | 112                     |                                         | CY 2025 |
| -                         | -                         | -                        | -                         | -                                        | -                        | 425                     | 6                       | Net Tax<br>Revenues                     | CY 2016 |
| -                         | 2                         | -                        | -                         | 251                                      | -                        | 2,309                   | 392                     |                                         | CY 2017 |
| -                         | -                         | -                        | -                         | 59                                       | -                        | 2,145                   | 393                     |                                         | CY 2018 |
| -7,296                    | -                         | -                        | -                         | 16                                       | -                        | 3,630                   | 150                     |                                         | CY 2019 |
| -28,397                   | -                         | -                        | -                         | -                                        | -                        | 9,742                   | -6,578                  |                                         | CY 2020 |
| -37,436                   | -                         | -                        | -                         | -                                        | -                        | 3,411                   | 1,444                   |                                         | CY 2021 |
| -53,718                   | -                         | -                        | -                         | -                                        | -                        | 5,723                   | 197                     |                                         | CY 2022 |
| -39,715                   | -                         | -                        | -                         | -                                        | -                        | 3,484                   | 112                     |                                         | CY 2023 |
| -35,886                   | -                         | -                        | -                         | -                                        | -                        | 1,953                   | 197                     |                                         | CY 2024 |
| -38,868                   | -                         | -                        | -                         | -                                        | -                        | 1,668                   | 112                     |                                         | CY 2025 |
| -                         | -                         | -                        | -                         | -                                        | -                        | 80.65                   | 1.14                    | As a % of<br>Net Tax<br>Revenues<br>(%) | CY 2016 |
| -                         | 0.05                      | -                        | -                         | 5.66                                     | -                        | 52.05                   | 8.84                    |                                         | CY 2017 |
| -                         | -                         | -                        | -                         | 2.27                                     | -                        | 82.60                   | 15.13                   |                                         | CY 2018 |
| 5.52                      | -                         | -                        | -                         | -0.01                                    | -                        | -2.74                   | -0.11                   |                                         | CY 2019 |
| 9.80                      | -                         | -                        | -                         | -                                        | -                        | -3.36                   | 2.27                    |                                         | CY 2020 |
| 11.82                     | -                         | -                        | -                         | -                                        | -                        | -1.08                   | -0.46                   |                                         | CY 2021 |
| 15.07                     | -                         | -                        | -                         | -                                        | -                        | -1.61                   | -0.06                   |                                         | CY 2022 |
| 10.60                     | -                         | -                        | -                         | -                                        | -                        | -0.93                   | -0.03                   |                                         | CY 2023 |
| 10.52                     | -                         | -                        | -                         | -                                        | -                        | -0.57                   | -0.06                   |                                         | CY 2024 |
| 11.21                     | -                         | -                        | -                         | -                                        | -                        | -0.48                   | -0.03                   |                                         | CY 2025 |

Source: Sales Tax Division of the Bureau.

表 5

## 臺北市各項國稅納庫數統計

單位：新臺幣千元

| 年 度      | 合 計<br>Total           |                               |                                                               | 國庫<br><br>National Treasury |
|----------|------------------------|-------------------------------|---------------------------------------------------------------|-----------------------------|
|          | 本年度<br><br>Curent Year | 以前<br>年度<br><br>Previous Year | 退還以前<br>年度歲入款<br><br>Refund for Revenues of<br>Previous Years |                             |
| 105年度    | 692,849,738            | 12,144,353                    | 37,455,383                                                    | 564,035,227                 |
| 106年度    | 687,051,015            | 5,216,774                     | 55,119,677                                                    | 559,471,529                 |
| 107年度    | 755,126,451            | 4,422,223                     | 44,447,475                                                    | 624,026,202                 |
| 108年度    | 741,213,668            | 4,822,774                     | 33,825,699                                                    | 606,840,679                 |
| 109年度    | 763,033,334            | 4,738,356                     | 41,704,608                                                    | 623,941,107                 |
| 110年度    | 968,947,215            | 11,702,576                    | 50,377,235                                                    | 805,711,776                 |
| 111年度    | 1,050,885,227          | 12,813,781                    | 39,516,252                                                    | 866,925,683                 |
| 112年度    | 1,133,660,227          | 13,806,024                    | 38,382,395                                                    | 936,473,408                 |
| 113年度    | 1,258,065,731          | 13,644,056                    | 46,744,849                                                    | 1,039,876,514               |
| 114年度    | 1,332,717,274          | 9,563,283                     | 54,644,328                                                    | 1,100,442,408               |
| 所得稅      | 775,220,853            | 6,733,224                     | 33,401,179                                                    | 686,611,087                 |
| 營利事業所得稅  | 376,554,503            | 5,971,980                     | 17,604,417                                                    | 333,330,269                 |
| 綜合所得稅    | 398,666,350            | 761,244                       | 15,796,762                                                    | 353,280,818                 |
| 遺產及贈與稅   | 26,451,990             | 2,509,647                     | 169,775                                                       | 9,566,749                   |
| 遺產稅      | 15,196,978             | 2,398,819                     | 161,638                                                       | 5,457,812                   |
| 贈與稅      | 11,255,012             | 110,828                       | 8,137                                                         | 4,108,937                   |
| 貨物稅      | -319,026               | 188                           | 27,652                                                        | -287,123                    |
| 證券交易稅    | 194,126,218            | -                             | 7,468                                                         | 194,126,218                 |
| 期貨交易稅    | 10,381,447             | -                             | -                                                             | 10,381,447                  |
| 菸酒稅      | 22,854                 | -                             | -                                                             | 18,283                      |
| 特種貨物及勞務稅 | 9,469                  | 6,971                         | 3,075                                                         | 9,469                       |
| 營業稅      | 326,823,469            | 313,253                       | 21,035,179                                                    | 200,016,278                 |
| 罰鍰及其他收入  | 1,012,275              | 329,062                       | 119,559                                                       | 931,910                     |
| 金融業營業稅   | 5,310,385              | 2,397                         | 49,634                                                        | -                           |

資料來源：本局主計室。



Table 5

## National Tax Collected in Taipei City Paid to Treasury

Unit: Thousand NT\$

| 本 年 度<br>Current Year                            |                                 |                                                                       |                                        | Budget                                      |
|--------------------------------------------------|---------------------------------|-----------------------------------------------------------------------|----------------------------------------|---------------------------------------------|
| 中央<br>統籌<br><br>Distribution of Central<br>Gov't | 市庫<br><br>Municipality Treasury | 長照<br>基金庫<br><br>Long-term Care Services<br>Development Fund Treasury | 住宅<br>基金庫<br><br>Housing Fund Treasury |                                             |
| 118,677,013                                      | 10,137,497                      | -                                                                     | -                                      | CY 2016                                     |
| 114,660,835                                      | 12,181,568                      | 737,083                                                               | -                                      | CY 2017                                     |
| 124,866,234                                      | 4,571,660                       | 1,662,355                                                             | -                                      | CY 2018                                     |
| 125,991,924                                      | 4,600,267                       | 3,780,798                                                             | -                                      | CY 2019                                     |
| 127,983,735                                      | 5,447,764                       | 5,660,728                                                             | -                                      | CY 2020                                     |
| 146,208,642                                      | 6,395,569                       | 10,631,228                                                            | -                                      | CY 2021                                     |
| 164,217,775                                      | 7,004,588                       | 12,737,181                                                            | -                                      | CY 2022                                     |
| 174,603,274                                      | 8,584,060                       | 13,999,485                                                            | -                                      | CY 2023                                     |
| 186,275,849                                      | 9,852,058                       | 20,769,849                                                            | 1,291,461                              | CY 2024                                     |
| 204,301,950                                      | 9,657,212                       | 16,098,170                                                            | 2,217,534                              | CY 2025                                     |
| 77,522,091                                       | -                               | 8,870,141                                                             | 2,217,534                              | Income Tax                                  |
| 37,655,453                                       | -                               | 4,455,025                                                             | 1,113,756                              | Profit-seeking<br>Enterprise Income Tax     |
| 39,866,638                                       | -                               | 4,415,116                                                             | 1,103,778                              | Individual Income<br>Tax                    |
| -                                                | 9,657,212                       | 7,228,029                                                             | -                                      | Estate and Gift Tax                         |
| -                                                | 5,548,274                       | 4,190,892                                                             | -                                      | Estate Tax                                  |
| -                                                | 4,108,938                       | 3,037,137                                                             | -                                      | Gift Tax                                    |
| -31,903                                          | -                               | -                                                                     | -                                      | Commodity Tax                               |
| -                                                | -                               | -                                                                     | -                                      | Securities Transaction<br>Tax               |
| -                                                | -                               | -                                                                     | -                                      | Futures Transaction<br>Tax                  |
| 4,571                                            | -                               | -                                                                     | -                                      | Tobacco and Alcohol<br>Tax                  |
| -                                                | -                               | -                                                                     | -                                      | Specifically Selected<br>Goods and Services |
| 126,807,191                                      | -                               | -                                                                     | -                                      | Business Tax                                |
| 1                                                | 78,089                          | 2,275                                                                 | -                                      | Revenues from Fines<br>and Others           |
| -                                                | -                               | -                                                                     | -                                      | Financial Enterprises<br>Business Tax       |

Source: Accounting and Statistics Office of the Bureau.

表 5

## 臺北市各項國稅納庫數統計(續)

單位：新臺幣千元

| 年 度      | 以 前 年 度<br>Previous Year |                                              |                             |                                                                      |                                    |
|----------|--------------------------|----------------------------------------------|-----------------------------|----------------------------------------------------------------------|------------------------------------|
|          | 國庫<br>National Treasury  | 中央<br>統籌<br>Distribution of<br>Central Gov't | 市庫<br>Municipality Treasury | 長照<br>基金庫<br>Long-term Care Services<br>Development Fund<br>Treasury | 住宅<br>基金庫<br>Housing Fund Treasury |
| 105年度    | 7,760,797                | 512,902                                      | 3,870,654                   | -                                                                    | -                                  |
| 106年度    | 3,103,225                | 459,180                                      | 1,386,759                   | 267,610                                                              | -                                  |
| 107年度    | 3,221,987                | 368,801                                      | 764,386                     | 67,049                                                               | -                                  |
| 108年度    | 2,739,290                | 290,264                                      | 1,057,913                   | 735,307                                                              | -                                  |
| 109年度    | 2,245,062                | 291,824                                      | 889,787                     | 1,311,683                                                            | -                                  |
| 110年度    | 7,584,529                | 1,034,212                                    | 1,785,692                   | 1,298,143                                                            | -                                  |
| 111年度    | 7,580,018                | 1,292,018                                    | 1,172,572                   | 2,769,173                                                            | -                                  |
| 112年度    | 6,433,818                | 1,243,152                                    | 1,244,526                   | 4,884,528                                                            | -                                  |
| 113年度    | 8,251,071                | 1,320,304                                    | 719,706                     | 3,079,788                                                            | 273,187                            |
| 114年度    | 1,840,414                | 794,887                                      | 896,760                     | 5,001,871                                                            | 1,029,351                          |
| 所得稅      | 912,652                  | 673,325                                      | -                           | 4,117,896                                                            | 1,029,351                          |
| 營利事業所得稅  | 300,138                  | 597,198                                      | -                           | 4,059,715                                                            | 1,014,929                          |
| 綜合所得稅    | 612,514                  | 76,127                                       | -                           | 58,181                                                               | 14,422                             |
| 遺產及贈與稅   | 728,912                  | -                                            | 896,760                     | 883,975                                                              | -                                  |
| 遺產稅      | 682,686                  | -                                            | 850,534                     | 865,599                                                              | -                                  |
| 贈與稅      | 46,226                   | -                                            | 46,226                      | 18,376                                                               | -                                  |
| 貨物稅      | 169                      | 19                                           | -                           | -                                                                    | -                                  |
| 證券交易稅    | -                        | -                                            | -                           | -                                                                    | -                                  |
| 期貨交易稅    | -                        | -                                            | -                           | -                                                                    | -                                  |
| 菸酒稅      | -                        | -                                            | -                           | -                                                                    | -                                  |
| 特種貨物及勞務稅 | 6,971                    | -                                            | -                           | -                                                                    | -                                  |
| 營業稅      | 191,710                  | 121,543                                      | -                           | -                                                                    | -                                  |
| 罰鍰及其他收入  | 329,062                  | -                                            | -                           | -                                                                    | -                                  |
| 金融業營業稅   | -                        | -                                            | -                           | -                                                                    | -                                  |

Table 5

## National Tax Collected in Taipei City Paid to Treasury (Cont.)

Unit: Thousand NT\$

| 退還以前年度歲入款<br>Refund for Revenues of Previous Years |                                              |                                |                                                                      |                                    | Year                                        |
|----------------------------------------------------|----------------------------------------------|--------------------------------|----------------------------------------------------------------------|------------------------------------|---------------------------------------------|
| 國庫<br>National Treasury                            | 中央<br>統籌<br>Distribution of<br>Central Gov't | 市庫<br>Municipality<br>Treasury | 長照<br>基金庫<br>Long-term Care Services<br>Development Fund<br>Treasury | 住宅<br>基金庫<br>Housing Fund Treasury |                                             |
| 30,353,770                                         | 6,970,453                                    | 131,160                        | -                                                                    | -                                  | CY 2016                                     |
| 46,168,149                                         | 8,891,781                                    | 54,097                         | 5,650                                                                | -                                  | CY 2017                                     |
| 36,363,708                                         | 7,924,325                                    | 138,804                        | 20,638                                                               | -                                  | CY 2018                                     |
| 26,968,834                                         | 6,719,625                                    | 106,862                        | 30,378                                                               | -                                  | CY 2019                                     |
| 34,056,385                                         | 7,583,922                                    | 35,530                         | 28,771                                                               | -                                  | CY 2020                                     |
| 42,012,277                                         | 8,282,675                                    | 41,558                         | 40,725                                                               | -                                  | CY 2021                                     |
| 31,462,830                                         | 7,862,735                                    | 54,314                         | 136,373                                                              | -                                  | CY 2022                                     |
| 30,536,785                                         | 7,550,007                                    | 55,211                         | 240,392                                                              | -                                  | CY 2023                                     |
| 38,039,869                                         | 8,454,331                                    | 13,825                         | 236,765                                                              | 59                                 | CY 2024                                     |
| 42,640,597                                         | 11,504,530                                   | 57,005                         | 364,910                                                              | 77,286                             | CY 2025                                     |
| 29,674,632                                         | 3,340,116                                    | -                              | 309,145                                                              | 77,286                             | Income Tax                                  |
| 15,843,976                                         | 1,760,441                                    | -                              | -                                                                    | -                                  | Profit-seeking<br>Enterprise Income Tax     |
| 13,830,656                                         | 1,579,675                                    | -                              | 309,145                                                              | 77,286                             | Individual Income<br>Tax                    |
| 57,005                                             | -                                            | 57,005                         | 55,765                                                               | -                                  | Estate and Gift Tax                         |
| 52,937                                             | -                                            | 52,936                         | 55,765                                                               | -                                  | Estate Tax                                  |
| 4,068                                              | -                                            | 4,069                          | -                                                                    | -                                  | Gift Tax                                    |
| 24,887                                             | 2,765                                        | -                              | -                                                                    | -                                  | Commodity Tax                               |
| 7,468                                              | -                                            | -                              | -                                                                    | -                                  | Securities Transaction<br>Tax               |
| -                                                  | -                                            | -                              | -                                                                    | -                                  | Futures Transaction<br>Tax                  |
| -                                                  | -                                            | -                              | -                                                                    | -                                  | Tobacco and Alcohol<br>Tax                  |
| 3,075                                              | -                                            | -                              | -                                                                    | -                                  | Specifically Selected<br>Goods and Services |
| 12,873,530                                         | 8,161,649                                    | -                              | -                                                                    | -                                  | Business Tax                                |
| 119,559                                            | -                                            | -                              | -                                                                    | -                                  | Revenues from Fines<br>and Others           |
| -                                                  | -                                            | -                              | -                                                                    | -                                  | Financial Enterprises<br>Business Tax       |

表 6

## 全國國稅實徵淨額與預算數比較

單位：新臺幣千元

| 年 度      | 合計<br>Total National Tax    |               |                                        | 臺北國稅局<br>National Taxation Bureau of<br>Taipei |               |                                        | 高雄國稅局<br>National Taxation Bureau of<br>Kaohsiung |               |                                        |
|----------|-----------------------------|---------------|----------------------------------------|------------------------------------------------|---------------|----------------------------------------|---------------------------------------------------|---------------|----------------------------------------|
|          | 實徵淨額<br>Net Tax<br>Revenues | 預算數<br>Budget | 達成率<br>%<br>As a % of<br>Budget<br>(%) | 實徵淨額<br>Net Tax<br>Revenues                    | 預算數<br>Budget | 達成率<br>%<br>As a % of<br>Budget<br>(%) | 實徵淨額<br>Net Tax<br>Revenues                       | 預算數<br>Budget | 達成率<br>%<br>As a % of<br>Budget<br>(%) |
| 105年度    | 1,713,404,329               | 1,596,990,336 | 107.29                                 | 668,694,738                                    | 682,088,043   | 98.04                                  | 157,430,075                                       | 132,750,713   | 118.59                                 |
| 106年度    | 1,724,527,934               | 1,643,806,966 | 104.91                                 | 637,585,795                                    | 685,317,246   | 93.04                                  | 172,790,912                                       | 136,887,640   | 126.23                                 |
| 107年度    | 1,859,297,240               | 1,758,105,029 | 105.76                                 | 715,865,019                                    | 676,394,176   | 105.84                                 | 197,224,146                                       | 172,226,015   | 114.51                                 |
| 108年度    | 1,922,650,442               | 1,840,098,952 | 104.49                                 | 712,713,851                                    | 699,449,226   | 101.90                                 | 197,364,465                                       | 185,893,753   | 106.17                                 |
| 109年度    | 1,837,109,876               | 1,868,860,313 | 98.30                                  | 727,236,944                                    | 713,306,407   | 101.95                                 | 177,526,213                                       | 191,880,226   | 92.52                                  |
| 110年度    | 2,296,678,040               | 1,878,026,312 | 122.29                                 | 930,629,715                                    | 724,768,780   | 128.40                                 | 206,883,137                                       | 192,867,766   | 107.27                                 |
| 111年度    | 2,670,371,900               | 2,129,492,243 | 125.40                                 | 1,026,764,228                                  | 839,355,797   | 122.33                                 | 275,940,489                                       | 206,565,939   | 133.58                                 |
| 112年度    | 2,874,718,694               | 2,466,934,245 | 116.53                                 | 1,109,626,966                                  | 969,350,982   | 114.47                                 | 252,184,487                                       | 231,064,795   | 109.14                                 |
| 113年度    | 3,138,271,133               | 2,625,258,985 | 119.54                                 | 1,225,558,882                                  | 1,047,561,968 | 116.99                                 | 259,025,570                                       | 258,707,952   | 100.12                                 |
| 114年度    | 3,220,903,943               | 3,202,028,722 | 100.59                                 | 1,289,561,468                                  | 1,286,454,899 | 100.24                                 | 238,060,375                                       | 287,451,390   | 82.82                                  |
| 所得稅      | 2,021,832,396               | 2,047,289,555 | 98.76                                  | 748,558,818                                    | 805,282,899   | 92.96                                  | 110,638,737                                       | 150,437,390   | 73.54                                  |
| 營利事業所得稅  | 1,148,160,544               | 1,180,034,444 | 97.30                                  | 364,922,066                                    | 429,414,534   | 84.98                                  | 64,795,845                                        | 93,458,729    | 69.33                                  |
| 綜合所得稅    | 873,671,852                 | 867,255,111   | 100.74                                 | 383,636,752                                    | 375,868,365   | 102.07                                 | 45,842,892                                        | 56,978,661    | 80.46                                  |
| 遺產及贈與稅   | 71,051,624                  | 33,038,000    | 215.06                                 | 30,711,181                                     | 13,088,000    | 234.65                                 | 6,918,300                                         | 2,624,000     | 263.65                                 |
| 遺產稅      | 44,326,163                  | 19,822,000    | 223.62                                 | 19,351,038                                     | 7,852,000     | 246.45                                 | 4,744,018                                         | 1,574,000     | 301.40                                 |
| 贈與稅      | 26,725,461                  | 13,216,000    | 202.22                                 | 11,360,143                                     | 5,236,000     | 216.96                                 | 2,174,282                                         | 1,050,000     | 207.07                                 |
| 貨物稅      | 143,967,688                 | 169,476,667   | 84.95                                  | -346,490                                       | -             | -                                      | 27,472,310                                        | 29,692,000    | 92.52                                  |
| 證券交易稅    | 292,812,651                 | 269,376,000   | 108.70                                 | 194,118,750                                    | 159,630,000   | 121.61                                 | 15,346,704                                        | 16,904,000    | 90.79                                  |
| 期貨交易稅    | 11,585,171                  | 9,013,000     | 128.54                                 | 10,381,447                                     | 8,021,000     | 129.43                                 | 443,909                                           | 286,000       | 155.21                                 |
| 菸酒稅      | 65,940,103                  | 41,477,500    | 158.98                                 | 22,854                                         | 25,000        | 91.42                                  | 2,035,999                                         | 2,136,000     | 95.32                                  |
| 特種貨物及勞務稅 | 5,614,243                   | 6,534,000     | 85.92                                  | 13,365                                         | 9,000         | 148.50                                 | 142,495                                           | 174,000       | 81.89                                  |
| 營業稅      | 608,100,067                 | 625,824,000   | 97.17                                  | 306,101,543                                    | 300,399,000   | 101.90                                 | 75,061,921                                        | 85,198,000    | 88.10                                  |

資料來源：財政部所屬各地區國稅局。

Table 6

# The Budget and Net Tax Revenues of National Tax

Unit: Thousand NT\$

| 北區國稅局<br>National Taxation Bureau of the<br>Northern Area |               |                                        | 中區國稅局<br>National Taxation Bureau of<br>the Central Area |               |                                        | 南區國稅局<br>National Taxation Bureau of the<br>Southern Area |               |                                        | Year                                            |
|-----------------------------------------------------------|---------------|----------------------------------------|----------------------------------------------------------|---------------|----------------------------------------|-----------------------------------------------------------|---------------|----------------------------------------|-------------------------------------------------|
| 實徵淨額<br>Net Tax<br>Revenues                               | 預算數<br>Budget | 達成率<br>%<br>As a % of<br>Budget<br>(%) | 實徵淨額<br>Net Tax<br>Revenues                              | 預算數<br>Budget | 達成率<br>%<br>As a % of<br>Budget<br>(%) | 實徵淨額<br>Net Tax<br>Revenues                               | 預算數<br>Budget | 達成率<br>%<br>As a % of<br>Budget<br>(%) |                                                 |
| 548,572,041                                               | 484,090,281   | 113.32                                 | 251,377,314                                              | 220,379,830   | 114.07                                 | 87,330,161                                                | 77,681,469    | 112.42                                 | CY 2016                                         |
| 547,795,257                                               | 514,905,215   | 106.39                                 | 268,744,330                                              | 225,680,443   | 119.08                                 | 97,611,640                                                | 81,016,422    | 120.48                                 | CY 2017                                         |
| 550,207,333                                               | 564,455,665   | 97.48                                  | 282,930,614                                              | 254,736,795   | 111.07                                 | 113,070,128                                               | 90,292,378    | 125.23                                 | CY 2018                                         |
| 609,293,424                                               | 588,995,304   | 103.45                                 | 284,447,261                                              | 269,552,366   | 105.53                                 | 118,831,444                                               | 96,208,303    | 123.51                                 | CY 2019                                         |
| 568,711,072                                               | 579,520,436   | 98.13                                  | 248,577,436                                              | 283,085,117   | 87.81                                  | 115,058,219                                               | 101,068,127   | 113.84                                 | CY 2020                                         |
| 719,191,499                                               | 578,503,198   | 124.32                                 | 304,836,665                                              | 279,003,645   | 109.26                                 | 135,137,025                                               | 102,882,923   | 131.35                                 | CY 2021                                         |
| 882,457,714                                               | 657,655,135   | 134.18                                 | 340,387,377                                              | 307,747,476   | 110.61                                 | 144,822,087                                               | 118,167,896   | 122.56                                 | CY 2022                                         |
| 1,007,089,425                                             | 797,272,150   | 126.32                                 | 347,354,409                                              | 338,580,969   | 102.59                                 | 158,463,407                                               | 130,665,349   | 121.27                                 | CY 2023                                         |
| 1,082,432,475                                             | 847,793,605   | 127.68                                 | 392,536,719                                              | 336,929,427   | 116.50                                 | 178,717,487                                               | 134,266,033   | 133.11                                 | CY 2024                                         |
| 1,165,280,954                                             | 1,075,610,509 | 108.34                                 | 358,574,758                                              | 391,104,512   | 91.68                                  | 169,426,388                                               | 161,407,412   | 104.97                                 | CY 2025                                         |
| 883,898,090                                               | 777,573,342   | 113.67                                 | 196,657,929                                              | 224,499,512   | 87.60                                  | 82,078,822                                                | 89,496,412    | 91.71                                  | Income Tax                                      |
| 563,188,361                                               | 474,727,857   | 118.63                                 | 110,540,701                                              | 133,697,902   | 82.68                                  | 44,713,571                                                | 48,735,422    | 91.75                                  | Profit-seeking Enter-<br>prise Income Tax       |
| 320,709,729                                               | 302,845,485   | 105.90                                 | 86,117,228                                               | 90,801,610    | 94.84                                  | 37,365,251                                                | 40,760,990    | 91.67                                  | Individual<br>Income Tax                        |
| 19,057,082                                                | 9,308,000     | 204.74                                 | 10,129,249                                               | 5,585,000     | 181.37                                 | 4,235,812                                                 | 2,433,000     | 174.10                                 | Estate and Gift Tax                             |
| 11,475,429                                                | 5,586,000     | 205.43                                 | 5,904,681                                                | 3,352,000     | 176.15                                 | 2,850,997                                                 | 1,458,000     | 195.54                                 | Estate Tax                                      |
| 7,581,653                                                 | 3,722,000     | 203.70                                 | 4,224,568                                                | 2,233,000     | 189.19                                 | 1,384,815                                                 | 975,000       | 142.03                                 | Gift Tax                                        |
| 85,011,060                                                | 99,804,667    | 85.18                                  | 29,920,884                                               | 36,929,000    | 81.02                                  | 1,909,924                                                 | 3,051,000     | 62.60                                  | Commodity Tax                                   |
| 41,591,140                                                | 45,585,000    | 91.24                                  | 27,276,699                                               | 30,724,000    | 88.78                                  | 14,479,358                                                | 16,533,000    | 87.58                                  | Securities<br>Transaction Tax                   |
| 227,101                                                   | 251,000       | 90.48                                  | 440,383                                                  | 367,000       | 120.00                                 | 92,331                                                    | 88,000        | 104.92                                 | Futures Transaction<br>Tax                      |
| 24,025,089                                                | 17,623,500    | 136.32                                 | 11,851,292                                               | 9,731,000     | 121.79                                 | 28,004,869                                                | 11,962,000    | 234.12                                 | Tobacco and<br>Alcohol Tax                      |
| 3,986,792                                                 | 3,597,000     | 110.84                                 | 1,457,461                                                | 2,708,000     | 53.82                                  | 14,130                                                    | 46,000        | 30.72                                  | Specifically Selected<br>Goods and Services Tax |
| 107,484,600                                               | 121,868,000   | 88.20                                  | 80,840,861                                               | 80,561,000    | 100.35                                 | 38,611,142                                                | 37,798,000    | 102.15                                 | Business Tax                                    |

Source: National taxation bureaus of the Ministry of Finance.

表 7

Table 7

# 臺北市與全國各項國稅收入比較

## Comparison of National Tax in Taipei City and Total National Tax

單位：新臺幣千元

Unit: Thousand NT\$

| 稅別<br>Type of Tax                                                         | 年度<br>Year       | 全國 Total National Tax    |                                | 臺北市 National Tax in Taipei City |                                |                                            |
|---------------------------------------------------------------------------|------------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------------------------|
|                                                                           |                  | 實徵淨額<br>Net Tax Revenues | 年增率%<br>Annual Growth Rate (%) | 實徵淨額<br>Net Tax Revenues        | 年增率%<br>Annual Growth Rate (%) | 占全國比率%<br>As a % of Total National Tax (%) |
| 稅課收入<br>總計<br><br>Total<br>Reve-<br>nues from<br>Taxes                    | 105年度<br>CY 2016 | 1,713,404,329            | 5.60                           | 668,694,738                     | 0.21                           | 39.03                                      |
|                                                                           | 106年度<br>CY 2017 | 1,724,527,934            | 0.65                           | 637,585,795                     | -4.65                          | 36.97                                      |
|                                                                           | 107年度<br>CY 2018 | 1,859,297,240            | 7.81                           | 715,865,019                     | 12.28                          | 38.50                                      |
|                                                                           | 108年度<br>CY 2019 | 1,922,650,442            | 3.41                           | 712,713,851                     | -0.44                          | 37.07                                      |
|                                                                           | 109年度<br>CY 2020 | 1,837,109,876            | -4.45                          | 727,236,944                     | 2.04                           | 39.59                                      |
|                                                                           | 110年度<br>CY 2021 | 2,296,678,040            | 25.02                          | 930,629,715                     | 27.97                          | 40.52                                      |
|                                                                           | 111年度<br>CY 2022 | 2,670,371,900            | 16.27                          | 1,026,764,228                   | 10.33                          | 38.45                                      |
|                                                                           | 112年度<br>CY 2023 | 2,874,718,694            | 7.65                           | 1,109,626,966                   | 8.07                           | 38.60                                      |
|                                                                           | 113年度<br>CY 2024 | 3,138,271,133            | 9.17                           | 1,225,558,882                   | 10.45                          | 39.05                                      |
|                                                                           | 114年度<br>CY 2025 | 3,220,903,943            | 2.63                           | 1,289,561,468                   | 5.22                           | 40.04                                      |
| 所得稅<br><br>Income<br>Tax                                                  | 105年度<br>CY 2016 | 1,006,360,404            | 7.43                           | 409,178,888                     | 2.02                           | 40.66                                      |
|                                                                           | 106年度<br>CY 2017 | 986,412,045              | -1.98                          | 377,266,240                     | -7.80                          | 38.25                                      |
|                                                                           | 107年度<br>CY 2018 | 1,077,079,300            | 9.19                           | 451,047,931                     | 19.56                          | 41.88                                      |
|                                                                           | 108年度<br>CY 2019 | 1,148,814,059            | 6.66                           | 445,151,255                     | -1.31                          | 38.75                                      |
|                                                                           | 109年度<br>CY 2020 | 981,707,165              | -14.55                         | 409,398,670                     | -8.03                          | 41.70                                      |
|                                                                           | 110年度<br>CY 2021 | 1,232,033,593            | 25.50                          | 521,500,562                     | 27.38                          | 42.33                                      |
|                                                                           | 111年度<br>CY 2022 | 1,682,398,749            | 36.55                          | 643,836,826                     | 23.46                          | 38.27                                      |
|                                                                           | 112年度<br>CY 2023 | 1,834,559,105            | 9.04                           | 698,005,000                     | 8.41                           | 38.05                                      |
|                                                                           | 113年度<br>CY 2024 | 1,951,081,755            | 6.35                           | 720,611,348                     | 3.24                           | 36.93                                      |
|                                                                           | 114年度<br>CY 2025 | 2,021,832,396            | 3.63                           | 748,558,818                     | 3.88                           | 37.02                                      |
| 營利事業<br>所得稅<br><br>Profit-<br>seeking<br>Enter-<br>prise<br>Income<br>Tax | 105年度<br>CY 2016 | 510,388,471              | 10.29                          | 179,342,065                     | 10.11                          | 35.14                                      |
|                                                                           | 106年度<br>CY 2017 | 503,312,205              | -1.39                          | 155,516,645                     | -13.28                         | 30.90                                      |
|                                                                           | 107年度<br>CY 2018 | 567,944,690              | 12.84                          | 214,405,845                     | 37.87                          | 37.75                                      |
|                                                                           | 108年度<br>CY 2019 | 647,910,948              | 14.08                          | 211,042,325                     | -1.57                          | 32.57                                      |
|                                                                           | 109年度<br>CY 2020 | 477,052,060              | -26.37                         | 173,070,593                     | -17.99                         | 36.28                                      |
|                                                                           | 110年度<br>CY 2021 | 701,845,090              | 47.12                          | 285,706,347                     | 65.08                          | 40.71                                      |
|                                                                           | 111年度<br>CY 2022 | 1,027,278,985            | 46.37                          | 366,040,992                     | 28.12                          | 35.63                                      |
|                                                                           | 112年度<br>CY 2023 | 1,079,455,217            | 5.08                           | 370,418,257                     | 1.20                           | 34.32                                      |
|                                                                           | 113年度<br>CY 2024 | 1,121,990,863            | 3.94                           | 364,626,491                     | -1.56                          | 32.50                                      |
|                                                                           | 114年度<br>CY 2025 | 1,148,160,544            | 2.33                           | 364,922,066                     | 0.08                           | 31.78                                      |

資料來源：財政部所屬各地區國稅局。

表 7

Table 7

## 臺北市與全國各項國稅收入比較（續）

## Comparison of National Tax in Taipei City and Total National Tax (Cont.)

單位：新臺幣千元

Unit: Thousand NT\$

| 稅別<br>Type of Tax                                                                                 | 年度<br>Year       | 全國 Total National Tax    |                                | 臺北市 National Tax in Taipei City |                                |                                            |
|---------------------------------------------------------------------------------------------------|------------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------------------------|
|                                                                                                   |                  | 實徵淨額<br>Net Tax Revenues | 年增率%<br>Annual Growth Rate (%) | 實徵淨額<br>Net Tax Revenues        | 年增率%<br>Annual Growth Rate (%) | 占全國比率%<br>As a % of Total National Tax (%) |
| 營利事業<br>所得稅<br>(公營)<br><br>Profit-seeking<br>Enterprise<br>Income Tax<br>(Public<br>Enterprises)  | 105年度<br>CY 2016 | 1,117,891                | -77.11                         | -2,061,522                      | -                              | -184.41                                    |
|                                                                                                   | 106年度<br>CY 2017 | -9,440,484               | -                              | -12,246,550                     | -                              | 129.72                                     |
|                                                                                                   | 107年度<br>CY 2018 | 7,091,412                | -                              | 4,309,909                       | -                              | 60.78                                      |
|                                                                                                   | 108年度<br>CY 2019 | 7,213,163                | 1.72                           | 3,016,602                       | -30.01                         | 41.82                                      |
|                                                                                                   | 109年度<br>CY 2020 | -801,509                 | -                              | -2,958,200                      | -                              | 369.08                                     |
|                                                                                                   | 110年度<br>CY 2021 | 2,884,440                | -                              | 965,093                         | -                              | 33.46                                      |
|                                                                                                   | 111年度<br>CY 2022 | 5,302,519                | 83.83                          | 2,570,695                       | 166.37                         | 48.48                                      |
|                                                                                                   | 112年度<br>CY 2023 | 5,520,183                | 4.11                           | 2,906,924                       | 13.08                          | 52.66                                      |
|                                                                                                   | 113年度<br>CY 2024 | 1,185,925                | -78.52                         | -1,093,286                      | -                              | -92.19                                     |
|                                                                                                   | 114年度<br>CY 2025 | 919,982                  | -22.43                         | -2,342,830                      | -                              | -254.66                                    |
| 營利事業<br>所得稅<br>(民營)<br><br>Profit-seeking<br>Enterprise<br>Income Tax<br>(Private<br>Enterprises) | 105年度<br>CY 2016 | 509,270,580              | 11.22                          | 181,403,587                     | 13.19                          | 35.62                                      |
|                                                                                                   | 106年度<br>CY 2017 | 512,752,689              | 0.68                           | 167,763,195                     | -7.52                          | 32.72                                      |
|                                                                                                   | 107年度<br>CY 2018 | 560,853,278              | 9.38                           | 210,095,936                     | 25.23                          | 37.46                                      |
|                                                                                                   | 108年度<br>CY 2019 | 640,697,785              | 14.24                          | 208,025,723                     | -0.99                          | 32.47                                      |
|                                                                                                   | 109年度<br>CY 2020 | 477,853,569              | -25.42                         | 176,028,793                     | -15.38                         | 36.84                                      |
|                                                                                                   | 110年度<br>CY 2021 | 698,960,650              | 46.27                          | 284,741,254                     | 61.76                          | 40.74                                      |
|                                                                                                   | 111年度<br>CY 2022 | 1,021,976,466            | 46.21                          | 363,470,297                     | 27.65                          | 35.57                                      |
|                                                                                                   | 112年度<br>CY 2023 | 1,073,935,034            | 5.08                           | 367,511,333                     | 1.11                           | 34.22                                      |
|                                                                                                   | 113年度<br>CY 2024 | 1,120,804,938            | 4.36                           | 365,719,777                     | -0.49                          | 32.63                                      |
|                                                                                                   | 114年度<br>CY 2025 | 1,147,240,562            | 2.36                           | 367,264,896                     | 0.42                           | 32.01                                      |
| 綜合<br>所得稅<br><br>Individual<br>Income<br>Tax                                                      | 105年度<br>CY 2016 | 495,971,933              | 4.65                           | 229,836,823                     | -3.51                          | 46.34                                      |
|                                                                                                   | 106年度<br>CY 2017 | 483,099,840              | -2.60                          | 221,749,595                     | -3.52                          | 45.90                                      |
|                                                                                                   | 107年度<br>CY 2018 | 509,134,610              | 5.39                           | 236,642,086                     | 6.72                           | 46.48                                      |
|                                                                                                   | 108年度<br>CY 2019 | 500,903,111              | -1.62                          | 234,108,930                     | -1.07                          | 46.74                                      |
|                                                                                                   | 109年度<br>CY 2020 | 504,655,105              | 0.75                           | 236,328,077                     | 0.95                           | 46.83                                      |
|                                                                                                   | 110年度<br>CY 2021 | 530,188,503              | 5.06                           | 235,794,215                     | -0.23                          | 44.47                                      |
|                                                                                                   | 111年度<br>CY 2022 | 655,119,764              | 23.56                          | 277,795,834                     | 17.81                          | 42.40                                      |
|                                                                                                   | 112年度<br>CY 2023 | 755,103,888              | 15.26                          | 327,586,743                     | 17.92                          | 43.38                                      |
|                                                                                                   | 113年度<br>CY 2024 | 829,090,892              | 9.80                           | 355,984,857                     | 8.67                           | 42.94                                      |
|                                                                                                   | 114年度<br>CY 2025 | 873,671,852              | 5.38                           | 383,636,752                     | 7.77                           | 43.91                                      |

Source: National taxation bureaus of the Ministry of Finance.

表 7

Table 7

## 臺北市與全國各項國稅收入比較（續）

## Comparison of National Tax in Taipei City and Total National Tax (Cont.)

單位：新臺幣千元

Unit: Thousand NT\$

| 稅別<br>Type of Tax                 | 年度<br>Year       | 全國 Total National Tax    |                                | 臺北市 National Tax in Taipei City |                                |                                            |
|-----------------------------------|------------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------------------------|
|                                   |                  | 實徵淨額<br>Net Tax Revenues | 年增率%<br>Annual Growth Rate (%) | 實徵淨額<br>Net Tax Revenues        | 年增率%<br>Annual Growth Rate (%) | 占全國比率%<br>As a % of Total National Tax (%) |
| 遺產及贈與稅<br><br>Estate and Gift Tax | 105年度<br>CY 2016 | 47,515,086               | 45.15                          | 28,530,134                      | 78.31                          | 60.04                                      |
|                                   | 106年度<br>CY 2017 | 51,085,367               | 7.51                           | 27,276,989                      | -4.39                          | 53.39                                      |
|                                   | 107年度<br>CY 2018 | 31,824,832               | -37.70                         | 12,032,935                      | -55.89                         | 37.81                                      |
|                                   | 108年度<br>CY 2019 | 34,925,726               | 9.74                           | 14,893,974                      | 23.78                          | 42.64                                      |
|                                   | 109年度<br>CY 2020 | 42,296,348               | 21.10                          | 18,420,224                      | 23.68                          | 43.55                                      |
|                                   | 110年度<br>CY 2021 | 53,061,963               | 25.45                          | 22,815,496                      | 23.86                          | 43.00                                      |
|                                   | 111年度<br>CY 2022 | 57,613,334               | 8.58                           | 25,333,116                      | 11.04                          | 43.97                                      |
|                                   | 112年度<br>CY 2023 | 61,852,720               | 7.36                           | 28,703,561                      | 13.31                          | 46.41                                      |
|                                   | 113年度<br>CY 2024 | 73,090,590               | 18.17                          | 31,298,978                      | 9.04                           | 42.82                                      |
|                                   | 114年度<br>CY 2025 | 71,051,624               | -2.79                          | 30,711,181                      | -1.88                          | 43.22                                      |
| 遺產稅<br><br>Estate Tax             | 105年度<br>CY 2016 | 25,485,845               | 38.85                          | 15,566,794                      | 63.28                          | 61.08                                      |
|                                   | 106年度<br>CY 2017 | 21,186,103               | -16.87                         | 10,123,380                      | -34.97                         | 47.78                                      |
|                                   | 107年度<br>CY 2018 | 21,378,099               | 0.91                           | 7,637,116                       | -24.56                         | 35.72                                      |
|                                   | 108年度<br>CY 2019 | 24,299,533               | 13.67                          | 10,437,128                      | 36.66                          | 42.95                                      |
|                                   | 109年度<br>CY 2020 | 29,640,370               | 21.98                          | 13,684,224                      | 31.11                          | 46.17                                      |
|                                   | 110年度<br>CY 2021 | 33,463,271               | 12.90                          | 13,367,575                      | -2.31                          | 39.95                                      |
|                                   | 111年度<br>CY 2022 | 37,678,824               | 12.60                          | 17,776,229                      | 32.98                          | 47.18                                      |
|                                   | 112年度<br>CY 2023 | 36,847,012               | -2.21                          | 14,822,496                      | -16.62                         | 40.23                                      |
|                                   | 113年度<br>CY 2024 | 41,693,445               | 13.15                          | 15,197,530                      | 2.53                           | 36.45                                      |
|                                   | 114年度<br>CY 2025 | 44,326,163               | 6.31                           | 19,351,038                      | 27.33                          | 43.66                                      |
| 贈與稅<br><br>Gift Tax               | 105年度<br>CY 2016 | 22,029,241               | 53.19                          | 12,963,340                      | 100.48                         | 58.85                                      |
|                                   | 106年度<br>CY 2017 | 29,899,264               | 35.73                          | 17,153,609                      | 32.32                          | 57.37                                      |
|                                   | 107年度<br>CY 2018 | 10,446,733               | -65.06                         | 4,395,819                       | -74.37                         | 42.08                                      |
|                                   | 108年度<br>CY 2019 | 10,626,193               | 1.72                           | 4,456,846                       | 1.39                           | 41.94                                      |
|                                   | 109年度<br>CY 2020 | 12,655,978               | 19.10                          | 4,736,000                       | 6.26                           | 37.42                                      |
|                                   | 110年度<br>CY 2021 | 19,598,692               | 54.86                          | 9,447,921                       | 99.49                          | 48.21                                      |
|                                   | 111年度<br>CY 2022 | 19,934,510               | 1.71                           | 7,556,887                       | -20.02                         | 37.91                                      |
|                                   | 112年度<br>CY 2023 | 25,005,708               | 25.44                          | 13,881,065                      | 83.69                          | 55.51                                      |
|                                   | 113年度<br>CY 2024 | 31,397,145               | 25.56                          | 16,101,448                      | 16.00                          | 51.28                                      |
|                                   | 114年度<br>CY 2025 | 26,725,461               | -14.88                         | 11,360,143                      | -29.45                         | 42.51                                      |



表 7

Table 7

## 臺北市與全國各項國稅收入比較（續）

## Comparison of National Tax in Taipei City and Total National Tax (Cont.)

單位：新臺幣千元

Unit: Thousand NT\$

| 稅別<br>Type of Tax                              | 年度<br>Year       | 全國 Total National Tax    |                                | 臺北市 National Tax in Taipei City |                                |                                            |
|------------------------------------------------|------------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------------------------|
|                                                |                  | 實徵淨額<br>Net Tax Revenues | 年增率%<br>Annual Growth Rate (%) | 實徵淨額<br>Net Tax Revenues        | 年增率%<br>Annual Growth Rate (%) | 占全國比率%<br>As a % of Total National Tax (%) |
| 貨物稅<br><br>Commodity Tax                       | 105年度<br>CY 2016 | 181,906,968              | -0.67                          | 527                             | -15.00                         | 0.00                                       |
|                                                | 106年度<br>CY 2017 | 178,467,404              | -1.89                          | 4,436                           | 741.75                         | 0.00                                       |
|                                                | 107年度<br>CY 2018 | 180,111,430              | 0.92                           | 2,597                           | -41.46                         | 0.00                                       |
|                                                | 108年度<br>CY 2019 | 176,878,186              | -1.80                          | -132,283                        | -                              | -0.07                                      |
|                                                | 109年度<br>CY 2020 | 170,223,762              | -3.76                          | -289,668                        | -                              | -0.17                                      |
|                                                | 110年度<br>CY 2021 | 180,093,437              | 5.80                           | -316,719                        | -                              | -0.18                                      |
|                                                | 111年度<br>CY 2022 | 153,523,425              | -14.75                         | -356,343                        | -                              | -0.23                                      |
|                                                | 112年度<br>CY 2023 | 164,254,930              | 6.99                           | -374,817                        | -                              | -0.23                                      |
|                                                | 113年度<br>CY 2024 | 161,268,378              | -1.82                          | -341,036                        | -                              | -0.21                                      |
|                                                | 114年度<br>CY 2025 | 143,967,688              | -10.73                         | -346,490                        | -                              | -0.24                                      |
| 證券<br>交易稅<br><br>Securities<br>Transaction Tax | 105年度<br>CY 2016 | 70,854,816               | -13.63                         | 43,510,394                      | -12.88                         | 61.41                                      |
|                                                | 106年度<br>CY 2017 | 89,967,010               | 26.97                          | 52,561,412                      | 20.80                          | 58.42                                      |
|                                                | 107年度<br>CY 2018 | 101,170,665              | 12.45                          | 61,073,741                      | 16.20                          | 60.37                                      |
|                                                | 108年度<br>CY 2019 | 91,204,700               | -9.85                          | 55,106,142                      | -9.77                          | 60.42                                      |
|                                                | 109年度<br>CY 2020 | 150,631,874              | 65.16                          | 87,325,634                      | 58.47                          | 57.97                                      |
|                                                | 110年度<br>CY 2021 | 275,392,540              | 82.82                          | 153,501,245                     | 75.78                          | 55.74                                      |
|                                                | 111年度<br>CY 2022 | 175,604,475              | -36.23                         | 108,568,261                     | -29.27                         | 61.83                                      |
|                                                | 112年度<br>CY 2023 | 197,335,904              | 12.38                          | 122,126,322                     | 12.49                          | 61.89                                      |
|                                                | 113年度<br>CY 2024 | 288,062,892              | 45.98                          | 186,380,271                     | 52.61                          | 64.70                                      |
|                                                | 114年度<br>CY 2025 | 292,812,651              | 1.65                           | 194,118,750                     | 4.15                           | 66.29                                      |
| 期貨<br>交易稅<br><br>Futures<br>Transaction Tax    | 105年度<br>CY 2016 | 3,705,866                | -2.05                          | 3,300,502                       | -1.41                          | 89.06                                      |
|                                                | 106年度<br>CY 2017 | 4,190,423                | 13.08                          | 3,717,638                       | 12.64                          | 88.72                                      |
|                                                | 107年度<br>CY 2018 | 6,099,829                | 45.57                          | 5,468,975                       | 47.11                          | 89.66                                      |
|                                                | 108年度<br>CY 2019 | 4,694,563                | -23.04                         | 4,209,322                       | -23.03                         | 89.66                                      |
|                                                | 109年度<br>CY 2020 | 7,535,931                | 60.52                          | 6,738,017                       | 60.07                          | 89.41                                      |
|                                                | 110年度<br>CY 2021 | 10,459,907               | 38.80                          | 9,287,266                       | 37.83                          | 88.79                                      |
|                                                | 111年度<br>CY 2022 | 9,986,117                | -4.53                          | 8,893,745                       | -4.24                          | 89.06                                      |
|                                                | 112年度<br>CY 2023 | 8,067,959                | -19.21                         | 7,195,562                       | -19.09                         | 89.19                                      |
|                                                | 113年度<br>CY 2024 | 12,800,911               | 58.66                          | 11,512,934                      | 60.00                          | 89.94                                      |
|                                                | 114年度<br>CY 2025 | 11,585,171               | -9.50                          | 10,381,447                      | -9.83                          | 89.61                                      |

表 7

Table 7

## 臺北市與全國各項國稅收入比較(續)

## Comparison of National Tax in Taipei City and Total National Tax (Cont.)

單位：新臺幣千元

Unit: Thousand NT\$

| 稅別<br>Type of Tax                                            | 年度<br>Year       | 全國 Total National Tax    |                                | 臺北市 National Tax in Taipei City |                                |                                            |
|--------------------------------------------------------------|------------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------------------------|
|                                                              |                  | 實徵淨額<br>Net Tax Revenues | 年增率%<br>Annual Growth Rate (%) | 實徵淨額<br>Net Tax Revenues        | 年增率%<br>Annual Growth Rate (%) | 占全國比率%<br>As a % of Total National Tax (%) |
| 菸酒稅<br><br>Tobacco and Alcohol Tax                           | 105年度<br>CY 2016 | 45,626,761               | 3.32                           | 140,258                         | 0.86                           | 0.31                                       |
|                                                              | 106年度<br>CY 2017 | 50,234,984               | 10.10                          | 41,727                          | -70.25                         | 0.08                                       |
|                                                              | 107年度<br>CY 2018 | 69,602,515               | 38.55                          | 4,235                           | -89.85                         | 0.01                                       |
|                                                              | 108年度<br>CY 2019 | 68,649,317               | -1.37                          | 19,616                          | 363.19                         | 0.03                                       |
|                                                              | 109年度<br>CY 2020 | 71,472,435               | 4.11                           | 25,541                          | 30.21                          | 0.04                                       |
|                                                              | 110年度<br>CY 2021 | 70,859,140               | -0.86                          | 27,259                          | 6.73                           | 0.04                                       |
|                                                              | 111年度<br>CY 2022 | 73,322,979               | 3.48                           | 28,920                          | 6.09                           | 0.04                                       |
|                                                              | 112年度<br>CY 2023 | 69,629,190               | -5.04                          | 24,620                          | -14.87                         | 0.04                                       |
|                                                              | 113年度<br>CY 2024 | 66,327,695               | -4.74                          | 25,549                          | 3.77                           | 0.04                                       |
|                                                              | 114年度<br>CY 2025 | 65,940,103               | -0.58                          | 22,854                          | -10.55                         | 0.03                                       |
| 特種貨物及勞務稅<br><br>Specifically Selected Goods and Services Tax | 105年度<br>CY 2016 | 2,825,530                | -32.59                         | 174,329                         | -36.28                         | 6.17                                       |
|                                                              | 106年度<br>CY 2017 | 2,316,766                | -18.01                         | 46,764                          | -73.17                         | 2.02                                       |
|                                                              | 107年度<br>CY 2018 | 2,473,692                | 6.77                           | 24,384                          | -47.86                         | 0.99                                       |
|                                                              | 108年度<br>CY 2019 | 2,734,703                | 10.55                          | 20,533                          | -15.79                         | 0.75                                       |
|                                                              | 109年度<br>CY 2020 | 2,653,534                | -2.97                          | 7,911                           | -61.47                         | 0.30                                       |
|                                                              | 110年度<br>CY 2021 | 3,616,249                | 36.28                          | 6,353                           | -19.69                         | 0.18                                       |
|                                                              | 111年度<br>CY 2022 | 3,895,538                | 7.72                           | 11,399                          | 79.43                          | 0.29                                       |
|                                                              | 112年度<br>CY 2023 | 5,513,277                | 41.53                          | 5,310                           | -53.42                         | 0.10                                       |
|                                                              | 113年度<br>CY 2024 | 6,633,328                | 20.32                          | 2,996                           | -43.58                         | 0.05                                       |
|                                                              | 114年度<br>CY 2025 | 5,614,243                | -15.36                         | 13,365                          | 346.10                         | 0.24                                       |
| 營業稅<br><br>Business Tax                                      | 105年度<br>CY 2016 | 354,608,898              | 5.61                           | 183,859,706                     | -6.45                          | 51.85                                      |
|                                                              | 106年度<br>CY 2017 | 361,853,935              | 2.04                           | 176,670,589                     | -3.91                          | 48.82                                      |
|                                                              | 107年度<br>CY 2018 | 390,934,977              | 8.04                           | 186,210,221                     | 5.40                           | 47.63                                      |
|                                                              | 108年度<br>CY 2019 | 394,749,188              | 0.98                           | 193,445,292                     | 3.89                           | 49.00                                      |
|                                                              | 109年度<br>CY 2020 | 410,588,823              | 4.01                           | 205,610,615                     | 6.29                           | 50.08                                      |
|                                                              | 110年度<br>CY 2021 | 471,161,203              | 14.75                          | 223,808,253                     | 8.85                           | 47.50                                      |
|                                                              | 111年度<br>CY 2022 | 514,027,282              | 9.10                           | 240,448,304                     | 7.44                           | 46.78                                      |
|                                                              | 112年度<br>CY 2023 | 533,505,609              | 3.79                           | 253,941,408                     | 5.61                           | 47.60                                      |
|                                                              | 113年度<br>CY 2024 | 579,005,584              | 8.53                           | 276,067,842                     | 8.71                           | 47.68                                      |
|                                                              | 114年度<br>CY 2025 | 608,100,067              | 5.02                           | 306,101,543                     | 10.88                          | 50.34                                      |

## 二、稅 源

### II. Tax Source

表 8

## 臺北市營利事業所得稅按營業收入級距統計

單位：新臺幣千元

| 年度             | 本年度本稅<br>Profit-seeking Enterprise Income Tax |                |                        |
|----------------|-----------------------------------------------|----------------|------------------------|
|                | 家數                                            | 營業收入淨額         | 核定<br>課稅所得額            |
|                | No. of Cases                                  | Net Sales      | Net Income of Verified |
| 103年度          | 235,192                                       | 17,272,108,932 | 686,575,512            |
| 104年度          | 240,558                                       | 18,032,409,748 | 686,327,028            |
| 105年度          | 245,415                                       | 19,834,210,517 | 703,235,483            |
| 106年度          | 249,365                                       | 16,309,910,081 | 873,357,138            |
| 107年度          | 253,934                                       | 16,994,864,313 | 747,487,940            |
| 108年度          | 249,851                                       | 19,872,092,486 | 777,706,254            |
| 109年度          | 247,405                                       | 17,718,359,008 | 855,627,187            |
| 110年度          | 250,400                                       | 17,057,456,738 | 1,186,441,583          |
| 111年度          | 249,658                                       | 21,368,998,144 | 1,421,018,107          |
| 112年度          | 251,058                                       | 16,097,949,599 | 1,035,744,522          |
| 營業收入淨額級距       |                                               |                |                        |
| 100萬元以下        | 132,392                                       | 14,862,213     | 12,192,033             |
| 逾100萬元~200萬元以下 | 17,362                                        | 25,407,115     | 2,264,544              |
| 逾200萬元~300萬元以下 | 11,599                                        | 28,712,318     | 2,047,932              |
| 逾300萬元~500萬元以下 | 15,372                                        | 60,124,912     | 3,472,310              |
| 逾500萬元~700萬元以下 | 10,238                                        | 60,742,243     | 6,533,180              |
| 逾700萬元~1千萬元以下  | 10,833                                        | 91,071,814     | 6,680,382              |
| 逾1千萬元~5千萬元以下   | 34,093                                        | 761,992,942    | 46,686,387             |
| 逾5千萬元~1億元以下    | 7,444                                         | 526,546,509    | 31,324,510             |
| 逾1億元~5億元以下     | 8,353                                         | 1,804,491,620  | 123,183,174            |
| 逾5億元           | 3,372                                         | 12,723,997,913 | 801,360,070            |

資料來源：本局營所稅組。

說明：表列資料為所得年度資料。

Table 8

# Profit-Seeking Enterprise Income Tax by Sales Brackets in Taipei City

Unit: Thousand NT\$

| 核定<br>應納稅額<br><br>Tax Payable of Verified | 上年度未分配盈餘<br>Undistributed Surplus Earnings of Last Year |                                           | Year                                |
|-------------------------------------------|---------------------------------------------------------|-------------------------------------------|-------------------------------------|
|                                           | 家數<br><br>No. of Cases                                  | 核定<br>應納稅額<br><br>Tax Payable of Verified |                                     |
| 116,224,350                               | 179,383                                                 | 15,853,314                                | CY 2014                             |
| 114,768,079                               | 183,315                                                 | 21,114,399                                | CY 2015                             |
| 117,644,176                               | 188,264                                                 | 22,055,964                                | CY 2016                             |
| 147,181,012                               | 191,705                                                 | 18,753,986                                | CY 2017                             |
| 148,032,677                               | 193,433                                                 | 17,752,748                                | CY 2018                             |
| 152,316,638                               | 191,546                                                 | 8,970,496                                 | CY 2019                             |
| 169,907,565                               | 193,212                                                 | 11,882,897                                | CY 2020                             |
| 234,206,922                               | 194,266                                                 | 13,362,606                                | CY 2021                             |
| 280,235,567                               | 195,807                                                 | 22,865,897                                | CY 2022                             |
| 201,857,786                               | 198,746                                                 | 17,076,718                                | CY 2023                             |
|                                           |                                                         |                                           | Net Sales Brackets                  |
| 2,253,462                                 | 104,210                                                 | 2,554,250                                 | NT\$1,000,000<br>or under           |
| 260,178                                   | 12,304                                                  | 165,639                                   | NT\$1,000,001<br>~NT\$2,000,000     |
| 325,939                                   | 8,390                                                   | 134,565                                   | NT\$2,000,001<br>~NT\$3,000,000     |
| 655,803                                   | 11,548                                                  | 179,648                                   | NT\$3,000,001<br>~NT\$5,000,000     |
| 1,285,023                                 | 7,780                                                   | 333,248                                   | NT\$5,000,001<br>~NT\$7,000,000     |
| 1,315,361                                 | 8,250                                                   | 136,712                                   | NT\$7,000,001<br>~NT\$10,000,000    |
| 9,283,359                                 | 28,576                                                  | 1,913,755                                 | NT\$10,000,001<br>~NT\$50,000,000   |
| 6,257,339                                 | 6,899                                                   | 1,171,333                                 | NT\$50,000,001<br>~NT\$100,000,000  |
| 24,564,917                                | 7,780                                                   | 3,406,840                                 | NT\$100,000,001<br>~NT\$500,000,000 |
| 155,656,405                               | 3,009                                                   | 7,080,727                                 | over<br>NT\$500,000,000             |

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

Note: Figures in this table are annual income.

表 9

## 臺北市營利事業所得稅按行業、組織別統計

112年度

單位：新臺幣千元

| 組織別<br>&<br>行業別     | 合 計 Total             |                     |                                          |                                          | 公司 Company            |                     |                                          |                                          | 合夥                       |                         |
|---------------------|-----------------------|---------------------|------------------------------------------|------------------------------------------|-----------------------|---------------------|------------------------------------------|------------------------------------------|--------------------------|-------------------------|
|                     | 家數<br>No. of<br>Cases | 營業收入淨額<br>Net Sales | 核定<br>課稅所得額<br>Net Income of<br>Verified | 核定<br>應納稅額<br>Tax Payable<br>of Verified | 家數<br>No. of<br>Cases | 營業收入淨額<br>Net Sales | 核定<br>課稅所得額<br>Net Income of<br>Verified | 核定<br>應納稅額<br>Tax Payable<br>of Verified | 家數<br>No.<br>of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                 | 251,058               | 16,097,949,599      | 1,035,744,522                            | 201,857,786                              | 217,435               | 15,852,119,058      | 1,022,601,308                            | 199,411,160                              | 2,677                    | 23,519,550              |
| 農、林、漁、<br>牧業        | 387                   | 7,102,405           | 233,709                                  | 46,115                                   | 360                   | 7,037,451           | 229,159                                  | 45,253                                   | 2                        | 853                     |
| 礦業及土石採<br>取業        | 59                    | 1,134,514           | 16,546                                   | 3,251                                    | 54                    | 1,134,514           | 16,546                                   | 3,251                                    | -                        | -                       |
| 製造業                 | 9,005                 | 2,327,329,804       | 174,867,775                              | 34,874,938                               | 8,050                 | 2,313,990,708       | 173,876,667                              | 34,682,552                               | 57                       | 764,041                 |
| 電力及燃氣供<br>應業        | 757                   | 794,913,423         | 5,991,966                                | 1,197,869                                | 735                   | 794,905,094         | 5,991,609                                | 1,197,810                                | -                        | -                       |
| 用水供應及汙<br>染整治業      | 498                   | 26,268,867          | 3,814,026                                | 735,835                                  | 383                   | 25,812,348          | 3,777,293                                | 729,307                                  | 2                        | 54,443                  |
| 營建工程業               | 15,841                | 908,852,649         | 59,304,702                               | 11,815,551                               | 13,268                | 895,048,271         | 58,188,936                               | 11,603,822                               | 125                      | 1,690,997               |
| 批發及零售業              | 94,554                | 6,612,791,982       | 345,719,623                              | 68,852,317                               | 77,592                | 6,545,614,331       | 342,195,223                              | 68,231,859                               | 1,198                    | 10,115,512              |
| 運輸及倉儲業              | 4,669                 | 421,981,799         | 44,357,274                               | 8,856,427                                | 4,315                 | 420,694,624         | 44,289,110                               | 8,844,789                                | 13                       | 32,341                  |
| 住宿及餐飲業              | 9,969                 | 320,067,680         | 19,792,792                               | 3,930,473                                | 5,592                 | 292,865,719         | 17,845,915                               | 3,560,308                                | 756                      | 8,709,015               |
| 出版影音及資<br>通訊業       | 12,580                | 423,722,911         | 45,100,935                               | 8,411,551                                | 11,322                | 422,246,553         | 44,987,794                               | 8,392,688                                | 92                       | 222,451                 |
| 金融及保險業              | 16,020                | 2,883,207,414       | 193,242,712                              | 34,731,655                               | 15,846                | 2,798,460,115       | 190,933,809                              | 34,274,630                               | 5                        | -                       |
| 不動產業                | 10,371                | 510,860,723         | 71,679,401                               | 14,205,730                               | 9,826                 | 508,084,590         | 71,330,079                               | 14,154,030                               | 45                       | 141,870                 |
| 專業、科學及<br>技術服務業     | 23,792                | 451,720,119         | 39,881,980                               | 7,903,086                                | 21,331                | 446,857,936         | 39,362,145                               | 7,810,878                                | 161                      | 568,924                 |
| 支援服務業               | 5,649                 | 299,341,312         | 21,254,272                               | 4,231,048                                | 4,964                 | 281,739,603         | 19,698,227                               | 3,923,124                                | 31                       | 70,968                  |
| 公共行政及國防<br>；強制性社會安全 | 3                     | 2,758               | 21                                       | -                                        | 2                     | -                   | -                                        | -                                        | -                        | -                       |
| 教育業                 | 1,034                 | 12,548,575          | 952,949                                  | 187,975                                  | 905                   | 12,446,943          | 945,109                                  | 186,704                                  | 6                        | 1,932                   |
| 醫療保健及社<br>會工作服務業    | 231                   | 10,270,515          | 572,432                                  | 113,722                                  | 143                   | 5,742,557           | 483,680                                  | 96,623                                   | 10                       | 491,993                 |
| 藝術、娛樂及<br>休閒服務業     | 3,935                 | 53,604,538          | 6,286,168                                | 1,243,729                                | 2,841                 | 50,746,692          | 6,053,977                                | 1,202,233                                | 56                       | 196,097                 |
| 其他服務業               | 3,768                 | 31,265,211          | 2,623,403                                | 508,042                                  | 2,100                 | 27,881,357          | 2,352,235                                | 462,827                                  | 101                      | 427,986                 |
| 其他不能歸類<br>之行業       | 37,936                | 962,400             | 51,836                                   | 8,472                                    | 37,806                | 809,652             | 43,795                                   | 8,472                                    | 17                       | 30,127                  |

資料來源：本局營所稅組。

說明：1. 表列資料為所得年度資料。

2. 自112年度起，行業別適用「中華民國稅務行業標準分類(第9次修訂)」。

Table 9

# Profit-Seeking Enterprise Income Tax by Industry and Organization in Taipei City

CY 2023

Unit: Thousand NT\$

| Partnership                       |                                   | 獨資 Sole Proprietorship |                     |                                   |                                   | 其他 Other           |                     |                                   |                                   | Organization & Industry                                       |
|-----------------------------------|-----------------------------------|------------------------|---------------------|-----------------------------------|-----------------------------------|--------------------|---------------------|-----------------------------------|-----------------------------------|---------------------------------------------------------------|
| 核定課稅所得額<br>Net Income of Verified | 核定應納稅額<br>Tax Payable of Verified | 家數<br>No. of Cases     | 營業收入淨額<br>Net Sales | 核定課稅所得額<br>Net Income of Verified | 核定應納稅額<br>Tax Payable of Verified | 家數<br>No. of Cases | 營業收入淨額<br>Net Sales | 核定課稅所得額<br>Net Income of Verified | 核定應納稅額<br>Tax Payable of Verified |                                                               |
| 1,793,337                         | 348,151                           | 30,232                 | 105,415,936         | 6,390,801                         | 1,113,615                         | 714                | 116,895,055         | 4,959,076                         | 984,860                           | Total                                                         |
| 43                                | -                                 | 25                     | 64,101              | 4,507                             | 862                               | -                  | -                   | -                                 | -                                 | Agriculture, Forestry, Fishing and Animal Husbandry           |
| -                                 | -                                 | 5                      | -                   | -                                 | -                                 | -                  | -                   | -                                 | -                                 | Mining and Quarrying                                          |
| 41,500                            | 8,142                             | 889                    | 2,943,912           | 169,878                           | 28,298                            | 9                  | 9,631,143           | 779,730                           | 155,946                           | Manufacturing                                                 |
| -                                 | -                                 | 3                      | 2,534               | 357                               | 59                                | 19                 | 5,795               | -                                 | -                                 | Electricity and Gas Supply                                    |
| 4,265                             | 853                               | 111                    | 366,020             | 30,851                            | 5,352                             | 2                  | 36,056              | 1,617                             | 323                               | Water Supply and Remediation Activities                       |
| 131,811                           | 26,042                            | 2,434                  | 10,702,759          | 790,315                           | 146,964                           | 14                 | 1,410,622           | 193,640                           | 38,723                            | Construction                                                  |
| 667,184                           | 128,456                           | 15,650                 | 55,991,803          | 2,804,223                         | 481,761                           | 114                | 1,070,336           | 52,993                            | 10,241                            | Wholesale and Retail Trade                                    |
| 982                               | 119                               | 309                    | 1,157,805           | 65,097                            | 11,282                            | 32                 | 97,029              | 2,085                             | 237                               | Transportation and Storage                                    |
| 747,799                           | 147,334                           | 3,613                  | 18,483,965          | 1,198,891                         | 222,831                           | 8                  | 8,981               | 187                               | -                                 | Accommodation and Food Service Activities                     |
| 15,324                            | 2,595                             | 1,148                  | 1,236,070           | 96,735                            | 16,105                            | 18                 | 17,837              | 1,082                             | 163                               | Information and Communication                                 |
| 5                                 | -                                 | 46                     | 57,948              | 5,511                             | 1,026                             | 123                | 84,689,351          | 2,303,387                         | 455,999                           | Financial and Insurance Activities                            |
| 39,215                            | 7,796                             | 383                    | 2,386,945           | 268,816                           | 36,108                            | 117                | 247,318             | 41,291                            | 7,796                             | Real Estate Activities                                        |
| 54,396                            | 9,693                             | 2,268                  | 4,235,480           | 414,087                           | 72,435                            | 32                 | 57,779              | 51,352                            | 10,080                            | Professional, Scientific and Technical Activities             |
| 4,642                             | 867                               | 615                    | 1,444,989           | 117,716                           | 20,515                            | 39                 | 16,085,752          | 1,433,687                         | 286,542                           | Support Service Activities                                    |
| -                                 | -                                 | -                      | -                   | -                                 | -                                 | 1                  | 2,758               | 21                                | -                                 | Public Administration and Defence; Compulsory Social Security |
| 141                               | -                                 | 99                     | 91,556              | 7,612                             | 1,271                             | 24                 | 8,144               | 87                                | -                                 | Education                                                     |
| 16,043                            | 3,197                             | 58                     | 1,144,913           | 16,854                            | 2,811                             | 20                 | 2,891,052           | 55,855                            | 11,091                            | Human Health and Social Work Activities                       |
| 18,466                            | 3,461                             | 1,025                  | 2,647,452           | 213,548                           | 38,035                            | 13                 | 14,297              | 177                               | -                                 | Arts, Entertainment and Recreation                            |
| 49,746                            | 9,596                             | 1,441                  | 2,337,438           | 179,539                           | 27,900                            | 126                | 618,430             | 41,883                            | 7,719                             | Other Service Activities                                      |
| 1,775                             | -                                 | 110                    | 120,246             | 6,264                             | -                                 | 3                  | 2,375               | 2                                 | -                                 | Activities Not Adequately Defined                             |

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

Note: 1. Figures in this table are annual income.

2. Standard Industrial Classification of Taxation (Ninth Edition) was released and adopted since CY 2023.

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計

## 1. 總計

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合 計 Total             |                         |                                          |                                          | 公司 Company            |                         |                                          |                                          | 合夥                       |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|------------------------------------------|-----------------------|-------------------------|------------------------------------------|------------------------------------------|--------------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income of<br>Verified | 核定應納稅<br>額<br>Tax Payable<br>of Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income of<br>Verified | 核定應納稅<br>額<br>Tax Payable<br>of Verified | 家數<br>No.<br>of<br>Cases | 營業收<br>入淨額<br>Net Sales |
| 合 計                | 251,058               | 16,097,949,599          | 1,035,744,522                            | 201,857,786                              | 217,435               | 15,852,119,058          | 1,022,601,308                            | 199,411,160                              | 2,677                    | 23,519,550              |
| 5萬元以下              | 98,818                | 110,492                 | 10,593,349                               | 2,094,894                                | 90,679                | 86,330                  | 10,546,478                               | 2,087,233                                | 469                      | 1,422                   |
| 逾5萬元<br>~10萬元以下    | 3,449                 | 259,305                 | 58,232                                   | 6,559                                    | 2,639                 | 198,379                 | 52,272                                   | 6,485                                    | 31                       | 2,274                   |
| 逾10萬元<br>~50萬元以下   | 16,835                | 4,706,438               | 769,924                                  | 94,355                                   | 12,625                | 3,520,690               | 676,296                                  | 91,396                                   | 209                      | 59,217                  |
| 逾50萬元<br>~100萬元以下  | 13,290                | 9,785,979               | 770,526                                  | 57,654                                   | 10,004                | 7,375,778               | 596,379                                  | 50,364                                   | 192                      | 142,642                 |
| 逾100萬元<br>~500萬元以下 | 44,333                | 114,244,344             | 7,784,787                                | 1,241,922                                | 34,589                | 89,876,999              | 6,172,908                                | 1,009,196                                | 657                      | 1,670,387               |
| 逾500萬元<br>~1千萬元以下  | 21,071                | 151,814,057             | 13,213,562                               | 2,600,383                                | 17,161                | 123,843,247             | 11,405,324                               | 2,248,045                                | 450                      | 3,320,043               |
| 逾1千萬元<br>~5千萬元以下   | 34,093                | 761,992,942             | 46,686,387                               | 9,283,359                                | 30,770                | 700,035,185             | 42,729,782                               | 8,506,115                                | 608                      | 12,951,753              |
| 逾5千萬元<br>~1億元以下    | 7,444                 | 526,546,509             | 31,324,510                               | 6,257,339                                | 7,298                 | 516,865,172             | 30,755,321                               | 6,146,477                                | 49                       | 3,400,920               |
| 逾1億元               | 11,725                | 14,528,489,533          | 924,543,245                              | 180,221,321                              | 11,670                | 14,410,317,278          | 919,666,548                              | 179,265,849                              | 12                       | 1,970,892               |

資料來源：本局營所稅組。

說明：1. 表列資料為所得年度資料。

2. 自112年度起，行業別適用「中華民國稅務行業標準分類(第9次修訂)」。



Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City

## 1. Total

CY 2023

Unit: Thousand NT\$

| Partnership                       |                                   | 獨資 Sole Proprietorship |                     |                                   |                                   | 其他 Other           |                     |                                   |                                   | Organization & Tax Brackets     |
|-----------------------------------|-----------------------------------|------------------------|---------------------|-----------------------------------|-----------------------------------|--------------------|---------------------|-----------------------------------|-----------------------------------|---------------------------------|
| 核定課稅所得額<br>Net Income of Verified | 核定應納稅額<br>Tax Payable of Verified | 家數<br>No. of Cases     | 營業收入淨額<br>Net Sales | 核定課稅所得額<br>Net Income of Verified | 核定應納稅額<br>Tax Payable of Verified | 家數<br>No. of Cases | 營業收入淨額<br>Net Sales | 核定課稅所得額<br>Net Income of Verified | 核定應納稅額<br>Tax Payable of Verified |                                 |
| 1,793,337                         | 348,151                           | 30,232                 | 105,415,936         | 6,390,801                         | 1,113,615                         | 714                | 116,895,055         | 4,959,076                         | 984,860                           | Total                           |
| 5,034                             | 451                               | 7,386                  | 22,329              | 15,509                            | 2,147                             | 284                | 411                 | 26,328                            | 5,063                             | NT\$50,000 or under             |
| 212                               | -                                 | 771                    | 58,092              | 5,590                             | 74                                | 8                  | 560                 | 158                               | -                                 | NT\$50,001 ~NT\$100,000         |
| 3,795                             | 36                                | 3,935                  | 1,107,411           | 86,251                            | 2,625                             | 66                 | 19,120              | 3,582                             | 298                               | NT\$100,001 ~NT\$500,000        |
| 9,803                             | 405                               | 3,059                  | 2,241,733           | 159,416                           | 6,178                             | 35                 | 25,826              | 4,928                             | 707                               | NT\$500,001 ~NT\$1,000,000      |
| 120,592                           | 18,741                            | 8,900                  | 22,264,242          | 1,436,905                         | 204,248                           | 187                | 432,716             | 54,382                            | 9,737                             | NT\$1,000,001 ~NT\$5,000,000    |
| 227,108                           | 44,812                            | 3,429                  | 24,438,959          | 1,572,787                         | 305,922                           | 31                 | 211,808             | 8,343                             | 1,604                             | NT\$5,000,001 ~NT\$10,000,000   |
| 1,038,480                         | 206,062                           | 2,655                  | 47,755,645          | 2,770,060                         | 542,688                           | 60                 | 1,250,359           | 148,065                           | 28,494                            | NT\$10,000,001 ~NT\$50,000,000  |
| 280,411                           | 56,065                            | 84                     | 5,340,260           | 229,986                           | 43,052                            | 13                 | 940,157             | 58,792                            | 11,745                            | NT\$50,000,001 ~NT\$100,000,000 |
| 107,902                           | 21,579                            | 13                     | 2,187,265           | 114,297                           | 6,681                             | 30                 | 114,014,098         | 4,654,498                         | 927,212                           | over NT\$100,000,000            |

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

Note: 1. Figures in this table are annual income.

2. Standard Industrial Classification of Taxation (Ninth Edition) was released and adopted since CY 2023.

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 2. 農、林、漁、牧業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 387                   | 7,102,405               | 233,709                                  | 46,115                                      | 360                   | 7,037,451               | 229,159                                  | 45,253                                      | 2                     | 853                     |
| 5萬元以下              | 211                   | 257                     | 793                                      | 89                                          | 197                   | 184                     | 790                                      | 89                                          | -                     | -                       |
| 逾5萬元<br>~10萬元以下    | 9                     | 736                     | 105                                      | 13                                          | 9                     | 736                     | 105                                      | 13                                          | -                     | -                       |
| 逾10萬元<br>~50萬元以下   | 41                    | 10,709                  | 567                                      | -                                           | 35                    | 9,071                   | 478                                      | -                                           | 1                     | 312                     |
| 逾50萬元<br>~100萬元以下  | 19                    | 13,507                  | 572                                      | -                                           | 18                    | 12,966                  | 550                                      | -                                           | 1                     | 541                     |
| 逾100萬元<br>~500萬元以下 | 48                    | 124,682                 | 2,327                                    | 168                                         | 45                    | 114,866                 | 2,011                                    | 130                                         | -                     | -                       |
| 逾500萬元<br>~1千萬元以下  | 9                     | 61,134                  | 1,782                                    | 334                                         | 8                     | 53,907                  | 1,493                                    | 276                                         | -                     | -                       |
| 逾1千萬元<br>~5千萬元以下   | 26                    | 526,595                 | 12,904                                   | 2,580                                       | 24                    | 480,936                 | 9,073                                    | 1,814                                       | -                     | -                       |
| 逾5千萬元<br>~1億元以下    | 8                     | 603,036                 | 23,172                                   | 4,634                                       | 8                     | 603,036                 | 23,172                                   | 4,634                                       | -                     | -                       |
| 逾1億元               | 16                    | 5,761,749               | 191,487                                  | 38,297                                      | 16                    | 5,761,749               | 191,487                                  | 38,297                                      | -                     | -                       |

## 3. 礦業及土石採取業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 59                    | 1,134,514               | 16,546                                   | 3,251                                       | 54                    | 1,134,514               | 16,546                                   | 3,251                                       | -                     | -                       |
| 5萬元以下              | 43                    | 45                      | 1,651                                    | 328                                         | 38                    | 45                      | 1,651                                    | 328                                         | -                     | -                       |
| 逾5萬元<br>~10萬元以下    | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾10萬元<br>~50萬元以下   | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾50萬元<br>~100萬元以下  | 2                     | 1,724                   | -                                        | -                                           | 2                     | 1,724                   | -                                        | -                                           | -                     | -                       |
| 逾100萬元<br>~500萬元以下 | 6                     | 18,202                  | 529                                      | 82                                          | 6                     | 18,202                  | 529                                      | 82                                          | -                     | -                       |
| 逾500萬元<br>~1千萬元以下  | 3                     | 16,531                  | 361                                      | 50                                          | 3                     | 16,531                  | 361                                      | 50                                          | -                     | -                       |
| 逾1千萬元<br>~5千萬元以下   | 2                     | 45,104                  | 49                                       | -                                           | 2                     | 45,104                  | 49                                       | -                                           | -                     | -                       |
| 逾5千萬元<br>~1億元以下    | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾1億元               | 3                     | 1,052,908               | 13,956                                   | 2,791                                       | 3                     | 1,052,908               | 13,956                                   | 2,791                                       | -                     | -                       |

Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 2. Agriculture, Forestry, Fishing and Animal Husbandry

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 核定課稅所得額                | 核定應納稅額                  | 家數                     | 營業收入淨額    | 核定課稅所得額                | 核定應納稅額                  | 家數           | 營業收入淨額    | 核定課稅所得額                | 核定應納稅額                  |                                 |
| Net Income of Verified | Tax Payable of Verified | No. of Cases           | Net Sales | Net Income of Verified | Tax Payable of Verified | No. of Cases | Net Sales | Net Income of Verified | Tax Payable of Verified |                                 |
| 43                     | -                       | 25                     | 64,101    | 4,507                  | 862                     | -            | -         | -                      | -                       | Total                           |
| -                      | -                       | 14                     | 73        | 3                      | -                       | -            | -         | -                      | -                       | NT\$50,000 or under             |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| 21                     | -                       | 5                      | 1,326     | 68                     | -                       | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| 22                     | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| -                      | -                       | 3                      | 9,816     | 316                    | 38                      | -            | -         | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| -                      | -                       | 1                      | 7,227     | 289                    | 58                      | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| -                      | -                       | 2                      | 45,659    | 3,831                  | 766                     | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

## 3. Mining and Quarrying

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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                      | -         | -                      | -                       | -            | -         | -                      | -                       | Total                           |
| -                      | -                       | 5                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000 or under             |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 4. 製造業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total        |               |                           |                               | 公司 Company      |               |                           |                               | 合夥              |            |
|--------------------|-----------------|---------------|---------------------------|-------------------------------|-----------------|---------------|---------------------------|-------------------------------|-----------------|------------|
|                    | 家數              | 營業收入<br>淨額    | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額    | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 |
|                    | No. of<br>Cases | Net Sales     | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales     | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  |
| 合 計                | 9,005           | 2,327,329,804 | 174,867,775               | 34,874,938                    | 8,050           | 2,313,990,708 | 173,876,667               | 34,682,552                    | 57              | 764,041    |
| 5萬元以下              | 2,074           | 3,355         | 334,460                   | 66,068                        | 1,900           | 2,653         | 334,201                   | 66,068                        | 14              | 42         |
| 逾5萬元<br>~10萬元以下    | 105             | 7,873         | 534                       | 1                             | 81              | 6,070         | 383                       | 1                             | -               | -          |
| 逾10萬元<br>~50萬元以下   | 584             | 169,326       | 35,869                    | 5,326                         | 453             | 129,299       | 33,285                    | 5,300                         | 2               | 624        |
| 逾50萬元<br>~100萬元以下  | 524             | 384,266       | 19,034                    | 124                           | 414             | 303,060       | 14,274                    | 69                            | 6               | 4,445      |
| 逾100萬元<br>~500萬元以下 | 1,724           | 4,403,168     | 396,738                   | 65,135                        | 1,421           | 3,675,771     | 354,318                   | 59,846                        | 11              | 35,018     |
| 逾500萬元<br>~1千萬元以下  | 885             | 6,372,983     | 298,300                   | 58,146                        | 759             | 5,471,130     | 245,027                   | 47,648                        | 4               | 29,409     |
| 逾1千萬元<br>~5千萬元以下   | 1,532           | 35,626,071    | 2,199,061                 | 438,196                       | 1,452           | 34,064,815    | 2,110,438                 | 420,477                       | 18              | 460,210    |
| 逾5千萬元<br>~1億元以下    | 417             | 29,965,298    | 1,484,397                 | 295,764                       | 414             | 29,803,948    | 1,475,525                 | 294,998                       | -               | -          |
| 逾1億元               | 1,160           | 2,250,397,464 | 170,099,382               | 33,946,178                    | 1,156           | 2,240,533,962 | 169,309,216               | 33,788,145                    | 2               | 234,293    |

## 5. 電力及燃氣供應業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total        |             |                           |                               | 公司 Company      |             |                           |                               | 合夥              |            |
|--------------------|-----------------|-------------|---------------------------|-------------------------------|-----------------|-------------|---------------------------|-------------------------------|-----------------|------------|
|                    | 家數              | 營業收入<br>淨額  | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額  | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 |
|                    | No. of<br>Cases | Net Sales   | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales   | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  |
| 合 計                | 757             | 794,913,423 | 5,991,966                 | 1,197,869                     | 735             | 794,905,094 | 5,991,609                 | 1,197,810                     | -               | -          |
| 5萬元以下              | 398             | 60          | 24,763                    | 4,871                         | 379             | 60          | 24,763                    | 4,871                         | -               | -          |
| 逾5萬元<br>~10萬元以下    | 2               | 145         | 6                         | -                             | 2               | 145         | 6                         | -                             | -               | -          |
| 逾10萬元<br>~50萬元以下   | 10              | 3,017       | 117                       | -                             | 10              | 3,017       | 117                       | -                             | -               | -          |
| 逾50萬元<br>~100萬元以下  | 17              | 12,592      | 1,055                     | 107                           | 16              | 11,984      | 994                       | 107                           | -               | -          |
| 逾100萬元<br>~500萬元以下 | 69              | 201,429     | 24,458                    | 4,685                         | 68              | 199,503     | 24,162                    | 4,626                         | -               | -          |
| 逾500萬元<br>~1千萬元以下  | 51              | 372,737     | 29,427                    | 5,801                         | 50              | 366,942     | 29,427                    | 5,801                         | -               | -          |
| 逾1千萬元<br>~5千萬元以下   | 114             | 2,580,358   | 298,451                   | 59,667                        | 114             | 2,580,358   | 298,451                   | 59,667                        | -               | -          |
| 逾5千萬元<br>~1億元以下    | 32              | 2,299,390   | 171,443                   | 34,289                        | 32              | 2,299,390   | 171,443                   | 34,289                        | -               | -          |
| 逾1億元               | 64              | 789,443,695 | 5,442,246                 | 1,088,449                     | 64              | 789,443,695 | 5,442,246                 | 1,088,449                     | -               | -          |

Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 4. Manufacturing

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 核定課稅所得額                | 核定應納稅額                  | 家數                     | 營業收入淨額    | 核定課稅所得額                | 核定應納稅額                  | 家數           | 營業收入淨額    | 核定課稅所得額                | 核定應納稅額                  |                                 |
| Net Income of Verified | Tax Payable of Verified | No. of Cases           | Net Sales | Net Income of Verified | Tax Payable of Verified | No. of Cases | Net Sales | Net Income of Verified | Tax Payable of Verified |                                 |
| 41,500                 | 8,142                   | 889                    | 2,943,912 | 169,878                | 28,298                  | 9            | 9,631,143 | 779,730                | 155,946                 | Total                           |
| 46                     | -                       | 154                    | 660       | 213                    | -                       | 6            | -         | -                      | -                       | NT\$50,000 or under             |
| -                      | -                       | 24                     | 1,803     | 151                    | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| 19                     | -                       | 129                    | 39,403    | 2,565                  | 26                      | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| 269                    | -                       | 104                    | 76,761    | 4,491                  | 55                      | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| 2,040                  | 317                     | 291                    | 690,445   | 40,380                 | 4,972                   | 1            | 1,934     | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| 1,778                  | 356                     | 122                    | 872,444   | 51,495                 | 10,142                  | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| 26,912                 | 5,382                   | 62                     | 1,101,046 | 61,711                 | 12,337                  | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | 3                      | 161,350   | 8,872                  | 766                     | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| 10,436                 | 2,087                   | -                      | -         | -                      | -                       | 2            | 9,629,209 | 779,730                | 155,946                 | over NT\$100,000,000            |

## 5. Electricity and Gas Supply

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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                      | 2,534     | 357                    | 59                      | 19           | 5,795     | -                      | -                       | Total                           |
| -                      | -                       | 1                      | -         | -                      | -                       | 18           | -         | -                      | -                       | NT\$50,000 or under             |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| -                      | -                       | 1                      | 608       | 61                     | -                       | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| -                      | -                       | 1                      | 1,926     | 296                    | 59                      | -            | -         | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| -                      | -                       | -                      | -         | -                      | -                       | 1            | 5,795     | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 6. 用水供應及汙染整治業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total        |            |                           |                               | 公司 Company      |            |                           |                               | 合夥              |            |
|--------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|
|                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 |
|                    | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  |
| 合 計                | 498             | 26,268,867 | 3,814,026                 | 735,835                       | 383             | 25,812,348 | 3,777,293                 | 729,307                       | 2               | 54,443     |
| 5萬元以下              | 104             | 43         | 95,275                    | 19,013                        | 93              | 26         | 95,269                    | 19,013                        | -               | -          |
| 逾5萬元<br>~10萬元以下    | 10              | 770        | 159                       | -                             | 9               | 676        | 152                       | -                             | -               | -          |
| 逾10萬元<br>~50萬元以下   | 28              | 8,789      | 1,012                     | 47                            | 12              | 3,516      | 351                       | 9                             | -               | -          |
| 逾50萬元<br>~100萬元以下  | 34              | 24,752     | 1,628                     | 31                            | 19              | 13,639     | 812                       | 20                            | -               | -          |
| 逾100萬元<br>~500萬元以下 | 100             | 252,242    | 15,582                    | 2,072                         | 57              | 154,911    | 8,165                     | 1,157                         | -               | -          |
| 逾500萬元<br>~1千萬元以下  | 62              | 456,999    | 27,674                    | 5,532                         | 45              | 336,286    | 18,817                    | 3,761                         | -               | -          |
| 逾1千萬元<br>~5千萬元以下   | 112             | 2,408,641  | 157,245                   | 31,395                        | 100             | 2,186,663  | 138,276                   | 27,602                        | 2               | 54,443     |
| 逾5千萬元<br>~1億元以下    | 15              | 1,029,227  | 94,316                    | 18,863                        | 15              | 1,029,227  | 94,316                    | 18,863                        | -               | -          |
| 逾1億元               | 33              | 22,087,403 | 3,421,135                 | 658,882                       | 33              | 22,087,403 | 3,421,135                 | 658,882                       | -               | -          |

## 7. 營建工程業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total        |             |                           |                               | 公司 Company      |             |                           |                               | 合夥              |            |
|--------------------|-----------------|-------------|---------------------------|-------------------------------|-----------------|-------------|---------------------------|-------------------------------|-----------------|------------|
|                    | 家數              | 營業收入<br>淨額  | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額  | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 |
|                    | No. of<br>Cases | Net Sales   | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales   | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  |
| 合 計                | 15,841          | 908,852,649 | 59,304,702                | 11,815,551                    | 13,268          | 895,048,271 | 58,188,936                | 11,603,822                    | 125             | 1,690,997  |
| 5萬元以下              | 3,295           | 5,430       | 2,149,450                 | 429,023                       | 2,794           | 4,420       | 2,141,690                 | 427,548                       | 11              | 43         |
| 逾5萬元<br>~10萬元以下    | 154             | 11,769      | 992                       | -                             | 119             | 9,033       | 750                       | -                             | 2               | 147        |
| 逾10萬元<br>~50萬元以下   | 833             | 248,120     | 23,301                    | 1,478                         | 644             | 191,444     | 19,049                    | 1,414                         | 8               | 2,597      |
| 逾50萬元<br>~100萬元以下  | 827             | 618,092     | 39,208                    | 892                           | 601             | 449,077     | 27,551                    | 638                           | 4               | 2,924      |
| 逾100萬元<br>~500萬元以下 | 3,615           | 9,569,118   | 518,932                   | 77,192                        | 2,744           | 7,353,193   | 366,056                   | 53,610                        | 31              | 74,385     |
| 逾500萬元<br>~1千萬元以下  | 1,985           | 14,217,083  | 1,974,494                 | 391,234                       | 1,594           | 11,479,186  | 1,784,833                 | 353,854                       | 22              | 159,379    |
| 逾1千萬元<br>~5千萬元以下   | 3,457           | 77,271,902  | 4,666,437                 | 929,583                       | 3,109           | 70,653,791  | 4,141,869                 | 825,559                       | 42              | 1,027,923  |
| 逾5千萬元<br>~1億元以下    | 714             | 50,891,634  | 3,340,585                 | 667,909                       | 706             | 50,334,077  | 3,301,308                 | 660,054                       | 4               | 305,969    |
| 逾1億元               | 961             | 756,019,501 | 46,591,303                | 9,318,240                     | 957             | 754,574,050 | 46,405,830                | 9,281,145                     | 1               | 117,630    |

Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 6. Water Supply and Remediation Activities

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 4,265                  | 853                     | 111                    | 366,020   | 30,851                 | 5,352                   | 2            | 36,056    | 1,617                  | 323                     | Total                           |
| -                      | -                       | 10                     | 17        | 6                      | -                       | 1            | -         | -                      | -                       | NT\$50,000 or under             |
| -                      | -                       | 1                      | 94        | 7                      | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| -                      | -                       | 16                     | 5,273     | 661                    | 38                      | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| -                      | -                       | 15                     | 11,113    | 816                    | 11                      | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| -                      | -                       | 43                     | 97,331    | 7,417                  | 915                     | -            | -         | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| -                      | -                       | 17                     | 120,713   | 8,857                  | 1,771                   | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| 4,265                  | 853                     | 9                      | 131,479   | 13,087                 | 2,617                   | 1            | 36,056    | 1,617                  | 323                     | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

## 7. Construction

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |            |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|------------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 131,811                | 26,042                  | 2,434                  | 10,702,759 | 790,315                | 146,964                 | 14           | 1,410,622 | 193,640                | 38,723                  | Total                           |
| 1                      | -                       | 483                    | 967        | 7,735                  | 1,475                   | 7            | -         | 24                     | -                       | NT\$50,000 or under             |
| 5                      | -                       | 33                     | 2,589      | 237                    | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| 204                    | -                       | 181                    | 54,079     | 4,048                  | 64                      | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| 68                     | -                       | 221                    | 165,511    | 11,589                 | 254                     | 1            | 580       | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| 4,888                  | 713                     | 840                    | 2,141,540  | 147,988                | 22,869                  | -            | -         | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| 12,276                 | 2,455                   | 369                    | 2,578,518  | 177,385                | 34,925                  | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| 85,955                 | 17,191                  | 303                    | 5,507,967  | 421,406                | 83,392                  | 3            | 82,221    | 17,207                 | 3,441                   | NT\$10,000,001 ~NT\$50,000,000  |
| 19,350                 | 3,870                   | 4                      | 251,588    | 19,927                 | 3,985                   | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| 9,064                  | 1,813                   | -                      | -          | -                      | -                       | 3            | 1,327,821 | 176,409                | 35,282                  | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 8. 批發及零售業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 94,554                | 6,612,791,982           | 345,719,623                              | 68,852,317                                  | 77,592                | 6,545,614,331           | 342,195,223                              | 68,231,859                                  | 1,198                 | 10,115,512              |
| 5萬元以下              | 25,421                | 56,215                  | 1,412,619                                | 274,369                                     | 21,626                | 42,854                  | 1,406,848                                | 274,155                                     | 202                   | 715                     |
| 逾5萬元<br>~10萬元以下    | 1,667                 | 124,964                 | 15,060                                   | 1,060                                       | 1,229                 | 91,981                  | 12,273                                   | 1,008                                       | 16                    | 1,243                   |
| 逾10萬元<br>~50萬元以下   | 7,908                 | 2,185,822               | 193,353                                  | 13,897                                      | 5,608                 | 1,542,798               | 151,486                                  | 13,089                                      | 103                   | 29,459                  |
| 逾50萬元<br>~100萬元以下  | 5,871                 | 4,305,989               | 254,028                                  | 8,855                                       | 4,132                 | 3,030,467               | 174,875                                  | 7,035                                       | 109                   | 81,546                  |
| 逾100萬元<br>~500萬元以下 | 19,887                | 51,176,820              | 2,424,275                                | 325,907                                     | 14,863                | 38,537,247              | 1,716,753                                | 232,396                                     | 307                   | 774,751                 |
| 逾500萬元<br>~1千萬元以下  | 9,185                 | 66,519,501              | 2,840,295                                | 547,442                                     | 7,311                 | 53,115,368              | 2,097,249                                | 402,452                                     | 183                   | 1,346,966               |
| 逾1千萬元<br>~5千萬元以下   | 15,862                | 355,971,646             | 16,558,342                               | 3,281,731                                   | 14,155                | 323,739,661             | 14,911,809                               | 2,960,259                                   | 251                   | 5,539,399               |
| 逾5千萬元<br>~1億元以下    | 3,520                 | 249,957,529             | 12,019,609                               | 2,399,552                                   | 3,449                 | 245,432,993             | 11,829,553                               | 2,363,494                                   | 22                    | 1,415,002               |
| 逾1億元               | 5,233                 | 5,882,493,496           | 310,002,042                              | 61,999,504                                  | 5,219                 | 5,880,080,962           | 309,894,377                              | 61,977,971                                  | 5                     | 926,431                 |

## 9. 運輸及倉儲業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 4,669                 | 421,981,799             | 44,357,274                               | 8,856,427                                   | 4,315                 | 420,694,624             | 44,289,110                               | 8,844,789                                   | 13                    | 32,341                  |
| 5萬元以下              | 567                   | 3,698                   | 23,057                                   | 4,291                                       | 507                   | 3,604                   | 23,026                                   | 4,291                                       | -                     | -                       |
| 逾5萬元<br>~10萬元以下    | 136                   | 10,422                  | 1,969                                    | -                                           | 134                   | 10,257                  | 1,949                                    | -                                           | -                     | -                       |
| 逾10萬元<br>~50萬元以下   | 723                   | 181,082                 | 19,891                                   | 1,461                                       | 685                   | 169,262                 | 18,850                                   | 1,446                                       | 2                     | 645                     |
| 逾50萬元<br>~100萬元以下  | 549                   | 402,735                 | 15,813                                   | 448                                         | 493                   | 361,460                 | 13,686                                   | 407                                         | 4                     | 3,006                   |
| 逾100萬元<br>~500萬元以下 | 686                   | 1,813,758               | 98,961                                   | 15,042                                      | 563                   | 1,518,106               | 79,565                                   | 12,387                                      | 5                     | 11,917                  |
| 逾500萬元<br>~1千萬元以下  | 415                   | 2,992,930               | 181,032                                  | 35,408                                      | 364                   | 2,620,041               | 158,382                                  | 30,994                                      | 1                     | 6,580                   |
| 逾1千萬元<br>~5千萬元以下   | 879                   | 20,981,381              | 1,451,578                                | 289,455                                     | 857                   | 20,606,503              | 1,435,389                                | 286,284                                     | 1                     | 10,193                  |
| 逾5千萬元<br>~1億元以下    | 248                   | 17,155,488              | 1,109,469                                | 221,666                                     | 246                   | 16,965,086              | 1,102,759                                | 220,324                                     | -                     | -                       |
| 逾1億元               | 466                   | 378,440,305             | 41,455,504                               | 8,288,656                                   | 466                   | 378,440,305             | 41,455,504                               | 8,288,656                                   | -                     | -                       |



Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 8. Wholesale and Retail Trade

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |            |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|------------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 667,184                | 128,456                 | 15,650                 | 55,991,803 | 2,804,223              | 481,761                 | 114          | 1,070,336 | 52,993                 | 10,241                  | Total                           |
| 2,491                  | -                       | 3,557                  | 12,579     | 3,208                  | 214                     | 36           | 67        | 72                     | -                       | NT\$50,000 or under             |
| 87                     | -                       | 420                    | 31,590     | 2,662                  | 52                      | 2            | 150       | 38                     | -                       | NT\$50,001 ~NT\$100,000         |
| 1,573                  | -                       | 2,183                  | 609,252    | 40,040                 | 808                     | 14           | 4,313     | 254                    | -                       | NT\$100,001 ~NT\$500,000        |
| 5,437                  | 227                     | 1,623                  | 1,189,026  | 73,174                 | 1,580                   | 7            | 4,950     | 542                    | 13                      | NT\$500,001 ~NT\$1,000,000      |
| 47,869                 | 7,005                   | 4,693                  | 11,796,430 | 658,189                | 86,388                  | 24           | 68,392    | 1,464                  | 118                     | NT\$1,000,001 ~NT\$5,000,000    |
| 82,237                 | 16,122                  | 1,679                  | 11,974,461 | 658,803                | 128,477                 | 12           | 82,706    | 2,006                  | 391                     | NT\$5,000,001 ~NT\$10,000,000   |
| 392,293                | 78,080                  | 1,439                  | 26,352,240 | 1,244,605              | 241,469                 | 17           | 340,346   | 9,635                  | 1,923                   | NT\$10,000,001 ~NT\$50,000,000  |
| 98,041                 | 19,591                  | 48                     | 3,027,342  | 92,015                 | 16,467                  | 1            | 82,192    | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| 37,156                 | 7,431                   | 8                      | 998,883    | 31,527                 | 6,306                   | 1            | 487,220   | 38,982                 | 7,796                   | over NT\$100,000,000            |

## 9. Transportation and Storage

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 982                    | 119                     | 309                    | 1,157,805 | 65,097                 | 11,282                  | 32           | 97,029    | 2,085                  | 237                     | Total                           |
| -                      | -                       | 50                     | 94        | 23                     | -                       | 10           | -         | 8                      | -                       | NT\$50,000 or under             |
| -                      | -                       | 1                      | 99        | -                      | -                       | 1            | 66        | 20                     | -                       | NT\$50,001 ~NT\$100,000         |
| 68                     | -                       | 33                     | 10,381    | 905                    | 15                      | 3            | 794       | 68                     | -                       | NT\$100,001 ~NT\$500,000        |
| 139                    | -                       | 51                     | 37,301    | 1,988                  | 41                      | 1            | 968       | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| 512                    | 66                      | 107                    | 256,355   | 18,003                 | 2,520                   | 11           | 27,380    | 881                    | 69                      | NT\$1,000,001 ~NT\$5,000,000    |
| 263                    | 53                      | 47                     | 346,552   | 21,434                 | 4,193                   | 3            | 19,757    | 953                    | 168                     | NT\$5,000,001 ~NT\$10,000,000   |
| -                      | -                       | 18                     | 316,621   | 16,034                 | 3,171                   | 3            | 48,064    | 155                    | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | 2                      | 190,402   | 6,710                  | 1,342                   | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 10. 住宿及餐飲業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 9,969                 | 320,067,680             | 19,792,792                               | 3,930,473                                   | 5,592                 | 292,865,719             | 17,845,915                               | 3,560,308                                   | 756                   | 8,709,015               |
| 5萬元以下              | 1,992                 | 2,512                   | 9,107                                    | 1,343                                       | 1,207                 | 796                     | 8,594                                    | 1,343                                       | 102                   | 225                     |
| 逾5萬元<br>~10萬元以下    | 90                    | 6,668                   | 588                                      | -                                           | 36                    | 2,643                   | 273                                      | -                                           | 4                     | 259                     |
| 逾10萬元<br>~50萬元以下   | 499                   | 139,056                 | 8,195                                    | 84                                          | 202                   | 56,084                  | 2,856                                    | 31                                          | 29                    | 7,701                   |
| 逾50萬元<br>~100萬元以下  | 498                   | 365,026                 | 21,829                                   | 544                                         | 198                   | 147,266                 | 5,845                                    | 111                                         | 32                    | 23,725                  |
| 逾100萬元<br>~500萬元以下 | 2,181                 | 5,906,767               | 274,837                                  | 42,353                                      | 970                   | 2,683,851               | 78,733                                   | 12,318                                      | 143                   | 387,416                 |
| 逾500萬元<br>~1千萬元以下  | 1,600                 | 11,598,189              | 596,701                                  | 114,824                                     | 710                   | 5,137,923               | 175,456                                  | 33,553                                      | 175                   | 1,310,040               |
| 逾1千萬元<br>~5千萬元以下   | 2,430                 | 51,010,518              | 2,825,331                                | 560,140                                     | 1,627                 | 36,654,831              | 1,772,508                                | 352,677                                     | 248                   | 4,954,205               |
| 逾5千萬元<br>~1億元以下    | 354                   | 24,600,286              | 1,405,535                                | 281,052                                     | 320                   | 22,327,762              | 1,202,227                                | 240,390                                     | 20                    | 1,441,349               |
| 逾1億元               | 325                   | 226,438,658             | 14,650,669                               | 2,930,133                                   | 322                   | 225,854,563             | 14,599,423                               | 2,919,885                                   | 3                     | 584,095                 |

## 11. 出版影音及資通訊業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 12,580                | 423,722,911             | 45,100,935                               | 8,411,551                                   | 11,322                | 422,246,553             | 44,987,794                               | 8,392,688                                   | 92                    | 222,451                 |
| 5萬元以下              | 4,292                 | 8,564                   | 39,103                                   | 6,611                                       | 3,587                 | 7,793                   | 38,834                                   | 6,611                                       | 32                    | 47                      |
| 逾5萬元<br>~10萬元以下    | 246                   | 18,337                  | 9,608                                    | 1,455                                       | 220                   | 16,404                  | 9,166                                    | 1,436                                       | 2                     | 133                     |
| 逾10萬元<br>~50萬元以下   | 1,049                 | 299,579                 | 44,023                                   | 4,618                                       | 927                   | 266,162                 | 38,347                                   | 4,010                                       | 14                    | 4,714                   |
| 逾50萬元<br>~100萬元以下  | 814                   | 601,093                 | 45,969                                   | 3,120                                       | 733                   | 541,576                 | 39,382                                   | 2,480                                       | 5                     | 4,166                   |
| 逾100萬元<br>~500萬元以下 | 2,520                 | 6,390,673               | 359,657                                  | 54,617                                      | 2,270                 | 5,809,232               | 314,405                                  | 47,889                                      | 27                    | 62,156                  |
| 逾500萬元<br>~1千萬元以下  | 1,089                 | 7,738,013               | 447,972                                  | 88,016                                      | 1,039                 | 7,400,524               | 421,912                                  | 82,880                                      | 5                     | 36,040                  |
| 逾1千萬元<br>~5千萬元以下   | 1,611                 | 36,183,913              | 2,537,627                                | 506,278                                     | 1,588                 | 35,775,263              | 2,508,772                                | 500,546                                     | 7                     | 115,195                 |
| 逾5千萬元<br>~1億元以下    | 391                   | 27,257,997              | 1,965,264                                | 392,924                                     | 390                   | 27,204,857              | 1,965,264                                | 392,924                                     | -                     | -                       |
| 逾1億元               | 568                   | 345,224,742             | 39,651,712                               | 7,353,912                                   | 568                   | 345,224,742             | 39,651,712                               | 7,353,912                                   | -                     | -                       |

Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 10. Accommodation and Food Service Activities

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |            |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|------------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 747,799                | 147,334                 | 3,613                  | 18,483,965 | 1,198,891              | 222,831                 | 8            | 8,981     | 187                    | -                       | Total                           |
| 53                     | -                       | 681                    | 1,452      | 456                    | -                       | 2            | 39        | 4                      | -                       | NT\$50,000 or under             |
| 16                     | -                       | 50                     | 3,766      | 299                    | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| 508                    | 5                       | 264                    | 74,214     | 4,722                  | 48                      | 4            | 1,057     | 109                    | -                       | NT\$100,001 ~NT\$500,000        |
| 1,905                  | 93                      | 267                    | 193,217    | 14,005                 | 340                     | 1            | 818       | 74                     | -                       | NT\$500,001 ~NT\$1,000,000      |
| 21,567                 | 3,371                   | 1,068                  | 2,835,500  | 174,537                | 26,664                  | -            | -         | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| 89,452                 | 17,749                  | 714                    | 5,143,159  | 331,793                | 63,522                  | 1            | 7,067     | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| 435,249                | 86,307                  | 555                    | 9,401,482  | 617,574                | 121,156                 | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| 147,803                | 29,561                  | 14                     | 831,175    | 55,505                 | 11,101                  | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| 51,246                 | 10,248                  | -                      | -          | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

## 11. Information and Communication

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 15,324                 | 2,595                   | 1,148                  | 1,236,070 | 96,735                 | 16,105                  | 18           | 17,837    | 1,082                  | 163                     | Total                           |
| 62                     | -                       | 663                    | 685       | 202                    | -                       | 10           | 39        | 5                      | -                       | NT\$50,000 or under             |
| 65                     | -                       | 23                     | 1,730     | 367                    | 19                      | 1            | 70        | 10                     | -                       | NT\$50,001 ~NT\$100,000         |
| 293                    | -                       | 106                    | 28,492    | 5,293                  | 608                     | 2            | 211       | 90                     | -                       | NT\$100,001 ~NT\$500,000        |
| 441                    | 14                      | 74                     | 53,953    | 5,985                  | 626                     | 2            | 1,398     | 161                    | -                       | NT\$500,001 ~NT\$1,000,000      |
| 3,644                  | 438                     | 222                    | 516,334   | 41,608                 | 6,290                   | 1            | 2,951     | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| 3,026                  | 584                     | 43                     | 288,281   | 22,218                 | 4,389                   | 2            | 13,168    | 816                    | 163                     | NT\$5,000,001 ~NT\$10,000,000   |
| 7,793                  | 1,559                   | 16                     | 293,455   | 21,062                 | 4,173                   | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | 1                      | 53,140    | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 12. 金融及保險業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 16,020                | 2,883,207,414           | 193,242,712                              | 34,731,655                                  | 15,846                | 2,798,460,115           | 190,933,809                              | 34,274,630                                  | 5                     | -                       |
| 5萬元以下              | 7,991                 | 4,030                   | 5,329,493                                | 1,059,715                                   | 7,883                 | 4,030                   | 5,329,361                                | 1,059,715                                   | 5                     | -                       |
| 逾5萬元<br>~10萬元以下    | 125                   | 9,498                   | 13,088                                   | 2,396                                       | 124                   | 9,407                   | 13,078                                   | 2,396                                       | -                     | -                       |
| 逾10萬元<br>~50萬元以下   | 573                   | 165,698                 | 82,925                                   | 15,023                                      | 572                   | 165,484                 | 82,923                                   | 15,023                                      | -                     | -                       |
| 逾50萬元<br>~100萬元以下  | 437                   | 319,387                 | 85,000                                   | 15,715                                      | 434                   | 317,214                 | 84,723                                   | 15,685                                      | -                     | -                       |
| 逾100萬元<br>~500萬元以下 | 1,722                 | 4,563,894               | 644,200                                  | 124,244                                     | 1,712                 | 4,538,330               | 643,271                                  | 124,100                                     | -                     | -                       |
| 逾500萬元<br>~1千萬元以下  | 1,013                 | 7,255,653               | 3,662,621                                | 729,649                                     | 1,003                 | 7,190,099               | 3,655,564                                | 728,252                                     | -                     | -                       |
| 逾1千萬元<br>~5千萬元以下   | 2,163                 | 51,257,128              | 2,864,371                                | 566,579                                     | 2,150                 | 50,938,767              | 2,804,489                                | 555,561                                     | -                     | -                       |
| 逾5千萬元<br>~1億元以下    | 650                   | 46,067,345              | 2,340,920                                | 466,992                                     | 642                   | 45,480,882              | 2,283,518                                | 455,512                                     | -                     | -                       |
| 逾1億元               | 1,346                 | 2,773,564,781           | 178,220,094                              | 31,751,342                                  | 1,326                 | 2,689,815,902           | 176,036,882                              | 31,318,386                                  | -                     | -                       |

## 13. 不動產業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 10,371                | 510,860,723             | 71,679,401                               | 14,205,730                                  | 9,826                 | 508,084,590             | 71,330,079                               | 14,154,030                                  | 45                    | 141,870                 |
| 5萬元以下              | 4,126                 | 2,329                   | 590,896                                  | 116,303                                     | 3,919                 | 2,191                   | 585,390                                  | 115,280                                     | 8                     | 8                       |
| 逾5萬元<br>~10萬元以下    | 73                    | 5,467                   | 7,743                                    | 1,411                                       | 68                    | 5,127                   | 7,567                                    | 1,411                                       | -                     | -                       |
| 逾10萬元<br>~50萬元以下   | 518                   | 148,464                 | 108,564                                  | 19,892                                      | 480                   | 137,512                 | 106,498                                  | 19,717                                      | 1                     | 229                     |
| 逾50萬元<br>~100萬元以下  | 543                   | 399,061                 | 111,223                                  | 19,844                                      | 514                   | 377,718                 | 106,342                                  | 19,024                                      | 1                     | 976                     |
| 逾100萬元<br>~500萬元以下 | 2,188                 | 5,717,458               | 1,270,495                                | 247,269                                     | 1,987                 | 5,218,709               | 1,136,634                                | 221,958                                     | 27                    | 72,327                  |
| 逾500萬元<br>~1千萬元以下  | 944                   | 6,801,564               | 1,043,373                                | 207,958                                     | 909                   | 6,546,398               | 983,255                                  | 195,934                                     | 6                     | 43,922                  |
| 逾1千萬元<br>~5千萬元以下   | 1,200                 | 26,382,744              | 4,243,832                                | 848,146                                     | 1,181                 | 26,005,915              | 4,220,504                                | 843,497                                     | 2                     | 24,408                  |
| 逾5千萬元<br>~1億元以下    | 292                   | 20,369,097              | 2,648,056                                | 529,526                                     | 285                   | 19,837,151              | 2,609,564                                | 521,828                                     | -                     | -                       |
| 逾1億元               | 487                   | 451,034,539             | 61,655,219                               | 12,215,381                                  | 483                   | 449,953,869             | 61,574,325                               | 12,215,381                                  | -                     | -                       |

Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 12. Financial and Insurance Activities

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |            |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|------------|------------------------|-------------------------|---------------------------------|
| 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                      | -                       | 46                     | 57,948    | 5,511                  | 1,026                   | 123          | 84,689,351 | 2,303,387              | 455,999                 | Total                           |
| 5                      | -                       | 33                     | -         | 34                     | -                       | 70           | -          | 93                     | -                       | NT\$50,000 or under             |
| -                      | -                       | 1                      | 91        | 10                     | -                       | -            | -          | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| -                      | -                       | -                      | -         | -                      | -                       | 1            | 214        | 2                      | -                       | NT\$100,001 ~NT\$500,000        |
| -                      | -                       | 3                      | 2,173     | 277                    | 30                      | -            | -          | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| -                      | -                       | 4                      | 8,924     | 929                    | 144                     | 6            | 16,640     | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| -                      | -                       | 4                      | 27,738    | 4,261                  | 852                     | 6            | 37,816     | 2,796                  | 545                     | NT\$5,000,001 ~NT\$10,000,000   |
| -                      | -                       | 1                      | 19,022    | -                      | -                       | 12           | 299,339    | 59,882                 | 11,018                  | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | 8            | 586,463    | 57,402                 | 11,480                  | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | 20           | 83,748,879 | 2,183,212              | 432,956                 | over NT\$100,000,000            |

## 13. Real Estate Activities

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 39,215                 | 7,796                   | 383                    | 2,386,945 | 268,816                | 36,108                  | 117          | 247,318   | 41,291                 | 7,796                   | Total                           |
| 2,161                  | 418                     | 176                    | 76        | 1,638                  | 306                     | 23           | 54        | 1,707                  | 299                     | NT\$50,000 or under             |
| -                      | -                       | 4                      | 266       | 99                     | -                       | 1            | 74        | 77                     | -                       | NT\$50,001 ~NT\$100,000         |
| 75                     | -                       | 21                     | 6,030     | 537                    | 15                      | 16           | 4,693     | 1,454                  | 160                     | NT\$100,001 ~NT\$500,000        |
| -                      | -                       | 17                     | 12,342    | 2,624                  | 417                     | 11           | 8,025     | 2,257                  | 403                     | NT\$500,001 ~NT\$1,000,000      |
| 22,057                 | 4,393                   | 110                    | 295,168   | 77,171                 | 14,207                  | 64           | 131,254   | 34,633                 | 6,711                   | NT\$1,000,001 ~NT\$5,000,000    |
| 11,739                 | 2,348                   | 29                     | 211,244   | 48,379                 | 9,676                   | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| 3,183                  | 637                     | 16                     | 328,588   | 20,097                 | 4,012                   | 1            | 23,833    | 48                     | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | 6                      | 452,561   | 37,377                 | 7,475                   | 1            | 79,385    | 1,115                  | 223                     | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | 4                      | 1,080,670 | 80,894                 | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 14. 專業、科學及技術服務業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 23,792                | 451,720,119             | 39,881,980                               | 7,903,086                                   | 21,331                | 446,857,936             | 39,362,145                               | 7,810,878                                   | 161                   | 568,924                 |
| 5萬元以下              | 7,132                 | 14,210                  | 500,816                                  | 97,679                                      | 6,345                 | 11,730                  | 497,554                                  | 97,129                                      | 41                    | 161                     |
| 逾5萬元<br>~10萬元以下    | 482                   | 36,152                  | 5,134                                    | 114                                         | 396                   | 29,625                  | 4,341                                    | 111                                         | 2                     | 138                     |
| 逾10萬元<br>~50萬元以下   | 2,315                 | 653,613                 | 209,142                                  | 31,144                                      | 1,939                 | 546,155                 | 196,374                                  | 30,516                                      | 21                    | 5,647                   |
| 逾50萬元<br>~100萬元以下  | 1,815                 | 1,346,335               | 106,041                                  | 4,752                                       | 1,543                 | 1,146,672               | 87,223                                   | 3,513                                       | 11                    | 7,212                   |
| 逾100萬元<br>~500萬元以下 | 5,685                 | 14,459,102              | 1,223,305                                | 207,490                                     | 5,023                 | 12,840,983              | 1,088,141                                | 186,529                                     | 48                    | 111,645                 |
| 逾500萬元<br>~1千萬元以下  | 2,384                 | 17,090,118              | 1,467,520                                | 290,453                                     | 2,194                 | 15,732,195              | 1,342,458                                | 265,899                                     | 24                    | 172,958                 |
| 逾1千萬元<br>~5千萬元以下   | 2,869                 | 62,433,824              | 6,194,872                                | 1,236,583                                   | 2,782                 | 60,971,523              | 5,972,780                                | 1,192,685                                   | 14                    | 271,163                 |
| 逾5千萬元<br>~1億元以下    | 492                   | 34,595,862              | 3,339,163                                | 667,759                                     | 492                   | 34,595,862              | 3,339,163                                | 667,759                                     | -                     | -                       |
| 逾1億元               | 618                   | 321,090,903             | 26,835,987                               | 5,367,112                                   | 617                   | 320,983,191             | 26,834,111                               | 5,366,737                                   | -                     | -                       |

## 15. 支援服務業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|--------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                    | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計                | 5,649                 | 299,341,312             | 21,254,272                               | 4,231,048                                   | 4,964                 | 281,739,603             | 19,698,227                               | 3,923,124                                   | 31                    | 70,968                  |
| 5萬元以下              | 1,120                 | 2,786                   | 9,739                                    | 1,428                                       | 923                   | 2,163                   | 8,968                                    | 1,330                                       | 13                    | 20                      |
| 逾5萬元<br>~10萬元以下    | 93                    | 7,145                   | 1,497                                    | 109                                         | 77                    | 5,944                   | 1,204                                    | 109                                         | -                     | -                       |
| 逾10萬元<br>~50萬元以下   | 529                   | 151,167                 | 15,535                                   | 857                                         | 430                   | 122,489                 | 12,525                                   | 656                                         | 3                     | 586                     |
| 逾50萬元<br>~100萬元以下  | 486                   | 364,687                 | 27,348                                   | 1,547                                       | 407                   | 306,014                 | 20,601                                   | 761                                         | 4                     | 2,899                   |
| 逾100萬元<br>~500萬元以下 | 1,564                 | 3,960,350               | 220,185                                  | 33,033                                      | 1,372                 | 3,493,204               | 185,802                                  | 28,160                                      | 5                     | 14,431                  |
| 逾500萬元<br>~1千萬元以下  | 589                   | 4,201,889               | 281,833                                  | 55,432                                      | 524                   | 3,755,399               | 246,547                                  | 48,557                                      | 4                     | 27,729                  |
| 逾1千萬元<br>~5千萬元以下   | 813                   | 18,006,972              | 1,266,146                                | 252,370                                     | 777                   | 17,354,973              | 1,217,540                                | 242,668                                     | 2                     | 25,303                  |
| 逾5千萬元<br>~1億元以下    | 174                   | 12,363,582              | 735,570                                  | 147,038                                     | 174                   | 12,363,582              | 735,570                                  | 147,038                                     | -                     | -                       |
| 逾1億元               | 281                   | 260,282,734             | 18,696,419                               | 3,739,234                                   | 280                   | 244,335,835             | 17,269,470                               | 3,453,845                                   | -                     | -                       |

Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 14. Professional, Scientific and Technical Activities

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 54,396                 | 9,693                   | 2,268                  | 4,235,480 | 414,087                | 72,435                  | 32           | 57,779    | 51,352                 | 10,080                  | Total                           |
| 20                     | -                       | 729                    | 2,319     | 600                    | 41                      | 17           | -         | 2,642                  | 509                     | NT\$50,000 or under             |
| 39                     | -                       | 83                     | 6,332     | 744                    | 3                       | 1            | 57        | 10                     | -                       | NT\$50,001 ~NT\$100,000         |
| 458                    | 5                       | 352                    | 100,711   | 12,074                 | 622                     | 3            | 1,100     | 236                    | 1                       | NT\$100,001 ~NT\$500,000        |
| 490                    | -                       | 259                    | 191,156   | 18,210                 | 1,239                   | 2            | 1,295     | 118                    | -                       | NT\$500,001 ~NT\$1,000,000      |
| 9,106                  | 1,349                   | 607                    | 1,494,774 | 125,342                | 19,568                  | 7            | 11,700    | 716                    | 44                      | NT\$1,000,001 ~NT\$5,000,000    |
| 12,848                 | 2,554                   | 166                    | 1,184,965 | 112,214                | 22,000                  | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| 31,435                 | 5,785                   | 71                     | 1,147,511 | 143,027                | 28,587                  | 2            | 43,627    | 47,630                 | 9,526                   | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | 1                      | 107,712   | 1,876                  | 375                     | -            | -         | -                      | -                       | over NT\$100,000,000            |

## 15. Support Service Activities

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |            |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|------------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 4,642                  | 867                     | 615                    | 1,444,989 | 117,716                | 20,515                  | 39           | 16,085,752 | 1,433,687              | 286,542                 | Total                           |
| 2                      | -                       | 176                    | 592       | 717                    | 98                      | 8            | 11         | 52                     | -                       | NT\$50,000 or under             |
| -                      | -                       | 16                     | 1,201     | 293                    | -                       | -            | -          | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| 59                     | -                       | 89                     | 26,164    | 2,615                  | 201                     | 7            | 1,928      | 336                    | -                       | NT\$100,001 ~NT\$500,000        |
| 395                    | 71                      | 72                     | 53,147    | 5,267                  | 518                     | 3            | 2,627      | 1,085                  | 197                     | NT\$500,001 ~NT\$1,000,000      |
| 989                    | 156                     | 173                    | 422,173   | 28,379                 | 3,778                   | 14           | 30,542     | 5,015                  | 939                     | NT\$1,000,001 ~NT\$5,000,000    |
| 1,128                  | 226                     | 59                     | 401,720   | 34,005                 | 6,632                   | 2            | 17,041     | 153                    | 17                      | NT\$5,000,001 ~NT\$10,000,000   |
| 2,069                  | 414                     | 30                     | 539,992   | 46,440                 | 9,288                   | 4            | 86,704     | 97                     | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -          | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | 1            | 15,946,899 | 1,426,949              | 285,389                 | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 16. 公共行政及國防；強制性社會安全

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距 | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                  | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計              | 3                     | 2,758                   | 21                                       | -                                           | 2                     | -                       | -                                        | -                                           | -                     | -                       |
| 5萬元以下            | 2                     | -                       | -                                        | -                                           | 2                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾5萬元             | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| ~10萬元以下          | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾10萬元            | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| ~50萬元以下          | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾50萬元            | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| ~100萬元以下         | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾100萬元           | 1                     | 2,758                   | 21                                       | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| ~500萬元以下         | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾500萬元           | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| ~1千萬元以下          | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾1千萬元            | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| ~5千萬元以下          | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾5千萬元            | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| ~1億元以下           | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾1億元             | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |

## 17. 教育業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距 | 合計 Total              |                         |                                          |                                             | 公司 Company            |                         |                                          |                                             | 合夥                    |                         |
|------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|---------------------------------------------|-----------------------|-------------------------|
|                  | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales | 核定課稅<br>所得額<br>Net Income<br>of Verified | 核定應<br>納稅額<br>Tax<br>Payable of<br>Verified | 家數<br>No. of<br>Cases | 營業收入<br>淨額<br>Net Sales |
| 合 計              | 1,034                 | 12,548,575              | 952,949                                  | 187,975                                     | 905                   | 12,446,943              | 945,109                                  | 186,704                                     | 6                     | 1,932                   |
| 5萬元以下            | 333                   | 1,004                   | 541                                      | -                                           | 251                   | 693                     | 386                                      | -                                           | 3                     | 7                       |
| 逾5萬元             | 17                    | 1,291                   | 61                                       | -                                           | 15                    | 1,162                   | 55                                       | -                                           | -                     | -                       |
| ~10萬元以下          | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾10萬元            | 132                   | 37,581                  | 3,625                                    | 47                                          | 116                   | 33,827                  | 3,150                                    | 47                                          | 1                     | 144                     |
| ~50萬元以下          | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾50萬元            | 75                    | 53,353                  | 4,269                                    | 336                                         | 65                    | 45,758                  | 3,424                                    | 265                                         | 2                     | 1,781                   |
| ~100萬元以下         | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾100萬元           | 209                   | 530,070                 | 26,443                                   | 4,197                                       | 194                   | 497,156                 | 22,383                                   | 3,453                                       | -                     | -                       |
| ~500萬元以下         | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾500萬元           | 112                   | 784,276                 | 52,694                                   | 10,385                                      | 109                   | 762,826                 | 50,395                                   | 9,929                                       | -                     | -                       |
| ~1千萬元以下          | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾1千萬元            | 102                   | 2,229,194               | 104,993                                  | 20,945                                      | 101                   | 2,193,715               | 104,993                                  | 20,945                                      | -                     | -                       |
| ~5千萬元以下          | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾5千萬元            | 30                    | 2,055,955               | 188,255                                  | 37,651                                      | 30                    | 2,055,955               | 188,255                                  | 37,651                                      | -                     | -                       |
| ~1億元以下           | -                     | -                       | -                                        | -                                           | -                     | -                       | -                                        | -                                           | -                     | -                       |
| 逾1億元             | 24                    | 6,855,852               | 572,068                                  | 114,414                                     | 24                    | 6,855,852               | 572,068                                  | 114,414                                     | -                     | -                       |



Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 16. Public Administration and Defence; Compulsory Social Security

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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            | 2,758     | 21                     | -                       | Total                           |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000 or under             |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| -                      | -                       | -                      | -         | -                      | -                       | 1            | 2,758     | 21                     | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

## 17. Education

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 141                    | -                       | 99                     | 91,556    | 7,612                  | 1,271                   | 24           | 8,144     | 87                     | -                       | Total                           |
| 1                      | -                       | 56                     | 259       | 87                     | -                       | 23           | 45        | 67                     | -                       | NT\$50,000 or under             |
| -                      | -                       | 2                      | 129       | 6                      | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| -                      | -                       | 15                     | 3,610     | 475                    | -                       | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| 140                    | -                       | 8                      | 5,814     | 705                    | 71                      | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| -                      | -                       | 15                     | 32,914    | 4,060                  | 744                     | -            | -         | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| -                      | -                       | 2                      | 13,351    | 2,279                  | 456                     | 1            | 8,099     | 20                     | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| -                      | -                       | 1                      | 35,479    | -                      | -                       | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 18. 醫療保健及社會工作服務業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total        |            |                           |                               | 公司 Company      |            |                           |                               | 合夥              |            |
|--------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|
|                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 |
|                    | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  |
| 合 計                | 231             | 10,270,515 | 572,432                   | 113,722                       | 143             | 5,742,557  | 483,680                   | 96,623                        | 10              | 491,993    |
| 5萬元以下              | 54              | 85         | 5,159                     | 1,014                         | 40              | 65         | 20                        | -                             | 1               | -          |
| 逾5萬元<br>~10萬元以下    | 3               | 226        | -                         | -                             | 2               | 135        | -                         | -                             | -               | -          |
| 逾10萬元<br>~50萬元以下   | 11              | 3,130      | 56                        | -                             | 7               | 1,926      | -                         | -                             | -               | -          |
| 逾50萬元<br>~100萬元以下  | 7               | 5,079      | 61                        | -                             | 5               | 3,580      | -                         | -                             | -               | -          |
| 逾100萬元<br>~500萬元以下 | 26              | 74,787     | 1,439                     | 238                           | 23              | 64,608     | 1,369                     | 238                           | -               | -          |
| 逾500萬元<br>~1千萬元以下  | 30              | 214,691    | 7,760                     | 1,329                         | 20              | 141,336    | 5,479                     | 1,096                         | 1               | 5,592      |
| 逾1千萬元<br>~5千萬元以下   | 66              | 1,560,726  | 36,060                    | 6,777                         | 24              | 584,004    | 22,428                    | 4,427                         | 4               | 139,358    |
| 逾5千萬元<br>~1億元以下    | 18              | 1,222,978  | 74,497                    | 14,884                        | 9               | 609,325    | 56,200                    | 11,225                        | 3               | 238,600    |
| 逾1億元               | 16              | 7,188,813  | 447,400                   | 89,480                        | 13              | 4,337,578  | 398,184                   | 79,637                        | 1               | 108,443    |

## 19. 藝術、娛樂及休閒服務業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total        |            |                           |                               | 公司 Company      |            |                           |                               | 合夥              |            |
|--------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|
|                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 |
|                    | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  |
| 合 計                | 3,935           | 53,604,538 | 6,286,168                 | 1,243,729                     | 2,841           | 50,746,692 | 6,053,977                 | 1,202,233                     | 56              | 196,097    |
| 5萬元以下              | 977             | 2,703      | 26,410                    | 5,020                         | 684             | 1,526      | 25,897                    | 4,974                         | 15              | 56         |
| 逾5萬元<br>~10萬元以下    | 115             | 8,765      | 975                       | -                             | 54              | 4,144      | 584                       | -                             | 3               | 236        |
| 逾10萬元<br>~50萬元以下   | 429             | 117,751    | 8,769                     | 94                            | 237             | 65,391     | 3,876                     | 10                            | 6               | 2,243      |
| 逾50萬元<br>~100萬元以下  | 293             | 220,339    | 14,961                    | 794                           | 195             | 147,024    | 7,123                     | 106                           | 6               | 4,443      |
| 逾100萬元<br>~500萬元以下 | 971             | 2,404,041  | 126,936                   | 17,618                        | 692             | 1,738,293  | 79,391                    | 10,684                        | 14              | 28,433     |
| 逾500萬元<br>~1千萬元以下  | 438             | 3,158,726  | 173,371                   | 33,872                        | 337             | 2,416,156  | 115,666                   | 22,709                        | 5               | 37,780     |
| 逾1千萬元<br>~5千萬元以下   | 566             | 11,707,632 | 829,355                   | 165,255                       | 497             | 10,452,660 | 722,549                   | 143,974                       | 7               | 122,906    |
| 逾5千萬元<br>~1億元以下    | 64              | 4,442,016  | 308,247                   | 61,647                        | 63              | 4,378,933  | 301,747                   | 60,347                        | -               | -          |
| 逾1億元               | 82              | 31,542,565 | 4,797,144                 | 959,429                       | 82              | 31,542,565 | 4,797,144                 | 959,429                       | -               | -          |

Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 18. Human Health and Social Work Activities

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 16,043                 | 3,197                   | 58                     | 1,144,913 | 16,854                 | 2,811                   | 20           | 2,891,052 | 55,855                 | 11,091                  | Total                           |
| -                      | -                       | 5                      | 20        | 66                     | -                       | 8            | -         | 5,073                  | 1,014                   | NT\$50,000 or under             |
| -                      | -                       | 1                      | 91        | -                      | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| -                      | -                       | 3                      | 900       | 24                     | -                       | 1            | 304       | 32                     | -                       | NT\$100,001 ~NT\$500,000        |
| -                      | -                       | 1                      | 813       | -                      | -                       | 1            | 686       | 61                     | -                       | NT\$500,001 ~NT\$1,000,000      |
| -                      | -                       | 2                      | 8,214     | -                      | -                       | 1            | 1,965     | 70                     | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| -                      | -                       | 8                      | 62,270    | 1,117                  | -                       | 1            | 5,493     | 1,164                  | 233                     | NT\$5,000,001 ~NT\$10,000,000   |
| 826                    | 154                     | 33                     | 762,986   | 12,567                 | 2,195                   | 5            | 74,378    | 239                    | 1                       | NT\$10,000,001 ~NT\$50,000,000  |
| 15,217                 | 3,043                   | 5                      | 309,619   | 3,080                  | 616                     | 1            | 65,434    | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | 2            | 2,742,792 | 49,216                 | 9,843                   | over NT\$100,000,000            |

## 19. Arts, Entertainment and Recreation

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 18,466                 | 3,461                   | 1,025                  | 2,647,452 | 213,548                | 38,035                  | 13           | 14,297    | 177                    | -                       | Total                           |
| 187                    | 33                      | 271                    | 1,073     | 297                    | 13                      | 7            | 48        | 29                     | -                       | NT\$50,000 or under             |
| -                      | -                       | 57                     | 4,301     | 391                    | -                       | 1            | 84        | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| 129                    | -                       | 184                    | 49,620    | 4,690                  | 84                      | 2            | 497       | 74                     | -                       | NT\$100,001 ~NT\$500,000        |
| 218                    | -                       | 92                     | 68,872    | 7,620                  | 688                     | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| 1,586                  | 159                     | 263                    | 633,016   | 45,885                 | 6,775                   | 2            | 4,299     | 74                     | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| 2,411                  | 482                     | 95                     | 695,421   | 55,294                 | 10,681                  | 1            | 9,369     | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| 13,935                 | 2,787                   | 62                     | 1,132,066 | 92,871                 | 18,494                  | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | 1                      | 63,083    | 6,500                  | 1,300                   | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

表 10

## 臺北市營利事業所得稅各行業按課稅級距、組織別統計(續)

## 20. 其他服務業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total        |            |                           |                               | 公司 Company      |            |                           |                               | 合夥              |            |
|--------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|
|                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 |
|                    | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  |
| 合 計                | 3,768           | 31,265,211 | 2,623,403                 | 508,042                       | 2,100           | 27,881,357 | 2,352,235                 | 462,827                       | 101             | 427,986    |
| 5萬元以下              | 910             | 2,699      | 39,802                    | 7,729                         | 577             | 1,242      | 23,051                    | 4,488                         | 17              | 98         |
| 逾5萬元<br>~10萬元以下    | 111             | 8,203      | 610                       | -                             | 58              | 4,399      | 345                       | -                             | 2               | 118        |
| 逾10萬元<br>~50萬元以下   | 616             | 173,327    | 14,169                    | 305                           | 248             | 71,844     | 5,442                     | 46                            | 15              | 3,277      |
| 逾50萬元<br>~100萬元以下  | 454             | 330,040    | 21,735                    | 545                           | 204             | 150,748    | 8,638                     | 143                           | 7               | 4,978      |
| 逾100萬元<br>~500萬元以下 | 1,066           | 2,521,226  | 149,607                   | 20,451                        | 553             | 1,358,219  | 70,120                    | 9,504                         | 31              | 75,753     |
| 逾500萬元<br>~1千萬元以下  | 264             | 1,869,132  | 121,722                   | 24,021                        | 174             | 1,243,369  | 70,431                    | 13,903                        | 19              | 136,715    |
| 逾1千萬元<br>~5千萬元以下   | 283             | 5,693,935  | 436,645                   | 87,190                        | 225             | 4,642,848  | 335,370                   | 66,984                        | 10              | 207,047    |
| 逾5千萬元<br>~1億元以下    | 25              | 1,669,789  | 76,012                    | 15,189                        | 23              | 1,543,106  | 75,737                    | 15,147                        | -               | -          |
| 逾1億元               | 39              | 18,996,860 | 1,763,101                 | 352,612                       | 38              | 18,865,582 | 1,763,101                 | 352,612                       | -               | -          |

## 21. 其他不能歸類之行業

112年度

單位：新臺幣千元

| 組織別<br>&<br>課稅級距   | 合計 Total        |            |                           |                               | 公司 Company      |            |                           |                               | 合夥              |            |
|--------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|
|                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 | 核定課稅<br>所得額               | 核定應<br>納稅額                    | 家數              | 營業收入<br>淨額 |
|                    | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  | Net Income<br>of Verified | Tax<br>Payable of<br>Verified | No. of<br>Cases | Net Sales  |
| 合 計                | 37,936          | 962,400    | 51,836                    | 8,472                         | 37,806          | 809,652    | 43,795                    | 8,472                         | 17              | 30,127     |
| 5萬元以下              | 37,776          | 467        | 215                       | -                             | 37,727          | 255        | 185                       | -                             | 5               | -          |
| 逾5萬元<br>~10萬元以下    | 11              | 874        | 103                       | -                             | 6               | 491        | 41                        | -                             | -               | -          |
| 逾10萬元<br>~50萬元以下   | 37              | 10,207     | 811                       | 82                            | 20              | 5,409      | 689                       | 82                            | 3               | 1,039      |
| 逾50萬元<br>~100萬元以下  | 25              | 17,922     | 752                       | -                             | 11              | 7,831      | 336                       | -                             | -               | -          |
| 逾100萬元<br>~500萬元以下 | 65              | 153,799    | 5,860                     | 129                           | 26              | 62,615     | 1,100                     | 129                           | 8               | 22,155     |
| 逾500萬元<br>~1千萬元以下  | 13              | 91,908     | 4,630                     | 497                           | 8               | 57,631     | 2,572                     | 497                           | 1               | 6,933      |
| 逾1千萬元<br>~5千萬元以下   | 6               | 114,658    | 3,088                     | 489                           | 5               | 102,855    | 2,495                     | 489                           | -               | -          |
| 逾5千萬元<br>~1億元以下    | -               | -          | -                         | -                             | -               | -          | -                         | -                             | -               | -          |
| 逾1億元               | 3               | 572,565    | 36,377                    | 7,275                         | 3               | 572,565    | 36,377                    | 7,275                         | -               | -          |

Table 10

# Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City (Cont.)

## 20. Other Service Activities

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 49,746                 | 9,596                   | 1,441                  | 2,337,438 | 179,539                | 27,900                  | 126          | 618,430   | 41,883                 | 7,719                   | Total                           |
| 5                      | -                       | 280                    | 1,251     | 196                    | -                       | 36           | 108       | 16,550                 | 3,241                   | NT\$50,000 or under             |
| -                      | -                       | 50                     | 3,627     | 262                    | -                       | 1            | 59        | 3                      | -                       | NT\$50,001 ~NT\$100,000         |
| 360                    | 26                      | 340                    | 94,197    | 7,440                  | 96                      | 13           | 4,009     | 927                    | 137                     | NT\$100,001 ~NT\$500,000        |
| 279                    | -                       | 237                    | 169,835   | 12,188                 | 308                     | 6            | 4,479     | 630                    | 94                      | NT\$500,001 ~NT\$1,000,000      |
| 5,004                  | 774                     | 428                    | 956,728   | 62,975                 | 8,317                   | 54           | 130,526   | 11,508                 | 1,856                   | NT\$1,000,001 ~NT\$5,000,000    |
| 9,533                  | 1,883                   | 70                     | 483,551   | 41,323                 | 8,148                   | 1            | 5,497     | 435                    | 87                      | NT\$5,000,001 ~NT\$10,000,000   |
| 34,565                 | 6,913                   | 36                     | 628,249   | 55,155                 | 11,031                  | 12           | 215,791   | 11,555                 | 2,262                   | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | 2            | 126,683   | 275                    | 42                      | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | 1            | 131,278   | -                      | -                       | over NT\$100,000,000            |

## 21. Activities Not Adequately Defined

CY 2023

Unit: Thousand NT\$

| Partnership            |                         | 獨資 Sole Proprietorship |           |                        |                         | 其他 Other     |           |                        |                         | Organization & Tax Brackets     |
|------------------------|-------------------------|------------------------|-----------|------------------------|-------------------------|--------------|-----------|------------------------|-------------------------|---------------------------------|
| 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 |                                 |
| 1,775                  | -                       | 110                    | 120,246   | 6,264                  | -                       | 3            | 2,375     | 2                      | -                       | Total                           |
| -                      | -                       | 42                     | 212       | 28                     | -                       | 2            | -         | 2                      | -                       | NT\$50,000 or under             |
| -                      | -                       | 5                      | 383       | 62                     | -                       | -            | -         | -                      | -                       | NT\$50,001 ~NT\$100,000         |
| 28                     | -                       | 14                     | 3,759     | 94                     | -                       | -            | -         | -                      | -                       | NT\$100,001 ~NT\$500,000        |
| -                      | -                       | 14                     | 10,091    | 416                    | -                       | -            | -         | -                      | -                       | NT\$500,001 ~NT\$1,000,000      |
| 1,330                  | -                       | 30                     | 66,654    | 3,430                  | -                       | 1            | 2,375     | -                      | -                       | NT\$1,000,001 ~NT\$5,000,000    |
| 417                    | -                       | 4                      | 27,344    | 1,641                  | -                       | -            | -         | -                      | -                       | NT\$5,000,001 ~NT\$10,000,000   |
| -                      | -                       | 1                      | 11,803    | 593                    | -                       | -            | -         | -                      | -                       | NT\$10,000,001 ~NT\$50,000,000  |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | NT\$50,000,001 ~NT\$100,000,000 |
| -                      | -                       | -                      | -         | -                      | -                       | -            | -         | -                      | -                       | over NT\$100,000,000            |

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## 臺北市營利事業所得稅基本所得額

## Basic Income of Profit-Seeking Enterprises by Tax Brackets and Industry in Taipei City

112年度 CY 2023

單位：新臺幣千元;Unit: Thousand NT\$

| 行業別<br>&<br>課稅級距   | 合 計<br>Total      |                     |                       |                   | Industry<br>&<br>Tax Brackets      |
|--------------------|-------------------|---------------------|-----------------------|-------------------|------------------------------------|
|                    | 家數<br>No.of Cases | 營業收入淨額<br>Net Sales | 基本所得額<br>Basic Income | 基本稅額<br>Basic Tax |                                    |
| 合 計                | 1,391             | 913,822,587         | 65,308,004            | 8,018,345         | Total                              |
| 5萬元以下              | 148               | 91                  | 3,230,169             | 386,640           | NT\$50,000<br>or under             |
| 逾5萬元<br>~10萬元以下    | 2                 | 111                 | 11,306                | 1,213             | NT\$50,001<br>~NT\$100,000         |
| 逾10萬元<br>~50萬元以下   | 15                | 4,003               | 121,933               | 14,319            | NT\$100,001<br>~NT\$500,000        |
| 逾50萬元<br>~100萬元以下  | 7                 | 5,580               | 61,633                | 6,892             | NT\$500,001<br>~NT\$1,000,000      |
| 逾100萬元<br>~500萬元以下 | 77                | 237,302             | 344,316               | 47,256            | NT\$1,000,001<br>~NT\$5,000,000    |
| 逾500萬元<br>~1千萬元以下  | 90                | 655,165             | 429,775               | 48,159            | NT\$5,000,001<br>~NT\$10,000,000   |
| 逾1千萬元<br>~5千萬元以下   | 383               | 9,584,394           | 3,818,778             | 460,255           | NT\$10,000,001<br>~NT\$50,000,000  |
| 逾5千萬元<br>~1億元以下    | 177               | 12,650,707          | 2,511,504             | 307,884           | NT\$50,000,001<br>~NT\$100,000,000 |
| 逾1億元               | 492               | 890,685,234         | 54,778,590            | 6,745,727         | over<br>NT\$100,000,000            |

資料來源：本局營所稅組。

說明：1. 表列資料為所得年度資料。

2. 自112年度起，行業別適用「中華民國稅務行業標準分類(第9次修訂)」。

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

Note: 1. Figures in this table are annual income.

2. Standard Industrial Classification of Taxation (Ninth Edition) was released and adopted since CY 2023.

表 11

## 臺北市營利事業所得稅基本所得額(續)

112年度

單位：新臺幣千元

| 行業別<br>&<br>課稅級距   | 農、林、漁、牧業<br>Agriculture, Forestry, Fishing and Animal Husbandry |                         |                              |                       | 礦業及土石採取業<br>Mining and Quarrying       |                         |                              |                       |
|--------------------|-----------------------------------------------------------------|-------------------------|------------------------------|-----------------------|----------------------------------------|-------------------------|------------------------------|-----------------------|
|                    | 家數<br>No. of<br>Cases                                           | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No. of<br>Cases                  | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |
| 合 計                | 1                                                               | 11,798                  | 1,469                        | 104                   | -                                      | -                       | -                            | -                     |
| 5萬元以下              | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾5萬元<br>~10萬元以下    | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾10萬元<br>~50萬元以下   | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾50萬元<br>~100萬元以下  | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾100萬元<br>~500萬元以下 | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾500萬元<br>~1千萬元以下  | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾1千萬元<br>~5千萬元以下   | 1                                                               | 11,798                  | 1,469                        | 104                   | -                                      | -                       | -                            | -                     |
| 逾5千萬元<br>~1億元以下    | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾1億元               | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 行業別<br>&<br>課稅級距   | 製造業<br>Manufacturing                                            |                         |                              |                       | 電力及燃氣供應業<br>Electricity and Gas Supply |                         |                              |                       |
|                    | 家數<br>No. of<br>Cases                                           | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No. of<br>Cases                  | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |
| 合 計                | 41                                                              | 32,797,658              | 3,461,795                    | 437,770               | -                                      | -                       | -                            | -                     |
| 5萬元以下              | 9                                                               | -                       | 105,108                      | 11,965                | -                                      | -                       | -                            | -                     |
| 逾5萬元<br>~10萬元以下    | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾10萬元<br>~50萬元以下   | 1                                                               | 260                     | 178                          | 123                   | -                                      | -                       | -                            | -                     |
| 逾50萬元<br>~100萬元以下  | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾100萬元<br>~500萬元以下 | -                                                               | -                       | -                            | -                     | -                                      | -                       | -                            | -                     |
| 逾500萬元<br>~1千萬元以下  | 1                                                               | 8,400                   | 24,391                       | 2,855                 | -                                      | -                       | -                            | -                     |
| 逾1千萬元<br>~5千萬元以下   | 6                                                               | 128,618                 | 738,808                      | 90,232                | -                                      | -                       | -                            | -                     |
| 逾5千萬元<br>~1億元以下    | 4                                                               | 323,196                 | 196,663                      | 24,028                | -                                      | -                       | -                            | -                     |
| 逾1億元               | 20                                                              | 32,337,184              | 2,396,647                    | 308,567               | -                                      | -                       | -                            | -                     |



Table 11

**Basic Income of Profit-Seeking Enterprises by Tax Brackets and Industry in Taipei City (Cont.)**  
CY 2023

Unit: Thousand NT\$

| 用水供應及汙染整治業<br>Water Supply and Remediation Activities |                         |                              |                       | 營建工程業<br>Construction                |                         |                              |                       | Industry<br>&<br>Tax Brackets      |
|-------------------------------------------------------|-------------------------|------------------------------|-----------------------|--------------------------------------|-------------------------|------------------------------|-----------------------|------------------------------------|
| 家數<br>No.of<br>Cases                                  | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No.of<br>Cases                 | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |                                    |
| -                                                     | -                       | -                            | -                     | 15                                   | 18,510,516              | 153,738                      | 18,570                | Total                              |
| -                                                     | -                       | -                            | -                     | 3                                    | -                       | 21,455                       | 2,359                 | NT\$50,000<br>or under             |
| -                                                     | -                       | -                            | -                     | -                                    | -                       | -                            | -                     | NT\$50,001<br>~NT\$100,000         |
| -                                                     | -                       | -                            | -                     | -                                    | -                       | -                            | -                     | NT\$100,001<br>~NT\$500,000        |
| -                                                     | -                       | -                            | -                     | -                                    | -                       | -                            | -                     | NT\$500,001<br>~NT\$1,000,000      |
| -                                                     | -                       | -                            | -                     | 2                                    | 6,212                   | 4,516                        | 398                   | NT\$1,000,001<br>~NT\$5,000,000    |
| -                                                     | -                       | -                            | -                     | 1                                    | 5,115                   | -3,585                       | 14                    | NT\$5,000,001<br>~NT\$10,000,000   |
| -                                                     | -                       | -                            | -                     | 3                                    | 61,453                  | 43,502                       | 5,689                 | NT\$10,000,001<br>~NT\$50,000,000  |
| -                                                     | -                       | -                            | -                     | 2                                    | 169,988                 | 15,809                       | 1,753                 | NT\$50,000,001<br>~NT\$100,000,000 |
| -                                                     | -                       | -                            | -                     | 4                                    | 18,267,748              | 72,041                       | 8,357                 | over<br>NT\$100,000,000            |
| 批發及零售業<br>Wholesale and Retail Trade                  |                         |                              |                       | 運輸及倉儲業<br>Transportation and Storage |                         |                              |                       | Industry<br>&<br>Tax Brackets      |
| 家數<br>No.of<br>Cases                                  | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No.of<br>Cases                 | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |                                    |
| 105                                                   | 282,535,852             | 4,734,343                    | 581,508               | 4                                    | 19,756,625              | 85,091                       | 10,489                | Total                              |
| 27                                                    | 23                      | 485,889                      | 57,310                | 2                                    | -                       | 55,251                       | 6,486                 | NT\$50,000<br>or under             |
| -                                                     | -                       | -                            | -                     | -                                    | -                       | -                            | -                     | NT\$50,001<br>~NT\$100,000         |
| 4                                                     | 1,006                   | 4,810                        | 289                   | -                                    | -                       | -                            | -                     | NT\$100,001<br>~NT\$500,000        |
| 1                                                     | 916                     | 9,198                        | 1,032                 | -                                    | -                       | -                            | -                     | NT\$500,001<br>~NT\$1,000,000      |
| 6                                                     | 17,134                  | 114,030                      | 13,252                | -                                    | -                       | -                            | -                     | NT\$1,000,001<br>~NT\$5,000,000    |
| 6                                                     | 44,113                  | 42,080                       | 4,790                 | 1                                    | 9,215                   | -                            | 494                   | NT\$5,000,001<br>~NT\$10,000,000   |
| 26                                                    | 588,343                 | 305,357                      | 42,439                | -                                    | -                       | -                            | -                     | NT\$10,000,001<br>~NT\$50,000,000  |
| 7                                                     | 538,949                 | 70,618                       | 7,970                 | -                                    | -                       | -                            | -                     | NT\$50,000,001<br>~NT\$100,000,000 |
| 28                                                    | 281,345,368             | 3,702,361                    | 454,426               | 1                                    | 19,747,410              | 29,840                       | 3,509                 | over<br>NT\$100,000,000            |

表 11

## 臺北市營利事業所得稅基本所得額(續)

112年度

單位：新臺幣千元

| 行業別<br>&<br>課稅級距   | 住宿及餐飲業<br>Accommodation and Food Service Activities |                         |                              |                       | 出版影音及資通訊業<br>Information and Communication |                         |                              |                       |
|--------------------|-----------------------------------------------------|-------------------------|------------------------------|-----------------------|--------------------------------------------|-------------------------|------------------------------|-----------------------|
|                    | 家數<br>No.of<br>Cases                                | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No.of<br>Cases                       | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |
| 合 計                | 16                                                  | 5,473,126               | 10,004,078                   | 1,199,508             | 11                                         | 754,613                 | 181,237                      | 21,992                |
| 5萬元以下              | 5                                                   | -                       | 57,206                       | 6,505                 | 3                                          | 1                       | 47,425                       | 5,475                 |
| 逾5萬元<br>~10萬元以下    | -                                                   | -                       | -                            | -                     | -                                          | -                       | -                            | -                     |
| 逾10萬元<br>~50萬元以下   | -                                                   | -                       | -                            | -                     | -                                          | -                       | -                            | -                     |
| 逾50萬元<br>~100萬元以下  | -                                                   | -                       | -                            | -                     | -                                          | -                       | -                            | -                     |
| 逾100萬元<br>~500萬元以下 | 1                                                   | 4,816                   | -537                         | 33                    | -                                          | -                       | -                            | -                     |
| 逾500萬元<br>~1千萬元以下  | -                                                   | -                       | -                            | -                     | 2                                          | 13,017                  | -4,605                       | 339                   |
| 逾1千萬元<br>~5千萬元以下   | 1                                                   | 10,948                  | 1,074                        | 57                    | 3                                          | 55,827                  | 37,535                       | 4,288                 |
| 逾5千萬元<br>~1億元以下    | -                                                   | -                       | -                            | -                     | 1                                          | 57,203                  | 11,138                       | 1,265                 |
| 逾1億元               | 9                                                   | 5,457,362               | 9,946,335                    | 1,192,913             | 2                                          | 628,565                 | 89,744                       | 10,625                |
| 行業別<br>&<br>課稅級距   | 金融及保險業<br>Financial and Insurance Activities        |                         |                              |                       | 不動產業<br>Real Estate Activities             |                         |                              |                       |
|                    | 家數<br>No.of<br>Cases                                | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No.of<br>Cases                       | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |
| 合 計                | 1,041                                               | 540,344,041             | 44,361,605                   | 5,350,690             | 93                                         | 8,389,267               | 1,487,525                    | 290,177               |
| 5萬元以下              | 76                                                  | -                       | 2,277,675                    | 269,172               | 13                                         | 21                      | 113,482                      | 13,475                |
| 逾5萬元<br>~10萬元以下    | -                                                   | -                       | -                            | -                     | -                                          | -                       | -                            | -                     |
| 逾10萬元<br>~50萬元以下   | 2                                                   | 473                     | 21,950                       | 2,650                 | 5                                          | 1,431                   | 88,236                       | 10,228                |
| 逾50萬元<br>~100萬元以下  | 2                                                   | 1,658                   | 44,809                       | 5,233                 | 2                                          | 1,515                   | 2,695                        | 179                   |
| 逾100萬元<br>~500萬元以下 | 43                                                  | 137,406                 | 75,888                       | 8,037                 | 17                                         | 49,569                  | 79,080                       | 13,632                |
| 逾500萬元<br>~1千萬元以下  | 69                                                  | 511,843                 | 337,787                      | 35,987                | 5                                          | 31,796                  | 13,591                       | 1,271                 |
| 逾1千萬元<br>~5千萬元以下   | 310                                                 | 7,956,001               | 1,730,461                    | 201,523               | 17                                         | 416,309                 | 794,583                      | 97,156                |
| 逾5千萬元<br>~1億元以下    | 140                                                 | 9,962,545               | 2,030,488                    | 235,686               | 14                                         | 958,634                 | -13,410                      | 13,435                |
| 逾1億元               | 399                                                 | 521,774,115             | 37,842,547                   | 4,592,402             | 20                                         | 6,929,992               | 409,268                      | 140,801               |

Table 11

# Basic Income of Profit-Seeking Enterprises by Tax Brackets and Industry in Taipei City (Cont.)

CY 2023

Unit: Thousand NT\$

| 專業、科學及技術服務業<br>Professional, Scientific and Technical Activities                 |                         |                              |                       | 支援服務業<br>Support Service Activities |                         |                              |                       | Industry<br>&<br>Tax Brackets      |
|----------------------------------------------------------------------------------|-------------------------|------------------------------|-----------------------|-------------------------------------|-------------------------|------------------------------|-----------------------|------------------------------------|
| 家數<br>No.of<br>Cases                                                             | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No.of<br>Cases                | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |                                    |
| 55                                                                               | 3,445,853               | 745,999                      | 96,536                | 3                                   | 67,560                  | 22,689                       | 3,221                 | Total                              |
| 10                                                                               | 46                      | 66,678                       | 13,893                | -                                   | -                       | -                            | -                     | NT\$50,000<br>or under             |
| 2                                                                                | 111                     | 11,306                       | 1,213                 | -                                   | -                       | -                            | -                     | NT\$50,001<br>~NT\$100,000         |
| 3                                                                                | 833                     | 6,759                        | 1,029                 | -                                   | -                       | -                            | -                     | NT\$100,001<br>~NT\$500,000        |
| 2                                                                                | 1,491                   | 4,931                        | 448                   | -                                   | -                       | -                            | -                     | NT\$500,001<br>~NT\$1,000,000      |
| 7                                                                                | 20,832                  | 74,573                       | 11,845                | 1                                   | 1,333                   | -3,234                       | 59                    | NT\$1,000,001<br>~NT\$5,000,000    |
| 4                                                                                | 26,181                  | 19,962                       | 2,267                 | 1                                   | 5,485                   | 154                          | 142                   | NT\$5,000,001<br>~NT\$10,000,000   |
| 13                                                                               | 290,392                 | 151,168                      | 17,204                | -                                   | -                       | -                            | -                     | NT\$10,000,001<br>~NT\$50,000,000  |
| 8                                                                                | 579,450                 | 174,429                      | 20,727                | 1                                   | 60,742                  | 25,769                       | 3,020                 | NT\$50,000,001<br>~NT\$100,000,000 |
| 6                                                                                | 2,526,517               | 236,193                      | 27,910                | -                                   | -                       | -                            | -                     | over<br>NT\$100,000,000            |
| 公共行政及國防；強制性社會安全<br>Public Administration and Defence; Compulsory Social Security |                         |                              |                       | 教育業<br>Education                    |                         |                              |                       | Industry<br>&<br>Tax Brackets      |
| 家數<br>No.of<br>Cases                                                             | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No.of<br>Cases                | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |                                    |
| -                                                                                | -                       | -                            | -                     | 1                                   | 414,634                 | 2,787                        | 262                   | Total                              |
| -                                                                                | -                       | -                            | -                     | -                                   | -                       | -                            | -                     | NT\$50,000<br>or under             |
| -                                                                                | -                       | -                            | -                     | -                                   | -                       | -                            | -                     | NT\$50,001<br>~NT\$100,000         |
| -                                                                                | -                       | -                            | -                     | -                                   | -                       | -                            | -                     | NT\$100,001<br>~NT\$500,000        |
| -                                                                                | -                       | -                            | -                     | -                                   | -                       | -                            | -                     | NT\$500,001<br>~NT\$1,000,000      |
| -                                                                                | -                       | -                            | -                     | -                                   | -                       | -                            | -                     | NT\$1,000,001<br>~NT\$5,000,000    |
| -                                                                                | -                       | -                            | -                     | -                                   | -                       | -                            | -                     | NT\$5,000,001<br>~NT\$10,000,000   |
| -                                                                                | -                       | -                            | -                     | -                                   | -                       | -                            | -                     | NT\$10,000,001<br>~NT\$50,000,000  |
| -                                                                                | -                       | -                            | -                     | -                                   | -                       | -                            | -                     | NT\$50,000,001<br>~NT\$100,000,000 |
| -                                                                                | -                       | -                            | -                     | 1                                   | 414,634                 | 2,787                        | 262                   | over<br>NT\$100,000,000            |

## 臺北市營利事業所得稅基本所得額(續)

## Basic Income of Profit-Seeking Enterprises by Tax Brackets and Industry in Taipei City (Cont.)

112年度 CY 2023

Unit: Thousand NT\$

| 行業別<br>&<br>課稅級距   | 醫療保健及社會工作服務業<br>Human Health and Social Work Activities |                         |                              |                       | 藝術、娛樂及休閒服務業<br>Arts, Entertainment and Recreation |                         |                              |                       | Industry<br>&<br>Tax Brackets      |
|--------------------|---------------------------------------------------------|-------------------------|------------------------------|-----------------------|---------------------------------------------------|-------------------------|------------------------------|-----------------------|------------------------------------|
|                    | 家數<br>No.of<br>Cases                                    | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No.of<br>Cases                              | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |                                    |
| 合 計                | -                                                       | -                       | -                            | -                     | 2                                                 | 1,256,339               | 50,827                       | 5,955                 | Total                              |
| 5萬元以下              | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$50,000<br>or under             |
| 逾5萬元<br>~10萬元以下    | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$50,001<br>~NT\$100,000         |
| 逾10萬元<br>~50萬元以下   | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$100,001<br>~NT\$500,000        |
| 逾50萬元<br>~100萬元以下  | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$500,001<br>~NT\$1,000,000      |
| 逾100萬元<br>~500萬元以下 | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$1,000,001<br>~NT\$5,000,000    |
| 逾500萬元<br>~1千萬元以下  | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$5,000,001<br>~NT\$10,000,000   |
| 逾1千萬元<br>~5千萬元以下   | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$10,000,001<br>~NT\$50,000,000  |
| 逾5千萬元<br>~1億元以下    | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$50,000,001<br>~NT\$100,000,000 |
| 逾1億元               | -                                                       | -                       | -                            | -                     | 2                                                 | 1,256,339               | 50,827                       | 5,955                 | over<br>NT\$100,000,000            |
| 行業別<br>&<br>課稅級距   | 其他服務業<br>Other Service Activities                       |                         |                              |                       | 其他不能歸類之行業<br>Activities Not Adequately Defined    |                         |                              |                       | Industry<br>&<br>Tax Brackets      |
|                    | 家數<br>No.of<br>Cases                                    | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax | 家數<br>No.of<br>Cases                              | 營業收入<br>淨額<br>Net Sales | 基本<br>所得額<br>Basic<br>Income | 基本<br>稅額<br>Basic Tax |                                    |
| 合 計                | 3                                                       | 64,705                  | 14,821                       | 1,563                 | -                                                 | -                       | -                            | -                     | Total                              |
| 5萬元以下              | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$50,000<br>or under             |
| 逾5萬元<br>~10萬元以下    | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$50,001<br>~NT\$100,000         |
| 逾10萬元<br>~50萬元以下   | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$100,001<br>~NT\$500,000        |
| 逾50萬元<br>~100萬元以下  | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$500,001<br>~NT\$1,000,000      |
| 逾100萬元<br>~500萬元以下 | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$1,000,001<br>~NT\$5,000,000    |
| 逾500萬元<br>~1千萬元以下  | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$5,000,001<br>~NT\$10,000,000   |
| 逾1千萬元<br>~5千萬元以下   | 3                                                       | 64,705                  | 14,821                       | 1,563                 | -                                                 | -                       | -                            | -                     | NT\$10,000,001<br>~NT\$50,000,000  |
| 逾5千萬元<br>~1億元以下    | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | NT\$50,000,001<br>~NT\$100,000,000 |
| 逾1億元               | -                                                       | -                       | -                            | -                     | -                                                 | -                       | -                            | -                     | over<br>NT\$100,000,000            |

## 臺北市營利事業所得稅民營事業預估申報件數及暫繳稅額比較

## Comparison of Reported Cases and Tax Payables of Private Enterprises in the Declaration of Profit-Seeking Enterprise Income Tax in Taipei City

單位：新臺幣千元

Unit: Thousand NT\$

| 年度    | 申報件數<br>No. of Declared Cases | 暫繳稅額<br>Amount of Provisional Income Tax | 與上年度比較<br>Compared with last year |                        |                                |                        | Year    |
|-------|-------------------------------|------------------------------------------|-----------------------------------|------------------------|--------------------------------|------------------------|---------|
|       |                               |                                          | 件數增減                              | 年增率%                   | 稅額增減                           | 年增率%                   |         |
|       |                               |                                          | No. of Increase or decrease       | Annual Growth Rate (%) | Amount of Increase or decrease | Annual Growth Rate (%) |         |
| 105年度 | 5,057                         | 19,479,713                               | -510                              | -9.16                  | 378,641                        | 1.98                   | CY 2016 |
| 106年度 | 4,827                         | 21,933,531                               | -230                              | -4.55                  | 2,453,818                      | 12.60                  | CY 2017 |
| 107年度 | 4,631                         | 32,245,596                               | -196                              | -4.06                  | 10,312,065                     | 47.02                  | CY 2018 |
| 108年度 | 4,260                         | 18,715,019                               | -371                              | -8.01                  | -13,530,577                    | -41.96                 | CY 2019 |
| 109年度 | 3,544                         | 15,181,480                               | -716                              | -16.81                 | -3,533,539                     | -18.88                 | CY 2020 |
| 110年度 | 3,076                         | 26,495,654                               | -468                              | -13.21                 | 11,314,174                     | 74.53                  | CY 2021 |
| 111年度 | 3,451                         | 15,564,850                               | 375                               | 12.19                  | -10,930,804                    | -41.26                 | CY 2022 |
| 112年度 | 3,789                         | 24,018,847                               | 338                               | 9.79                   | 8,453,997                      | 54.31                  | CY 2023 |
| 113年度 | 4,639                         | 38,954,426                               | 850                               | 22.43                  | 14,935,579                     | 62.18                  | CY 2024 |
| 114年度 | 4,756                         | 42,518,392                               | 117                               | 2.52                   | 3,563,966                      | 9.15                   | CY 2025 |

資料來源：本局營所稅組。

說明：表列資料未含自行繳納免辦理暫繳申報部分。

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

Note: Declared and provisional income tax exclude the no provisional income tax return of Self-payment.

## 臺北市營利事業所得稅民營事業核定暫繳稅額比較

Comparison of the Number of Approved Cases and Tax Payables of Private Enterprises  
in the Declaration of Profit-Seeking Enterprise Income Tax in Taipei City

單位：新臺幣千元

Unit: Thousand NT\$

| 年度    | 核定件數<br>No. of<br>Verified<br>Cases | 暫繳稅額<br>Amount of<br>Provisional<br>Income Tax | 與上年度比較<br>Comparison with Last Year |                           |                                   |                           | Year    |
|-------|-------------------------------------|------------------------------------------------|-------------------------------------|---------------------------|-----------------------------------|---------------------------|---------|
|       |                                     |                                                | 件數增減                                | 年增率%                      | 稅額增減                              | 年增率%                      |         |
|       |                                     |                                                | No. of Increase<br>or decrease      | Annual Growth<br>Rate (%) | Amount of Increase<br>or decrease | Annual Growth<br>Rate (%) |         |
| 105年度 | 2,077                               | 656,398                                        | 131                                 | 6.73                      | 263,347                           | 67.00                     | CY 2016 |
| 106年度 | 2,088                               | 401,772                                        | 11                                  | 0.53                      | -254,626                          | -38.79                    | CY 2017 |
| 107年度 | 2,160                               | 1,383,744                                      | 72                                  | 3.45                      | 981,972                           | 244.41                    | CY 2018 |
| 108年度 | 2,211                               | 489,462                                        | 51                                  | 2.36                      | -894,282                          | -64.63                    | CY 2019 |
| 109年度 | 1,603                               | 933,345                                        | -608                                | -27.50                    | 443,883                           | 90.69                     | CY 2020 |
| 110年度 | 1,477                               | 345,757                                        | -126                                | -7.86                     | -587,588                          | -62.96                    | CY 2021 |
| 111年度 | 1,367                               | 501,300                                        | -110                                | -7.45                     | 155,543                           | 44.99                     | CY 2022 |
| 112年度 | 1,409                               | 312,573                                        | 42                                  | 3.07                      | -188,727                          | -37.65                    | CY 2023 |
| 113年度 | 2,446                               | 650,561                                        | 1,037                               | 73.60                     | 337,988                           | 108.13                    | CY 2024 |
| 114年度 | 4,435                               | 4,864,817                                      | 1,989                               | 81.32                     | 4,214,256                         | 647.79                    | CY 2025 |

資料來源：本局徵收及資訊組。

Source: Collection and Information Management Division of the Bureau.

## 臺北市每一辦理結算申報營利事業單位稅負統計

## Tax Per Profit-Seeking Enterprise Applying for Tax Return in Taipei City

環比指數：上年度=100

Link Index: Previous year=100

| 年度    | 營利事業所得稅<br>稅收(千元)<br>Profit-seeking Enterprise Income Tax<br>(Thousand NT\$) | 結算申報<br>件數<br>No. of Declared Cases | 環比指數<br>Link Index | 平均稅負<br>(元)<br>Average tax burden (NT\$) | 環比指數<br>Link Index | Year    |
|-------|------------------------------------------------------------------------------|-------------------------------------|--------------------|------------------------------------------|--------------------|---------|
| 105年度 | 179,342,065                                                                  | 177,954                             | 102.55             | 1,007,800                                | 107.37             | CY 2016 |
| 106年度 | 155,516,645                                                                  | 181,423                             | 101.95             | 857,205                                  | 85.06              | CY 2017 |
| 107年度 | 214,405,845                                                                  | 185,764                             | 102.39             | 1,154,184                                | 134.65             | CY 2018 |
| 108年度 | 211,042,325                                                                  | 189,269                             | 101.89             | 1,115,039                                | 96.61              | CY 2019 |
| 109年度 | 173,070,593                                                                  | 191,571                             | 101.22             | 903,428                                  | 81.02              | CY 2020 |
| 110年度 | 285,706,347                                                                  | 194,647                             | 101.61             | 1,467,818                                | 162.47             | CY 2021 |
| 111年度 | 366,040,992                                                                  | 197,287                             | 101.36             | 1,855,373                                | 126.40             | CY 2022 |
| 112年度 | 370,418,257                                                                  | 199,843                             | 101.30             | 1,853,546                                | 99.90              | CY 2023 |
| 113年度 | 364,626,491                                                                  | 203,190                             | 101.67             | 1,794,510                                | 96.81              | CY 2024 |
| 114年度 | 364,922,066                                                                  | 206,391                             | 101.58             | 1,768,110                                | 98.53              | CY 2025 |

資料來源：本局營所稅組。

說明：表列資料為所得年度資料。

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

Note: Figures in this table are annual income.

表 15

## 臺北市綜合所得稅應納稅額及稅率各級距申報統計

單位：件；新臺幣千元

| 年度<br>&<br>所得級距  | 納稅單位<br>(戶數)<br><br>Taxable Entity<br>(Cases) | 綜合所得總額<br><br>The Gross<br>Consolidated<br>Income | 綜合所得淨額<br>The Net Consolidated Income |                                                                     |
|------------------|-----------------------------------------------|---------------------------------------------------|---------------------------------------|---------------------------------------------------------------------|
|                  |                                               |                                                   | 金額<br><br>Amount                      | 占綜合所得<br>總額 %<br><br>As a % of The Gross<br>Consolidated Income (%) |
| 103年度            | 878,079                                       | 1,259,075,051                                     | 787,625,661                           | 62.56                                                               |
| 104年度            | 881,328                                       | 1,168,822,561                                     | 669,056,533                           | 57.24                                                               |
| 105年度            | 885,542                                       | 1,172,961,853                                     | 676,773,539                           | 57.70                                                               |
| 106年度            | 887,982                                       | 1,184,793,630                                     | 684,508,094                           | 57.77                                                               |
| 107年度            | 879,267                                       | 1,103,813,065                                     | 522,605,410                           | 47.35                                                               |
| 108年度            | 876,365                                       | 937,087,709                                       | 534,265,142                           | 57.01                                                               |
| 109年度            | 873,109                                       | 933,644,879                                       | 538,548,453                           | 57.68                                                               |
| 110年度            | 857,813                                       | 963,577,699                                       | 570,831,159                           | 59.24                                                               |
| 111年度            | 866,605                                       | 1,089,653,152                                     | 670,568,444                           | 61.54                                                               |
| 112年度            | 881,146                                       | 1,135,429,750                                     | 689,366,180                           | 60.71                                                               |
| 所得級距             |                                               |                                                   |                                       |                                                                     |
| 無所得淨額            | 313,301                                       | 92,416,253                                        | -                                     | -                                                                   |
| 逾0元~56萬元以下       | 293,624                                       | 207,810,068                                       | 67,494,008                            | 32.48                                                               |
| 逾56萬元~126萬元以下    | 129,891                                       | 194,412,501                                       | 110,921,479                           | 57.05                                                               |
| 逾126萬元~252萬元以下   | 79,577                                        | 203,438,794                                       | 141,132,574                           | 69.37                                                               |
| 逾252萬元~472萬元以下   | 41,151                                        | 177,148,291                                       | 139,329,170                           | 78.65                                                               |
| 逾472萬元~500萬元以下   | 2,461                                         | 14,500,998                                        | 11,944,541                            | 82.37                                                               |
| 逾500萬元~1,000萬元以下 | 16,231                                        | 127,148,705                                       | 108,680,001                           | 85.47                                                               |
| 逾1,000萬元         | 4,910                                         | 118,554,141                                       | 109,864,407                           | 92.67                                                               |

資料來源：財政部財政資訊中心。

說明：1. 表列資料為所得年度資料。

2. 平均稅率=應納稅額/所得淨額×100

3. 有效稅率=應納稅額/綜合所得總額×100



Table 15

## Individual Income Tax Payable and Rates for All Tax Brackets in Taipei City

Unit: Case; Thousand NT\$

| 應納稅額<br>Tax Payable |                                                                    | 稅後所得<br>After -tax Income |                                                                    | 平均<br>稅率<br>%       | 有效<br>稅率<br>%         | Year<br>&<br>Classification of<br>Income Cases |
|---------------------|--------------------------------------------------------------------|---------------------------|--------------------------------------------------------------------|---------------------|-----------------------|------------------------------------------------|
| 金額<br>Amount        | 占綜合所得<br>總額 %<br>As a % of The<br>Gross Consolidated<br>Income (%) | 金額<br>Amount              | 占綜合所得<br>總額 %<br>As a % of The<br>Gross Consolidated<br>Income (%) | Average Rate<br>(%) | Effective Rate<br>(%) |                                                |
| 157,623,067         | 12.52                                                              | 1,101,451,985             | 87.48                                                              | 20.01               | 12.52                 | CY 2014                                        |
| 120,271,639         | 10.29                                                              | 1,048,550,922             | 89.71                                                              | 17.98               | 10.29                 | CY 2015                                        |
| 122,127,133         | 10.41                                                              | 1,050,834,719             | 89.59                                                              | 18.05               | 10.41                 | CY 2016                                        |
| 123,757,649         | 10.45                                                              | 1,061,035,981             | 89.55                                                              | 18.08               | 10.45                 | CY 2017                                        |
| 76,640,250          | 6.94                                                               | 1,027,172,816             | 93.06                                                              | 14.67               | 6.94                  | CY 2018                                        |
| 77,921,126          | 8.32                                                               | 859,166,583               | 91.68                                                              | 14.58               | 8.32                  | CY 2019                                        |
| 79,403,935          | 8.50                                                               | 854,240,944               | 91.50                                                              | 14.74               | 8.50                  | CY 2020                                        |
| 87,440,170          | 9.07                                                               | 876,137,529               | 90.93                                                              | 15.32               | 9.07                  | CY 2021                                        |
| 105,317,855         | 9.67                                                               | 984,335,297               | 90.33                                                              | 15.71               | 9.67                  | CY 2022                                        |
| 108,979,641         | 9.60                                                               | 1,026,450,110             | 90.40                                                              | 15.81               | 9.60                  | CY 2023                                        |
| Net Taxable Income  |                                                                    |                           |                                                                    |                     |                       |                                                |
| -                   | -                                                                  | 92,416,253                | 100.00                                                             | -                   | -                     | NET=NT\$0                                      |
| 3,374,549           | 1.62                                                               | 204,435,519               | 98.38                                                              | 5.00                | 1.62                  | NT\$1<br>~NT\$560,000                          |
| 7,400,772           | 3.81                                                               | 187,011,729               | 96.19                                                              | 6.67                | 3.81                  | NT\$560,001<br>~NT\$1,260,000                  |
| 14,070,399          | 6.92                                                               | 189,368,395               | 93.08                                                              | 9.97                | 6.92                  | NT\$1,260,001<br>~NT\$2,520,000                |
| 20,816,918          | 11.75                                                              | 156,331,373               | 88.25                                                              | 14.94               | 11.75                 | NT\$2,520,001<br>~NT\$4,720,000                |
| 2,177,278           | 15.01                                                              | 12,323,720                | 84.99                                                              | 18.23               | 15.01                 | NT\$4,720,001<br>~NT\$5,000,000                |
| 23,906,822          | 18.80                                                              | 103,241,883               | 81.20                                                              | 22.00               | 18.80                 | NT\$5,000,001<br>~NT\$10,000,000               |
| 37,232,902          | 31.41                                                              | 81,321,239                | 68.59                                                              | 33.89               | 31.41                 | Over<br>NT\$10,000,000                         |

Source: Fiscal Information Agency, MOF.

Note: 1. Figures in this table are annual income.

2. Average Rate(%)=Tax Payable/The Net Consolidated Income×100

3. Effective Rate(%)=Tax Payable/The Gross Consolidated Income×100

表 16

## 臺北市綜合所得稅各類所得件數各級距申報統計

112年度

單位：件

| 所得級距                     | 納稅<br>單位<br>(戶數)<br><br>Taxable<br>Entity<br>(Cases) | 各類所得件數<br><br>Cases of Category of Income |                                   |                                         |                      |                    |                                       |                                         |
|--------------------------|------------------------------------------------------|-------------------------------------------|-----------------------------------|-----------------------------------------|----------------------|--------------------|---------------------------------------|-----------------------------------------|
|                          |                                                      | 合計                                        | 營利<br>所得                          | 執行業<br>務所得                              | 薪資<br>所得             | 利息<br>所得           | 租賃及<br>權利金                            | 財產交<br>易所得                              |
|                          |                                                      | Total                                     | Income from<br>Profit-<br>seeking | Income from<br>Professional<br>Practice | Employment<br>Income | Interest<br>Income | Income from<br>Lease and<br>Royalties | Income from<br>Property<br>Transactions |
| 合計                       | 881,146                                              | 16,326,845                                | 147,304                           | 176,650                                 | 1,821,924            | 3,576,603          | 335,359                               | 28,282                                  |
| 無所得淨額                    | 313,301                                              | 3,888,197                                 | 48,379                            | 54,769                                  | 471,593              | 886,769            | 66,571                                | 6,883                                   |
| 逾0元<br>~56萬元以下           | 293,624                                              | 4,640,802                                 | 40,193                            | 55,735                                  | 547,054              | 949,466            | 86,328                                | 7,506                                   |
| 逾56萬元<br>~126萬元以下        | 129,891                                              | 3,077,119                                 | 25,024                            | 28,872                                  | 308,947              | 655,971            | 60,592                                | 4,955                                   |
| 逾126萬元<br>~252萬元以下       | 79,577                                               | 2,374,348                                 | 17,972                            | 19,130                                  | 237,980              | 524,759            | 52,925                                | 4,091                                   |
| 逾252萬元<br>~472萬元以下       | 41,151                                               | 1,425,669                                 | 9,938                             | 10,647                                  | 146,456              | 330,886            | 37,434                                | 2,658                                   |
| 逾472萬元<br>~500萬元以下       | 2,461                                                | 93,550                                    | 805                               | 738                                     | 10,241               | 22,602             | 2,828                                 | 199                                     |
| 逾500萬元<br>~1,000萬元<br>以下 | 16,231                                               | 634,340                                   | 4,049                             | 4,633                                   | 74,497               | 152,973            | 20,609                                | 1,405                                   |
| 逾1,000萬元                 | 4,910                                                | 192,820                                   | 944                               | 2,126                                   | 25,156               | 53,177             | 8,072                                 | 585                                     |

資料來源：財政部財政資訊中心。

說明：表列資料為所得年度資料，件數是以歸戶資料計算。

Table 16

## Individual Income Tax Categories by Case for All Tax Brackets in Taipei City

CY 2023

Unit: Case

| 各類所得件數<br>Cases of Category of Income                   |                       |                                                 |                             |                                                  | 申報大於<br>歸戶所得<br>戶數<br>No. of<br>Declared<br>Cases<br>Greater than<br>Assessed<br>Cases | 歸戶所得來源<br>Household Income<br>Source |                                       | 每戶<br>平均<br>件數<br>Average<br>No. of<br>Income<br>Cases per<br>Household | Classification<br>of Income<br>Cases |
|---------------------------------------------------------|-----------------------|-------------------------------------------------|-----------------------------|--------------------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|-------------------------------------------------------------------------|--------------------------------------|
| 機會中<br>獎所得<br>Income<br>from Won<br>Prizes or<br>Awards | 股利<br>所得<br>Dividends | 退職<br>所得<br>Income<br>from<br>Separation<br>Pay | 其他<br>所得<br>Other<br>Income | 稿費<br>所得<br>Income from<br>Published<br>Articles |                                                                                        | 本縣市<br>In the City<br>/County        | 外縣市<br>Outside the<br>City<br>/County |                                                                         |                                      |
| 186,696                                                 | 9,504,911             | 4,004                                           | 430,548                     | 114,564                                          | 20,011                                                                                 | 9,388,564                            | 6,938,281                             | 19                                                                      | Total                                |
| 30,268                                                  | 2,224,373             | 468                                             | 80,289                      | 17,835                                           | 5,684                                                                                  | 2,265,026                            | 1,623,171                             | 12                                                                      | NET=NT\$0                            |
| 59,445                                                  | 2,743,943             | 622                                             | 130,887                     | 19,623                                           | 5,974                                                                                  | 2,679,719                            | 1,961,083                             | 16                                                                      | NT\$1<br>~NT\$560,000                |
| 40,081                                                  | 1,846,572             | 644                                             | 87,909                      | 17,552                                           | 3,219                                                                                  | 1,752,488                            | 1,324,631                             | 24                                                                      | NT\$560,001<br>~NT\$1,260,000        |
| 30,842                                                  | 1,396,907             | 811                                             | 68,367                      | 20,564                                           | 2,487                                                                                  | 1,347,071                            | 1,027,277                             | 30                                                                      | NT\$1,260,001<br>~NT\$2,520,000      |
| 16,697                                                  | 812,277               | 747                                             | 38,848                      | 19,081                                           | 1,626                                                                                  | 810,217                              | 615,452                               | 35                                                                      | NT\$2,520,001<br>~NT\$4,720,000      |
| 1,007                                                   | 51,070                | 51                                              | 2,360                       | 1,649                                            | 80                                                                                     | 54,061                               | 39,489                                | 38                                                                      | NT\$4,720,001<br>~NT\$5,000,000      |
| 6,493                                                   | 338,293               | 447                                             | 16,250                      | 14,691                                           | 724                                                                                    | 364,839                              | 269,501                               | 39                                                                      | NT\$5,000,001<br>~NT\$10,000,000     |
| 1,863                                                   | 91,476                | 214                                             | 5,638                       | 3,569                                            | 217                                                                                    | 115,143                              | 77,677                                | 39                                                                      | Over<br>NT\$10,000,000               |

Source: Fiscal Information Agency, MOF.

Note: Figures in this table are annual income, cases of various income are the assessed cases.

表 17

## 臺北市綜合所得稅各類所得金額各級距申報統計

112年度

單位：新臺幣千元

| 所得級距                     | 納稅<br>單位<br>(戶數)<br><br>Taxable<br>Entity<br>(Cases) | 各類所得金額<br><br>Amount of Category of Income |                               |                                         |                      |                    |                                       |                                         |
|--------------------------|------------------------------------------------------|--------------------------------------------|-------------------------------|-----------------------------------------|----------------------|--------------------|---------------------------------------|-----------------------------------------|
|                          |                                                      | 合計                                         | 營利<br>所得                      | 執行業<br>務所得                              | 薪資<br>所得             | 利息<br>所得           | 租賃及<br>權利金                            | 財產交<br>易所得                              |
|                          |                                                      | Total                                      | Income from<br>Profit-seeking | Income from<br>Professional<br>Practice | Employment<br>Income | Interest<br>Income | Income from<br>Lease and<br>Royalties | Income from<br>Property<br>Transactions |
| 合計                       | 881,146                                              | 1,336,733,952                              | 11,484,451                    | 32,858,767                              | 739,449,544          | 89,848,169         | 47,204,451                            | 4,629,319                               |
| 無所得淨額                    | 313,301                                              | 113,806,244                                | 2,136,973                     | 2,542,520                               | 49,897,438           | 16,643,011         | 4,701,078                             | 465,539                                 |
| 逾0元<br>~56萬元以下           | 293,624                                              | 218,202,301                                | 2,534,534                     | 5,321,278                               | 140,799,221          | 18,347,956         | 9,143,501                             | 745,587                                 |
| 逾56萬元<br>~126萬元以下        | 129,891                                              | 203,817,088                                | 1,850,027                     | 4,901,169                               | 133,733,378          | 14,226,426         | 8,090,592                             | 625,725                                 |
| 逾126萬元<br>~252萬元以下       | 79,577                                               | 219,010,711                                | 1,503,298                     | 4,963,612                               | 138,686,817          | 13,496,469         | 8,391,082                             | 699,268                                 |
| 逾252萬元<br>~472萬元以下       | 41,151                                               | 197,751,950                                | 1,092,382                     | 4,373,290                               | 116,683,934          | 11,238,285         | 7,474,101                             | 715,367                                 |
| 逾472萬元<br>~500萬元以下       | 2,461                                                | 16,686,576                                 | 85,123                        | 341,403                                 | 9,399,050            | 939,318            | 594,612                               | 76,594                                  |
| 逾500萬元<br>~1,000萬元<br>以下 | 16,231                                               | 152,124,638                                | 595,915                       | 3,317,253                               | 80,219,755           | 7,471,259          | 5,221,627                             | 582,369                                 |
| 逾1,000萬元                 | 4,910                                                | 215,334,445                                | 1,686,200                     | 7,098,241                               | 70,029,949           | 7,485,444          | 3,587,857                             | 718,871                                 |

資料來源：財政部財政資訊中心。

說明：表列資料為所得年度資料，金額是以歸戶資料計算。

Table 17

## Individual Income Tax Categories by Amount for All Tax Brackets in Taipei City

CY 2023

Unit: Thousand NT\$

| 各類所得金額<br>Amount of Category of Income               |                       |                                              |                             |                                                  |                                                                             | 薪資<br>收入<br>Remuneration<br>from Salaries<br>and Wages | 稿費<br>收入<br>Remuneration<br>from<br>Published<br>Articles | Classification<br>of Income<br>Cases |
|------------------------------------------------------|-----------------------|----------------------------------------------|-----------------------------|--------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------|--------------------------------------|
| 機會中<br>獎所得<br>Income from<br>Won Prizes<br>or Awards | 股利<br>所得<br>Dividends | 退職<br>所得<br>Income from<br>Separation<br>Pay | 其他<br>所得<br>Other<br>Income | 稿費<br>所得<br>Income from<br>Published<br>Articles | 申報大於歸<br>戶<br>Amount of<br>Declared Cases<br>Greater than<br>Assessed Cases |                                                        |                                                           |                                      |
| 1,567,271                                            | 372,080,493           | 4,091,910                                    | 27,578,718                  | 609,865                                          | 5,330,996                                                                   | 926,626,693                                            | 2,956,576                                                 | Total                                |
| 181,634                                              | 35,405,113            | 46,923                                       | 1,095,372                   | 70,674                                           | 619,968                                                                     | 97,919,103                                             | 577,094                                                   | NET=NT\$0                            |
| 423,650                                              | 37,087,467            | 135,257                                      | 2,523,204                   | 122,263                                          | 1,018,384                                                                   | 203,767,260                                            | 626,791                                                   | NT\$1<br>~NT\$560,000                |
| 332,169                                              | 36,441,735            | 198,538                                      | 2,569,751                   | 85,565                                           | 762,013                                                                     | 167,096,982                                            | 431,111                                                   | NT\$560,001<br>~NT\$1,260,000        |
| 286,047                                              | 46,440,579            | 358,440                                      | 3,351,164                   | 109,479                                          | 724,455                                                                     | 161,754,563                                            | 467,897                                                   | NT\$1,260,001<br>~NT\$2,520,000      |
| 196,363                                              | 50,461,554            | 580,899                                      | 4,225,865                   | 82,381                                           | 627,531                                                                     | 129,141,300                                            | 389,249                                                   | NT\$2,520,001<br>~NT\$4,720,000      |
| 11,686                                               | 4,708,957             | 56,492                                       | 426,553                     | 6,070                                            | 40,717                                                                      | 10,153,883                                             | 34,249                                                    | NT\$4,720,001<br>~NT\$5,000,000      |
| 102,943                                              | 48,268,997            | 888,211                                      | 4,834,098                   | 49,059                                           | 573,150                                                                     | 85,261,458                                             | 261,328                                                   | NT\$5,000,001<br>~NT\$10,000,000     |
| 32,778                                               | 113,266,090           | 1,827,151                                    | 8,552,712                   | 84,373                                           | 964,778                                                                     | 71,532,145                                             | 168,857                                                   | Over<br>NT\$10,000,000               |

Source: Fiscal Information Agency, MOF.

Note: Figures in this table are annual income, amount of various income are the assessed amount.

表 18

## 臺北市綜合所得稅各項扣除額各級距申報統計

112年度

單位：件；戶；新臺幣千元

| 所得級距                     | 納稅單位<br>(戶數)<br><br>Taxable<br>Entity<br>(Cases) | 總扣除額             |                       |                             |              |
|--------------------------|--------------------------------------------------|------------------|-----------------------|-----------------------------|--------------|
|                          |                                                  | 合 計<br><br>Total | 免稅額<br><br>Exemptions | 標準扣除額<br>Standard Deduction |              |
|                          |                                                  |                  |                       | 戶數<br>No. of Cases          | 金額<br>Amount |
| 合計                       | 881,146                                          | 517,277,270      | 207,558,072           | 723,290                     | 127,041,397  |
| 無所得淨額                    | 313,301                                          | 163,740,472      | 66,014,600            | 287,363                     | 50,076,117   |
| 逾0元<br>~56萬元以下           | 293,624                                          | 140,307,204      | 58,100,576            | 260,356                     | 42,132,540   |
| 逾56萬元<br>~126萬元以下        | 129,891                                          | 83,483,300       | 34,401,376            | 100,745                     | 18,854,815   |
| 逾126萬元<br>~252萬元以下       | 79,577                                           | 62,283,501       | 25,519,696            | 51,459                      | 10,736,458   |
| 逾252萬元<br>~472萬元以下       | 41,151                                           | 37,795,893       | 14,683,706            | 18,746                      | 4,164,151    |
| 逾472萬元<br>~500萬元以下       | 2,461                                            | 2,553,056        | 912,548               | 760                         | 173,476      |
| 逾500萬元<br>~1,000萬元<br>以下 | 16,231                                           | 18,450,194       | 6,124,992             | 3,524                       | 828,013      |
| 逾1,000萬元                 | 4,910                                            | 8,663,649        | 1,800,578             | 337                         | 75,828       |

資料來源：財政部財政資訊中心。  
說明：表列資料為所得年度資料。

Table 18

## Individual Income Tax Deduction for All Tax Brackets in Taipei City

CY 2023

Unit: Case; Household; Thousand NT\$

| Total Deductions             |              |                                                            |              |                                                              |              |                                   |
|------------------------------|--------------|------------------------------------------------------------|--------------|--------------------------------------------------------------|--------------|-----------------------------------|
| 列舉扣除額<br>Itemized Deductions |              | 財產交易損失扣除額<br>Deduction for Property Transactions<br>Losses |              | 儲蓄投資特別扣除額<br>Special Deduction for Savings and<br>Investment |              | Classification of<br>Income Cases |
| 戶數<br>No. of Cases           | 金額<br>Amount | 戶數<br>No. of Cases                                         | 金額<br>Amount | 戶數<br>No. of<br>Cases                                        | 金額<br>Amount |                                   |
| 157,856                      | 65,329,595   | 11                                                         | 6,806        | 736,366                                                      | 55,282,511   | Total                             |
| 25,938                       | 9,478,338    | -                                                          | -            | 236,512                                                      | 14,183,935   | NET=NT\$0                         |
| 33,268                       | 9,986,978    | 2                                                          | 614          | 236,257                                                      | 13,689,870   | NT\$1<br>~NT\$560,000             |
| 29,146                       | 9,991,127    | 3                                                          | 893          | 121,648                                                      | 9,676,892    | NT\$560,001<br>~NT\$1,260,000     |
| 28,118                       | 11,109,436   | 2                                                          | 181          | 77,664                                                       | 8,128,094    | NT\$1,260,001<br>~NT\$2,520,000   |
| 22,405                       | 10,493,169   | 2                                                          | 1,069        | 40,752                                                       | 5,515,274    | NT\$2,520,001<br>~NT\$4,720,000   |
| 1,701                        | 913,238      | 1                                                          | 3,200        | 2,446                                                        | 385,895      | NT\$4,720,001<br>~NT\$5,000,000   |
| 12,707                       | 7,805,469    | 1                                                          | 850          | 16,183                                                       | 2,710,662    | NT\$5,000,001<br>~NT\$10,000,000  |
| 4,573                        | 5,551,839    | -                                                          | -            | 4,904                                                        | 991,888      | Over<br>NT\$10,000,000            |

Source: Fiscal Information Agency, MOF.

Note: Figures in this table are annual income.

## 臺北市綜合所得稅各項扣除額各級距申報統計(續)

112年度

單位：件；戶；新臺幣千元

| 所得級距                     | 總扣除額                                            |              |                                                        |              |                                                        |              |
|--------------------------|-------------------------------------------------|--------------|--------------------------------------------------------|--------------|--------------------------------------------------------|--------------|
|                          | 身心障礙特別扣除額<br>Special Deduction for the Disabled |              | 教育學費特別扣除額<br>Special Deduction for Educational Tuition |              | 幼兒學前特別扣除額<br>Special Deduction for Pre-school Children |              |
|                          | 戶數<br>No. of Cases                              | 金額<br>Amount | 戶數<br>No. of Cases                                     | 金額<br>Amount | 戶數<br>No. of Cases                                     | 金額<br>Amount |
| 合計                       | 89,062                                          | 20,132,613   | 60,825                                                 | 1,793,719    | 56,190                                                 | 8,255,880    |
| 無所得淨額                    | 35,721                                          | 8,055,405    | 17,279                                                 | 491,673      | 23,620                                                 | 3,556,920    |
| 逾0元<br>~56萬元以下           | 20,296                                          | 4,497,282    | 13,217                                                 | 381,913      | 16,137                                                 | 2,321,640    |
| 逾56萬元<br>~126萬元以下        | 12,971                                          | 2,930,085    | 10,775                                                 | 318,949      | 11,605                                                 | 1,678,440    |
| 逾126萬元<br>~252萬元以下       | 9,860                                           | 2,260,440    | 9,630                                                  | 292,051      | 4,828                                                  | 698,880      |
| 逾252萬元<br>~472萬元以下       | 6,240                                           | 1,453,347    | 5,999                                                  | 186,124      | -                                                      | -            |
| 逾472萬元<br>~500萬元以下       | 426                                             | 100,602      | 418                                                    | 12,815       | -                                                      | -            |
| 逾500萬元<br>~1,000萬元<br>以下 | 2,711                                           | 640,044      | 2,614                                                  | 82,158       | -                                                      | -            |
| 逾1,000萬元                 | 837                                             | 195,408      | 893                                                    | 28,036       | -                                                      | -            |



Table 18

## Individual Income Tax Deduction for All Tax Brackets in Taipei City (Cont.)

CY 2023

Unit: Case; Household; Thousand NT\$

| Total Deductions                                     |              |                                            |              | 薪資費用                                                   |              | Classification of<br>Income Cases |
|------------------------------------------------------|--------------|--------------------------------------------|--------------|--------------------------------------------------------|--------------|-----------------------------------|
| 長期照顧特別扣除額<br>Special Deduction for Long-Term<br>Care |              | 基本生活費差額<br>Basic Living Expense Difference |              | Special Deduction for<br>Employment Income or Expenses |              |                                   |
| 戶數<br>No. of<br>Cases                                | 金額<br>Amount | 戶數<br>No. of<br>Cases                      | 金額<br>Amount | 戶數<br>No. of<br>Cases                                  | 金額<br>Amount |                                   |
| 51,587                                               | 6,716,280    | 214,823                                    | 25,160,397   | 719,805                                                | 187,177,149  | Total                             |
| 21,860                                               | 2,850,000    | 74,105                                     | 9,033,484    | 214,206                                                | 48,021,665   | NET=NT\$0                         |
| 14,644                                               | 1,880,400    | 67,402                                     | 7,315,391    | 255,155                                                | 62,968,038   | NT\$1<br>~NT\$560,000             |
| 11,089                                               | 1,452,840    | 36,151                                     | 4,177,883    | 116,987                                                | 33,363,603   | NT\$560,001<br>~NT\$1,260,000     |
| 3,994                                                | 533,040      | 24,077                                     | 3,005,225    | 73,004                                                 | 23,067,746   | NT\$1,260,001<br>~NT\$2,520,000   |
| -                                                    | -            | 10,268                                     | 1,299,053    | 38,188                                                 | 12,457,366   | NT\$2,520,001<br>~NT\$4,720,000   |
| -                                                    | -            | 433                                        | 51,282       | 2,305                                                  | 754,833      | NT\$4,720,001<br>~NT\$5,000,000   |
| -                                                    | -            | 2,203                                      | 258,006      | 15,234                                                 | 5,041,703    | NT\$5,000,001<br>~NT\$10,000,000  |
| -                                                    | -            | 184                                        | 20,073       | 4,726                                                  | 1,502,196    | Over<br>NT\$10,000,000            |

表 19

# 臺北市綜合所得稅各項已繳及應補退稅戶數金額 各級距申報統計

112年度

單位：件；戶；新臺幣千元

| 所得級距                     | 納稅<br>單位<br>(戶數)<br>Taxable<br>Entity<br>(Cases) | 應納稅額<br>Tax Payable | 投資抵減稅額<br>Investment Tax Credit |              | 基本稅額與一般所得稅額之差額扣抵海<br>Payable Balance between<br>Basic Tax and Regular<br>Income |
|--------------------------|--------------------------------------------------|---------------------|---------------------------------|--------------|---------------------------------------------------------------------------------|
|                          |                                                  |                     | 戶數<br>No. of Cases              | 金額<br>Amount | 戶數<br>No. of Cases                                                              |
| 合計                       | 881,146                                          | 108,979,641         | 3                               | 326          | 1,706                                                                           |
| 無所得淨額                    | 313,301                                          | -                   | -                               | -            | 223                                                                             |
| 逾0元<br>~56萬元以下           | 293,624                                          | 3,374,549           | 1                               | 1            | 176                                                                             |
| 逾56萬元<br>~126萬元以下        | 129,891                                          | 7,400,772           | -                               | -            | 211                                                                             |
| 逾126萬元<br>~252萬元以下       | 79,577                                           | 14,070,399          | -                               | -            | 337                                                                             |
| 逾252萬元<br>~472萬元以下       | 41,151                                           | 20,816,918          | 2                               | 326          | 339                                                                             |
| 逾472萬元<br>~500萬元以下       | 2,461                                            | 2,177,278           | -                               | -            | 30                                                                              |
| 逾500萬元<br>~1,000萬元<br>以下 | 16,231                                           | 23,906,822          | -                               | -            | 240                                                                             |
| 逾1,000萬元                 | 4,910                                            | 37,232,902          | -                               | -            | 150                                                                             |

資料來源：財政部財政資訊中心。

說明：表列資料為所得年度資料。

Table 19

# Individual Income Tax Paid, Refund and Due by Number of Household and Amount for All Tax Brackets in Taipei City

CY 2023

Unit: Case; Household; Thousand NT\$

| 外已繳納所得稅可<br>扣抵稅額後之餘額<br>Tax after Overseas<br>Income Tax is Credited | 重購自宅稅額<br>Deduction or Refund for Repurchase<br>of a Building as Self-Use Residence |              | 扣繳稅額<br>Withholding Tax |              | Classification of<br>Income Cases |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------|-------------------------|--------------|-----------------------------------|
| 金額<br>Amount                                                         | 戶數<br>No. of Cases                                                                  | 金額<br>Amount | 戶數<br>No. of Cases      | 金額<br>Amount |                                   |
| 16,139,008                                                           | 459                                                                                 | 100,888      | 507,126                 | 43,565,054   | Total                             |
| 369,778                                                              | 4                                                                                   | 489          | 90,330                  | 1,378,234    | NET=NT\$0                         |
| 274,653                                                              | 66                                                                                  | 857          | 165,605                 | 3,844,718    | NT\$1<br>~NT\$560,000             |
| 287,744                                                              | 85                                                                                  | 1,402        | 114,119                 | 5,314,178    | NT\$560,001<br>~NT\$1,260,000     |
| 2,300,964                                                            | 115                                                                                 | 4,081        | 74,530                  | 7,524,556    | NT\$1,260,001<br>~NT\$2,520,000   |
| 433,210                                                              | 89                                                                                  | 8,072        | 39,502                  | 8,554,820    | NT\$2,520,001<br>~NT\$4,720,000   |
| 136,540                                                              | 9                                                                                   | 1,396        | 2,405                   | 778,691      | NT\$4,720,001<br>~NT\$5,000,000   |
| 591,153                                                              | 66                                                                                  | 19,183       | 15,780                  | 7,396,743    | NT\$5,000,001<br>~NT\$10,000,000  |
| 11,744,967                                                           | 25                                                                                  | 65,409       | 4,855                   | 8,773,113    | Over<br>NT\$10,000,000            |

Source: Fiscal Information Agency, MOF.

Note: Figures in this table are annual income.

表 19

# 臺北市綜合所得稅各項已繳及應補退稅戶數金額 各級距申報統計(續)

112年度

單位：件；戶；新臺幣千元

| 所得級距                     | 大陸扣抵稅額<br>Mainland China<br>Tax Credit |              | 自繳稅額<br>Tax Paid for<br>Self-Payment |              | 核定應補稅額<br>Assessed Tax Due |              |
|--------------------------|----------------------------------------|--------------|--------------------------------------|--------------|----------------------------|--------------|
|                          | 戶數<br>No. of<br>Cases                  | 金額<br>Amount | 戶數<br>No. of<br>Cases                | 金額<br>Amount | 戶數<br>No. of<br>Cases      | 金額<br>Amount |
| 合計                       | 1,065                                  | 1,022,237    | 353,350                              | 136,518,021  | 53,100                     | 1,873,318    |
| 無所得淨額                    | -                                      | -            | 1,276                                | 6,240,077    | 99                         | 57,128       |
| 逾0元<br>~56萬元以下           | 48                                     | 642          | 145,711                              | 4,238,603    | 13,418                     | 88,679       |
| 逾56萬元<br>~126萬元以下        | 113                                    | 4,313        | 77,975                               | 4,927,956    | 10,750                     | 144,064      |
| 逾126萬元<br>~252萬元以下       | 219                                    | 25,929       | 66,622                               | 12,030,494   | 12,839                     | 266,262      |
| 逾252萬元<br>~472萬元以下       | 206                                    | 66,896       | 38,898                               | 17,323,384   | 9,279                      | 333,791      |
| 逾472萬元<br>~500萬元以下       | 16                                     | 7,566        | 2,382                                | 2,061,343    | 641                        | 32,420       |
| 逾500萬元<br>~1,000萬元<br>以下 | 206                                    | 160,791      | 15,820                               | 23,445,507   | 4,519                      | 278,953      |
| 逾1,000萬元                 | 257                                    | 756,100      | 4,666                                | 66,250,657   | 1,555                      | 672,019      |

Table 19

**Individual Income Tax Paid, Refund and Due by Number of Household and  
Amount for All Tax Brackets in Taipei City (Cont.)**

CY 2023

Unit: Case; Household; Thousand NT\$

| 核定應退稅額<br>Assessed Tax Refund |              | 核定<br>不補不退<br>戶數<br>No. of Cases<br>Approved for No.<br>Tax Due and No.<br>Tax Refund | 申報大陸來源所得<br>Income Derived from Sources of<br>Mainland China |              | Year<br>&<br>Classification of<br>Income Cases |
|-------------------------------|--------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|------------------------------------------------|
| 戶數<br>No. of Cases            | 金額<br>Amount |                                                                                       | 戶數<br>No. of Cases                                           | 金額<br>Amount |                                                |
| 458,888                       | 11,030,840   | 353,008                                                                               | 2,208                                                        | 4,253,531    | Total                                          |
| 240,118                       | 2,495,205    | 73,073                                                                                | 192                                                          | 31,839       | NET=NT\$0                                      |
| 147,178                       | 3,861,923    | 126,314                                                                               | 337                                                          | 57,115       | NT\$1<br>~NT\$560,000                          |
| 52,785                        | 2,142,199    | 62,455                                                                                | 346                                                          | 121,022      | NT\$560,001<br>~NT\$1,260,000                  |
| 13,864                        | 1,016,971    | 49,683                                                                                | 438                                                          | 342,009      | NT\$1,260,001<br>~NT\$2,520,000                |
| 3,293                         | 563,260      | 26,976                                                                                | 341                                                          | 517,286      | NT\$2,520,001<br>~NT\$4,720,000                |
| 148                           | 40,251       | 1,580                                                                                 | 24                                                           | 65,712       | NT\$4,720,001<br>~NT\$5,000,000                |
| 1,051                         | 365,198      | 10,155                                                                                | 265                                                          | 753,387      | NT\$5,000,001<br>~NT\$10,000,000               |
| 451                           | 545,833      | 2,772                                                                                 | 265                                                          | 2,365,162    | Over<br>NT\$10,000,000                         |

表 20

# 臺北市綜合所得稅申報與核定之應納與應補退稅戶數金額 各級距申報統計

112年度

單位：件；新臺幣千元

| 所得級距                     | 納稅<br>單位<br>(戶數)             | 應納稅額        |                |               | 基本稅額與一般所得稅額之差額扣抵<br>海外已繳納所得稅可扣抵稅額後之餘<br>額                                                            |                |               | 退稅                          |                                |
|--------------------------|------------------------------|-------------|----------------|---------------|------------------------------------------------------------------------------------------------------|----------------|---------------|-----------------------------|--------------------------------|
|                          |                              | Tax Payable |                |               | Payable Balance between Basic Tax and<br>Regular Income Tax after Overseas Income<br>Tax is Credited |                |               | Tax                         |                                |
|                          | Taxable<br>Entity<br>(Cases) | 申報<br>Filed | 核定<br>Assessed | 差額<br>Balance | 申報<br>Filed                                                                                          | 核定<br>Assessed | 差額<br>Balance | 申退<br>件數<br>No. of<br>Filed | 申退<br>金額<br>Amount<br>of Filed |
| 合計                       | 881,146                      | 106,395,374 | 108,979,641    | 2,584,267     | 15,767,070                                                                                           | 16,139,008     | 371,939       | 450,299                     | 10,993,952                     |
| 無所得淨額                    | 313,301                      | 51,460      | -              | -51,460       | 308,822                                                                                              | 369,778        | 60,955        | 235,899                     | 2,461,258                      |
| 逾0元<br>~56萬元以下           | 293,624                      | 3,259,485   | 3,374,549      | 115,064       | 238,971                                                                                              | 274,653        | 35,682        | 146,078                     | 3,877,141                      |
| 逾56萬元<br>~126萬元以下        | 129,891                      | 7,208,821   | 7,400,772      | 191,951       | 236,146                                                                                              | 287,744        | 51,598        | 52,152                      | 2,167,020                      |
| 逾126萬元<br>~252萬元以下       | 79,577                       | 13,768,832  | 14,070,399     | 301,568       | 2,239,824                                                                                            | 2,300,964      | 61,140        | 13,128                      | 1,049,069                      |
| 逾252萬元<br>~472萬元以下       | 41,151                       | 20,445,805  | 20,816,918     | 371,112       | 380,829                                                                                              | 433,210        | 52,381        | 2,313                       | 545,307                        |
| 逾472萬元<br>~500萬元以下       | 2,461                        | 2,137,239   | 2,177,278      | 40,039        | 129,312                                                                                              | 136,540        | 7,228         | 82                          | 39,854                         |
| 逾500萬元<br>~1,000萬元<br>以下 | 16,231                       | 23,575,913  | 23,906,822     | 330,909       | 556,880                                                                                              | 591,153        | 34,273        | 409                         | 332,310                        |
| 逾1,000萬元                 | 4,910                        | 35,947,818  | 37,232,902     | 1,285,084     | 11,676,285                                                                                           | 11,744,967     | 68,682        | 238                         | 521,993                        |

資料來源：財政部財政資訊中心。

說明：表列資料為所得年度資料。

Table 20

# Filed and Assessed Individual Income Tax Payables, Refund and Due by Number of Household and Amount for All Tax Brackets in Taipei City

CY 2023

Unit: Case; Thousand NT\$

| 案件<br>Refund                   |                                   | 補稅案件<br>Cases of Tax Due      |                                  |                                  |                                     | 不退補案件<br>Cases of No Tax Due and No Tax Refund |                                | Classification of Income Cases   |
|--------------------------------|-----------------------------------|-------------------------------|----------------------------------|----------------------------------|-------------------------------------|------------------------------------------------|--------------------------------|----------------------------------|
| 核退<br>件數<br>No. of<br>Assessed | 核退<br>金額<br>Amount of<br>Assessed | 申報自繳<br>件數<br>No. of<br>Filed | 申報自繳<br>金額<br>Amount of<br>Filed | 核定補稅<br>件數<br>No. of<br>Assessed | 核定補稅<br>金額<br>Amount of<br>Assessed | 申報<br>件數<br>No. of<br>Filed                    | 核定<br>件數<br>No. of<br>Assessed |                                  |
| 458,888                        | 11,030,840                        | 353,350                       | 136,518,021                      | 53,100                           | 1,873,318                           | 79,180                                         | 353,008                        | Total                            |
| 240,118                        | 2,495,205                         | 1,276                         | 6,240,077                        | 99                               | 57,128                              | 76,354                                         | 73,073                         | NET=NT\$0                        |
| 147,178                        | 3,861,923                         | 145,711                       | 4,238,603                        | 13,418                           | 88,679                              | 2,537                                          | 126,314                        | NT\$1<br>~NT\$560,000            |
| 52,785                         | 2,142,199                         | 77,975                        | 4,927,956                        | 10,750                           | 144,064                             | 182                                            | 62,455                         | NT\$560,001<br>~NT\$1,260,000    |
| 13,864                         | 1,016,971                         | 66,622                        | 12,030,494                       | 12,839                           | 266,262                             | 54                                             | 49,683                         | NT\$1,260,001<br>~NT\$2,520,000  |
| 3,293                          | 563,260                           | 38,898                        | 17,323,384                       | 9,279                            | 333,791                             | 20                                             | 26,976                         | NT\$2,520,001<br>~NT\$4,720,000  |
| 148                            | 40,251                            | 2,382                         | 2,061,343                        | 641                              | 32,420                              | 1                                              | 1,580                          | NT\$4,720,001<br>~NT\$5,000,000  |
| 1,051                          | 365,198                           | 15,820                        | 23,445,507                       | 4,519                            | 278,953                             | 21                                             | 10,155                         | NT\$5,000,001<br>~NT\$10,000,000 |
| 451                            | 545,833                           | 4,666                         | 66,250,657                       | 1,555                            | 672,019                             | 11                                             | 2,772                          | Over<br>NT\$10,000,000           |

Source: Fiscal Information Agency, MOF.

Note: Figures in this table are annual income.

表 21

## 臺北市綜合所得稅基本所得額及基本稅額各級距申報統計

112年度

單位：件；新臺幣千元

| 所得級距                     | 繳納基本<br>稅額單位<br>(件數)<br>Taxable<br>Entity<br>(Cases) | 基本<br>所得額<br>合計<br>Basic<br>Income<br>Total | 綜合所<br>得淨額<br>The Net<br>Consolidated<br>Income | 海外所<br>得總額<br>Gross<br>Overseas<br>Income | 保險給付<br>Insurance Payment         |                                    | 有價證<br>券交易<br>所得<br>Gains<br>Derived<br>from the<br>Securities<br>Transactions | 非現金<br>捐贈<br>金額<br>Non-Cash<br>Donation | 其他經財政部<br>公告之減免所<br>得額或扣除額<br>The Amount of<br>Income or<br>Deduction Entitled<br>to Reduction,<br>Exemption, or<br>Deduction<br>Announced by the<br>Ministry of Finance |
|--------------------------|------------------------------------------------------|---------------------------------------------|-------------------------------------------------|-------------------------------------------|-----------------------------------|------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          |                                                      |                                             |                                                 |                                           | 非死亡<br>給付<br>Non-Death<br>Benefit | 死亡<br>給付淨額<br>Net Death<br>Benefit |                                                                                |                                         |                                                                                                                                                                          |
| 合計                       | 1,706                                                | 142,875,607                                 | 17,726,727                                      | 72,765,812                                | 38,120                            | 157,945                            | 8,448,948                                                                      | 71,622                                  | -                                                                                                                                                                        |
| 無所得淨額                    | 223                                                  | 3,658,659                                   | -                                               | 2,285,001                                 | 597                               | 32,129                             | 324,825                                                                        | 13,650                                  | -                                                                                                                                                                        |
| 逾0元<br>~56萬元以下           | 176                                                  | 2,592,378                                   | 47,122                                          | 1,477,163                                 | 1,567                             | 19,428                             | 163,342                                                                        | -                                       | -                                                                                                                                                                        |
| 逾56萬元<br>~126萬元以下        | 211                                                  | 3,044,411                                   | 189,041                                         | 1,706,702                                 | 1,736                             | 12,663                             | 441,706                                                                        | 51                                      | -                                                                                                                                                                        |
| 逾126萬元<br>~252萬元以下       | 337                                                  | 14,373,247                                  | 618,737                                         | 2,960,130                                 | 2,200                             | 50,268                             | 555,156                                                                        | 21                                      | -                                                                                                                                                                        |
| 逾252萬元<br>~472萬元以下       | 339                                                  | 5,836,785                                   | 1,172,640                                       | 3,100,455                                 | 4,779                             | 3,428                              | 459,023                                                                        | 14,559                                  | -                                                                                                                                                                        |
| 逾472萬元<br>~500萬元以下       | 30                                                   | 1,093,794                                   | 146,138                                         | 835,054                                   | 234                               | -                                  | 28,990                                                                         | 1,753                                   | -                                                                                                                                                                        |
| 逾500萬元<br>~1,000萬元<br>以下 | 240                                                  | 7,485,426                                   | 1,666,417                                       | 2,979,520                                 | 25,851                            | -                                  | 575,000                                                                        | 20,979                                  | -                                                                                                                                                                        |
| 逾1,000萬元                 | 150                                                  | 104,790,905                                 | 13,886,631                                      | 57,421,788                                | 1,157                             | 40,030                             | 5,900,905                                                                      | 20,608                                  | -                                                                                                                                                                        |

資料來源：財政部財政資訊中心。

說明：表列資料為所得年度資料。



Table 21

# Basic Income and Basic Tax of Individual Income Tax for All Tax Brackets in Taipei City

CY 2023

Unit: Case; Thousand NT\$

| 分開計稅<br>之股利所<br>得<br><br>The<br>Dividends<br>Income<br>Computed<br>Separately | 申報大<br>於歸戶<br><br>Declared<br>Amount<br>greater than<br>Assessed<br>Amount | 保險死亡<br>給付總額<br><br>Gross<br>Death<br>Benefit of<br>Insurance<br>Payment | 基本所得額<br>扣除免稅額<br>後之餘額<br><br>Balance of<br>Basic<br>Income after<br>Exemptions<br>Deducted | 基本<br>稅額<br><br>Basic Tax | 基本稅額與<br>一般所得稅<br>額之差額<br><br>Balance<br>between<br>Basic Tax<br>and Regular<br>Income Tax | 海外已繳納<br>所得稅可扣<br>抵稅額<br><br>Overseas<br>Income<br>Tax Credit | 基本稅額與一般所得<br>稅額之差額扣抵海外<br>已繳納所得稅可扣抵<br>稅額後之餘額<br><br>Payable Balance<br>between Basic Tax<br>and Regular Income<br>Tax after Overseas<br>Income Tax is<br>Credited | Classification of<br>Income Cases |
|-------------------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| 14,560,454                                                                    | 29,105,978                                                                 | 465,305                                                                  | 131,445,407                                                                                 | 26,289,081                | 16,225,572                                                                                 | 86,564                                                        | 16,139,008                                                                                                                                                         | Total                             |
| 160,760                                                                       | 841,697                                                                    | 101,585                                                                  | 2,164,559                                                                                   | 432,912                   | 387,899                                                                                    | 18,121                                                        | 369,778                                                                                                                                                            | NET=NT\$0                         |
| 19,410                                                                        | 864,347                                                                    | 52,728                                                                   | 1,413,178                                                                                   | 282,636                   | 274,845                                                                                    | 192                                                           | 274,653                                                                                                                                                            | NT\$1<br>~NT\$560,000             |
| 22,372                                                                        | 670,139                                                                    | 45,963                                                                   | 1,630,711                                                                                   | 326,142                   | 307,079                                                                                    | 19,335                                                        | 287,744                                                                                                                                                            | NT\$560,001<br>~NT\$1,260,000     |
| 133,223                                                                       | 10,053,513                                                                 | 117,692                                                                  | 12,115,347                                                                                  | 2,423,069                 | 2,322,707                                                                                  | 21,743                                                        | 2,300,964                                                                                                                                                          | NT\$1,260,001<br>~NT\$2,520,000   |
| 379,751                                                                       | 702,152                                                                    | 36,978                                                                   | 3,565,485                                                                                   | 713,097                   | 437,515                                                                                    | 4,305                                                         | 433,210                                                                                                                                                            | NT\$2,520,001<br>~NT\$4,720,000   |
| 12,587                                                                        | 69,037                                                                     | 229                                                                      | 892,794                                                                                     | 178,559                   | 149,097                                                                                    | 12,557                                                        | 136,540                                                                                                                                                            | NT\$4,720,001<br>~NT\$5,000,000   |
| 736,639                                                                       | 1,481,020                                                                  | 3,500                                                                    | 5,877,426                                                                                   | 1,175,485                 | 598,581                                                                                    | 7,428                                                         | 591,153                                                                                                                                                            | NT\$5,000,001<br>~NT\$10,000,000  |
| 13,095,712                                                                    | 14,424,074                                                                 | 106,630                                                                  | 103,785,905                                                                                 | 20,757,181                | 11,747,850                                                                                 | 2,882                                                         | 11,744,967                                                                                                                                                         | Over<br>NT\$10,000,000            |

Source: Fiscal Information Agency, MOF.

Note: Figures in this table are annual income.

表 22

## 臺北市綜合所得稅扣繳稅額統計

單位：新臺幣千元

| 年度    | 合計<br>Total | 扣繳稅額<br>Net Withholding Tax                  |                              |                                 |                                   |                                                |
|-------|-------------|----------------------------------------------|------------------------------|---------------------------------|-----------------------------------|------------------------------------------------|
|       |             | 薪資所得<br>Income from<br>Salaries and<br>Wages | 租賃所得<br>Income from<br>Lease | 利息所得<br>Income from<br>Interest | 權利金所得<br>Income from<br>Royalties | 盈餘分配所得<br>Income of<br>Surplus<br>Distribution |
| 105年度 | 156,758,867 | 39,065,368                                   | 7,279,990                    | 26,264,906                      | 23,952,021                        | 39,153,718                                     |
| 106年度 | 148,265,488 | 39,387,155                                   | 7,376,746                    | 24,136,502                      | 16,762,227                        | 38,225,825                                     |
| 107年度 | 163,320,456 | 40,183,282                                   | 7,480,063                    | 25,476,335                      | 15,906,123                        | 49,384,017                                     |
| 108年度 | 161,592,494 | 41,438,668                                   | 7,652,144                    | 26,611,782                      | 16,093,355                        | 43,523,037                                     |
| 109年度 | 161,881,928 | 42,912,551                                   | 7,455,712                    | 26,547,737                      | 16,326,792                        | 41,493,816                                     |
| 110年度 | 163,903,852 | 45,856,500                                   | 7,378,637                    | 20,117,640                      | 16,568,156                        | 46,454,312                                     |
| 111年度 | 189,957,152 | 51,057,221                                   | 7,668,016                    | 22,959,710                      | 20,279,365                        | 61,406,450                                     |
| 112年度 | 208,207,976 | 52,648,637                                   | 7,955,094                    | 44,552,778                      | 20,018,901                        | 52,555,825                                     |
| 113年度 | 216,090,707 | 54,800,076                                   | 8,173,615                    | 51,193,615                      | 22,434,493                        | 48,818,690                                     |
| 114年度 | 242,442,441 | 59,154,923                                   | 8,399,761                    | 52,609,301                      | 23,119,021                        | 65,376,441                                     |

資料來源：本局綜所遺贈稅組。

Table 22

## Individual Income Tax Withholding Tax Amount in Taipei City

Unit: Thousand NT\$

| 扣繳稅額<br>Net Withholding Tax                 |                                                                                       |                           |                                                                  |                      | Year    |
|---------------------------------------------|---------------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------------|----------------------|---------|
| 執行業務所得<br>Income from Professional Practice | 競技競賽機會中獎所得<br>Income from Contests and Games and from Prizes and Awards Won by Chance | 退職所得<br>Separation Income | 文物及藝術品財產交易所<br>Income from Transactions in Artifacts and Artwork | 其他所得<br>Other Income |         |
| 6,486,732                                   | 4,287,638                                                                             | 339,777                   | -                                                                | 9,928,717            | CY 2016 |
| 7,188,844                                   | 4,240,719                                                                             | 340,658                   | -                                                                | 10,606,812           | CY 2017 |
| 7,098,870                                   | 4,342,797                                                                             | 362,557                   | -                                                                | 13,086,412           | CY 2018 |
| 7,716,326                                   | 4,462,945                                                                             | 418,169                   | -                                                                | 13,676,067           | CY 2019 |
| 8,198,153                                   | 4,219,335                                                                             | 469,054                   | -                                                                | 14,258,778           | CY 2020 |
| 8,131,208                                   | 4,175,121                                                                             | 468,703                   | -                                                                | 14,753,573           | CY 2021 |
| 8,741,266                                   | 4,106,346                                                                             | 404,421                   | 12,430                                                           | 13,321,927           | CY 2022 |
| 9,216,019                                   | 4,216,410                                                                             | 451,700                   | 15,458                                                           | 16,577,154           | CY 2023 |
| 9,860,980                                   | 4,219,958                                                                             | 532,731                   | 15,048                                                           | 16,041,501           | CY 2024 |
| 10,341,748                                  | 4,721,302                                                                             | 508,237                   | 11,215                                                           | 18,200,492           | CY 2025 |

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

## 臺北市戶口與綜合所得稅結算申報件數統計

## Households and Individual Income Tax Declaration in Taipei City

環比指數:上年度=100  
Link Index: Previous Year=100

單位:戶;件  
Unit: Household; case

| 年度    | 戶口<br>Households          |                    | 綜合所得稅申報案件<br>Number of Cases in Declaration<br>of Individual Income Tax |                    | 申報案件<br>占戶口數<br>百分比%                                            | Year    |
|-------|---------------------------|--------------------|-------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------|---------|
|       | 戶數<br>No.of<br>Households | 環比指數<br>Link Index | 件數<br>No.of<br>Households                                               | 環比指數<br>Link Index | Percentage of<br>Declared Cases<br>to Number of<br>Households % |         |
| 104年度 | 1,043,948                 | 100.63             | 878,611                                                                 | 100.24             | 84.16                                                           | CY 2015 |
| 105年度 | 1,047,284                 | 100.32             | 882,501                                                                 | 100.44             | 84.27                                                           | CY 2016 |
| 106年度 | 1,050,755                 | 100.33             | 884,673                                                                 | 100.25             | 84.19                                                           | CY 2017 |
| 107年度 | 1,056,233                 | 100.52             | 877,158                                                                 | 99.15              | 83.05                                                           | CY 2018 |
| 108年度 | 1,060,880                 | 100.44             | 870,803                                                                 | 99.28              | 82.08                                                           | CY 2019 |
| 109年度 | 1,061,000                 | 100.01             | 868,554                                                                 | 99.74              | 81.86                                                           | CY 2020 |
| 110年度 | 1,052,596                 | 99.21              | 855,906                                                                 | 98.54              | 81.31                                                           | CY 2021 |
| 111年度 | 1,050,981                 | 99.85              | 866,012                                                                 | 101.18             | 82.40                                                           | CY 2022 |
| 112年度 | 1,065,032                 | 101.34             | 875,713                                                                 | 101.12             | 82.22                                                           | CY 2023 |
| 113年度 | 1,071,493                 | 100.61             | 875,105                                                                 | 99.93              | 81.67                                                           | CY 2024 |

資料來源：本局綜所遺贈稅組。

說明：表列資料為所得年度資料。

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

Note: Figures in this table are annual income.

表 24

Table 24

**臺北市綜合所得稅高所得戶數各級距申報統計**  
**Individual Income Tax of High-Income**  
**households by Income Brackets in Taipei City**

單位：戶

Unit: Household

| 所得<br>級距             | 高所得戶數<br>High-Income Households |         |         |         |         |         |         |         |         |         | Classification<br>of Income<br>Household |
|----------------------|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------------------------------------------|
|                      | 104年度                           | 105年度   | 106年度   | 107年度   | 108年度   | 109年度   | 110年度   | 111年度   | 112年度   | 113年度   |                                          |
|                      | CY 2015                         | CY 2016 | CY 2017 | CY 2018 | CY 2019 | CY 2020 | CY 2021 | CY 2022 | CY 2023 | CY 2024 |                                          |
| 合 計                  | 6,413                           | 6,331   | 6,528   | 4,887   | 7,008   | 6,921   | 7,913   | 10,242  | 10,328  | 11,122  | Total                                    |
| 逾1千萬元<br>~2千萬元<br>以下 | 4,297                           | 4,243   | 4,396   | 3,739   | 4,618   | 4,491   | 5,175   | 6,664   | 6,804   | 7,302   | NT\$10,000,001<br>~NT\$20,000,000        |
| 逾2千萬元<br>~3千萬元<br>以下 | 921                             | 920     | 933     | 650     | 1,047   | 1,028   | 1,214   | 1,586   | 1,531   | 1,669   | NT\$20,000,001<br>~NT\$30,000,000        |
| 逾3千萬元<br>~4千萬元<br>以下 | 418                             | 408     | 421     | 186     | 460     | 491     | 525     | 658     | 689     | 751     | NT\$30,000,001<br>~NT\$40,000,000        |
| 逾4千萬元<br>~5千萬元<br>以下 | 227                             | 207     | 234     | 105     | 221     | 228     | 236     | 341     | 339     | 373     | NT\$40,000,001<br>~NT\$50,000,000        |
| 逾5千萬元                | 550                             | 553     | 544     | 207     | 662     | 683     | 763     | 993     | 965     | 1,027   | Over<br>NT\$50,000,000                   |

資料來源：本局綜所遺贈稅組。

說明：表列資料為所得年度資料。

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

Note: Figures in this table are annual income.

表 25

## 臺北市遺產稅稅源

## 1、遺產稅稅源

單位：人；件；新臺幣千元

| 年度    | 死亡<br>人數<br>(人)<br><br>No. of Persons<br>Death<br>(Person) | 申報<br>件數<br>(件)<br><br>No. of<br>Declared<br>(Cases) | 核定徵免件數<br>No. of Cases Verified for<br>Taxation and Exemption |                            | 核定徵免案件<br>Cases Verified for Taxation and<br>Exemption           |                                                    |
|-------|------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|----------------------------|------------------------------------------------------------------|----------------------------------------------------|
|       |                                                            |                                                      | 徵稅<br>(件)<br><br>Taxation                                     | 免稅<br>(件)<br><br>Exemption | 核定案件<br>遺產總額<br>Gross Inheritance<br>Amount of Verified<br>Cases | 農業用地<br>免稅總額<br>Total<br>Exemption<br>for Farmland |
| 105年度 | 17,982                                                     | 17,264                                               | 2,248                                                         | 14,703                     | 294,232,086                                                      | -                                                  |
| 106年度 | 17,467                                                     | 18,697                                               | 2,353                                                         | 16,087                     | 257,746,292                                                      | -                                                  |
| 107年度 | 17,902                                                     | 19,291                                               | 2,362                                                         | 16,618                     | 223,397,020                                                      | -                                                  |
| 108年度 | 18,026                                                     | 18,485                                               | 2,475                                                         | 15,585                     | 234,506,832                                                      | -                                                  |
| 109年度 | 17,212                                                     | 17,826                                               | 2,595                                                         | 14,954                     | 245,073,471                                                      | -                                                  |
| 110年度 | 18,623                                                     | 18,604                                               | 2,876                                                         | 15,284                     | 238,980,722                                                      | -                                                  |
| 111年度 | 20,783                                                     | 22,071                                               | 3,274                                                         | 18,463                     | 295,447,228                                                      | -                                                  |
| 112年度 | 20,357                                                     | 23,150                                               | 3,649                                                         | 19,033                     | 297,002,979                                                      | -                                                  |
| 113年度 | 19,734                                                     | 21,727                                               | 3,468                                                         | 17,684                     | 297,983,832                                                      | -                                                  |
| 114年度 | 19,604                                                     | 22,088                                               | 3,686                                                         | 17,903                     | 345,160,499                                                      | -                                                  |

資料來源：財政部財政資訊中心。

## Sources of Estate Tax in Taipei City

## 1. Source of Estate Tax

Unit: Person; Case; Thousand NT\$

| 核定徵免案件<br>Cases Verified for Taxation and<br>Exemption                           |                                                                                       | 核定徵稅案件<br>Cases Verified for Taxation            |                                           |                                                | Year    |
|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------|------------------------------------------------|---------|
| 公共設施保留地<br>免稅總額<br>Total Exemption for<br>Land Reserved<br>for Public Facilities | 捐贈財團法人不<br>計入遺產總額<br>Total Donations to<br>Foundations not<br>Assessed as Inheritance | 應課稅<br>遺產總額<br>Gross Amount of<br>Taxable Estate | 法定扣除<br>或免稅額<br>Deduction or<br>Allowance | 應課稅<br>遺產淨額<br>Net Amount of<br>Taxable Estate |         |
| -                                                                                | 184,299                                                                               | 229,788,145                                      | 74,500,818                                | 155,287,327                                    | CY 2016 |
| -                                                                                | 186,319                                                                               | 191,982,068                                      | 74,783,016                                | 117,199,052                                    | CY 2017 |
| -                                                                                | 2,619,227                                                                             | 154,436,268                                      | 67,455,021                                | 86,981,247                                     | CY 2018 |
| -                                                                                | 102,446                                                                               | 166,453,429                                      | 52,973,100                                | 113,480,329                                    | CY 2019 |
| -                                                                                | 925,780                                                                               | 178,095,957                                      | 75,038,992                                | 103,056,965                                    | CY 2020 |
| -                                                                                | 102,700                                                                               | 167,065,301                                      | 70,587,304                                | 96,477,997                                     | CY 2021 |
| -                                                                                | 107,039                                                                               | 204,620,316                                      | 92,857,105                                | 111,763,211                                    | CY 2022 |
| -                                                                                | 344,890                                                                               | 203,732,432                                      | 88,972,521                                | 114,759,911                                    | CY 2023 |
| -                                                                                | 1,787,999                                                                             | 208,858,739                                      | 81,810,609                                | 127,048,130                                    | CY 2024 |
| -                                                                                | 343,963                                                                               | 253,268,546                                      | 105,862,126                               | 147,406,420                                    | CY 2025 |

Source: Fiscal Information Agency, MOF.

## 臺北市遺產稅稅源(續)

## Sources of Estate Tax in Taipei City (Cont.)

2、按課稅級距別分  
2. Category of Level of Taxation單位：件；新臺幣千元  
Unit: Case; Thousand NT\$

| 年度<br>&<br>課稅級距      | 稅率<br>Rate<br>% | 實徵件數<br>(件)<br>No. of<br>Cases<br>Levied | 實徵案件<br>遺產總額<br>Gross Estate<br>Amount of<br>Levied Cases | 實徵案件<br>遺產淨額<br>Net Estate<br>Amount of<br>Levied Cases | 遺產稅<br>實徵淨額<br>Net Estate Tax<br>Revenues | Year<br>&<br>Tax Brackets  |
|----------------------|-----------------|------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------|-------------------------------------------|----------------------------|
| 105年度                |                 | 2,557                                    | 259,916,285                                               | 180,195,609                                             | 15,566,794                                | CY 2016                    |
| 106年度                |                 | 2,732                                    | 221,280,360                                               | 141,720,721                                             | 10,123,380                                | CY 2017                    |
| 107年度                |                 | 2,786                                    | 188,164,714                                               | 108,810,198                                             | 7,637,116                                 | CY 2018                    |
| 108年度                |                 | 2,886                                    | 242,923,476                                               | 153,060,271                                             | 10,437,128                                | CY 2019                    |
| 109年度                |                 | 3,093                                    | 203,836,897                                               | 115,474,980                                             | 13,684,224                                | CY 2020                    |
| 110年度                |                 | 3,335                                    | 198,759,619                                               | 114,148,809                                             | 13,367,575                                | CY 2021                    |
| 111年度                |                 | 3,757                                    | 247,985,488                                               | 150,314,797                                             | 17,776,229                                | CY 2022                    |
| 112年度                |                 | 4,234                                    | 252,337,975                                               | 148,091,452                                             | 14,822,497                                | CY 2023                    |
| 113年度                |                 | 3,999                                    | 255,455,083                                               | 148,242,550                                             | 15,197,530                                | CY 2024                    |
| 114年度                |                 | 4,228                                    | 294,618,082                                               | 165,145,847                                             | 19,351,038                                | CY 2025                    |
| 課稅級距                 |                 |                                          |                                                           |                                                         |                                           | Tax Brackets               |
| 67萬元以下               | 2               | -                                        | -                                                         | -                                                       | -                                         | 670,000 or under           |
| 逾67萬元~167萬元以下        | 4               | -                                        | -                                                         | -                                                       | -                                         | 670,001<br>~1,670,000      |
| 逾167萬元~334萬元以下       | 7               | -                                        | -                                                         | -                                                       | -                                         | 1,670,001<br>~3,340,000    |
| 逾334萬元~501萬元以下       | 11              | -                                        | -                                                         | -                                                       | -                                         | 3,340,001<br>~5,010,000    |
| 逾501萬元~668萬元以下       | 15              | -                                        | -                                                         | -                                                       | -                                         | 5,010,001<br>~6,680,000    |
| 逾668萬元~1,113萬元以下     | 20              | -                                        | -                                                         | -                                                       | -                                         | 6,680,001<br>~11,130,000   |
| 逾1,113萬元~1,670萬元以下   | 26              | -                                        | -                                                         | -                                                       | -                                         | 11,130,001<br>~16,700,000  |
| 逾1,670萬元~4,453萬元以下   | 33              | -                                        | -                                                         | -                                                       | -                                         | 16,700,001<br>~44,530,000  |
| 逾4,453萬元~1億1,132萬元以下 | 41              | -                                        | -                                                         | -                                                       | -                                         | 44,530,001<br>~111,320,000 |
| 逾1億1,132萬元           | 50              | 3                                        | 292,473                                                   | 278,819                                                 | 21,035                                    | Over<br>111,320,000        |
| 適用單一稅率               | 10              | 22                                       | 13,697,515                                                | 11,320,427                                              | 609,932                                   | Single tax rate            |
| 5,000萬元以下            | 10              | 1,585                                    | 56,598,157                                                | 21,514,120                                              | 1,721,033                                 | 50,000,000<br>or under     |
| 逾5,000萬元~1億元以下       | 15              | 264                                      | 24,800,733                                                | 16,058,171                                              | 1,433,409                                 | 50,000,001<br>~100,000,000 |
| 逾1億元                 | 20              | 274                                      | 127,298,151                                               | 84,428,636                                              | 12,157,324                                | Over<br>100,000,000        |
| 5,621萬元以下            | 10              | 1,986                                    | 59,727,705                                                | 22,001,840                                              | 2,181,692                                 | 56,210,000<br>or under     |
| 逾5,621萬元~1億1,242萬元以下 | 15              | 62                                       | 6,195,239                                                 | 4,314,629                                               | 480,494                                   | 56,210,001<br>~112,420,000 |
| 逾1億1,242萬元           | 20              | 32                                       | 6,008,109                                                 | 5,229,205                                               | 746,119                                   | Over<br>112,420,000        |

資料來源：本局徵收及資訊組。

Source: Collection and Information Management Division of the Bureau.



## 臺北市贈與稅稅源

## Sources of Gift Tax in Taipei City

## 1、贈與稅稅源

單位：件；新臺幣千元

## 1. Source of Gift Tax

Unit: Case; Thousand NT\$

| 年度<br>/月份 | 申報<br>件數<br>(件)<br><br>No.of<br>Declared<br>Cases | 核定徵免件數<br>No. of Cases Verified<br>for Taxation and<br>Exemption |                        | 核定徵稅案件<br>Cases Verified for Taxation          |                                     |                                              | 平均每件<br>核定稅額<br><br>Average<br>Tax<br>Per Case | Year<br>/Month |
|-----------|---------------------------------------------------|------------------------------------------------------------------|------------------------|------------------------------------------------|-------------------------------------|----------------------------------------------|------------------------------------------------|----------------|
|           |                                                   | 徵稅<br>(件)<br>Taxation                                            | 免稅<br>(件)<br>Exemption | 應課稅<br>贈與總額<br>Gross Amount of<br>Taxable Gift | 法定<br>免稅額<br>Allowance<br>Deduction | 應課稅<br>贈與淨額<br>Net Amount of<br>Taxable Gift |                                                |                |
| 105年度     | 26,148                                            | 4,128                                                            | 22,248                 | 148,863,399                                    | 10,613,112                          | 138,250,279                                  | 3,391                                          | CY 2016        |
| 106年度     | 29,737                                            | 3,949                                                            | 26,528                 | 193,238,720                                    | 10,585,990                          | 182,652,730                                  | 4,565                                          | CY 2017        |
| 107年度     | 33,167                                            | 3,572                                                            | 32,181                 | 43,364,407                                     | 8,613,228                           | 34,751,178                                   | 1,189                                          | CY 2018        |
| 108年度     | 27,327                                            | 3,707                                                            | 24,171                 | 43,919,427                                     | 10,017,787                          | 33,901,639                                   | 1,194                                          | CY 2019        |
| 109年度     | 28,391                                            | 3,946                                                            | 24,907                 | 46,399,641                                     | 9,747,703                           | 36,651,938                                   | 1,204                                          | CY 2020        |
| 110年度     | 29,331                                            | 4,432                                                            | 25,540                 | 76,313,746                                     | 10,840,742                          | 65,473,004                                   | 2,222                                          | CY 2021        |
| 111年度     | 31,452                                            | 4,515                                                            | 27,608                 | 126,595,727                                    | 12,521,769                          | 114,073,959                                  | 4,293                                          | CY 2022        |
| 112年度     | 32,507                                            | 4,740                                                            | 28,415                 | 94,818,721                                     | 12,562,913                          | 82,255,808                                   | 2,769                                          | CY 2023        |
| 113年度     | 34,638                                            | 5,298                                                            | 29,844                 | 149,340,556                                    | 14,121,011                          | 135,219,545                                  | 3,164                                          | CY 2024        |
| 114年度     | 34,808                                            | 5,746                                                            | 29,672                 | 97,150,118                                     | 15,213,847                          | 81,936,271                                   | 2,033                                          | CY 2025        |
| 1月        | 5,174                                             | 905                                                              | 4,338                  | 12,596,469                                     | 2,358,956                           | 10,237,513                                   | 1,440                                          | Jan.           |
| 2月        | 3,262                                             | 570                                                              | 2,771                  | 7,128,170                                      | 1,538,835                           | 5,589,335                                    | 1,254                                          | Feb.           |
| 3月        | 2,833                                             | 504                                                              | 2,420                  | 6,860,356                                      | 1,344,250                           | 5,516,106                                    | 1,296                                          | Mar.           |
| 4月        | 2,618                                             | 493                                                              | 2,146                  | 8,644,235                                      | 1,326,156                           | 7,318,079                                    | 2,080                                          | Apr.           |
| 5月        | 2,249                                             | 396                                                              | 1,938                  | 6,879,735                                      | 1,061,108                           | 5,818,627                                    | 1,927                                          | May            |
| 6月        | 2,267                                             | 380                                                              | 1,932                  | 5,310,338                                      | 985,948                             | 4,324,390                                    | 1,535                                          | June           |
| 7月        | 2,394                                             | 423                                                              | 2,046                  | 5,164,049                                      | 1,099,073                           | 4,064,976                                    | 1,246                                          | July           |
| 8月        | 2,360                                             | 323                                                              | 2,078                  | 4,104,079                                      | 865,700                             | 3,238,379                                    | 1,167                                          | Aug.           |
| 9月        | 2,216                                             | 359                                                              | 1,910                  | 18,200,869                                     | 970,275                             | 17,230,595                                   | 8,761                                          | Sept.          |
| 10月       | 2,263                                             | 356                                                              | 1,894                  | 6,631,866                                      | 933,951                             | 5,697,915                                    | 2,428                                          | Oct.           |
| 11月       | 2,501                                             | 380                                                              | 2,209                  | 5,337,856                                      | 997,335                             | 4,340,521                                    | 1,547                                          | Nov.           |
| 12月       | 4,671                                             | 657                                                              | 3,990                  | 10,292,096                                     | 1,732,261                           | 8,559,835                                    | 1,730                                          | Dec.           |

資料來源：本局綜所遺贈稅組。

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

## 臺北市贈與稅稅源（續）

## Sources of Gift Tax in Taipei City (Cont.)

2、按課稅級距別分  
2. Category of Level of Taxation單位：件；新臺幣千元  
Unit: Case; Thousand NT\$

| 年度<br>&<br>課稅級距    | 稅率<br>Rate<br>% | 實徵件<br>數(件)<br>No. of<br>Cases<br>Levied | 實徵案件<br>贈與總額<br>Gross Gift<br>Amount of<br>Levied Cases | 實徵案件<br>贈與淨額<br>Net Gift<br>Amount of<br>Levied Cases | 贈與稅<br>實徵淨額<br>Net Gift Tax<br>Revenues | Year<br>&<br>Tax Brackets |
|--------------------|-----------------|------------------------------------------|---------------------------------------------------------|-------------------------------------------------------|-----------------------------------------|---------------------------|
| 105年度              |                 | 3,901                                    | 137,156,679                                             | 127,850,338                                           | 12,963,339                              | CY 2016                   |
| 106年度              |                 | 3,831                                    | 184,040,076                                             | 174,484,816                                           | 17,153,609                              | CY 2017                   |
| 107年度              |                 | 3,531                                    | 66,109,813                                              | 57,949,057                                            | 4,395,819                               | CY 2018                   |
| 108年度              |                 | 3,606                                    | 48,006,472                                              | 39,517,280                                            | 4,456,846                               | CY 2019                   |
| 109年度              |                 | 3,811                                    | 59,640,151                                              | 49,804,814                                            | 4,736,000                               | CY 2020                   |
| 110年度              |                 | 4,317                                    | 73,408,036                                              | 63,529,258                                            | 9,447,921                               | CY 2021                   |
| 111年度              |                 | 4,400                                    | 74,250,368                                              | 62,607,778                                            | 7,556,887                               | CY 2022                   |
| 112年度              |                 | 4,760                                    | 101,617,695                                             | 89,682,045                                            | 13,881,065                              | CY 2023                   |
| 113年度              |                 | 5,304                                    | 118,204,665                                             | 105,062,423                                           | 16,101,448                              | CY 2024                   |
| 114年度              |                 | 5,733                                    | 91,061,094                                              | 77,160,607                                            | 11,360,143                              | CY 2025                   |
| 課稅級距               |                 |                                          |                                                         |                                                       |                                         | Tax Brackets              |
| 67萬元以下             | 4               | -                                        | -                                                       | -                                                     | -                                       | 670,000 or under          |
| 逾67萬元~189萬元以下      | 6               | -                                        | -                                                       | -                                                     | -                                       | 670,001<br>~1,890,000     |
| 逾189萬元~312萬元以下     | 9               | -                                        | -                                                       | -                                                     | -                                       | 1,890,001<br>~3,120,000   |
| 逾312萬元~434萬元以下     | 12              | -                                        | -                                                       | -                                                     | -                                       | 3,120,001<br>~4,340,000   |
| 逾434萬元~557萬元以下     | 16              | -                                        | -                                                       | -                                                     | -                                       | 4,340,001<br>~5,570,000   |
| 逾557萬元~802萬元以下     | 21              | 1                                        | 8,000                                                   | 6,890                                                 | 92                                      | 5,570,001<br>~8,020,000   |
| 逾802萬元~1,558萬元以下   | 27              | -                                        | -                                                       | -                                                     | -                                       | 8,020,001<br>~15,580,000  |
| 逾1,558萬元~3,228萬元以下 | 34              | -                                        | -                                                       | -                                                     | -                                       | 15,580,001<br>~32,280,000 |
| 逾3,228萬元~5,009萬元以下 | 42              | -                                        | -                                                       | -                                                     | -                                       | 32,280,001<br>~50,090,000 |
| 逾5,009萬元           | 50              | 1                                        | 143,138                                                 | 142,028                                               | 3,112                                   | Over<br>50,090,000        |
| 適用單一稅率             | 10              | 3                                        | 102,786                                                 | 96,186                                                | 651                                     | Single tax rate           |
| 2,500萬元以下          | 10              | 866                                      | 9,260,654                                               | 7,053,851                                             | 846,699                                 | 25,000,000<br>or under    |
| 逾2,500萬元~5,000萬元以下 | 15              | 111                                      | 3,642,611                                               | 3,376,524                                             | 423,187                                 | 25,000,001<br>~50,000,000 |
| 逾5,000萬元           | 20              | 50                                       | 13,257,942                                              | 13,087,987                                            | 1,423,066                               | Over<br>50,000,000        |
| 2,811萬元以下          | 10              | 4,371                                    | 41,446,482                                              | 31,061,713                                            | 4,144,683                               | 28,110,000<br>or under    |
| 逾2,811萬元~5,621萬元以下 | 15              | 224                                      | 8,740,361                                               | 8,170,579                                             | 1,222,869                               | 28,110,001<br>~56,210,000 |
| 逾5,621萬元           | 20              | 106                                      | 14,459,120                                              | 14,164,849                                            | 3,295,784                               | Over<br>56,210,000        |

資料來源：本局徵收及資訊組。

Source: Collection and Information Management Division of the Bureau.

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表 27

## 臺北市貨物稅稅源

| 年度<br>/ 月份 | 油氣類<br>Oil / Gas        |                                                          |                                                                                    |                                                                              | 橡膠輪胎<br>Rubber Tires    |                                       | 飲料品<br>Beverages        |                                       |
|------------|-------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------|---------------------------------------|-------------------------|---------------------------------------|
|            | 家數<br>No. of<br>Factory | 油類<br>完稅量<br>(公秉)<br>Oil<br>Tax Quantity<br>(Kilo Liter) | 天然氣<br>完稅量<br>(千立方公尺)<br>Natural Gas<br>Tax Quantity<br>(Thousand<br>cubic Meters) | 液化石油氣<br>完稅量<br>(公噸)<br>Liquefied<br>Petroleum Gas<br>Tax Quantity<br>(M.T.) | 家數<br>No. of<br>Factory | 完稅量<br>(條)<br>Tax Quantity<br>(Piece) | 家數<br>No. of<br>Factory | 完稅量<br>(打)<br>Tax Quantity<br>(Dozen) |
| 105年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 106年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 107年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 108年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 109年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 110年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 111年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | 1                       | 4,145                                 |
| 112年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | 1,241                                 |
| 113年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 114年度      | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 1月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 2月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 3月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 4月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 5月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 6月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 7月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 8月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 9月         | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 10月        | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 11月        | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |
| 12月        | -                       | -                                                        | -                                                                                  | -                                                                            | -                       | -                                     | -                       | -                                     |

資料來源：本局銷售稅組。

Table 27

## Sources of Commodity Tax in Taipei City

| 電冰箱<br>Refrigerators |                       | 電視機<br>Television Sets |                       | 冷暖氣機<br>Air Conditioners |                       | 除濕機<br>Dehumidifiers |                       | Year<br>/Month |
|----------------------|-----------------------|------------------------|-----------------------|--------------------------|-----------------------|----------------------|-----------------------|----------------|
| 家數                   | 完稅量<br>(臺)            | 家數                     | 完稅量<br>(臺)            | 家數                       | 完稅量<br>(臺)            | 家數                   | 完稅量<br>(臺)            |                |
| No. of<br>Factory    | Tax Quantity<br>(Set) | No. of<br>Factory      | Tax Quantity<br>(Set) | No. of<br>Factory        | Tax Quantity<br>(Set) | No. of<br>Factory    | Tax Quantity<br>(Set) |                |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | CY 2016        |
| -                    | -                     | 1                      | -                     | -                        | -                     | -                    | -                     | CY 2017        |
| -                    | -                     | 1                      | -                     | -                        | -                     | -                    | -                     | CY 2018        |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | CY 2019        |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | CY 2020        |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | CY 2021        |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | CY 2022        |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | CY 2023        |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | CY 2024        |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | CY 2025        |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Jan.           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Feb.           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Mar.           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Apr.           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | May            |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | June           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | July           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Aug.           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Sept.          |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Oct.           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Nov.           |
| -                    | -                     | -                      | -                     | -                        | -                     | -                    | -                     | Dec.           |

Source: Sales Tax Division of the Bureau.

表 27

## 臺北市貨物稅稅源(續)

| 年度<br>/月份 | 錄影機<br>Video Recorders |                       | 電唱機<br>Record Players |                       | 錄音機<br>Audio Recorders |                       | 音響組合<br>Stereophonic Systems |                       |
|-----------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|------------------------------|-----------------------|
|           | 家數                     | 完稅量<br>(臺)            | 家數                    | 完稅量<br>(臺)            | 家數                     | 完稅量<br>(臺)            | 家數                           | 完稅量<br>(臺)            |
|           | No. of<br>Factory      | Tax Quantity<br>(Set) | No. of<br>Factory     | Tax Quantity<br>(Set) | No. of<br>Factory      | Tax Quantity<br>(Set) | No. of<br>Factory            | Tax Quantity<br>(Set) |
| 105年度     | -                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 106年度     | -                      | -                     | -                     | -                     | -                      | -                     | 1                            | 251                   |
| 107年度     | -                      | -                     | -                     | -                     | -                      | -                     | 1                            | 18                    |
| 108年度     | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | 2                     |
| 109年度     | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 110年度     | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 111年度     | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 112年度     | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 113年度     | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 114年度     | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 1月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 2月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 3月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 4月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 5月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 6月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 7月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 8月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 9月        | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 10月       | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 11月       | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |
| 12月       | 1                      | -                     | -                     | -                     | -                      | -                     | -                            | -                     |

Table 27

## Sources of Commodity Tax in Taipei City (Cont.)

| 電烤箱<br>Electric Ovens |                       | 汽車<br>Automobiles |                       | 機車<br>Motorcycles |                       | Year<br>/Month |
|-----------------------|-----------------------|-------------------|-----------------------|-------------------|-----------------------|----------------|
| 家數                    | 完稅量<br>(臺)            | 家數                | 完稅量<br>(臺)            | 家數                | 完稅量<br>(臺)            |                |
| No. of<br>Factory     | Tax Quantity<br>(Set) | No. of<br>Factory | Tax Quantity<br>(Set) | No. of<br>Factory | Tax Quantity<br>(Set) |                |
| -                     | -                     | 3                 | 4                     | -                 | -                     | CY 2016        |
| -                     | -                     | 3                 | 5                     | -                 | -                     | CY 2017        |
| -                     | -                     | 3                 | 7                     | -                 | -                     | CY 2018        |
| -                     | -                     | 3                 | 4                     | -                 | -                     | CY 2019        |
| -                     | -                     | 2                 | -                     | -                 | -                     | CY 2020        |
| -                     | -                     | 2                 | 7                     | -                 | -                     | CY 2021        |
| -                     | -                     | 2                 | 4                     | -                 | -                     | CY 2022        |
| -                     | -                     | 2                 | 4                     | -                 | -                     | CY 2023        |
| -                     | -                     | 2                 | 4                     | -                 | -                     | CY 2024        |
| -                     | -                     | 2                 | 2                     | -                 | -                     | CY 2025        |
| -                     | -                     | 2                 | -                     | -                 | -                     | Jan.           |
| -                     | -                     | 2                 | -                     | -                 | -                     | Feb.           |
| -                     | -                     | 2                 | -                     | -                 | -                     | Mar.           |
| -                     | -                     | 2                 | -                     | -                 | -                     | Apr.           |
| -                     | -                     | 2                 | -                     | -                 | -                     | May            |
| -                     | -                     | 2                 | -                     | -                 | -                     | June           |
| -                     | -                     | 2                 | -                     | -                 | -                     | July           |
| -                     | -                     | 2                 | -                     | -                 | -                     | Aug.           |
| -                     | -                     | 2                 | 1                     | -                 | -                     | Sept.          |
| -                     | -                     | 2                 | -                     | -                 | -                     | Oct.           |
| -                     | -                     | 2                 | 1                     | -                 | -                     | Nov.           |
| -                     | -                     | 2                 | -                     | -                 | -                     | Dec.           |

表 28

## 臺北市證券期貨交易成交件數及代繳稅額統計

單位：件；新臺幣千元

| 年度<br>/月份 | 合計<br>Total            |                  | 場內交易<br>Exchange                    |                  |
|-----------|------------------------|------------------|-------------------------------------|------------------|
|           | 件數<br>Number of Pieces | 稅額<br>Tax Amount | 證券交易稅<br>Securities Transaction Tax |                  |
|           |                        |                  | 件數<br>Number of Pieces              | 稅額<br>Tax Amount |
| 105年度     | 200,075                | 53,447,745       | 135,020                             | 41,732,265       |
| 106年度     | 197,074                | 46,760,868       | 128,815                             | 51,868,652       |
| 107年度     | 186,522                | 56,203,509       | 124,416                             | 59,988,255       |
| 108年度     | 163,515                | 59,296,899       | 114,659                             | 54,143,780       |
| 109年度     | 183,055                | 93,919,766       | 122,017                             | 86,083,641       |
| 110年度     | 183,715                | 162,660,749      | 127,050                             | 152,371,320      |
| 111年度     | 169,278                | 117,478,379      | 122,721                             | 107,576,719      |
| 112年度     | 159,741                | 129,405,929      | 117,919                             | 121,740,440      |
| 113年度     | 162,231                | 197,836,982      | 119,117                             | 185,790,329      |
| 114年度     | 157,633                | 203,774,829      | 116,366                             | 192,527,967      |
| 1月        | 11,138                 | 11,744,734       | 8,295                               | 11,047,566       |
| 2月        | 11,498                 | 12,889,919       | 8,234                               | 12,273,138       |
| 3月        | 14,364                 | 16,052,343       | 10,209                              | 15,013,515       |
| 4月        | 12,450                 | 13,171,037       | 9,439                               | 12,123,827       |
| 5月        | 12,137                 | 12,415,874       | 9,423                               | 11,607,000       |
| 6月        | 13,453                 | 16,282,732       | 9,951                               | 15,522,390       |
| 7月        | 14,791                 | 16,707,079       | 10,920                              | 15,738,232       |
| 8月        | 13,609                 | 18,511,056       | 10,218                              | 17,709,865       |
| 9月        | 13,561                 | 20,493,298       | 10,242                              | 19,553,760       |
| 10月       | 12,975                 | 20,672,542       | 9,645                               | 19,428,911       |
| 11月       | 12,560                 | 23,593,559       | 9,437                               | 22,306,004       |
| 12月       | 15,097                 | 21,240,656       | 10,353                              | 20,203,759       |

資料來源：本局銷售稅組。



Table 28

## Securities and Futures Transactions and Tax Amount in Taipei City

Unit: Case; Thousand NT\$

| 部分<br>Part                       |                  | 場外交易部分<br>OTC Part |            | Year<br>/Month |
|----------------------------------|------------------|--------------------|------------|----------------|
| 期貨交易稅<br>Futures Transaction Tax |                  | 件數                 | 稅額         |                |
| 件數<br>Number of Pieces           | 稅額<br>Tax Amount | Number of Pieces   | Tax Amount |                |
| 21,260                           | 3,290,707        | 40,794             | 1,737,896  | CY 2016        |
| 20,021                           | 3,699,652        | 37,686             | 635,205    | CY 2017        |
| 18,770                           | 5,466,430        | 35,732             | 1,048,561  | CY 2018        |
| 18,223                           | 4,217,123        | 30,633             | 935,996    | CY 2019        |
| 17,670                           | 6,714,275        | 43,368             | 1,121,850  | CY 2020        |
| 17,459                           | 9,265,807        | 39,206             | 1,023,622  | CY 2021        |
| 17,672                           | 8,868,688        | 28,885             | 1,032,972  | CY 2022        |
| 16,149                           | 7,174,274        | 25,673             | 491,204    | CY 2023        |
| 15,886                           | 11,484,552       | 27,228             | 562,101    | CY 2024        |
| 15,749                           | 10,347,678       | 25,518             | 899,184    | CY 2025        |
| 1,115                            | 678,750          | 1,728              | 18,418     | Jan.           |
| 1,097                            | 575,615          | 2,167              | 41,166     | Feb.           |
| 1,343                            | 929,134          | 2,812              | 109,694    | Mar.           |
| 1,284                            | 1,017,199        | 1,727              | 30,011     | Apr.           |
| 1,291                            | 734,748          | 1,423              | 74,126     | May            |
| 1,361                            | 725,846          | 2,141              | 34,496     | June           |
| 1,499                            | 749,762          | 2,372              | 219,085    | July           |
| 1,361                            | 754,043          | 2,030              | 47,148     | Aug.           |
| 1,362                            | 875,658          | 1,957              | 63,880     | Sept.          |
| 1,314                            | 1,101,916        | 2,016              | 141,715    | Oct.           |
| 1,296                            | 1,248,958        | 1,827              | 38,597     | Nov.           |
| 1,426                            | 956,049          | 3,318              | 80,848     | Dec.           |

Source: Sales Tax Division of the Bureau.

表 29

## 臺北市菸酒稅稅源

| 年度<br>/月份 | 菸類<br>Tobacco           |                                           |                         |                                 |                         |                                 |
|-----------|-------------------------|-------------------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
|           | 紙菸<br>Cigarettes        |                                           | 菸絲<br>Cut Tobacco       |                                 | 雪茄<br>Cigars            |                                 |
|           | 家數<br>No. of<br>Factory | 完稅量(千支)<br>Tax Quantity<br>(1,000 sticks) | 家數<br>No. of<br>Factory | 完稅量(公斤)<br>Tax Quantity<br>(kg) | 家數<br>No. of<br>Factory | 完稅量(公斤)<br>Tax Quantity<br>(kg) |
| 105年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 106年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 107年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 108年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 109年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 110年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 111年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 112年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 113年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 114年度     | -                       | -                                         | -                       | -                               | -                       | -                               |
| 1月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 2月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 3月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 4月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 5月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 6月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 7月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 8月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 9月        | -                       | -                                         | -                       | -                               | -                       | -                               |
| 10月       | -                       | -                                         | -                       | -                               | -                       | -                               |
| 11月       | -                       | -                                         | -                       | -                               | -                       | -                               |
| 12月       | -                       | -                                         | -                       | -                               | -                       | -                               |

資料來源：本局銷售稅組。

Table 29

## Sources of Tobacco and Alcohol Tax in Taipei City

| 菸類<br>Tobacco                  |                                 | 酒類<br>Alcohol           |                                    |                                           |                                    | Year<br>/Month |
|--------------------------------|---------------------------------|-------------------------|------------------------------------|-------------------------------------------|------------------------------------|----------------|
| 其他菸品<br>Other Tobacco Procudts |                                 | 啤酒<br>Beer              |                                    | 其他釀造酒<br>Other brewed Alcoholic beverages |                                    |                |
| 家數<br>No. of<br>Factory        | 完稅量(公斤)<br>Tax Quantity<br>(kg) | 家數<br>No. of<br>Factory | 完稅量(公升)<br>Tax Quantity<br>(Liter) | 家數<br>No. of<br>Factory                   | 完稅量(公升)<br>Tax Quantity<br>(Liter) |                |
| -                              | -                               | 1                       | 5,393,167                          | -                                         | -                                  | CY 2016        |
| -                              | -                               | 1                       | 1,607,131                          | -                                         | -                                  | CY 2017        |
| -                              | -                               | 1                       | 163,561                            | -                                         | -                                  | CY 2018        |
| -                              | -                               | 1                       | 754,449                            | -                                         | -                                  | CY 2019        |
| -                              | -                               | 1                       | 982,361                            | -                                         | -                                  | CY 2020        |
| -                              | -                               | 1                       | 1,062,216                          | -                                         | -                                  | CY 2021        |
| -                              | -                               | 1                       | 1,079,571                          | -                                         | -                                  | CY 2022        |
| -                              | -                               | 1                       | 938,367                            | -                                         | -                                  | CY 2023        |
| -                              | -                               | 1                       | 982,612                            | -                                         | -                                  | CY 2024        |
| -                              | -                               | 1                       | 874,849                            | -                                         | -                                  | CY 2025        |
| -                              | -                               | 1                       | 62,817                             | -                                         | -                                  | Jan.           |
| -                              | -                               | 1                       | 69,783                             | -                                         | -                                  | Feb.           |
| -                              | -                               | 1                       | 72,634                             | -                                         | -                                  | Mar.           |
| -                              | -                               | 1                       | 75,039                             | -                                         | -                                  | Apr.           |
| -                              | -                               | 1                       | 62,419                             | -                                         | -                                  | May            |
| -                              | -                               | 1                       | 97,196                             | -                                         | -                                  | June           |
| -                              | -                               | 1                       | 73,105                             | -                                         | -                                  | July           |
| -                              | -                               | 1                       | 49,610                             | -                                         | -                                  | Aug.           |
| -                              | -                               | 1                       | 98,794                             | -                                         | -                                  | Sept.          |
| -                              | -                               | 1                       | 64,358                             | -                                         | -                                  | Oct.           |
| -                              | -                               | 1                       | 72,777                             | -                                         | -                                  | Nov.           |
| -                              | -                               | 1                       | 76,316                             | -                                         | -                                  | Dec.           |

Source: Sales Tax Division of the Bureau.

表 29

## 臺北市菸酒稅稅源(續)

| 年度<br>/月份 | 酒類<br>Alcohol             |                                    |                              |                                    |                         |                                    |
|-----------|---------------------------|------------------------------------|------------------------------|------------------------------------|-------------------------|------------------------------------|
|           | 蒸餾酒類<br>Distilled spirits |                                    | 再製酒類<br>Reprocessed Aloholic |                                    | 米酒<br>Rice Wine         |                                    |
|           | 家數<br>No. of<br>Factory   | 完稅量(公升)<br>Tax Quantity<br>(Liter) | 家數<br>No. of<br>Factory      | 完稅量(公升)<br>Tax Quantity<br>(Liter) | 家數<br>No. of<br>Factory | 完稅量(公升)<br>Tax Quantity<br>(Liter) |
| 105年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 106年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 107年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 108年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 109年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 110年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 111年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 112年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 113年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 114年度     | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 1月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 2月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 3月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 4月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 5月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 6月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 7月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 8月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 9月        | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 10月       | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 11月       | -                         | -                                  | -                            | -                                  | -                       | -                                  |
| 12月       | -                         | -                                  | -                            | -                                  | -                       | -                                  |

Table 29

## Sources of Tobacco and Alcohol Tax in Taipei City (Cont.)

| 酒類<br>Alcohol                     |                                    |                                   |                                    |                         |                                    | Year<br>/Month |
|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-------------------------|------------------------------------|----------------|
| 料理酒<br>Cooking Alcoholic Products |                                    | 其他酒類<br>Other Alcoholic Beverages |                                    | 酒精<br>Ethyl Alcohol     |                                    |                |
| 家數<br>No. of<br>Factory           | 完稅量(公升)<br>Tax Quantity<br>(Liter) | 家數<br>No. of<br>Factory           | 完稅量(公升)<br>Tax Quantity<br>(Liter) | 家數<br>No. of<br>Factory | 完稅量(公升)<br>Tax Quantity<br>(Liter) |                |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2016        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2017        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2018        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2019        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2020        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2021        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2022        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2023        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2024        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | CY 2025        |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Jan.           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Feb.           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Mar.           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Apr.           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | May            |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | June           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | July           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Aug.           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Sept.          |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Oct.           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Nov.           |
| -                                 | -                                  | -                                 | -                                  | -                       | -                                  | Dec.           |

表 30

## 臺北市營業稅稅源

單位：家；新臺幣千元

| 年度<br>/月份 | 合 計<br>Total      |                      | 農、林、漁、牧業<br>Agriculture, Forestry, Fishing and Animal Husbandry |                      |
|-----------|-------------------|----------------------|-----------------------------------------------------------------|----------------------|
|           | 家數<br>No. of Unit | 銷售額<br>Sales Amounts | 家數<br>No. of Unit                                               | 銷售額<br>Sales Amounts |
| 105年度     | 224,499           | 12,213,583,723       | 450                                                             | 10,836,235           |
| 106年度     | 228,533           | 12,506,833,629       | 463                                                             | 14,181,731           |
| 107年度     | 232,324           | 13,219,276,916       | 457                                                             | 14,155,254           |
| 108年度     | 235,828           | 13,529,701,956       | 462                                                             | 11,471,101           |
| 109年度     | 239,069           | 13,767,719,627       | 447                                                             | 12,155,768           |
| 110年度     | 242,274           | 15,492,429,306       | 450                                                             | 13,860,289           |
| 111年度     | 244,354           | 17,076,251,527       | 454                                                             | 18,564,583           |
| 112年度     | 249,209           | 17,127,309,535       | 455                                                             | 21,291,926           |
| 113年度     | 251,798           | 18,388,719,137       | 448                                                             | 21,226,474           |
| 114年度     | 254,385           | 19,406,332,215       | 440                                                             | 18,263,788           |
| 1月        | 251,559           | 141,983,226          | 452                                                             | 2,043                |
| 2月        | 251,694           | 2,685,403,464        | 454                                                             | 2,416,256            |
| 3月        | 251,909           | 189,822,650          | 448                                                             | 2,095                |
| 4月        | 252,317           | 2,868,847,848        | 449                                                             | 2,617,171            |
| 5月        | 252,747           | 171,769,355          | 445                                                             | 6,874                |
| 6月        | 253,113           | 2,836,405,116        | 444                                                             | 3,204,492            |
| 7月        | 253,172           | 162,516,403          | 445                                                             | 2,390                |
| 8月        | 253,555           | 2,886,805,070        | 444                                                             | 3,483,829            |
| 9月        | 253,719           | 175,835,228          | 446                                                             | 2,215                |
| 10月       | 254,149           | 2,978,369,516        | 448                                                             | 2,832,510            |
| 11月       | 254,299           | 162,037,746          | 445                                                             | 2,913                |
| 12月       | 254,385           | 4,146,536,593        | 440                                                             | 3,691,000            |

資料來源：本局銷售稅組。

說明：自112年度起，行業別適用「中華民國稅務行業標準分類(第9次修訂)」。

Table 30

## Sources of Business Tax in Taipei City

Unit: Firms; Thousand NT\$

| 礦業及土石採取業<br>Mining and Quarrying |                      | 製造業<br>Manufacturing |                      | 電力及燃氣供應業<br>Electricity and Gas Supply |                      | Year<br>/Month |
|----------------------------------|----------------------|----------------------|----------------------|----------------------------------------|----------------------|----------------|
| 家數<br>No. of Unit                | 銷售額<br>Sales Amounts | 家數<br>No. of Unit    | 銷售額<br>Sales Amounts | 家數<br>No. of Unit                      | 銷售額<br>Sales Amounts |                |
| 77                               | 7,266,062            | 8,006                | 1,638,350,960        | 133                                    | 73,236,670           | CY 2016        |
| 74                               | 7,888,708            | 8,092                | 1,579,101,942        | 148                                    | 76,657,755           | CY 2017        |
| 72                               | 8,725,017            | 8,177                | 1,653,876,625        | 172                                    | 80,510,201           | CY 2018        |
| 71                               | 11,638,647           | 8,313                | 1,668,789,099        | 213                                    | 85,178,604           | CY 2019        |
| 70                               | 9,008,303            | 8,268                | 1,708,003,386        | 252                                    | 103,964,557          | CY 2020        |
| 70                               | 11,240,109           | 8,270                | 2,032,855,534        | 293                                    | 91,651,797           | CY 2021        |
| 68                               | 14,292,193           | 8,404                | 2,159,260,659        | 360                                    | 97,809,757           | CY 2022        |
| 64                               | 12,318,036           | 8,332                | 2,122,140,708        | 417                                    | 109,031,107          | CY 2023        |
| 61                               | 17,432,650           | 8,281                | 2,148,222,912        | 444                                    | 137,690,298          | CY 2024        |
| 61                               | 19,121,305           | 8,236                | 2,301,930,080        | 449                                    | 167,792,386          | CY 2025        |
| 61                               | -                    | 8,265                | 43,787,392           | 445                                    | 83,169               | Jan.           |
| 60                               | 2,833,178            | 8,268                | 284,560,834          | 449                                    | 22,717,856           | Feb.           |
| 60                               | -                    | 8,280                | 50,732,407           | 454                                    | 137,225              | Mar.           |
| 60                               | 2,357,782            | 8,271                | 318,699,286          | 454                                    | 25,180,117           | Apr.           |
| 61                               | -                    | 8,276                | 50,599,007           | 458                                    | 513,844              | May            |
| 61                               | 3,664,827            | 8,292                | 302,704,720          | 460                                    | 23,209,316           | June           |
| 60                               | -                    | 8,253                | 48,187,762           | 454                                    | 99,046               | July           |
| 59                               | 2,786,984            | 8,266                | 301,845,318          | 454                                    | 29,480,539           | Aug.           |
| 58                               | -                    | 8,247                | 47,010,787           | 453                                    | 99,120               | Sept.          |
| 60                               | 2,578,067            | 8,250                | 322,137,879          | 449                                    | 30,335,990           | Oct.           |
| 60                               | 506                  | 8,241                | 42,226,162           | 448                                    | 98,867               | Nov.           |
| 61                               | 4,899,961            | 8,236                | 489,438,526          | 449                                    | 35,837,297           | Dec.           |

Source: Sales Tax Division of the Bureau.

Note: Standard Industrial Classification of Taxation (Ninth Edition) was released and adopted since CY 2023.

表 30

## 臺北市營業稅稅源(續)

單位：家；新臺幣千元

| 年度<br>/月份 | 用水供應及污染整治業<br>Water Supply and Remediation Activities |               | 營建工程業<br>Construction |               | 批發及零售業<br>Wholesale and Retail Trade |               |
|-----------|-------------------------------------------------------|---------------|-----------------------|---------------|--------------------------------------|---------------|
|           | 家數                                                    | 銷售額           | 家數                    | 銷售額           | 家數                                   | 銷售額           |
|           | No. of Unit                                           | Sales Amounts | No. of Unit           | Sales Amounts | No. of Unit                          | Sales Amounts |
| 105年度     | 581                                                   | 28,165,135    | 11,205                | 655,057,410   | 114,251                              | 5,222,631,375 |
| 106年度     | 568                                                   | 40,160,051    | 11,502                | 614,509,222   | 114,330                              | 5,530,399,660 |
| 107年度     | 578                                                   | 28,408,978    | 11,554                | 651,336,524   | 114,343                              | 5,767,876,029 |
| 108年度     | 590                                                   | 24,952,252    | 11,795                | 675,170,220   | 114,116                              | 5,832,160,792 |
| 109年度     | 585                                                   | 24,218,204    | 11,908                | 718,714,166   | 113,664                              | 5,981,499,880 |
| 110年度     | 576                                                   | 26,562,877    | 12,034                | 803,129,988   | 113,978                              | 6,668,615,137 |
| 111年度     | 562                                                   | 31,197,940    | 12,405                | 907,143,913   | 113,455                              | 7,159,235,905 |
| 112年度     | 568                                                   | 31,271,907    | 12,780                | 978,113,058   | 113,623                              | 6,878,228,502 |
| 113年度     | 583                                                   | 33,779,472    | 13,119                | 1,107,692,545 | 113,037                              | 7,257,616,074 |
| 114年度     | 608                                                   | 35,481,257    | 13,534                | 1,208,888,132 | 112,064                              | 7,647,090,998 |
| 1月        | 584                                                   | 25,305        | 13,129                | 571,051       | 112,781                              | 75,554,645    |
| 2月        | 579                                                   | 5,069,994     | 13,165                | 163,528,879   | 112,727                              | 1,098,636,623 |
| 3月        | 583                                                   | 28,222        | 13,211                | 543,420       | 112,623                              | 111,902,265   |
| 4月        | 583                                                   | 5,624,964     | 13,286                | 193,802,462   | 112,650                              | 1,145,473,738 |
| 5月        | 586                                                   | 66,644        | 13,342                | 4,022,359     | 112,695                              | 91,093,977    |
| 6月        | 586                                                   | 5,685,172     | 13,380                | 194,328,033   | 112,621                              | 1,119,737,265 |
| 7月        | 588                                                   | 29,192        | 13,395                | 1,240,977     | 112,420                              | 86,360,659    |
| 8月        | 598                                                   | 6,042,892     | 13,437                | 201,260,105   | 112,401                              | 1,118,046,091 |
| 9月        | 599                                                   | 48,158        | 13,455                | 1,013,125     | 112,279                              | 105,363,827   |
| 10月       | 601                                                   | 6,070,538     | 13,476                | 190,266,023   | 112,316                              | 1,217,180,048 |
| 11月       | 603                                                   | 11,991        | 13,501                | 933,891       | 112,216                              | 96,732,388    |
| 12月       | 608                                                   | 6,778,185     | 13,534                | 257,377,807   | 112,064                              | 1,381,009,472 |



Table 30

## Sources of Business Tax in Taipei City (Cont.)

Unit: Firms; Thousand NT\$

| 運輸及倉儲業<br>Transportation and Storage |                      | 住宿及餐飲業<br>Accommodation and Food Service Activities |                      | 出版影音及資通訊業<br>Information and Communication |                      | Year<br>/Month |
|--------------------------------------|----------------------|-----------------------------------------------------|----------------------|--------------------------------------------|----------------------|----------------|
| 家數<br>No. of Unit                    | 銷售額<br>Sales Amounts | 家數<br>No. of Unit                                   | 銷售額<br>Sales Amounts | 家數<br>No. of Unit                          | 銷售額<br>Sales Amounts |                |
| 5,538                                | 510,002,886          | 20,411                                              | 203,146,251          | 8,631                                      | 739,749,082          | CY 2016        |
| 5,584                                | 556,830,911          | 21,234                                              | 211,633,300          | 9,151                                      | 771,467,502          | CY 2017        |
| 5,655                                | 571,440,489          | 21,713                                              | 231,095,054          | 9,714                                      | 847,698,397          | CY 2018        |
| 5,698                                | 552,336,846          | 22,146                                              | 230,692,657          | 10,242                                     | 932,742,574          | CY 2019        |
| 5,692                                | 491,495,955          | 22,841                                              | 202,260,219          | 10,933                                     | 989,002,342          | CY 2020        |
| 5,720                                | 777,063,071          | 22,909                                              | 194,033,231          | 11,474                                     | 1,117,841,658        | CY 2021        |
| 5,760                                | 1,059,035,371        | 22,989                                              | 231,135,549          | 11,634                                     | 1,247,148,926        | CY 2022        |
| 5,786                                | 708,183,878          | 23,465                                              | 278,705,551          | 11,946                                     | 1,314,683,414        | CY 2023        |
| 5,771                                | 800,332,152          | 23,857                                              | 309,252,497          | 12,323                                     | 1,414,853,320        | CY 2024        |
| 5,936                                | 732,499,752          | 24,306                                              | 323,713,646          | 12,637                                     | 1,531,848,801        | CY 2025        |
| 5,763                                | 17,014,554           | 23,837                                              | 2,069,953            | 12,296                                     | 395,520              | Jan.           |
| 5,757                                | 93,181,767           | 23,839                                              | 49,725,867           | 12,329                                     | 239,735,385          | Feb.           |
| 5,753                                | 17,033,212           | 23,862                                              | 2,179,446            | 12,349                                     | 3,961,743            | Mar.           |
| 5,761                                | 95,677,294           | 23,902                                              | 48,177,103           | 12,375                                     | 238,996,459          | Apr.           |
| 5,757                                | 17,796,927           | 23,951                                              | 2,554,817            | 12,403                                     | 1,161,471            | May            |
| 5,922                                | 98,355,421           | 23,959                                              | 49,365,989           | 12,423                                     | 236,663,508          | June           |
| 5,924                                | 17,571,173           | 24,097                                              | 2,472,658            | 12,457                                     | 1,196,905            | July           |
| 5,929                                | 99,096,502           | 24,150                                              | 50,418,631           | 12,489                                     | 243,931,503          | Aug.           |
| 5,923                                | 16,905,789           | 24,221                                              | 2,288,935            | 12,515                                     | 579,152              | Sept.          |
| 5,929                                | 98,609,501           | 24,253                                              | 52,114,233           | 12,559                                     | 253,105,896          | Oct.           |
| 5,924                                | 16,779,784           | 24,262                                              | 2,533,343            | 12,619                                     | 871,547              | Nov.           |
| 5,936                                | 144,477,828          | 24,306                                              | 59,812,671           | 12,637                                     | 311,249,712          | Dec.           |

表 30

## 臺北市營業稅稅源(續)

單位：家；新臺幣千元

| 年度<br>/月份 | 金融及保險業<br>Financial and Insurance Activities |               | 不動產業<br>Real Estate Activities |               | 專業、科學及技術服務業<br>Professional, Scientific and Technical Activities |               |
|-----------|----------------------------------------------|---------------|--------------------------------|---------------|------------------------------------------------------------------|---------------|
|           | 家數                                           | 銷售額           | 家數                             | 銷售額           | 家數                                                               | 銷售額           |
|           | No. of Unit                                  | Sales Amounts | No. of Unit                    | Sales Amounts | No. of Unit                                                      | Sales Amounts |
| 105年度     | 12,749                                       | 1,799,630,637 | 8,145                          | 456,546,847   | 15,239                                                           | 355,924,569   |
| 106年度     | 13,337                                       | 1,753,204,469 | 8,312                          | 470,397,614   | 15,882                                                           | 368,135,390   |
| 107年度     | 13,962                                       | 1,975,558,235 | 8,579                          | 492,589,582   | 16,599                                                           | 414,329,052   |
| 108年度     | 14,506                                       | 2,039,229,248 | 8,801                          | 563,937,929   | 17,422                                                           | 433,190,595   |
| 109年度     | 15,411                                       | 2,023,725,020 | 9,117                          | 631,879,243   | 18,158                                                           | 442,576,858   |
| 110年度     | 16,316                                       | 2,114,461,743 | 9,373                          | 647,969,853   | 18,819                                                           | 533,499,468   |
| 111年度     | 17,112                                       | 2,460,797,992 | 9,544                          | 642,610,493   | 19,449                                                           | 539,373,804   |
| 112年度     | 17,776                                       | 2,816,324,219 | 9,703                          | 692,416,572   | 20,485                                                           | 599,662,556   |
| 113年度     | 18,794                                       | 3,159,097,321 | 9,843                          | 767,727,596   | 21,224                                                           | 632,603,061   |
| 114年度     | 19,619                                       | 3,395,242,798 | 9,985                          | 747,469,650   | 21,934                                                           | 700,071,219   |
| 1月        | 18,871                                       | 942,027       | 9,838                          | 197,343       | 21,208                                                           | 103,926       |
| 2月        | 18,949                                       | 460,527,425   | 9,851                          | 90,366,917    | 21,249                                                           | 87,470,518    |
| 3月        | 19,013                                       | 92,001        | 9,878                          | 178,301       | 21,303                                                           | 223,647       |
| 4月        | 19,118                                       | 470,832,487   | 9,895                          | 102,642,150   | 21,399                                                           | 121,788,068   |
| 5月        | 19,193                                       | 860,859       | 9,929                          | 476,312       | 21,473                                                           | 286,667       |
| 6月        | 19,269                                       | 492,728,468   | 9,942                          | 107,562,625   | 21,531                                                           | 108,353,847   |
| 7月        | 19,317                                       | 1,998,796     | 9,930                          | 258,984       | 21,578                                                           | 156,088       |
| 8月        | 19,363                                       | 501,645,394   | 9,948                          | 97,780,155    | 21,680                                                           | 138,741,402   |
| 9月        | 19,429                                       | 66,156        | 9,960                          | 732,032       | 21,738                                                           | 146,957       |
| 10月       | 19,504                                       | 508,365,760   | 9,979                          | 108,750,440   | 21,839                                                           | 94,888,917    |
| 11月       | 19,561                                       | 25,871        | 9,986                          | 68,864        | 21,905                                                           | 82,637        |
| 12月       | 19,619                                       | 957,157,554   | 9,985                          | 238,455,527   | 21,934                                                           | 147,828,545   |

Table 30

## Sources of Business Tax in Taipei City (Cont.)

Unit: Firms; Thousand NT\$

| 支援服務業<br>Support Service Activities |                      | 公共行政及國防；強制性社會安全<br>Public Administration and Defence; Compulsory Social Security |                      | 教育業<br>Education  |                      | Year<br>/Month |
|-------------------------------------|----------------------|----------------------------------------------------------------------------------|----------------------|-------------------|----------------------|----------------|
| 家數<br>No. of Unit                   | 銷售額<br>Sales Amounts | 家數<br>No. of Unit                                                                | 銷售額<br>Sales Amounts | 家數<br>No. of Unit | 銷售額<br>Sales Amounts |                |
| 5,093                               | 351,185,001          | 4                                                                                | 28,623               | 706               | 6,049,222            | CY 2016        |
| 5,214                               | 380,747,213          | 3                                                                                | 22,313               | 908               | 6,776,994            | CY 2017        |
| 5,345                               | 326,250,206          | 3                                                                                | 22,725               | 1,006             | 8,107,521            | CY 2018        |
| 5,446                               | 330,782,276          | 4                                                                                | 23,261               | 1,121             | 8,887,843            | CY 2019        |
| 5,419                               | 307,139,342          | 4                                                                                | 18,425               | 1,227             | 8,779,532            | CY 2020        |
| 5,412                               | 340,040,859          | 3                                                                                | 19,500               | 1,339             | 9,239,667            | CY 2021        |
| 5,398                               | 351,740,427          | 3                                                                                | 19,663               | 1,394             | 11,358,577           | CY 2022        |
| 5,496                               | 408,483,122          | 3                                                                                | 17,462               | 1,546             | 12,780,702           | CY 2023        |
| 5,604                               | 410,866,800          | 3                                                                                | 21,577               | 1,672             | 14,305,068           | CY 2024        |
| 5,668                               | 382,132,178          | 3                                                                                | 23,767               | 1,801             | 15,847,513           | CY 2025        |
| 5,607                               | 31,021               | 3                                                                                | -                    | 1,676             | 17,527               | Jan.           |
| 5,587                               | 59,892,746           | 3                                                                                | 3,747                | 1,682             | 2,226,689            | Feb.           |
| 5,596                               | 43,013               | 3                                                                                | -                    | 1,695             | 100,122              | Mar.           |
| 5,601                               | 63,972,200           | 3                                                                                | 3,923                | 1,705             | 2,270,244            | Apr.           |
| 5,623                               | 126,658              | 3                                                                                | -                    | 1,710             | 17,286               | May            |
| 5,634                               | 64,279,337           | 3                                                                                | 4,296                | 1,721             | 2,339,911            | June           |
| 5,633                               | 514,914              | 3                                                                                | -                    | 1,729             | 16,292               | July           |
| 5,645                               | 60,502,945           | 3                                                                                | 3,625                | 1,743             | 2,660,739            | Aug.           |
| 5,656                               | 42,359               | 3                                                                                | -                    | 1,768             | 16,517               | Sept.          |
| 5,664                               | 61,105,003           | 3                                                                                | 3,995                | 1,792             | 2,619,028            | Oct.           |
| 5,663                               | 54,289               | 3                                                                                | -                    | 1,806             | 19,110               | Nov.           |
| 5,668                               | 71,567,693           | 3                                                                                | 4,181                | 1,801             | 3,544,048            | Dec.           |

表 30

## 臺北市營業稅稅源(續)

單位：家；新臺幣千元

| 年度<br>/月份 | 醫療保健及社會工作服務業<br>Human Health and Social Work Activities |                      | 藝術、娛樂及休閒服務業<br>Arts, Entertainment and Recreation |                      |
|-----------|---------------------------------------------------------|----------------------|---------------------------------------------------|----------------------|
|           | 家數<br>No. of Unit                                       | 銷售額<br>Sales Amounts | 家數<br>No. of Unit                                 | 銷售額<br>Sales Amounts |
| 105年度     | 161                                                     | 4,167,063            | 3,766                                             | 31,575,957           |
| 106年度     | 225                                                     | 4,910,712            | 4,008                                             | 34,401,142           |
| 107年度     | 251                                                     | 6,579,910            | 4,542                                             | 38,523,229           |
| 108年度     | 277                                                     | 7,071,502            | 4,786                                             | 41,941,197           |
| 109年度     | 304                                                     | 6,707,486            | 4,925                                             | 38,260,060           |
| 110年度     | 327                                                     | 6,858,420            | 5,074                                             | 35,242,462           |
| 111年度     | 329                                                     | 7,251,659            | 5,100                                             | 44,155,087           |
| 112年度     | 354                                                     | 7,671,458            | 6,196                                             | 55,331,840           |
| 113年度     | 386                                                     | 8,967,970            | 6,039                                             | 59,761,928           |
| 114年度     | 401                                                     | 10,681,360           | 6,213                                             | 71,833,408           |
| 1月        | 388                                                     | 6,514                | 6,040                                             | 151,770              |
| 2月        | 391                                                     | 1,228,529            | 6,066                                             | 9,217,281            |
| 3月        | 389                                                     | 135,874              | 6,093                                             | 176,439              |
| 4月        | 386                                                     | 1,433,634            | 6,117                                             | 10,244,877           |
| 5月        | 388                                                     | 36,365               | 6,129                                             | 165,500              |
| 6月        | 390                                                     | 1,494,362            | 6,132                                             | 10,155,328           |
| 7月        | 398                                                     | 12,661               | 6,128                                             | 240,096              |
| 8月        | 399                                                     | 1,432,255            | 6,163                                             | 14,453,481           |
| 9月        | 397                                                     | 6,374                | 6,165                                             | 167,597              |
| 10月       | 399                                                     | 1,459,091            | 6,187                                             | 13,283,117           |
| 11月       | 397                                                     | 6,443                | 6,205                                             | 155,276              |
| 12月       | 401                                                     | 3,429,258            | 6,213                                             | 13,422,646           |

Table 30

## Sources of Business Tax in Taipei City (Cont.)

Unit: Firms; Thousand NT\$

| 其他服務業<br>Other Service Activities |                      | 其他不能歸類之行業<br>Activities Not Adequately Defined |                      | Year<br>/Month |
|-----------------------------------|----------------------|------------------------------------------------|----------------------|----------------|
| 家數<br>No. of Unit                 | 銷售額<br>Sales Amounts | 家數<br>No. of Unit                              | 銷售額<br>Sales Amounts |                |
| 9,298                             | 84,404,939           | 55                                             | 35,628,799           | CY 2016        |
| 9,386                             | 81,972,186           | 112                                            | 3,484,814            | CY 2017        |
| 9,577                             | 77,719,162           | 25                                             | 24,474,726           | CY 2018        |
| 9,796                             | 75,870,407           | 23                                             | 3,634,906            | CY 2019        |
| 9,834                             | 64,203,945           | 10                                             | 4,106,936            | CY 2020        |
| 9,837                             | 64,113,786           | -                                              | 4,129,857            | CY 2021        |
| 9,934                             | 68,460,122           | -                                              | 25,658,906           | CY 2022        |
| 10,195                            | 75,812,993           | 19                                             | 4,840,524            | CY 2023        |
| 10,291                            | 81,900,580           | 18                                             | 5,368,844            | CY 2024        |
| 10,481                            | 84,235,449           | 9                                              | 12,164,728           | CY 2025        |
| 10,296                            | 960,380              | 19                                             | 69,086               | Jan.           |
| 10,276                            | 11,889,502           | 13                                             | 173,471              | Feb.           |
| 10,303                            | 1,054,451            | 13                                             | 1,298,767            | Mar.           |
| 10,291                            | 12,645,328           | 11                                             | 6,408,561            | Apr.           |
| 10,324                            | 1,222,868            | 1                                              | 760,920              | May            |
| 10,342                            | 12,060,979           | 1                                              | 507,220              | June           |
| 10,359                            | 1,192,675            | 4                                              | 965,135              | July           |
| 10,379                            | 12,882,418           | 5                                              | 310,262              | Aug.           |
| 10,403                            | 1,057,788            | 4                                              | 288,340              | Sept.          |
| 10,436                            | 12,336,341           | 5                                              | 327,139              | Oct.           |
| 10,448                            | 1,051,801            | 6                                              | 382,063              | Nov.           |
| 10,481                            | 15,880,918           | 9                                              | 673,764              | Dec.           |

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### 三、稅捐減免及稽徵

### III. Tax Deduction and Levy

表 31

**臺北市各項國稅依產業創新條例研究發展支出  
適用投資抵減明細統計**

114年度

單位：新臺幣千元；%

| 序號 | 類別                                                         | 申報額<br>Declared<br>Amount | 核定額<br>Verified<br>Amount |
|----|------------------------------------------------------------|---------------------------|---------------------------|
| A  | 研究發展支出                                                     | 39,508,608                | 11,828,920                |
| 1  | 專門從事研究發展工作全職人員之薪資。                                         | 32,056,496                | 10,373,180                |
| 2  | 具完整進、領料紀錄，並能與研究計畫及紀錄或報告相互勾稽，專供研究發展單位研究用之消耗性器材、原料、材料及樣品之費用。 | 6,420,827                 | 1,389,862                 |
| 3  | 專為研究發展購買或使用之專利權、著作權及經中央目的事業主管機關專案認定專用技術之當年度攤折或支付費用。        | 508,788                   | 61,417                    |
| 4  | 經中央目的事業主管機關專案認定專為用於研究發展所購買之專業性或特殊性資料庫、軟體程式及系統之費用。          | 973,165                   | 371,430                   |
| 5  | 專門從事研究發展工作全職人員參與研究發展專業知識之教育訓練費用。                           | 8,598                     | 2,213                     |
| 6  | 委託國內大專校院或研究機構研究或聘請國內大專校院專任教師或研究機構研究人員之費用。                  | 156,884                   | 48,795                    |
| 7  | 經中央目的事業主管機關專案認定之委託國外大專校院或研究機構研究，或聘請國外大專校院專任教師或研究機構研究人員之費用。 | 6,527                     | 2,288                     |
| 8  | 委託經濟部工業局認定之國內醫藥研發服務業者從事研究發展之費用。                            | 52,652                    | 36,456                    |
| 9  | 與國內外業者共同研究發展，經中央目的事業主管機關專案認定，依法分攤之支出。                      | 39,518                    | 17,469                    |
| 10 | 減：政府補助款及研究發展單位產生之收入。                                       | 714,847                   | 474,190                   |

資料來源：本局營所稅組。

說明：1.  $A = (1+2+3+4+5+6+7+8+9)-10$ 。

2. 表載年度為稅捐機關核定年度，非稅額減免所適用之年度所得。



Table 31

**Statistics of the Applicable Investment Credit from R&D Expenditures of Various National Taxes in Taipei City in Accordance with the Statute for Industrial Innovation**

CY 2025

Unit: Thousand NT\$; %

| 核定比率%<br>Approved<br>Ratio (%) | Category                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 29.94                          | R&D Expense                                                                                                                                                                                                                                                                                                                                              |
| 32.36                          | Salaries of full-time workers solely engaged in R&D activities.                                                                                                                                                                                                                                                                                          |
| 21.65                          | Expenditures on consumable supplies, materials, stuff and samples which are consumed only in R&D activities in R&D sectors, and whose accounting records of procurement as well as consumption are kept complete and could be traced to and verified by R&D plans, documents or reports, and vice versa.                                                 |
| 12.07                          | Amortization of or disbursement on patents, copyrights, and know-how which is certified by central government authorities in charge of the relevant end-enterprise as a special case purchased or used solely in R&D activities.                                                                                                                         |
| 38.17                          | Expenditures on specialized or particular database, software, and systems where each of which is certified as being purchased or used solely in R&D activities by central government authorities in charge of the relevant end-enterprise as a special case.                                                                                             |
| 25.74                          | Training expenditure for which is certified as being purchased or used solely in R&D activities                                                                                                                                                                                                                                                          |
| 31.10                          | Expenditures on entrusting domestic universities or research institutions with R&D activities, or on hiring full-time teachers serving in domestic universities or researchers serving in domestic research institutions.                                                                                                                                |
| 35.05                          | Expenditures on entrusting foreign universities or research institutions with R&D activities, or on hiring full-time teachers serving in foreign universities or researchers serving in foreign research institutions where the entrustments are certified by central government authorities in charge of the relevant end-enterprise as a special case. |
| 69.24                          | Expenditures on entrusting R&D activities to domestic clinical research organizations (CRO) which are certified by the Industrial Development Bureau, Ministry of Economic Affairs.                                                                                                                                                                      |
| 44.20                          | Legally allocated expenditures which result from collaborative R&D activities with other domestic or foreign enterprises where the collaborative R&D activities are certified by central government authorities in charge of the relevant end-enterprise as a special case.                                                                              |
| 66.33                          | Less:subsidies granted by the government and revenues generated from R&D sectors.                                                                                                                                                                                                                                                                        |

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

Note: 1.  $A = (1+2+3+4+5+6+7+8+9)-10$  °

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

表 32

# 臺北市各項國稅依產業創新條例研究發展支出 適用投資抵減明細統計按行業別

114年度

單位：件；新臺幣千元

| 行業別                | 申報案件         |             |                                   |                  | Declared case |                                             |                                                                       |
|--------------------|--------------|-------------|-----------------------------------|------------------|---------------|---------------------------------------------|-----------------------------------------------------------------------|
|                    | 件數           | 研究發展支出      | 可抵減稅額                             | 減免所得額            | 抵減稅額          | Tax Deducted                                |                                                                       |
|                    |              |             |                                   |                  | 合計            | 實際減免當年度稅額                                   | 減免未分配盈餘應加徵稅額                                                          |
|                    | No. of Cases | R&D Expense | Deductible Tax for Current Period | Income Reduction | Total         | Actual Exempted Tax Amount for Current Year | Actual Exemption to Tax Assessed on Undistributed Surplus of Verified |
| 合 計                | 171          | 39,508,608  | 5,712,719                         | -                | 5,155,807     | 4,879,070                                   | 276,737                                                               |
| 農、林、漁、牧業           | -            | -           | -                                 | -                | -             | -                                           | -                                                                     |
| 製造業                | 99           | 33,276,607  | 4,835,654                         | -                | 4,412,810     | 4,145,306                                   | 267,504                                                               |
| 化學材料製造業            | 11           | 414,432     | 59,929                            | -                | 60,650        | 60,275                                      | 375                                                                   |
| 化學製品製造業            | 5            | 180,537     | 27,081                            | -                | 27,081        | 27,081                                      | -                                                                     |
| 電子零組件製造業           | 18           | 4,543,537   | 603,921                           | -                | 500,259       | 425,167                                     | 75,092                                                                |
| 電腦、電子產品及光學製品製造業    | 21           | 25,942,534  | 3,845,107                         | -                | 3,480,361     | 3,295,547                                   | 184,814                                                               |
| 電力設備製造業            | 7            | 701,687     | 103,171                           | -                | 102,483       | 100,270                                     | 2,213                                                                 |
| 機械設備製造業            | 7            | 321,345     | 46,011                            | -                | 44,123        | 44,123                                      | -                                                                     |
| 其他                 | 30           | 1,172,535   | 150,434                           | -                | 197,853       | 192,843                                     | 5,010                                                                 |
| 營建工程業              | 3            | 16,147      | 2,221                             | -                | 1,820         | 1,820                                       | -                                                                     |
| 批發及零售業             | 27           | 2,028,913   | 285,947                           | -                | 245,085       | 237,472                                     | 7,613                                                                 |
| 批發業                | 18           | 1,220,189   | 170,237                           | -                | 140,573       | 132,960                                     | 7,613                                                                 |
| 零售業                | 9            | 808,724     | 115,710                           | -                | 104,512       | 104,512                                     | -                                                                     |
| 運輸及倉儲業             | 2            | 135,895     | 20,384                            | -                | 21,518        | 21,518                                      | -                                                                     |
| 出版影音及資通訊業          | 27           | 3,276,834   | 478,968                           | -                | 447,413       | 447,413                                     | -                                                                     |
| 電腦系統設計服務業          | 15           | 858,137     | 119,272                           | -                | 75,467        | 75,467                                      | -                                                                     |
| 其他                 | 12           | 2,418,697   | 359,696                           | -                | 371,946       | 371,946                                     | -                                                                     |
| 金融及保險業             | -            | -           | -                                 | -                | -             | -                                           | -                                                                     |
| 不動產業               | -            | -           | -                                 | -                | -             | -                                           | -                                                                     |
| 專業、科學及技術服務業        | 13           | 774,212     | 89,545                            | -                | 27,161        | 25,541                                      | 1,620                                                                 |
| 建築、工程服務及技術檢測、分析服務業 | 7            | 580,087     | 65,038                            | -                | 11,878        | 11,845                                      | 33                                                                    |
| 其他                 | 6            | 194,125     | 24,507                            | -                | 15,283        | 13,696                                      | 1,587                                                                 |
| 支援服務業              | -            | -           | -                                 | -                | -             | -                                           | -                                                                     |
| 醫療保健及社會工作服務業       | -            | -           | -                                 | -                | -             | -                                           | -                                                                     |

資料來源：本局營所稅組。

說明：表載年度為稅捐機關核定年度，非稅額減免所適用之年度所得。

Table 32

**Summary of Tax Exempted Amount for Investment in R&D Expense of Statute for Industrial Innovation in Taipei City - by Industrial Classification**

CY 2025

Unit: Case; Thousand NT\$

| 核定案件         |             |                                   |                  | Verified case     |                                             |                                                                       | Industry                                                                       |
|--------------|-------------|-----------------------------------|------------------|-------------------|---------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------|
| 件數           | 研究發展支出      | 可抵減稅額                             | 減免所得額            | 抵減稅額 Tax Deducted |                                             |                                                                       |                                                                                |
|              |             |                                   |                  | 合計                | 實際減免當年度稅額                                   | 減免未分配盈餘應加徵稅額                                                          |                                                                                |
| No. of Cases | R&D Expense | Deductible Tax for Current Period | Income Reduction | Total             | Actual Exempted Tax Amount for Current Year | Actual Exemption to Tax Assessed on Undistributed Surplus of Verified |                                                                                |
| 165          | 11,828,920  | 4,742,614                         | -                | 3,968,287         | 3,240,604                                   | 727,683                                                               | Total                                                                          |
| -            | -           | -                                 | -                | -                 | -                                           | -                                                                     | Agriculture, Forestry, Fishing and Animal, Husbandry                           |
| 101          | 9,767,094   | 4,370,088                         | -                | 3,712,179         | 3,032,394                                   | 679,785                                                               | Manufacturing                                                                  |
| 11           | 263,445     | 41,221                            | -                | 32,540            | 27,454                                      | 5,086                                                                 | Manufacture of Chemical Material                                               |
| 3            | 48,717      | 7,307                             | -                | 7,307             | 7,307                                       | -                                                                     | Manufacture of Chemical Products                                               |
| 16           | 1,178,298   | 480,035                           | -                | 334,722           | 330,021                                     | 4,701                                                                 | Electronic Parts and Components Manufacturing                                  |
| 24           | 6,520,419   | 3,466,194                         | -                | 3,069,399         | 2,477,389                                   | 592,010                                                               | Computers, Electronic and Optical Products Manufacturing                       |
| 12           | 447,165     | 122,966                           | -                | 122,966           | 51,851                                      | 71,115                                                                | Electrical Equipment Manufacturing                                             |
| 10           | 441,560     | 70,764                            | -                | 66,857            | 65,310                                      | 1,547                                                                 | Machinery and Equipment Manufacturing                                          |
| 25           | 867,490     | 181,601                           | -                | 78,388            | 73,062                                      | 5,326                                                                 | Other                                                                          |
| 3            | 33,729      | 4,315                             | -                | 2,966             | 2,966                                       | -                                                                     | Construction                                                                   |
| 17           | 843,909     | 138,944                           | -                | 138,374           | 93,041                                      | 45,333                                                                | Wholesale and Retail Trade                                                     |
| 12           | 434,059     | 75,467                            | -                | 74,897            | 29,564                                      | 45,333                                                                | Wholesale Trade                                                                |
| 5            | 409,850     | 63,477                            | -                | 63,477            | 63,477                                      | -                                                                     | Retail Trade                                                                   |
| 2            | 17,961      | 2,127                             | -                | 994               | 994                                         | -                                                                     | Transportation and Storage                                                     |
| 23           | 499,995     | 111,896                           | -                | 73,783            | 72,296                                      | 1,487                                                                 | Information and Communication                                                  |
| 14           | 259,929     | 60,567                            | -                | 52,014            | 50,527                                      | 1,487                                                                 | Computer Systems Design Services                                               |
| 9            | 240,066     | 51,329                            | -                | 21,769            | 21,769                                      | -                                                                     | Other                                                                          |
| 4            | 40,455      | 6,123                             | -                | 3,761             | 3,761                                       | -                                                                     | Financial and Insurance Activities                                             |
| 1            | 15,292      | 2,294                             | -                | 2,294             | 2,294                                       | -                                                                     | Real Estate Activities                                                         |
| 13           | 604,192     | 106,198                           | -                | 33,936            | 32,858                                      | 1,078                                                                 | Professional, Scientific and Technical Services Activities                     |
| 7            | 546,906     | 96,818                            | -                | 24,444            | 23,366                                      | 1,078                                                                 | Architecture and Engineering Services; Technical Testing and Analysis Services |
| 6            | 57,286      | 9,380                             | -                | 9,492             | 9,492                                       | -                                                                     | Other                                                                          |
| -            | -           | -                                 | -                | -                 | -                                           | -                                                                     | Support Service Activities                                                     |
| 1            | 6,293       | 629                               | -                | -                 | -                                           | -                                                                     | Human Health and Social Work Services Activities                               |

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

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

## 臺北市各項國稅依促進產業升級條例減免稅額

114年度

單位：件；新臺幣千元

| 稅別      | 促進產業升級條例 | 減免項目                                 | 申報件數<br>No. of Declared Cases | 申報減免所得額<br>Income Reduction of Declaration | 申報減免稅額 Tax Reduction Amount of Declaration                                                                     |                                                          |                                                                                       |
|---------|----------|--------------------------------------|-------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------|
|         |          |                                      |                               |                                            | 當期可抵減稅額及當期期初尚未抵減稅額<br>Deductible Tax for Current Period and Non-Deductible Tax for Beginning of Current Period | 實際減免當年度稅額<br>Actual Exempted Tax Amount for Current Year | 減免未分配盈餘應加徵稅額<br>Actual Exemption to Tax Assessed on Undistributed Surplus or Verified |
| 營利事業所得稅 | 第5條      | 研究發展、實驗或品質<br>(1) 檢驗用之儀器設備，按2年加速折舊。  | -                             | -                                          |                                                                                                                |                                                          |                                                                                       |
|         |          | 節省能源或利用新及淨<br>(2) 潔能源之機器設備，按2年加速折舊。  | -                             | -                                          |                                                                                                                |                                                          |                                                                                       |
|         | 第6條      | 國內產製自動化或溫室<br>(1) 氣體排放量減量設備投資抵減。     | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |          | 國外產製自動化或溫室<br>(2) 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。             | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |          | 國內產製資源回收、防<br>(4) 治污染或工業用水再利用設備投資抵減。 | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |          | 國外產製資源回收、防<br>(5) 治污染或工業用水再利用設備投資抵減。 | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |          | 資源回收、防治污染或<br>(6) 工業用水再利用技術投資抵減。     | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |          | 國內產製新及淨潔能<br>(7) 源、節約能源設備投資抵減。       | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |          | 國外產製新及淨潔能<br>(8) 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。               | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |

資料來源：本局徵收及資訊組。

說明：表載年度為稅捐機關核定年度，非稅額減免所適用之年度所得。

Table 33

# Tax Reductions Due to Implementation of Statute for Upgrading Industries in Taipei City

CY 2025

Unit: Case; Thousand NT\$

| 核定<br>件數<br><br>No. of<br>Verified<br>Cases | 核定<br>減免<br>所得額<br><br>Income<br>Reduction of<br>Verified | 核定減免稅額 Tax Reduction Amount of Verified                                                                                                 |                                                                        |                                                                                                        | Tax<br>Item                                            | Implement-<br>ation of<br>Statute for<br>Upgrading<br>Industries | Items of Reduction                                                                                                                                               |
|---------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             |                                                           | 當期可抵減稅額<br>及當期期初尚未<br>抵減稅額<br><br>Deductible Tax for<br>Current Period and Non-<br>Deductible Tax for<br>Beginning of Current<br>Period | 實際減免<br>當年度稅額<br><br>Actual Exempted<br>Tax Amount for<br>Current Year | 減免未分配盈<br>餘應加徵稅額<br><br>Actual Exemption to<br>Tax Assessed on<br>Undistributed Surplus<br>or Verified |                                                        |                                                                  |                                                                                                                                                                  |
| -                                           | -                                                         |                                                                                                                                         |                                                                        |                                                                                                        |                                                        | Article<br>5                                                     | Accelerated depreciation of research<br>(1) & development, experiment, or<br>quality test equipment by two years.                                                |
| -                                           | -                                                         |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Accelerated depreciation of<br>(2) energy-conserving or clean<br>energy-usage machinery and<br>equipment by two years.                                           |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        | Profit-<br>seeking<br>Enter-<br>prise<br>Income<br>Tax | Article<br>6                                                     | Investment Tax Credit for domestic-<br>made automation equipment of<br>(1) production or for equipment used for<br>the reduction of greenhouse gas<br>emissions. |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for foreign-<br>made automation equipment of<br>(2) production or for equipment used for<br>the reduction of greenhouse gas<br>emissions.  |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for<br>(3) automation production technology<br>or technology used for reduction<br>of greenhouse gas emissions.                            |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for domestic-<br>made equipment used for reclamation<br>of resources, pollution control, or<br>recycling of industrial used water.         |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for foreign-<br>made equipment used for reclamation<br>of resources, pollution control, or<br>recycling of industrial used water.          |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for<br>(6) technology used for reclamation of<br>resources, pollution control, or<br>recycling of industrial used water.                   |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for<br>(7) domestic-made equipment used<br>for employing new and clean<br>energy, energy conservation.                                     |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for foreign-<br>made equipment used for<br>(8) employing new and clean energy,<br>energy conservation.                                     |
| -                                           |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for<br>(9) technology used for employing<br>new and clean energy, energy<br>conservation.                                                  |

Source: Collection and Information Management Division of the Bureau.

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

## 臺北市各項國稅依促進產業升級條例減免稅額(續)

114年度

單位：件；新臺幣千元

| 稅別      | 促進產業升級條例       | 減免項目                                | 申報件數<br>No. of Declared Cases | 申報減免所得額<br>Income Reduction of Declaration | 申報減免稅額 Tax Reduction Amount of Declaration                                                                     |                                                          |                                                                                       |
|---------|----------------|-------------------------------------|-------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------|
|         |                |                                     |                               |                                            | 當期可抵減稅額及當期期初尚未抵減稅額<br>Deductible Tax for Current Period and Non-Deductible Tax for Beginning of Current Period | 實際減免當年度稅額<br>Actual Exempted Tax Amount for Current Year | 減免未分配盈餘應加徵稅額<br>Actual Exemption to Tax Assessed on Undistributed Surplus or Verified |
| 營利事業所得稅 | 第6條            | (10) 國內產製提高能源使用效率設備投資抵減。            | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |                | (11) 國外產製提高能源使用效率設備投資抵減。            | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |                | (12) 提高能源使用效率技術投資抵減。                | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |                | (13) 研究與發展投資抵減。                     | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |                | (14) 人才培訓投資抵減。                      | -                             |                                            | -                                                                                                              |                                                          |                                                                                       |
|         |                | 建立國際品牌形象投資(15) 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20%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。                   | -                             | -                                          |                                                                                                                | -                                                        |                                                                                       |

Table 33

# Tax Reductions Due to Implementation of Statute for Upgrading Industries in Taipei City (Cont.)

CY 2025

Unit: Case; Thousand NT\$

| 核定<br>件數<br><br>No. of<br>Verified<br>Cases | 核定<br>減免<br>所得額<br><br>Income<br>Reduction of<br>Verified | 核定減免稅額 Tax Reduction Amount of Verified                                                                                                 |                                                                        |                                                                                                        | Tax<br>Item                                            | Implement-<br>ation of<br>Statute for<br>Upgrading<br>Industries | Items of Reduction                                                                                                                                                                                     |
|---------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             |                                                           | 當期可抵減稅額<br>及當期期初尚未<br>抵減稅額<br><br>Deductible Tax for<br>Current Period and Non-<br>Deductible Tax for<br>Beginning of Current<br>Period | 實際減免<br>當年度稅額<br><br>Actual Exempted<br>Tax Amount for<br>Current Year | 減免未分配盈<br>餘應加徵稅額<br><br>Actual Exemption to<br>Tax Assessed on<br>Undistributed Surplus<br>or Verified |                                                        |                                                                  |                                                                                                                                                                                                        |
| -                                           |                                                           | -                                                                                                                                       |                                                                        |                                                                                                        | Profit-<br>seeking<br>Enter-<br>prise<br>Income<br>Tax | Article<br>6                                                     | Investment Tax Credit for<br>(10) domestic-made equipment used<br>for upgrading energy efficiency.                                                                                                     |
| -                                           |                                                           | -                                                                                                                                       |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for foreign-<br>(11) made equipment used for<br>upgrading energy efficiency.                                                                                                     |
| -                                           |                                                           | -                                                                                                                                       |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for<br>(12) technology used for upgrading<br>energy efficiency.                                                                                                                  |
| -                                           |                                                           | -                                                                                                                                       |                                                                        |                                                                                                        |                                                        |                                                                  | (13) Investment Tax Credit for research<br>and development.                                                                                                                                            |
| -                                           |                                                           | -                                                                                                                                       |                                                                        |                                                                                                        |                                                        |                                                                  | (14) Investment Tax Credit for human<br>resource training.                                                                                                                                             |
| -                                           |                                                           | -                                                                                                                                       |                                                                        |                                                                                                        |                                                        |                                                                  | Investment Tax Credit for developing<br>international brands and raising<br>(15) international image. (refer to the<br>surplus amount not yet given tax credit<br>which occurred before 1999.)         |
| -                                           |                                                           | -                                                                                                                                       |                                                                        |                                                                                                        |                                                        | Article<br>7                                                     | A corporate income tax credit up to twenty<br>percent (20%) of the total amount of<br>investment will be allowed for promoting<br>balanced development of industries in<br>various geographical areas. |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        | Article 9 (or<br>Article 8-1<br>before the<br>amendments)        | (1) 5-years duty exemption of<br>important technology enterprise.                                                                                                                                      |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        |                                                                  | (2) 5-years duty exemption of<br>important investment enterprise.                                                                                                                                      |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        |                                                                  | 5-years duty exemption of newly<br>(3) emerging, important and strategic<br>industry.                                                                                                                  |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        | Article<br>9-2                                                   | 5-years duty exemption of<br>manufacturing and its related service<br>industry.                                                                                                                        |

## 臺北市各項國稅依促進產業升級條例減免稅額(續)

114年度

單位：件；新臺幣千元

| 稅別      | 促進產業升級條例 | 減免項目                                       | 申報件數<br>No. of Declared Cases | 申報減免所得額<br>Income Reduction of Declaration | 申報減免稅額 Tax Reduction Amount of Declaration                                                                     |                                                          |                                                                                       |
|---------|----------|--------------------------------------------|-------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------|
|         |          |                                            |                               |                                            | 當期可抵減稅額及當期期初尚未抵減稅額<br>Deductible Tax for Current Period and Non-Deductible Tax for Beginning of Current Period | 實際減免當年度稅額<br>Actual Exempted Tax Amount for Current Year | 減免未分配盈餘應加徵稅額<br>Actual Exemption to Tax Assessed on Undistributed Surplus or Verified |
| 營利事業所得稅 | 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20%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      |          |                                            | -                             | -                                          | -                                                                                                              | -                                                        | -                                                                                     |



Table 33

# Tax Reductions Due to Implementation of Statute for Upgrading Industries in Taipei City (Cont.)

CY 2025

Unit: Case; Thousand NT\$

| 核定<br>件數<br><br>No. of<br>Verified<br>Cases | 核定<br>減免<br>所得額<br><br>Income<br>Reduction of<br>Verified | 核定減免稅額 Tax Reduction Amount of Verified                                                                                                 |                                                                        |                                                                                                        | Tax<br>Item                                            | Implement-<br>ation of<br>Statute for<br>Upgrading<br>Industries | Items of Reduction                                                                                                                                                                   |
|---------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             |                                                           | 當期可抵減稅額<br>及當期期初尚未<br>抵減稅額<br><br>Deductible Tax for<br>Current Period and Non-<br>Deductible Tax for<br>Beginning of Current<br>Period | 實際減免<br>當年度稅額<br><br>Actual Exempted<br>Tax Amount for<br>Current Year | 減免未分配盈<br>餘應加徵稅額<br><br>Actual Exemption to<br>Tax Assessed on<br>Undistributed Surplus<br>or Verified |                                                        |                                                                  |                                                                                                                                                                                      |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        | Profit-<br>seeking<br>Enter-<br>prise<br>Income<br>Tax | Article<br>10                                                    | Transfer duty exemption. (permitted duty-exemption equipment which supports other emerging important strategic industry.)                                                            |
| -                                           | -                                                         |                                                                                                                                         |                                                                        |                                                                                                        |                                                        | Article<br>12                                                    | Foreign investment loss preparation.                                                                                                                                                 |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        | Article<br>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<br>14-1                                                  | Duty exemption of logistics and distribution centers.                                                                                                                                |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        | Article<br>15                                                    | After specially approved merger, the existing or new companies after (1) merger take undued duty exemption that dissolved companies have already had before merger.                  |
| -                                           |                                                           | -                                                                                                                                       | -                                                                      | -                                                                                                      |                                                        |                                                                  | After specially approved merger, the existing or new companies after merger (2) take not-yet-deducted investment tax credit that dissolved companies have already had before merger. |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        | Article<br>18                                                    | Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.                                                                                   |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        | Article<br>19                                                    | Exempted from corporate income tax for the premium on stock when it is used for company reserve.                                                                                     |
| -                                           | -                                                         |                                                                                                                                         | -                                                                      |                                                                                                        |                                                        | Article<br>70-1                                                  | Exempted from corporate income tax for establishing operation headquarters.                                                                                                          |
| -                                           | -                                                         | -                                                                                                                                       | -                                                                      | -                                                                                                      |                                                        | Subtotal                                                         |                                                                                                                                                                                      |

## 臺北市各項國稅依促進產業升級條例減免稅額(續)

114年度

單位：件；新臺幣千元

| 稅別          | 促進產業升級條例 | 減免項目                            | 申報件數<br>No. of Declared Cases | 申報減免所得額<br>Income Reduction of Declaration | 申報減免稅額 Tax Reduction Amount of Declaration                                                                     |                                                          |                                                                                       |
|-------------|----------|---------------------------------|-------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------|
|             |          |                                 |                               |                                            | 當期可抵減稅額及當期期初尚未抵減稅額<br>Deductible Tax for Current Period and Non-Deductible Tax for Beginning of Current Period | 實際減免當年度稅額<br>Actual Exempted Tax Amount for Current Year | 減免未分配盈餘應加徵稅額<br>Actual Exemption to Tax Assessed on Undistributed Surplus or Verified |
| 綜合所得稅       | 第11條     | 專利權提供或出售之權利金或收入，50%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20%扣繳者。   |                               |                                            |                                                                                                                |                                                          |                                                                                       |
|             | 小 計      |                                 | -                             | -                                          | -                                                                                                              | -                                                        | -                                                                                     |
| 其他          | 第8條      | (1) 新興重要策略性產業股東投資抵減。            |                               |                                            |                                                                                                                |                                                          |                                                                                       |
|             |          | (2) 重要科技事業股東投資抵減。               |                               |                                            |                                                                                                                |                                                          |                                                                                       |
|             |          | (3) 重要投資事業股東投資抵減。               |                               |                                            |                                                                                                                |                                                          |                                                                                       |
|             |          | (4) 創業投資事業股東投資抵減。               |                               |                                            |                                                                                                                |                                                          |                                                                                       |
|             | 修正前第16條  | 股東投資取得股票緩課所得稅。                  |                               |                                            |                                                                                                                |                                                          |                                                                                       |
|             | 修正前第17條  | 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      |                                 | -                             | -                                          | -                                                                                                              | -                                                        | -                                                                                     |
| 減 免 稅 額 合 計 |          |                                 | -                             | -                                          | -                                                                                                              | -                                                        | -                                                                                     |

Table 33

# Tax Reductions Due to Implementation of Statute for Upgrading Industries in Taipei City (Cont.)

CY 2025

Unit: Case; Thousand NT\$

| 核定<br>件數<br><br>No. of<br>Verified<br>Cases | 核定<br>減免<br>所得額<br><br>Income<br>Reduction of<br>Verified | 核定減免稅額 Tax Reduction Amount of Verified                                                                                                 |                                                                        |                                                                                                        | Tax<br>Item                       | Implement-<br>ation of<br>Statute for<br>Upgrading<br>Industries | Items of Reduction                                                                                                                                                                         |
|---------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             |                                                           | 當期可抵減稅額<br>及當期期初尚未<br>抵減稅額<br><br>Deductible Tax for<br>Current Period and Non-<br>Deductible Tax for<br>Beginning of Current<br>Period | 實際減免<br>當年度稅額<br><br>Actual Exempted<br>Tax Amount for<br>Current Year | 減免未分配盈<br>餘應加徵稅額<br><br>Actual Exemption to<br>Tax Assessed on<br>Undistributed Surplus<br>or Verified |                                   |                                                                  |                                                                                                                                                                                            |
| -                                           | -                                                         | -                                                                                                                                       | -                                                                      | -                                                                                                      | Indivi-<br>dual<br>Incom<br>e Tax | Article<br>11                                                    | Where a patent right is provided or sold, fifty percent (50%) tax exemption will be given to the royalty or income.                                                                        |
| -                                           |                                                           | -                                                                                                                                       | -                                                                      | -                                                                                                      |                                   | Article<br>13                                                    | For a non-resident individual who receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.                                                    |
| -                                           | -                                                         | -                                                                                                                                       | -                                                                      | -                                                                                                      |                                   | Subtotal                                                         |                                                                                                                                                                                            |
| -                                           |                                                           | -                                                                                                                                       | -                                                                      | -                                                                                                      | Others                            | Article<br>8                                                     | Investment Tax Credit for<br>(1) shareholders of newly emerging, importment and strategic industries.                                                                                      |
|                                             |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                   |                                                                  | Investment Tax Credit for<br>(2) shareholders of important technology enterprises.                                                                                                         |
|                                             |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                   |                                                                  | Investment Tax Credit for<br>(3) shareholders of important investment enterprises.                                                                                                         |
|                                             |                                                           |                                                                                                                                         |                                                                        |                                                                                                        |                                   |                                                                  | Investment Tax Credit for<br>(4) shareholders of venture capital enterprises.                                                                                                              |
|                                             | -                                                         |                                                                                                                                         |                                                                        |                                                                                                        |                                   | -                                                                |                                                                                                                                                                                            |
| -                                           | -                                                         |                                                                                                                                         |                                                                        |                                                                                                        |                                   | Article 17<br>(before the amendments)                            | 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. |
| -                                           | -                                                         |                                                                                                                                         |                                                                        |                                                                                                        |                                   |                                                                  | Tax deferral is allowed for shares obtained by employees throught capital increment from employee bonus.                                                                                   |
| -                                           | -                                                         |                                                                                                                                         |                                                                        |                                                                                                        |                                   | Article<br>19-1                                                  | New shares obtained by employees throught capital increment from employee bonus shall be levied by par value.                                                                              |
| -                                           | -                                                         | -                                                                                                                                       | -                                                                      | -                                                                                                      |                                   | Subtotal                                                         |                                                                                                                                                                                            |
| -                                           | -                                                         | -                                                                                                                                       | -                                                                      | -                                                                                                      |                                   | Total                                                            |                                                                                                                                                                                            |

表 34

## 臺北市各項國稅查（核）定開徵數、未徵數情形

114年度

單位：件；新臺幣千元

| 類別               | 年<br><br>度       | 項目<br>&<br>稅別 | 查(核)定開徵數<br>Opening Collection<br>for Assessed (Verified) |              | 實徵數<br>Tax Collected |              | 減免註銷數<br>Cancelled |              |
|------------------|------------------|---------------|-----------------------------------------------------------|--------------|----------------------|--------------|--------------------|--------------|
|                  |                  |               | (1)<br>=(2)+(3)+(4)+(5)+(6)+(7)                           |              | (2)                  |              | (3)                |              |
|                  |                  |               | 件數<br>No.                                                 | 金額<br>Amount | 件數<br>No.            | 金額<br>Amount | 件數<br>No.          | 金額<br>Amount |
| 總 計              |                  |               | 432,563                                                   | 147,497,516  | 310,098              | 56,822,823   | 10,729             | 3,974,567    |
| 本<br>稅<br>案<br>件 | 合 計              |               | 392,327                                                   | 127,653,038  | 289,932              | 55,964,222   | 10,267             | 3,675,679    |
|                  | 本<br>年<br>度      | 小 計           | 261,420                                                   | 71,495,512   | 234,497              | 45,675,267   | 10,260             | 2,563,979    |
|                  |                  | 營利事業所得稅       | 26,496                                                    | 22,965,783   | 21,487               | 7,589,335    | 253                | 694,866      |
|                  |                  | 綜合所得稅         | 86,528                                                    | 4,781,653    | 73,044               | 2,933,090    | 8,568              | 1,001,296    |
|                  |                  | 遺產稅           | 5,552                                                     | 20,525,097   | 5,217                | 16,290,004   | 119                | 228,044      |
|                  |                  | 贈與稅           | 6,235                                                     | 14,263,453   | 5,881                | 11,255,013   | 241                | 252,380      |
|                  |                  | 貨物稅           | 65                                                        | 139          | 62                   | 135          | 1                  | 2            |
|                  |                  | 菸酒稅           | -                                                         | -            | -                    | -            | -                  | -            |
|                  |                  | 證券交易稅         | -                                                         | -            | -                    | -            | -                  | -            |
|                  |                  | 期貨交易稅         | -                                                         | -            | -                    | -            | -                  | -            |
|                  |                  | 特種貨物及勞務稅      | -                                                         | -            | -                    | -            | -                  | -            |
|                  |                  | 營業稅           | 134,210                                                   | 8,159,628    | 127,147              | 7,247,891    | 626                | 190,121      |
|                  |                  | 房地合一課徵個人所得稅   | 2,334                                                     | 799,759      | 1,659                | 359,799      | 452                | 197,270      |
|                  | 以<br>前<br>年<br>度 | 小 計           | 130,907                                                   | 56,157,526   | 55,435               | 10,288,955   | 7                  | 1,111,700    |
|                  |                  | 營利事業所得稅       | 55,964                                                    | 34,216,488   | 29,824               | 6,016,219    | 33                 | 178,661      |
|                  |                  | 綜合所得稅         | 24,715                                                    | 8,389,544    | 9,768                | 538,602      | 125                | 86,483       |
|                  |                  | 遺產稅           | 1,136                                                     | 5,921,259    | 982                  | 3,222,673    | 11                 | 543,092      |
|                  |                  | 贈與稅           | 376                                                       | 1,375,230    | 251                  | 113,268      | 5                  | 5,246        |
|                  |                  | 貨物稅           | 123                                                       | 188          | 123                  | 188          | -                  | -            |
|                  |                  | 菸酒稅           | -                                                         | -            | -                    | -            | -                  | -            |
|                  |                  | 證券交易稅         | -                                                         | -            | -                    | -            | -                  | -            |
|                  |                  | 期貨交易稅         | -                                                         | -            | -                    | -            | -                  | -            |
|                  |                  | 特種貨物及勞務稅      | 170                                                       | 240,825      | 70                   | 6,971        | -                  | -            |
|                  |                  | 營業稅           | 47,100                                                    | 5,631,314    | 13,409               | 310,961      | -184               | 280,236      |
|                  |                  | 房地合一課徵個人所得稅   | 1,323                                                     | 382,678      | 1,008                | 80,073       | 17                 | 17,982       |
| 罰<br>鍰<br>案<br>件 | 合 計              |               | 40,236                                                    | 19,844,478   | 20,166               | 858,601      | 462                | 298,888      |
|                  | 本 年 度            |               | 17,219                                                    | 1,888,174    | 14,721               | 642,257      | 412                | 122,804      |
|                  | 以前年度             |               | 23,017                                                    | 17,956,304   | 5,445                | 216,344      | 50                 | 176,084      |

資料來源：本局徵收及資訊組。

Table 34

# The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected in Taipei City

CY 2025

Unit: Case; Thousand NT\$

| 逾徵收期間數<br>Overdue<br>(4) |              | 逾執行期間數<br>Exceeded<br>Compulsory<br>Execution Period<br>(5) |              | 逾核課期間數<br>Excess Assessment<br>(6) |              | Cate-<br>gory        | Year                  | Item<br>&<br>Tax Item                        |  |
|--------------------------|--------------|-------------------------------------------------------------|--------------|------------------------------------|--------------|----------------------|-----------------------|----------------------------------------------|--|
| 件數<br>No.                | 金額<br>Amount | 件數<br>No.                                                   | 金額<br>Amount | 件數<br>No.                          | 金額<br>Amount |                      |                       |                                              |  |
| 56                       | 2,378        | 3,730                                                       | 4,492,267    | 15                                 | 2,871        | Grand Total          |                       |                                              |  |
| 42                       | 2,215        | 2,659                                                       | 2,812,051    | 13                                 | 2,774        | Cases<br>of<br>Taxes | Total                 |                                              |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      | Current<br>Year       | Subtotal                                     |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Profit-seeking Enterprise Income Tax         |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Individual Income Tax                        |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Estate Tax                                   |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Gift Tax                                     |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Commodity Tax                                |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Tobacco and Alcohol Tax                      |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Securities Transaction Tax                   |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Futures Transaction Tax                      |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Specifically Selected Goods and Services Tax |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Business Tax                                 |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | House and Land Transactions Income Tax       |  |
| 42                       | 2,215        | 2,659                                                       | 2,812,051    | 13                                 | 2,774        |                      | Pre-<br>vious<br>Year | Subtotal                                     |  |
| 4                        | 485          | 1,017                                                       | 2,028,478    | 7                                  | 927          |                      |                       | Profit-seeking Enterprise Income Tax         |  |
| 21                       | 335          | 768                                                         | 331,803      | 5                                  | 1,810        |                      |                       | Individual Income Tax                        |  |
| 1                        | 264          | 5                                                           | 193,786      | -                                  | -            |                      |                       | Estate Tax                                   |  |
| -                        | -            | 6                                                           | 39,215       | -                                  | -            |                      |                       | Gift Tax                                     |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Commodity Tax                                |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Tobacco and Alcohol Tax                      |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Securities Transaction Tax                   |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Futures Transaction Tax                      |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | Specifically Selected Goods and Services Tax |  |
| 16                       | 1,131        | 863                                                         | 218,769      | 1                                  | 37           |                      |                       | Business Tax                                 |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      |                       | House and Land Transactions Income Tax       |  |
| 14                       | 163          | 1,071                                                       | 1,680,216    | 2                                  | 97           | Cases<br>of<br>Fines |                       | Total                                        |  |
| -                        | -            | -                                                           | -            | -                                  | -            |                      | Current Year          |                                              |  |
| 14                       | 163          | 1,071                                                       | 1,680,216    | 2                                  | 97           |                      | Previous Year         |                                              |  |

Source: Collection and Information Management Division of the Bureau.

表 34

## 臺北市各項國稅查（核）定開徵數、未徵數情形(續)

114年度

單位：件；新臺幣千元

| 類別               | 年<br>度           | 項目<br>&<br>稅別 | 未徵數餘額                  |              | Balance of Tax Not Collected                                    |              |                                                                  |              |
|------------------|------------------|---------------|------------------------|--------------|-----------------------------------------------------------------|--------------|------------------------------------------------------------------|--------------|
|                  |                  |               | 合計<br><br>(7)<br>Total |              | 繳款書<br>未送達未徵數<br><br>Have Not Been Served<br>the Payment Notice |              | 未逾限繳日<br>未徵數<br><br>Have Not Exceeded the<br>Deadline of Payment |              |
|                  |                  |               | 件數<br>No.              | 金額<br>Amount | 件數<br>No.                                                       | 金額<br>Amount | 件數<br>No.                                                        | 金額<br>Amount |
| 總 計              |                  |               | 107,935                | 82,202,610   | 486                                                             | 69,568       | 1,598                                                            | 6,822,844    |
| 本<br>稅<br>案<br>件 | 合 計              |               | 89,414                 | 65,196,097   | 451                                                             | 68,331       | 1,445                                                            | 6,727,824    |
|                  | 本<br>年<br>度      | 小 計           | 16,663                 | 23,256,266   | 429                                                             | 66,857       | 1,378                                                            | 6,276,440    |
|                  |                  | 營利事業所得稅       | 4,756                  | 14,681,582   | 26                                                              | 3,740        | 208                                                              | 285,738      |
|                  |                  | 綜合所得稅         | 4,916                  | 847,267      | 116                                                             | 13,760       | 604                                                              | 79,522       |
|                  |                  | 遺產稅           | 216                    | 4,007,049    | -                                                               | -            | 154                                                              | 3,099,431    |
|                  |                  | 贈與稅           | 113                    | 2,756,060    | -                                                               | -            | 89                                                               | 2,698,214    |
|                  |                  | 貨物稅           | 2                      | 2            | 2                                                               | 2            | -                                                                | -            |
|                  |                  | 菸酒稅           | -                      | -            | -                                                               | -            | -                                                                | -            |
|                  |                  | 證券交易稅         | -                      | -            | -                                                               | -            | -                                                                | -            |
|                  |                  | 期貨交易稅         | -                      | -            | -                                                               | -            | -                                                                | -            |
|                  |                  | 特種貨物及勞務稅      | -                      | -            | -                                                               | -            | -                                                                | -            |
|                  |                  | 營業稅           | 6,437                  | 721,616      | 274                                                             | 44,275       | 284                                                              | 49,312       |
|                  |                  | 房地合一課徵個人所得稅   | 223                    | 242,690      | 11                                                              | 5,080        | 39                                                               | 64,223       |
|                  | 以<br>前<br>年<br>度 | 小 計           | 72,751                 | 41,939,831   | 22                                                              | 1,474        | 67                                                               | 451,384      |
|                  |                  | 營利事業所得稅       | 25,079                 | 25,991,718   | 3                                                               | 211          | 27                                                               | 167,150      |
|                  |                  | 綜合所得稅         | 14,028                 | 7,430,511    | 7                                                               | 1,077        | 21                                                               | 13,299       |
|                  |                  | 遺產稅           | 137                    | 1,961,444    | -                                                               | -            | 8                                                                | 261,839      |
|                  |                  | 贈與稅           | 114                    | 1,217,501    | -                                                               | -            | -                                                                | -            |
|                  |                  | 貨物稅           | -                      | -            | -                                                               | -            | -                                                                | -            |
|                  |                  | 菸酒稅           | -                      | -            | -                                                               | -            | -                                                                | -            |
|                  |                  | 證券交易稅         | -                      | -            | -                                                               | -            | -                                                                | -            |
|                  |                  | 期貨交易稅         | -                      | -            | -                                                               | -            | -                                                                | -            |
|                  |                  | 特種貨物及勞務稅      | 100                    | 233,854      | -                                                               | -            | -                                                                | -            |
|                  |                  | 營業稅           | 32,995                 | 4,820,180    | 11                                                              | 30           | 3                                                                | 7,020        |
|                  |                  | 房地合一課徵個人所得稅   | 298                    | 284,623      | 1                                                               | 156          | 8                                                                | 2,076        |
| 罰<br>鍰<br>案<br>件 | 合 計              |               | 18,521                 | 17,006,513   | 35                                                              | 1,237        | 153                                                              | 95,020       |
|                  | 本 年 度            |               | 2,086                  | 1,123,113    | 33                                                              | 1,217        | 141                                                              | 59,068       |
|                  | 以前年度             |               | 16,435                 | 15,883,400   | 2                                                               | 20           | 12                                                               | 35,952       |

Table 34

# The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected in Taipei City (Cont.)

CY 2025

Unit: Case; Thousand NT\$

| 未徵數餘額                      |              |               |              |                |              | Balance of Tax Not Collected |                       | Cate-<br>gory                                | Year | Item<br>&<br>Tax Item |
|----------------------------|--------------|---------------|--------------|----------------|--------------|------------------------------|-----------------------|----------------------------------------------|------|-----------------------|
| 行政救濟<br>未徵數                |              | 分期繳納<br>未徵數   |              | 特殊原因<br>未徵數    |              |                              |                       |                                              |      |                       |
| Administrative<br>Remedies |              | Pay by Stages |              | Special Reason |              |                              |                       |                                              |      |                       |
| 件數<br>No.                  | 金額<br>Amount | 件數<br>No.     | 金額<br>Amount | 件數<br>No.      | 金額<br>Amount |                              |                       |                                              |      |                       |
| 590                        | 15,768,733   | 4,202         | 12,466,174   | 160            | 13,142       | Grand Total                  |                       |                                              |      |                       |
| 402                        | 13,810,102   | 4,008         | 12,280,136   | 144            | 9,252        | Cases<br>of<br>Taxes         | Total                 |                                              |      |                       |
| 191                        | 4,222,124    | 2,549         | 10,383,024   | 17             | 147          |                              | Current<br>Year       | Subtotal                                     |      |                       |
| 63                         | 3,461,498    | 2,135         | 9,660,427    | 2              | 51           |                              |                       | Profit-seeking Enterprise Income Tax         |      |                       |
| 41                         | 41,381       | 261           | 538,711      | 4              | 18           |                              |                       | Individual Income Tax                        |      |                       |
| 14                         | 568,705      | 20            | 85,827       | -              | -            |                              |                       | Estate Tax                                   |      |                       |
| 15                         | 51,261       | 4             | 3,852        | -              | -            |                              |                       | Gift Tax                                     |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Commodity Tax                                |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Tobacco and Alcohol Tax                      |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Securities Transaction Tax                   |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Futures Transaction Tax                      |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Specifically Selected Goods and Services Tax |      |                       |
| 20                         | 39,507       | 103           | 70,305       | 11             | 78           |                              |                       | Business Tax                                 |      |                       |
| 38                         | 59,772       | 26            | 23,902       | -              | -            |                              |                       | House and Land Transactions Income Tax       |      |                       |
| 211                        | 9,587,978    | 1,459         | 1,897,112    | 127            | 9,105        |                              | Pre-<br>vious<br>Year | Subtotal                                     |      |                       |
| 112                        | 6,070,037    | 1,172         | 1,618,954    | 32             | 6,103        |                              |                       | Profit-seeking Enterprise Income Tax         |      |                       |
| 45                         | 1,896,675    | 54            | 111,929      | 22             | 1,101        |                              |                       | Individual Income Tax                        |      |                       |
| 11                         | 765,360      | 36            | 98,407       | -              | -            |                              |                       | Estate Tax                                   |      |                       |
| 11                         | 23,931       | 9             | 28,401       | -              | -            |                              |                       | Gift Tax                                     |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Commodity Tax                                |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Tobacco and Alcohol Tax                      |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Securities Transaction Tax                   |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Futures Transaction Tax                      |      |                       |
| -                          | -            | -             | -            | -              | -            |                              |                       | Specifically Selected Goods and Services Tax |      |                       |
| 20                         | 803,350      | 173           | 28,239       | 73             | 1,901        |                              |                       | Business Tax                                 |      |                       |
| 12                         | 28,625       | 15            | 11,182       | -              | -            |                              |                       | House and Land Transactions Income Tax       |      |                       |
| 188                        | 1,958,631    | 194           | 186,038      | 16             | 3,890        | Cases<br>of<br>Fines         |                       | Total                                        |      |                       |
| 64                         | 116,070      | 65            | 79,520       | 1              | 194          |                              | Current Year          |                                              |      |                       |
| 124                        | 1,842,561    | 129           | 106,518      | 15             | 3,696        |                              | Previous Year         |                                              |      |                       |

表 34

## 臺北市各項國稅查（核）定開徵數、未徵數情形(續)

114年度

單位：件；新臺幣千元

| 類別               | 年<br>度           | 項目<br>&<br>稅別 | 未徵數餘額           |              | Balance of Tax Not Collected                                            |              |                                        |              |                                               |              |
|------------------|------------------|---------------|-----------------|--------------|-------------------------------------------------------------------------|--------------|----------------------------------------|--------------|-----------------------------------------------|--------------|
|                  |                  |               | 合計<br><br>Total |              | Tax in Arrears                                                          |              |                                        |              |                                               |              |
|                  |                  |               |                 |              | 欠稅數                                                                     |              | 待移送執行                                  |              | 移送執行未結                                        |              |
|                  |                  |               |                 |              | 送達未逾滯納期<br>Delivery of Notice<br>Not Yet Exceeded<br>Delinquency Period |              | Pending for<br>Compulsory<br>Execution |              | Pending Case Under<br>Compulsory<br>Execution |              |
|                  |                  |               | 件數<br>No.       | 金額<br>Amount | 件數<br>No.                                                               | 金額<br>Amount | 件數<br>No.                              | 金額<br>Amount | 件數<br>No.                                     | 金額<br>Amount |
| 總 計              |                  |               | 100,899         | 47,062,149   | 2,022                                                                   | 370,007      | 2,673                                  | 1,319,051    | 17,728                                        | 15,345,268   |
| 本<br>稅<br>案<br>件 | 合 計              |               | 82,964          | 32,300,452   | 1,586                                                                   | 287,270      | 2,370                                  | 1,293,584    | 15,154                                        | 11,307,078   |
|                  | 本<br>年<br>度      | 小 計           | 12,099          | 2,307,674    | 1,560                                                                   | 264,067      | 2,301                                  | 441,266      | 7,111                                         | 1,508,810    |
|                  |                  | 營利事業所得稅       | 2,322           | 1,270,128    | 138                                                                     | 123,549      | 708                                    | 104,218      | 1,124                                         | 970,720      |
|                  |                  | 綜合所得稅         | 3,890           | 173,875      | 449                                                                     | 28,212       | 480                                    | 18,992       | 2,861                                         | 123,283      |
|                  |                  | 遺產稅           | 28              | 253,086      | 6                                                                       | 29,585       | 15                                     | 200,496      | 7                                             | 23,005       |
|                  |                  | 贈與稅           | 5               | 2,733        | 1                                                                       | 94           | -                                      | -            | 4                                             | 2,639        |
|                  |                  | 貨物稅           | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 菸酒稅           | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 證券交易稅         | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 期貨交易稅         | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 特種貨物及勞務稅      | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 營業稅           | 5,745           | 518,139      | 943                                                                     | 53,782       | 1,086                                  | 110,158      | 3,045                                         | 337,319      |
|                  |                  | 房地合一課徵個人所得稅   | 109             | 89,713       | 23                                                                      | 28,845       | 12                                     | 7,402        | 70                                            | 51,844       |
|                  | 以<br>前<br>年<br>度 | 小 計           | 70,865          | 29,992,778   | 26                                                                      | 23,203       | 69                                     | 852,318      | 8,043                                         | 9,798,268    |
|                  |                  | 營利事業所得稅       | 23,733          | 18,129,263   | 18                                                                      | 1,695        | 35                                     | 665,558      | 2,962                                         | 5,220,847    |
|                  |                  | 綜合所得稅         | 13,879          | 5,406,430    | 5                                                                       | 1,239        | 9                                      | 55,115       | 1,457                                         | 2,970,192    |
|                  |                  | 遺產稅           | 82              | 835,838      | 2                                                                       | 20,268       | 4                                      | 131,370      | 49                                            | 204,118      |
|                  |                  | 贈與稅           | 94              | 1,165,169    | -                                                                       | -            | -                                      | -            | 21                                            | 353,103      |
|                  |                  | 貨物稅           | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 菸酒稅           | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 證券交易稅         | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 期貨交易稅         | -               | -            | -                                                                       | -            | -                                      | -            | -                                             | -            |
|                  |                  | 特種貨物及勞務稅      | 100             | 233,854      | -                                                                       | -            | -                                      | -            | 16                                            | 44,646       |
|                  |                  | 營業稅           | 32,715          | 3,979,640    | 1                                                                       | 1            | 20                                     | 200          | 3,423                                         | 900,290      |
|                  |                  | 房地合一課徵個人所得稅   | 262             | 242,584      | -                                                                       | -            | 1                                      | 75           | 115                                           | 105,072      |
| 罰<br>鍰<br>案<br>件 | 合 計              |               | 17,935          | 14,761,697   | 436                                                                     | 82,737       | 303                                    | 25,467       | 2,574                                         | 4,038,190    |
|                  | 本 年 度            |               | 1,782           | 867,044      | 433                                                                     | 82,722       | 301                                    | 25,439       | 918                                           | 721,253      |
|                  | 以前年度             |               | 16,153          | 13,894,653   | 3                                                                       | 15           | 2                                      | 28           | 1,656                                         | 3,316,937    |



Table 34

# The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected in Taipei City (Cont.)

CY 2025

Unit: Case; Thousand NT\$

| 未徵數餘額                                        |              |                                                                                          |              | Balance of Tax Not Collected                        |              |                                                     |              | Category                                     | Year          | Item & Tax Item                              |               |          |
|----------------------------------------------|--------------|------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------|--------------|-----------------------------------------------------|--------------|----------------------------------------------|---------------|----------------------------------------------|---------------|----------|
| 欠稅數                                          |              |                                                                                          |              | Tax in Arrears                                      |              |                                                     |              |                                              |               |                                              |               |          |
| 取得執行憑證數                                      |              | Execution Certificate                                                                    |              | 移送執行結(銷)案<br>Case Closed Under Compulsory Execution |              | 無法執行欠稅數<br>Unable to Carry out Compulsory Execution |              |                                              |               |                                              |               |          |
| 未逾徵收期間<br>Not Yet Exceeded Collection Period |              | 已逾徵收期間惟未逾執行期間<br>Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period |              |                                                     |              |                                                     |              |                                              |               |                                              |               |          |
| 件數<br>No.                                    | 金額<br>Amount | 件數<br>No.                                                                                | 金額<br>Amount | 件數<br>No.                                           | 金額<br>Amount | 件數<br>No.                                           | 金額<br>Amount |                                              |               |                                              |               |          |
| 17,825                                       | 2,712,689    | 60,615                                                                                   | 27,314,366   | 33                                                  | 768          | 3                                                   | -            | Grand Total                                  |               |                                              |               |          |
| 15,392                                       | 2,034,736    | 48,445                                                                                   | 17,377,448   | 15                                                  | 336          | 2                                                   | -            | Cases of Taxes                               | Current Year  | Total                                        |               |          |
| 1,126                                        | 93,531       | -                                                                                        | -            | 1                                                   | -            | -                                                   | -            |                                              |               | Subtotal                                     |               |          |
| 352                                          | 71,641       | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Profit-seeking Enterprise Income Tax         |               |          |
| 100                                          | 3,388        | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Individual Income Tax                        |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Estate Tax                                   |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Gift Tax                                     |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Commodity Tax                                |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Tobacco and Alcohol Tax                      |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Securities Transaction Tax                   |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Futures Transaction Tax                      |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | Specifically Selected Goods and Services Tax |               |          |
| 670                                          | 16,880       | -                                                                                        | -            | 1                                                   | -            | -                                                   | -            |                                              |               | Business Tax                                 |               |          |
| 4                                            | 1,622        | -                                                                                        | -            | -                                                   | -            | -                                                   | -            |                                              |               | House and Land Transactions Income Tax       |               |          |
| 14,266                                       | 1,941,205    | 48,445                                                                                   | 17,377,448   | 14                                                  | 336          | 2                                                   | -            |                                              |               | Cases of Taxes                               | Previous Year | Subtotal |
| 3,960                                        | 1,357,402    | 16,756                                                                                   | 10,883,425   | 2                                                   | 336          | -                                                   | -            | Profit-seeking Enterprise Income Tax         |               |                                              |               |          |
| 2,572                                        | 130,061      | 9,831                                                                                    | 2,249,823    | 4                                                   | -            | 1                                                   | -            | Individual Income Tax                        |               |                                              |               |          |
| 3                                            | 297          | 24                                                                                       | 479,785      | -                                                   | -            | -                                                   | -            | Estate Tax                                   |               |                                              |               |          |
| 3                                            | 1,302        | 70                                                                                       | 810,764      | -                                                   | -            | -                                                   | -            | Gift Tax                                     |               |                                              |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            | Commodity Tax                                |               |                                              |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            | Tobacco and Alcohol Tax                      |               |                                              |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            | Securities Transaction Tax                   |               |                                              |               |          |
| -                                            | -            | -                                                                                        | -            | -                                                   | -            | -                                                   | -            | Futures Transaction Tax                      |               |                                              |               |          |
| 4                                            | 5,430        | 80                                                                                       | 183,778      | -                                                   | -            | -                                                   | -            | Specifically Selected Goods and Services Tax |               |                                              |               |          |
| 7,621                                        | 358,681      | 21,641                                                                                   | 2,720,468    | 8                                                   | -            | 1                                                   | -            | Business Tax                                 |               |                                              |               |          |
| 103                                          | 88,032       | 43                                                                                       | 49,405       | -                                                   | -            | -                                                   | -            | House and Land Transactions Income Tax       |               |                                              |               |          |
| 2,433                                        | 677,953      | 12,170                                                                                   | 9,936,918    | 18                                                  | 432          | 1                                                   | -            | Cases of Fines                               | Total         |                                              |               |          |
| 128                                          | 37,630       | -                                                                                        | -            | 1                                                   | -            | 1                                                   | -            |                                              | Current Year  |                                              |               |          |
| 2,305                                        | 640,323      | 12,170                                                                                   | 9,936,918    | 17                                                  | 432          | -                                                   | -            |                                              | Previous Year |                                              |               |          |

表 35

## 臺北市各項國稅違章漏稅案件處理及財務罰鍰執行情形

114年度

單位：件；新臺幣千元

| 年度<br>&<br>稅目別 | 受理情形 Cases Accepted |                                          |                                           | 本期審理情形 Interrogated in This Term             |                               |
|----------------|---------------------|------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------|
|                | 合計<br>Total         | 上期未結件數<br>No. of Pending<br>of Last Term | 本期受理件數<br>No. of Accepted<br>in This Term | 依法免議件數<br>No. of Not<br>Indictable<br>by Law | 依法免罰件數<br>No. of<br>Fine Free |
| 105年度          | 28,783              | -                                        | 28,783                                    | 1,795                                        | 5,135                         |
| 106年度          | 28,117              | -                                        | 28,117                                    | 2,021                                        | 5,182                         |
| 107年度          | 25,651              | 1                                        | 25,650                                    | 1,927                                        | 5,115                         |
| 108年度          | 27,585              | -                                        | 27,585                                    | 1,836                                        | 4,970                         |
| 109年度          | 24,809              | -                                        | 24,809                                    | 1,765                                        | 4,824                         |
| 110年度          | 24,760              | 16                                       | 24,744                                    | 1,890                                        | 5,080                         |
| 111年度          | 25,396              | 10                                       | 25,386                                    | 1,877                                        | 5,248                         |
| 112年度          | 25,994              | 3                                        | 25,991                                    | 2,010                                        | 5,741                         |
| 113年度          | 26,272              | 4                                        | 26,268                                    | 1,819                                        | 5,826                         |
| 114年度          | 31,459              | -                                        | 31,459                                    | 1,919                                        | 11,699                        |
| 所得稅            | 12,156              | -                                        | 12,156                                    | 13                                           | 258                           |
| 營利事業所得稅        | 1,951               | -                                        | 1,951                                     | 6                                            | 149                           |
| 綜合所得稅          | 10,205              | -                                        | 10,205                                    | 7                                            | 109                           |
| 遺產及贈與稅         | 39                  | -                                        | 39                                        | -                                            | -                             |
| 遺產稅            | 21                  | -                                        | 21                                        | -                                            | -                             |
| 贈與稅            | 18                  | -                                        | 18                                        | -                                            | -                             |
| 貨物稅            | -                   | -                                        | -                                         | -                                            | -                             |
| 證券交易稅          | 4                   | -                                        | 4                                         | -                                            | -                             |
| 期貨交易稅          | -                   | -                                        | -                                         | -                                            | -                             |
| 菸酒稅            | -                   | -                                        | -                                         | -                                            | -                             |
| 特種貨物及勞務稅       | -                   | -                                        | -                                         | -                                            | -                             |
| 營業稅            | 18,714              | -                                        | 18,714                                    | 1,906                                        | 11,441                        |
| 房地合一課徵個人所得稅    | 546                 | -                                        | 546                                       | -                                            | -                             |

資料來源：本局徵收及資訊組。

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，「移送駁回或撤回」包含「撤案」、「退案」及「結案」。

Table 35

# The Execution of Cases of Tax Omission and Punitive Fines in Taipei City

CY 2025

Unit: Case; Thousand NT\$

| 本期審理情形 Interrogated in This Term |                  |           |              |                | Year<br>&<br>Tax Item                           |
|----------------------------------|------------------|-----------|--------------|----------------|-------------------------------------------------|
| 依法併案件數                           | 依法註銷件數           | 處罰 Fined  |              | 未結件數           |                                                 |
| No. of Consolidated              | No. of Cancelled | 件數<br>No. | 金額<br>Amount | No. of Pending |                                                 |
| -                                | -                | 21,853    | 2,576,377    | -              | CY 2016                                         |
| -                                | -                | 20,913    | 2,990,927    | 1              | CY 2017                                         |
| -                                | -                | 18,609    | 1,775,955    | -              | CY 2018                                         |
| 11                               | 289              | 20,479    | 2,745,554    | -              | CY 2019                                         |
| 12                               | 213              | 17,979    | 961,730      | 16             | CY 2020                                         |
| 11                               | 162              | 17,607    | 1,062,324    | 10             | CY 2021                                         |
| 18                               | 150              | 18,100    | 1,339,986    | 3              | CY 2022                                         |
| 12                               | 144              | 18,083    | 1,252,076    | 4              | CY 2023                                         |
| 22                               | 158              | 18,447    | 1,850,542    | -              | CY 2024                                         |
| 41                               | 175              | 17,615    | 1,612,342    | 10             | CY 2025                                         |
| 31                               | 119              | 11,725    | 639,200      | 10             | Income Tax                                      |
| 25                               | 17               | 1,747     | 379,689      | 7              | Profit-seeking<br>Enterprise Income Tax         |
| 6                                | 102              | 9,978     | 259,511      | 3              | Individual Income Tax                           |
| -                                | -                | 39        | 133,965      | -              | Estate and Gift Tax                             |
| -                                | -                | 21        | 42,846       | -              | Estate Tax                                      |
| -                                | -                | 18        | 91,119       | -              | Gift Tax                                        |
| -                                | -                | -         | -            | -              | Commodity Tax                                   |
| -                                | -                | 4         | 130          | -              | Securities Transaction<br>Tax                   |
| -                                | -                | -         | -            | -              | Futures Transaction Tax                         |
| -                                | -                | -         | -            | -              | Tobacco and Alcohol Tax                         |
| -                                | -                | -         | -            | -              | Specifically Selected Goods<br>and Services Tax |
| 10                               | 49               | 5,308     | 768,265      | -              | Business Tax                                    |
| -                                | 7                | 539       | 70,781       | -              | House and Land<br>Transactions Income Tax       |

Source: Collection and Information Management Division of the Bureau.

Note: 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 CY 2018, "Not Indictable by Law" included "Consolidated" and "Cancelled"; "Withdrawn or Rejected" included "Withdrawn", "Rejected" and "Closed".

表 35

## 臺北市各項國稅違章漏稅案件處理及財務罰鍰執行情形(續)

| 年度<br>&<br>稅目別 | 114年度                                                                       |              |                        |                  |           |                        |
|----------------|-----------------------------------------------------------------------------|--------------|------------------------|------------------|-----------|------------------------|
|                | 單位：件；新臺幣千元                                                                  |              |                        |                  |           |                        |
|                | Fine Paid and Transferred to Administrative Enforcement Agency in This Term |              |                        |                  |           |                        |
|                | 本期繳納及移送情形                                                                   |              | Transferred to Execute |                  |           |                        |
|                | 合計                                                                          | Total        | 自行繳納                   | Paid Voluntarily | 移送執行      | Transferred to Execute |
|                | 件數<br>No.                                                                   | 金額<br>Amount | 件數<br>No.              | 金額<br>Amount     | 件數<br>No. | 金額<br>Amount           |
| 105年度          | 9,718                                                                       | 1,998,945    | 5,855                  | 590,992          | 3,863     | 1,407,953              |
| 106年度          | 10,137                                                                      | 2,330,378    | 6,360                  | 530,029          | 3,777     | 1,800,349              |
| 107年度          | 8,820                                                                       | 1,689,502    | 4,924                  | 507,482          | 3,896     | 1,182,020              |
| 108年度          | 20,557                                                                      | 1,435,661    | 17,309                 | 626,813          | 3,248     | 808,848                |
| 109年度          | 18,931                                                                      | 1,309,597    | 16,163                 | 438,496          | 2,768     | 871,102                |
| 110年度          | 18,561                                                                      | 1,091,076    | 16,017                 | 474,803          | 2,544     | 616,273                |
| 111年度          | 18,713                                                                      | 893,487      | 16,202                 | 449,302          | 2,511     | 444,185                |
| 112年度          | 18,364                                                                      | 1,049,281    | 15,996                 | 546,871          | 2,368     | 502,410                |
| 113年度          | 19,062                                                                      | 1,137,351    | 16,655                 | 739,483          | 2,407     | 397,868                |
| 114年度          | 16,773                                                                      | 1,764,407    | 14,205                 | 760,355          | 2,568     | 1,004,052              |
| 所得稅            | 11,065                                                                      | 1,047,165    | 9,560                  | 384,188          | 1,505     | 662,977                |
| 營利事業所得稅        | 1,769                                                                       | 700,299      | 1,459                  | 190,683          | 310       | 509,616                |
| 綜合所得稅          | 9,296                                                                       | 346,866      | 8,101                  | 193,505          | 1,195     | 153,361                |
| 遺產及贈與稅         | 43                                                                          | 104,689      | 37                     | 94,002           | 6         | 10,687                 |
| 遺產稅            | 16                                                                          | 16,065       | 13                     | 6,418            | 3         | 9,647                  |
| 贈與稅            | 27                                                                          | 88,624       | 24                     | 87,584           | 3         | 1,040                  |
| 貨物稅            | -                                                                           | -            | -                      | -                | -         | -                      |
| 證券交易稅          | 1                                                                           | 101          | 1                      | 101              | -         | -                      |
| 期貨交易稅          | -                                                                           | -            | -                      | -                | -         | -                      |
| 菸酒稅            | -                                                                           | -            | -                      | -                | -         | -                      |
| 特種貨物及勞務稅       | 3                                                                           | 3,674        | 1                      | 1,762            | 2         | 1,912                  |
| 營業稅            | 5,099                                                                       | 550,159      | 4,211                  | 253,601          | 888       | 296,558                |
| 房地合一課徵個人所得稅    | 562                                                                         | 58,619       | 395                    | 26,701           | 167       | 31,918                 |

Table 35

# The Execution of Cases of Tax Omission and Punitive Fines in Taipei City (Cont.)

CY 2025

Unit: Case; Thousand NT\$

| 更正註銷案件               |              | 本期執行情形 Executed in This Term |              |                 |              | Year<br>&<br>Tax Item                           |
|----------------------|--------------|------------------------------|--------------|-----------------|--------------|-------------------------------------------------|
| Revised or Cancelled |              | 合計 Total                     |              | 移送繳納 Fined Paid |              |                                                 |
| 件數<br>No.            | 金額<br>Amount | 件數<br>No.                    | 金額<br>Amount | 件數<br>No.       | 金額<br>Amount |                                                 |
| 429                  | 344,837      | 4,030                        | 3,283,323    | 4,030           | 3,283,323    | CY 2016                                         |
| 488                  | 376,958      | 3,336                        | 1,280,209    | 3,336           | 1,280,209    | CY 2017                                         |
| 273                  | 231,010      | 4,058                        | 1,785,387    | 4,058           | 1,785,387    | CY 2018                                         |
| 654                  | 1,207,005    | 3,797                        | 1,479,267    | 2,061           | 144,442      | CY 2019                                         |
| -                    | -            | 3,671                        | 1,405,376    | 1,802           | 164,564      | CY 2020                                         |
| 558                  | 432,539      | 3,321                        | 995,414      | 1,513           | 157,764      | CY 2021                                         |
| -                    | -            | 2,953                        | 1,686,280    | 1,396           | 207,883      | CY 2022                                         |
| 576                  | 1,010,919    | 2,797                        | 1,838,370    | 1,328           | 199,720      | CY 2023                                         |
| 869                  | 3,098,658    | 3,181                        | 2,341,246    | 1,404           | 117,874      | CY 2024                                         |
| 1,549                | 1,979,364    | 2,755                        | 981,478      | 1,357           | 124,949      | CY 2025                                         |
| 909                  | 602,599      | 1,670                        | 253,410      | 886             | 59,865       | Income Tax                                      |
| 423                  | 390,837      | 453                          | 156,940      | 131             | 14,082       | Profit-seeking<br>Enterprise Income Tax         |
| 486                  | 211,762      | 1,217                        | 96,470       | 755             | 45,783       | Individual Income Tax                           |
| 11                   | 260,840      | 12                           | 69,776       | 6               | 26,181       | Estate and Gift Tax                             |
| 6                    | 253,892      | 8                            | 38,546       | 6               | 25,995       | Estate Tax                                      |
| 5                    | 6,948        | 4                            | 31,230       | -               | 186          | Gift Tax                                        |
| -                    | -            | -                            | -            | -               | -            | Commodity Tax                                   |
| -                    | -            | -                            | -            | -               | -            | Securities Transaction<br>Tax                   |
| -                    | -            | -                            | -            | -               | -            | Futures Transaction Tax                         |
| 1                    | 3,321        | -                            | -            | -               | -            | Tobacco and Alcohol Tax                         |
| -                    | -            | 12                           | 35,501       | 3               | 5,001        | Specifically Selected Goods<br>and Services Tax |
| 618                  | 1,106,252    | 893                          | 586,426      | 378             | 27,615       | Business Tax                                    |
| 10                   | 6,352        | 168                          | 36,365       | 84              | 6,287        | House and Land<br>Transactions Income Tax       |

表 35

## 臺北市各項國稅違章漏稅案件處理及財務罰鍰執行情形(續)

114年度

單位：件；新臺幣千元

| 年度<br>&<br>稅目別 | 本期執行情形 Executed in This Term     |              |              |              |             |              |
|----------------|----------------------------------|--------------|--------------|--------------|-------------|--------------|
|                | 發給執行憑證 Giving Execution Evidence |              | 撤案 Withdrawn |              | 退案 Rejected |              |
|                | 件數<br>No.                        | 金額<br>Amount | 件數<br>No.    | 金額<br>Amount | 件數<br>No.   | 金額<br>Amount |
| 105年度          | 2,308                            | 2,995,151    | 16           | 15,082       | -           | -            |
| 106年度          | 1,464                            | 1,058,931    | 15           | 6,678        | -           | -            |
| 107年度          | 1,936                            | 1,539,916    | 16           | 13,892       | -           | -            |
| 108年度          | 1,710                            | 1,333,127    | 6            | 1,568        | 3           | 33           |
| 109年度          | 1,850                            | 1,231,486    | 10           | 9,325        | -           | -            |
| 110年度          | 1,796                            | 835,542      | 5            | 2,107        | -           | -            |
| 111年度          | 1,534                            | 1,392,203    | 10           | 3,013        | -           | -            |
| 112年度          | 1,447                            | 1,532,625    | 4            | 79,270       | 4           | 1,788        |
| 113年度          | 1,758                            | 1,617,178    | 4            | 591          | -           | -            |
| 114年度          | 1,376                            | 763,596      | 3            | 1,037        | -           | -            |
| 所得稅            | 769                              | 192,547      | 2            | 996          | -           | -            |
| 營利事業所得稅        | 322                              | 142,858      | -            | -            | -           | -            |
| 綜合所得稅          | 447                              | 49,689       | 2            | 996          | -           | -            |
| 遺產及贈與稅         | 6                                | 43,595       | -            | -            | -           | -            |
| 遺產稅            | 2                                | 12,551       | -            | -            | -           | -            |
| 贈與稅            | 4                                | 31,044       | -            | -            | -           | -            |
| 貨物稅            | -                                | -            | -            | -            | -           | -            |
| 證券交易稅          | -                                | -            | -            | -            | -           | -            |
| 期貨交易稅          | -                                | -            | -            | -            | -           | -            |
| 菸酒稅            | -                                | -            | -            | -            | -           | -            |
| 特種貨物及勞務稅       | 9                                | 30,500       | -            | -            | -           | -            |
| 營業稅            | 509                              | 466,876      | 1            | 41           | -           | -            |
| 房地合一課徵個人所得稅    | 83                               | 30,078       | -            | -            | -           | -            |

Table 35

# The Execution of Cases of Tax Omission and Punitive Fines in Taipei City (Cont.)

CY 2025

Unit: Case; Thousand NT\$

| 本期執行情形    |              | 更正調整案件     |              | 截至本期移送執行未結案件          |              | Year<br>&<br>Tax Item                           |
|-----------|--------------|------------|--------------|-----------------------|--------------|-------------------------------------------------|
| 結案 Closed |              | Adjustment |              | Unexecuted,Up to Date |              |                                                 |
| 件數<br>No. | 金額<br>Amount | 件數<br>No.  | 金額<br>Amount | 件數<br>No.             | 金額<br>Amount |                                                 |
| 2,308     | 2,995,151    | -          | -            | 14,901                | 20,251,024   | CY 2016                                         |
| 1,464     | 1,058,931    | -          | -            | 15,347                | 20,772,167   | CY 2017                                         |
| 1,936     | 1,539,916    | -          | -            | 15,185                | 20,168,800   | CY 2018                                         |
| 17        | 97           | 7          | 483,025      | 6,755                 | 10,469,012   | CY 2019                                         |
| 9         | 1            | -91        | -221,400     | 5,761                 | 9,713,337    | CY 2020                                         |
| 7         | 1            | -89        | -133,578     | 4,895                 | 9,200,618    | CY 2021                                         |
| 13        | 83,181       | -79        | -72,937      | 4,374                 | 7,885,585    | CY 2022                                         |
| 14        | 24,967       | -35        | -107,983     | 3,910                 | 6,441,642    | CY 2023                                         |
| 15        | 605,603      | -54        | -151,242     | 3,082                 | 4,347,022    | CY 2024                                         |
| 19        | 91,896       | -35        | -174,558     | 2,860                 | 4,195,039    | CY 2025                                         |
| 13        | 2            | -17        | -227,652     | 1,616                 | 2,242,022    | Income Tax                                      |
| -         | -            | -1         | -1,400       | 602                   | 1,371,972    | Profit-seeking<br>Enterprise Income Tax         |
| 13        | 2            | -16        | -226,252     | 1,014                 | 870,050      | Individual Income Tax                           |
| -         | -            | -          | -            | 37                    | 454,565      | Estate and Gift Tax                             |
| -         | -            | -          | -            | 21                    | 38,324       | Estate Tax                                      |
| -         | -            | -          | -            | 16                    | 416,241      | Gift Tax                                        |
| -         | -            | -          | -            | -                     | -            | Commodity Tax                                   |
| -         | -            | -          | -            | -                     | -            | Securities Transaction<br>Tax                   |
| -         | -            | -          | -            | -                     | -            | Futures Transaction Tax                         |
| -         | -            | -          | -            | -                     | -            | Tobacco and Alcohol Tax                         |
| -         | -            | -          | 2            | 21                    | 60,814       | Specifically Selected Goods<br>and Services Tax |
| 5         | 91,894       | -16        | 53,933       | 1,028                 | 1,388,899    | Business Tax                                    |
| 1         | -            | -2         | -841         | 158                   | 48,739       | House and Land<br>Transactions Income Tax       |

## 臺北市各項國稅財務罰鍰件數及金額統計

114年度

單位：件；新臺幣千元；%

| 年度    | 總計<br>Total Fine Revenues           |           |                                         | 營利事業所得稅<br>Profit-Seeking Enterprise Income Tax |         |                                         | 綜合所得稅<br>Individual Income Tax |         |                                         |
|-------|-------------------------------------|-----------|-----------------------------------------|-------------------------------------------------|---------|-----------------------------------------|--------------------------------|---------|-----------------------------------------|
|       | 件數                                  | 罰鍰        | 占稅課收入<br>實徵淨額百分比%                       | 件數                                              | 罰鍰      | 占罰鍰%                                    | 件數                             | 罰鍰      | 占罰鍰%                                    |
|       | No.                                 | Amount    | As a % of Net<br>Tax Revenues<br>(%)    | No.                                             | Amount  | As a % of<br>Total Fine<br>Revenues (%) | No.                            | Amount  | As a % of<br>Total Fine<br>Revenues (%) |
| 105年度 | 21,385                              | 1,283,503 | 0.20                                    | 1,781                                           | 351,386 | 27.38                                   | 13,752                         | 483,168 | 37.64                                   |
| 106年度 | 22,721                              | 1,062,311 | 0.15                                    | 1,621                                           | 173,227 | 16.31                                   | 14,187                         | 474,900 | 44.70                                   |
| 107年度 | 19,863                              | 968,281   | 0.14                                    | 1,691                                           | 193,420 | 19.98                                   | 11,393                         | 357,164 | 36.89                                   |
| 108年度 | 21,225                              | 837,841   | 0.12                                    | 1,642                                           | 130,800 | 15.61                                   | 13,088                         | 332,337 | 39.67                                   |
| 109年度 | 19,984                              | 627,524   | 0.07                                    | 1,554                                           | 112,954 | 18.00                                   | 12,809                         | 219,168 | 34.93                                   |
| 110年度 | 22,070                              | 606,185   | 0.06                                    | 2,332                                           | 100,153 | 16.52                                   | 12,891                         | 175,160 | 28.90                                   |
| 111年度 | 24,195                              | 543,980   | 0.05                                    | 3,197                                           | 111,792 | 20.55                                   | 12,815                         | 172,101 | 31.64                                   |
| 112年度 | 25,347                              | 674,293   | 0.06                                    | 4,181                                           | 120,735 | 17.90                                   | 12,323                         | 211,422 | 31.35                                   |
| 113年度 | 24,327                              | 703,691   | 0.06                                    | 3,717                                           | 155,940 | 22.16                                   | 12,059                         | 274,901 | 39.06                                   |
| 114年度 | 19,782                              | 977,472   | 0.08                                    | 3,184                                           | 210,037 | 21.49                                   | 9,290                          | 315,685 | 32.29                                   |
| 年度別   | 證券交易稅<br>Securities Transaction Tax |           |                                         | 期貨交易稅<br>Futures Transaction Tax                |         |                                         | 菸酒稅<br>Tobacco And Alcohol Tax |         |                                         |
|       | 件數                                  | 罰鍰        | 占罰鍰%                                    | 件數                                              | 罰鍰      | 占罰鍰%                                    | 件數                             | 罰鍰      | 占罰鍰%                                    |
|       | No.                                 | Amount    | As a % of<br>Total Fine<br>Revenues (%) | No.                                             | Amount  | As a % of<br>Total Fine<br>Revenues (%) | No.                            | Amount  | As a % of<br>Total Fine<br>Revenues (%) |
| 105年度 | 4                                   | 155       | 0.01                                    | -                                               | -       | -                                       | -                              | -       | -                                       |
| 106年度 | 16                                  | 376       | 0.04                                    | -                                               | -       | -                                       | 2                              | 4       | 0.00                                    |
| 107年度 | 7                                   | 128       | 0.01                                    | 1                                               | 77      | 0.00                                    | 3                              | 6       | 0.00                                    |
| 108年度 | 8                                   | 158       | 0.02                                    | -                                               | -       | -                                       | 1                              | 2       | 0.00                                    |
| 109年度 | 2                                   | 6         | 0.00                                    | -                                               | -       | -                                       | -                              | -       | -                                       |
| 110年度 | -                                   | -         | -                                       | -                                               | -       | -                                       | -                              | -       | -                                       |
| 111年度 | -                                   | -         | -                                       | -                                               | -       | -                                       | -                              | -       | -                                       |
| 112年度 | 3                                   | 44        | 0.01                                    | -                                               | -       | -                                       | -                              | -       | -                                       |
| 113年度 | 5                                   | 52        | 0.01                                    | -                                               | -       | -                                       | -                              | -       | -                                       |
| 114年度 | 2                                   | 102       | 0.01                                    | -                                               | -       | -                                       | -                              | -       | -                                       |

資料來源：本局法務組。



Table 36

## Punitive Tax Fines by Case and Amount in Taipei City

CY 2025

Unit: Case; Thousand NT\$; %

| 遺產及贈與稅<br>Estate And Gift Tax |              |                                           | 貨物稅<br>Commodity Tax |              |                                           | Year    |
|-------------------------------|--------------|-------------------------------------------|----------------------|--------------|-------------------------------------------|---------|
| 件數<br>No.                     | 罰鍰<br>Amount | 占罰鍰%<br>As a % of Total Fine Revenues (%) | 件數<br>No.            | 罰鍰<br>Amount | 占罰鍰%<br>As a % of Total Fine Revenues (%) |         |
| 286                           | 124,315      | 9.69                                      | -                    | -            | -                                         | CY 2016 |
| 329                           | 93,291       | 8.78                                      | 1                    | 77           | 0.01                                      | CY 2017 |
| 325                           | 106,138      | 10.96                                     | 1                    | 1,797        | 0.19                                      | CY 2018 |
| 339                           | 83,635       | 9.98                                      | -                    | -            | -                                         | CY 2019 |
| 222                           | 75,460       | 12.03                                     | 1                    | 15           | 0.00                                      | CY 2020 |
| 187                           | 62,170       | 10.25                                     | -                    | -            | -                                         | CY 2021 |
| 86                            | 37,086       | 6.81                                      | -                    | -            | -                                         | CY 2022 |
| 101                           | 71,151       | 10.55                                     | -                    | -            | -                                         | CY 2023 |
| 57                            | 4,793        | 0.68                                      | -                    | -            | -                                         | CY 2024 |
| 83                            | 139,471      | 14.27                                     | -                    | -            | -                                         | CY 2025 |

| 特種貨物及勞務稅<br>Specifically Selected Goods And Services Tax |              |                                           | 營業稅<br>Business Tax |              |                                           | 房地合一課徵個人所得稅<br>The Individual House And Land Transactions Income Tax |              |                                           | Year    |
|----------------------------------------------------------|--------------|-------------------------------------------|---------------------|--------------|-------------------------------------------|----------------------------------------------------------------------|--------------|-------------------------------------------|---------|
| 件數<br>No.                                                | 罰鍰<br>Amount | 占罰鍰%<br>As a % of Total Fine Revenues (%) | 件數<br>No.           | 罰鍰<br>Amount | 占罰鍰%<br>As a % of Total Fine Revenues (%) | 件數<br>No.                                                            | 罰鍰<br>Amount | 占罰鍰%<br>As a % of Total Fine Revenues (%) |         |
| 134                                                      | 55,150       | 4.30                                      | 5,428               | 269,329      | 20.98                                     | -                                                                    | -            | -                                         | CY 2016 |
| 185                                                      | 42,427       | 3.99                                      | 6,157               | 272,245      | 25.63                                     | 223                                                                  | 5,764        | 0.54                                      | CY 2017 |
| 153                                                      | 24,890       | 2.57                                      | 5,958               | 279,665      | 28.88                                     | 331                                                                  | 4,996        | 0.52                                      | CY 2018 |
| 134                                                      | 17,615       | 2.10                                      | 5,634               | 260,271      | 31.06                                     | 379                                                                  | 13,023       | 1.55                                      | CY 2019 |
| 102                                                      | 7,940        | 1.27                                      | 4,838               | 196,772      | 31.36                                     | 456                                                                  | 15,210       | 2.41                                      | CY 2020 |
| 85                                                       | 5,194        | 0.86                                      | 5,997               | 250,248      | 41.28                                     | 578                                                                  | 13,260       | 2.19                                      | CY 2021 |
| 42                                                       | 7,545        | 1.39                                      | 7,371               | 201,571      | 37.05                                     | 684                                                                  | 13,885       | 2.55                                      | CY 2022 |
| 47                                                       | 6,514        | 0.97                                      | 7,991               | 239,711      | 35.55                                     | 701                                                                  | 24,716       | 3.67                                      | CY 2023 |
| 58                                                       | 2,103        | 0.30                                      | 7,793               | 224,192      | 31.86                                     | 638                                                                  | 41,710       | 5.93                                      | CY 2024 |
| 71                                                       | 6,649        | 0.68                                      | 6,514               | 273,300      | 27.96                                     | 638                                                                  | 32,228       | 3.30                                      | CY 2025 |

Source: Legal Affairs Division of the Bureau.

表 37

## 臺北市各項國稅實徵淨額及其徵課費用

## 1. 歷年國稅徵課費用

單位：新臺幣千元

| 年度    | 總計               |                               | Total                                |                               |           |                               |         |                               |
|-------|------------------|-------------------------------|--------------------------------------|-------------------------------|-----------|-------------------------------|---------|-------------------------------|
|       | 實徵淨額             |                               | 徵課費用                                 |                               |           |                               |         |                               |
|       | Net Tax Revenues |                               | Cost of Tax Collections              |                               |           |                               |         |                               |
|       |                  |                               | 合計                                   | Subtotal                      | 直接費用      | Direct Expenses               | 間接費用    | Indirect Expenses             |
|       | 金額               | 結構比%                          | 金額                                   | 結構比%                          | 金額        | 結構比%                          | 金額      | 結構比%                          |
|       | Amount           | As a % of Net Tax Revenues(%) | Amount                               | As a % of Net Tax Revenues(%) | Amount    | As a % of Net Tax Revenues(%) | Amount  | As a % of Net Tax Revenues(%) |
| 105年度 | 685,396,457      | 100.00                        | 2,328,163                            | 0.34                          | 1,945,643 | 0.28                          | 382,520 | 0.06                          |
| 106年度 | 653,753,605      | 100.00                        | 2,332,599                            | 0.36                          | 1,944,345 | 0.30                          | 388,254 | 0.06                          |
| 107年度 | 733,054,145      | 100.00                        | 2,298,169                            | 0.31                          | 1,972,726 | 0.27                          | 325,443 | 0.04                          |
| 108年度 | 730,563,950      | 100.00                        | 2,328,848                            | 0.32                          | 1,991,495 | 0.27                          | 337,353 | 0.05                          |
| 109年度 | 745,490,465      | 100.00                        | 2,375,880                            | 0.32                          | 2,013,619 | 0.27                          | 362,261 | 0.05                          |
| 110年度 | 949,556,798      | 100.00                        | 2,462,528                            | 0.26                          | 2,104,175 | 0.22                          | 358,353 | 0.04                          |
| 111年度 | 1,047,269,785    | 100.00                        | 2,484,471                            | 0.24                          | 2,118,260 | 0.20                          | 366,211 | 0.04                          |
| 112年度 | 1,136,174,239    | 100.00                        | 2,481,200                            | 0.22                          | 2,102,462 | 0.19                          | 378,738 | 0.03                          |
| 113年度 | 1,255,745,178    | 100.00                        | 2,743,082                            | 0.22                          | 2,369,335 | 0.19                          | 373,747 | 0.03                          |
| 114年度 | 1,294,824,616    | 100.00                        | 2,808,018                            | 0.22                          | 2,434,329 | 0.19                          | 373,689 | 0.03                          |
| 年度    | 營利事業所得稅          |                               | Profit-seeking Enterprise Income Tax |                               |           |                               |         |                               |
|       | 實徵淨額             |                               | 徵課費用                                 |                               |           |                               |         |                               |
|       | Net Tax Revenues |                               | Cost of Tax Collections              |                               |           |                               |         |                               |
|       |                  |                               | 合計                                   | Subtotal                      | 直接費用      | Direct Expenses               | 間接費用    | Indirect Expenses             |
|       | 金額               | 結構比%                          | 金額                                   | 結構比%                          | 金額        | 結構比%                          | 金額      | 結構比%                          |
|       | Amount           | As a % of Net Tax Revenues(%) | Amount                               | As a % of Net Tax Revenues(%) | Amount    | As a % of Net Tax Revenues(%) | Amount  | As a % of Net Tax Revenues(%) |
| 105年度 | 179,342,065      | 100.00                        | 525,072                              | 0.29                          | 436,392   | 0.24                          | 88,680  | 0.05                          |
| 106年度 | 155,516,645      | 100.00                        | 518,387                              | 0.34                          | 431,367   | 0.28                          | 87,020  | 0.06                          |
| 107年度 | 214,405,845      | 100.00                        | 504,695                              | 0.24                          | 431,934   | 0.20                          | 72,761  | 0.04                          |
| 108年度 | 211,042,325      | 100.00                        | 505,551                              | 0.24                          | 429,618   | 0.20                          | 75,933  | 0.04                          |
| 109年度 | 173,070,593      | 100.00                        | 510,201                              | 0.29                          | 429,931   | 0.25                          | 80,270  | 0.05                          |
| 110年度 | 285,706,347      | 100.00                        | 527,291                              | 0.18                          | 446,214   | 0.16                          | 81,077  | 0.03                          |
| 111年度 | 366,040,992      | 100.00                        | 520,537                              | 0.14                          | 439,291   | 0.12                          | 81,246  | 0.02                          |
| 112年度 | 370,418,257      | 100.00                        | 527,732                              | 0.14                          | 443,512   | 0.12                          | 84,220  | 0.02                          |
| 113年度 | 364,626,491      | 100.00                        | 564,213                              | 0.15                          | 482,503   | 0.13                          | 81,710  | 0.02                          |
| 114年度 | 364,922,066      | 100.00                        | 570,338                              | 0.16                          | 489,322   | 0.14                          | 81,016  | 0.02                          |

資料來源：本局主計室。

說明：表列實徵淨額及營業稅實徵淨額均含金融業營業稅。

Table 37

# Net Tax Revenues and Cost of Tax Collections in Taipei City

## 1. Cost of Tax Collections in Previous Years

Unit: Thousand NT\$

| 綜合所得稅                        |                                       |              |                                       | Individual Income Tax   |                                       |              |                                       | Year |
|------------------------------|---------------------------------------|--------------|---------------------------------------|-------------------------|---------------------------------------|--------------|---------------------------------------|------|
| 實徵淨額<br><br>Net Tax Revenues |                                       | 徵課費用         |                                       | Cost of Tax Collections |                                       |              |                                       |      |
|                              |                                       | 合計           | Subtotal                              | 直接費用                    | Direct Expenses                       | 間接費用         | Indirect Expenses                     |      |
| 金額<br>Amount                 | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount            | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount | 結構比%<br>As a % of Net Tax Revenues(%) |      |
| 229,836,823                  | 100.00                                | 712,474      | 0.31                                  | 593,807                 | 0.26                                  | 118,667      | 0.05                                  |      |
| 221,749,595                  | 100.00                                | 724,599      | 0.32                                  | 602,794                 | 0.27                                  | 121,805      | 0.05                                  |      |
| 236,642,086                  | 100.00                                | 703,438      | 0.29                                  | 600,930                 | 0.25                                  | 102,508      | 0.04                                  |      |
| 234,108,930                  | 100.00                                | 732,971      | 0.31                                  | 626,312                 | 0.27                                  | 106,659      | 0.05                                  |      |
| 236,328,077                  | 100.00                                | 750,164      | 0.32                                  | 633,305                 | 0.27                                  | 116,859      | 0.05                                  |      |
| 235,794,215                  | 100.00                                | 746,589      | 0.32                                  | 631,259                 | 0.27                                  | 115,330      | 0.05                                  |      |
| 277,795,834                  | 100.00                                | 758,970      | 0.27                                  | 641,942                 | 0.23                                  | 117,028      | 0.04                                  |      |
| 327,586,743                  | 100.00                                | 759,145      | 0.23                                  | 638,094                 | 0.19                                  | 121,051      | 0.04                                  |      |
| 355,984,857                  | 100.00                                | 840,567      | 0.24                                  | 719,315                 | 0.20                                  | 121,252      | 0.04                                  |      |
| 383,636,752                  | 100.00                                | 854,842      | 0.22                                  | 732,181                 | 0.19                                  | 122,661      | 0.03                                  |      |
| 遺產及贈與稅                       |                                       |              |                                       |                         |                                       |              |                                       | Year |
| 實徵淨額<br><br>Net Tax Revenues |                                       | 徵課費用         |                                       | Cost of Tax Collections |                                       |              |                                       |      |
|                              |                                       | 合計           | Subtotal                              | 直接費用                    | Direct Expenses                       | 間接費用         | Indirect Expenses                     |      |
| 金額<br>Amount                 | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount            | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount | 結構比%<br>As a % of Net Tax Revenues(%) |      |
| 28,530,134                   | 100.00                                | 99,805       | 0.35                                  | 83,525                  | 0.29                                  | 16,280       | 0.06                                  |      |
| 27,276,989                   | 100.00                                | 106,944      | 0.39                                  | 89,429                  | 0.33                                  | 17,515       | 0.06                                  |      |
| 12,032,935                   | 100.00                                | 106,800      | 0.89                                  | 91,694                  | 0.76                                  | 15,106       | 0.13                                  |      |
| 14,893,974                   | 100.00                                | 102,945      | 0.69                                  | 87,720                  | 0.59                                  | 15,225       | 0.10                                  |      |
| 18,420,224                   | 100.00                                | 106,185      | 0.58                                  | 89,182                  | 0.48                                  | 17,003       | 0.09                                  |      |
| 22,815,496                   | 100.00                                | 113,086      | 0.50                                  | 95,879                  | 0.42                                  | 17,207       | 0.08                                  |      |
| 25,333,116                   | 100.00                                | 131,339      | 0.52                                  | 110,989                 | 0.44                                  | 20,350       | 0.08                                  |      |
| 28,703,561                   | 100.00                                | 135,412      | 0.47                                  | 114,254                 | 0.40                                  | 21,158       | 0.07                                  |      |
| 31,298,978                   | 100.00                                | 160,392      | 0.51                                  | 136,739                 | 0.44                                  | 23,653       | 0.07                                  |      |
| 30,711,181                   | 100.00                                | 169,167      | 0.55                                  | 145,574                 | 0.47                                  | 23,593       | 0.08                                  |      |

Source: Accounting and Statistics Office of the Bureau.

Note: The figures of net tax revenues of Total and Business Tax, both include financial enterprises business tax.

表 37

## 臺北市各項國稅實徵淨額及其徵課費用(續)

## 1. 歷年國稅徵課費用

單位：新臺幣千元

| 年度    | 貨物稅<br>Commodity Tax                |                                       |                                 |                                       |                         |                                       |                           |                                       |
|-------|-------------------------------------|---------------------------------------|---------------------------------|---------------------------------------|-------------------------|---------------------------------------|---------------------------|---------------------------------------|
|       | 實徵淨額<br>Net Tax Revenues            |                                       | 徵課費用<br>Cost of Tax Collections |                                       |                         |                                       |                           |                                       |
|       |                                     |                                       | 合計<br>Subtotal                  |                                       | 直接費用<br>Direct Expenses |                                       | 間接費用<br>Indirect Expenses |                                       |
|       | 金額<br>Amount                        | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount                    | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount            | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount              | 結構比%<br>As a % of Net Tax Revenues(%) |
| 105年度 | 527                                 | 100.00                                | 1,413                           | 268.08                                | 1,382                   | 262.20                                | 31                        | 5.88                                  |
| 106年度 | 4,436                               | 100.00                                | 1,153                           | 26.00                                 | 1,127                   | 25.41                                 | 26                        | 0.59                                  |
| 107年度 | 2,597                               | 100.00                                | 1,224                           | 47.13                                 | 1,202                   | 46.28                                 | 22                        | 0.85                                  |
| 108年度 | -132,283                            | 100.00                                | 38,286                          | -                                     | 33,129                  | -                                     | 5,157                     | -                                     |
| 109年度 | -289,668                            | 100.00                                | 48,617                          | -                                     | 41,260                  | -                                     | 7,357                     | -                                     |
| 110年度 | -316,719                            | 100.00                                | 59,277                          | -                                     | 49,560                  | -                                     | 9,717                     | -                                     |
| 111年度 | -356,343                            | 100.00                                | 51,195                          | -                                     | 43,524                  | -                                     | 7,671                     | -                                     |
| 112年度 | -374,817                            | 100.00                                | 61,398                          | -                                     | 50,981                  | -                                     | 10,417                    | -                                     |
| 113年度 | -341,036                            | 100.00                                | 64,766                          | -                                     | 54,385                  | -                                     | 10,381                    | -                                     |
| 114年度 | -346,490                            | 100.00                                | 49,560                          | -                                     | 41,827                  | -                                     | 7,733                     | -                                     |
| 年度    | 證券交易稅<br>Securities Transaction Tax |                                       |                                 |                                       |                         |                                       |                           |                                       |
|       | 實徵淨額<br>Net Tax Revenues            |                                       | 徵課費用<br>Cost of Tax Collections |                                       |                         |                                       |                           |                                       |
|       |                                     |                                       | 合計<br>Subtotal                  |                                       | 直接費用<br>Direct Expenses |                                       | 間接費用<br>Indirect Expenses |                                       |
|       | 金額<br>Amount                        | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount                    | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount            | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount              | 結構比%<br>As a % of Net Tax Revenues(%) |
| 105年度 | 43,510,394                          | 100.00                                | 52,004                          | 0.12                                  | 49,426                  | 0.11                                  | 2,578                     | 0.01                                  |
| 106年度 | 52,561,412                          | 100.00                                | 55,896                          | 0.11                                  | 53,121                  | 0.10                                  | 2,775                     | 0.01                                  |
| 107年度 | 61,073,741                          | 100.00                                | 67,578                          | 0.11                                  | 65,218                  | 0.11                                  | 2,360                     | 0.00                                  |
| 108年度 | 55,106,142                          | 100.00                                | 55,858                          | 0.10                                  | 55,689                  | 0.10                                  | 169                       | 0.00                                  |
| 109年度 | 87,325,634                          | 100.00                                | 85,152                          | 0.10                                  | 82,835                  | 0.09                                  | 2,317                     | 0.00                                  |
| 110年度 | 153,501,245                         | 100.00                                | 148,832                         | 0.10                                  | 146,508                 | 0.10                                  | 2,324                     | 0.00                                  |
| 111年度 | 108,568,261                         | 100.00                                | 115,754                         | 0.11                                  | 115,556                 | 0.11                                  | 198                       | 0.00                                  |
| 112年度 | 122,126,322                         | 100.00                                | 113,049                         | 0.09                                  | 112,949                 | 0.09                                  | 100                       | 0.00                                  |
| 113年度 | 186,380,271                         | 100.00                                | 171,707                         | 0.09                                  | 171,649                 | 0.09                                  | 58                        | 0.00                                  |
| 114年度 | 194,118,750                         | 100.00                                | 174,053                         | 0.09                                  | 173,970                 | 0.09                                  | 83                        | 0.00                                  |

Table 37

# Net Tax Revenues and Cost of Tax Collections in Taipei City (Cont.)

## 1. Cost of Tax Collections in Previous Years

Unit: Thousand NT\$

| 期貨交易稅                    |                                       |              |                                       | Futures Transaction Tax |                                       |              |                                       | Year |
|--------------------------|---------------------------------------|--------------|---------------------------------------|-------------------------|---------------------------------------|--------------|---------------------------------------|------|
| 實徵淨額<br>Net Tax Revenues |                                       | 徵課費用         |                                       | Cost of Tax Collections |                                       |              |                                       |      |
|                          |                                       | 合計           | Subtotal                              | 直接費用                    | Direct Expenses                       | 間接費用         | Indirect Expenses                     |      |
| 金額<br>Amount             | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount            | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount | 結構比%<br>As a % of Net Tax Revenues(%) |      |
| 3,300,502                | 100.00                                | 4,524        | 0.14                                  | 4,493                   | 0.14                                  | 31           | 0.00                                  |      |
| 3,717,638                | 100.00                                | 4,667        | 0.12                                  | 4,641                   | 0.12                                  | 26           | 0.00                                  |      |
| 5,468,975                | 100.00                                | 6,534        | 0.12                                  | 6,512                   | 0.12                                  | 22           | 0.00                                  |      |
| 4,209,322                | 100.00                                | 5,496        | 0.13                                  | 5,470                   | 0.13                                  | 26           | 0.00                                  |      |
| 6,738,017                | 100.00                                | 7,504        | 0.11                                  | 7,475                   | 0.11                                  | 29           | 0.00                                  |      |
| 9,287,266                | 100.00                                | 10,390       | 0.11                                  | 10,360                  | 0.11                                  | 30           | 0.00                                  |      |
| 8,893,745                | 100.00                                | 10,033       | 0.11                                  | 10,003                  | 0.11                                  | 30           | 0.00                                  |      |
| 7,195,562                | 100.00                                | 9,776        | 0.14                                  | 9,711                   | 0.13                                  | 65           | 0.00                                  |      |
| 11,512,934               | 100.00                                | 12,267       | 0.11                                  | 12,240                  | 0.11                                  | 27           | 0.00                                  |      |
| 10,381,447               | 100.00                                | 13,850       | 0.13                                  | 13,824                  | 0.13                                  | 26           | 0.00                                  |      |
| 菸酒稅                      |                                       |              |                                       |                         |                                       |              |                                       | Year |
| 實徵淨額<br>Net Tax Revenues |                                       | 徵課費用         |                                       | Cost of Tax Collections |                                       |              |                                       |      |
|                          |                                       | 合計           | Subtotal                              | 直接費用                    | Direct Expenses                       | 間接費用         | Indirect Expenses                     |      |
| 金額<br>Amount             | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount            | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount | 結構比%<br>As a % of Net Tax Revenues(%) |      |
| 140,258                  | 100.00                                | 2,338        | 1.67                                  | 2,269                   | 1.62                                  | 69           | 0.05                                  |      |
| 41,727                   | 100.00                                | 2,312        | 5.54                                  | 2,254                   | 5.40                                  | 58           | 0.14                                  |      |
| 4,235                    | 100.00                                | 2,327        | 54.94                                 | 2,278                   | 53.79                                 | 49           | 1.15                                  |      |
| 19,616                   | 100.00                                | 2,355        | 12.00                                 | 2,299                   | 11.72                                 | 56           | 0.29                                  |      |
| 25,541                   | 100.00                                | 1,180        | 4.62                                  | 1,151                   | 4.51                                  | 29           | 0.11                                  |      |
| 27,259                   | 100.00                                | 1,196        | 4.39                                  | 1,166                   | 4.28                                  | 30           | 0.11                                  |      |
| 28,920                   | 100.00                                | 1,228        | 4.25                                  | 1,198                   | 4.14                                  | 30           | 0.11                                  |      |
| 24,620                   | 100.00                                | 1,226        | 4.98                                  | 1,190                   | 4.83                                  | 36           | 0.15                                  |      |
| 25,549                   | 100.00                                | 1,337        | 5.23                                  | 1,310                   | 5.13                                  | 27           | 0.10                                  |      |
| 22,854                   | 100.00                                | 1,375        | 6.02                                  | 1,349                   | 5.90                                  | 26           | 0.12                                  |      |

## 臺北市各項國稅實徵淨額及其徵課費用(續)

## Net Tax Revenues and Cost of Tax Collections in Taipei City (Cont.)

## 1. 歷年國稅徵課費用

1. Cost of Tax Collections in Previous Years 單位：新臺幣千元；Unit: NT\$1,000

| 年度    | 特種貨物及勞務稅<br>Specifically Selected Goods and Services Tax |                                       |                                 |                                       |                         |                                       |                           |                                       | Year    |
|-------|----------------------------------------------------------|---------------------------------------|---------------------------------|---------------------------------------|-------------------------|---------------------------------------|---------------------------|---------------------------------------|---------|
|       | 實徵淨額<br>Net Tax Revenues                                 |                                       | 徵課費用<br>Cost of Tax Collections |                                       |                         |                                       |                           |                                       |         |
|       |                                                          |                                       | 合計<br>Subtotal                  |                                       | 直接費用<br>Direct Expenses |                                       | 間接費用<br>Indirect Expenses |                                       |         |
|       | 金額<br>Amount                                             | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount                    | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount            | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount              | 結構比%<br>As a % of Net Tax Revenues(%) |         |
| 105年度 | 174,329                                                  | 100.00                                | 45,247                          | 25.95                                 | 37,256                  | 21.37                                 | 7,991                     | 4.58                                  | CY 2016 |
| 106年度 | 46,764                                                   | 100.00                                | 18,347                          | 39.23                                 | 15,403                  | 32.94                                 | 2,944                     | 6.29                                  | CY 2017 |
| 107年度 | 24,384                                                   | 100.00                                | 17,124                          | 70.23                                 | 14,618                  | 59.95                                 | 2,506                     | 10.28                                 | CY 2018 |
| 108年度 | 20,533                                                   | 100.00                                | 12,580                          | 61.27                                 | 10,152                  | 49.44                                 | 2,428                     | 11.82                                 | CY 2019 |
| 109年度 | 7,911                                                    | 100.00                                | 12,319                          | 155.72                                | 9,973                   | 126.06                                | 2,346                     | 29.65                                 | CY 2020 |
| 110年度 | 6,353                                                    | 100.00                                | 10,457                          | 164.60                                | 8,163                   | 128.49                                | 2,294                     | 36.11                                 | CY 2021 |
| 111年度 | 11,399                                                   | 100.00                                | 13,019                          | 114.21                                | 10,582                  | 92.83                                 | 2,437                     | 21.38                                 | CY 2022 |
| 112年度 | 5,310                                                    | 100.00                                | 9,578                           | 180.38                                | 7,141                   | 134.50                                | 2,437                     | 45.88                                 | CY 2023 |
| 113年度 | 2,996                                                    | 100.00                                | 10,086                          | 336.65                                | 7,644                   | 255.14                                | 2,442                     | 81.51                                 | CY 2024 |
| 114年度 | 13,365                                                   | 100.00                                | 6,662                           | 49.85                                 | 6,522                   | 48.80                                 | 140                       | 1.05                                  | CY 2025 |
| 年度    | 營業稅<br>Business Tax                                      |                                       |                                 |                                       |                         |                                       |                           |                                       | Year    |
|       | 實徵淨額<br>Net Tax Revenues                                 |                                       | 徵課費用<br>Cost of Tax Collections |                                       |                         |                                       |                           |                                       |         |
|       |                                                          |                                       | 合計<br>Subtotal                  |                                       | 直接費用<br>Direct Expenses |                                       | 間接費用<br>Indirect Expenses |                                       |         |
|       | 金額<br>Amount                                             | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount                    | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount            | 結構比%<br>As a % of Net Tax Revenues(%) | 金額<br>Amount              | 結構比%<br>As a % of Net Tax Revenues(%) |         |
| 105年度 | 200,561,425                                              | 100.00                                | 885,286                         | 0.44                                  | 737,093                 | 0.37                                  | 148,193                   | 0.07                                  | CY 2016 |
| 106年度 | 192,838,399                                              | 100.00                                | 900,294                         | 0.47                                  | 744,209                 | 0.39                                  | 156,085                   | 0.08                                  | CY 2017 |
| 107年度 | 203,399,347                                              | 100.00                                | 888,449                         | 0.44                                  | 758,340                 | 0.37                                  | 130,109                   | 0.07                                  | CY 2018 |
| 108年度 | 211,295,391                                              | 100.00                                | 872,806                         | 0.41                                  | 741,106                 | 0.35                                  | 131,700                   | 0.07                                  | CY 2019 |
| 109年度 | 223,864,136                                              | 100.00                                | 854,558                         | 0.38                                  | 718,507                 | 0.32                                  | 136,051                   | 0.06                                  | CY 2020 |
| 110年度 | 242,735,336                                              | 100.00                                | 845,410                         | 0.35                                  | 715,066                 | 0.29                                  | 130,344                   | 0.05                                  | CY 2021 |
| 111年度 | 260,953,861                                              | 100.00                                | 882,396                         | 0.34                                  | 745,175                 | 0.27                                  | 137,221                   | 0.05                                  | CY 2022 |
| 112年度 | 280,488,681                                              | 100.00                                | 863,884                         | 0.31                                  | 724,630                 | 0.26                                  | 139,254                   | 0.05                                  | CY 2023 |
| 113年度 | 306,254,138                                              | 100.00                                | 917,747                         | 0.30                                  | 783,550                 | 0.26                                  | 134,197                   | 0.04                                  | CY 2024 |
| 114年度 | 311,364,691                                              | 100.00                                | 968,171                         | 0.31                                  | 829,760                 | 0.27                                  | 138,411                   | 0.04                                  | CY 2025 |

表 37

## 臺北市各項國稅實徵淨額及其徵課費用(續)

## 2. 各項國稅稽徵費用

單位：新臺幣千元

| 年度<br>&<br>稅目別 | 實徵淨額<br>Net Tax<br>Revenues<br>(1) | 徵課費用<br>合計<br>Cost of Tax<br>Collections | 直接費用<br>小計<br>Subtotal<br>(3) | Direct Expenses                     |                                       | Year<br>&<br>Tax Item                           |
|----------------|------------------------------------|------------------------------------------|-------------------------------|-------------------------------------|---------------------------------------|-------------------------------------------------|
|                |                                    |                                          |                               | 人事費<br>Personnel<br>Expenses<br>(4) | 業務費<br>Operational<br>Expenses<br>(5) |                                                 |
| 105年度          | 685,396,457                        | 2,328,163                                | 1,945,643                     | 1,676,664                           | 210,854                               | CY 2016                                         |
| 106年度          | 653,753,605                        | 2,332,599                                | 1,944,345                     | 1,687,009                           | 190,823                               | CY 2017                                         |
| 107年度          | 733,054,145                        | 2,298,169                                | 1,972,726                     | 1,720,082                           | 177,834                               | CY 2018                                         |
| 108年度          | 730,563,950                        | 2,328,848                                | 1,991,495                     | 1,727,559                           | 187,329                               | CY 2019                                         |
| 109年度          | 745,490,465                        | 2,375,880                                | 2,013,619                     | 1,714,215                           | 203,093                               | CY 2020                                         |
| 110年度          | 949,556,798                        | 2,462,528                                | 2,104,175                     | 1,724,698                           | 218,275                               | CY 2021                                         |
| 111年度          | 1,047,269,785                      | 2,484,471                                | 2,118,260                     | 1,789,532                           | 206,439                               | CY 2022                                         |
| 112年度          | 1,136,174,239                      | 2,481,200                                | 2,102,462                     | 1,790,849                           | 192,311                               | CY 2023                                         |
| 113年度          | 1,255,745,178                      | 2,743,082                                | 2,369,335                     | 2,005,234                           | 178,894                               | CY 2024                                         |
| 114年度          | 1,294,824,616                      | 2,808,018                                | 2,434,329                     | 2,058,881                           | 189,895                               | CY 2025                                         |
| 營利事業所得稅        | 364,922,066                        | 570,338                                  | 489,322                       | 446,365                             | 41,169                                | Profit-seeking<br>Enterprise Income Tax         |
| 綜合所得稅          | 383,636,752                        | 854,842                                  | 732,181                       | 669,548                             | 61,754                                | Individual Income Tax                           |
| 遺產及贈與稅         | 30,711,181                         | 169,167                                  | 145,574                       | 133,210                             | 12,286                                | Estate Tax                                      |
| 貨物稅            | -346,490                           | 49,560                                   | 41,827                        | 38,295                              | 3,532                                 | Commodity Tax                                   |
| 證券交易稅          | 194,118,750                        | 174,053                                  | 173,970                       | 1,236                               | 114                                   | Securities Transaction<br>Tax                   |
| 期貨交易稅          | 10,381,447                         | 13,850                                   | 13,824                        | 3,500                               | 323                                   | Futures Transaction<br>Tax                      |
| 菸酒稅            | 22,854                             | 1,375                                    | 1,349                         | 1,235                               | 114                                   | Tobacco and Alcohol<br>Tax                      |
| 特種貨物及勞務稅       | 13,365                             | 6,662                                    | 6,522                         | 5,971                               | 551                                   | Specifically Selected<br>Goods and Services Tax |
| 營業稅            | 311,364,691                        | 968,171                                  | 829,760                       | 759,521                             | 70,052                                | Business Tax                                    |

資料來源：本局主計室。

說明：表列實徵淨額及營業稅實徵淨額均含金融業營業稅。

Table 37

# Net Tax Revenues and Cost of Tax Collections in Taipei City (Cont.)

## 2. Net Tax Revenues and Cost of Tax Collections

Unit: Thousand NT\$

| 年度<br>&<br>稅目別 | 獎補助費<br>Award and<br>Subsidy Expenses<br>(6) | 間接費用<br>Indirect Expenses |                                     |                                      |                                                    | 每千元<br>單位<br>成本<br>Cost Per<br>NT\$1,000<br>(11)=(2)/(1) | Year<br>&<br>Tax Item                              |
|----------------|----------------------------------------------|---------------------------|-------------------------------------|--------------------------------------|----------------------------------------------------|----------------------------------------------------------|----------------------------------------------------|
|                |                                              | 小計<br>Subtotal<br>(7)     | 人事費<br>Personnel<br>Expenses<br>(8) | 業務費<br>Operational<br>Expense<br>(9) | 設備及投資<br>Equipment and<br>Investment Costs<br>(10) |                                                          |                                                    |
| 105年度          | 58,125                                       | 382,520                   | 138,101                             | 182,420                              | 61,999                                             | 3.40                                                     | CY 2016                                            |
| 106年度          | 66,513                                       | 388,254                   | 131,813                             | 203,753                              | 52,688                                             | 3.57                                                     | CY 2017                                            |
| 107年度          | 74,810                                       | 325,443                   | 132,392                             | 148,813                              | 44,238                                             | 3.14                                                     | CY 2018                                            |
| 108年度          | 76,607                                       | 337,353                   | 135,236                             | 150,931                              | 51,186                                             | 3.19                                                     | CY 2019                                            |
| 109年度          | 96,311                                       | 362,261                   | 148,412                             | 156,130                              | 57,719                                             | 3.19                                                     | CY 2020                                            |
| 110年度          | 161,202                                      | 358,353                   | 149,617                             | 149,154                              | 59,582                                             | 2.59                                                     | CY 2021                                            |
| 111年度          | 122,289                                      | 366,211                   | 151,852                             | 154,392                              | 59,967                                             | 2.37                                                     | CY 2022                                            |
| 112年度          | 119,302                                      | 378,738                   | 154,421                             | 165,334                              | 58,983                                             | 2.18                                                     | CY 2023                                            |
| 113年度          | 185,207                                      | 373,747                   | 164,973                             | 155,990                              | 52,784                                             | 2.18                                                     | CY 2024                                            |
| 114年度          | 185,553                                      | 373,689                   | 171,574                             | 150,285                              | 51,830                                             | 2.17                                                     | CY 2025                                            |
| 營利事業所得稅        | 1,788                                        | 81,016                    | 37,197                              | 32,582                               | 11,237                                             | 1.56                                                     | Profit-seeking<br>Enterprise Income<br>Tax         |
| 綜合所得稅          | 879                                          | 122,661                   | 56,397                              | 49,399                               | 16,865                                             | 2.23                                                     | Individual<br>Income Tax                           |
| 遺產及贈與稅         | 78                                           | 23,593                    | 10,792                              | 9,453                                | 3,348                                              | 5.51                                                     | Estate Tax                                         |
| 貨物稅            | -                                            | 7,733                     | 3,603                               | 3,156                                | 974                                                | -                                                        | Commodity Tax                                      |
| 證券交易稅          | 172,620                                      | 83                        | -                                   | -                                    | 83                                                 | 0.90                                                     | Securities<br>Transaction Tax                      |
| 期貨交易稅          | 10,001                                       | 26                        | -                                   | -                                    | 26                                                 | 1.33                                                     | Futures<br>Transaction Tax                         |
| 菸酒稅            | -                                            | 26                        | -                                   | -                                    | 26                                                 | 60.17                                                    | Tobacco and<br>Alcohol Tax                         |
| 特種貨物及勞務稅       | -                                            | 140                       | -                                   | -                                    | 140                                                | 498.42                                                   | Specifically Selected<br>Goods and Services<br>Tax |
| 營業稅            | 187                                          | 138,411                   | 63,585                              | 55,695                               | 19,131                                             | 3.11                                                     | Business Tax                                       |

Source: Accounting and Statistics Office of the Bureau.

Note: The figures of net tax revenues of Total and Business Tax, both include financial enterprises business tax.

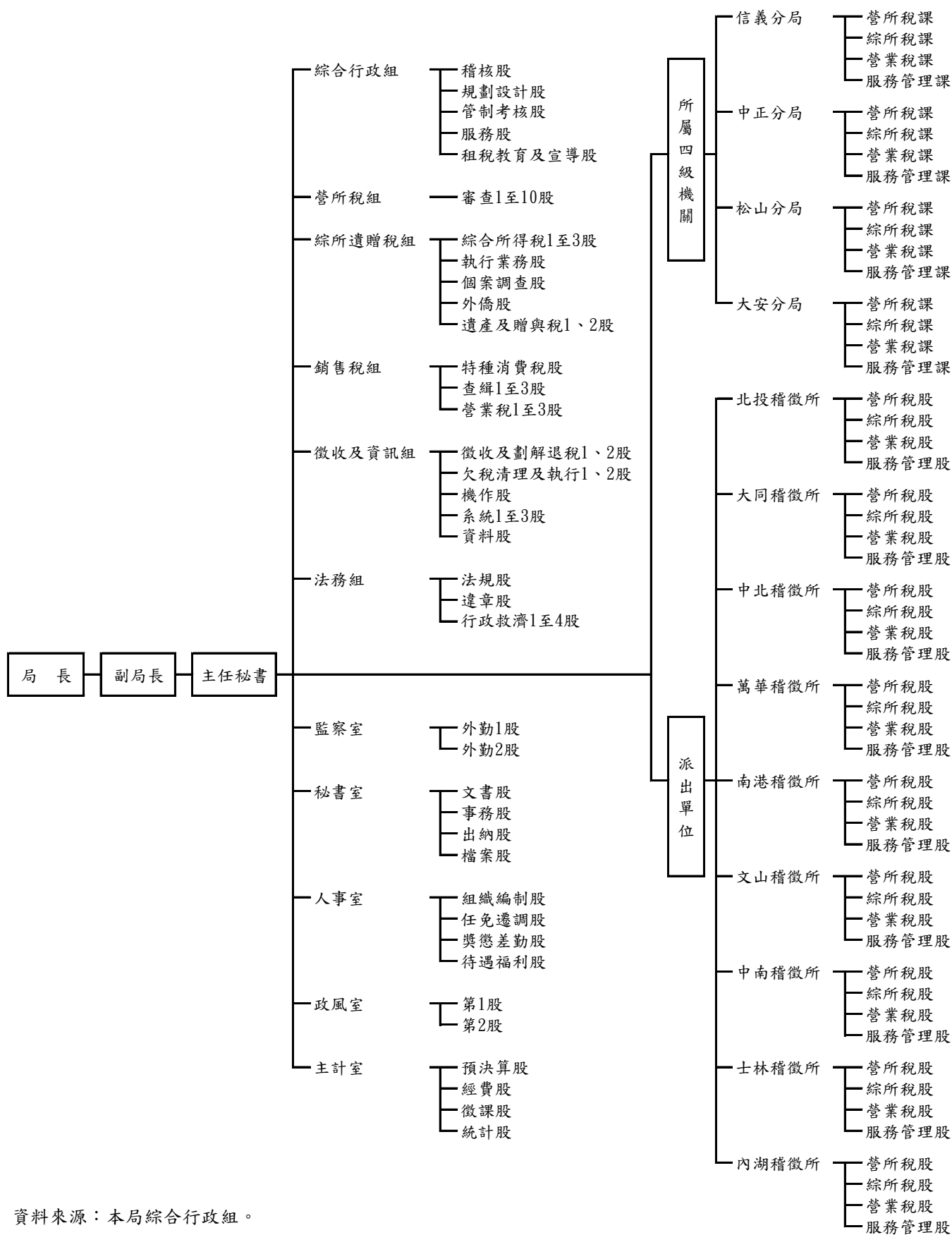


# 叁、行政組織與工作績效

Part Three: Administrative Organization  
& Work Performance

表 38

# 本局組織系統

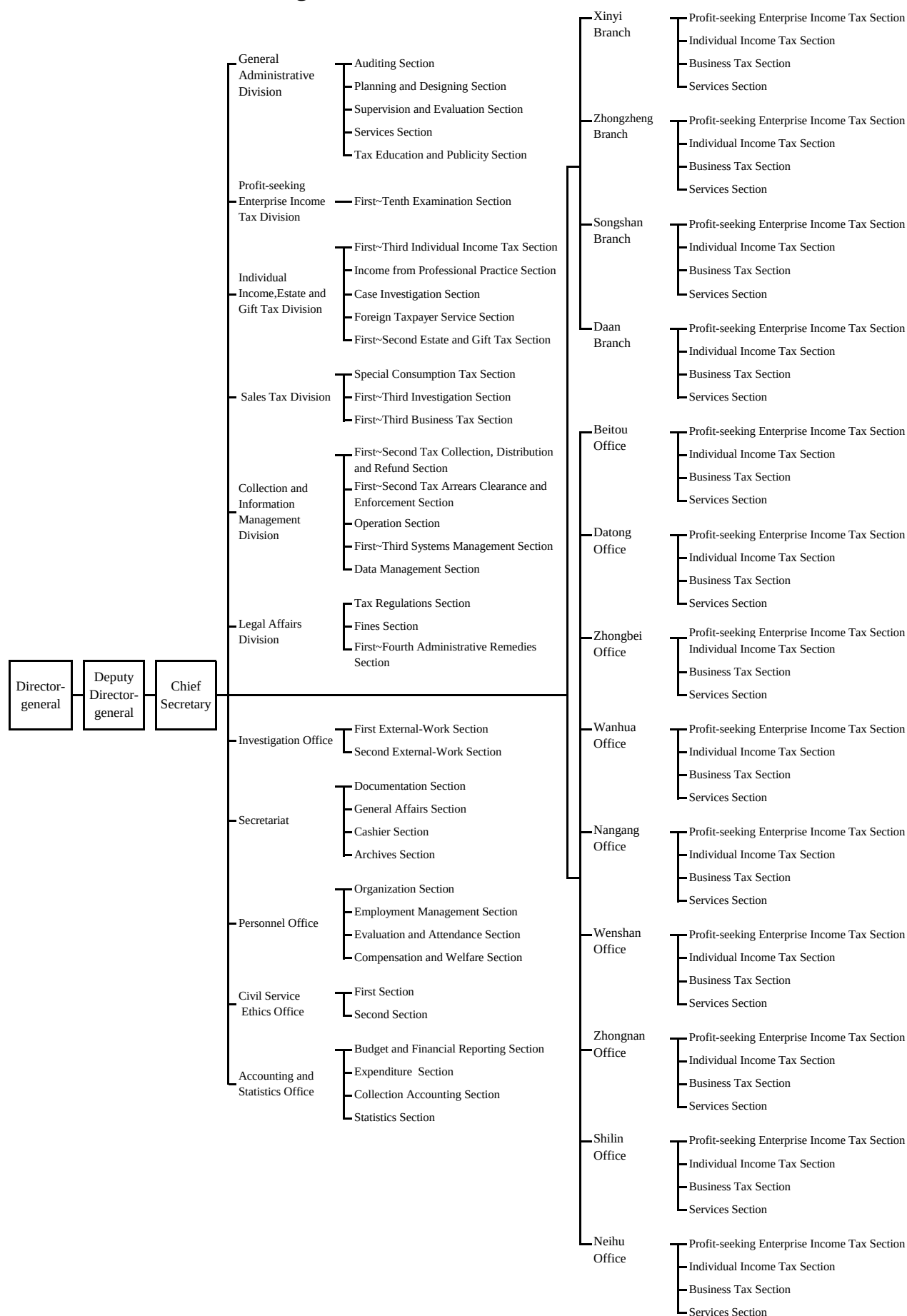


資料來源：本局綜合行政組。

說明：本組織系統表係114年底資料。

Table 38

## Organizational Structure of the Bureau



Source: General Administrative Division of the Bureau.

Note: The Organizational Structure of the Bureau refers to the end of CY 2025.

表 39

## 本局員額與素質

## 1、本局員額統計

民國114年底

單位：人

| 職 稱   | 官等職等            | 預算員額<br>Budget Quota |
|-------|-----------------|----------------------|
|       | 合 計             | 1,602                |
| 局長    | 簡任第12至13職等      | 1                    |
| 副局長   | 簡任第11職等         | 1                    |
| 主任秘書  | 簡任第10職等         | 1                    |
| 簡任稽核  | 簡任第10職等         | 8                    |
| 組長    | 薦任第9職等或簡任第10職等  | 6                    |
| 副組長   | 薦任第9職等          | 6                    |
| 主任    | 薦任第9職等          | 3                    |
| 室主任   | 薦任第9職等          | 2                    |
| 秘書    | 薦任第8至9職等        | 2                    |
| 稽核    | 薦任第8至9職等        | 26                   |
| 分析師   | 薦任第7至9職等        | 2                    |
| 審核員   | 薦任第7至8職等        | 90                   |
| 專員    | 薦任第7至8職等        | 6                    |
| 股長    | 薦任第7至8職等        | 61                   |
| 稅務員   | 委任第5職等或薦任第6至7職等 | 340                  |
| 科員    | 委任第5職等或薦任第6至7職等 | 48                   |
| 管理師   | 委任第5職等至薦任第7職等   | 18                   |
| 佐理員   | 委任第4至5職等或薦任第6職等 | 3                    |
| 助理員   | 委任第4至5職等或薦任第6職等 | 48                   |
| 書記    | 委任第1至3職等        | 2                    |
|       | 小 計             | 674                  |
| 分局長   | 薦任第9職等至簡任第10職等  | 4                    |
| 秘書    | 薦任第8至9職等        | 4                    |
| 稽核    | 薦任第8至9職等        | 3                    |
| 課長    | 薦任第7至8職等        | 16                   |
| 審核員   | 薦任第6至8職等        | 18                   |
| 稅務員   | 委任第5職等或薦任第6至7職等 | 274                  |
| 助理員   | 委任第4至5職等或薦任第6職等 | 61                   |
| 書記    | 委任第1至3職等        | 16                   |
|       | 小 計             | 396                  |
| 稽徵所主任 | 薦任第8至9職等        | 9                    |
| 稽核    | 薦任第8至9職等        | 12                   |
| 股長    | 薦任第7至8職等        | 43                   |
| 審核員   | 薦任第6至8職等        | 3                    |
| 稅務員   | 委任第5職等或薦任第6至7職等 | 374                  |
| 助理員   | 委任第4至5職等或薦任第6職等 | 74                   |
| 書記    | 委任第1至3職等        | 17                   |
|       | 小 計             | 532                  |

資料來源：本局人事室

Table 39

## Staff Number and Quality of the Bureau

### 1. Statistics of Number of staff

End of CY 2025

Unit: Person

| 現有員額<br>Existing Staff | Title                        | Grade                                                    |
|------------------------|------------------------------|----------------------------------------------------------|
| 1,474                  |                              | Total                                                    |
| 1                      | Director-general             | Senior Rank Grade 12 – Grade 13                          |
| 1                      | Deputy Director-general      | Senior Rank Grade 11                                     |
| 1                      | Chief Secretary              | Senior Rank Grade 10                                     |
| 6                      | Senior Auditor               | Senior Rank Grade 10                                     |
| 6                      | Chief                        | Junior Rank Grade 9 or Senior Rank Grade 10              |
| 5                      | Deputy Chief                 | Junior Rank Grade 9                                      |
| 3                      | Chief                        | Junior Rank Grade 9                                      |
| 1                      | Chief                        | Junior Rank Grade 9                                      |
| 2                      | Secretary                    | Junior Rank Grade 8 - Grade 9                            |
| 25                     | Auditor                      | Junior Rank Grade 8 - Grade 9                            |
| 2                      | Systems Analyst              | Junior Rank Grade 7 - Grade 9                            |
| 90                     | Revenue Assessor             | Junior Rank Grade 7 - Grade 8                            |
| 6                      | Executive Officer/Specialist | Junior Rank Grade 7 - Grade 8                            |
| 61                     | Head                         | Junior Rank Grade 7 - Grade 8                            |
| 328                    | Revenue Officer              | Elementary Rank Grade 5 or Junior Rank Grade 6 – Grade 7 |
| 44                     | Officer                      | Elementary Rank Grade 5 or Junior Rank Grade 6 – Grade 7 |
| 17                     | Systems Coordinator          | Elementary Rank Grade 5 - Junior Rank Grade 7            |
| 3                      | Junior Officer               | Elementary Rank Grade 4 – Grade 5 or Junior Rank Grade 6 |
| 41                     | Junior Officer               | Elementary Rank Grade 4 – Grade 5 or Junior Rank Grade 6 |
| 1                      | Associate Clerk              | Elementary Rank Grade 1 - Grade 3                        |
| 644                    |                              | Subtotal                                                 |
| 3                      | Director                     | Junior Rank Grade 9 -Senior Rank Grade 10                |
| 4                      | Secretary                    | Junior Rank Grade 8 - Grade 9                            |
| 2                      | Auditor                      | Junior Rank Grade 8 - Grade 9                            |
| 15                     | Chief                        | Junior Rank Grade 7 - Grade 8                            |
| 15                     | Revenue Assessor             | Junior Rank Grade 6 - Grade 8                            |
| 260                    | Revenue Officer              | Elementary Rank Grade 5 or Junior Rank Grade 6 – Grade 7 |
| 51                     | Junior Officer               | Elementary Rank Grade 4 –Grade 5 or Junior Rank Grade 6  |
| 6                      | Associate Clerk              | Elementary Rank Grade 1 - Grade 3                        |
| 356                    |                              | Subtotal                                                 |
| 6                      | Chief                        | Junior Rank Grade 8 - Grade 9                            |
| 11                     | Auditor                      | Junior Rank Grade 8 - Grade 9                            |
| 40                     | Head                         | Junior Rank Grade 7 - Grade 8                            |
| 3                      | Revenue Assessor             | Junior Rank Grade 6 - Grade 8                            |
| 344                    | Revenue Officer              | Elementary Rank Grade 5 or Junior Rank Grade 6 – Grade 7 |
| 57                     | Junior Officer               | Elementary Rank Grade 4 - Grade 5 or Junior Rank Grade 6 |
| 13                     | Associate Clerk              | Elementary Rank Grade 1 - Grade 3                        |
| 474                    |                              |                                                          |

Source: Personnel Office of the Bureau.

表 39

# 本局員額與素質(續)

## 2、年齡及性別統計

民國114年底

單位：人

| 官等別<br>&<br>年齡別 | 合 計<br><br>Total | 簡任<br>10-14<br>職等<br><br>Senior Rank<br>Grade 10 -<br>Grade 14 | 薦任<br>6-9<br>職等<br><br>Junior Rank<br>Grade 6 -<br>Grade 9 | 委任<br>1-5<br>職等<br><br>Elementary Rank<br>Grade 1 -<br>Grade 5 |
|-----------------|------------------|----------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------|
| 合 計             | 1,474            | 18                                                             | 1,238                                                      | 218                                                            |
| 20-24歲          | 41               | -                                                              | 27                                                         | 14                                                             |
| 25-29歲          | 182              | -                                                              | 135                                                        | 47                                                             |
| 30-34歲          | 154              | -                                                              | 119                                                        | 35                                                             |
| 35-39歲          | 147              | -                                                              | 126                                                        | 21                                                             |
| 40-44歲          | 175              | -                                                              | 149                                                        | 26                                                             |
| 45-49歲          | 233              | -                                                              | 205                                                        | 28                                                             |
| 50-59歲          | 447              | 11                                                             | 398                                                        | 38                                                             |
| 60歲以上           | 95               | 7                                                              | 79                                                         | 9                                                              |

Table 39

# Staff Number and Quality of the Bureau (Cont.)

## 2. Statistics of Age and Gender

End of CY 2025

Unit: Person

| 男<br>Male | 女<br>Female | Grade<br>&<br>Age      |
|-----------|-------------|------------------------|
| 370       | 1,104       | Total                  |
| 8         | 33          | 20 Years -<br>24 Years |
| 48        | 134         | 25 Years -<br>29 Years |
| 48        | 106         | 30 Years -<br>34 Years |
| 42        | 105         | 35 Years -<br>39 Years |
| 55        | 120         | 40 Years -<br>44 Years |
| 55        | 178         | 45 Years -<br>49 Years |
| 87        | 360         | 50 Years -<br>59 Years |
| 27        | 68          | over 60 Years          |

表 39

Table 39

**本局員額與素質(續)**  
**Staff Number and Quality of the Bureau (Cont.)**  
**3、學歷統計**

**3. Statistics of Educational Attainment**

| 民國114年底           |                 | End of CY 2025                                                 |                                                            |                                                                   | 單位：人; Unit: Person                                                    |
|-------------------|-----------------|----------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|
| 官等別<br>&<br>學歷別   | 合計<br><br>Total | 簡任<br>10-14<br>職等<br><br>Senior Rank<br>Grade 10 -<br>Grade 14 | 薦任<br>6-9<br>職等<br><br>Junior Rank<br>Grade 6 -<br>Grade 9 | 委任<br>1-5<br>職等<br><br>Elementary<br>Rank<br>Grade 1 -<br>Grade 5 | Grade<br>&<br>Education                                               |
| 合 計               | 1,474           | 18                                                             | 1,238                                                      | 218                                                               | Total                                                                 |
| 研究所               | 389             | 11                                                             | 358                                                        | 20                                                                | Graduate School                                                       |
| 大學<br>(含軍警學校有學位者) | 965             | 5                                                              | 790                                                        | 170                                                               | University<br>(Include Bachelor of<br>Military and Police<br>College) |
| 專科                | 109             | 2                                                              | 86                                                         | 21                                                                | College                                                               |
| 軍警學校<br>(無學位者)    | -               | -                                                              | -                                                          | -                                                                 | Military and Police<br>School<br>(Non of Bachelor)                    |
| 高中高職<br>(含師範)     | 11              | -                                                              | 4                                                          | 7                                                                 | High (Vocational)<br>School                                           |
| 初(國)中初職<br>以下及其他  | -               | -                                                              | -                                                          | -                                                                 | below Junior High<br>School and Others                                |



**本局員額與素質(續)**  
**Staff Number and Quality of the Bureau (Cont.)**

**4、任用資格統計**

**4. Statistics on the Examination Type**

| 官等別<br>&<br>考試別 | 民國114年底          |                                                                | End of CY 2025                                             |                                                                   | 單位：人; Unit: Person                |
|-----------------|------------------|----------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------|
|                 | 合 計<br><br>Total | 簡任<br>10-14<br>職等<br><br>Senior Rank<br>Grade 10 -<br>Grade 14 | 薦任<br>6-9<br>職等<br><br>Junior Rank<br>Grade 6 -<br>Grade 9 | 委任<br>1-5<br>職等<br><br>Elementary<br>Rank<br>Grade 1 -<br>Grade 5 | Grade<br>&<br>Examination<br>Type |
| 合 計             | 1,474            | 18                                                             | 1,238                                                      | 218                                                               | Total                             |
| 高等考試            | 941              | 14                                                             | 880                                                        | 47                                                                | Senior<br>Examination             |
| 普通考試            | 81               | -                                                              | 2                                                          | 79                                                                | Junior<br>Examination             |
| 初等考試            | 64               | -                                                              | -                                                          | 64                                                                | Elementary<br>Examination         |
| 特種考試            | 225              | 3                                                              | 194                                                        | 28                                                                | Special<br>Examination            |
| 升等考試            | 163              | 1                                                              | 162                                                        | -                                                                 | Promotion<br>Examination          |
| 其他考試            | -                | -                                                              | -                                                          | -                                                                 | Other<br>Examination              |
| 依其他法令進用         | -                | -                                                              | -                                                          | -                                                                 | Employment under<br>other Laws    |

表 40

# 本局歲出決算比較

定基指數：105年度=100 環比指數：上年度=100

單位：新臺幣千元

| 年 度   | 預算數          |                          |                    | 決算數           |
|-------|--------------|--------------------------|--------------------|---------------|
|       | Budget       |                          |                    | Final Account |
|       | 金額<br>Amount | 定基指數<br>Fixed-base Index | 環比指數<br>Link Index | 金額<br>Amount  |
| 105年度 | 2,745,753    | 100.00                   | 101.85             | 2,724,946     |
| 106年度 | 2,712,569    | 98.79                    | 98.79              | 2,690,703     |
| 107年度 | 2,684,932    | 97.78                    | 98.98              | 2,681,187     |
| 108年度 | 2,717,485    | 98.97                    | 101.21             | 2,712,405     |
| 109年度 | 2,826,493    | 102.94                   | 104.01             | 2,826,383     |
| 110年度 | 2,975,808    | 108.38                   | 105.28             | 2,975,511     |
| 111年度 | 2,866,366    | 104.39                   | 96.32              | 2,865,931     |
| 112年度 | 2,939,664    | 107.06                   | 102.56             | 2,931,025     |
| 113年度 | 3,058,714    | 111.40                   | 104.05             | 3,042,739     |
| 114年度 | 3,095,873    | 112.75                   | 101.21             | 3,079,917     |

資料來源：本局主計室。

Table 40

### Comparison of Expenditure Final Accounts of the Bureau

Fixed-base Index: CY 2016=100    Link Index: Previous Year=100    Unit: Thousand NT\$

| 決算數<br>Final Account     |                    | 經費賸餘<br>Surplus | 決算數占預算<br>數百分比%<br>Final Account/Budget<br>(%) | Year    |
|--------------------------|--------------------|-----------------|------------------------------------------------|---------|
| 定基指數<br>Fixed-base Index | 環比指數<br>Link Index |                 |                                                |         |
| 100.00                   | 101.56             | 20,808          | 99.24                                          | CY 2016 |
| 98.74                    | 98.74              | 21,866          | 99.19                                          | CY 2017 |
| 98.39                    | 99.65              | 3,745           | 99.86                                          | CY 2018 |
| 99.54                    | 101.16             | 5,080           | 99.81                                          | CY 2019 |
| 103.72                   | 104.20             | 110             | 100.00                                         | CY 2020 |
| 109.20                   | 105.28             | 297             | 99.99                                          | CY 2021 |
| 105.17                   | 96.32              | 435             | 99.98                                          | CY 2022 |
| 107.56                   | 102.27             | 8,639           | 99.71                                          | CY 2023 |
| 111.66                   | 103.81             | 15,976          | 99.48                                          | CY 2024 |
| 113.03                   | 101.22             | 15,956          | 99.48                                          | CY 2025 |

Source: Accounting and Statistics Office of the Bureau.

# 本局營利事業所得稅查核工作負荷

## Work Load of Auditing Profit-Seeking Enterprise Income Tax of the Bureau

定基指數：105年度=100      環比指數：上年度=100

Fixed-base Index: CY 2016=100      Link Index: Previous Year=100

| 年 度   | 申報件數<br>No.of Return | 定基指數<br>Fixed-base<br>Index | 環比指數<br>Link Index | 查核人數<br>No.of Auditors | 平均每人<br>查核件數<br>Average<br>Audited Cases<br>per person | 平均每人每天<br>查核件數<br>(工作天275天)<br>Average Audited<br>Cases per person<br>per day | Year    |
|-------|----------------------|-----------------------------|--------------------|------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------|---------|
| 105年度 | 177,954              | 100.00                      | 102.55             | 239                    | 744.58                                                 | 2.71                                                                          | CY 2016 |
| 106年度 | 181,423              | 101.95                      | 101.95             | 237                    | 765.50                                                 | 2.78                                                                          | CY 2017 |
| 107年度 | 185,764              | 104.39                      | 102.39             | 229                    | 811.20                                                 | 2.95                                                                          | CY 2018 |
| 108年度 | 189,269              | 106.36                      | 101.89             | 213                    | 888.59                                                 | 3.23                                                                          | CY 2019 |
| 109年度 | 191,571              | 107.65                      | 101.22             | 209                    | 916.61                                                 | 3.33                                                                          | CY 2020 |
| 110年度 | 194,647              | 109.38                      | 101.61             | 218                    | 892.88                                                 | 3.25                                                                          | CY 2021 |
| 111年度 | 197,287              | 110.86                      | 101.36             | 210                    | 939.46                                                 | 3.42                                                                          | CY 2022 |
| 112年度 | 199,843              | 112.30                      | 101.30             | 210                    | 951.63                                                 | 3.46                                                                          | CY 2023 |
| 113年度 | 203,190              | 114.18                      | 101.67             | 213                    | 953.94                                                 | 3.47                                                                          | CY 2024 |
| 114年度 | 206,391              | 115.98                      | 101.58             | 210                    | 982.81                                                 | 3.57                                                                          | CY 2025 |

資料來源：本局營所稅組。

說明：每人每年以275個工作天計算。

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

Note: 275 working days per person/per year.

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# 本局公文處理績效統計

## 1. 月別

114年度

單位：件

| 項目<br>&<br>月別 | 應辦公文統計<br>Case in the month                                    |                                                                     |                                       |                         | 已辦結公文統計<br>Cases Closed in the Month |                                            |                                                             |                                            |
|---------------|----------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------|-------------------------|--------------------------------------|--------------------------------------------|-------------------------------------------------------------|--------------------------------------------|
|               | 本月份<br>新收件數<br><br>Newly-<br>received<br>Cases in the<br>Month | 截至上月<br>待辦件數<br><br>Pending Cases<br>as of the End<br>of Last Month | 本月創簽<br>稿數<br><br>Created<br>Document | 應辦公文<br>總數<br><br>Total | 發文<br>Official Document              |                                            |                                                             |                                            |
|               |                                                                |                                                                     |                                       |                         | 6日辦結<br>Closed within 6 Days         |                                            | 超過6至30天<br>Closed more than 6 days but<br>less than 30 Days |                                            |
|               |                                                                |                                                                     |                                       |                         | 件數<br>Cases                          | 百分比%<br>As a % of official<br>Document (%) | 件數<br>Cases                                                 | 百分比%<br>As a % of official<br>Document (%) |
| 合 計           | 248,439                                                        | 16,669                                                              | 187,334                               | 452,442                 | 172,857                              | 99.99                                      | 1                                                           | 0.01                                       |
| 1 月           | 17,567                                                         | 1,382                                                               | 11,225                                | 30,174                  | 11,275                               | 100.00                                     | -                                                           | -                                          |
| 2 月           | 21,442                                                         | 1,002                                                               | 13,505                                | 35,949                  | 13,832                               | 100.00                                     | -                                                           | -                                          |
| 3 月           | 21,733                                                         | 1,430                                                               | 14,832                                | 37,995                  | 14,944                               | 99.99                                      | 1                                                           | 0.01                                       |
| 4 月           | 20,852                                                         | 1,396                                                               | 16,396                                | 38,644                  | 15,597                               | 100.00                                     | -                                                           | -                                          |
| 5 月           | 20,748                                                         | 1,456                                                               | 16,310                                | 38,514                  | 14,369                               | 100.00                                     | -                                                           | -                                          |
| 6 月           | 21,655                                                         | 1,463                                                               | 16,409                                | 39,527                  | 14,559                               | 100.00                                     | -                                                           | -                                          |
| 7 月           | 23,530                                                         | 1,421                                                               | 16,311                                | 41,262                  | 15,029                               | 100.00                                     | -                                                           | -                                          |
| 8 月           | 20,628                                                         | 1,418                                                               | 16,704                                | 38,750                  | 14,940                               | 100.00                                     | -                                                           | -                                          |
| 9 月           | 19,795                                                         | 1,486                                                               | 15,737                                | 37,018                  | 14,725                               | 100.00                                     | -                                                           | -                                          |
| 10 月          | 20,276                                                         | 1,577                                                               | 16,029                                | 37,882                  | 14,580                               | 100.00                                     | -                                                           | -                                          |
| 11 月          | 18,877                                                         | 1,331                                                               | 15,180                                | 35,388                  | 13,430                               | 100.00                                     | -                                                           | -                                          |
| 12 月          | 21,336                                                         | 1,307                                                               | 18,696                                | 41,339                  | 15,577                               | 100.00                                     | -                                                           | -                                          |

資料來源：本局綜合行政組。

Table 42

# Statistics of the Bureau's Document Processing Performance

## 1. By Month

CY 2025

Unit: Case

| 已辦結公文統計<br>Cases Closed in the Month |                                         |                    |                                                                |                                     |                                           |                                          | 待辦件數<br><br>Numbers of Pending Cases | Item<br>/<br>Month |
|--------------------------------------|-----------------------------------------|--------------------|----------------------------------------------------------------|-------------------------------------|-------------------------------------------|------------------------------------------|--------------------------------------|--------------------|
| 發文<br>Official Document              |                                         |                    |                                                                | 存查<br>件數<br><br>Filed for Reference | 創簽辦結<br>件數<br><br>Closed Created Document | 已辦結件<br>數<br><br>Numbers of Closed Cases |                                      |                    |
| 超過30日<br>Closed more than 30 Days    |                                         | 小計<br><br>Subtotal | 發文平均<br>使用天數<br><br>Average Days Needed for Official Documents |                                     |                                           |                                          |                                      |                    |
| 件數<br>Cases                          | 百分比%<br>As a % of official Document (%) |                    |                                                                |                                     |                                           |                                          |                                      |                    |
| -                                    | -                                       | 172,858            | 0.71                                                           | 216,517                             | 46,590                                    | 435,965                                  | 16,477                               | Total              |
| -                                    | -                                       | 11,275             | 0.65                                                           | 15,383                              | 2,512                                     | 29,170                                   | 1,004                                | Jan.               |
| -                                    | -                                       | 13,832             | 0.66                                                           | 18,348                              | 2,337                                     | 34,517                                   | 1,432                                | Feb.               |
| -                                    | -                                       | 14,945             | 0.67                                                           | 19,040                              | 2,613                                     | 36,598                                   | 1,397                                | Mar.               |
| -                                    | -                                       | 15,597             | 0.66                                                           | 18,298                              | 3,291                                     | 37,186                                   | 1,458                                | Apr.               |
| -                                    | -                                       | 14,369             | 0.67                                                           | 18,103                              | 4,579                                     | 37,051                                   | 1,463                                | May                |
| -                                    | -                                       | 14,559             | 0.67                                                           | 19,114                              | 4,432                                     | 38,105                                   | 1,422                                | June               |
| -                                    | -                                       | 15,029             | 0.67                                                           | 20,753                              | 4,058                                     | 39,840                                   | 1,422                                | July               |
| -                                    | -                                       | 14,940             | 0.68                                                           | 17,818                              | 4,505                                     | 37,263                                   | 1,487                                | Aug.               |
| -                                    | -                                       | 14,725             | 0.77                                                           | 17,145                              | 3,571                                     | 35,441                                   | 1,577                                | Sept.              |
| -                                    | -                                       | 14,580             | 0.84                                                           | 17,574                              | 4,394                                     | 36,548                                   | 1,334                                | Oct.               |
| -                                    | -                                       | 13,430             | 0.83                                                           | 16,621                              | 4,029                                     | 34,080                                   | 1,308                                | Nov.               |
| -                                    | -                                       | 15,577             | 0.80                                                           | 18,320                              | 6,269                                     | 40,166                                   | 1,173                                | Dec.               |

Source: General Administrative Division of the Bureau.

表 42

# 本局公文處理績效統計(續)

## 2. 單位別-總局

114年度

單位:件

| 項目<br>&<br>單位別 | 應辦公文統計<br>Case in the month                                    |                                                                     |                                       |                         | 已辦結公文統計<br>Cases Closed in the Month |                                            |                                                             |                                            |
|----------------|----------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------|-------------------------|--------------------------------------|--------------------------------------------|-------------------------------------------------------------|--------------------------------------------|
|                | 本月份<br>新收件數<br><br>Newly-<br>received<br>Cases in the<br>Month | 截至上月<br>待辦件數<br><br>Pending Cases<br>as of the End<br>of Last Month | 本月創簽<br>稿數<br><br>Created<br>Document | 應辦公文<br>總數<br><br>Total | 發文<br>Official Document              |                                            |                                                             |                                            |
|                |                                                                |                                                                     |                                       |                         | 6日辦結<br>Closed within 6 Days         |                                            | 超過6至30天<br>Closed more than 6 days<br>but less than 30 Days |                                            |
|                |                                                                |                                                                     |                                       |                         | 件數<br>Cases                          | 百分比%<br>As a % of official<br>Document (%) | 件數<br>Cases                                                 | 百分比%<br>As a % of official<br>Document (%) |
| 合 計            | 63,546                                                         | 4,684                                                               | 32,329                                | 100,559                 | 43,400                               | 100.00                                     | -                                                           | -                                          |
| 營所稅組           | 5,204                                                          | 429                                                                 | 5,714                                 | 11,347                  | 5,955                                | 100.00                                     | -                                                           | -                                          |
| 銷售稅組           | 10,100                                                         | 750                                                                 | 4,874                                 | 15,724                  | 8,536                                | 100.00                                     | -                                                           | -                                          |
| 綜合行政組          | 854                                                            | 190                                                                 | 809                                   | 1,853                   | 245                                  | 100.00                                     | -                                                           | -                                          |
| 徵收及資訊組         | 15,100                                                         | 970                                                                 | 3,936                                 | 20,006                  | 5,709                                | 100.00                                     | -                                                           | -                                          |
| 綜所遺贈稅組         | 25,173                                                         | 1,786                                                               | 11,524                                | 38,483                  | 18,703                               | 100.00                                     | -                                                           | -                                          |
| 法務組            | 1,802                                                          | 121                                                                 | 1,585                                 | 3,508                   | 1,551                                | 100.00                                     | -                                                           | -                                          |
| 秘書室            | 1,679                                                          | 160                                                                 | 1,242                                 | 3,081                   | 657                                  | 100.00                                     | -                                                           | -                                          |
| 主計室            | 393                                                            | 37                                                                  | 192                                   | 622                     | 78                                   | 100.00                                     | -                                                           | -                                          |
| 人事室            | 2,418                                                          | 210                                                                 | 2,045                                 | 4,673                   | 1,814                                | 100.00                                     | -                                                           | -                                          |
| 政風室            | 566                                                            | 17                                                                  | 215                                   | 798                     | 142                                  | 100.00                                     | -                                                           | -                                          |
| 監察室            | 255                                                            | 14                                                                  | 193                                   | 462                     | 10                                   | 100.00                                     | -                                                           | -                                          |
| 總局納保組          | 2                                                              | -                                                                   | -                                     | 2                       | -                                    | -                                          | -                                                           | -                                          |

資料來源：本局綜合行政組。



Table 42

# Statistics of the Bureau's Document Processing Performance (Cont.)

## 2. By Unit-Head Office

CY 2025

Unit: Case

| 已辦結公文統計<br>Cases Closed in the Month |                                         |                    |                                                                |                                     |                                           |                                          | 待辦件數<br><br>Numbers of Pending Cases | Item<br>/<br>Department                        |
|--------------------------------------|-----------------------------------------|--------------------|----------------------------------------------------------------|-------------------------------------|-------------------------------------------|------------------------------------------|--------------------------------------|------------------------------------------------|
| 發文<br>Official Document              |                                         |                    |                                                                | 存查<br>件數<br><br>Filed for Reference | 創簽辦結<br>件數<br><br>Closed Created Document | 已辦結件<br>數<br><br>Numbers of Closed Cases |                                      |                                                |
| 超過30日<br>Closed more than 30 Days    |                                         | 小計<br><br>Subtotal | 發文平均<br>使用天數<br><br>Average Days Needed for Official Documents |                                     |                                           |                                          |                                      |                                                |
| 件數<br>Cases                          | 百分比%<br>As a % of official Document (%) |                    |                                                                |                                     |                                           |                                          |                                      |                                                |
| -                                    | -                                       | 43,400             | 0.81                                                           | 47,970                              | 4,611                                     | 95,981                                   | 4,578                                | Total                                          |
| -                                    | -                                       | 5,955              | 0.70                                                           | 4,895                               | 109                                       | 10,959                                   | 388                                  | Profit-seeking Enterprise Income Tax Division  |
| -                                    | -                                       | 8,536              | 0.78                                                           | 5,755                               | 693                                       | 14,984                                   | 740                                  | Sales Tax Division                             |
| -                                    | -                                       | 245                | 1.84                                                           | 812                                 | 602                                       | 1,659                                    | 194                                  | General Administrative Division                |
| -                                    | -                                       | 5,709              | 0.88                                                           | 12,285                              | 1,098                                     | 19,092                                   | 914                                  | Collection and Information Management Division |
| -                                    | -                                       | 18,703             | 0.84                                                           | 17,860                              | 150                                       | 36,713                                   | 1,770                                | Individual Income Estate and Gift Tax Division |
| -                                    | -                                       | 1,551              | 0.69                                                           | 1,725                               | 116                                       | 3,392                                    | 116                                  | Legal Affairs Division                         |
| -                                    | -                                       | 657                | 1.07                                                           | 1,559                               | 703                                       | 2,919                                    | 162                                  | Secretariat                                    |
| -                                    | -                                       | 78                 | 1.64                                                           | 377                                 | 130                                       | 585                                      | 37                                   | Accounting and Statistics Office               |
| -                                    | -                                       | 1,814              | 0.71                                                           | 1,890                               | 748                                       | 4,452                                    | 221                                  | Personnel Office                               |
| -                                    | -                                       | 142                | 0.92                                                           | 556                                 | 78                                        | 776                                      | 22                                   | Civil Service Ethics Office                    |
| -                                    | -                                       | 10                 | 0.95                                                           | 254                                 | 184                                       | 448                                      | 14                                   | Investigation Office                           |
| -                                    | -                                       | -                  | -                                                              | 2                                   | -                                         | 2                                        | -                                    | Taxpayer Rights Protection Division            |

Source: General Administrative Division of the Bureau.

# 本局公文處理績效統計(續)

## 3. 單位別-分局、稽徵所

114年度

單位:件

| 項目<br>&<br>單位別 | 應辦公文統計<br>Case in the month                                    |                                                                     |                                       |                         | 已辦結公文統計<br>Cases Closed in the Month |                                            |                                                             |                                            |
|----------------|----------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------|-------------------------|--------------------------------------|--------------------------------------------|-------------------------------------------------------------|--------------------------------------------|
|                | 本月份<br>新收件數<br><br>Newly-<br>received<br>Cases in the<br>Month | 截至上月<br>待辦件數<br><br>Pending Cases<br>as of the End<br>of Last Month | 本月創簽<br>稿數<br><br>Created<br>Document | 應辦公文<br>總數<br><br>Total | 發文<br>Official Document              |                                            |                                                             |                                            |
|                |                                                                |                                                                     |                                       |                         | 6日辦結<br>Closed within 6 Days         |                                            | 超過6至30天<br>Closed more than 6 days<br>but less than 30 Days |                                            |
|                |                                                                |                                                                     |                                       |                         | 件數<br>Cases                          | 百分比%<br>As a % of official<br>Document (%) | 件數<br>Cases                                                 | 百分比%<br>As a % of official<br>Document (%) |
| 合 計            | 184,893                                                        | 11,985                                                              | 155,005                               | 351,883                 | 129,457                              | 99.99                                      | 1                                                           | 0.01                                       |
| 信義分局           | 18,827                                                         | 1,616                                                               | 19,640                                | 40,083                  | 16,320                               | 100.00                                     | -                                                           | -                                          |
| 中正分局           | 16,600                                                         | 1,743                                                               | 10,860                                | 29,203                  | 9,216                                | 100.00                                     | -                                                           | -                                          |
| 松山分局           | 17,440                                                         | 1,359                                                               | 13,960                                | 32,759                  | 11,731                               | 100.00                                     | -                                                           | -                                          |
| 大安分局           | 26,651                                                         | 1,004                                                               | 23,522                                | 51,177                  | 18,745                               | 99.99                                      | 1                                                           | 0.01                                       |
| 北投稽徵所          | 8,874                                                          | 475                                                                 | 6,271                                 | 15,620                  | 5,326                                | 100.00                                     | -                                                           | -                                          |
| 大同稽徵所          | 11,835                                                         | 1,044                                                               | 10,007                                | 22,886                  | 8,031                                | 100.00                                     | -                                                           | -                                          |
| 中北稽徵所          | 15,730                                                         | 1,055                                                               | 13,708                                | 30,493                  | 10,646                               | 100.00                                     | -                                                           | -                                          |
| 萬華稽徵所          | 10,519                                                         | 636                                                                 | 7,560                                 | 18,715                  | 6,537                                | 100.00                                     | -                                                           | -                                          |
| 南港稽徵所          | 7,277                                                          | 360                                                                 | 5,425                                 | 13,062                  | 4,605                                | 100.00                                     | -                                                           | -                                          |
| 文山稽徵所          | 8,248                                                          | 267                                                                 | 6,789                                 | 15,304                  | 6,636                                | 100.00                                     | -                                                           | -                                          |
| 中南稽徵所          | 14,990                                                         | 837                                                                 | 12,578                                | 28,405                  | 10,572                               | 100.00                                     | -                                                           | -                                          |
| 士林稽徵所          | 11,863                                                         | 590                                                                 | 9,847                                 | 22,300                  | 7,959                                | 100.00                                     | -                                                           | -                                          |
| 內湖稽徵所          | 16,039                                                         | 999                                                                 | 14,838                                | 31,876                  | 13,133                               | 100.00                                     | -                                                           | -                                          |

資料來源：本局綜合行政組。

Table 42

# Statistics of the Bureau's Document Processing Performance (Cont.)

## 3. By Unit-Branch Description

CY 2025

Unit: Case

| 已辦結公文統計<br>Cases Closed in the Month |                                         |                    |                                                                |                                     |                                           |                                          | 待辦件數<br><br>Numbers of Pending Cases | Item<br>/<br>Branch |
|--------------------------------------|-----------------------------------------|--------------------|----------------------------------------------------------------|-------------------------------------|-------------------------------------------|------------------------------------------|--------------------------------------|---------------------|
| 發文<br>Official Document              |                                         |                    |                                                                | 存查<br>件數<br><br>Filed for Reference | 創簽辦結<br>件數<br><br>Closed Created Document | 已辦結件<br>數<br><br>Numbers of Closed Cases |                                      |                     |
| 超過30日<br>Closed more than 30 Days    |                                         | 小計<br><br>Subtotal | 發文平均<br>使用天數<br><br>Average Days Needed for Official Documents |                                     |                                           |                                          |                                      |                     |
| 件數<br>Cases                          | 百分比%<br>As a % of official Document (%) |                    |                                                                |                                     |                                           |                                          |                                      |                     |
| -                                    | -                                       | 129,458            | 0.68                                                           | 168,547                             | 41,979                                    | 339,984                                  | 11,899                               | Total               |
| -                                    | -                                       | 16,320             | 0.71                                                           | 17,477                              | 4,757                                     | 38,554                                   | 1,529                                | Xinyi Branch        |
| -                                    | -                                       | 9,216              | 0.98                                                           | 15,394                              | 2,934                                     | 27,544                                   | 1,659                                | Zhongzheng Branch   |
| -                                    | -                                       | 11,731             | 0.80                                                           | 15,666                              | 3,979                                     | 31,376                                   | 1,383                                | Songshan Branch     |
| -                                    | -                                       | 18,746             | 0.59                                                           | 23,449                              | 7,968                                     | 50,163                                   | 1,014                                | Daan Branch         |
| -                                    | -                                       | 5,326              | 0.64                                                           | 8,075                               | 1,724                                     | 15,125                                   | 495                                  | Beitou Office       |
| -                                    | -                                       | 8,031              | 0.63                                                           | 11,231                              | 2,615                                     | 21,877                                   | 1,009                                | Datong Office       |
| -                                    | -                                       | 10,646             | 0.70                                                           | 14,786                              | 3,991                                     | 29,423                                   | 1,070                                | Zhongbei Office     |
| -                                    | -                                       | 6,537              | 0.67                                                           | 9,514                               | 2,003                                     | 18,054                                   | 661                                  | Wanhua Office       |
| -                                    | -                                       | 4,605              | 0.53                                                           | 6,509                               | 1,585                                     | 12,699                                   | 363                                  | Nangang Office      |
| -                                    | -                                       | 6,636              | 0.64                                                           | 7,320                               | 1,095                                     | 15,051                                   | 253                                  | Wenshan Office      |
| -                                    | -                                       | 10,572             | 0.64                                                           | 13,619                              | 3,354                                     | 27,545                                   | 860                                  | Zhongnan Office     |
| -                                    | -                                       | 7,959              | 0.67                                                           | 10,811                              | 2,922                                     | 21,692                                   | 608                                  | Shilin Office       |
| -                                    | -                                       | 13,133             | 0.60                                                           | 14,696                              | 3,052                                     | 30,881                                   | 995                                  | Neihu Office        |

Source: General Administrative Division of the Bureau.

# 本局處理人民申請案件統計

## Statistics of the Bureau's Application Processing

114年度

單位：件

CY 2025

Unit: Case

| 項目<br>&<br>月別 | 收文             |                                                            |                                                                       | 本月份結案                     |                                                          |               |                                               |               | 本月份待辦案件                               |            | Item<br>/<br>Month |
|---------------|----------------|------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------|----------------------------------------------------------|---------------|-----------------------------------------------|---------------|---------------------------------------|------------|--------------------|
|               | Cases Received |                                                            |                                                                       | Cases Closed in the Month |                                                          |               |                                               |               | Cases Pending in the Month            |            |                    |
|               | 合計             | 當月份<br>新辦案件<br>Newly-<br>received<br>Cases in<br>the Month | 截至上<br>月待辦<br>案件<br>Pending<br>Cases from<br>the End of<br>Last Month | 合計                        | 限內辦出<br>Cases Closed within the<br>Prescribed Time Limit |               | 逾限辦出<br>Cases Closed<br>Overdue               |               | 件數                                    | 占收文<br>比率% |                    |
|               |                |                                                            |                                                                       |                           | 件數                                                       | 占當月份結<br>案比率% | 件數                                            | 占當月份結<br>案比率% |                                       |            |                    |
| Total         | Total          | Cases                                                      | As a % of Cases<br>Closed in the<br>Month (%)                         | Cases                     | As a % of Cases<br>Closed in the<br>Month (%)            | Cases         | As a % of Cases<br>Closed in the<br>Month (%) | Cases         | As a % of<br>Cases<br>Received<br>(%) |            |                    |
| 合計            | 224,662        | 196,617                                                    | 28,045                                                                | 196,662                   | 196,660                                                  | 99.99         | 2                                             | 0.01          | 28,000                                | 12.46      | Total              |
| 1月            | 15,946         | 14,018                                                     | 1,928                                                                 | 13,953                    | 13,953                                                   | 100.00        | -                                             | -             | 1,993                                 | 12.50      | Jan.               |
| 2月            | 18,869         | 16,879                                                     | 1,990                                                                 | 16,429                    | 16,429                                                   | 100.00        | -                                             | -             | 2,440                                 | 12.93      | Feb.               |
| 3月            | 20,495         | 18,026                                                     | 2,469                                                                 | 17,896                    | 17,894                                                   | 99.99         | 2                                             | 0.01          | 2,599                                 | 12.68      | Mar.               |
| 4月            | 18,766         | 16,150                                                     | 2,616                                                                 | 16,353                    | 16,353                                                   | 100.00        | -                                             | -             | 2,413                                 | 12.86      | Apr.               |
| 5月            | 21,150         | 18,738                                                     | 2,412                                                                 | 18,543                    | 18,543                                                   | 100.00        | -                                             | -             | 2,607                                 | 12.33      | May                |
| 6月            | 19,871         | 17,261                                                     | 2,610                                                                 | 17,398                    | 17,398                                                   | 100.00        | -                                             | -             | 2,473                                 | 12.45      | June               |
| 7月            | 19,737         | 17,217                                                     | 2,520                                                                 | 17,383                    | 17,383                                                   | 100.00        | -                                             | -             | 2,354                                 | 11.93      | July               |
| 8月            | 17,944         | 15,580                                                     | 2,364                                                                 | 15,819                    | 15,819                                                   | 100.00        | -                                             | -             | 2,125                                 | 11.84      | Aug.               |
| 9月            | 18,297         | 16,122                                                     | 2,175                                                                 | 15,675                    | 15,675                                                   | 100.00        | -                                             | -             | 2,622                                 | 14.33      | Sept.              |
| 10月           | 17,174         | 14,554                                                     | 2,620                                                                 | 15,093                    | 15,093                                                   | 100.00        | -                                             | -             | 2,081                                 | 12.12      | Oct.               |
| 11月           | 16,513         | 14,428                                                     | 2,085                                                                 | 14,309                    | 14,309                                                   | 100.00        | -                                             | -             | 2,204                                 | 13.35      | Nov.               |
| 12月           | 19,900         | 17,644                                                     | 2,256                                                                 | 17,811                    | 17,811                                                   | 100.00        | -                                             | -             | 2,089                                 | 10.50      | Dec.               |

資料來源：本局綜合行政組。

說明：表列資料以案為統計單位。

Source: General Administrative Division of the Bureau.

Note: The table counts each case as a statistical unit.

# 肆、附 錄

Part Four: Appendix

表 44

# 全國各項國稅稅率

## 114年度

稅率金額以新臺幣為計算標準

| 級別                    | 所得淨額                | ×稅率                                                                                                                                                                                                                                                                                                                                       | －累進差額    | ＝應納稅額 |
|-----------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|
| 1                     | 590,000以下           | × 5%                                                                                                                                                                                                                                                                                                                                      | -0       | ＝ 〃   |
| 2                     | 590,001－1,330,000   | ×12%                                                                                                                                                                                                                                                                                                                                      | -41,300  | ＝ 〃   |
| 3                     | 1,330,001－2,660,000 | ×20%                                                                                                                                                                                                                                                                                                                                      | -147,700 | ＝ 〃   |
| 4                     | 2,660,001－4,980,000 | ×30%                                                                                                                                                                                                                                                                                                                                      | -413,700 | ＝ 〃   |
| 5                     | 4,980,001以上         | ×40%                                                                                                                                                                                                                                                                                                                                      | -911,700 | ＝ 〃   |
| 一、免稅額：                |                     | 年滿70歲之納稅義務人、配偶暨受扶養直系尊親屬，每人免稅額為145,500元；未滿70歲之納稅義務人、配偶暨受扶養親屬每人免稅額97,000元。                                                                                                                                                                                                                                                                  |          |       |
| 二、一般扣除額               |                     | 標準或列舉扣除額只能擇一，不得同時並用。                                                                                                                                                                                                                                                                                                                      |          |       |
| 綜<br>合<br>所<br>得<br>稅 | 1. 標準扣除額            | 單身者131,000元，與配偶合併申報者262,000元。                                                                                                                                                                                                                                                                                                             |          |       |
|                       | 2. 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、對政府的捐獻、對依行政法人法設立行政法人的捐贈；依博物館法規定，對公立博物館的文物、標本、藝術品或設備捐贈；依文化資產保存法規定，出資捐贈或贊助辦理古蹟、文物等文化資產之修復、再利用或管理維護的款項；依文化藝術獎助及促進條例規定，對國家文化藝術基金會或直轄市、縣(市)文化基金會的捐贈，及以具有文化藝術資產價值之文物、藝術品、古蹟等文化資產捐贈政府；依運動產業發展條例規定，透過中央主管機關設置的專戶對未指定運動員的捐贈，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) 政治獻金法之捐贈        | 個人對同一擬參選人每年捐贈總額不得超過10萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額20%，其總額並不得超過20萬元。對政黨捐贈，政黨推薦之候選人於109年度立法委員選舉得票率未達1%或收據格式不符者，不予認定。                                                                                                                                                                                               |          |       |
|                       | (7) 公職人員選罷法之競選經費    | 候選人自選舉公告日起，至投票日後30日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第43條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。                                                                                                                                                                                                                                               |          |       |
|                       | (8) 公職人員選罷法之罷免案支出   | 各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日後30日內，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，於同法第41條規定候選人競選經費最高金額內，可於罷免案宣告不成立之日或投票日年度列報扣除。                                                                                                                                                                                                        |          |       |
|                       | (9) 私立學校法第62條規定的捐贈  | 個人透過財團法人私立學校興學基金會，對學校法人或該法96年12月18日修正條文施行前已設立的財團法人私立學校的捐款，金額不得超過綜合所得總額50%；惟如未指定捐款予特定的學校法人或學校者，得全數列舉扣除。須檢附收據正本以供查核。                                                                                                                                                                                                                        |          |       |
| 三、特別扣除額：              |                     |                                                                                                                                                                                                                                                                                                                                           |          |       |
| 綜<br>合<br>所<br>得<br>稅 | 1. 財產交易損失           | 依查核資料認定，不得超過當年度申報之財產交易所得。                                                                                                                                                                                                                                                                                                                 |          |       |
|                       | 2. 薪資所得特別扣除額        | 有薪資所得者，每人可扣除218,000元，但其全年薪資所得總額未達218,000元者，僅就其全年薪資所得總額全數扣除。                                                                                                                                                                                                                                                                               |          |       |
|                       | 3. 儲蓄投資特別扣除額        | 合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過270,000元。                                                                                                                                                                                                                                                                                                   |          |       |
|                       | 4. 身心障礙特別扣除額        | 每人可減除218,000元。                                                                                                                                                                                                                                                                                                                            |          |       |
|                       | 5. 教育學費特別扣除額        | 子女就讀大專以上院校，每人每年以扣除25,000元為限，已接受政府補助，應以扣除該補助的餘額在25,000元內列報。但就讀空中大學、專校及五專前3年者不適用。                                                                                                                                                                                                                                                           |          |       |
|                       | 6. 幼兒學前特別扣除額        | 納稅義務人申報扶養6歲以下〔民國107年(含該年)以後出生〕之子女，第1名子女每年扣除150,000元，第2名及以上子女每年扣除225,000元。                                                                                                                                                                                                                                                                 |          |       |
|                       | 7. 長期照顧特別扣除額        | 自中華民國108年1月1日起納稅義務人、配偶或受扶養親屬為符合中央衛生福利主管機關公告須長期照顧之身心失能者，每人每年扣除12萬元。但有下列情形之一者，不得扣除：(1)經減除幼兒學前特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上(選擇股利及盈餘按28%單一稅率分開計算者亦同)。(2)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額670萬元。                                                                                                       |          |       |
|                       | 8. 房屋租金支出特別扣除額      | 納稅義務人、配偶及受扶養直系親屬在中華民國境內租屋供自住且非供營業或執行業務使用者，其所支付之租金減除接受政府補助部分，每一申報戶每年扣除以180,000元為限。但該等人租屋期間在中華民國境內有房屋，或有以設定地上權方式之房屋使用權者，除其房屋符合財政部113年12月3日台財稅字第11304656750號令規定可視為非自有房屋外，不得扣除。另有以下情形之一者，不得扣除：(1)經減除長期照顧特別扣除額及房屋租金支出特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上。(2)選擇股利及盈餘按28%單一稅率分開計算應納稅額。(3)依所得基本稅額條例計算之基本所得額超過規定之扣除金額750萬元。 |          |       |

說明：上列稅率係適用114年申報113年度所得資料。

# National Tax Rates

## CY 2025

**Table 44**

The amount of tax is calculated in NTD.

| Individual Income Tax                                                      | Tax Brackets | Net Taxable Income        | × Tax Rate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | — Progressive Difference | = Tax Payable |
|----------------------------------------------------------------------------|--------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------|
|                                                                            | 1            | \$590,000 or under        | × 5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | — \$0                    | = //          |
|                                                                            | 2            | \$590,001 - \$1,330,000   | × 12%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | — \$41,300               | = //          |
|                                                                            | 3            | \$1,330,001 - \$2,660,000 | × 20%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | — \$147,700              | = //          |
|                                                                            | 4            | \$2,660,001 - \$4,980,000 | × 30%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | — \$413,700              | = //          |
|                                                                            | 5            | over \$4,980,001          | × 40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | — \$911,700              | = //          |
| I. Exemption                                                               |              |                           | The exemption is NT\$145,500 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$97,000 for every taxpayer, spouse and dependent who is under the age of 70.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |               |
| II . Deductions                                                            |              |                           | Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                          |               |
| 1. Standard Deduction                                                      |              |                           | The standard deduction is NT\$131,000 for a single individual, and NT\$262,000 dollars for a married couple filing a joint return.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                          |               |
| 2. Itemized Deductions                                                     |              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                          |               |
| 2-1 Donations                                                              |              |                           | 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, encouragement of the morale of the members of the armed forces, to the government, or to non-departmental public bodies; the artifacts, specimens, works of art or facilities to public museums under the Museum Act; the maintenance and repair of antiquities, historic building, etc., under the Cultural Heritage Preservation Act; to the National Culture and Arts Foundation or the cultural foundations of municipalities, counties, or cities; the artifacts, works of art, monuments, etc., to the government under the Culture and the Arts Reward and Promotion Act; or to unspecified athletes through a designated account set up by the central authority under the Sports Industry Development Act.                                                                                                                                                                                                                                                                                                                                                     |                          |               |
| 2-2 Insurance Premiums                                                     |              |                           | The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is \$NT24,000. 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 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                          |               |
| 2-7 Campaign Expenditures of the Civil Servants Election and Recall Act    |              |                           | The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                          |               |
| 2-8 Recall Expenditures of the Civil Servants Election and Recall Act      |              |                           | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                          |               |
| 2-9 Donations made in accordance with Article 62 of the Private School Law |              |                           | Individual donations to juridical schools or private school foundations established before the enforcement of the Law's amendment on December 18, 2007 through juridical private school foundations cannot exceed 50% of the Gross Consolidated Income. However, donations through the foundation to non-specified school legal persons or schools may deduct the entire donations from their incomes when filing their tax return. The original copy of receipt is required for Tax Audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                          |               |
| III. Special Deductions                                                    |              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                          |               |
| 1. Special Deduction for Property Transaction Losses                       |              |                           | Shall not exceed the declared amount of income derived from property transactions in the same year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                          |               |
| 2. Special Deduction of Income from Salaries/Wages                         |              |                           | Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NT\$218,000, and he/she may claim a full deduction of the amount of the salary if it is less than NT\$218,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                          |               |
| 3. Special Deduction for Savings & Investment                              |              |                           | Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NT\$270,000 annually.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                          |               |
| 4. Special Deduction for Disability                                        |              |                           | There is a deduction of NT\$218,000 for each disabled person.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                          |               |
| 5. Special Deduction for Educational Tuition                               |              |                           | If any of the children of a taxpayer is studying in a college or university, a deduction of NT\$25,000 per child per year may be made for his (her) educational tuition. For those who have accepted government subsidies, the remaining portion after deducting the subsidies and is within NT\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                          |               |
| 6. Special Deduction for Pre-school Children                               |              |                           | For a taxpayer who has children under or equal to 6 years of age (born in or after CY 2018), the amount of deduction for the first pre-school child is NT\$150,000 per year; the amount of deduction for a second child and more is NT\$225,000 per year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                          |               |
| 7. Special Deduction for Long-term Care                                    |              |                           | Starting from 2019, for a taxpayer, his/her spouse, or dependent(s) who is a qualified person with physical or mental incapacity and need long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$ 120,000 per year may be made for each person, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,330,001 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%.                                                                                                                                                                                                                                                      |                          |               |
| 8. Special Deduction for Rent for Housing                                  |              |                           | Rent for housing in the R.O.C. paid by a taxpayer, his or her spouse, and lineal dependents and used as their own residence rather than for business or performing professional services, may be deducted from their consolidated income up to a limit of NT\$180,000 per year per tax return. However, no deduction shall be made for taxpayers, their spouses, or lineal dependents who own a house in the R.O.C., unless the self-owned house meets the conditions mentioned in Explanatory Decree No. 11304656750. Notice : The taxpayer can't claim the special deduction for long-term care and rent for housing if his or her circumstances falls under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20% after deducting the long-term care and rent for housing deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$7,500,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%. |                          |               |

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

表 44

## 全國各項國稅稅率（續）

114年度

稅率金額以新臺幣為計算標準

| 所得種類                         | 扣 繳 率                                                                                    |                                                                                                                                            |
|------------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
|                              | 居住者、有固定營業場所之營利事業                                                                         | 非居住者、無固定營業場所之營利事業                                                                                                                          |
| 營利所得                         | 1. 個人、總機構在境內之營利事業：免扣繳<br>2. 總機構在境外之營利事業：21%                                              | 1. 21%<br>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，經核准在台投資：20%                                                                                     |
| 執行業務報酬                       | 10%                                                                                      | 20%                                                                                                                                        |
| 佣金                           | 10%                                                                                      | 20%                                                                                                                                        |
| 薪資                           | 按全月給付總額，依下列二種方式擇一扣繳：<br>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）<br>2. 5% | 按給付額扣取18%，但下列除外：<br>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%<br>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%<br>2. 軍公教退休(伍)金優惠存款利息：免扣繳，應列單                                                     | 1. 20%<br>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%<br>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%<br>2. 同左                                                                                                                            |
| 退職所得                         | 減除定額免稅後之餘額：6%                                                                            | 減除定額免稅後之餘額：18%                                                                                                                             |
| 其他所得                         | 1. 免扣繳、應列單<br>2. 告發或檢舉獎金：20%<br>3. 結構型商品交易所得：10%                                         | 1. 個人依20%申報納稅，免扣繳，應列單<br>2. 餘按20%扣繳<br>3. 告發或檢舉獎金：20%<br>4. 結構型商品交易所得：15%                                                                  |
| 財產交易所得                       | 1. 申報納稅<br>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<br>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)                                                                      |
| 自力耕作漁牧林礦所得                   | 申報納稅                                                                                     | 按20%申報納稅                                                                                                                                   |
| 國際運輸及承包營建工程等業務，依法按扣繳方式繳納者    | -                                                                                        | 20%(經財政部核准依營業收入10%或15%計算所得額)                                                                                                               |
| 國外影片事業所得                     | -                                                                                        | 20%(有營業代理人者依片租收入50%計算所得額)                                                                                                                  |
| 國際金融業務分行授信收入                 | 15%申報納稅                                                                                  | -                                                                                                                                          |
| 營利事業成立、變更、追加他益信託             | 受益人享有信託利益之權利價值或權利價值增加部分屬其他所得，免扣繳，惟應由委託人列單申報                                              | 1. 受益人為營利事業按20%扣繳<br>2. 受益人為個人按20%申報納稅，免扣繳，應列單                                                                                             |
| 營利事業成立之他益信託，受益人不特定或尚未存在者     | 受託人就受益人享有信託利益之權利價值或權利價值增加部分按20%申報納稅                                                      |                                                                                                                                            |
| 信託成立後，信託財產發生之收入，受益人不特定或尚未存在者 | 受託人就受益人享有信託財產之收入依規定計算之所得額按20%申報納稅                                                        |                                                                                                                                            |

說明：表內扣繳率不含財產交易屬房地合一新制部分。



# National Tax Rates (Cont.)

## CY 2025

Table 44

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                                                                                                      | <ol style="list-style-type: none"> <li>Profit-seeking enterprise for which an individual or headquarters are within the territory of the Republic of China: No deduction</li> <li>Profit-seeking enterprise of which the headquarters are outside the territory of the Republic of China: 21%</li> </ol>                                                                                                       | <ol style="list-style-type: none"> <li>21%</li> <li>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%</li> </ol>                                                                                                                                                                                                                                                              |
| Income from Professional Practice                                                                                    | 10%                                                                                                                                                                                                                                                                                                                                                                                                            | 20%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Commission                                                                                                           | 10%                                                                                                                                                                                                                                                                                                                                                                                                            | 20%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Income from Salaries and Wages                                                                                       | <p>Monthly payments shall be withheld in one of the following two ways :</p> <ol style="list-style-type: none"> <li>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)</li> <li>5%</li> </ol> | <p>18% of the payment is withheld. However, cases coming under the following conditions shall not be included :</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol>                                                                                          |
| Income from Interest                                                                                                 | <ol style="list-style-type: none"> <li>10%</li> <li>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.</li> </ol>                                                                                         | <ol style="list-style-type: none"> <li>20%</li> <li>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%</li> </ol> |
| Income from lease                                                                                                    | 10%                                                                                                                                                                                                                                                                                                                                                                                                            | 20%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Income from Royalties                                                                                                | 10%                                                                                                                                                                                                                                                                                                                                                                                                            | 20%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Income from Prizes or Payment from Contests and Games Won by Chance                                                  | <ol style="list-style-type: none"> <li>10%</li> <li>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.</li> </ol>                                                                                                                                                                               | <ol style="list-style-type: none"> <li>20%</li> <li>Same as left column.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 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                                                                                                         | <ol style="list-style-type: none"> <li>Where there is exemption from tax being withheld, a report shall be filed.</li> <li>For payment of reward for information or accusation, 20% of the full payment is withheld.</li> <li>For income from transactions in structured products between taxpayers and securities firms or banks, 10% of the income derived is withheld.</li> </ol>                           | <ol style="list-style-type: none"> <li>Where an individual files and pays 20% income tax, there is an exemption from tax being withheld and a report shall be filed.</li> <li>The remainder shall be filed and taxed at the rate of 20%.</li> <li>For payment of reward for information or accusation, 20% of the full payment is withheld.</li> <li>For income from transactions in structured products between taxpayers and securities firms or banks, 15% of the income derived is withheld.</li> </ol>                                                                                                                                                  |
| Income from Property Transactions                                                                                    | <ol style="list-style-type: none"> <li>Taxpayer shall file tax return and pay tax assessed by the tax authority</li> <li>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.</li> </ol>                                          | <ol style="list-style-type: none"> <li>Filed and taxed at the rate of 20%.</li> <li>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.</li> </ol>                                                                                                                                                                                                                                                                                                                             |
| Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining                              | Taxpayer shall file tax return and pay tax assessed by the tax authority                                                                                                                                                                                                                                                                                                                                       | Filed and taxed at the rate of 20%.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Income from International Transport, Construction Contracting, etc.                                                  | —                                                                                                                                                                                                                                                                                                                                                                                                              | 20% (determined by the M.O.F. as 10% or 15% of its total business revenue)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Foreign Motion Picture Enterprise Income                                                                             | —                                                                                                                                                                                                                                                                                                                                                                                                              | 20% (50% of the revenue from the lease of motion pictures through agents shall be deemed as income within the territory of the Republic of China)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Revenue Derived from Loans by Off-shore Banking Unit                                                                 | Filed and taxed at the rate of 15%.                                                                                                                                                                                                                                                                                                                                                                            | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Trust Deed Establishment, Beneficiary Change, or Trust Property Increase of Profit-seeking Enterprise                | The value or the increased portion of the value of the beneficiary's entitlement to such trust benefit is deemed as other income, and is exempt from tax being withheld. However, a report shall be filed by the trustee.                                                                                                                                                                                      | Where a beneficiary is a profit-seeking enterprise, 20% is withheld<br>Where a beneficiary is an individual who files and pays 20%, there is an exemption from tax being withheld and a report shall be filed.                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Trust Deed Establishment by Profit-seeking Enterprise Where the Beneficiary is Not Specified or Not Yet in Existence | The trustee shall declare and pay the tax according to a withholding rate of 20% for the value or the increased portion of the value of the beneficiary's entitlement to such trust benefit.                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Income derived from Established Trust Where the Beneficiary is Not Specified or Not Yet in Existence                 | The trustee shall declare and pay the tax according to a withholding rate of 20% for the income of the beneficiary's entitlement to such trust benefit.                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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

表 44

# 全國各項國稅稅率（續）

## 114年度

稅率金額以新臺幣為計算標準

| 房地合一課徵個人所得稅 | 種類             |               | 適用範圍                                                                                              | 稅率  |
|-------------|----------------|---------------|---------------------------------------------------------------------------------------------------|-----|
|             | 一、中華民國境內居住之個人  | 110年6月30日以前交易 | 1. 持有房屋、土地期間在1年以內                                                                                 | 45% |
|             |                |               | 2. 持有房屋、土地期間超過1年且在2年以內                                                                            | 35% |
|             | 二、非中華民國境內居住之個人 | 110年7月1日以後交易  | 1. 持有房屋、土地期間在2年以內                                                                                 | 45% |
|             |                |               | 2. 持有房屋、土地期間超過2年且在5年以內                                                                            | 35% |
|             | 一、中華民國境內居住之個人  | 110年6月30日以前交易 | 3. 持有房屋、土地期間超過2年且在10年以內                                                                           | 20% |
|             |                |               | 4. 持有房屋、土地期間超過10年                                                                                 | 15% |
|             | 二、非中華民國境內居住之個人 | 110年7月1日以後交易  | 5. 因財政部公告之調職、非自願離職或其他非自願性因素，交易持有期間在2年以下之房屋、土地                                                     | 20% |
|             |                |               | 6. 個人以自有土地與營利事業合作興建房屋，自土地取得之日起算2年內完成並銷售該房屋、土地                                                     | 20% |
|             | 一、中華民國境內居住之個人  | 110年6月30日以前交易 | 7. 符合第4條之5第1項第1款規定之自住房屋、土地，按規定計算之課稅所得額超過400萬元部分                                                   | 10% |
|             |                |               |                                                                                                   |     |
|             | 二、非中華民國境內居住之個人 | 110年7月1日以後交易  | 1. 持有房屋、土地期間在2年以內                                                                                 | 45% |
|             |                |               | 2. 持有房屋、土地期間超過2年且在5年以內                                                                            | 35% |
|             | 一、中華民國境內居住之個人  | 110年6月30日以前交易 | 3. 持有房屋、土地期間超過5年且在10年以內                                                                           | 20% |
|             |                |               | 4. 持有房屋、土地期間超過10年                                                                                 | 15% |
|             | 二、非中華民國境內居住之個人 | 110年7月1日以後交易  | 5. 因財政部公告之調職、非自願離職或其他非自願性因素，交易持有期間在5年以下之房屋、土地                                                     | 20% |
|             |                |               | 6. 個人以自有土地與營利事業合作興建房屋，自土地取得之日起算5年內完成並銷售該房屋、土地                                                     | 20% |
|             | 一、中華民國境內居住之個人  | 110年6月30日以前交易 | 7. 個人提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第1次移轉且其持有期間在5年以下者 | 20% |
|             |                |               | 8. 符合第4條之5第1項第1款規定之自住房屋、土地，按規定計算之課稅所得額超過400萬元部分                                                   | 10% |
|             | 二、非中華民國境內居住之個人 | 110年7月1日以後交易  | 1. 持有房屋、土地期間在1年以內                                                                                 | 45% |
|             |                |               | 2. 持有房屋、土地期間超過1年                                                                                  | 35% |
|             | 一、中華民國境內居住之個人  | 110年6月30日以前交易 | 1. 持有房屋、土地期間在2年以內                                                                                 | 45% |
|             |                |               | 2. 持有房屋、土地期間超過2年                                                                                  | 35% |

# National Tax Rates (Cont.)

## CY 2025

Table 44

The amount of tax is calculated in NTD.

|                                                          | Category                                                                  |                                    | Scope of application                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Tax Rates |
|----------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Individual House and Land Transactions Income Tax</b> |                                                                           |                                    | 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%       |
|                                                          |                                                                           | Transaction in or before 2021,6,30 | 5. 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%       |
|                                                          |                                                                           |                                    | 6. An individual who sells house and land where the house is built in partnership with a business entity, and the share of land associated with the unit has been held for a period of no more than 2 years.                                                                                                                                                                                                                                                                                                             | 20%       |
|                                                          |                                                                           |                                    | 7. 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 . An individual residing in the territory of the Republic of China      |                                    | 1. The transferred house and land that have been held for a period of no more than 2 years.                                                                                                                                                                                                                                                                                                                                                                                                                              | 45%       |
|                                                          |                                                                           |                                    | 2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years.                                                                                                                                                                                                                                                                                                                                                                                                        | 35%       |
|                                                          |                                                                           |                                    | 3. The transferred house and land that have been held for a period of more than 5 years but no more than 10 years.                                                                                                                                                                                                                                                                                                                                                                                                       | 20%       |
|                                                          |                                                                           |                                    | 4. The transferred house and land that have been held for a period of more than 10 years.                                                                                                                                                                                                                                                                                                                                                                                                                                | 15%       |
|                                                          |                                                                           |                                    | 5. House and land that have been held for a period of no more than 5 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance.                                                                                                                                                                                                                                                                                       | 20%       |
|                                                          |                                                                           | Transaction starting from 2021,7,1 | 6. An individual who sells house and land where the house is built in partnership with a business entity, and the share of land associated with the unit has been held for a period of no more than 5 years.                                                                                                                                                                                                                                                                                                             | 20%       |
|                                                          |                                                                           |                                    | 7. House and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or the participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings. | 20%       |
|                                                          |                                                                           |                                    | 8. For income derived from transactions of self-use 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 . An individual not residing in the territory of the Republic of China | Transaction in or before 2021,6,30 | 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%       |
|                                                          |                                                                           | Transaction starting from 2021,7,1 | 1. The transferred house and land that have been held for a period of no more than 2 years.                                                                                                                                                                                                                                                                                                                                                                                                                              | 45%       |
|                                                          |                                                                           |                                    | 2. The transferred house and land that have been held for a period of more than 2 years.                                                                                                                                                                                                                                                                                                                                                                                                                                 | 35%       |

表 44

## 全國各項國稅稅率（續）

114年度

稅率金額以新臺幣為計算標準

| 營利事業所得稅       | 課稅所得額                                                                                       |                                                                                                 | 稅率  | 稅額計算公式                                                                             |
|---------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----|------------------------------------------------------------------------------------|
|               | 一、12萬元以下者                                                                                   |                                                                                                 | 免徵  |                                                                                    |
|               | 二、超過12萬元者                                                                                   |                                                                                                 | 20% | 1. P在200,000元以下者， $T=(P-120,000) \times 1/2$<br>2. P超過200,000元者， $T=P \times 20\%$ |
|               | 說明：<br>1. $T$ =稅額； $P$ =課稅所得額<br>2. 課稅所得額超過12萬元者，就其全部課稅所得額課徵20%，但其應納稅額不得超過課稅所得額超過12萬元部分之半數。 |                                                                                                 |     |                                                                                    |
| 房地合一課徵營利事業所得稅 | 一、總機構在中華民國境內之營利事業                                                                           | 1. 持有房屋、土地期間在2年以內                                                                               |     | 45%                                                                                |
|               |                                                                                             | 2. 持有房屋、土地期間超過2年且在5年以內                                                                          |     | 35%                                                                                |
|               |                                                                                             | 3. 持有房屋、土地期間超過5年                                                                                |     | 20%                                                                                |
|               |                                                                                             | 4. 因財政部公告之非自願性因素，交易持有期間在5年以下之房屋、土地                                                              |     | 20%                                                                                |
|               |                                                                                             | 5. 以自有土地與營利事業合作興建房屋，自土地取得之日起算5年內完成並銷售該房屋、土地                                                     |     | 20%                                                                                |
|               |                                                                                             | 6. 提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第1次移轉且其持有期間在5年以下者 |     | 20%                                                                                |
|               | 二、總機構在中華民國境外之營利事業                                                                           | 1. 持有房屋、土地期間在2年以內                                                                               |     | 45%                                                                                |
|               |                                                                                             | 2. 持有房屋、土地期間超過2年                                                                                |     | 35%                                                                                |

說明：營利事業所得稅稅率為114年申報113年度所得稅適用。

## National Tax Rates (Cont.)

Table 44

CY 2025

The amount of tax is calculated in NTD.

|                                                                  | Taxable Income                                                                                                                                                                                                                                                                 | Tax Rates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Computation of Profit-seeking Enterprise Income Tax                                                   |
|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Profit-seeking Enterprise Income Tax                             | I . \$120,000 or under                                                                                                                                                                                                                                                         | none                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                       |
|                                                                  | II . Over \$120,001                                                                                                                                                                                                                                                            | 20%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1. P: \$200,000 or under, $T = (P - 120,000) \times 1/2$<br>2. P: over \$200,000, $T = P \times 20\%$ |
|                                                                  | Note:                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                       |
|                                                                  | 1. T= Profit-seeking Enterprise Income Tax; P= Taxable income<br><br>2. Where the total taxable income is more than NT\$120,000, the income tax rate is 20%, but the amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                       |
| Profit-seeking Enterprise House and Land Transactions Income Tax | I . For a profit-seeking enterprise having its head office within the territory of the Republic of China                                                                                                                                                                       | 1. The transferred house and land that have been held for a period of no more than 2 years.<br><br>2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years.<br><br>3. The transferred house and land that have been held for a period of more than 5 years.<br><br>4. House and land that have been held for a period of no more than 5 years and are transferred because of any involuntary cause announced by the MOF.<br><br>5. A profit-seeking enterprise who sells house and land, where the house is built in partnership with a business entity and the share of land associated with the unit has been held for a period of no more than 5 years.<br><br>6. House and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings. | 45%<br><br>35%<br><br>20%<br><br>20%<br><br>20%                                                       |
|                                                                  | II . For a profit-seeking enterprise having its head office outside the territory of the Republic of China                                                                                                                                                                     | 1. The transferred house and land that have been held for a period of no more than 2 years.<br><br>2. The transferred house and land that have been held for a period of more than 2 years.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 45%<br><br>35%                                                                                        |

Note: The profit-seeking enterprise income tax rate is applied to income tax in CY 2024 which is filed in CY 2025.

表 44

## 全國各項國稅稅率（續）

114年度

稅率金額以新臺幣為計算標準

|     |                                      |     |                                         |
|-----|--------------------------------------|-----|-----------------------------------------|
| 遺產稅 | 一、114年1月1日（含）以後之繼承案件：                |     |                                         |
|     | 遺 產 淨 額                              | 稅 率 | 稅額計算公式                                  |
|     | \$56,210,000 以下                      | 10% | 遺產淨額 $\times 0.10$ －\$0＝應納遺產稅額          |
|     | \$56,210,001－\$112,420,000           | 15% | 遺產淨額 $\times 0.15$ －\$2,810,500＝應納遺產稅額  |
|     | 逾 \$112,420,000                      | 20% | 遺產淨額 $\times 0.20$ －\$8,431,500＝應納遺產稅額  |
|     | 二、106年5月12日（含）至113年12月31日（含）以後之繼承案件： |     |                                         |
|     | 遺 產 淨 額                              | 稅 率 | 稅額計算公式                                  |
|     | \$50,000,000 以下                      | 10% | 遺產淨額 $\times 0.10$ －\$0＝應納遺產稅額          |
|     | \$50,000,001－\$100,000,000           | 15% | 遺產淨額 $\times 0.15$ －\$2,500,000＝應納遺產稅額  |
|     | 逾 \$100,000,000                      | 20% | 遺產淨額 $\times 0.20$ －\$7,500,000＝應納遺產稅額  |
|     | 三、98年1月23日（含）至106年5月11日（含）之繼承案件：     |     |                                         |
|     | 稅率                                   |     | 稅額計算公式                                  |
|     | 10%                                  |     | 遺產淨額 $\times 0.10$ ＝應納遺產稅額              |
|     | 四、98年1月22日（含）以前之繼承案件：                |     |                                         |
|     | 遺 產 淨 額                              | 稅 率 | 稅額計算公式                                  |
|     | \$670,000 以下                         | 2%  | 遺產淨額 $\times 0.02$ －\$0＝應納遺產稅額          |
|     | \$670,001－\$1,670,000                | 4%  | 遺產淨額 $\times 0.04$ －\$13,400＝應納遺產稅額     |
|     | \$1,670,001－\$3,340,000              | 7%  | 遺產淨額 $\times 0.07$ －\$63,500＝應納遺產稅額     |
|     | \$3,340,001－\$5,010,000              | 11% | 遺產淨額 $\times 0.11$ －\$197,100＝應納遺產稅額    |
|     | \$5,010,001－\$6,680,000              | 15% | 遺產淨額 $\times 0.15$ －\$397,500＝應納遺產稅額    |
|     | \$6,680,001－\$11,130,000             | 20% | 遺產淨額 $\times 0.20$ －\$731,500＝應納遺產稅額    |
|     | \$11,130,001－\$16,700,000            | 26% | 遺產淨額 $\times 0.26$ －\$1,399,300＝應納遺產稅額  |
|     | \$16,700,001－\$44,530,000            | 33% | 遺產淨額 $\times 0.33$ －\$2,568,300＝應納遺產稅額  |
|     | \$44,530,001－\$111,320,000           | 41% | 遺產淨額 $\times 0.41$ －\$6,130,700＝應納遺產稅額  |
|     | 逾 \$111,320,000                      | 50% | 遺產淨額 $\times 0.50$ －\$16,149,500＝應納遺產稅額 |

# National Tax Rates (Cont.)

Table 44

CY 2025

The amount of tax is calculated in NTD.

|                       |                                                                  |          |                                                        |
|-----------------------|------------------------------------------------------------------|----------|--------------------------------------------------------|
| <b>Estate<br/>Tax</b> | I . Inheritance cases since Jan. 1, 2025 :                       |          |                                                        |
|                       | Net Taxable Income                                               | Tax Rate | Computation of Estate Tax                              |
|                       | \$56,210,000 or under                                            | 10%      | Net Taxable Income×0.10 — \$0 = Tax Payable            |
|                       | \$56,210,001 - \$112,420,000                                     | 15%      | Net Taxable Income×0.15 — \$2,810,500 = Tax Payable    |
|                       | over \$112,420,000                                               | 20%      | Net Taxable Income×0.20 — \$8,431,500 = Tax Payable    |
|                       | II . Inheritance cases between May 12, 2017 and Dec. 31, 2024 :  |          |                                                        |
|                       | Net Taxable Income                                               | Tax Rate | Computation of Estate Tax                              |
|                       | \$50,000,000 or under                                            | 10%      | Net Taxable Income×0.10 — \$0 = Tax Payable            |
|                       | \$50,000,001 - \$100,000,000                                     | 15%      | Net Taxable Income×0.15 — \$2,500,000 = Tax Payable    |
|                       | over \$100,000,000                                               | 20%      | Net Taxable Income×0.20 — \$7,500,000 = Tax Payable    |
|                       | III . Inheritance cases between Jan. 23, 2009 and May 11, 2017 : |          |                                                        |
|                       | Tax Rate                                                         |          | Computation of Estate Tax                              |
|                       | 10%                                                              |          | Net Taxable Income × 0.10 = Tax Payable                |
|                       | IV . Inheritance cases prior to Jan. 22, 2009 :                  |          |                                                        |
|                       | Net Taxable Income                                               | Tax Rate | Computation of Estate Tax                              |
|                       | \$670,000 or under                                               | 2%       | Net Taxable Income × 0.02 — \$0 = Tax Payable          |
|                       | \$670,001 - \$1,670,000                                          | 4%       | Net Taxable Income × 0.04 — \$13,400 = Tax Payable     |
|                       | \$1,670,001 - \$3,340,000                                        | 7%       | Net Taxable Income × 0.07 — \$63,500 = Tax Payable     |
|                       | \$3,340,001 - \$5,010,000                                        | 11%      | Net Taxable Income × 0.11 — \$197,100 = Tax Payable    |
|                       | \$5,010,001 - \$6,680,000                                        | 15%      | Net Taxable Income × 0.15 — \$397,500 = Tax Payable    |
|                       | \$6,680,001 - \$11,130,000                                       | 20%      | Net Taxable Income × 0.20 — \$731,500 = Tax Payable    |
|                       | \$11,130,001 - \$16,700,000                                      | 26%      | Net Taxable Income × 0.26 — \$1,399,300 = Tax Payable  |
|                       | \$16,700,001 - \$44,530,000                                      | 33%      | Net Taxable Income × 0.33 — \$2,568,300 = Tax Payable  |
|                       | \$44,530,001 - \$111,320,000                                     | 41%      | Net Taxable Income × 0.41 — \$6,130,700 = Tax Payable  |
|                       | over \$111,320,000                                               | 50%      | Net Taxable Income × 0.50 — \$16,149,500 = Tax Payable |

表 44

## 全國各項國稅稅率（續）

114年度

稅率金額以新臺幣為計算標準

|             |                                    |     |                              |
|-------------|------------------------------------|-----|------------------------------|
| 贈<br>與<br>稅 | 一、114年1月1日（含）以後之贈與案件：              |     |                              |
|             | 贈 與 淨 額                            | 稅 率 | 稅額計算公式                       |
|             | \$28,110,000 以下                    | 10% | 贈與淨額×0.10－\$0＝應納贈與稅額         |
|             | \$28,110,001－\$56,210,000          | 15% | 贈與淨額×0.15－\$1,405,500＝應納贈與稅額 |
|             | 逾 \$56,210,000                     | 20% | 贈與淨額×0.20－\$4,216,000＝應納贈與稅額 |
|             | 二、106年5月12日（含）至113年12月31日（含）之贈與案件： |     |                              |
|             | 贈 與 淨 額                            | 稅 率 | 稅額計算公式                       |
|             | \$25,000,000 以下                    | 10% | 贈與淨額×0.10－\$0＝應納贈與稅額         |
|             | \$25,000,001－\$50,000,000          | 15% | 贈與淨額×0.15－\$1,250,000＝應納贈與稅額 |
|             | 逾 \$50,000,000                     | 20% | 贈與淨額×0.20－\$3,750,000＝應納贈與稅額 |
|             | 三、98年1月23日（含）至106年5月11日（含）之贈與案件：   |     |                              |
|             | 稅率                                 |     | 稅額計算公式                       |
|             | 10%                                |     | 贈與淨額×0.10＝應納贈與稅額             |
|             | 四、98年1月22日（含）以前之贈與案件：              |     |                              |
|             | 贈 與 淨 額                            | 稅 率 | 稅額計算公式                       |
|             | \$670,000 以下                       | 4%  | 贈與淨額×0.04－\$0＝應納贈與稅額         |
|             | \$670,001－\$1,890,000              | 6%  | 贈與淨額×0.06－\$13,400＝應納贈與稅額    |
|             | \$1,890,001－\$3,120,000            | 9%  | 贈與淨額×0.09－\$70,100＝應納贈與稅額    |
|             | \$3,120,001－\$4,340,000            | 12% | 贈與淨額×0.12－\$163,700＝應納贈與稅額   |
|             | \$4,340,001－\$5,570,000            | 16% | 贈與淨額×0.16－\$337,300＝應納贈與稅額   |
|             | \$5,570,001－\$8,020,000            | 21% | 贈與淨額×0.21－\$615,800＝應納贈與稅額   |
|             | \$8,020,001－\$15,580,000           | 27% | 贈與淨額×0.27－\$1,097,000＝應納贈與稅額 |
|             | \$15,580,001－\$32,280,000          | 34% | 贈與淨額×0.34－\$2,187,600＝應納贈與稅額 |
|             | \$32,280,001－\$50,090,000          | 42% | 贈與淨額×0.42－\$4,770,000＝應納贈與稅額 |
|             | 逾 50,090,000                       | 50% | 贈與淨額×0.50－\$8,777,200＝應納贈與稅額 |



# National Tax Rates (Cont.)

Table 44

CY 2025

The amount of tax is calculated in NTD.

|                     |                                                           |          |                                                              |
|---------------------|-----------------------------------------------------------|----------|--------------------------------------------------------------|
| <b>Gift<br/>Tax</b> | I . Gift cases since Jan. 1, 2025 :                       |          |                                                              |
|                     | Net Taxable Income                                        | Tax Rate | Computation of Gift Tax                                      |
|                     | \$28,110,000 or under                                     | 10%      | Net Taxable Income $\times 0.10$ — \$0 = Tax Payable         |
|                     | \$28,110,001 - \$56,210,000                               | 15%      | Net Taxable Income $\times 0.15$ — \$1,405,500 = Tax Payable |
|                     | over \$56,210,000                                         | 20%      | Net Taxable Income $\times 0.20$ — \$4,216,000 = Tax Payable |
|                     | II . Gift cases between May 12, 2017 and Dec. 31, 2024 :  |          |                                                              |
|                     | Net Taxable Income                                        | Tax Rate | Computation of Gift Tax                                      |
|                     | \$25,000,000 or under                                     | 10%      | Net Taxable Income $\times 0.10$ — \$0 = Tax Payable         |
|                     | \$25,000,001 - \$50,000,000                               | 15%      | Net Taxable Income $\times 0.15$ — \$1,250,000 = Tax Payable |
|                     | over \$50,000,000                                         | 20%      | Net Taxable Income $\times 0.20$ — \$3,750,000 = Tax Payable |
|                     | III . Gift cases between Jan. 23, 2009 and May 11, 2017 : |          |                                                              |
|                     | Tax Rate                                                  |          | Computation of Gift Tax                                      |
|                     | 10%                                                       |          | Net Taxable Income $\times 0.10$ = Tax Payable               |
|                     | IV . Gift cases prior to Jan. 22, 2009 :                  |          |                                                              |
|                     | Net Taxable Income                                        | Tax Rate | Computation of Gift Tax                                      |
|                     | \$670,000 or under                                        | 4%       | Net Taxable Income $\times 0.04$ — \$0 = Tax Payable         |
|                     | \$670,001 - \$1,890,000                                   | 6%       | Net Taxable Income $\times 0.06$ — \$13,400 = Tax Payable    |
|                     | \$1,890,001 - \$3,120,000                                 | 9%       | Net Taxable Income $\times 0.09$ — \$70,100 = Tax Payable    |
|                     | \$3,120,001 - \$4,340,000                                 | 12%      | Net Taxable Income $\times 0.12$ — \$163,700 = Tax Payable   |
|                     | \$4,340,001 - \$5,570,000                                 | 16%      | Net Taxable Income $\times 0.16$ — \$337,300 = Tax Payable   |
|                     | \$5,570,001 - \$8,020,000                                 | 21%      | Net Taxable Income $\times 0.21$ — \$615,800 = Tax Payable   |
|                     | \$ 8,020,001 - \$15,580,000                               | 27%      | Net Taxable Income $\times 0.27$ — \$1,097,000 = Tax Payable |
|                     | \$15,580,001 - \$32,280,000                               | 34%      | Net Taxable Income $\times 0.34$ — \$2,187,600 = Tax Payable |
|                     | \$32,280,001 - \$50,090,000                               | 42%      | Net Taxable Income $\times 0.42$ — \$4,770,000 = Tax Payable |
|                     | over \$50,090,000                                         | 50%      | Net Taxable Income $\times 0.50$ — \$8,777,200 = Tax Payable |

表 44

## 全國各項國稅稅率（續）

114年度

稅率金額以新臺幣為計算標準

## 貨 物 稅

| 類 目         | 稅率或<br>單位稅額 | 類 目                                                                                               | 稅率或<br>單位稅額 |
|-------------|-------------|---------------------------------------------------------------------------------------------------|-------------|
| 一、橡膠輪胎      |             | 六、電 器 類                                                                                           |             |
| 1. 大客貨車輪胎   | 10%         | 1. 電冰箱                                                                                            | 13%         |
| 2. 其他輪胎     | 15%         | 2. 電視機彩色                                                                                          | 13%         |
|             |             | 3. 冷暖氣機<br>普通用                                                                                    | 20%         |
|             |             | 中央系統型                                                                                             | 15%         |
| 二、水泥        |             | 4. 除濕機                                                                                            | 15%         |
| 1. 白水泥，有色水泥 | 每公噸600元     | 5. 錄影機                                                                                            | 13%         |
| 2. 卜特蘭一型水泥  | 每公噸320元     | 6. 電唱機                                                                                            | 10%         |
| 3. 卜特蘭高爐水泥  | 每公噸196元     | 7. 錄音機                                                                                            | 10%         |
| 4. 代水泥及其他水泥 | 每公噸440元     | 8. 音響組合                                                                                           | 10%         |
| 三、飲料品       |             | 9. 電烤箱                                                                                            | 15%         |
| 1. 稀釋果蔬汁    | 8%          |                                                                                                   |             |
| 2. 一般飲料     | 15%         | 七、車 輛 類                                                                                           |             |
|             |             | 1. 汽車                                                                                             |             |
| 四、平板玻璃      | 10%         | (1) 小客車                                                                                           |             |
|             |             | 氣缸排氣量在2,000立方公分以下                                                                                 | 25%         |
|             |             | 氣缸排氣量在2,001立方公分以上                                                                                 | 30%         |
|             |             | (2) 貨車、大客車、其他車                                                                                    | 15%         |
| 五、油氣類(從量課稅) |             | 2. 機 車                                                                                            | 17%         |
| 1. 汽油       | 每公秉6,830元   | 3. 電動車輛及油電混合動力車輛                                                                                  |             |
| 2. 柴油       | 每公秉3,990元   | (1) 電動車輛及油電混合動力車輛                                                                                 | 減半徵稅        |
| 3. 煤油       | 每公秉4,250元   | (2) 自106年1月28日起至119年12月31日止，購買完全以電能為動力之電動車輛並完成登記者，免徵貨物稅，但電動小客車免徵金額以完稅價格新臺幣140萬元計算之稅額為限，超過部分，不予免徵。 | 免稅          |
| 4. 航空燃油     | 每公秉 610元    |                                                                                                   |             |
| 5. 燃料油      | 每公秉 110元    |                                                                                                   |             |
| 6. 溶劑油      | 每公秉 720元    |                                                                                                   |             |
| 7. 液化石油氣    | 每公噸 690元    |                                                                                                   |             |

# National Tax Rates (Cont.)

CY 2025

**Table 44**

The amount of tax is calculated in NTD.

## Commodity Tax

| Category                              | Tax Rates or<br>Tax Per Unit | Category                                                                                                                                                                                                                                                                                                                                                | Tax Rates or<br>Tax Per Unit        |
|---------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| <b>I. Rubber Tires</b>                |                              | <b>VII. Electric Appliances</b>                                                                                                                                                                                                                                                                                                                         |                                     |
| 1. Truck and bus tires                | 10%                          | 1. Refrigerators                                                                                                                                                                                                                                                                                                                                        | 13%                                 |
| 2. Other                              | 15%                          | 2. Color television sets                                                                                                                                                                                                                                                                                                                                | 13%                                 |
| <b>II. Cement</b>                     |                              | 3. Air-conditioners                                                                                                                                                                                                                                                                                                                                     |                                     |
| 1. White or colored cement            | \$600/MT                     | General                                                                                                                                                                                                                                                                                                                                                 | 20%                                 |
| 2. Portland I cement                  | \$320/MT                     | Central system                                                                                                                                                                                                                                                                                                                                          | 15%                                 |
| 3. Portland blast-furnace slag cement | \$196/MT                     | 4. Dehumidifiers                                                                                                                                                                                                                                                                                                                                        | 15%                                 |
| 4. Other                              | \$440/MT                     | 5. Video recorders                                                                                                                                                                                                                                                                                                                                      | 13%                                 |
|                                       |                              | 6. Record players                                                                                                                                                                                                                                                                                                                                       | 10%                                 |
|                                       |                              | 7. Audio recorders                                                                                                                                                                                                                                                                                                                                      | 10%                                 |
|                                       |                              | 8. Stereophonic systems                                                                                                                                                                                                                                                                                                                                 | 10%                                 |
|                                       |                              | 9. Electric ovens                                                                                                                                                                                                                                                                                                                                       | 15%                                 |
| <b>III. Beverages</b>                 |                              | <b>VIII. Vehicles</b>                                                                                                                                                                                                                                                                                                                                   |                                     |
| 1. Diluted fruit juice                | 8%                           | 1. Automobiles                                                                                                                                                                                                                                                                                                                                          |                                     |
| 2. Others beverages                   | 15%                          | 1-1 Passenger sedans                                                                                                                                                                                                                                                                                                                                    |                                     |
|                                       |                              | Cylinder volume not exceeding 2,000cc                                                                                                                                                                                                                                                                                                                   | 25%                                 |
|                                       |                              | Cylinder volume exceeding 2,001cc                                                                                                                                                                                                                                                                                                                       | 30%                                 |
| <b>IV. Flat-glass</b>                 | 10%                          | 1-2 Trucks, buses, and other vehicles                                                                                                                                                                                                                                                                                                                   | 15%                                 |
| <b>V. Oil/Gas</b>                     |                              | 2. Motorcycles                                                                                                                                                                                                                                                                                                                                          | 17%                                 |
| 1. Gasoline                           | \$6,830/KL                   | 3. Electric-powered automobiles and motorcycles and hybrid electric vehicles                                                                                                                                                                                                                                                                            |                                     |
| 2. Diesel oil                         | \$3,990/KL                   | 3-1 Electric-powered automobiles and motorcycles and hybrid Electric vehicles                                                                                                                                                                                                                                                                           | one-half of the statutory tax rates |
| 3. Kerosene                           | \$4,250/KL                   | 3-2 From January 28, 2017 to December 31, 2030, a person who purchases a completely electric-operated automobile or motorcycle and completes registration shall be exempted from commodity tax. However, the exempted tax amount shall be limited to NT\$1.4 million taxable value; the exceeding portion shall not be granted commodity tax exemption. | none                                |
| 4. Fuel oil for aircraft              | \$610/KL                     |                                                                                                                                                                                                                                                                                                                                                         |                                     |
| 5. Fuel oil                           | \$110/KL                     |                                                                                                                                                                                                                                                                                                                                                         |                                     |
| 6. Dissolving oil                     | \$720/KL                     |                                                                                                                                                                                                                                                                                                                                                         |                                     |
| 7. Liquefied petroleum Gas            | \$690/MT                     |                                                                                                                                                                                                                                                                                                                                                         |                                     |

表 44

## 全國各項國稅稅率（續）

114年度

稅率金額以新臺幣為計算標準

| 菸 酒 稅                                                             |                                   |                        |           |
|-------------------------------------------------------------------|-----------------------------------|------------------------|-----------|
| 類 目                                                               | 應徵稅額                              | 課稅項目                   | 應徵稅額      |
| 菸類：                                                               |                                   | 酒類：                    |           |
| 1. 紙菸(106.6.12起)                                                  | 每千支1,590元                         | 1. 釀造酒類                |           |
| 2. 菸絲(106.6.12起)                                                  | 每公斤1,590元                         | (1) 啤酒                 | 每公升 26元   |
| 3. 雪茄(106.6.12起)                                                  | 每公斤1,590元                         | (2) 其他釀造酒              | 每公升每度7元   |
| 4. 其他菸品(112.4.1起)                                                 | 每公斤1,590元<br>或每千支1,590元，<br>取其高者。 | 2. 蒸餾酒類                |           |
| 健康福利捐：                                                            |                                   | (1) 91.1.1 至98.5.31    | 每公升185元   |
|                                                                   |                                   | (2) 98.6.1起            | 每公升每度2.5元 |
| 菸品依菸害防制法規定應徵之健康福利捐，由於酒稅稽徵<br>機關於徵收菸酒稅時代徵之。                        |                                   | 3. 再製酒類                |           |
|                                                                   |                                   | (1) 酒精成分>20%           | 每公升185元   |
|                                                                   |                                   | (2) 酒精成分≤20%           | 每公升每度7元   |
| 1. 紙菸(98.6.1起)                                                    | 每千支1,000元                         | 4. 料理酒                 |           |
| 2. 菸絲(98.6.1起)                                                    | 每公斤1,000元                         | (1) 一般料理酒              | 每公升9元     |
| 3. 雪茄(98.6.1起)                                                    | 每公斤1,000元                         | (2) 料理米酒               | 每公升9元     |
| 4. 其他菸品(112.4.1起)                                                 | 每公斤1,000元<br>或每千支1,000元，<br>取其高者。 | 5. 其他酒類                | 每公升每度7元   |
|                                                                   |                                   | 6. 酒精                  | 每公升15元    |
| 證 券 交 易 稅                                                         |                                   | 期 貨 交 易 稅              |           |
| 1. 股票：千分之3<br>(股票當沖自106年4月28日起至116年12月31<br>日止：千分之1.5)            |                                   | 1. 股價類期貨契約：十萬分之2       |           |
| 2. 公司債及其他經政府核准之有價證券：千分之1<br>(公司債及金融債券自99年1月1日起至115年<br>12月31日止停徵) |                                   | 2. 利率類期貨契約：            |           |
| 3. 履約認購(售)權證：                                                     |                                   | (1) 30天期商業本票：百萬分之0.125 |           |
| (1) 以股票交割者：千分之3                                                   |                                   | (2) 10年期政府債券：百萬分之1.25  |           |
| (2) 以現金交割者：千分之1                                                   |                                   | 3. 選擇權契約或期貨選擇權契約：千分之1  |           |
| 4. 出售權證避險專戶(股票)：千分之一<br>(自112年11月10日起至117年11月9日)                  |                                   | 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       |           |

# National Tax Rates (Cont.)

Table 44

CY 2025

The amount of tax is calculated in NTD.

## Tobacco and Alcohol Tax

| Category                                                                                                                                                                                                                          | Tax Per Unit                                                 | Item                                                                        | Tax Per Unit                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------|
| Tobacco :                                                                                                                                                                                                                         |                                                              | Alcohol :                                                                   |                                               |
| 1. Cigarettes (Since June 12, 2017)                                                                                                                                                                                               | \$1,590 per 1000 sticks                                      | 1. Brewed alcoholic beverages                                               |                                               |
| 2. Cut tobacco (Since June 12, 2017)                                                                                                                                                                                              | \$1,590/kg                                                   | 1-1Beer                                                                     | \$26/ liter                                   |
| 3. Cigars (Since June 12, 2017)                                                                                                                                                                                                   | \$1,590/kg                                                   | 1-2Other brewed alcoholic beverages                                         | \$7 per liter per degree of alcohol content   |
| 4. Other tobacco products (Since April 1, 2023)                                                                                                                                                                                   | \$1,590/kg or \$1,590 per 1,000 sticks, whichever is higher. | 2. Distilled spirits                                                        |                                               |
| <b>Health and Welfare Surcharge on Tobacco Products :</b><br><br>The Health and Welfare Surcharge on Tobacco Products shall be collected by the taxation agencies of the tobacco and alcohol taxes when such taxes are collected. |                                                              | 1-1Between Jan. 1, 2002 and May 31, 2009                                    | \$185/ liter                                  |
|                                                                                                                                                                                                                                   |                                                              | 1-2Since June 1, 2009                                                       | \$2.5 per liter per degree of alcohol content |
|                                                                                                                                                                                                                                   |                                                              | 3. Reprocessed Alcoholic Beverages                                          |                                               |
|                                                                                                                                                                                                                                   |                                                              | 3-1Alcohol content exceeding 20%                                            | \$185/ liter                                  |
|                                                                                                                                                                                                                                   |                                                              | 3-2Alcohol content less than 20%                                            | \$7 per liter per degree of alcohol content   |
| 1. Cigarettes (Since June 1, 2009)                                                                                                                                                                                                | \$1,000 per 1000 sticks                                      | 4. Cooking alcoholic products                                               |                                               |
| 2. Cut tobacco (Since June 1, 2009)                                                                                                                                                                                               | \$1,000/kg                                                   | 4-1General cooking alcoholic products                                       | \$9/ liter                                    |
| 3. Cigars (Since June 1, 2009)                                                                                                                                                                                                    | \$1,000/kg                                                   | 4-2Cooking rice wine                                                        | \$9 / liter                                   |
| 4. Other tobacco products (Since April 1, 2023)                                                                                                                                                                                   | \$1,000/kg or \$1,000 per 1,000 sticks, whichever is higher. | 5. Other alcoholic beverages                                                | \$7 per liter per degree of alcohol content   |
|                                                                                                                                                                                                                                   |                                                              | 6. Ethyl alcohol                                                            | \$15/ liter                                   |
| Securities Transaction Tax                                                                                                                                                                                                        |                                                              | Futures Transaction Tax                                                     |                                               |
| 1. Corporate stocks 3‰<br>(During the period from April 28, 2017 to December 31, 2027, the securities transaction tax for day trading shall be levied at the rate of 1.5‰)                                                        |                                                              | 1. Stock index futures contracts 2 <sup>0</sup> /0000                       |                                               |
| 2. Corporate bonds and other securities approved by the government 1‰<br>(Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2026)                      |                                                              | 2. Interest rate futures contracts:                                         |                                               |
| 3. Call (put) warrants :                                                                                                                                                                                                          |                                                              | 2-1 30-day commercial paper interest rate futures 0.125 <sup>0</sup> /00000 |                                               |
| 3-1 Settled with shares 3‰                                                                                                                                                                                                        |                                                              | 2-2 10-year government bond futures 1.25 <sup>0</sup> /00000                |                                               |
| 3-2 Settled in cash 1‰                                                                                                                                                                                                            |                                                              | 3. Option contracts or option contracts on futures 1‰                       |                                               |
| 4. Special account of warrants hedging for selling(stock): 1‰<br>(During the period from November 10, 2023 to November 9, 2028)                                                                                                   |                                                              | 4. Gold futures contracts 2.5 <sup>0</sup> /00000                           |                                               |
|                                                                                                                                                                                                                                   |                                                              | 5. Foreign exchange futures contracts 1 <sup>0</sup> /00000                 |                                               |

表 44

## 全國各項國稅稅率（續）

114年度

稅率金額以新臺幣為計算標準

## 營 業 稅

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

# National Tax Rates (Cont.)

Table 44

CY 2025

The amount of tax is calculated in NTD.

## Value-added and Non-value-added Business Tax (VANVABT)

| Category                           | Scope of Application                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Tax Rates                                                                                                                                                                                                              |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I .<br>General Tax<br>Computation  | Applicable to business entities in accordance with Section 1, Chapter 4 of the VANVABT Act.<br>1. General Tax rate<br>2. Zero-rating<br>2-1 Export goods.<br>2-2 Services relating to export or services provided in the R.O.C. but used in a foreign country.<br>2-3 Goods sold to outbound or transit passengers by duty-free shops established under applicable law.<br>2-4 Goods or services sold to a bonded zone business entity for its operational Use.<br>2-5 International transportation; however, foreign transport enterprises engaging in international transportation within the territory of the R.O.C. shall qualify for zero-rated tax, only if provided that reciprocal treatment, such as exemption from similar taxes, is given to international transport enterprises of the R.O.C. by the foreign country in which the foreign enterprise is incorporated.<br>2-6 Vessels and aircraft used in international transportation and deep-sea fishing.<br>2-7 Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep-sea fishing boats.<br>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.<br>2-9 Goods sold by a bonded zone business entity to a taxable zone business entity for export and placed in a bonded warehouse or logistics center administered by an enterprise inside a free trade zone or by Customs. | 5%<br>0%                                                                                                                                                                                                               |
| II .<br>Special Tax<br>Computation | Applicable to business entities in accordance with Section 2, Chapter 4 of the VANVABT Act.<br>1. Financial and Insurance Activities<br>1-1 Investment trusts, securities, futures, commercial paper and pawnshops.<br>1-2 Banking, insurance.<br>2. Special Food and Beverage Services Enterprises<br>2-1 Night clubs or restaurants providing entertainment programs.<br>2-2 Saloons and tea rooms, coffee shops and bars offering companionship Services.<br>3. Sales Amount of Business Entities Assessed by the Competent Taxation Authority<br>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.<br>3-2 For consignees of the agricultural wholesale markets and small business entities which sell agricultural products.                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1.Core business 2%<br>2.Non-core Business 5%<br><br>1.Core business 5%<br>2.Non-core business 5%<br>3.Reinsurance premiums of insurance enterprises 1%<br>4.Other core business 2%<br><br>15%<br>25%<br><br>1%<br>0.1% |

表 44

## 全國各項國稅稅率（續）

114年度

稅率金額以新臺幣為計算標準

## 特種貨物稅及勞務稅

| 類 目                   | 適用範圍                                                          | 稅 率 |
|-----------------------|---------------------------------------------------------------|-----|
| 一、特種貨物：               |                                                               |     |
| 1. 房屋、土地              | 持有期間在二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. 持有期間在一年以內者                                                 | 15% |
|                       | 2. 持有期間逾一年，二年以內者                                              | 10% |
|                       | (105年1月1日起停徵不動產特種貨物及勞務稅)                                      |     |
| 2. 小客車                | 包括駕駛人座位在內，座位在9座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣三百萬元者。                  | 10% |
| 3. 遊艇                 | 每艘船身全長達三十點四八公尺。                                               | 10% |
| 4. 飛機、直昇機及超輕型載具       | 每架銷售價格或完稅價格達新臺幣三百萬元者。                                         | 10% |
| 5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其製品 | 每件銷售價格或完稅價格達新臺幣五十萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。          | 10% |
| 6. 家具                 | 每件銷售價格或完稅價格達新臺幣五十萬元者。                                         | 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五十萬元之入會權利，屬可退還之保證金性質者，不包括之。              | 10% |



# National Tax Rates (Cont.)

Table 44

CY 2025

The amount of tax is calculated in NTD.

## Specifically Selected Goods and Services Tax

| Category                                                           | Scope of Application                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Tax Rates      |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I .Specifically selected goods                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                |
| 1. Buildings and land                                              | Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years, excluding those prescribed in Article 5 of the Specifically Selected Goods and Services Tax (SSGST) Act.<br><br>1. Where holding period is no more than 1 year.<br><br>2. Where holding period is more than 1 year and less than 2 years.<br><br>(The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.) | 15%<br><br>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

## 全國主要經濟統計資料

定基指數：105年度=100

| 年度    | 名目國內生產毛額                                   |                             |                                   | 名目國民所得毛額                                   |                             |                                   |
|-------|--------------------------------------------|-----------------------------|-----------------------------------|--------------------------------------------|-----------------------------|-----------------------------------|
|       | Gross Domestic Product (GDP)               |                             |                                   | Gross National Income (GNI)                |                             |                                   |
|       | 金額<br>(新臺幣百萬元)<br>Amount<br>(Million NT\$) | 定基指數<br>Fixed-Base<br>Index | 年增率%<br>Annual Growth<br>Rate (%) | 金額<br>(新臺幣百萬元)<br>Amount<br>(Million NT\$) | 定基指數<br>Fixed-Base<br>Index | 年增率%<br>Annual Growth<br>Rate (%) |
| 105年度 | 17,555,268                                 | 100.00                      | 2.93                              | 18,006,409                                 | 100.00                      | 2.92                              |
| 106年度 | 18,012,387                                 | 102.60                      | 2.60                              | 18,459,748                                 | 102.52                      | 2.52                              |
| 107年度 | 18,420,039                                 | 104.93                      | 2.26                              | 18,868,140                                 | 104.79                      | 2.21                              |
| 108年度 | 18,974,097                                 | 108.08                      | 3.01                              | 19,529,545                                 | 108.46                      | 3.51                              |
| 109年度 | 20,023,752                                 | 114.06                      | 5.53                              | 20,682,033                                 | 114.86                      | 5.90                              |
| 110年度 | 21,773,291                                 | 124.03                      | 8.74                              | 22,348,883                                 | 124.12                      | 8.06                              |
| 111年度 | 22,820,430                                 | 129.99                      | 4.81                              | 23,516,012                                 | 130.60                      | 5.22                              |
| 112年度 | 23,598,348                                 | 134.42                      | 3.41                              | 24,385,274                                 | 135.43                      | 3.70                              |
| 113年度 | 25,737,088                                 | 146.61                      | 9.06                              | 26,708,991                                 | 148.33                      | 9.53                              |
| 114年度 | 28,715,120                                 | 163.57                      | 11.57                             | 29,528,798                                 | 163.99                      | 10.56                             |

資料來源：行政院主計總處(115年5月29日發布之資料)。

說明：躉售物價指數編布至111年；生產者物價指數自110年開始編布。

Table 45

# Major Economic Statistics of the Country

Fixed-base Index: CY 2016=100

| 平均每人所得<br>Per Capita National Income |                          |                                   | 物價指數漲跌率<br>Change of Price Index (%)           |                                                | Year    |
|--------------------------------------|--------------------------|-----------------------------------|------------------------------------------------|------------------------------------------------|---------|
| 金額<br>(新臺幣元)<br>Amount<br>(NT\$)     | 定基指數<br>Fixed-Base Index | 年增率%<br>Annual Growth<br>Rate (%) | 生產者物價%<br>(PPI)<br>Producer Price<br>Index (%) | 消費者物價%<br>(CPI)<br>Consumer Price<br>Index (%) |         |
| 650,854                              | 100.00                   | 2.76                              | -                                              | 1.40                                           | CY 2016 |
| 667,899                              | 102.62                   | 2.62                              | -                                              | 0.62                                           | CY 2017 |
| 678,179                              | 104.20                   | 1.54                              | -                                              | 1.36                                           | CY 2018 |
| 693,619                              | 106.57                   | 2.28                              | -                                              | 0.55                                           | CY 2019 |
| 735,214                              | 112.96                   | 6.00                              | -                                              | -0.23                                          | CY 2020 |
| 806,095                              | 123.85                   | 9.64                              | -                                              | 1.97                                           | CY 2021 |
| 844,866                              | 129.81                   | 4.81                              | 10.51                                          | 2.95                                           | CY 2022 |
| 856,742                              | 131.63                   | 1.41                              | -0.57                                          | 2.49                                           | CY 2023 |
| 953,242                              | 146.46                   | 11.26                             | 1.37                                           | 2.18                                           | CY 2024 |
| 1,053,420                            | 161.85                   | 10.51                             | -1.79                                          | 1.66                                           | CY 2025 |

Source: DGBAS (data published on May 29, 2026).

Note: The wholesale price index ended in 2022, the producer price index began to be compiled in 2021.

## 全國平均每人綜合所得稅比較

## Comparison of Individual Income Tax Per Capita of the Country

環比指數：上年度=100 Link Index: Previous year=100

| 年度    | 人口數<br>(千人)<br>Population<br>(Thousand People) | 綜合所得稅<br>稅收(千元)<br>Individual Income Tax<br>(Thousand NT\$) | 平均每人稅負<br>(元)<br>Per Capita Tax Burden<br>(NT\$/person) | 環比指數<br>Link Index | Year    |
|-------|------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------|--------------------|---------|
| 105年度 | 23,540                                         | 495,971,933                                                 | 21,069                                                  | 104.44             | CY 2016 |
| 106年度 | 23,571                                         | 483,099,840                                                 | 20,496                                                  | 97.27              | CY 2017 |
| 107年度 | 23,589                                         | 509,134,610                                                 | 21,584                                                  | 105.31             | CY 2018 |
| 108年度 | 23,603                                         | 500,903,111                                                 | 21,222                                                  | 98.32              | CY 2019 |
| 109年度 | 23,561                                         | 504,655,105                                                 | 21,419                                                  | 100.93             | CY 2020 |
| 110年度 | 23,375                                         | 530,188,503                                                 | 22,682                                                  | 105.90             | CY 2021 |
| 111年度 | 23,265                                         | 655,119,764                                                 | 28,159                                                  | 124.15             | CY 2022 |
| 112年度 | 23,420                                         | 755,103,888                                                 | 32,242                                                  | 114.50             | CY 2023 |
| 113年度 | 23,400                                         | 829,090,892                                                 | 35,431                                                  | 109.89             | CY 2024 |
| 114年度 | 23,299                                         | 873,671,852                                                 | 37,498                                                  | 105.83             | CY 2025 |

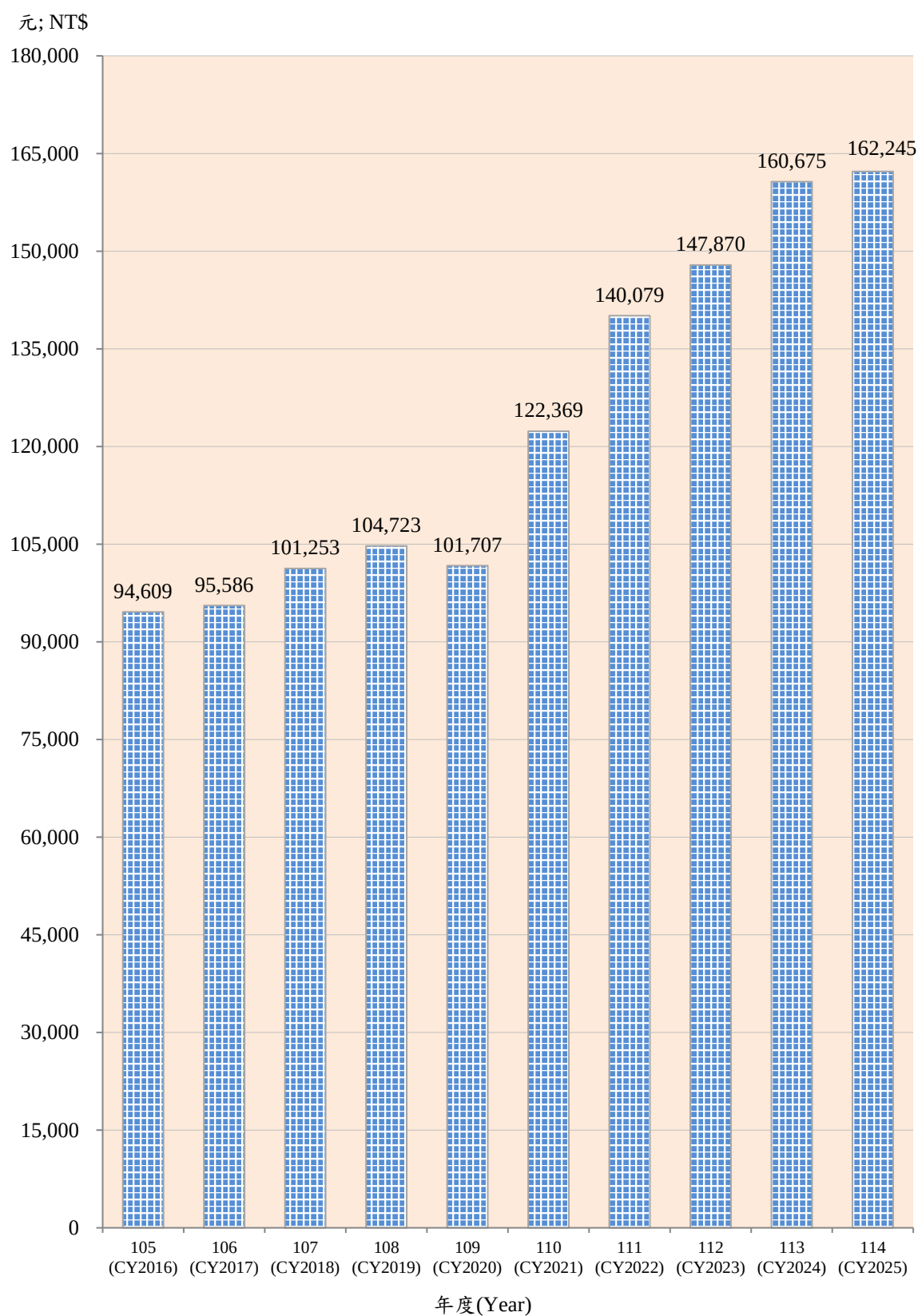
資料來源：內政部戶政司、財政部所屬各地區國稅局。

說 明：表列資料人口數為年底人口總數。

Source: Dept. of Household Registration, MOI. National Taxation Bureaus of the Ministry of Finance.

Note: The population data refers to year end figures.

圖26.全國平均每人賦稅  
Figure 26 Tax Revenues Per Capita of the Country

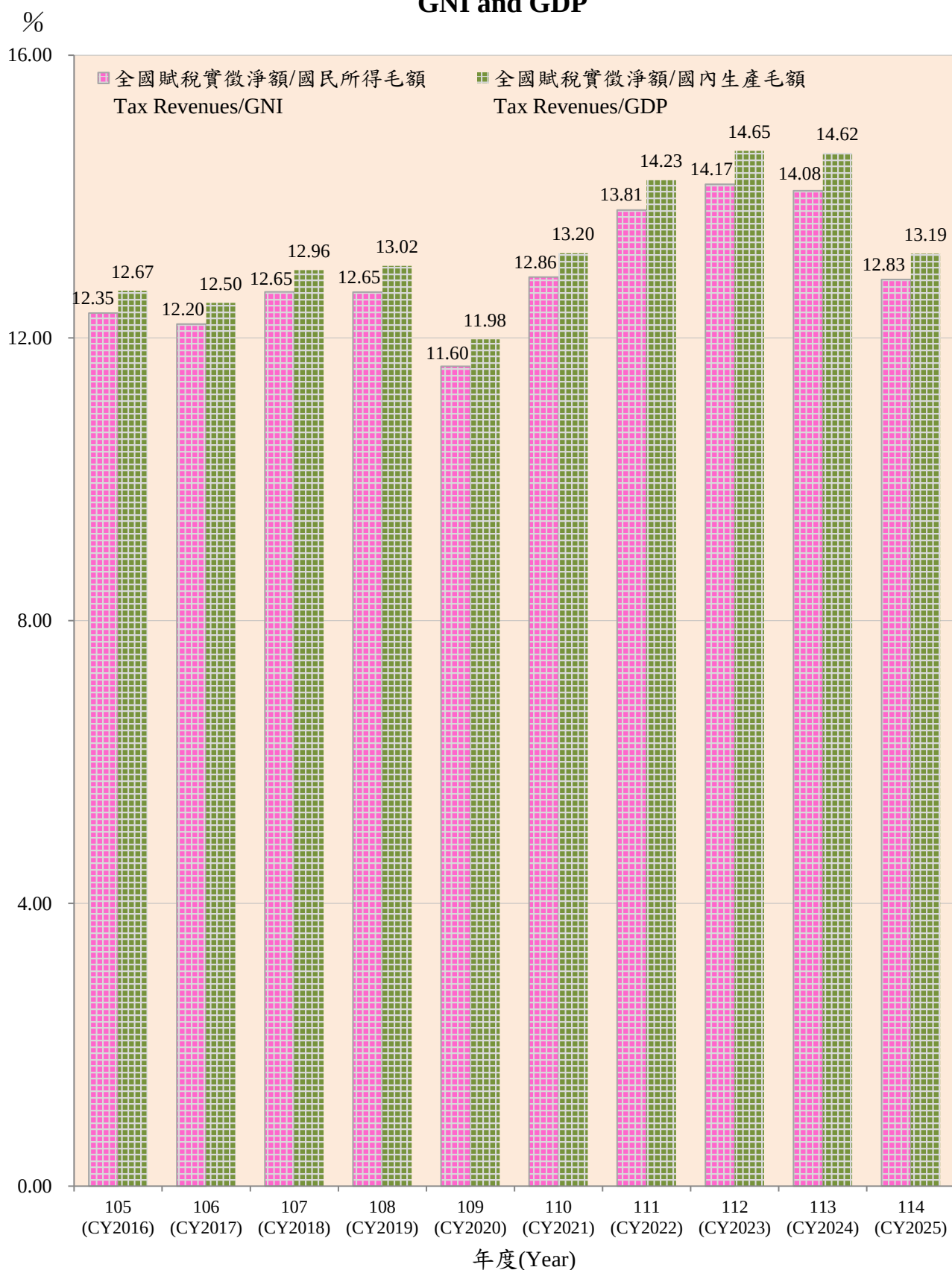


資料來源：財政部統計處。

Source: Department of Statistics Ministry of Finance.

圖27.全國賦稅實徵淨額占國民所得毛額、國內生產毛額百分比

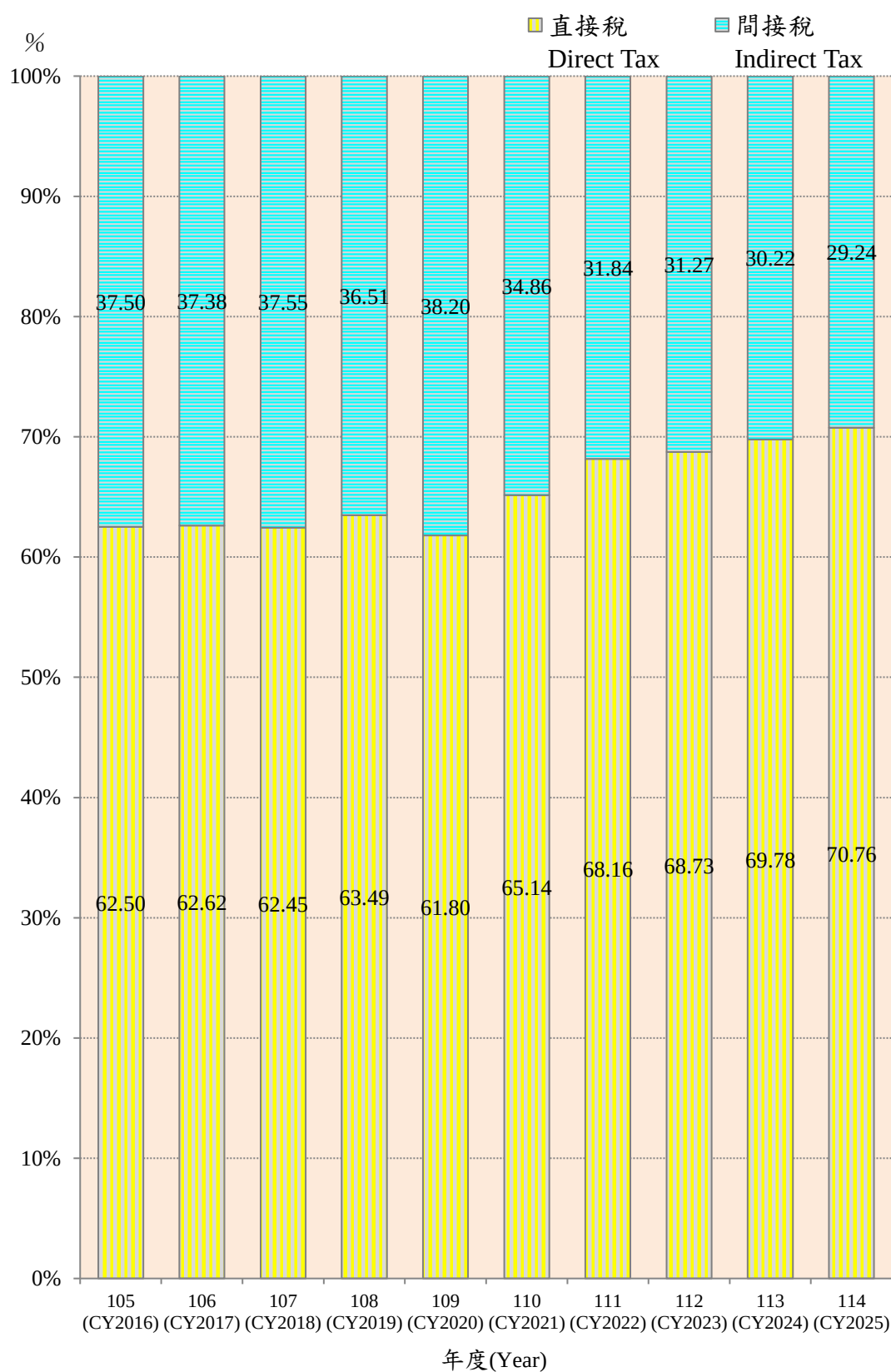
Figure 27 Tax Revenues of the Country as a Percentage of GNI and GDP



資料來源：財政部統計處。

Source: Department of Statistics Ministry of Finance.

圖28.全國賦稅實徵淨額 - 直接稅與間接稅比較  
Figure 28 Comparison of Direct Tax and Indirect Tax of the Country



資料來源：財政部統計處。

Source: Department of Statistics Ministry of Finance.





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