

中華民國 113 年度

臺北市國稅統計年刊

Statistical Yearbook of National Tax in Taipei City 2024

第57期

Fifty-seventh issue



財政部臺北國稅局編製

中華民國114年7月

National Taxation Bureau of Taipei, Ministry of Finance

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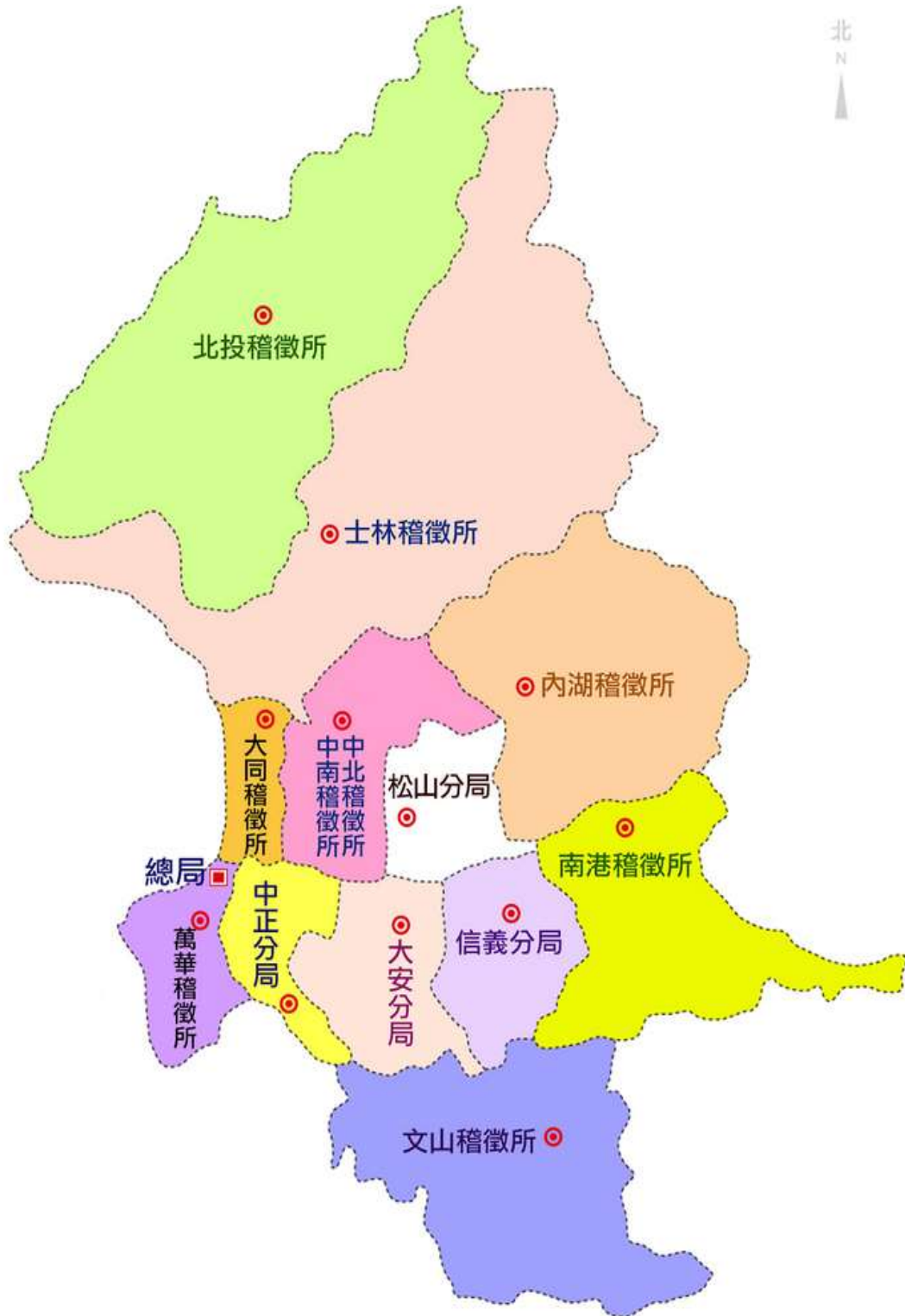
財政部臺北國稅局編製

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National Taxation Bureau of Taipei, Ministry of Finance

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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.

目 錄

壹、提要分析

一、臺北市國稅稅收成長與經濟成長比較（圖1）	2
二、臺北市國稅稅收成長趨勢（圖2~3）	4
三、臺北市國稅與地方稅稅收比較（圖4~5）	6
四、臺北市國稅與全國稅收比較（圖6~7）	8
五、臺北市各項國稅稅收分析（圖8~11）	10
六、臺北市各項國稅稅收實徵淨額季節變動分析（圖12~21）	16
七、本局歲出預算與決算（圖22）	26
八、本局稅收稽徵成本（圖23）	28
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（圖24）	30
十、本局營利事業所得稅結算申報案件選查比率（圖25）	32

貳、統計表

一、稅收統計

表 1 臺北市各項國稅徵收統計	39
表 2 臺北市各項國稅實徵數指數	50
表 3 臺北市各項國稅稅收實徵淨額季節變動指數	54
表 4 臺北市貨物稅實徵統計	66
表 5 臺北市各項國稅納庫數統計	68
表 6 全國國稅實徵淨額與預算數比較	72
表 7 臺北市與全國各項國稅收入比較	74

二、稅源

表 8 臺北市營利事業所得稅按營業收入級距統計	80
表 9 臺北市營利事業所得稅按行業、組織別統計	82
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	84
表 11 臺北市營利事業所得稅基本所得額	107
表 12 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	113
表 13 臺北市營利事業所得稅民營事業核定暫繳稅額比較	114
表 14 臺北市每一辦理結算申報營利事業單位稅負統計	115
表 15 臺北市綜合所得稅應納稅額及稅率各級距申報統計	116
表 16 臺北市綜合所得稅各類所得件數各級距申報統計	118
表 17 臺北市綜合所得稅各類所得金額各級距申報統計	120
表 18 臺北市綜合所得稅各項扣除額各級距申報統計	122
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	126

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	130
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	132
表 22	臺北市綜合所得稅扣繳稅額統計	134
表 23	臺北市戶口與綜合所得稅結算申報件數統計	136
表 24	臺北市綜合所得稅高所得戶數各級距申報統計	137
表 25	臺北市遺產稅稅源	138
表 26	臺北市贈與稅稅源	141
表 27	臺北市貨物稅稅源	144
表 28	臺北市證券期貨交易成交件數及代繳稅額統計	148
表 29	臺北市菸酒稅稅源	150
表 30	臺北市營業稅稅源	154

三、稅捐減免及稽徵

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	164
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	166
表 33	臺北市各項國稅依促進產業升級條例減免稅額	168
表 34	臺北市各項國稅查(核)定開徵數、未徵數情形	176
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	182
表 36	臺北市各項國稅財務罰鍰件數及金額統計	188
表 37	臺北市各項國稅實徵淨額及其徵課費用	190

參、行政組織與工作績效

表 38	本局組織系統	198
表 39	本局員額與素質	200
表 40	本局歲出決算比較	206
表 41	本局營利事業所得稅查核工作負荷	208
表 42	本局公文處理績效統計	210
表 43	本局處理人民申請案件統計	216

肆、附錄

表 44	全國各項國稅稅率	218
表 45	全國主要經濟統計資料	236
表 46	全國平均每人綜合所得稅比較	238
圖 26	全國平均每人賦稅	239
圖 27	全國賦稅總額占國民所得毛額、國內生產毛額百分比	240
圖 28	全國直接稅與間接稅比較	241

CONTENTS

Part One: Summary Analysis

1. The Growth of National Tax Revenue in Taipei City and Economic Growth (Figure 1).....	3
2. The Growth Trend of National Tax Revenue in Taipei City (Figure 2 - 3).....	5
3. The National Tax Revenue and Local Tax Revenue in Taipei City (Figure 4 - 5).....	7
4. The National Tax Revenue in Taipei City and the Country's Whole Tax Revenue Nationwide (Figure 6 - 7).....	9
5. Analysis of Various National Tax Revenue in Taipei City (Figure 8 - 11).....	11
6. Analysis of the Seasonal Variations in Various Net Tax Revenue in Taipei City (Figure 12 - 21).....	17
7. The Annual Expenditure Budget and Final Account of the Bureau (Figure 22).....	27
8. Net Tax Revenues and Cost of Tax Collections of the Bureau (Figure 23).....	29
9. The Number of Profit-seeking Enterprise Income Tax Declaration Cases of the Bureau Audited by CPAs (Figure 24).....	31
10. The Inspection Ratio of the Profit-seeking Enterprise Income Tax Declaration cases of the Bureau (Figure 25).....	33

Part Two: Statistics Tables

I. Tax Revenue

Table 1 National Tax Collection in Taipei City	39
Table 2 Indicators of Actual Revenues in Taipei City	50
Table 3 The Seasonal Index of Net Tax Revenues in Taipei City	54
Table 4 Commodity Tax in Taipei City	66
Table 5 National Tax Collected in Taipei City Paid to Treasury	68
Table 6 The Budget and Net Tax Revenues of National Tax	72
Table 7 Comparison of National Tax in Taipei City and Total National Tax	74

II. Tax Source

Table 8 Profit-Seeking Enterprise Income Tax by Sales Brackets in Taipei City	80
Table 9 Profit-Seeking Enterprise Income Tax by Industry and Organization in Taipei City	82
Table 10 Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and Organization in Taipei City	84
Table 11 Basic Income of Profit-Seeking Enterprises by Tax Brackets and Industry in Taipei City.....	107
Table 12 Comparison of Reported Cases and Tax Payables of Private Enterprises in the Declaration of Profit-Seeking Enterprise Income Tax in Taipei City.....	113
Table 13 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	114
Table 14 Tax Per Profit-Seeking Enterprise Applying for Tax Return in Taipei City	115
Table 15 Individual Income Tax Payable and Rates for All Tax Brackets in Taipei City	116
Table 16 Individual Income Tax Categories by Case for All Tax Brackets in Taipei City	118
Table 17 Individual Income Tax Categories by Amount for All Tax Brackets in Taipei City	120
Table 18 Individual Income Tax Deduction for All Tax Brackets in Taipei City	122
Table 19 Individual Income Tax Paid, Refund and Due by Number of Household and Amount for All Tax Brackets in Taipei City	126

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	130
Table 21	Basic Income and Basic Tax of Individual Income Tax for All Tax Brackets in Taipei City ...	132
Table 22	Individual Income Tax Withholding Tax Amount in Taipei City	134
Table 23	Households and Individual Income Tax Declaration in Taipei City	136
Table 24	Individual Income Tax of High-Income households by Income Brackets in Taipei City	137
Table 25	Sources of Estate Tax in Taipei City	138
Table 26	Sources of Gift Tax in Taipei City	141
Table 27	Sources of Commodity Tax in Taipei City	144
Table 28	Securities and Futures Transactions and Tax Amount in Taipei City.....	148
Table 29	Sources of Tobacco and Alcohol Tax in Taipei City	150
Table 30	Sources of Business Tax in Taipei City	154

III. Tax Deduction and Levy

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.....	164
Table 32	Summary of Tax Exempted Amount for Investment in R&D Expense of Statute for Industrial Innovation in Taipei City - by Industrial Classification.....	166
Table 33	Tax Reductions Due to Implementation of Statute for Upgrading Industries in Taipei City.....	168
Table 34	The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected in Taipei City.....	176
Table 35	The Execution of Cases of Tax Omission and Punitive Fines in Taipei City.....	182
Table 36	Punitive Tax Fines by Case and Amount in Taipei City	188
Table 37	Net Tax Revenues and Cost of Tax Collections in Taipei City	190

Part Three: Administrative Organization & Work Performance

Table 38	Organizational Structure of the Bureau	198
Table 39	Staff Number and Quality of the Bureau	200
Table 40	Comparison of Expenditure Final Accounts of the Bureau	206
Table 41	Work Load of Auditing Profit-Seeking Enterprise Income Tax of the Bureau	208
Table 42	Statistics of the Bureau's Document Processing Performance	210
Table 43	Statistics of the Bureau's Application Processing	216

Part Four: Appendix

Table 44	National Tax Rates	218
Table 45	Major Economic Statistics of the Country.....	236
Table 46	Comparison of Individual Income Tax Per Capita of the Country.....	238
Figure 26	Tax Revenues Per Capita of the Country.....	239
Figure 27	Tax Revenues of the Country as a Percentage of GNI and GDP.....	240
Figure 28	Comparison of Direct Tax and Indirect Tax of the Country.....	241

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(104年度至113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7.50%，高於同期之平均經濟成長率3.21%。113年度臺北市國稅稅收實徵淨額12,255.59億元，較112年度增加1,159.32億元，約增10.45%，主要係證券交易稅因全球經濟強勁擴張、科技及半導體產業持續看漲，投資意願高於預期、綜合所得稅因結算申報自繳稅款增加及營業稅因進口需求增加，使海關代徵增加所致。

單位：新臺幣億元

項目 年度	國稅稅收 實徵淨額	與上年度 比較增減	國稅稅收成長率 (%)	經濟成長率(%)
104年度	6,672.99	536.89	8.75	1.47
105年度	6,686.95	13.95	0.21	2.17
106年度	6,375.86	-311.08	-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	1.12
113年度	12,255.59	1,159.32	10.45	4.84
平均	8,421.98	611.95	7.50	3.21

資料來源：本局主計室、行政院主計總處(114年5月28日發布之資料)。

說明：表列國稅稅收實徵淨額不含金融業營業稅、罰鍰及其他收入，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 2015 to CY 2024) are as shown in Figure 1. The average net tax revenue growth rate in Taipei City is 7.50%, which is higher than the average economic growth rate of 3.21% of the same period. In CY 2024 net tax revenue in Taipei City was NT\$1,225.559 billion, an increase of NT\$115.932 billion, which was an increase of 10.45% from CY 2023. The increase in securities transaction tax was due to the strong expansion of the global economy, the continued bullishness of the technology and semiconductor industries, and the higher-than-expected investments, the increase in individual income tax was due to the growth of net self-payment of annual income tax return, the increase in business tax was due to the increase in import demand and the increase in customs collection.

Unit: NT\$100 million

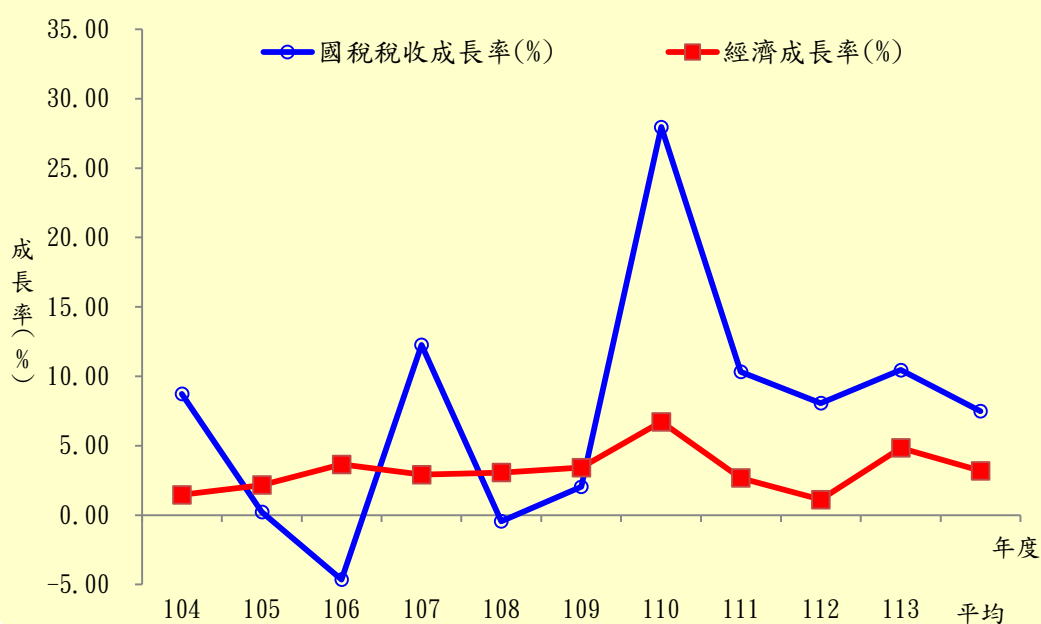
Year \ Item	Net Tax Revenues	Increase (Decrease) Amount Compared to Last Year	Net Tax Revenues Growth Rate (%)	Economic Growth Rate (%)
CY 2015	6,672.99	536.89	8.75	1.47
CY 2016	6,686.95	13.95	0.21	2.17
CY 2017	6,375.86	-311.08	-4.65	3.66
CY 2018	7,158.65	782.79	12.28	2.91
CY 2019	7,127.14	-31.51	-0.44	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	1.12
CY 2024	12,255.59	1,159.32	10.45	4.84
Average	8,421.98	611.95	7.50	3.21

Source: Accounting and Statistics Office of the Bureau, DGBAS (data published on May 28, 2025).

Note: The figures of net tax revenues exclude financial enterprises business tax, revenues from fines, and others.

Unless otherwise stated, the following tables are the same.

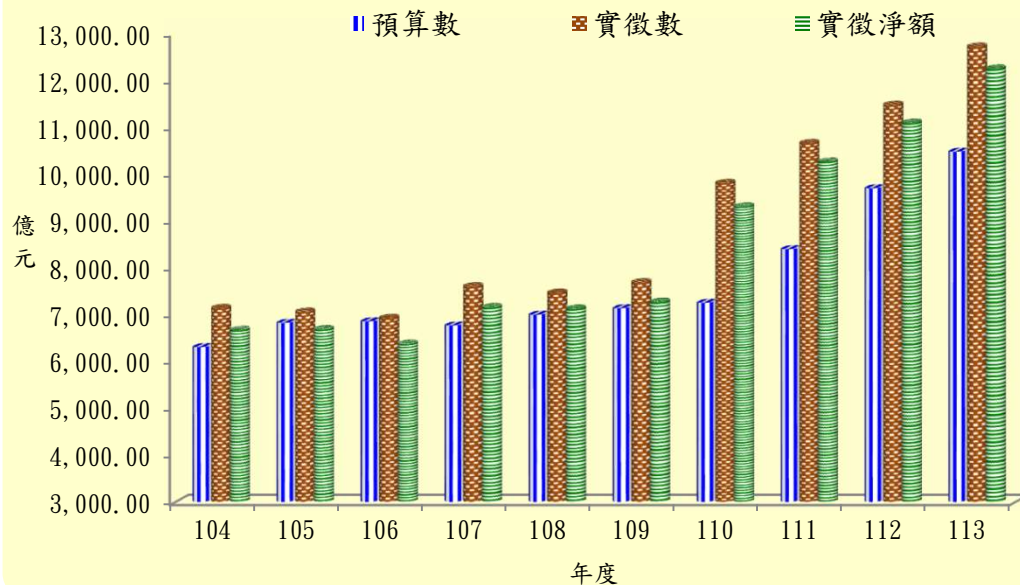
圖1 臺北市國稅稅收成長率與經濟成長率



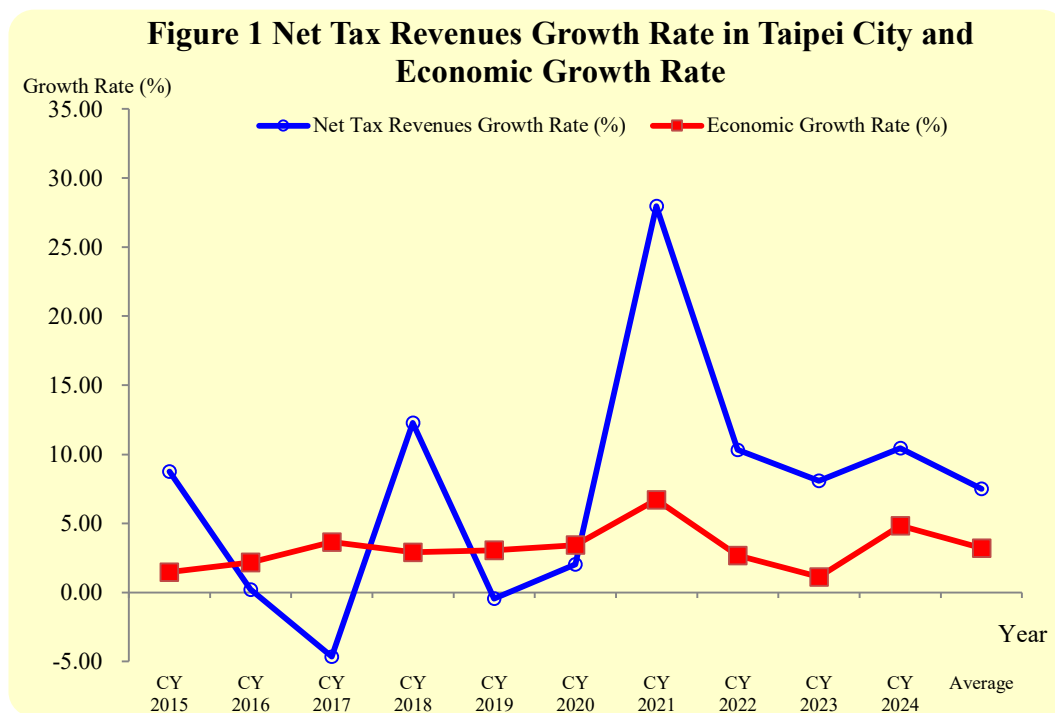
二、臺北市國稅稅收成長趨勢

臺北市國稅稅收104年度預算數6,303.51億元，實徵數7,139.14億元，實徵淨額6,672.99億元，爾後各年度雖迭有增減，大致仍呈成長趨勢。113年度預算數10,475.62億元，實徵數12,723.04億元，實徵淨額12,255.59億元。113年度與104年度比較，預算數增加66.19%，實徵數增加78.22%，實徵淨額增加83.66%，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

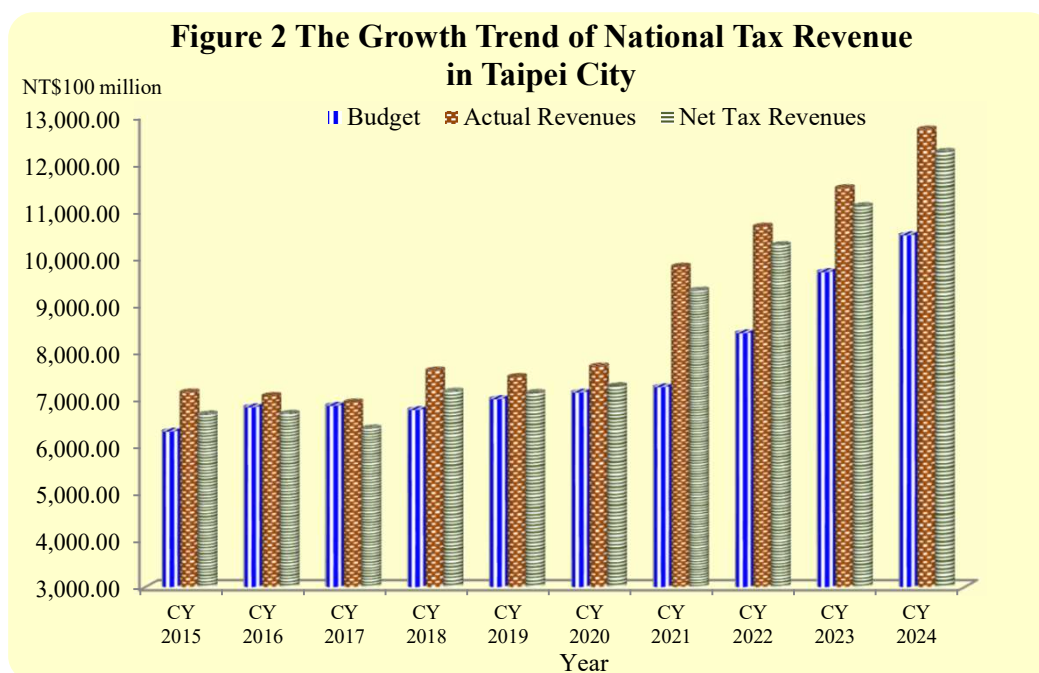


資料來源：本局主計室。



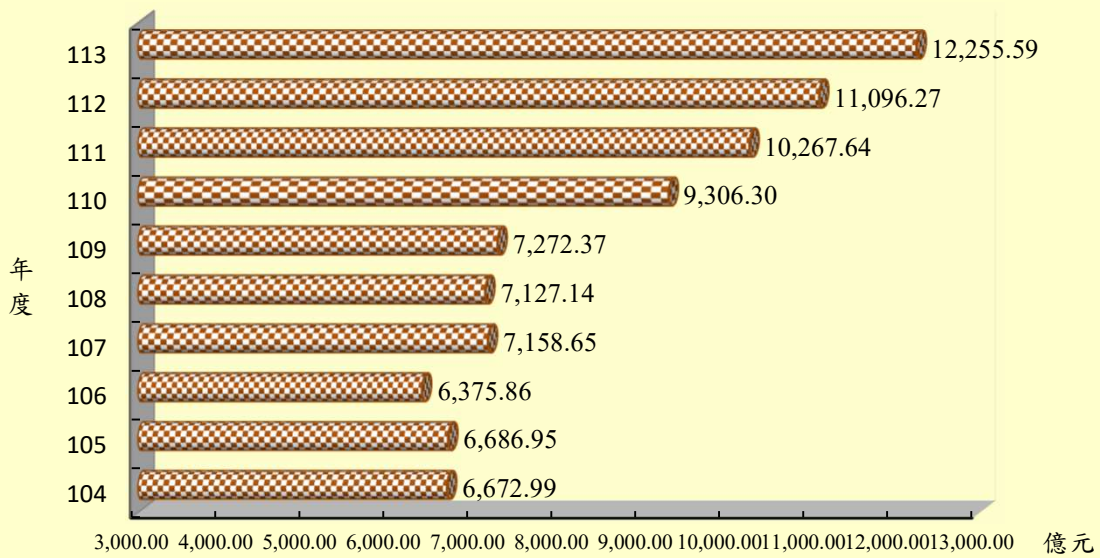
2. The Growth Trend of National Tax Revenue in Taipei City

The CY 2015 budget of national tax revenue in Taipei City was NT\$630.351 billion, the actual revenues was NT\$713.914 billion, and the net tax revenues was NT\$667.299 billion. Although there have been increases and decreases over the years, the trend afterwards is generally a growing trend. The CY 2024 budget of national tax revenues was NT\$1,047.562 billion, the actual revenues was NT\$1,272.304 billion, and the net tax revenues was NT\$1,225.559 billion. Comparing CY 2024 and CY 2015, the budget increased by 66.19%, the actual revenues increased by 78.22%, and the net tax revenues increased by 83.66%. 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104年度稅收實徵淨額總計7,441.22億元，其中地方稅768.23億元，占總計10.32%，國稅6,672.99億元，占總計89.68%(如圖4)；113年度稅收實徵淨額總計13,056億元，其中地方稅800.41億元，占總計6.13%，國稅12,255.59億元，占總計93.87%(如圖5)，10年來國稅占臺北市稅收比例增加4.19%。

單位：新臺幣億元

項目 \ 年度	104年度	113年度
臺北市地方稅	768.23	800.41
臺北市國稅	6,672.99	12,255.59
臺北市稅收總計	7,441.22	13,056.00

圖4 104年度臺北市稅收構成

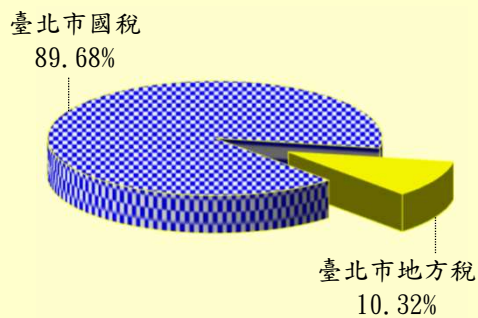
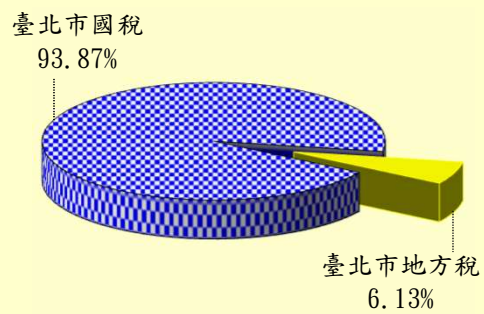
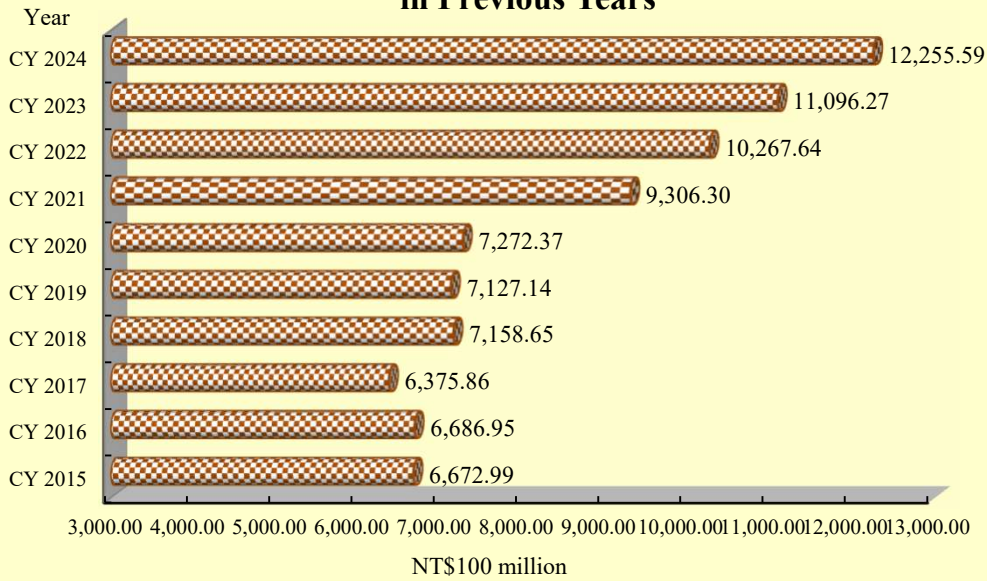


圖5 113年度臺北市稅收構成



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 2015 net tax revenues in Taipei City totaled NT\$744.122 billion, of which local tax accounted for NT\$76.823 billion, which was 10.32% of the total net tax revenues, and national tax accounted for NT\$667.299 billion, which was 89.68% of the total tax revenues (as shown in Figure 4); the CY 2024 net tax revenues in Taipei City totaled NT\$1,305.6 billion, of which local tax accounted for NT\$80.041 billion, which was 6.13% of the total tax revenues, and national tax revenue accounted for NT\$1,225.559 billion, which was 93.87% 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 4.19%.

Unit: NT\$100 million

Item \ Year	CY 2015	CY 2024
Taipei City Local Tax	768.23	800.41
Taipei City National Tax	6,672.99	12,255.59
Total	7,441.22	13,056.00

Figure 4 The Composition of Net Tax Revenues in Taipei City in CY 2015

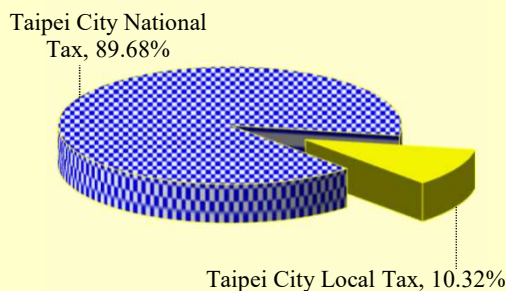
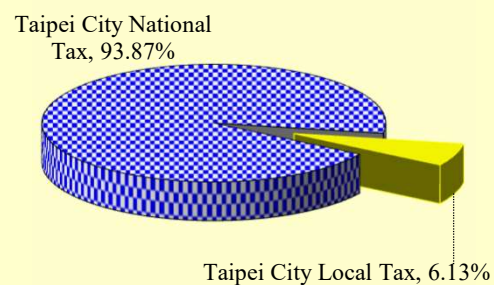


Figure 5 The Composition of Net Tax Revenues in Taipei City in CY 2024



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104年度實徵淨額總計20,759.50億元，其中臺北市國稅收入6,672.99億元，占總計32.14%(如圖6)；全國稅收113年度實徵淨額總計36,889.32億元，其中臺北市國稅收入12,255.59億元，占總計33.22%(如圖7)，10年來臺北市國稅占全國稅收比例增加1.08%。

單位：新臺幣億元

項目 \ 年度	104年度	113年度
全國稅收	20,759.50	36,889.32
臺北市國稅收入	6,672.99	12,255.59

圖6 104年度全國稅收構成

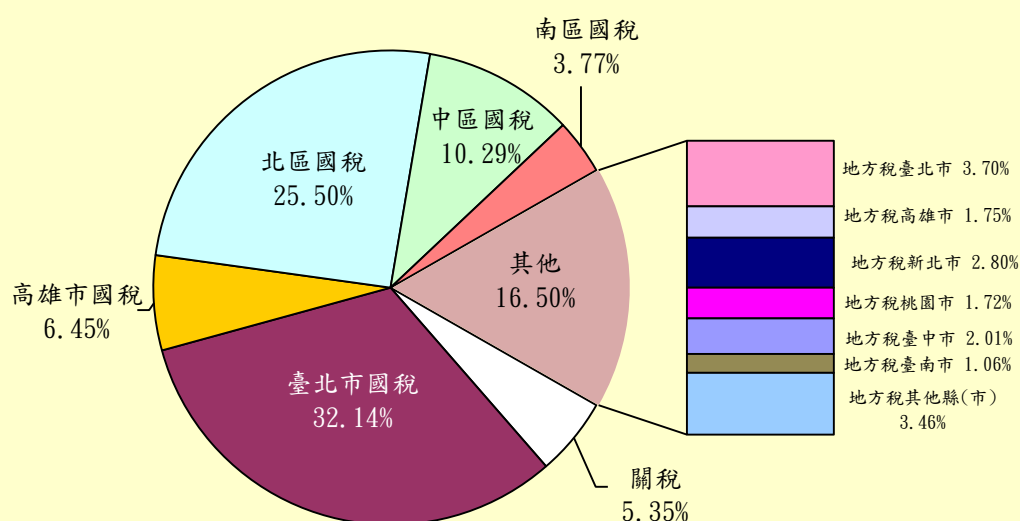
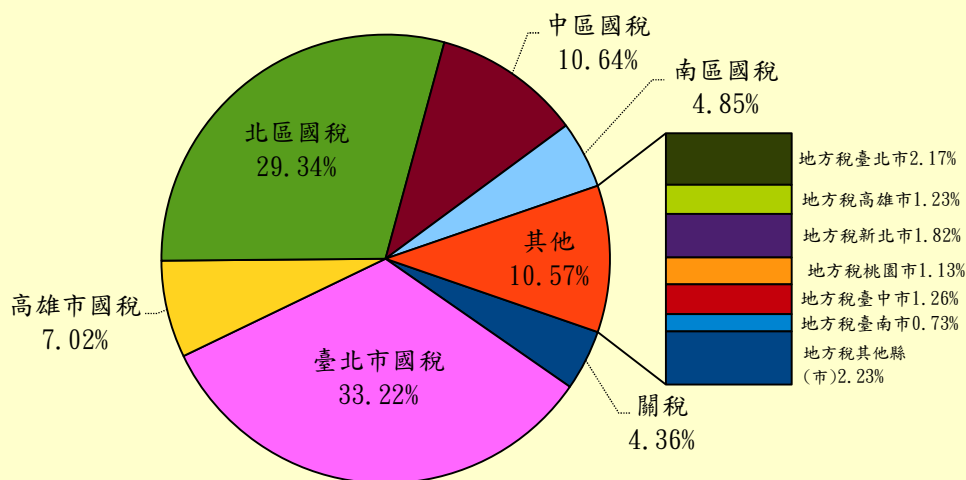


圖7 113年度全國稅收構成



資料來源：本局主計室、財政部統計處。

說明：表列稅收實徵淨額不含金融業營業稅、罰鍰及其他收入、健康福利捐。

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

The CY 2015 net tax revenues nationwide totaled NT\$2,075.950 billion, of which Taipei City's national tax revenue accounted for NT\$667.299 billion, which was 32.14% of the net tax revenues (as shown in Figure 6); the CY 2024 net tax revenues nationwide totaled NT\$3,688.932 billion, of which Taipei City's national tax revenue accounted for NT\$1,225.559 billion, which was 33.22% 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 1.08%.

Unit: NT\$100 million

Item \ Year	CY 2015	CY 2024
Tax Revenue Nationwide	20,759.50	36,889.32
Taipei City National Tax Revenue	6,672.99	12,255.59

Figure 6 The Composition of Net Tax Revenues Nationwide in CY 2015

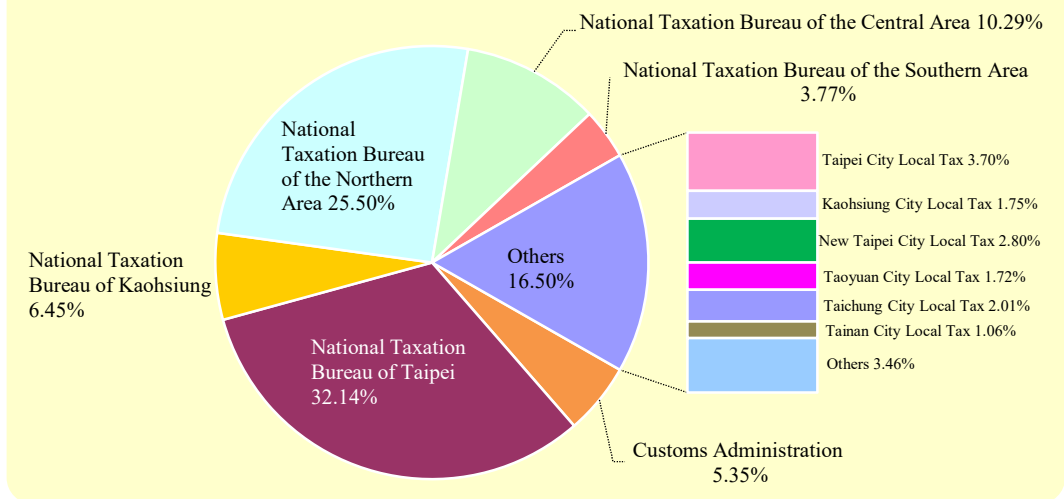
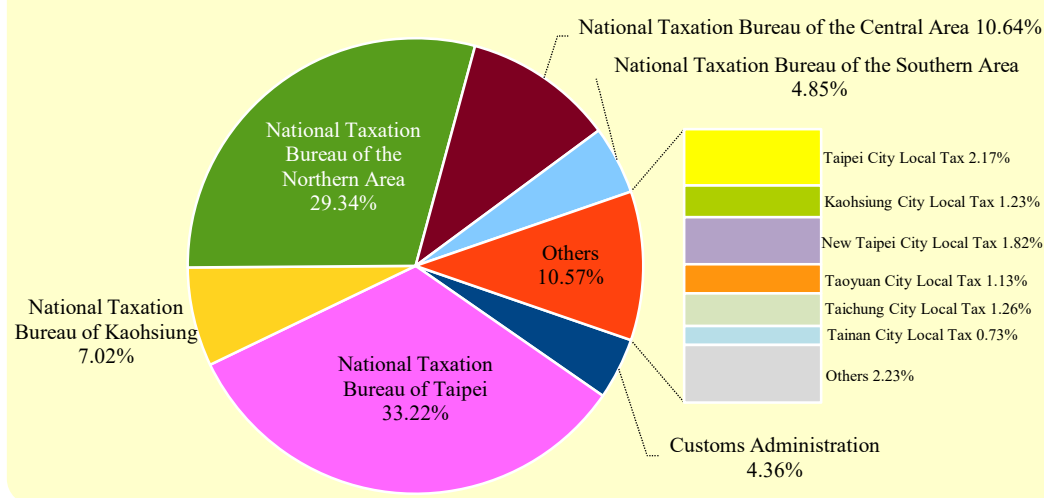


Figure 7 The Composition of Net Tax Revenues Nationwide in CY 2024



Source: Accounting and Statistics Office of the Bureau, Department of Statistics Ministry of Finance.
 Note: Figures in this table exclude revenues from financial enterprises business tax, fines and others, health and welfare surcharge on tobacco.

五、臺北市各項國稅稅收分析

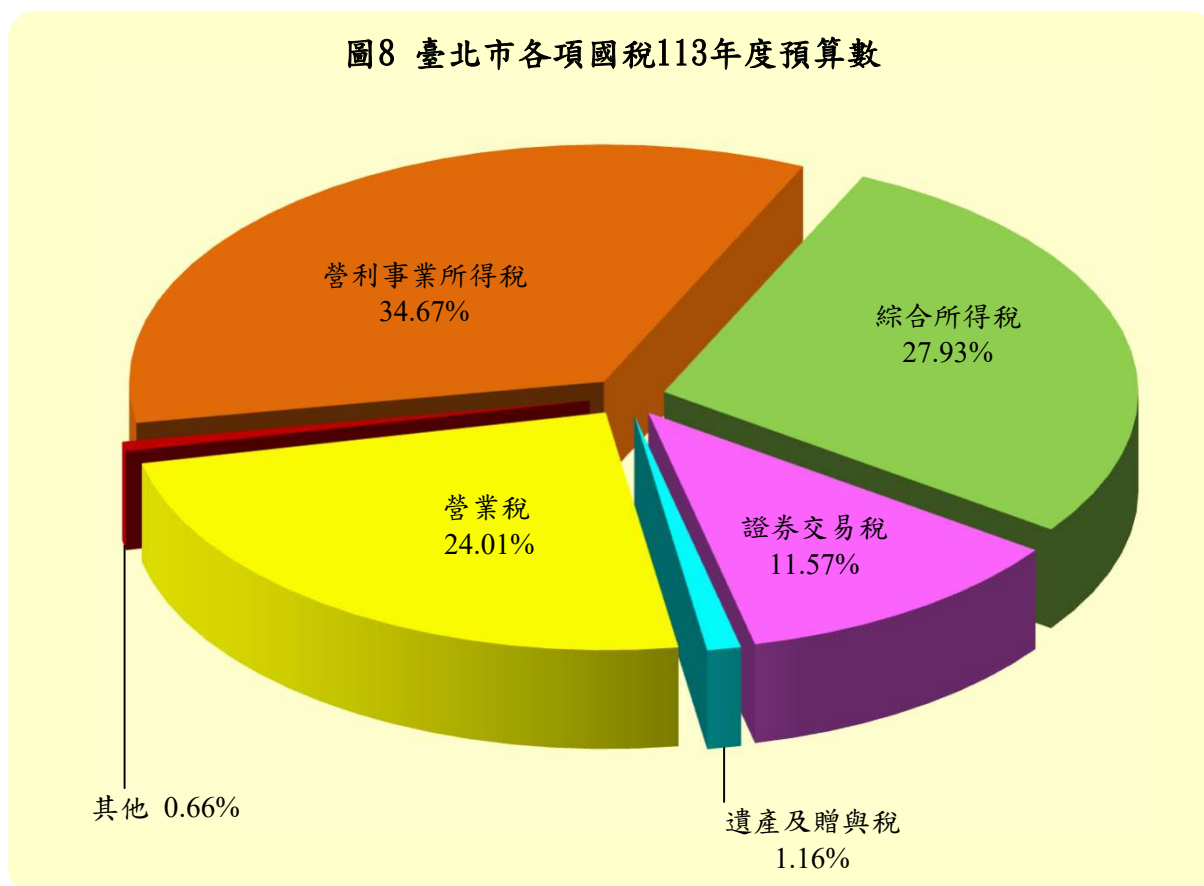
(一)113年度預算數

臺北市各項國稅113年度預算數合計為10,475.62億元，其明細如下如圖8：

1. 營利事業所得稅預算數為3,632.45億元，占合計數34.67%。
2. 綜合所得稅預算數為2,926.10億元，占合計數27.93%。
3. 遺產及贈與稅預算數為121.06億元，占合計數1.16%。
4. 貨物稅未編列預算。
5. 證券交易稅預算數為1,211.81億元，占合計數11.57%。
6. 期貨交易稅預算數為69.06億元，占合計數0.66%。
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0.05億元，占合計數0.000%。
9. 營業稅預算數為2,514.84億元，占合計數24.01%。

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	3,632.45	2,926.10	121.06	-	1,211.81	69.06	0.25	0.05	2,514.84	10,475.62



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

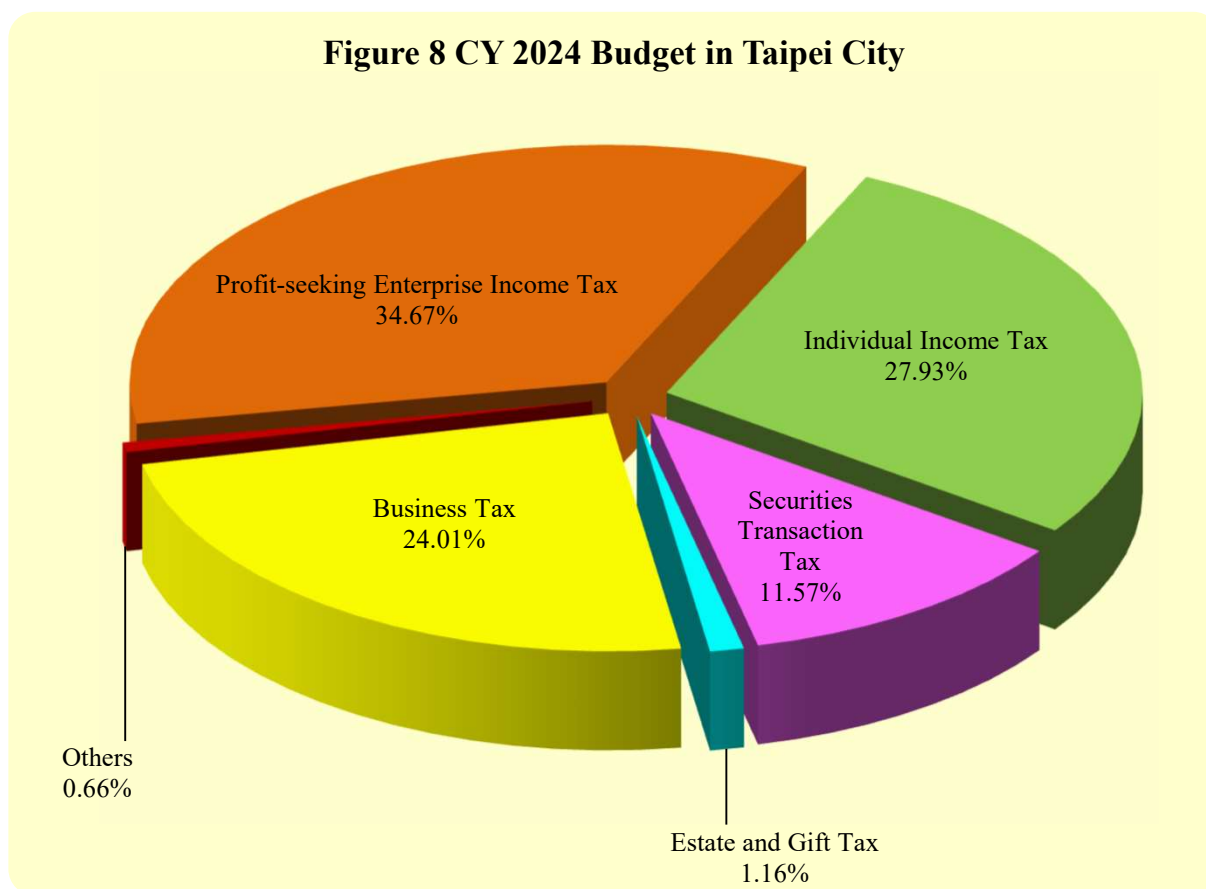
(1) CY 2024 Budget

The CY 2024 budget from various national tax revenue in Taipei City totaled NT\$1,047.562 billion, details were as shown in Figure 8.

1. The budget from profit-seeking enterprise income tax was NT\$363.245 billion, which is 34.67% of the total.
2. The budget from individual income tax was NT\$292.610 billion, which is 27.93% of the total.
3. The budget from estate and gift tax was NT\$12.106 billion, which is 1.16% of the total.
4. The budget from commodity was none.
5. The budget from securities transaction tax was NT\$121.181 billion, which is 11.57% of the total.
6. The budget from futures transaction tax was NT\$6.906 billion, which is 0.66% 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\$5 million, which is 0.00% of the total.
9. The budget from business tax was NT\$251.484 billion, which is 24.01% 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	3,632.45	2,926.10	121.06	-	1,211.81	69.06	0.25	0.05	2,514.84	10,475.62



Source: Accounting and Statistics Office of the Bureau.

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

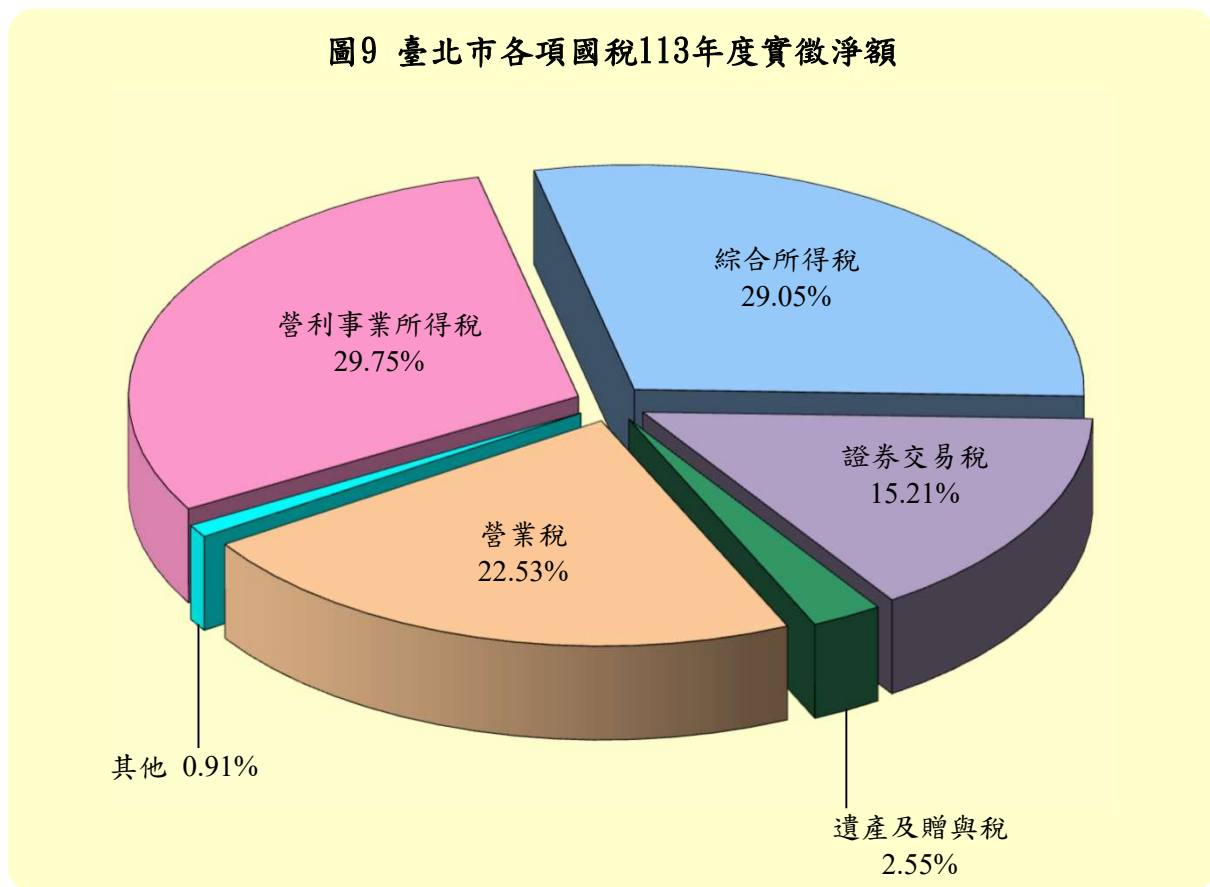
(二)113年度實徵淨額

臺北市各項國稅113年度實徵淨額合計為12,255.59億元，其明細如圖9：

1. 營利事業所得稅實徵淨額為3,646.26億元，占合計數29.75%。
2. 綜合所得稅實徵淨額為3,559.85億元，占合計數29.05%。
3. 遺產及贈與稅實徵淨額為312.99億元，占合計數2.55%。
4. 貨物稅實徵淨額為-3.41億元，占合計數-0.03%。
5. 證券交易稅實徵淨額為1,863.80億元，占合計數15.21%。
6. 期貨交易稅實徵淨額為115.13億元，占合計數0.94%。
7. 菸酒稅實徵淨額為0.26億元，占合計數0.00%。
8. 特種貨物及勞務稅實徵淨額為0.03億元，占合計數0.00%。
9. 營業稅實徵淨額為2,760.68億元，占合計數22.53%。

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	3,646.26	3,559.85	312.99	-3.41	1,863.80	115.13	0.26	0.03	2,760.68	12,255.59



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 2024 Net Tax Revenues

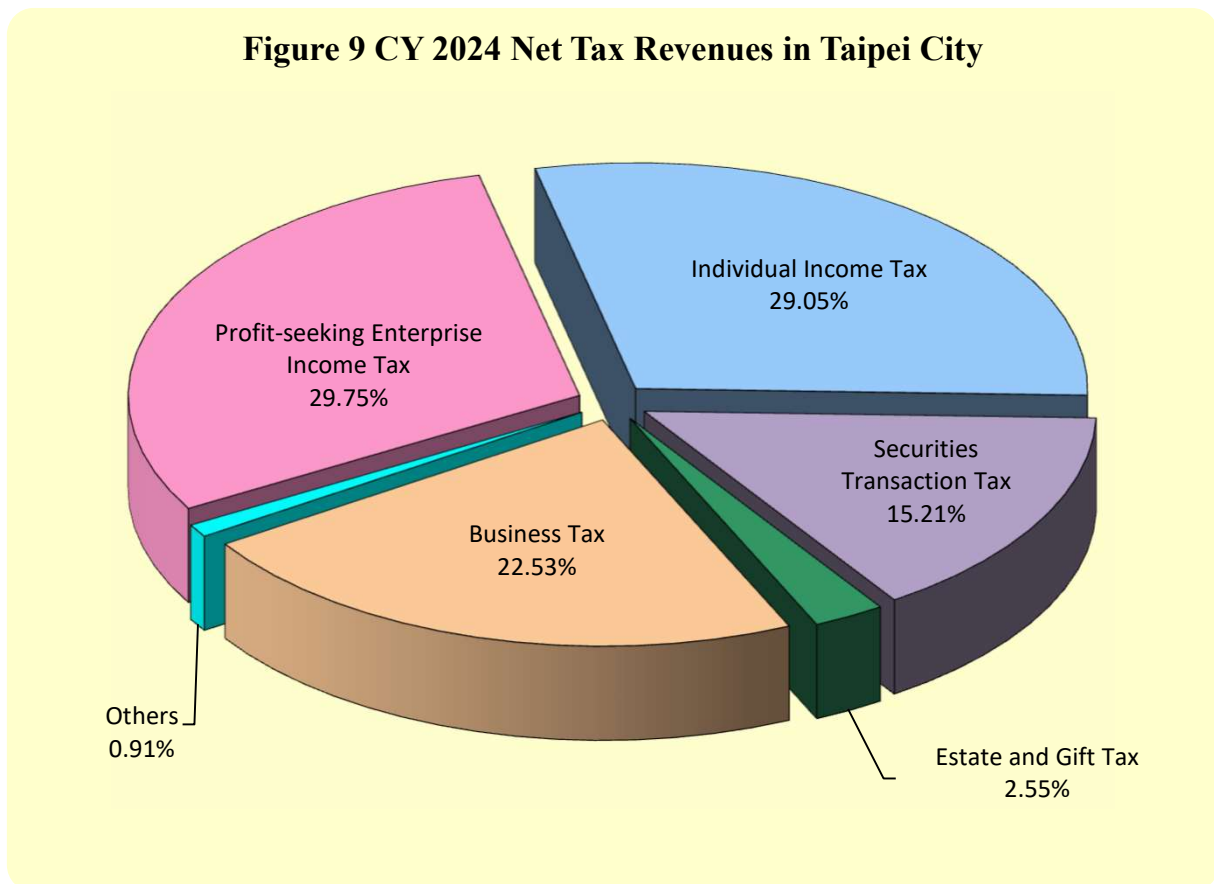
The CY 2024 net tax revenues in Taipei City totaled NT\$1,225.559 billion, details were as shown in Figure 9.

1. The net tax revenues from profit-seeking enterprise income tax was NT\$364.626 billion, which was 29.75% of the total.
2. The net tax revenues from individual income tax was NT\$355.985 billion, which was 29.05% of the total.
3. The net tax revenues from estate and gift tax was NT\$31.299 billion, which was 2.55% of the total.
4. The net tax revenues from commodity tax was -NT\$341.036 million, which was -0.03% of the total.
5. The net tax revenues from securities transaction tax was NT\$186.380 billion, which was 15.21% of the total.
6. The net tax revenues from futures transaction tax was NT\$11.513 billion, which was 0.94% of the total.
7. The net tax revenues from tobacco and alcohol tax was NT\$25.549 million, which was 0.00% of the total.
8. The net tax revenues from specifically selected goods and services tax was NT\$2.996 million, which was 0.00% of the total.
9. The net tax revenues from business tax was NT\$276.068 billion, which was 22.53% 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	3,646.26	3,559.85	312.99	-3.41	1,863.80	115.13	0.26	0.03	2,760.68	12,255.59

Figure 9 CY 2024 Net Tax Revenues in Taipei City



Source: Accounting and Statistics Office of the Bureau.

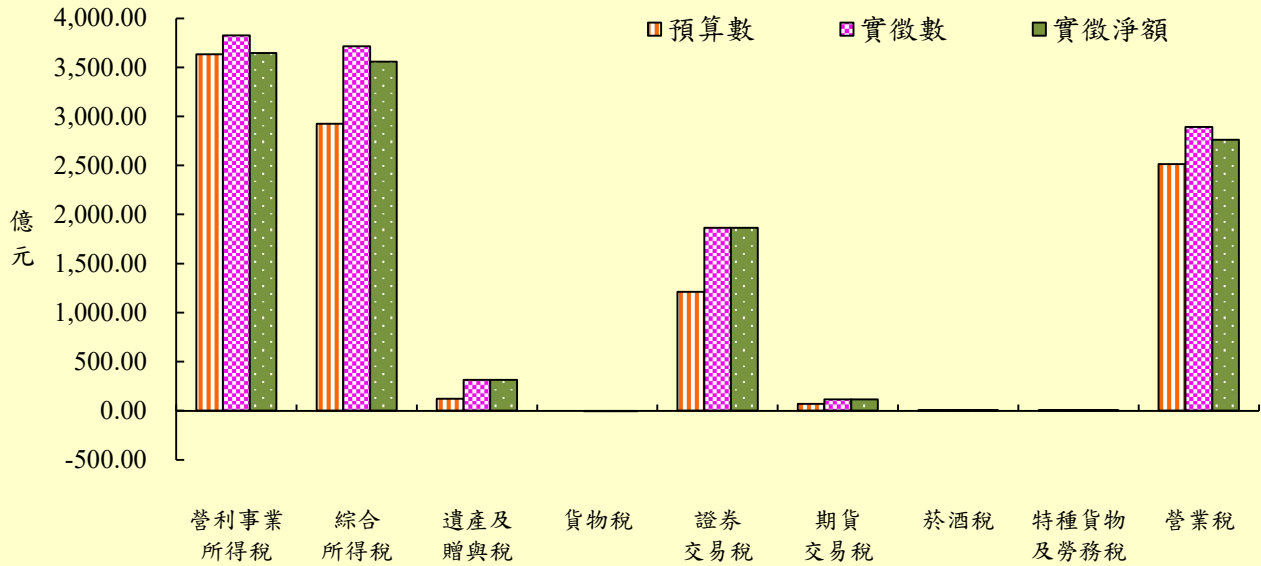
Note: Others include commodity tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax.

(三)113年度預算數、實徵數與實徵淨額比較

單位：新臺幣億元

稅目 項目	營利事業 所得稅	綜合 所得稅	遺產及 贈與稅	貨物稅	證券 交易稅	期貨 交易稅	菸酒稅	特種貨物 及勞務稅	營業稅	合計
預算數	3,632.45	2,926.10	121.06	-	1,211.81	69.06	0.25	0.05	2,514.84	10,475.62
實徵數	3,827.22	3,714.51	313.28	-3.32	1,863.88	115.13	0.26	0.03	2,892.05	12,723.04
實徵淨額	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

圖10 臺北市各項國稅113年度預算數、實徵數與實徵淨額比較

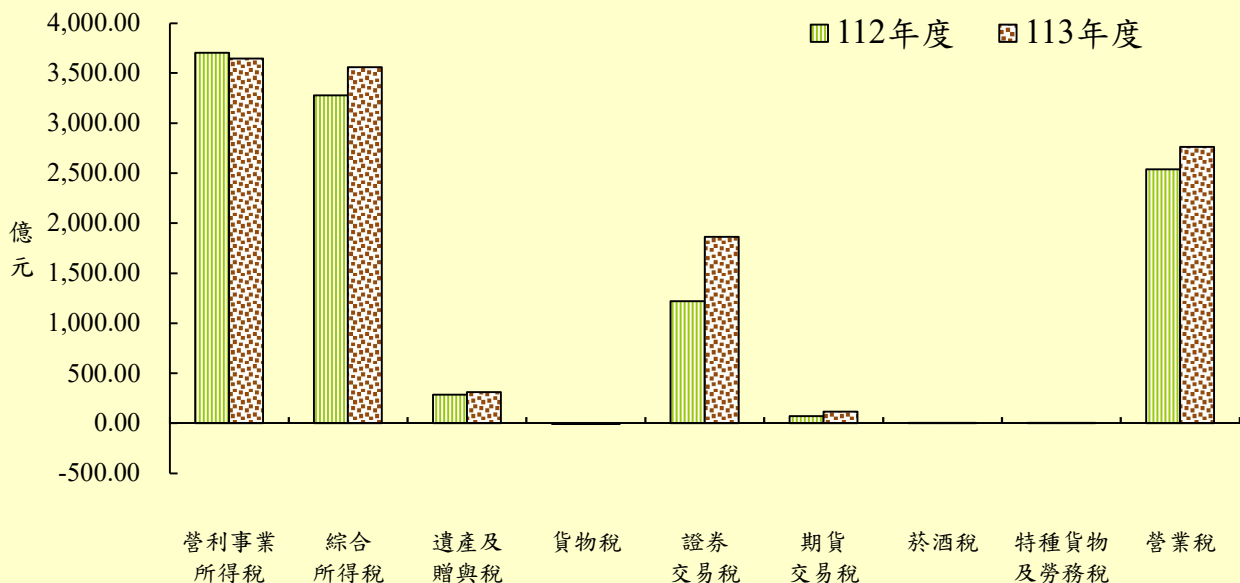


(四)113年度與112年度實徵淨額比較

單位：新臺幣億元

稅目 年度	營利事業 所得稅	綜合 所得稅	遺產及 贈與稅	貨物稅	證券 交易稅	期貨 交易稅	菸酒稅	特種貨物 及勞務稅	營業稅	合計
112年度	3,704.18	3,275.87	287.04	-3.75	1,221.26	71.96	0.25	0.05	2,539.41	11,096.27
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

圖11 臺北市各項國稅113年度與112年度實徵淨額比較

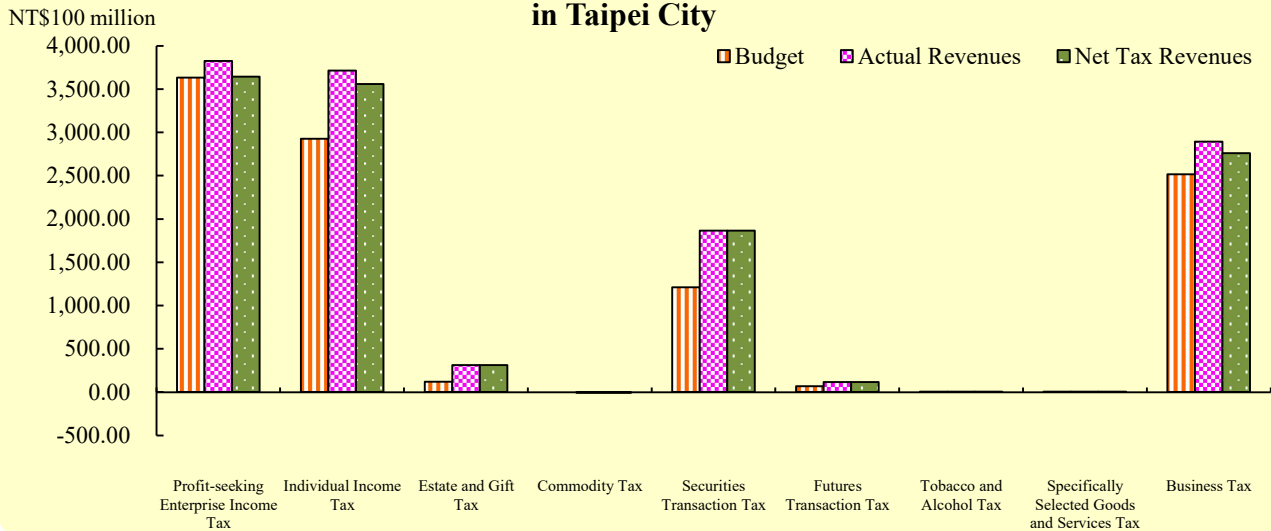


(3) CY 2024 Budget, Actual Revenues and Net Tax Revenues

Unit: NT\$100 million

Type of Tax 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	3,632.45	2,926.10	121.06	-	1,211.81	69.06	0.25	0.05	2,514.84	10,475.62
Actual Revenues	3,827.22	3,714.51	313.28	-3.32	1,863.88	115.13	0.26	0.03	2,892.05	12,723.04
Net Tax Revenues	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

Figure 10 CY 2024 Budget, Actual Revenues and Net Tax Revenues in Taipei City

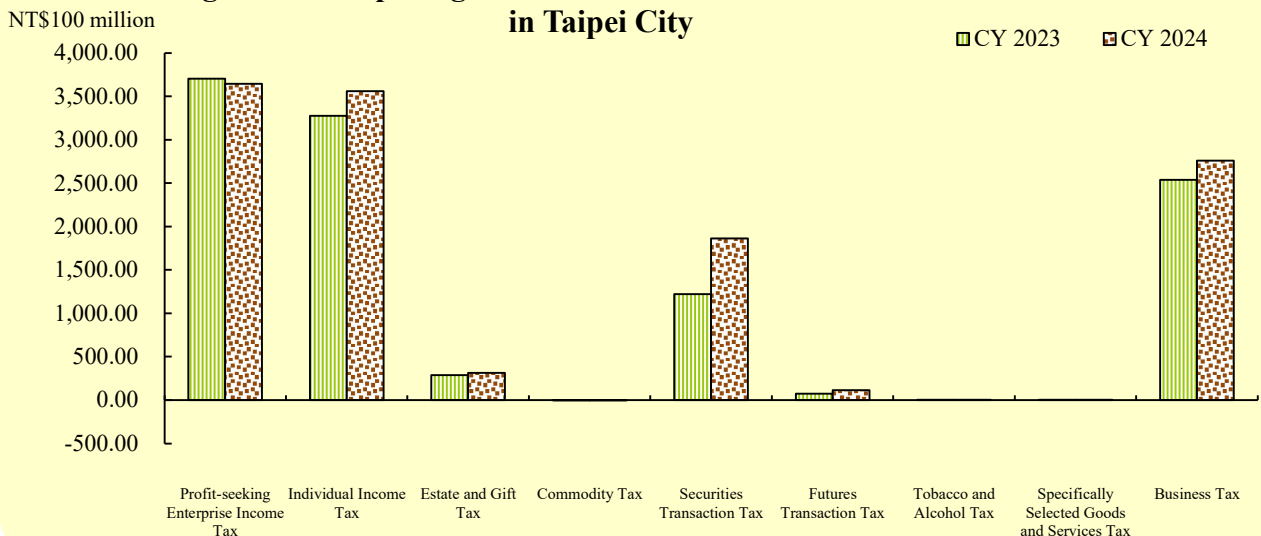


(4) Comparing CY 2024 and CY 2023 Net Tax Revenues

Unit: NT\$100 million

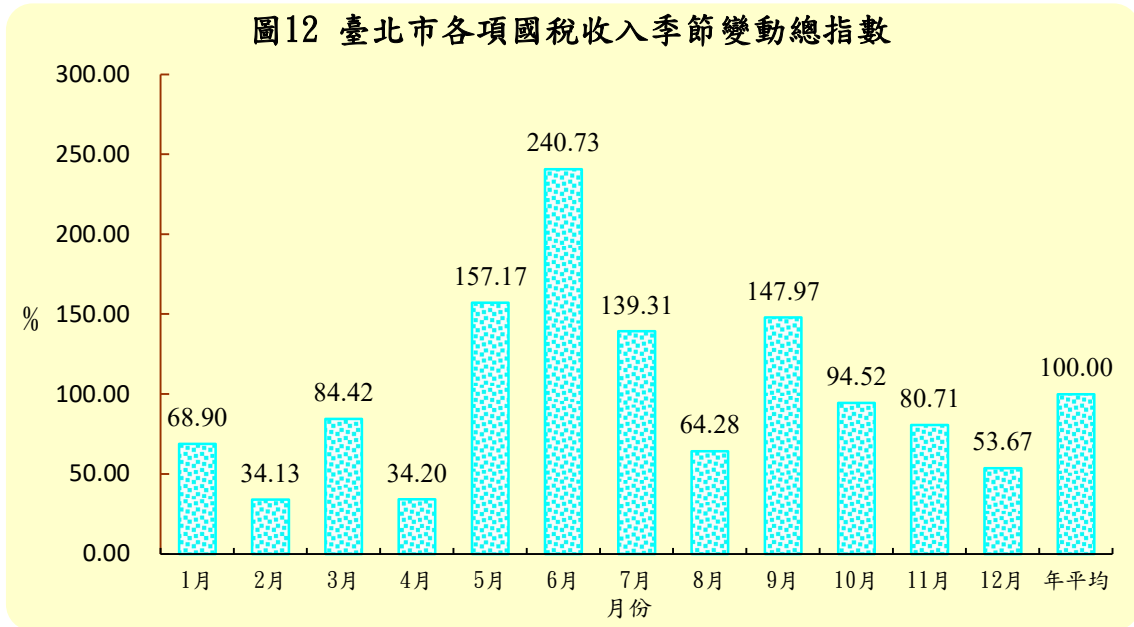
Type of Tax Item	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate and Gift Tax	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax	Total
CY 2023	3,704.18	3,275.87	287.04	-3.75	1,221.26	71.96	0.25	0.05	2,539.41	11,096.27
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

Figure 11 Comparing CY 2024 and CY 2023 Net Tax Revenues in Taipei City

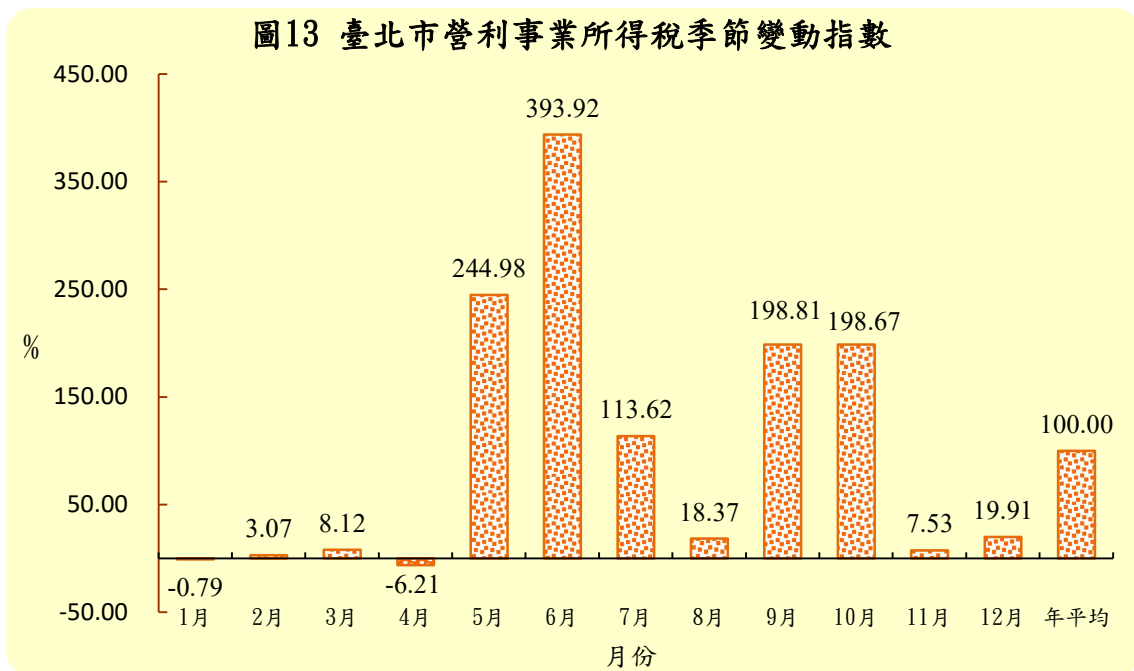


六、臺北市各項國稅稅收實徵淨額季節變動分析

(一) 總指數：自104年度迄113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1,689.51億元，最低為2月份僅239.55億元，年平均稅收為701.83億元，以此平均數的指數為100，6月份指數高達240.73，5月份指數157.17次之，其次依序為9月份指數147.97、7月份指數139.31，其餘各月份指數皆在100以下，2月份指數34.13為最低(如圖12)。



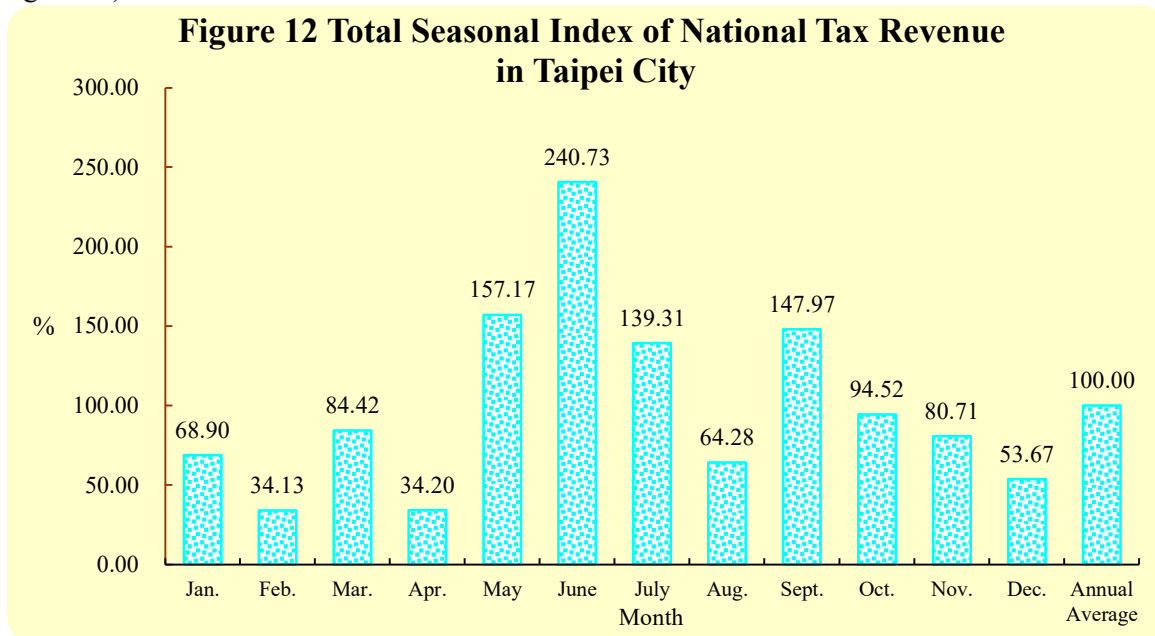
(二) 營利事業所得稅：營利事業所得稅收入之季節變動，因5月為結算申報、9月為暫繳申報，惟逢繳納截止日為例假日易致大額稅款延遲於次月入庫，104年度至113年度稅收以6月份指數393.92最高，4月份指數-6.21為最低(如圖13)。



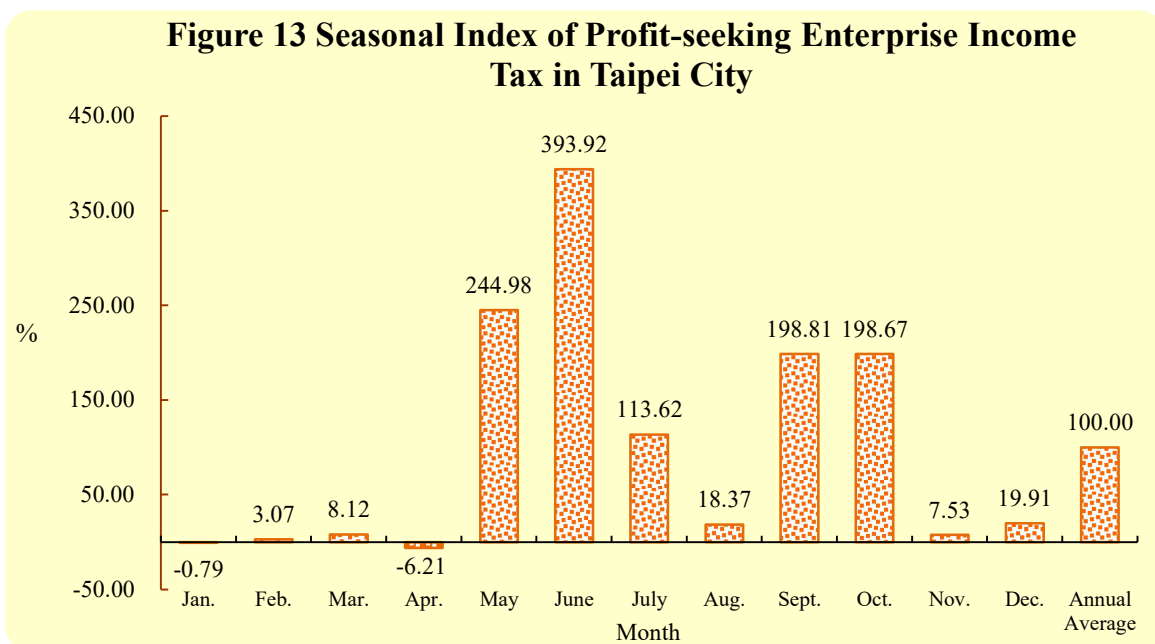
資料來源：本局主計室。

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

(1) Total seasonal index: From CY 2015 to CY 2024, there were large seasonal variations in various national tax revenues in Taipei City. The highest monthly average occurred in June, NT\$168.951 billion, while the lowest occurred in Feb., NT\$23.955 billion, and the annual average is NT\$70.183 billion. Assuming the index for the above annual average was 100, the index in June reached 240.73, followed by May with an index of 157.17, Sept. with an index of 147.97 and then July with an index of 139.31. The remaining months all had an index below 100, Feb. with the lowest index of 34.13 (as shown in Figure 12).

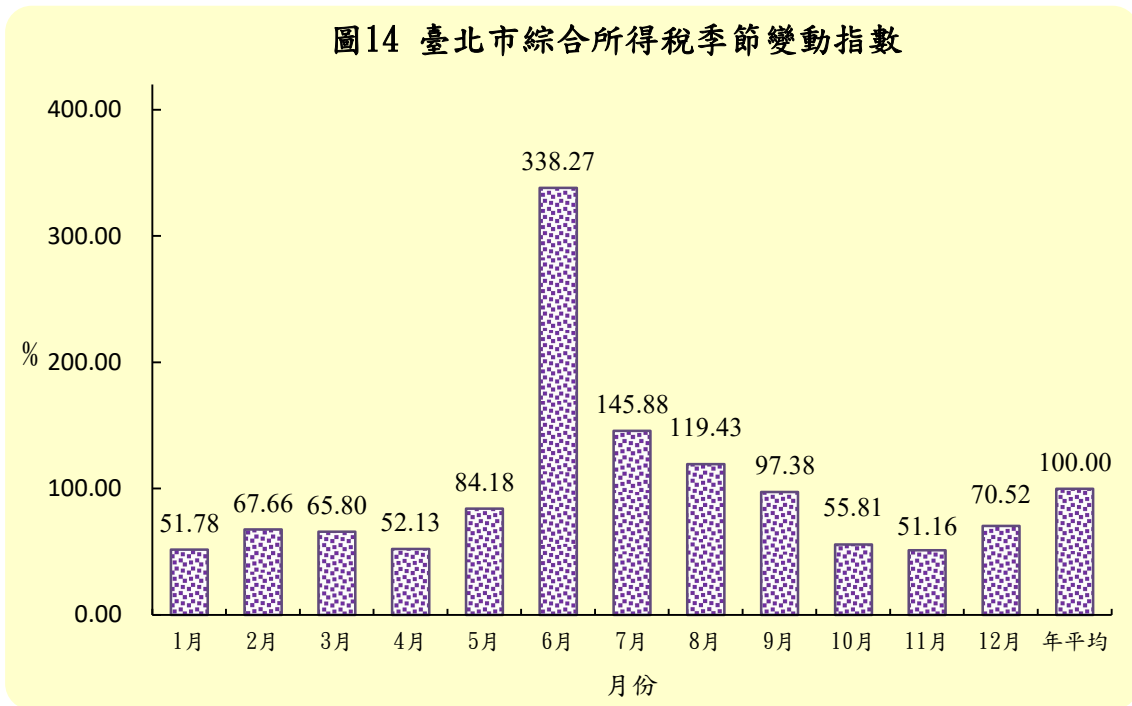


(2) Profit-seeking Enterprise Income Tax: As for the seasonal variations in profit-seeking enterprise income tax, the annual income tax return and payment due date is in May, and provisional income tax return and payment due date is in September. However, when the due date for tax payments falls on a Saturday, Sunday, or legal holiday, which may cause large tax payments to be delayed to the following month. From CY 2015 to CY 2024, June had the highest index of 393.92 and the Apr. had the lowest index of -6.21 (as shown in Figure 13).

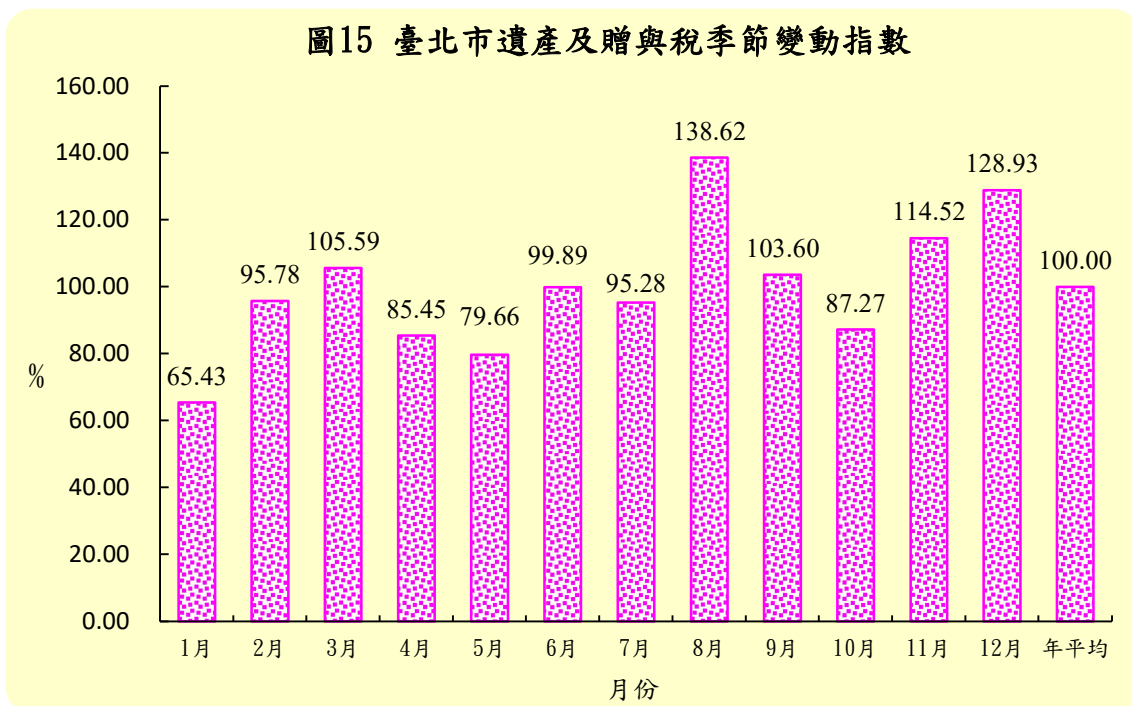


Source: Accounting and Statistics Office of the Bureau.

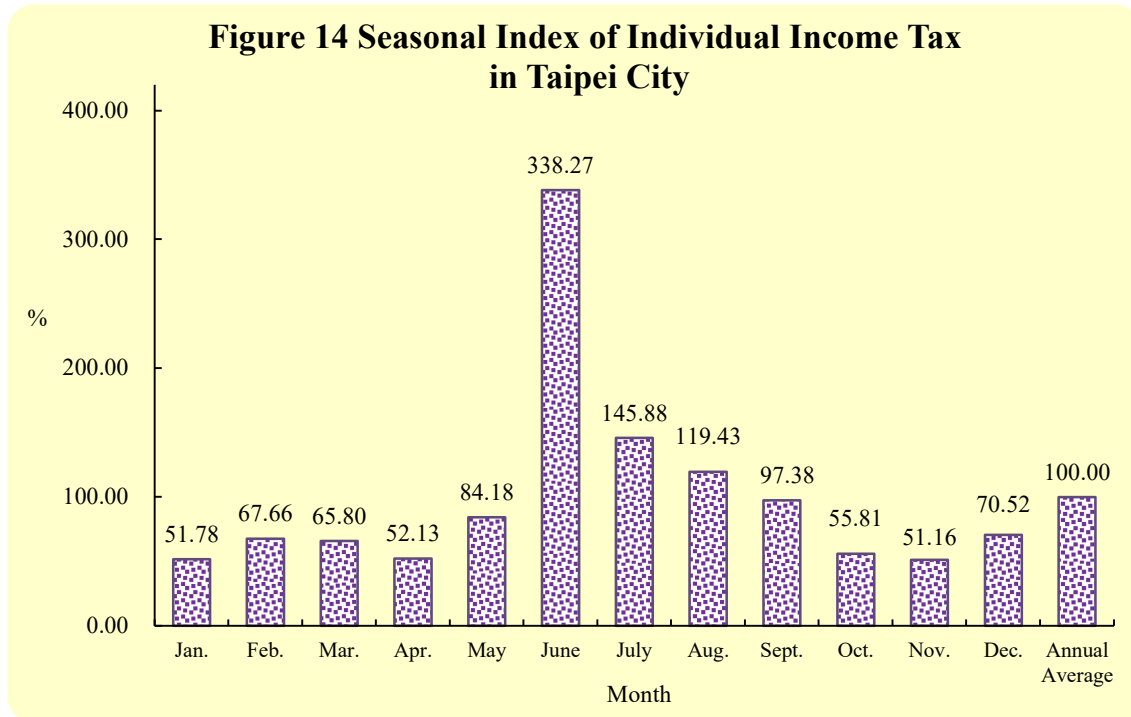
(三) 綜合所得稅：綜合所得稅收入之季節變動，因5月為綜合所得稅結算申報，惟逢繳納截止日為例假日易致大額稅款延遲於次月入庫，因此104年度至113年度以6月份指數338.27最高，11月份指數51.16為最低(如圖14)。



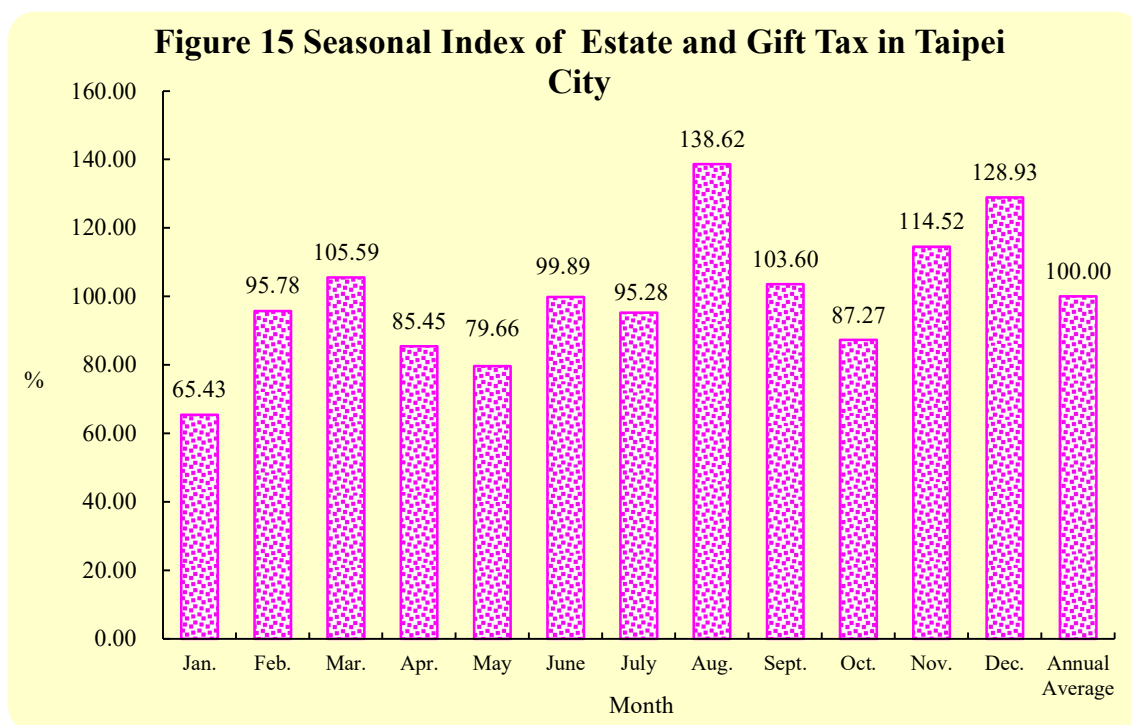
(四) 遺產及贈與稅：遺產及贈與稅之季節變動，104年度至113年度以8月份指數138.62最高，1月份指數65.43為最低(如圖15)。



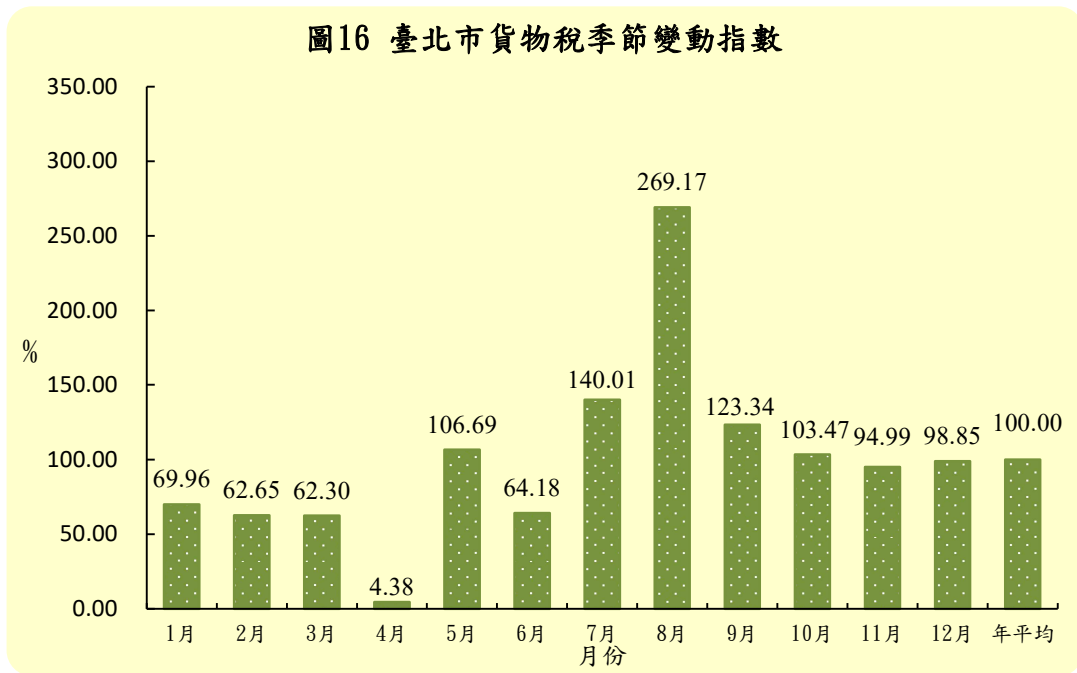
(3) Individual Income Tax: As for the seasonal variations in individual income tax, the annual income tax return and payment due date is in May. However, when the due date for tax payments falls on a Saturday, Sunday, or a legal holiday, which may cause large tax payments to be delayed to the following month. From CY 2015 to CY 2024, June had the highest index of 338.27 and the Nov. had the lowest index of 51.16 (as shown in Figure 14).



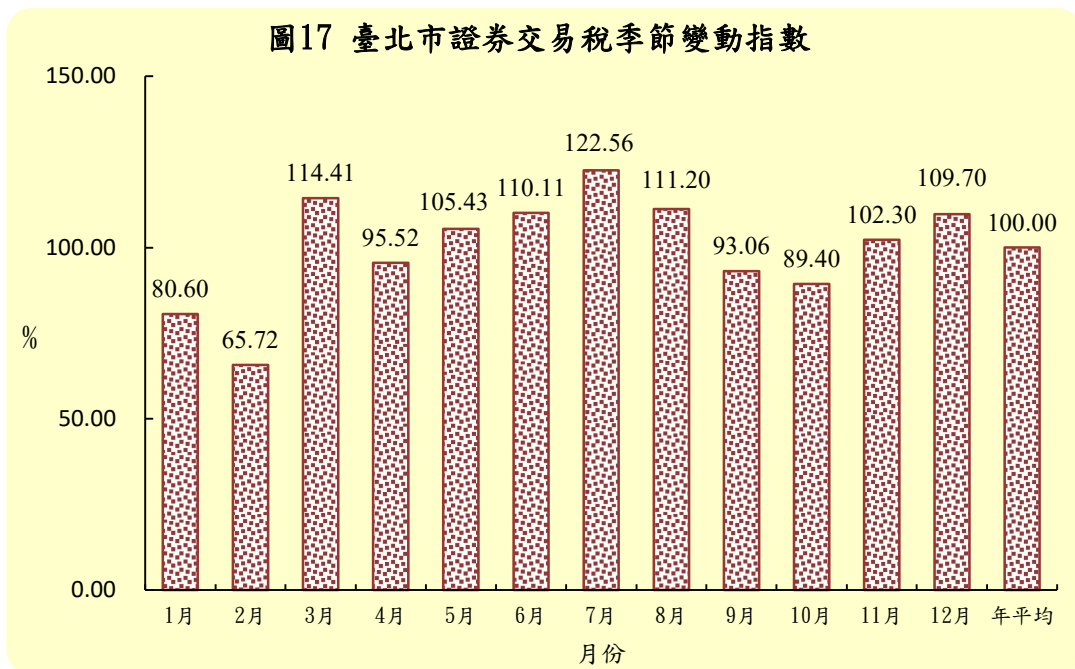
(4) Estate and Gift Tax: As for the seasonal variations in estate and gift tax, from CY 2015 to CY 2024, Aug. had the highest index of 138.62 and the Jan. had the lowest index of 65.43 (as shown in Figure 15).



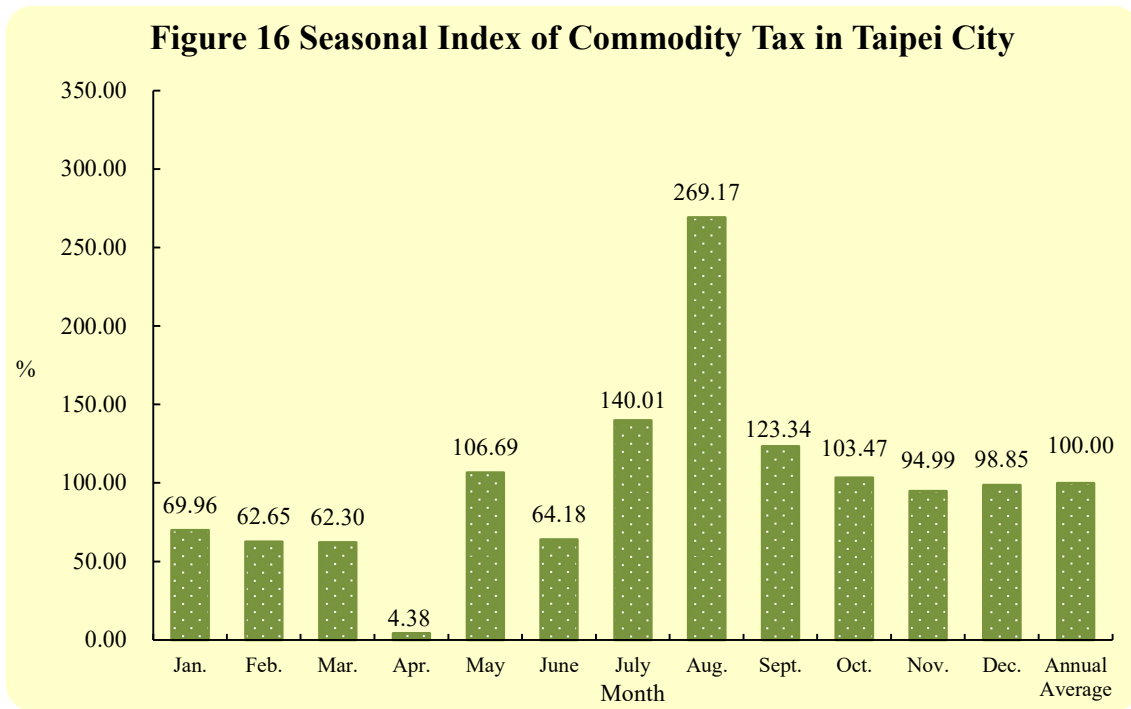
(五) 貨物稅：貨物稅收入之季節變動，104年度至113年度以8月份指數269.17最高，4月份指數4.38為最低(如圖16)。



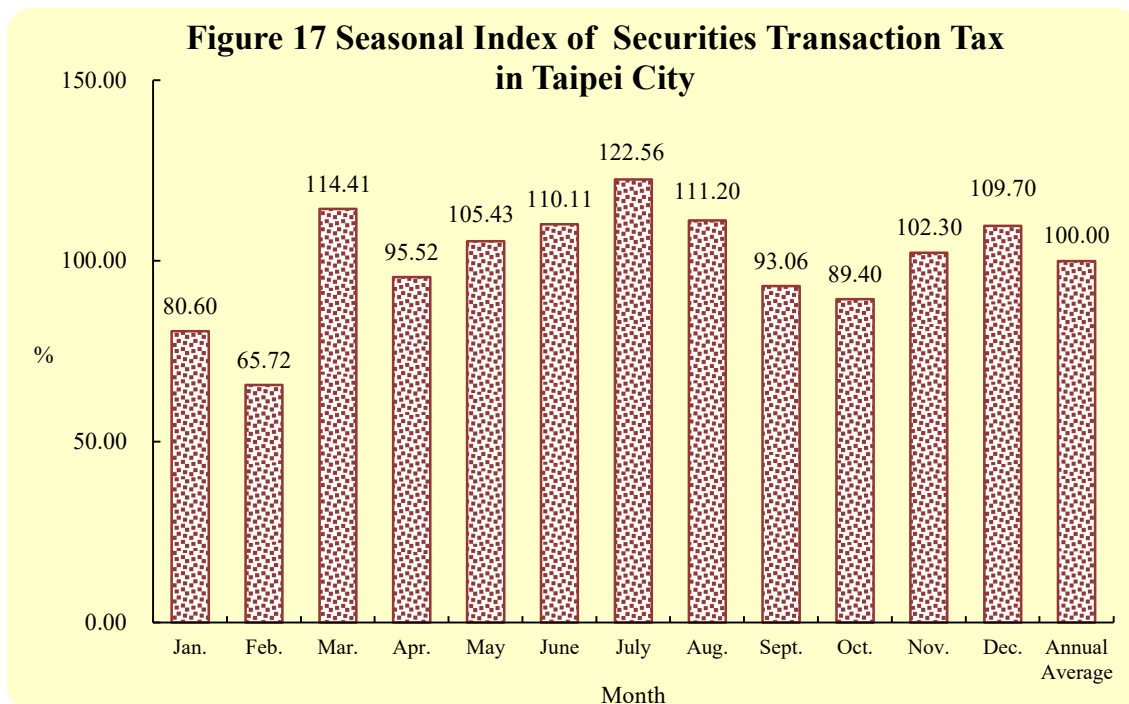
(六) 證券交易稅：證券交易稅收入之季節變動，104年度至113年度以7月份指數122.56最高，2月份指數65.72為最低(如圖17)。



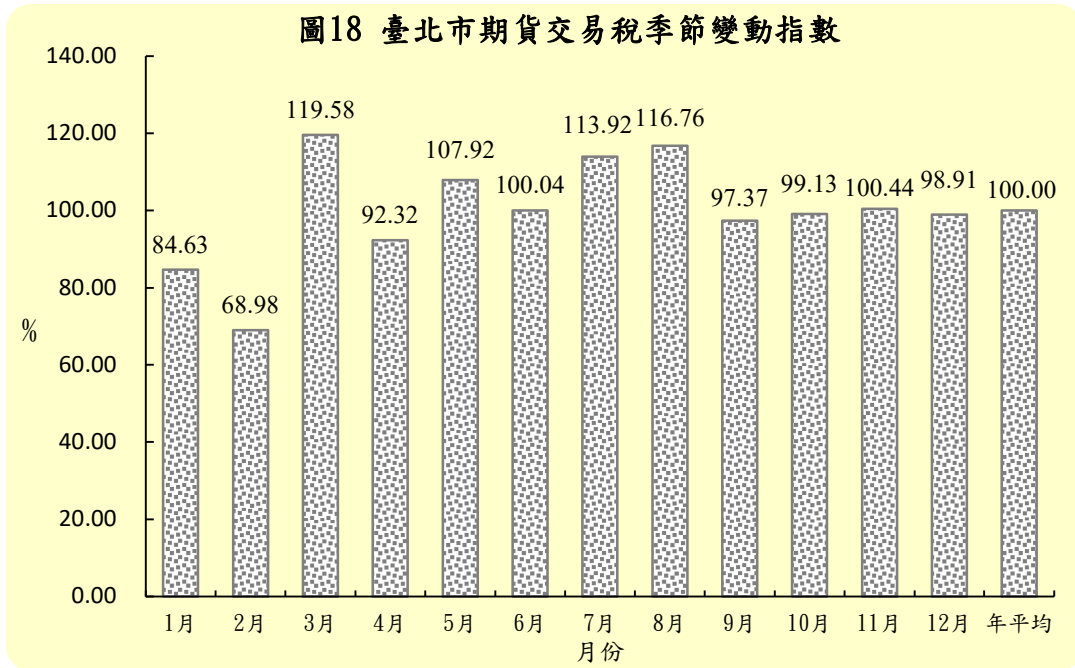
(5) Commodity Tax: As for the seasonal variations in commodity tax, from CY 2015 to CY 2024, Aug. had the highest index of 269.17 and the Apr. had the lowest index of 4.38 (as shown in Figure 16).



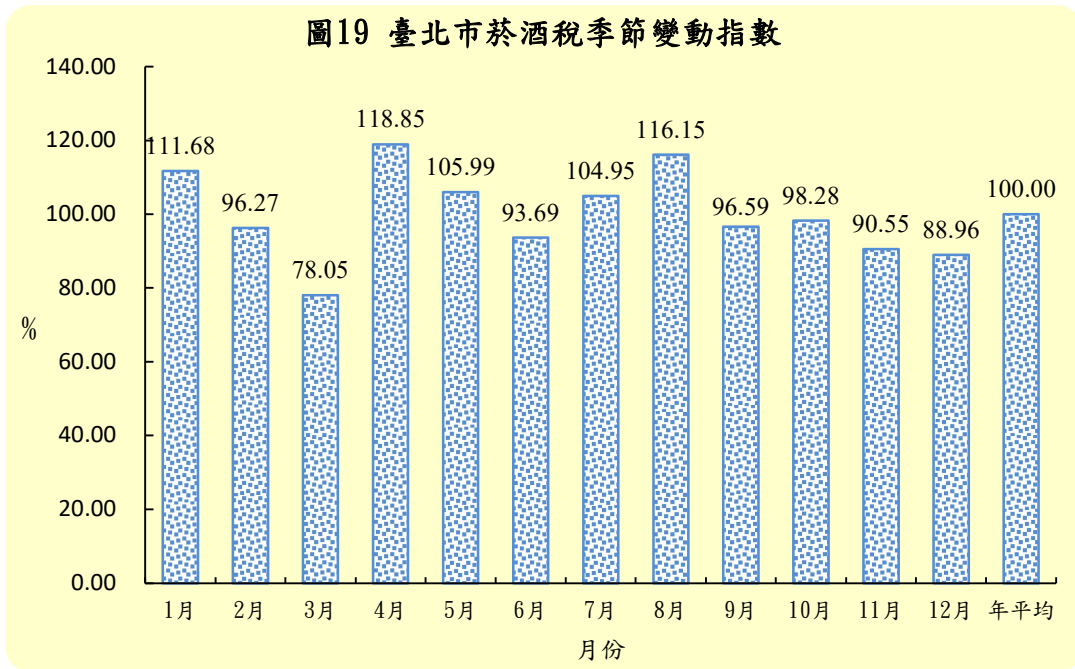
(6) Securities Transaction Tax: As for the seasonal variations in securities transaction tax, from CY 2015 to CY 2024, July had the highest index of 122.56, and the Feb. had the lowest index of 65.72 (as shown in Figure 17).



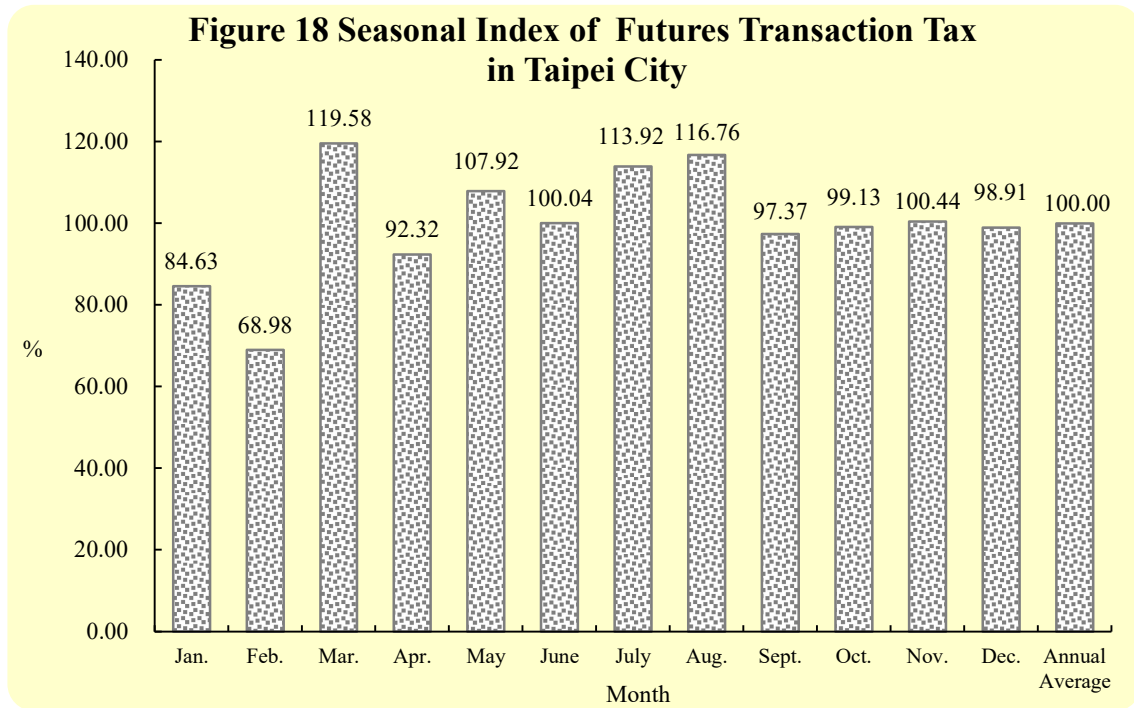
(七) 期貨交易稅：期貨交易稅收入之季節變動，104年度至113年度以3月份指數119.58最高，2月份指數68.98為最低(如圖18)。



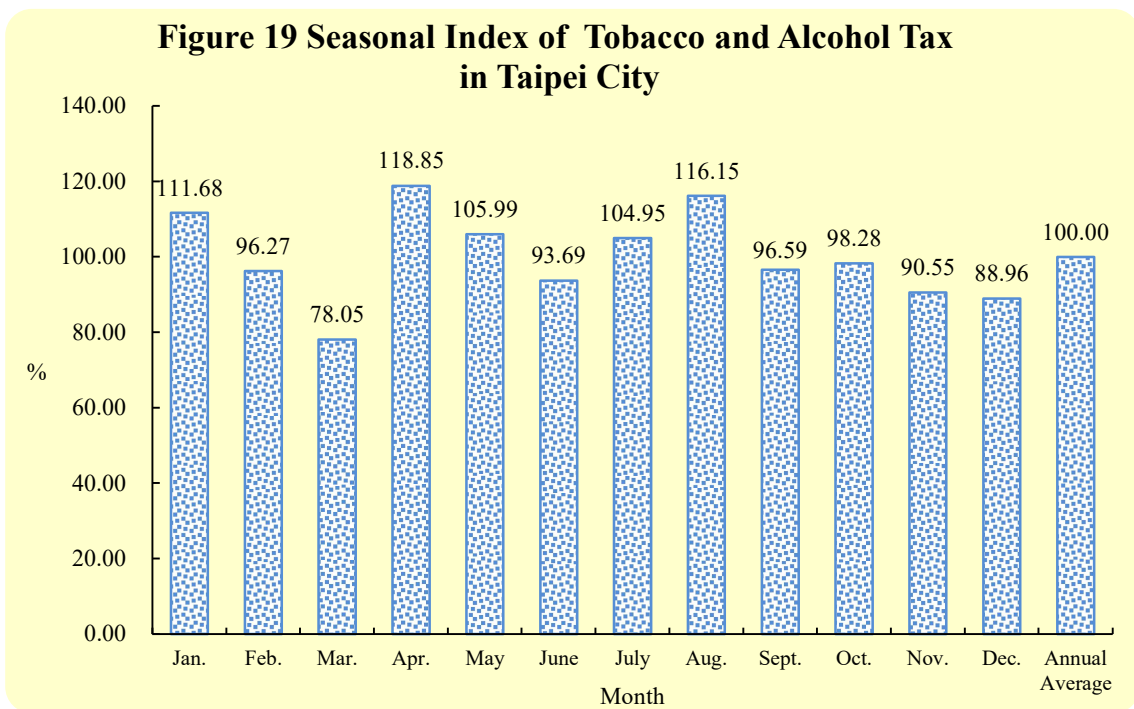
(八) 菸酒稅：菸酒稅收入之季節變動，104年度至113年度以4月份指數118.85最高，3月份指數78.05為最低(如圖19)。



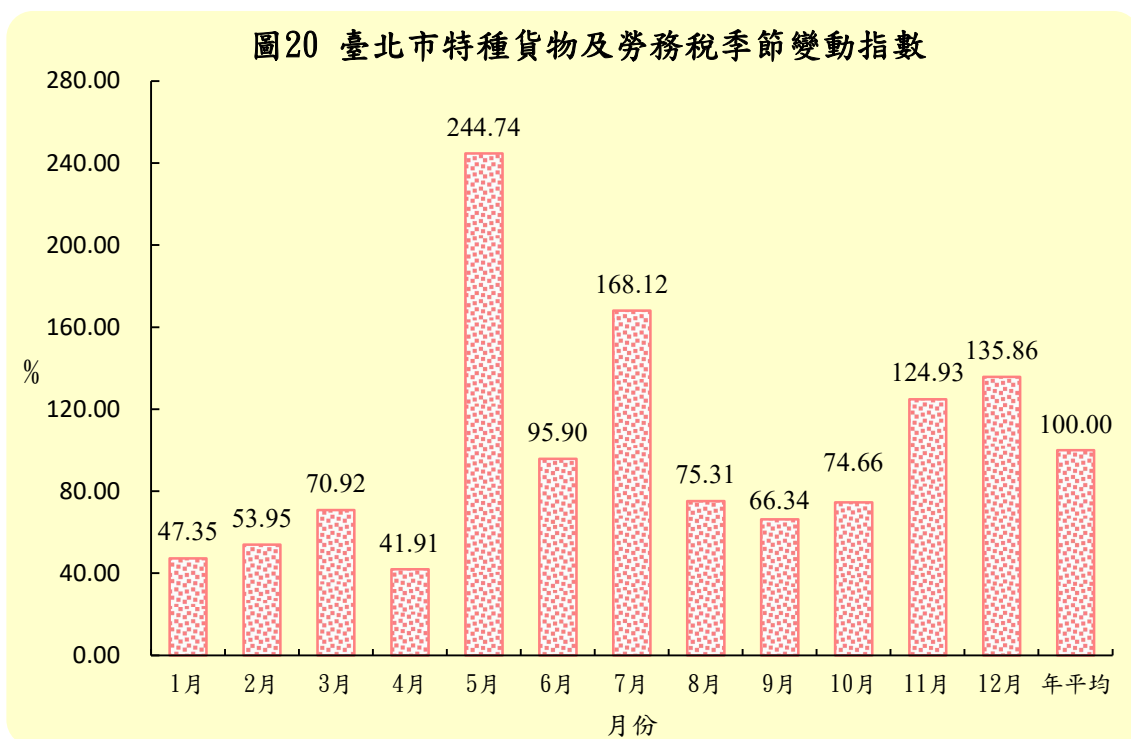
(7) Futures Transaction Tax: As for the seasonal variations in futures transaction tax, from CY 2015 to CY 2024, Mar. had the highest index of 119.58, and the Feb. had the lowest index of 68.98 (as shown in Figure 18).



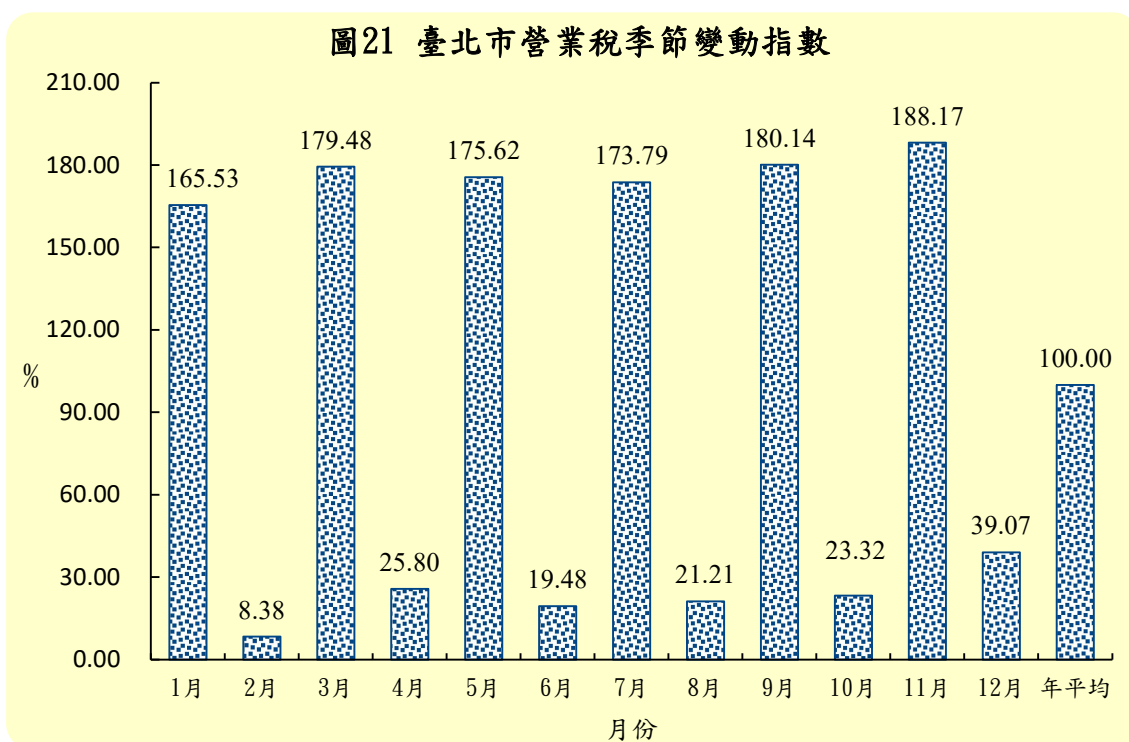
(8) Tobacco and Alcohol Tax: As for seasonal variations in tobacco and alcohol tax, from CY 2015 to CY 2024, Apr. had the highest index of 118.85, and the Mar. had the lowest index of 78.05 (as shown in Figure 19).



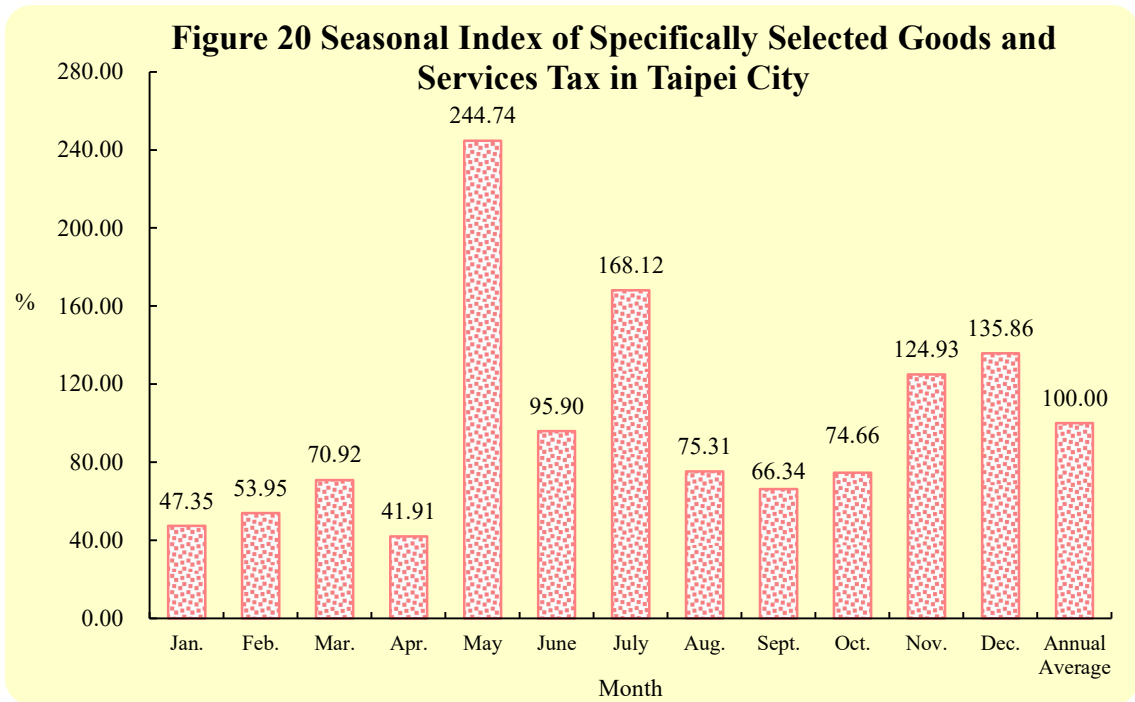
(九) 特種貨物及勞務稅：特種貨物及勞務稅收入之季節變動，104年度至113年度以5月份指數244.74最高，4月份指數41.91為最低(如圖20)。



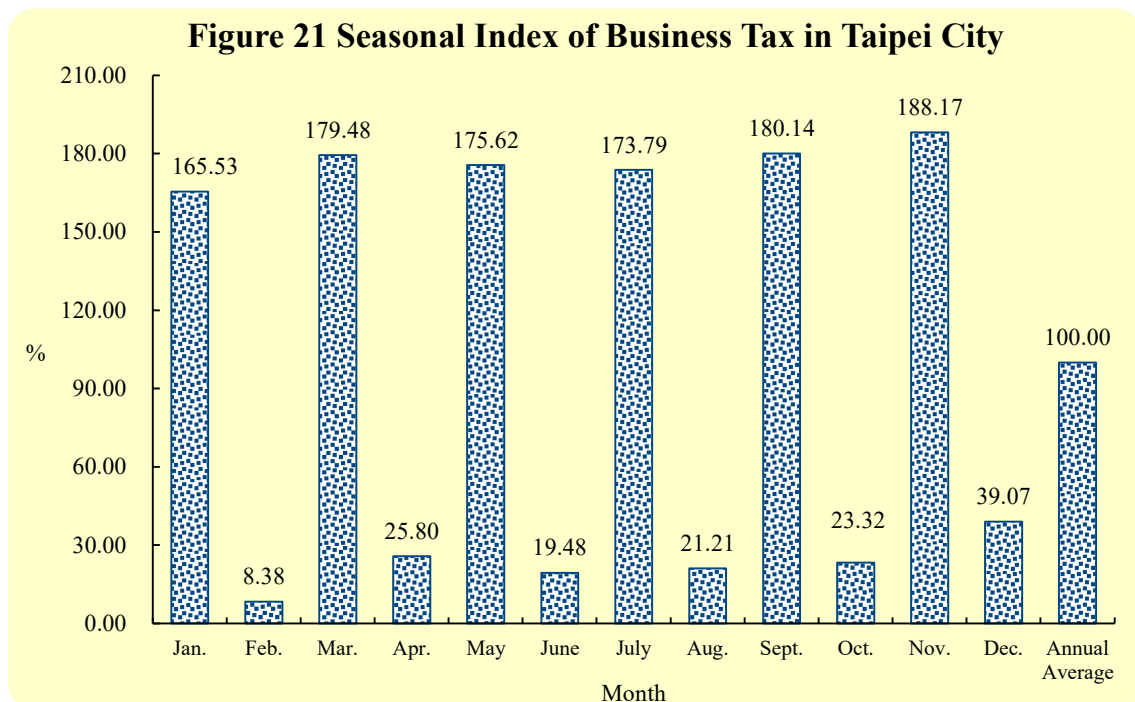
(十) 營業稅：依規定營業人除申請核准以每月為一期申報者外，應以每二個月為一期，於每年單月份之15日前申報上期之銷售額、應納或溢付營業稅額，另應退稅案件依作業時程於隔月核退，因此營業稅收入之季節指數形成單月及雙月之變動。觀察104年度至113年度指數變動範圍，單月份指數在165.53至188.17間移動，雙月份則在8.38至39.07間移動，以11月份指數188.17最高，2月份指數8.38最低(如圖21)。



(9) Specifically Selected Goods and Services Tax: As for the seasonal variations in specifically selected goods and services tax, from CY 2015 to CY 2024, May had the highest index of 244.74 and the Apr. had the lowest index of 41.91 (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 2015 to CY 2024, the index of January and every other month afterwards ranged from 165.53 to 188.17, while the index of February and every other month afterwards ranged from 8.38 to 39.07, Nov. had the highest index of 188.17 and the Feb. had the lowest index of 8.38 (as shown in Figure 21).



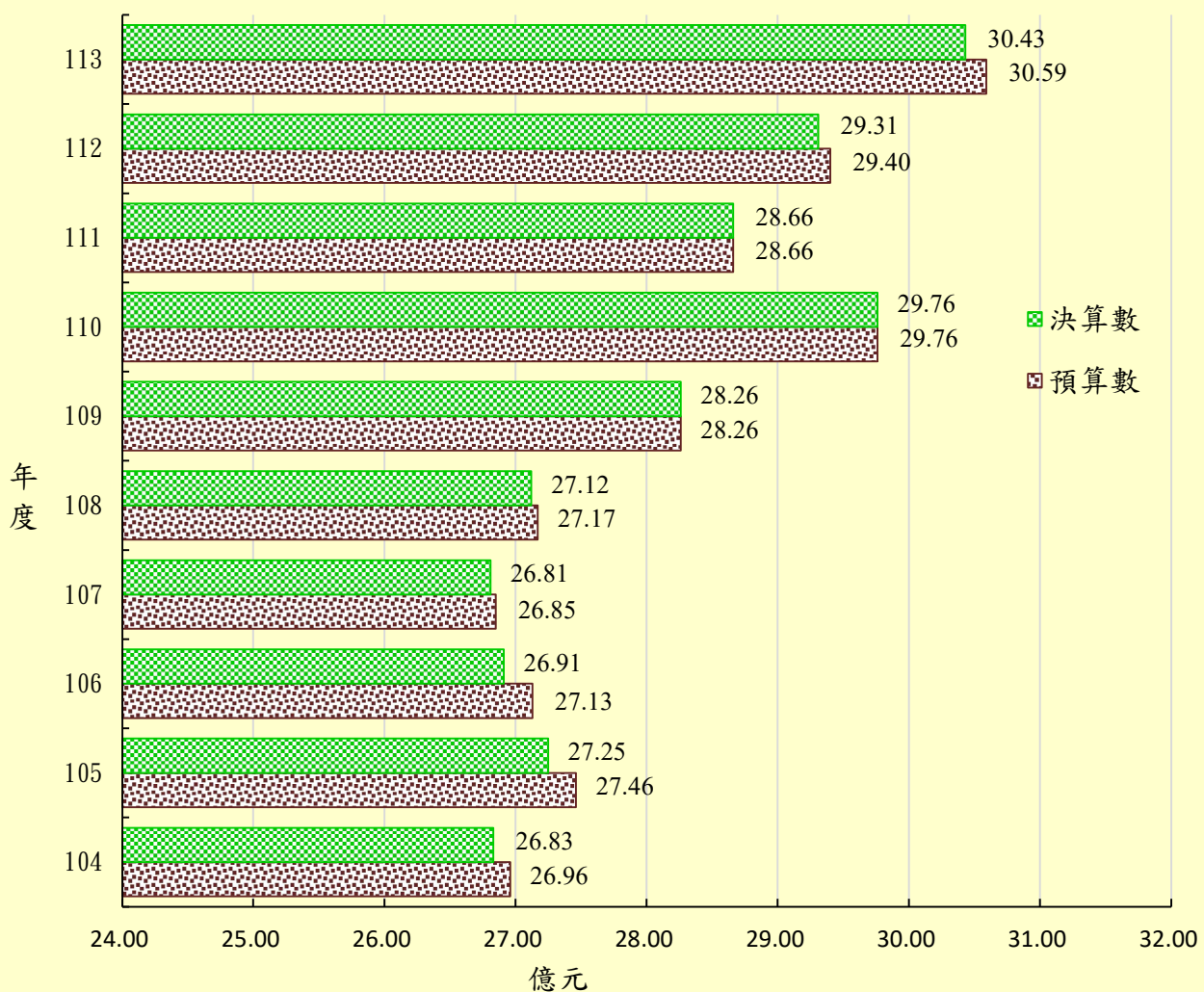
七、本局歲出預算與決算

本局104年度歲出預算數為26.96億元，決算數為26.83億元，占預算數99.53%。113年度歲出預算數為30.59億元，決算數為30.43億元，占預算數99.48%。

單位：新臺幣億元

項目 \ 年度	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
預算數	26.96	27.46	27.13	26.85	27.17	28.26	29.76	28.66	29.40	30.59
決算數	26.83	27.25	26.91	26.81	27.12	28.26	29.76	28.66	29.31	30.43
決算環比指數 (上年度=100)	100.07	101.56	98.74	99.65	101.16	104.20	105.28	96.32	102.27	103.81
占預算數%	99.53	99.24	99.19	99.86	99.81	100.00	99.99	99.98	99.71	99.48

圖22 本局歲出預算與決算比較



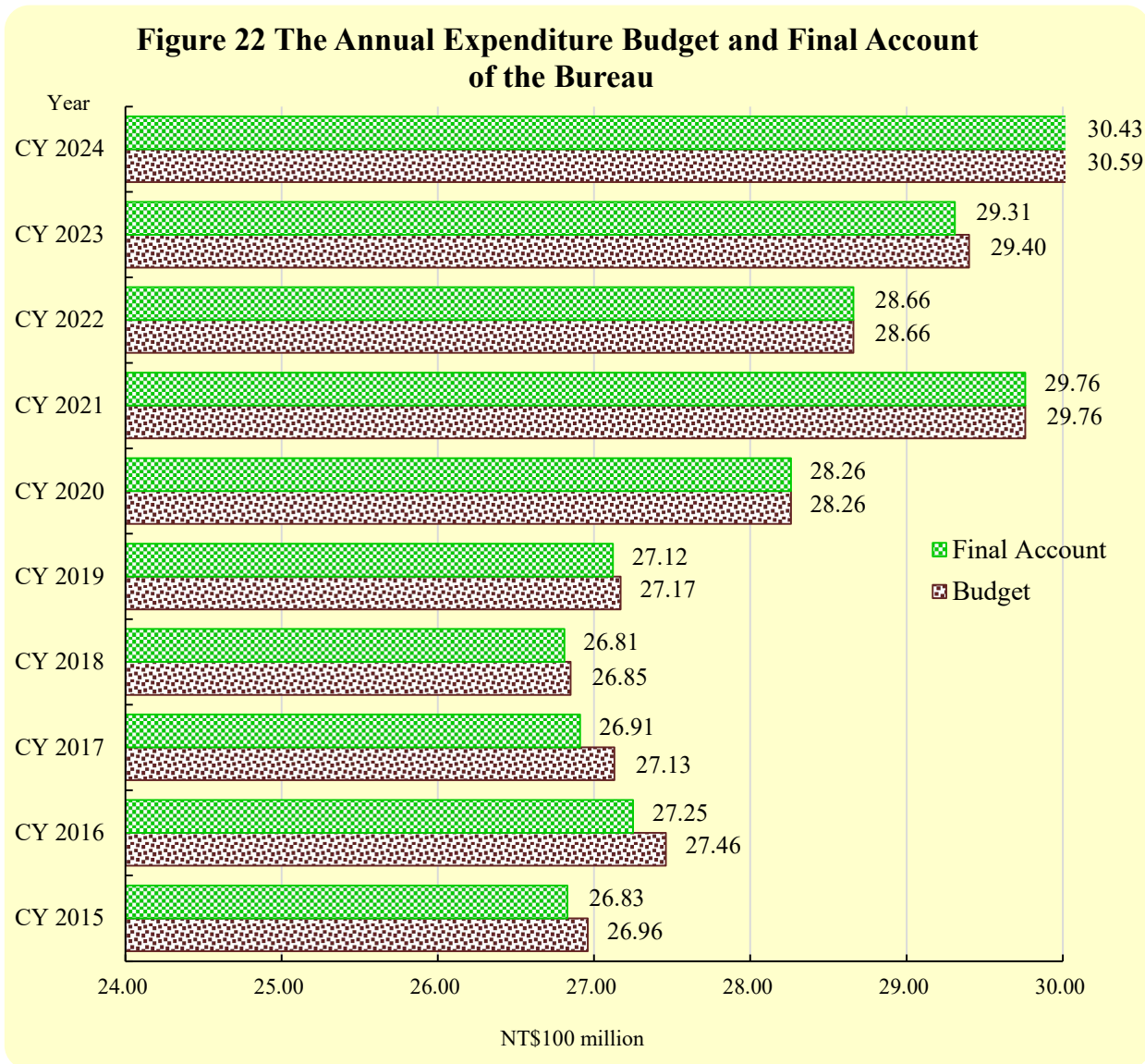
資料來源：本局主計室。

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

The annual expenditure budget for CY 2015 was NT\$2.696 billion, and the final account was NT\$2.683 billion, which was 99.53% of the budget. The annual expenditure budget for CY 2024 was NT\$3.059 billion, the final account was NT\$3.043 billion, which was 99.48% of the budget.

Unit: NT\$100 million

Year Item	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Budget	26.96	27.46	27.13	26.85	27.17	28.26	29.76	28.66	29.40	30.59
Final Account	26.83	27.25	26.91	26.81	27.12	28.26	29.76	28.66	29.31	30.43
Final Account link index (previous year = 100)	100.07	101.56	98.74	99.65	101.16	104.20	105.28	96.32	102.27	103.81
As a % of budget (%)	99.53	99.24	99.19	99.86	99.81	100.00	99.99	99.98	99.71	99.48



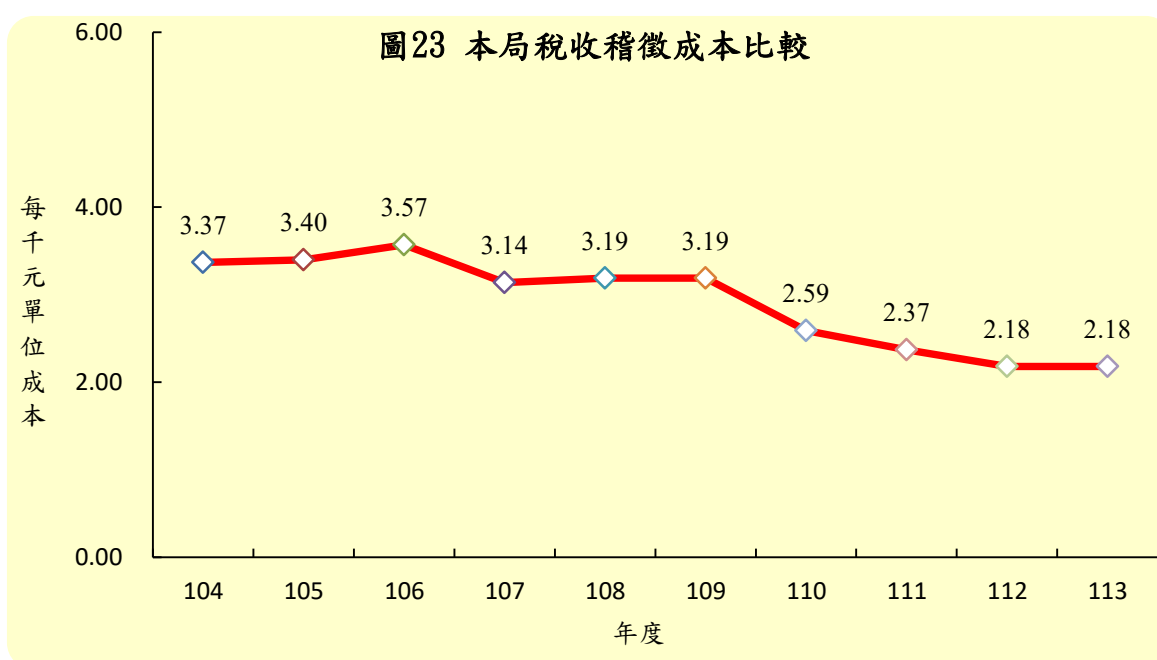
Source: Accounting and Statistics Office of the Bureau.

八、本局稅收稽徵成本

- (一) 104年度實徵淨額為6,850.06億元，總成本為23.07億元，每千元單位成本為3.37元，較上年度減少0.50元。
- (二) 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。
- (三) 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。
- (四) 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。
- (五) 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。
- (六) 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。
- (七) 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。
- (八) 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。
- (九) 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。
- (十) 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。

單位：新臺幣元

年度	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
每千元單位成本	3.37	3.40	3.57	3.14	3.19	3.19	2.59	2.37	2.18	2.18



資料來源：本局主計室。

說明：實徵淨額包含金融業營業稅。

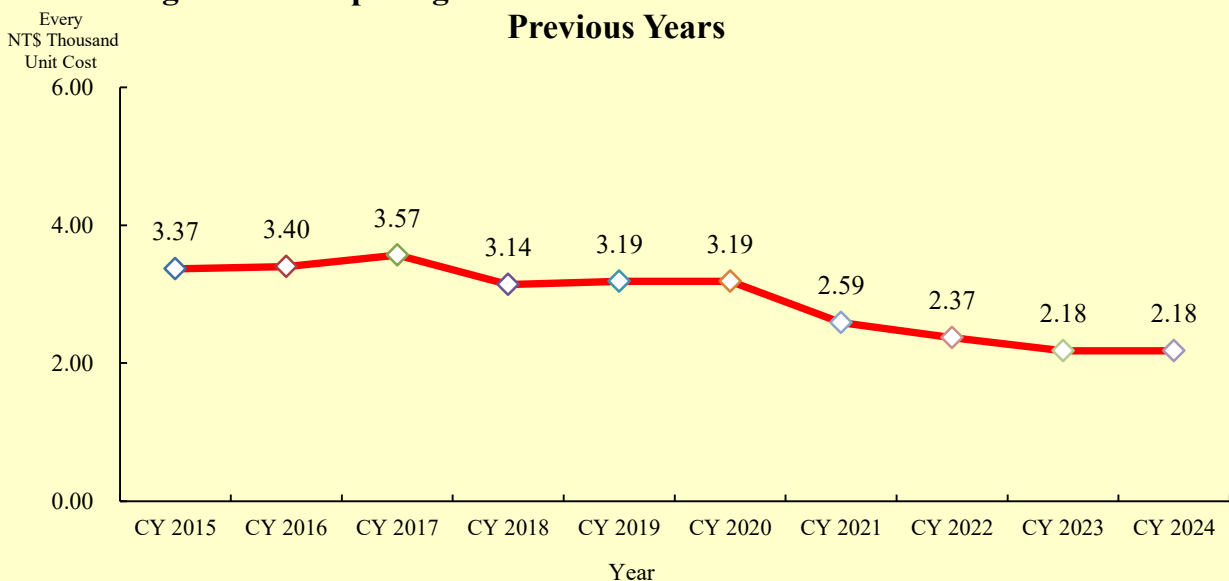
8. Net Tax Revenues and Cost of Tax Collections of the Bureau

- (1) The net tax revenues in CY 2015 was NT\$685.006 billion, the total cost of tax collection was NT\$2.307 billion, and the unit cost per NT\$ thousand net tax revenues was NT\$3.37, a decrease of NT\$0.50 from last year.
- (2) 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.
- (3) 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.
- (4) 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.
- (5) 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.
- (6) 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.
- (7) 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.
- (8) 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.
- (9) 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.
- (10) 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.

Unit: NT\$

Year	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Every NT\$ Thousand Net Tax Revenues Unit Cost	3.37	3.40	3.57	3.14	3.19	3.19	2.59	2.37	2.18	2.18

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.

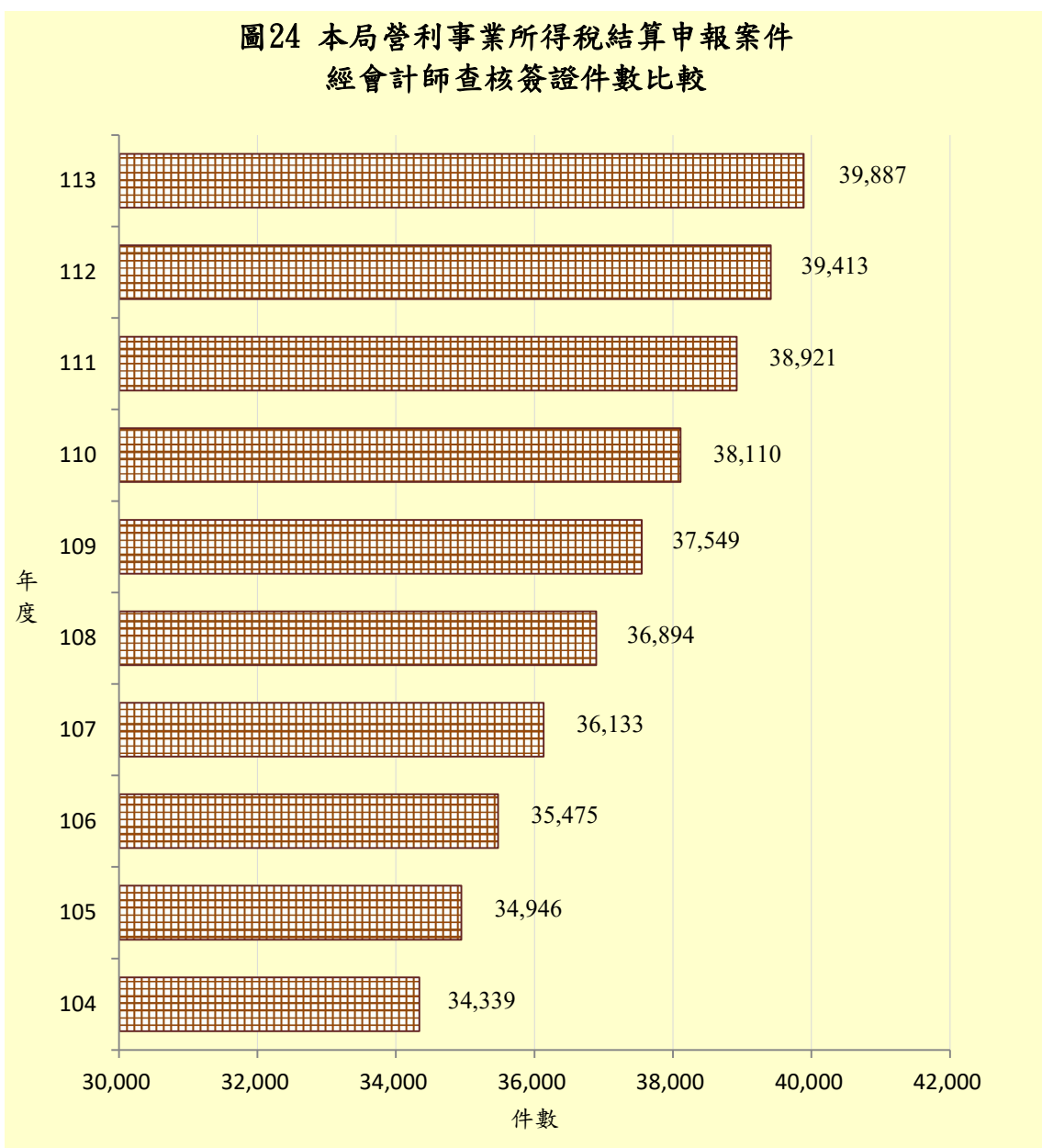
九、本局營利事業所得稅結算申報案件經會計師查核簽證件數

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	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
件數	34,339	34,946	35,475	36,133	36,894	37,549	38,110	38,921	39,413	39,887

圖24 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比較



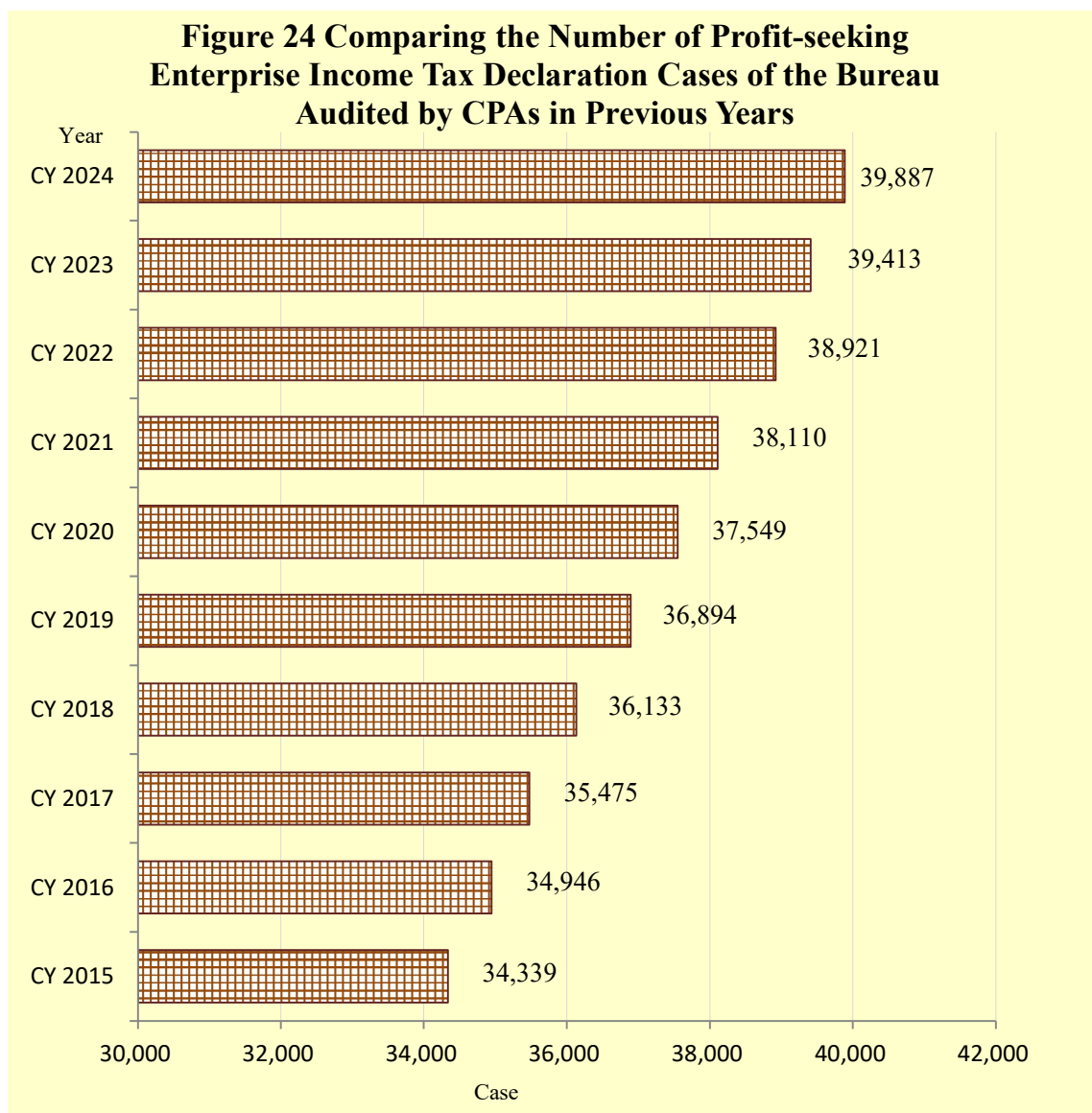
資料來源：本局營所稅組。

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 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Number of cases	34,339	34,946	35,475	36,133	36,894	37,549	38,110	38,921	39,413	39,887

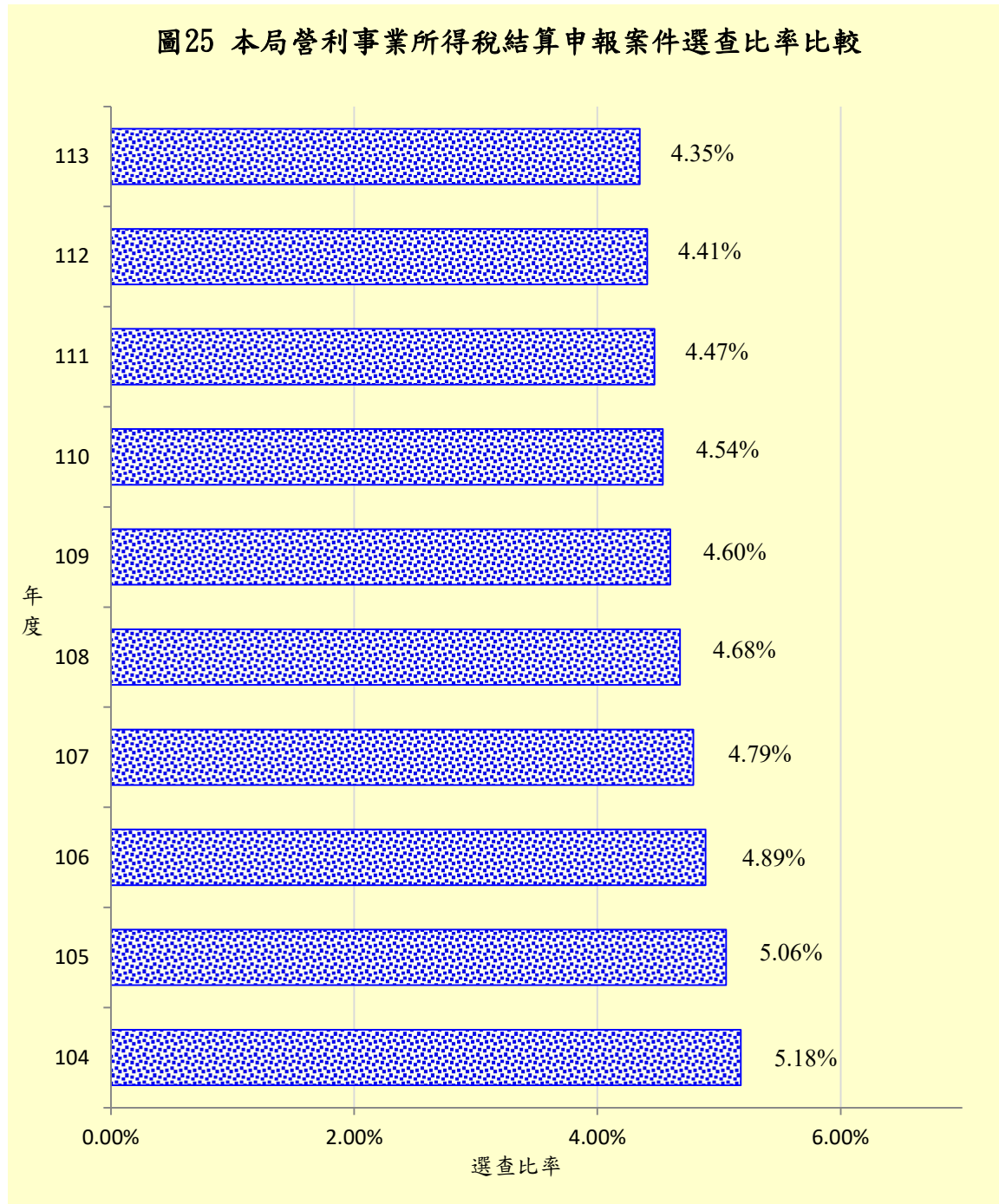


Source: Profit-seeking Enterprise Income Tax Division of the Bureau.

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	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
選查比率	5.18%	5.06%	4.89%	4.79%	4.68%	4.60%	4.54%	4.47%	4.41%	4.35%

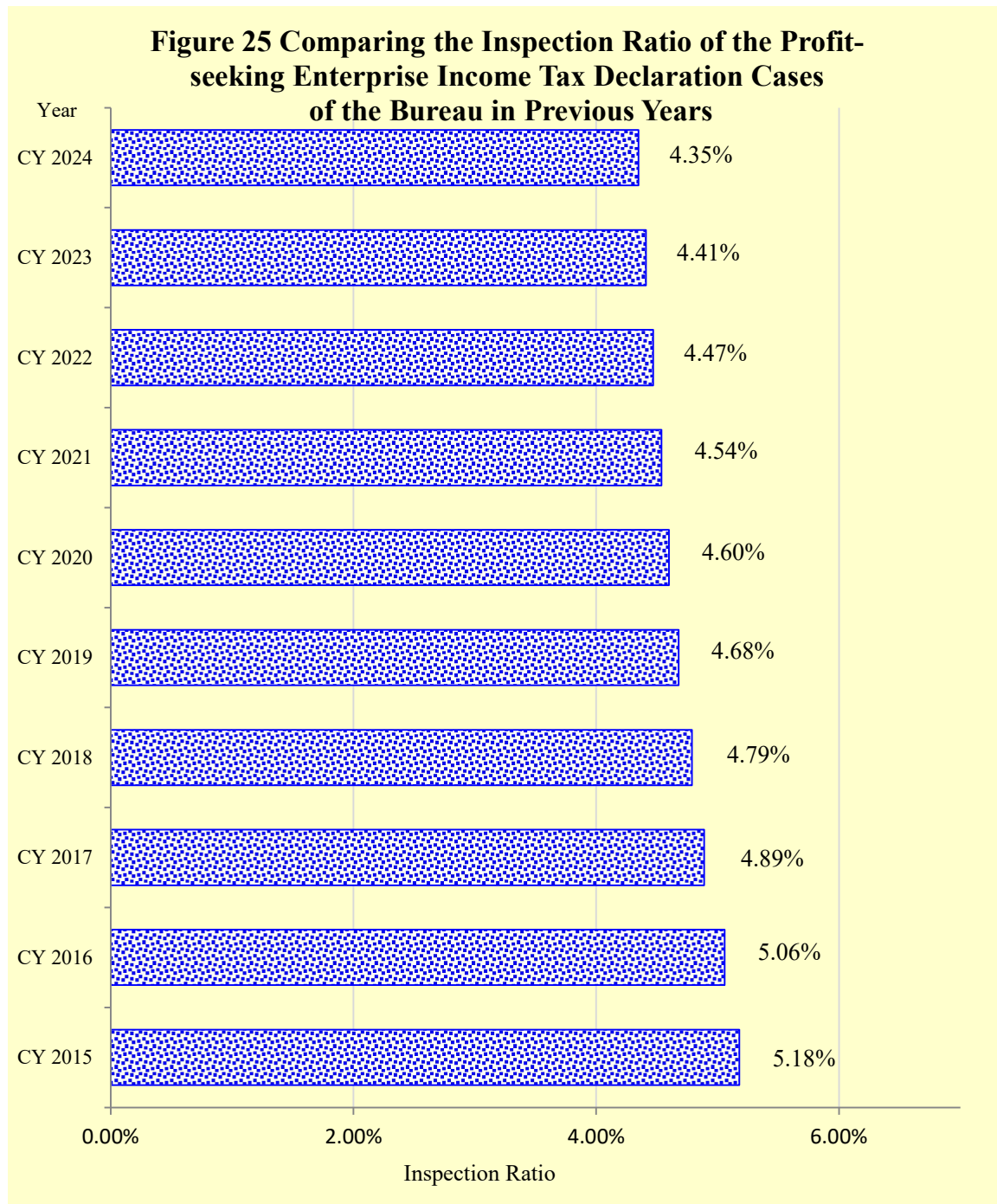


資料來源：本局營所稅組。

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 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Inspection Ratio	5.18%	5.06%	4.89%	4.79%	4.68%	4.60%	4.54%	4.47%	4.41%	4.35%



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

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 Type of Tax	年度 Year	預算數 Budget (A)	實徵數 Actual Revenues (B)	實徵淨額 Net Tax Revenues (C)	預算達成率% As a % of Budget (%)		年增率% Annual Growth Rate (%)	
					(B)/(A)	(C)/(A)	(B)	(C)
稅課收入總計 Total Revenues from Taxes	104年度 CY 2015	630,350,882	713,913,897	667,299,266	113.26	105.86	7.50	8.75
	105年度 CY 2016	682,088,043	706,150,121	668,694,738	103.53	98.04	-1.09	0.21
	106年度 CY 2017	685,317,246	692,705,472	637,585,795	101.08	93.04	-1.90	-4.65
	107年度 CY 2018	676,394,176	760,312,494	715,865,019	112.41	105.84	9.76	12.28
	108年度 CY 2019	699,449,226	746,539,550	712,713,851	106.73	101.90	-1.81	-0.44
	109年度 CY 2020	713,306,407	768,941,552	727,236,944	107.80	101.95	3.00	2.04
	110年度 CY 2021	724,768,780	981,006,950	930,629,715	135.35	128.40	27.58	27.97
	111年度 CY 2022	839,355,797	1,066,280,480	1,026,764,228	127.04	122.33	8.69	10.33
	112年度 CY 2023	969,350,982	1,148,009,361	1,109,626,966	118.43	114.47	7.67	8.07
113年度 CY 2024	1,047,561,968	1,272,303,731	1,225,558,882	121.45	116.99	10.83	10.45	

資料來源：本局主計室。

說明：表列稅課收入不含金融業營業稅、罰鍰及其他收入，以下各表同。

Source: Accounting and Statistics Office of the Bureau.

Note: The figures of total revenues from taxes exclude financial enterprises business tax, revenues from fines and others, the following tables are the same.

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 Type of Tax	年度 Year	預算數 Budget (A)	實徵數 Actual Revenues (B)	實徵淨額 Net Tax Revenues (C)	預算達成率% As a % of Budget (%)		年增率% Annual Growth Rate (%)	
					(B)/(A)	(C)/(A)	(B)	(C)
所得稅 Income Tax	104年度 CY 2015	364,415,667	433,482,623	401,062,696	118.95	110.06	11.56	13.98
	105年度 CY 2016	409,880,840	435,039,128	409,178,888	106.14	99.83	0.36	2.02
	106年度 CY 2017	410,602,864	420,488,904	377,266,240	102.41	91.88	-3.34	-7.80
	107年度 CY 2018	418,564,826	483,028,418	451,047,931	115.40	107.76	14.87	19.56
	108年度 CY 2019	426,235,254	467,051,120	445,151,255	109.58	104.44	-3.31	-1.31
	109年度 CY 2020	440,591,804	439,084,418	409,398,670	99.66	92.92	-5.99	-8.03
	110年度 CY 2021	432,115,496	560,466,969	521,500,562	129.70	120.69	27.64	27.38
	111年度 CY 2022	505,015,391	669,513,424	643,836,826	132.57	127.49	19.46	23.46
	112年度 CY 2023	653,652,039	723,128,815	698,005,000	110.63	106.79	8.01	8.41
	113年度 CY 2024	655,855,308	754,173,013	720,611,348	114.99	109.87	4.29	3.24
營利事業所得稅 Profit-seeking Enterprise Income Tax	104年度 CY 2015	166,131,667	181,444,969	162,877,078	109.22	98.04	5.52	9.83
	105年度 CY 2016	177,004,840	193,364,757	179,342,065	109.24	101.32	6.57	10.11
	106年度 CY 2017	166,090,648	187,556,010	155,516,645	112.92	93.63	-3.00	-13.28
	107年度 CY 2018	181,553,445	233,818,290	214,405,845	128.79	118.10	24.67	37.87
	108年度 CY 2019	208,501,968	219,463,106	211,042,325	105.26	101.22	-6.14	-1.57
	109年度 CY 2020	222,182,860	188,153,212	173,070,593	84.68	77.90	-14.27	-17.99
	110年度 CY 2021	206,116,635	306,494,821	285,706,347	148.70	138.61	62.90	65.08
	111年度 CY 2022	258,055,784	376,278,428	366,040,992	145.81	141.85	22.77	28.12
	112年度 CY 2023	384,059,170	379,966,268	370,418,257	98.93	96.45	0.98	1.20
	113年度 CY 2024	363,245,511	382,722,193	364,626,491	105.36	100.38	0.73	-1.56
綜合所得稅 Individual Income Tax	104年度 CY 2015	198,284,000	252,037,654	238,185,618	127.11	120.12	16.36	17.00
	105年度 CY 2016	232,876,000	241,674,371	229,836,823	103.78	98.69	-4.11	-3.51
	106年度 CY 2017	244,512,216	232,932,894	221,749,595	95.26	90.69	-3.62	-3.52
	107年度 CY 2018	237,011,381	249,210,128	236,642,086	105.15	99.84	6.99	6.72
	108年度 CY 2019	217,733,286	247,588,014	234,108,930	113.71	107.52	-0.65	-1.07
	109年度 CY 2020	218,408,944	250,931,206	236,328,077	114.89	108.20	1.35	0.95
	110年度 CY 2021	225,998,861	253,972,148	235,794,215	112.38	104.33	1.21	-0.23
	111年度 CY 2022	246,959,607	293,234,996	277,795,834	118.74	112.49	15.46	17.81
	112年度 CY 2023	269,592,869	343,162,547	327,586,743	127.29	121.51	17.03	17.92
	113年度 CY 2024	292,609,797	371,450,820	355,984,857	126.94	121.66	8.24	8.67

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 Type of Tax	年度 Year	預算數 Budget (A)	實徵數 Actual Revenues (B)	實徵淨額 Net Tax Revenues (C)	預算達成率% As a % of Budget (%)		年增率% Annual Growth Rate (%)	
					(B)/(A)	(C)/(A)	(B)	(C)
遺產 及贈 與稅 Estate and Gift Tax	104年度 CY 2015	12,026,000	16,159,177	16,000,345	134.37	133.05	37.39	36.47
	105年度 CY 2016	12,120,000	28,792,454	28,530,134	237.56	235.40	78.18	78.31
	106年度 CY 2017	12,518,000	27,385,182	27,276,989	218.77	217.90	-4.89	-4.39
	107年度 CY 2018	11,966,000	12,310,543	12,032,935	102.88	100.56	-55.05	-55.89
	108年度 CY 2019	11,966,000	15,122,482	14,893,974	126.38	124.47	22.84	23.78
	109年度 CY 2020	12,876,000	18,496,631	18,420,224	143.65	143.06	22.31	23.68
	110年度 CY 2021	12,916,000	22,904,003	22,815,496	177.33	176.65	23.83	23.86
	111年度 CY 2022	12,916,000	25,446,381	25,333,116	197.01	196.14	11.10	11.04
	112年度 CY 2023	13,014,000	28,848,350	28,703,561	221.67	220.56	13.37	13.31
	113年度 CY 2024	12,106,000	31,328,387	31,298,978	258.78	258.54	8.60	9.04
遺產 稅 Estate Tax	104年度 CY 2015	7,216,000	9,574,759	9,534,092	132.69	132.12	52.71	52.65
	105年度 CY 2016	7,320,000	15,814,410	15,566,794	216.04	212.66	65.17	63.28
	106年度 CY 2017	7,510,000	10,185,946	10,123,380	135.63	134.80	-35.59	-34.97
	107年度 CY 2018	7,180,000	7,769,985	7,637,116	108.22	106.37	-23.72	-24.56
	108年度 CY 2019	7,180,000	10,613,890	10,437,128	147.83	145.36	36.60	36.66
	109年度 CY 2020	7,726,000	13,751,246	13,684,224	177.99	177.12	29.56	31.11
	110年度 CY 2021	7,726,000	13,429,854	13,367,575	173.83	173.02	-2.34	-2.31
	111年度 CY 2022	7,726,000	17,830,976	17,776,229	230.79	230.08	32.77	32.98
	112年度 CY 2023	7,808,000	14,961,428	14,822,496	191.62	189.84	-16.09	-16.62
	113年度 CY 2024	8,112,000	15,223,644	15,197,530	187.67	187.35	1.75	2.53
贈 與 稅 Gift Tax	104年度 CY 2015	4,810,000	6,584,418	6,466,253	136.89	134.43	19.91	18.02
	105年度 CY 2016	4,800,000	12,978,044	12,963,340	270.38	270.07	97.10	100.48
	106年度 CY 2017	5,008,000	17,199,236	17,153,609	343.44	342.52	32.53	32.32
	107年度 CY 2018	4,786,000	4,540,558	4,395,819	94.87	91.85	-73.60	-74.37
	108年度 CY 2019	4,786,000	4,508,592	4,456,846	94.20	93.12	-0.70	1.39
	109年度 CY 2020	5,150,000	4,745,385	4,736,000	92.14	91.96	5.25	6.26
	110年度 CY 2021	5,190,000	9,474,149	9,447,921	182.55	182.04	99.65	99.49
	111年度 CY 2022	5,190,000	7,615,405	7,556,887	146.73	145.61	-19.62	-20.02
	112年度 CY 2023	5,206,000	13,886,922	13,881,065	266.75	266.64	82.35	83.69
	113年度 CY 2024	3,994,000	16,104,743	16,101,448	403.22	403.14	15.97	16.00

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 Type of Tax	年 度 Year	預算數 Budget (A)	實徵數 Actual Revenues (B)	實徵淨額 Net Tax Revenues (C)	預算達成率%		年增率%	
					As a % of Budget (%)		Annual Growth Rate (%)	
					(B)/(A)	(C)/(A)	(B)	(C)
貨物稅 Com- modity Tax	104年度 CY 2015	8,000	620	620	7.75	7.75	-88.33	-88.33
	105年度 CY 2016	7,000	527	527	7.53	7.53	-15.00	-15.00
	106年度 CY 2017	3,000	4,532	4,436	151.07	147.87	759.96	741.75
	107年度 CY 2018	2,222	2,597	2,597	116.88	116.88	-42.70	-41.46
	108年度 CY 2019	2,222	-132,283	-132,283	-	-	-	-
	109年度 CY 2020	3,333	-281,993	-289,668	-	-	-	-
	110年度 CY 2021	-	-311,379	-316,719	-	-	-	-
	111年度 CY 2022	-	-352,093	-356,343	-	-	-	-
	112年度 CY 2023	-	-370,025	-374,817	-	-	-	-
	113年度 CY 2024	-	-332,667	-341,036	-	-	-	-
證券 交易 稅 Securi- ties Tran- saction Tax	104年度 CY 2015	54,198,000	49,945,887	49,943,488	92.15	92.15	-2.00	-2.00
	105年度 CY 2016	51,078,000	43,514,917	43,510,394	85.19	85.18	-12.88	-12.88
	106年度 CY 2017	57,419,800	52,562,011	52,561,412	91.54	91.54	20.79	20.80
	107年度 CY 2018	59,272,000	61,073,997	61,073,741	103.04	103.04	16.19	16.20
	108年度 CY 2019	67,876,000	55,126,987	55,106,142	81.22	81.19	-9.74	-9.77
	109年度 CY 2020	63,865,000	87,367,234	87,325,634	136.80	136.74	58.48	58.47
	110年度 CY 2021	73,888,000	153,515,555	153,501,245	207.77	207.75	75.71	75.78
	111年度 CY 2022	104,923,568	108,644,389	108,568,261	103.55	103.47	-29.23	-29.27
	112年度 CY 2023	88,741,000	122,253,015	122,126,322	137.76	137.62	12.53	12.49
	113年度 CY 2024	121,181,000	186,388,229	186,380,271	153.81	153.80	52.46	52.61

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 Type of Tax	年 度 Year	預算數 Budget (A)	實徵數 Actual Revenues (B)	實徵淨額 Net Tax Revenues (C)	預算達成率%		年增率%	
					As a % of Budget (%)		Annual Growth Rate (%)	
					(B)/(A)	(C)/(A)	(B)	(C)
期貨 交易 稅 Futures Tran- saction Tax	104年度 CY 2015	2,012,000	3,347,728	3,347,728	166.39	166.39	31.64	31.64
	105年度 CY 2016	2,553,000	3,300,502	3,300,502	129.28	129.28	-1.41	-1.41
	106年度 CY 2017	3,558,000	3,717,638	3,717,638	104.49	104.49	12.64	12.64
	107年度 CY 2018	3,555,000	5,468,975	5,468,975	153.84	153.84	47.11	47.11
	108年度 CY 2019	5,458,000	4,209,322	4,209,322	77.12	77.12	-23.03	-23.03
	109年度 CY 2020	4,590,000	6,738,017	6,738,017	146.80	146.80	60.07	60.07
	110年度 CY 2021	4,600,000	9,287,266	9,287,266	201.90	201.90	37.83	37.83
	111年度 CY 2022	6,993,000	8,893,745	8,893,745	127.18	127.18	-4.24	-4.24
	112年度 CY 2023	6,508,000	7,195,562	7,195,562	110.57	110.57	-19.09	-19.09
	113年度 CY 2024	6,906,000	11,512,934	11,512,934	166.71	166.71	60.00	60.00
菸 酒 稅 Toba- cco and Alco- hol Tax	104年度 CY 2015	130,000	139,057	139,057	106.97	106.97	-5.68	-5.68
	105年度 CY 2016	156,000	140,258	140,258	89.91	89.91	0.86	0.86
	106年度 CY 2017	152,000	41,727	41,727	27.45	27.45	-70.25	-70.25
	107年度 CY 2018	132,500	4,272	4,235	3.22	3.20	-89.76	-89.85
	108年度 CY 2019	83,750	19,616	19,616	23.42	23.42	359.18	363.19
	109年度 CY 2020	41,250	25,541	25,541	61.92	61.92	30.21	30.21
	110年度 CY 2021	12,500	27,259	27,259	218.07	218.07	6.73	6.73
	111年度 CY 2022	21,250	28,920	28,920	136.09	136.09	6.09	6.09
	112年度 CY 2023	26,250	24,620	24,620	93.79	93.79	-14.87	-14.87
	113年度 CY 2024	25,000	25,549	25,549	102.20	102.20	3.77	3.77

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 Type of Tax	年 度 Year	預算數 Budget (A)	實徵數 Actual Revenues (B)	實徵淨額 Net Tax Revenues (C)	預算達成率%		年增率%	
					As a % of Budget (%)		Annual Growth Rate (%)	
					(B)/(A)	(C)/(A)	(B)	(C)
特種 貨物 及勞 務稅 Speci- fically Select- ed Goods and Servic- es Tax	104年度 CY 2015	772,000	336,928	273,599	43.64	35.44	-70.69	-75.19
	105年度 CY 2016	370,000	202,549	174,329	54.74	47.12	-39.88	-36.28
	106年度 CY 2017	276,000	57,811	46,764	20.95	16.94	-71.46	-73.17
	107年度 CY 2018	83,000	32,362	24,384	38.99	29.38	-44.02	-47.86
	108年度 CY 2019	78,000	22,683	20,533	29.08	26.32	-29.91	-15.79
	109年度 CY 2020	40,000	7,912	7,911	19.78	19.78	-65.12	-61.47
	110年度 CY 2021	26,000	6,415	6,353	24.67	24.44	-18.92	-19.69
	111年度 CY 2022	16,000	11,399	11,399	71.24	71.24	77.69	79.43
	112年度 CY 2023	11,000	5,310	5,310	48.27	48.27	-53.42	-53.42
	113年度 CY 2024	5,000	2,996	2,996	59.92	59.92	-43.58	-43.58
營 業 稅 Busi- ness Tax	104年度 CY 2015	196,789,215	210,501,877	196,531,733	106.97	99.87	0.73	0.66
	105年度 CY 2016	205,923,203	195,159,786	183,859,706	94.77	89.29	-7.29	-6.45
	106年度 CY 2017	200,787,582	188,447,667	176,670,589	93.85	87.99	-3.44	-3.91
	107年度 CY 2018	182,818,628	198,391,330	186,210,221	108.52	101.86	5.28	5.40
	108年度 CY 2019	187,750,000	205,119,623	193,445,292	109.25	103.03	3.39	3.89
	109年度 CY 2020	191,299,020	217,503,792	205,610,615	113.70	107.48	6.04	6.29
	110年度 CY 2021	201,210,784	235,110,862	223,808,253	116.85	111.23	8.10	8.85
	111年度 CY 2022	209,470,588	254,094,315	240,448,304	121.30	114.79	8.07	7.44
	112年度 CY 2023	207,398,693	266,923,714	253,941,408	128.70	122.44	5.05	5.61
	113年度 CY 2024	251,483,660	289,205,290	276,067,842	115.00	109.78	8.35	8.71

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 Type of Tax	年 度 Year	預算數 Budget (A)	實徵數 Actual Revenues (B)	實徵淨額 Net Tax Revenues (C)	預算達成率%		年增率%	
					As a % of Budget (%)		Annual Growth Rate (%)	
					(B)/(A)	(C)/(A)	(B)	(C)
罰鍰 及其 他收 入 Reve- nues from Fines and Others	104年度 CY 2015	2,562,548	2,211,969	2,031,810	86.32	79.29	-21.46	-23.75
	105年度 CY 2016	2,700,883	2,781,712	2,655,962	102.99	98.34	25.76	30.72
	106年度 CY 2017	2,516,926	2,306,755	2,217,973	91.65	88.12	-17.07	-16.49
	107年度 CY 2018	2,635,178	1,757,010	1,638,488	66.68	62.18	-23.83	-26.13
	108年度 CY 2019	2,209,627	1,511,231	1,321,703	68.39	59.82	-13.99	-19.33
	109年度 CY 2020	2,053,150	1,311,013	1,235,277	63.85	60.16	-13.25	-6.54
	110年度 CY 2021	1,968,408	1,598,065	1,561,676	81.19	79.34	21.90	26.42
	111年度 CY 2022	1,373,307	1,567,344	1,537,726	114.13	111.97	-1.92	-1.53
	112年度 CY 2023	1,446,180	1,769,235	1,714,208	122.34	118.53	12.88	11.48
	113年度 CY 2024	1,480,962	1,817,791	1,782,393	122.74	120.35	2.74	3.98
金融 業營 業稅 Finan- cial Enter- prises Busi- ness Tax	104年度 CY 2015	-	17,716,824	17,706,831	-	-	-4.24	0.96
	105年度 CY 2016	-	16,782,617	16,701,719	-	-	-5.27	-5.68
	106年度 CY 2017	-	16,305,132	16,167,810	-	-	-2.85	-3.20
	107年度 CY 2018	-	17,473,023	17,189,126	-	-	7.16	6.32
	108年度 CY 2019	-	18,491,547	17,850,099	-	-	5.83	3.85
	109年度 CY 2020	-	18,313,245	18,253,521	-	-	-0.96	2.26
	110年度 CY 2021	-	18,946,629	18,927,083	-	-	3.46	3.69
	111年度 CY 2022	-	20,588,872	20,505,557	-	-	8.67	8.34
	112年度 CY 2023	-	26,691,813	26,547,273	-	-	29.64	29.46
	113年度 CY 2024	-	30,420,489	30,186,296	-	-	13.97	13.71

表 1

臺北市各項國稅徵收統計(續)

2. 實徵數

稅收 Tax Reve- nues	年度 Year	稅課收入 總計 Total Revenues from Taxes	所得稅 Income Tax			遺產及贈 Estate and	
			小計 Sub Total	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合 所得稅 Individual Income Tax	小計 Sub Total	遺產稅 Estate Tax
實 徵 數 Actual Reve- nues	104年度 CY 2015	713,913,897	433,482,623	181,444,969	252,037,654	16,159,177	9,574,759
	105年度 CY 2016	706,150,121	435,039,128	193,364,757	241,674,371	28,792,454	15,814,410
	106年度 CY 2017	692,705,472	420,488,904	187,556,010	232,932,894	27,385,182	10,185,946
	107年度 CY 2018	760,312,494	483,028,418	233,818,290	249,210,128	12,310,543	7,769,985
	108年度 CY 2019	746,539,550	467,051,120	219,463,106	247,588,014	15,122,482	10,613,890
	109年度 CY 2020	768,941,552	439,084,418	188,153,212	250,931,206	18,496,631	13,751,246
	110年度 CY 2021	981,006,950	560,466,969	306,494,821	253,972,148	22,904,003	13,429,854
	111年度 CY 2022	1,066,280,480	669,513,424	376,278,428	293,234,996	25,446,381	17,830,976
	112年度 CY 2023	1,148,009,361	723,128,815	379,966,268	343,162,547	28,848,350	14,961,428
	113年度 CY 2024	1,272,303,731	754,173,013	382,722,193	371,450,820	31,328,387	15,223,644
占稅 課收 入總 計% As a % of Total Reve- nues from Taxes (%)	104年度 CY 2015	100.00	60.72	25.42	35.30	2.26	1.34
	105年度 CY 2016	100.00	61.60	27.38	34.22	4.08	2.24
	106年度 CY 2017	100.00	60.70	27.07	33.63	3.95	1.47
	107年度 CY 2018	100.00	63.53	30.75	32.78	1.62	1.02
	108年度 CY 2019	100.00	62.57	29.40	33.17	2.03	1.42
	109年度 CY 2020	100.00	57.10	24.47	32.63	2.41	1.79
	110年度 CY 2021	100.00	57.13	31.24	25.89	2.33	1.37
	111年度 CY 2022	100.00	62.79	35.29	27.50	2.39	1.67
	112年度 CY 2023	100.00	62.99	33.10	29.89	2.51	1.30
	113年度 CY 2024	100.00	59.28	30.08	29.20	2.46	1.20

Table 1

National Tax Collection in Taipei City (Cont.)

2. Actual Revenues

單位：新臺幣千元

Unit: Thousand NT\$

與稅 Gift Tax	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	罰鍰及 其他收 入	金融業 營業稅
贈與稅 Gift Tax	Com- modity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax	Revenues from Fines and Others	Financial Enterprises Business Tax
6,584,418	620	49,945,887	3,347,728	139,057	336,928	210,501,877	2,211,969	17,716,824
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
0.92	0.00	7.00	0.46	0.02	0.05	29.49	-	-
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	-	-

表 1

臺北市各項國稅徵收統計(續)

3. 實徵淨額

稅收 Tax Reve- nues	年度 Year	稅課收入 總計 Total Revenues from Taxes	所得稅 Income Tax			遺產及贈 Estate and	
			小計 Sub Total	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合 所得稅 Individual Income Tax	小計 Sub Total	遺產稅 Estate Tax
實 徵 淨 額 Net Tax Reve- nues	104年度 CY 2015	667,299,266	401,062,696	162,877,078	238,185,618	16,000,345	9,534,092
	105年度 CY 2016	668,694,738	409,178,888	179,342,065	229,836,823	28,530,134	15,566,794
	106年度 CY 2017	637,585,795	377,266,240	155,516,645	221,749,595	27,276,989	10,123,380
	107年度 CY 2018	715,865,019	451,047,931	214,405,845	236,642,086	12,032,935	7,637,116
	108年度 CY 2019	712,713,851	445,151,255	211,042,325	234,108,930	14,893,974	10,437,128
	109年度 CY 2020	727,236,944	409,398,670	173,070,593	236,328,077	18,420,224	13,684,224
	110年度 CY 2021	930,629,715	521,500,562	285,706,347	235,794,215	22,815,496	13,367,575
	111年度 CY 2022	1,026,764,228	643,836,826	366,040,992	277,795,834	25,333,116	17,776,229
	112年度 CY 2023	1,109,626,966	698,005,000	370,418,257	327,586,743	28,703,561	14,822,496
	113年度 CY 2024	1,225,558,882	720,611,348	364,626,491	355,984,857	31,298,978	15,197,530
占稅 課收 入總 計% As a % of Total Reve- nues from Taxes (%)	104年度 CY 2015	100.00	60.10	24.41	35.69	2.40	1.43
	105年度 CY 2016	100.00	61.18	26.82	34.36	4.27	2.33
	106年度 CY 2017	100.00	59.17	24.39	34.78	4.28	1.59
	107年度 CY 2018	100.00	63.01	29.95	33.06	1.68	1.07
	108年度 CY 2019	100.00	62.46	29.61	32.85	2.09	1.46
	109年度 CY 2020	100.00	56.30	23.80	32.50	2.53	1.88
	110年度 CY 2021	100.00	56.04	30.70	25.34	2.45	1.44
	111年度 CY 2022	100.00	62.71	35.65	27.06	2.47	1.73
	112年度 CY 2023	100.00	62.90	33.38	29.52	2.59	1.34
	113年度 CY 2024	100.00	58.80	29.75	29.05	2.55	1.24

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 Gift Tax	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	罰鍰及 其他收 入	金融業 營業稅
贈與稅 Gift Tax	Com- modity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax	Revenues from Fines and Others	Financial Enterprises Business Tax
6,466,253	620	49,943,488	3,347,728	139,057	273,599	196,531,733	2,031,810	17,706,831
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
0.97	0.00	7.48	0.50	0.02	0.04	29.46	-	-
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	-	-

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：104年度=100 環比指數：上年度=100 單位：新臺幣千元
 Fixed-base Index: CY 2015=100 Link Index: Previous Year=100 Unit: Thousand NT\$

年度 Year	稅課收入總計 Total Revenues from Taxes			
	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)
104年度 CY 2015	713,913,897	100.00	107.50	100.00
105年度 CY 2016	706,150,121	98.91	98.91	100.00
106年度 CY 2017	692,705,472	97.03	98.10	100.00
107年度 CY 2018	760,312,494	106.50	109.76	100.00
108年度 CY 2019	746,539,550	104.57	98.19	100.00
109年度 CY 2020	768,941,552	107.71	103.00	100.00
110年度 CY 2021	981,006,950	137.41	127.58	100.00
111年度 CY 2022	1,066,280,480	149.36	108.69	100.00
112年度 CY 2023	1,148,009,361	160.81	107.67	100.00
113年度 CY 2024	1,272,303,731	178.22	110.83	100.00

年度 Year	所得稅 Income Tax				營利事業所得稅 Profit-seeking Enterprise Income Tax			
	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)
104年度 CY 2015	433,482,623	100.00	111.56	60.72	181,444,969	100.00	105.52	25.42
105年度 CY 2016	435,039,128	100.36	100.36	61.60	193,364,757	106.57	106.57	27.38
106年度 CY 2017	420,488,904	97.00	96.66	60.70	187,556,010	103.37	97.00	27.07
107年度 CY 2018	483,028,418	111.43	114.87	63.53	233,818,290	128.86	124.67	30.75
108年度 CY 2019	467,051,120	107.74	96.69	62.57	219,463,106	120.95	93.86	29.40
109年度 CY 2020	439,084,418	101.29	94.01	57.10	188,153,212	103.70	85.73	24.47
110年度 CY 2021	560,466,969	129.29	127.64	57.13	306,494,821	168.92	162.90	31.24
111年度 CY 2022	669,513,424	154.45	119.46	62.79	376,278,428	207.38	122.77	35.29
112年度 CY 2023	723,128,815	166.82	108.01	62.99	379,966,268	209.41	100.98	33.10
113年度 CY 2024	754,173,013	173.98	104.29	59.28	382,722,193	210.93	100.73	30.08

資料來源：本局主計室。

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：104年度=100 環比指數：上年度=100 單位：新臺幣千元
Fixed-base Index: CY 2015=100 Link Index: Previous Year=100 Unit: Thousand NT\$

年度 Year	Individual Income Tax				Estate and Gift Tax			
	綜合所得稅 實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)	遺產及贈與稅 實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)
104年度 CY 2015	252,037,654	100.00	116.36	35.30	16,159,177	100.00	137.39	2.26
105年度 CY 2016	241,674,371	95.89	95.89	34.22	28,792,454	178.18	178.18	4.08
106年度 CY 2017	232,932,894	92.42	96.38	33.63	27,385,182	169.47	95.11	3.95
107年度 CY 2018	249,210,128	98.88	106.99	32.78	12,310,543	76.18	44.95	1.62
108年度 CY 2019	247,588,014	98.23	99.35	33.17	15,122,482	93.58	122.84	2.03
109年度 CY 2020	250,931,206	99.56	101.35	32.63	18,496,631	114.47	122.31	2.41
110年度 CY 2021	253,972,148	100.77	101.21	25.89	22,904,003	141.74	123.83	2.33
111年度 CY 2022	293,234,996	116.35	115.46	27.50	25,446,381	157.47	111.10	2.39
112年度 CY 2023	343,162,547	136.16	117.03	29.89	28,848,350	178.53	113.37	2.51
113年度 CY 2024	371,450,820	147.38	108.24	29.20	31,328,387	193.87	108.60	2.46

年度 Year	Estate Tax				Gift Tax			
	遺產稅 實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)	贈與稅 實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)
104年度 CY 2015	9,574,759	100.00	152.71	1.34	6,584,418	100.00	119.91	0.92
105年度 CY 2016	15,814,410	165.17	165.17	2.24	12,978,044	197.10	197.10	1.84
106年度 CY 2017	10,185,946	106.38	64.41	1.47	17,199,236	261.21	132.53	2.48
107年度 CY 2018	7,769,985	81.15	76.28	1.02	4,540,558	68.96	26.40	0.60
108年度 CY 2019	10,613,890	110.85	136.60	1.42	4,508,592	68.47	99.30	0.60
109年度 CY 2020	13,751,246	143.62	129.56	1.79	4,745,385	72.07	105.25	0.62
110年度 CY 2021	13,429,854	140.26	97.66	1.37	9,474,149	143.89	199.65	0.96
111年度 CY 2022	17,830,976	186.23	132.77	1.67	7,615,405	115.66	80.38	0.72
112年度 CY 2023	14,961,428	156.26	83.91	1.30	13,886,922	210.91	182.35	1.21
113年度 CY 2024	15,223,644	159.00	101.75	1.20	16,104,743	244.59	115.97	1.26

Source: Accounting and Statistics Office of the Bureau.

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：104年度=100 環比指數：上年度=100 單位：新臺幣千元
 Fixed-base Index: CY 2015=100 Link Index: Previous Year=100 Unit: Thousand NT\$

年度 Year	貨物稅 Commodity Tax				證券交易稅 Securities Transaction Tax			
	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)
104年度 CY 2015	620	100.00	11.67	0.00	49,945,887	100.00	98.00	7.00
105年度 CY 2016	527	85.00	85.00	0.00	43,514,917	87.12	87.12	6.16
106年度 CY 2017	4,532	730.97	859.96	0.00	52,562,011	105.24	120.79	7.59
107年度 CY 2018	2,597	418.87	57.30	0.00	61,073,997	122.28	116.19	8.04
108年度 CY 2019	-132,283	-	-	-0.02	55,126,987	110.37	90.26	7.38
109年度 CY 2020	-281,993	-	-	-0.04	87,367,234	174.92	158.48	11.36
110年度 CY 2021	-311,379	-	-	-0.03	153,515,555	307.36	175.71	15.65
111年度 CY 2022	-352,093	-	-	-0.03	108,644,389	217.52	70.77	10.19
112年度 CY 2023	-370,025	-	-	-0.03	122,253,015	244.77	112.53	10.65
113年度 CY 2024	-332,667	-	-	-0.03	186,388,229	373.18	152.46	14.65

年度 Year	期貨交易稅 Futures Transaction Tax				菸酒稅 Tobacco and Alcohol Tax			
	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)
104年度 CY 2015	3,347,728	100.00	131.64	0.46	139,057	100.00	94.32	0.02
105年度 CY 2016	3,300,502	98.59	98.59	0.47	140,258	100.86	100.86	0.02
106年度 CY 2017	3,717,638	111.05	112.64	0.54	41,727	30.01	29.75	0.01
107年度 CY 2018	5,468,975	163.36	147.11	0.72	4,272	3.07	10.24	0.00
108年度 CY 2019	4,209,322	125.74	76.97	0.56	19,616	14.11	459.18	0.00
109年度 CY 2020	6,738,017	201.27	160.07	0.88	25,541	18.37	130.21	0.00
110年度 CY 2021	9,287,266	277.42	137.83	0.95	27,259	19.60	106.73	0.00
111年度 CY 2022	8,893,745	265.67	95.76	0.83	28,920	20.80	106.09	0.00
112年度 CY 2023	7,195,562	214.94	80.91	0.63	24,620	17.70	85.13	0.00
113年度 CY 2024	11,512,934	343.90	160.00	0.91	25,549	18.37	103.77	0.00

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：104年度=100 環比指數：上年度=100 單位：新臺幣千元
Fixed-base Index: CY 2015=100 Link Index: Previous Year=100 Unit: Thousand NT\$

年度 Year	特種貨物及勞務稅 Specifically Selected Goods and Services Tax				營業稅 Business Tax			
	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)
104年度 CY 2015	336,928	100.00	29.31	0.05	210,501,877	100.00	100.73	29.49
105年度 CY 2016	202,549	60.12	60.12	0.03	195,159,786	92.71	92.71	27.64
106年度 CY 2017	57,811	17.16	28.54	0.01	188,447,667	89.52	96.56	27.20
107年度 CY 2018	32,362	9.61	55.98	0.00	198,391,330	94.25	105.28	26.09
108年度 CY 2019	22,683	6.73	70.09	0.00	205,119,623	97.44	103.39	27.48
109年度 CY 2020	7,912	2.35	34.88	0.00	217,503,792	103.33	106.04	28.29
110年度 CY 2021	6,415	1.90	81.08	0.00	235,110,862	111.69	108.10	23.97
111年度 CY 2022	11,399	3.38	177.69	0.00	254,094,315	120.71	108.07	23.83
112年度 CY 2023	5,310	1.58	46.58	0.00	266,923,714	126.80	105.05	23.25
113年度 CY 2024	2,996	0.89	56.42	0.00	289,205,290	137.39	108.35	22.73

年度 Year	罰鍰及其他收入 Revenues from Fines and Others				金融業營業稅 Financial Enterprises Business Tax			
	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)	實徵數 Actual Revenues	定基指數 Fixed-base Index	環比指數 Link Index	占稅課收入總計% As a % of Total Revenues from Taxes (%)
104年度 CY 2015	2,211,969	100.00	78.54	-	17,716,824	100.00	95.76	-
105年度 CY 2016	2,781,712	125.76	125.76	-	16,782,617	94.73	94.73	-
106年度 CY 2017	2,306,755	104.29	82.93	-	16,305,132	92.03	97.15	-
107年度 CY 2018	1,757,010	79.43	76.17	-	17,473,023	98.62	107.16	-
108年度 CY 2019	1,511,231	68.32	86.01	-	18,491,547	104.37	105.83	-
109年度 CY 2020	1,311,013	59.27	86.75	-	18,313,245	103.37	99.04	-
110年度 CY 2021	1,598,065	72.25	121.90	-	18,946,629	106.94	103.46	-
111年度 CY 2022	1,567,344	70.86	98.08	-	20,588,872	116.21	108.67	-
112年度 CY 2023	1,769,235	79.98	112.88	-	26,691,813	150.66	129.64	-
113年度 CY 2024	1,817,791	82.18	102.74	-	30,420,489	171.70	113.97	-

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 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	41,548,388	19,098,017	55,390,339	17,438,659	81,240,124	153,726,048	41,069,004
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
總計	483,556,500	239,547,697	592,467,747	240,005,530	1,103,076,276	1,689,507,729	977,706,806
平均	48,355,650	23,954,770	59,246,775	24,000,553	110,307,628	168,950,773	97,770,681
季節指數	68.90	34.13	84.42	34.20	157.17	240.73	139.31

所得稅

年度	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	11,923,825	14,949,826	17,727,794	7,250,853	48,433,032	145,530,401	7,116,244
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
總計	110,290,917	152,619,632	159,040,656	99,831,111	688,872,434	1,546,341,977	550,457,691
平均	11,029,092	15,261,963	15,904,066	9,983,111	68,887,243	154,634,198	55,045,769
季節指數	26.07	36.07	37.59	23.60	162.82	365.49	130.10

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 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
31,803,478	69,290,135	71,220,619	50,883,992	34,590,463	667,299,266	55,608,272	CY 2015
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
451,110,034	1,038,487,614	663,367,612	566,439,862	376,701,996		701,831,284	Monthly Total
45,111,003	103,848,761	66,336,761	56,643,986	37,670,200		70,183,128	Monthly Average
64.28	147.97	94.52	80.71	53.67		100.00	Seasonal Index

Income Tax							
8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
20,416,281	36,039,134	58,930,476	13,150,799	19,594,031	401,062,696	33,421,891	CY 2015
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
296,184,568	621,886,956	531,736,754	126,175,475	193,621,245		423,088,285	Monthly Total
29,618,457	62,188,696	53,173,675	12,617,548	19,362,125		42,308,828	Monthly Average
70.01	146.99	125.68	29.82	45.76		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 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	1,829,944	1,442,705	2,075,302	-4,223,262	29,032,847	64,321,949	1,032,263
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
總計	-1,644,944	6,359,258	16,802,048	-12,850,789	506,909,495	815,103,565	235,107,333
平均	-164,494	635,926	1,680,205	-1,285,079	50,690,950	81,510,357	23,510,733
季節指數	-0.79	3.07	8.12	-6.21	244.98	393.92	113.62

綜合所得稅

年度	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	10,093,881	13,507,121	15,652,492	11,474,115	19,400,185	81,208,452	6,083,981
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
總計	111,935,861	146,260,374	142,238,608	112,681,900	181,962,939	731,238,412	315,350,358
平均	11,193,586	14,626,037	14,223,861	11,268,190	18,196,294	73,123,841	31,535,036
季節指數	51.78	67.66	65.80	52.13	84.18	338.27	145.88

Table 3

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

Profit-seeking Enterprise Income Tax						Unit: Thousand NT\$	
8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
1,893,889	12,693,885	47,929,991	1,851,351	2,996,214	162,877,078	13,573,090	CY 2015
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
38,018,855	411,381,380	411,093,767	15,576,478	41,190,192		206,920,553	Monthly Total
3,801,886	41,138,138	41,109,377	1,557,648	4,119,019		20,692,055	Monthly Average
18.37	198.81	198.67	7.53	19.91		100.00	Seasonal Index

Individual Income Tax

8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
18,522,392	23,345,249	11,000,485	11,299,448	16,597,817	238,185,618	19,848,802	CY 2015
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
258,165,713	210,505,576	120,642,987	110,598,997	152,431,053		216,167,734	Monthly Total
25,816,571	21,050,558	12,064,299	11,059,900	15,243,105		21,616,773	Monthly Average
119.43	97.38	55.81	51.16	70.52		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 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	990,916	488,823	1,171,496	2,062,066	766,258	812,880	789,383
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
總計	12,284,135	17,982,405	19,824,251	16,043,500	14,956,722	18,754,101	17,888,418
平均	1,228,414	1,798,241	1,982,425	1,604,350	1,495,672	1,875,410	1,788,842
季節指數	65.43	95.78	105.59	85.45	79.66	99.89	95.28

遺產稅

年度	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	392,172	300,993	518,006	1,766,877	400,508	631,806	546,839
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
總計	6,427,901	11,467,870	8,528,742	9,763,261	9,903,622	10,165,760	11,412,116
平均	642,790	1,146,787	852,874	976,326	990,362	1,016,576	1,141,212
季節指數	60.19	107.39	79.87	91.43	92.74	95.19	106.87

Table 3

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

Estate and Gift Tax					Unit: Thousand NT\$		
8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
1,424,950	717,731	2,379,599	2,240,804	2,155,439	16,000,345	1,333,362	CY 2015
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
26,027,056	19,451,255	16,386,239	21,501,336	24,206,334		18,775,479	Monthly Total
2,602,706	1,945,126	1,638,624	2,150,134	2,420,633		1,877,548	Monthly Average
138.62	103.60	87.27	114.52	128.93		100.00	Seasonal Index

Estate Tax							
8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
892,894	529,299	1,722,833	1,082,563	749,302	9,534,092	794,508	CY 2015
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
12,049,939	12,180,196	9,369,863	13,578,661	13,298,633		10,678,881	Monthly Total
1,204,994	1,218,020	936,986	1,357,866	1,329,863		1,067,888	Monthly Average
112.84	114.06	87.74	127.15	124.53		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 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	598,744	187,830	653,490	295,189	365,750	181,074	242,544
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
總計	5,856,234	6,514,535	11,295,509	6,280,239	5,053,100	8,588,341	6,476,302
平均	585,623	651,454	1,129,551	628,024	505,310	858,834	647,630
季節指數	72.33	80.46	139.51	77.57	62.41	106.07	79.99

貨物稅

年度	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	113	38	3	68	36	119	77
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
總計	-105,091	-94,122	-93,587	-6,579	-160,279	-96,419	-210,329
平均	-10,509	-9,412	-9,359	-658	-16,028	-9,642	-21,033
季節指數	69.96	62.65	62.30	4.38	106.69	64.18	140.01

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 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
532,056	188,432	656,766	1,158,241	1,406,137	6,466,253	538,854	CY 2015
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
13,977,117	7,271,059	7,016,376	7,922,675	10,907,701		8,096,599	Monthly Total
1,397,712	727,106	701,638	792,268	1,090,770		809,660	Monthly Average
172.63	89.80	86.66	97.85	134.72		100.00	Seasonal Index

Commodity Tax

8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
82	43	53	-27	15	620	52	CY 2015
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
-404,354	-185,288	-155,440	-142,697	-148,501		-150,224	Monthly Total
-40,435	-18,529	-15,544	-14,270	-14,850		-15,022	Monthly Average
269.17	123.34	103.47	94.99	98.85		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 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	3,631,743	2,364,258	4,974,780	4,722,389	4,303,506	4,620,578	4,499,831
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
總計	61,796,502	50,394,053	87,719,925	73,238,139	80,834,492	84,425,966	93,973,767
平均	6,179,650	5,039,405	8,771,993	7,323,814	8,083,449	8,442,597	9,397,377
季節指數	80.60	65.72	114.41	95.52	105.43	110.11	122.56

期貨交易稅

年度	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	227,467	133,783	232,548	289,503	292,722	276,607	335,215
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
總計	4,490,182	3,660,040	6,345,067	4,898,594	5,726,014	5,308,016	6,044,428
平均	449,018	366,004	634,507	489,859	572,601	530,802	604,443
季節指數	84.63	68.98	119.58	92.32	107.92	100.04	113.92

Table 3

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

Securities Transaction Tax					Unit: Thousand NT\$		
8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
4,321,576	3,785,801	4,101,031	4,107,614	4,510,381	49,943,488	4,161,957	CY 2015
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
85,263,832	71,354,559	68,544,862	78,438,260	84,112,553		76,674,741	Monthly Total
8,526,384	7,135,456	6,854,486	7,843,826	8,411,255		7,667,474	Monthly Average
111.20	93.06	89.40	102.30	109.70		100.00	Seasonal Index

Futures Transaction Tax							
8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
376,451	290,990	261,839	312,242	318,361	3,347,728	278,977	CY 2015
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
6,195,029	5,166,399	5,260,057	5,329,527	5,248,336		5,305,973	Monthly Total
619,503	516,640	526,006	532,953	524,834		530,597	Monthly Average
116.76	97.37	99.13	100.44	98.91		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 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	8,104	8,424	8,437	12,003	10,891	10,515	15,070
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
總計	44,371	38,248	31,009	47,223	42,111	37,224	41,700
平均	4,437	3,825	3,101	4,722	4,211	3,722	4,170
季節指數	111.68	96.27	78.05	118.85	105.99	93.69	104.95

特種貨物及勞務稅

年度	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	11,142	21,575	18,958	8,725	13,891	26,961	33,967
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
總計	22,632	25,785	33,900	20,032	116,981	45,840	80,359
平均	2,263	2,579	3,390	2,003	11,698	4,584	8,036
季節指數	47.35	53.95	70.92	41.91	244.74	95.90	168.12

營業稅

年度	1月 Jan.	2月 Feb.	3月 Mar.	4月 Apr.	5月 May	6月 June	7月 July
104年度	24,755,078	1,131,290	31,256,323	3,093,052	27,419,788	2,447,987	28,279,217
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
總計	294,732,852	14,921,656	319,566,526	45,933,510	312,687,801	34,691,024	309,430,772
平均	29,473,285	1,492,166	31,956,653	4,593,351	31,268,780	3,469,102	30,943,077
季節指數	165.53	8.38	179.48	25.80	175.62	19.48	173.79

Table 3

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

Tobacco and Alcohol Tax

Unit: Thousand NT\$

8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
16,538	13,504	13,816	12,139	9,616	139,057	11,588	CY 2015
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
46,148	38,376	39,047	35,979	35,346		39,732	Monthly Total
4,615	3,838	3,905	3,598	3,535		3,973	Monthly Average
116.15	96.59	98.28	90.55	88.96		100.00	Seasonal Index

Specifically Selected Goods and Services Tax

8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
17,608	12,573	16,878	28,460	62,861	273,599	22,800	CY 2015
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
35,997	31,711	35,685	59,716	64,939		47,797	Monthly Total
3,600	3,171	3,569	5,972	6,494		4,780	Monthly Average
75.31	66.34	74.66	124.93	135.86		100.00	Seasonal Index

Business Tax

8月 Aug.	9月 Sept.	10月 Oct.	11月 Nov.	12月 Dec.	年合計 Grand Total	年平均 Annual Average	Year
5,229,992	28,430,359	5,516,927	31,031,961	7,939,759	196,531,733	16,377,644	CY 2015
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
37,761,758	320,743,646	41,520,408	335,042,266	69,561,744		178,049,497	Monthly Total
3,776,176	32,074,365	4,152,041	33,504,227	6,956,174		17,804,950	Monthly Average
21.21	180.14	23.32	188.17	39.07		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 Total	油氣類 Oil & Gas	橡膠 輪胎 Rubber Tires	飲料品 Beverages	電冰箱 Refrige- rators	電視機 Television Sets	冷暖 氣機 Air Condi- tioners
實徵數	104年度	620	-	-	-	-	-	-
	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
實徵淨額	104年度	620	-	-	-	-	-	-
	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
占實徵淨額 %	104年度	100.00	-	-	-	-	-	-
	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

資料來源：本局銷售稅組。

Table 4

Commodity Tax in Taipei City

Unit: Thousand NT\$

除濕機	錄影機	電唱機	錄音機	音響組合	電烤箱	汽 車	機 車	Item	Year
Dehumidifiers	Video Recorders	Record Players	Audio Recorders	Stereo- phonic Systems	Electric Ovens	Auto- mobiles	Motor- cycles		
-	-	-	-	-	-	473	147	Actual Revenues	CY 2015
-	-	-	-	-	-	425	6		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
-	-	-	-	-	-	473	147	Net Tax Revenues	CY 2015
-	-	-	-	-	-	425	6		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
-	-	-	-	-	-	76.29	23.71	As a % of Net Tax Revenues (%)	CY 2015
-	-	-	-	-	-	80.65	1.14		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

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 Total			國庫 National Treasury
	本年度 Curent Year	以前 年度 Previous Year	退還以前 年度歲入款 Refund for Revenues of Previous Years	
104年度	704,206,447	9,222,439	46,614,630	573,031,658
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
所得稅	742,968,635	11,201,046	33,561,665	655,757,141
營利事業所得稅	372,074,204	10,644,657	18,095,702	329,294,420
綜合所得稅	370,894,431	556,389	15,465,963	326,462,721
遺產及贈與稅	28,822,057	1,925,614	29,409	9,823,313
遺產稅	12,908,129	1,735,159	26,114	4,699,778
贈與稅	15,913,928	190,455	3,295	5,123,535
貨物稅	-332,966	299	8,369	-299,670
證券交易稅	186,388,229	0	7,958	186,388,229
期貨交易稅	11,512,934	-	-	11,512,934
菸酒稅	25,549	-	-	20,439
特種貨物及勞務稅	1,789	1,207	-	1,789
營業稅	288,679,504	515,890	13,137,448	176,672,339
罰鍰及其他收入	1,503,994	303,175	35,398	1,233,283
金融業營業稅	30,420,489	-	234,193	-

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 Current Year				Budget
中央 統籌 Distribution of Central Gov't	市庫 Municipality Treasury	長照 基金庫 Long-term Care Services Development Fund Treasury	住宅 基金庫 Housing Fund Treasury	
124,214,861	6,959,927	-	-	CY 2015
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
74,296,870	-	11,623,163	1,291,461	Income Tax
37,207,422	-	5,015,126	557,236	Profit-seeking Enterprise Income Tax
37,089,448	-	6,608,037	734,225	Individual Income Tax
-	9,852,058	9,146,686	-	Estate and Gift Tax
-	4,728,523	3,479,828	-	Estate Tax
-	5,123,535	5,666,858	-	Gift Tax
-33,296	-	-	-	Commodity Tax
-	-	-	-	Securities Transaction Tax
-	-	-	-	Futures Transaction Tax
5,110	-	-	-	Tobacco and Alcohol Tax
-	-	-	-	Specifically Selected Goods and Services
112,007,165	-	-	-	Business Tax
3	258,522	12,186	-	Revenues from Fines and Others
-	-	-	-	Financial Enterprises Business Tax

Source: Accounting and Statistics Office of the Bureau.

表 5

Table 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 Previous Year				
	國庫 National Treasury	中央 統籌 Distribution of Central Gov't	市庫 Municipality Treasury	長照 基金庫 Long-term Care Services Development Fund Treasury	住宅 基金庫 Housing Fund Treasury
104年度	7,421,839	799,339	1,001,261	-	-
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
所得稅	7,348,545	1,120,107	-	2,459,207	273,187
營利事業所得稅	6,900,939	1,064,467	-	2,411,326	267,925
綜合所得稅	447,606	55,640	-	47,881	5,262
遺產及贈與稅	585,327	-	719,706	620,581	-
遺產稅	514,067	-	648,446	572,646	-
贈與稅	71,260	-	71,260	47,935	-
貨物稅	269	30	-	-	-
證券交易稅	0	-	-	-	-
期貨交易稅	-	-	-	-	-
菸酒稅	-	-	-	-	-
特種貨物及勞務稅	1,207	-	-	-	-
營業稅	315,723	200,167	-	-	-
罰鍰及其他收入	303,175	-	-	-	-
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					Year
Refund for Revere					
國庫	中央 統籌	市庫	長照 基金庫	住宅 基金庫	
National Treasury	Distribution of Central Gov't	Municipality Treasury	Long-term Care Services Development Fund Treasury	Housing Fund Treasury	
37,872,808	8,662,407	79,415	-	-	CY 2015
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
29,970,435	3,356,165	-	235,006	59	Income Tax
16,286,132	1,809,570	-	-	-	Profit-seeking Enterprise Income Tax
13,684,303	1,546,595	-	235,006	59	Individual Income Tax
13,825	-	13,825	1,759	-	Estate and Gift Tax
12,178	-	12,177	1,759	-	Estate Tax
1,647	-	1,648	-	-	Gift Tax
7,532	837	-	-	-	Commodity Tax
7,958	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	Tobacco and Alcohol Tax
-	-	-	-	-	Specifically Selected Goods and Services
8,040,119	5,097,329	-	-	-	Business Tax
35,398	-	-	-	-	Revenues from Fines and Others
-	-	-	-	-	Financial Enterprises 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 Total National Tax			臺北國稅局 National Taxation Bureau of Taipei			高雄國稅局 National Taxation Bureau of Kaohsiung		
	實徵淨額 Net Tax Revenues	預算數 Budget	達成率 % As a % of Budget (%)	實徵淨額 Net Tax Revenues	預算數 Budget	達成率 % As a % of Budget (%)	實徵淨額 Net Tax Revenues	預算數 Budget	達成率 % As a % of Budget (%)
104年度	1,622,526,947	1,458,999,631	111.21	667,299,266	630,350,882	105.86	133,996,946	122,976,412	108.96
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
所得稅	1,951,081,755	1,630,981,112	119.63	720,611,348	655,855,308	109.87	125,082,156	119,802,051	104.41
營利事業所得稅	1,121,990,863	971,504,445	115.49	364,626,491	363,245,511	100.38	77,711,971	77,331,754	100.49
綜合所得稅	829,090,892	659,476,667	125.72	355,984,857	292,609,797	121.66	47,370,185	42,470,297	111.54
遺產及贈與稅	73,090,590	30,564,000	239.14	31,298,978	12,106,000	258.54	6,829,327	2,426,000	281.51
遺產稅	41,693,445	20,477,000	203.61	15,197,530	8,112,000	187.35	5,037,737	1,626,000	309.82
贈與稅	31,397,145	10,087,000	311.26	16,101,448	3,994,000	403.14	1,791,590	800,000	223.95
貨物稅	161,268,378	166,807,778	96.68	-341,036	-	-	28,847,415	36,797,778	78.39
證券交易稅	288,062,892	208,663,000	138.05	186,380,271	121,181,000	153.80	15,600,505	13,472,000	115.80
期貨交易稅	12,800,911	7,755,000	165.07	11,512,934	6,906,000	166.71	403,711	241,000	167.51
菸酒稅	66,327,695	42,532,500	155.95	25,549	25,000	102.20	2,094,823	2,203,750	95.06
特種貨物及勞務稅	6,633,328	2,802,000	236.74	2,996	5,000	59.92	215,448	84,000	256.49
營業稅	579,005,584	535,153,595	108.19	276,067,842	251,483,660	109.78	79,952,185	83,681,373	95.54

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 National Taxation Bureau of the Northern Area			中區國稅局 National Taxation Bureau of the Central Area			南區國稅局 National Taxation Bureau of the Southern Area			Year
實徵淨額 Net Tax Revenues	預算數 Budget	達成率 % As a % of Budget (%)	實徵淨額 Net Tax Revenues	預算數 Budget	達成率 % As a % of Budget (%)	實徵淨額 Net Tax Revenues	預算數 Budget	達成率 % As a % of Budget (%)	
529,366,699	430,877,860	122.86	213,510,996	205,363,170	103.97	78,353,040	69,431,307	112.85	CY 2015
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
789,799,199	596,568,518	132.39	222,803,374	185,805,007	119.91	92,785,678	72,950,228	127.19	Income Tax
492,866,896	372,280,504	132.39	133,372,502	115,900,480	115.08	53,413,003	42,746,196	124.95	Profit-seeking Enter- prise Income Tax
296,932,303	224,288,014	132.39	89,430,872	69,904,527	127.93	39,372,675	30,204,032	130.36	Individual Income Tax
16,923,619	8,608,000	196.60	12,296,758	5,172,000	237.76	5,741,908	2,252,000	254.97	Estate and Gift Tax
11,022,527	5,766,000	191.16	6,531,974	3,464,000	188.57	3,903,677	1,509,000	258.69	Estate Tax
5,901,092	2,842,000	207.64	5,764,784	1,708,000	337.52	1,838,231	743,000	247.41	Gift Tax
92,740,597	91,527,778	101.33	37,439,632	36,196,667	103.43	2,581,770	2,285,555	112.96	Commodity Tax
42,896,573	36,357,000	117.99	28,016,866	24,553,000	114.11	15,168,677	13,100,000	115.79	Securities Transaction Tax
277,247	223,000	124.33	501,882	312,000	160.86	105,137	73,000	144.02	Futures Transaction Tax
25,130,067	17,876,250	140.58	11,903,561	9,591,250	124.11	27,173,695	12,836,250	211.69	Tobacco and Alcohol Tax
3,675,370	1,486,000	247.33	2,717,024	1,208,000	224.92	22,490	19,000	118.37	Specifically Selected Goods and Services Tax
110,989,803	95,147,059	116.65	76,857,622	74,091,503	103.73	35,138,132	30,750,000	114.27	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 Type of Tax	年度 Year	全國 Total National Tax		臺北市 National Tax in Taipei City		
		實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	占全國比率% As a % of Total National Tax (%)
稅課收入 總計 Total Reve- nues from Taxes	104年度 CY 2015	1,622,526,947	9.06	667,299,266	8.75	41.13
	105年度 CY 2016	1,713,404,329	5.60	668,694,738	0.21	39.03
	106年度 CY 2017	1,724,527,934	0.65	637,585,795	-4.65	36.97
	107年度 CY 2018	1,859,297,240	7.81	715,865,019	12.28	38.50
	108年度 CY 2019	1,922,650,442	3.41	712,713,851	-0.44	37.07
	109年度 CY 2020	1,837,109,876	-4.45	727,236,944	2.04	39.59
	110年度 CY 2021	2,296,678,040	25.02	930,629,715	27.97	40.52
	111年度 CY 2022	2,670,371,900	16.27	1,026,764,228	10.33	38.45
	112年度 CY 2023	2,874,718,694	7.65	1,109,626,966	8.07	38.60
	113年度 CY 2024	3,138,271,133	9.17	1,225,558,882	10.45	39.05
	所得稅 Income Tax	104年度 CY 2015	936,730,879	15.15	401,062,696	13.98
105年度 CY 2016		1,006,360,404	7.43	409,178,888	2.02	40.66
106年度 CY 2017		986,412,045	-1.98	377,266,240	-7.80	38.25
107年度 CY 2018		1,077,079,300	9.19	451,047,931	19.56	41.88
108年度 CY 2019		1,148,814,059	6.66	445,151,255	-1.31	38.75
109年度 CY 2020		981,707,165	-14.55	409,398,670	-8.03	41.70
110年度 CY 2021		1,232,033,593	25.50	521,500,562	27.38	42.33
111年度 CY 2022		1,682,398,749	36.55	643,836,826	23.46	38.27
112年度 CY 2023		1,834,559,105	9.04	698,005,000	8.41	38.05
113年度 CY 2024		1,951,081,755	6.35	720,611,348	3.24	36.93
營利事業 所得稅 Profit- seeking Enter- prise Income Tax		104年度 CY 2015	462,784,445	14.94	162,877,078	9.83
	105年度 CY 2016	510,388,471	10.29	179,342,065	10.11	35.14
	106年度 CY 2017	503,312,205	-1.39	155,516,645	-13.28	30.90
	107年度 CY 2018	567,944,690	12.84	214,405,845	37.87	37.75
	108年度 CY 2019	647,910,948	14.08	211,042,325	-1.57	32.57
	109年度 CY 2020	477,052,060	-26.37	173,070,593	-17.99	36.28
	110年度 CY 2021	701,845,090	47.12	285,706,347	65.08	40.71
	111年度 CY 2022	1,027,278,985	46.37	366,040,992	28.12	35.63
	112年度 CY 2023	1,079,455,217	5.08	370,418,257	1.20	34.32
	113年度 CY 2024	1,121,990,863	3.94	364,626,491	-1.56	32.50

資料來源：財政部所屬各地區國稅局。

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 Type of Tax	年度 Year	全國 Total National Tax		臺北市 National Tax in Taipei City		
		實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	占全國比率% As a % of Total National Tax (%)
營利事業 所得稅 (公營) Profit-seeking Enterprise Income Tax (Public Enterprises)	104年度 CY 2015	4,883,296	479.30	2,610,880	-	53.47
	105年度 CY 2016	1,117,891	-77.11	-2,061,522	-	-184.41
	106年度 CY 2017	-9,440,484	-	-12,246,550	-	129.72
	107年度 CY 2018	7,091,412	-	4,309,909	-	60.78
	108年度 CY 2019	7,213,163	1.72	3,016,602	-30.01	41.82
	109年度 CY 2020	-801,509	-	-2,958,200	-	369.08
	110年度 CY 2021	2,884,440	-	965,093	-	33.46
	111年度 CY 2022	5,302,519	83.83	2,570,695	166.37	48.48
	112年度 CY 2023	5,520,183	4.11	2,906,924	13.08	52.66
	113年度 CY 2024	1,185,925	-78.52	-1,093,286	-	-92.19
營利事業 所得稅 (民營) Profit-seeking Enterprise Income Tax (Private Enterprises)	104年度 CY 2015	457,901,149	13.97	160,266,198	6.75	35.00
	105年度 CY 2016	509,270,580	11.22	181,403,587	13.19	35.62
	106年度 CY 2017	512,752,689	0.68	167,763,195	-7.52	32.72
	107年度 CY 2018	560,853,278	9.38	210,095,936	25.23	37.46
	108年度 CY 2019	640,697,785	14.24	208,025,723	-0.99	32.47
	109年度 CY 2020	477,853,569	-25.42	176,028,793	-15.38	36.84
	110年度 CY 2021	698,960,650	46.27	284,741,254	61.76	40.74
	111年度 CY 2022	1,021,976,466	46.21	363,470,297	27.65	35.57
	112年度 CY 2023	1,073,935,034	5.08	367,511,333	1.11	34.22
	113年度 CY 2024	1,120,804,938	4.36	365,719,777	-0.49	32.63
綜合 所得稅 Individual Income Tax	104年度 CY 2015	473,946,434	15.36	238,185,618	17.00	50.26
	105年度 CY 2016	495,971,933	4.65	229,836,823	-3.51	46.34
	106年度 CY 2017	483,099,840	-2.60	221,749,595	-3.52	45.90
	107年度 CY 2018	509,134,610	5.39	236,642,086	6.72	46.48
	108年度 CY 2019	500,903,111	-1.62	234,108,930	-1.07	46.74
	109年度 CY 2020	504,655,105	0.75	236,328,077	0.95	46.83
	110年度 CY 2021	530,188,503	5.06	235,794,215	-0.23	44.47
	111年度 CY 2022	655,119,764	23.56	277,795,834	17.81	42.40
	112年度 CY 2023	755,103,888	15.26	327,586,743	17.92	43.38
	113年度 CY 2024	829,090,892	9.80	355,984,857	8.67	42.94

Source: National taxation bureaus of the Ministry of Finance.

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 Type of Tax	年度 Year	全國 Total National Tax		臺北市 National Tax in Taipei City		
		實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	占全國比率% As a % of Total National Tax (%)
遺產及贈與稅 Estate and Gift Tax	104年度 CY 2015	32,735,575	28.66	16,000,345	36.47	48.88
	105年度 CY 2016	47,515,086	45.15	28,530,134	78.31	60.04
	106年度 CY 2017	51,085,367	7.51	27,276,989	-4.39	53.39
	107年度 CY 2018	31,824,832	-37.70	12,032,935	-55.89	37.81
	108年度 CY 2019	34,925,726	9.74	14,893,974	23.78	42.64
	109年度 CY 2020	42,296,348	21.10	18,420,224	23.68	43.55
	110年度 CY 2021	53,061,963	25.45	22,815,496	23.86	43.00
	111年度 CY 2022	57,613,334	8.58	25,333,116	11.04	43.97
	112年度 CY 2023	61,852,720	7.36	28,703,561	13.31	46.41
	113年度 CY 2024	73,090,590	18.17	31,298,978	9.04	42.82
遺產稅 Estate Tax	104年度 CY 2015	18,354,890	36.46	9,534,092	52.65	51.94
	105年度 CY 2016	25,485,845	38.85	15,566,794	63.28	61.08
	106年度 CY 2017	21,186,103	-16.87	10,123,380	-34.97	47.78
	107年度 CY 2018	21,378,099	0.91	7,637,116	-24.56	35.72
	108年度 CY 2019	24,299,533	13.67	10,437,128	36.66	42.95
	109年度 CY 2020	29,640,370	21.98	13,684,224	31.11	46.17
	110年度 CY 2021	33,463,271	12.90	13,367,575	-2.31	39.95
	111年度 CY 2022	37,678,824	12.60	17,776,229	32.98	47.18
	112年度 CY 2023	36,847,012	-2.21	14,822,496	-16.62	40.23
	113年度 CY 2024	41,693,445	13.15	15,197,530	2.53	36.45
贈與稅 Gift Tax	104年度 CY 2015	14,380,685	19.90	6,466,253	18.02	44.96
	105年度 CY 2016	22,029,241	53.19	12,963,340	100.48	58.85
	106年度 CY 2017	29,899,264	35.73	17,153,609	32.32	57.37
	107年度 CY 2018	10,446,733	-65.06	4,395,819	-74.37	42.08
	108年度 CY 2019	10,626,193	1.72	4,456,846	1.39	41.94
	109年度 CY 2020	12,655,978	19.10	4,736,000	6.26	37.42
	110年度 CY 2021	19,598,692	54.86	9,447,921	99.49	48.21
	111年度 CY 2022	19,934,510	1.71	7,556,887	-20.02	37.91
	112年度 CY 2023	25,005,708	25.44	13,881,065	83.69	55.51
	113年度 CY 2024	31,397,145	25.56	16,101,448	16.00	51.28

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 Type of Tax	年度 Year	全國 Total National Tax		臺北市 National Tax in Taipei City		
		實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	占全國比率% As a % of Total National Tax (%)
貨物稅 Commodity Tax	104年度 CY 2015	183,130,790	5.92	620	-88.33	0.00
	105年度 CY 2016	181,906,968	-0.67	527	-15.00	0.00
	106年度 CY 2017	178,467,404	-1.89	4,436	741.75	0.00
	107年度 CY 2018	180,111,430	0.92	2,597	-41.46	0.00
	108年度 CY 2019	176,878,186	-1.80	-132,283	-	-0.07
	109年度 CY 2020	170,223,762	-3.76	-289,668	-	-0.17
	110年度 CY 2021	180,093,437	5.80	-316,719	-	-0.18
	111年度 CY 2022	153,523,425	-14.75	-356,343	-	-0.23
	112年度 CY 2023	164,254,930	6.99	-374,817	-	-0.23
	113年度 CY 2024	161,268,378	-1.82	-341,036	-	-0.21
證券 交易稅 Securities Transaction Tax	104年度 CY 2015	82,032,932	-7.53	49,943,488	-2.00	60.88
	105年度 CY 2016	70,854,816	-13.63	43,510,394	-12.88	61.41
	106年度 CY 2017	89,967,010	26.97	52,561,412	20.80	58.42
	107年度 CY 2018	101,170,665	12.45	61,073,741	16.20	60.37
	108年度 CY 2019	91,204,700	-9.85	55,106,142	-9.77	60.42
	109年度 CY 2020	150,631,874	65.16	87,325,634	58.47	57.97
	110年度 CY 2021	275,392,540	82.82	153,501,245	75.78	55.74
	111年度 CY 2022	175,604,475	-36.23	108,568,261	-29.27	61.83
	112年度 CY 2023	197,335,904	12.38	122,126,322	12.49	61.89
	113年度 CY 2024	288,062,892	45.98	186,380,271	52.61	64.70
期貨 交易稅 Futures Transaction Tax	104年度 CY 2015	3,783,497	32.21	3,347,728	31.64	88.48
	105年度 CY 2016	3,705,866	-2.05	3,300,502	-1.41	89.06
	106年度 CY 2017	4,190,423	13.08	3,717,638	12.64	88.72
	107年度 CY 2018	6,099,829	45.57	5,468,975	47.11	89.66
	108年度 CY 2019	4,694,563	-23.04	4,209,322	-23.03	89.66
	109年度 CY 2020	7,535,931	60.52	6,738,017	60.07	89.41
	110年度 CY 2021	10,459,907	38.80	9,287,266	37.83	88.79
	111年度 CY 2022	9,986,117	-4.53	8,893,745	-4.24	89.06
	112年度 CY 2023	8,067,959	-19.21	7,195,562	-19.09	89.19
	113年度 CY 2024	12,800,911	58.66	11,512,934	60.00	89.94

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 Type of Tax	年度 Year	全國 Total National Tax		臺北市 National Tax in Taipei City		
		實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	實徵淨額 Net Tax Revenues	年增率% Annual Growth Rate (%)	占全國比率% As a % of Total National Tax (%)
菸酒稅 Tobacco and Alcohol Tax	104年度 CY 2015	44,160,168	0.80	139,057	-5.68	0.31
	105年度 CY 2016	45,626,761	3.32	140,258	0.86	0.31
	106年度 CY 2017	50,234,984	10.10	41,727	-70.25	0.08
	107年度 CY 2018	69,602,515	38.55	4,235	-89.85	0.01
	108年度 CY 2019	68,649,317	-1.37	19,616	363.19	0.03
	109年度 CY 2020	71,472,435	4.11	25,541	30.21	0.04
	110年度 CY 2021	70,859,140	-0.86	27,259	6.73	0.04
	111年度 CY 2022	73,322,979	3.48	28,920	6.09	0.04
	112年度 CY 2023	69,629,190	-5.04	24,620	-14.87	0.04
	113年度 CY 2024	66,327,695	-4.74	25,549	3.77	0.04
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	104年度 CY 2015	4,191,738	-22.39	273,599	-75.19	6.53
	105年度 CY 2016	2,825,530	-32.59	174,329	-36.28	6.17
	106年度 CY 2017	2,316,766	-18.01	46,764	-73.17	2.02
	107年度 CY 2018	2,473,692	6.77	24,384	-47.86	0.99
	108年度 CY 2019	2,734,703	10.55	20,533	-15.79	0.75
	109年度 CY 2020	2,653,534	-2.97	7,911	-61.47	0.30
	110年度 CY 2021	3,616,249	36.28	6,353	-19.69	0.18
	111年度 CY 2022	3,895,538	7.72	11,399	79.43	0.29
	112年度 CY 2023	5,513,277	41.53	5,310	-53.42	0.10
	113年度 CY 2024	6,633,328	20.32	2,996	-43.58	0.05
營業稅 Business Tax	104年度 CY 2015	335,761,368	0.20	196,531,733	0.66	58.53
	105年度 CY 2016	354,608,898	5.61	183,859,706	-6.45	51.85
	106年度 CY 2017	361,853,935	2.04	176,670,589	-3.91	48.82
	107年度 CY 2018	390,934,977	8.04	186,210,221	5.40	47.63
	108年度 CY 2019	394,749,188	0.98	193,445,292	3.89	49.00
	109年度 CY 2020	410,588,823	4.01	205,610,615	6.29	50.08
	110年度 CY 2021	471,161,203	14.75	223,808,253	8.85	47.50
	111年度 CY 2022	514,027,282	9.10	240,448,304	7.44	46.78
	112年度 CY 2023	533,505,609	3.79	253,941,408	5.61	47.60
	113年度 CY 2024	579,005,584	8.53	276,067,842	8.71	47.68

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 Profit-seeking Enterprise Income Tax		
	家數 No. of Cases	營業收入淨額 Net Sales	核定 課稅所得額 Net Income of Verified
102年度	229,991	18,093,947,031	545,783,434
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
營業收入淨額級距			
100萬元以下	133,886	15,079,994	12,042,988
逾100萬元~200萬元以下	17,116	25,081,872	3,098,027
逾200萬元~300萬元以下	11,395	28,152,625	2,365,330
逾300萬元~500萬元以下	15,098	59,165,547	3,155,633
逾500萬元~700萬元以下	9,993	59,434,067	3,121,654
逾700萬元~1千萬元以下	10,356	87,160,673	4,858,622
逾1千萬元~5千萬元以下	32,655	730,839,026	42,988,437
逾5千萬元~1億元以下	7,328	519,062,416	28,517,003
逾1億元~5億元以下	8,302	1,807,311,799	124,935,839
逾5億元	3,529	18,037,710,125	1,195,934,574

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 應納稅額 Tax Payable of Verified	上年度未分配盈餘 Undistributed Surplus Earnings of Last Year		Year
	家數 No. of Cases	核定 應納稅額 Tax Payable of Verified	
92,322,441	175,350	19,919,450	CY 2013
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
			Net Sales Brackets
2,234,882	103,420	3,070,807	NT\$1,000,000 or under
431,207	12,097	246,514	NT\$1,000,001 ~NT\$2,000,000
387,495	8,251	78,891	NT\$2,000,001 ~NT\$3,000,000
591,454	11,142	138,057	NT\$3,000,001 ~NT\$5,000,000
603,542	7,601	101,201	NT\$5,000,001 ~NT\$7,000,000
951,417	7,990	113,639	NT\$7,000,001 ~NT\$10,000,000
8,542,604	27,605	1,559,414	NT\$10,000,001 ~NT\$50,000,000
5,696,701	6,800	802,040	NT\$50,000,001 ~NT\$100,000,000
24,908,418	7,744	2,877,968	NT\$100,000,001 ~NT\$500,000,000
235,887,847	3,157	13,877,366	over 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

111年度

單位：新

組織別 & 行業別	合計 Total				公司 Company				家數 No. of Cases
	家數 No. of Cases	營業收入淨額 Net Sales	核定 課稅所得額 Net Income of Verified	核定 應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定 課稅所得額 Net Income of Verified	核定 應納稅額 Tax Payable of Verified	
合計	249,658	21,368,998,144	1,421,018,107	280,235,567	216,476	21,153,124,030	1,411,351,807	278,460,905	2,551
農、林、漁、 牧業	378	5,987,553	195,781	38,569	345	5,916,969	190,385	37,576	3
礦業及土石採 取業	58	912,908	17,968	3,536	53	912,908	17,968	3,536	-
製造業	9,127	6,163,949,731	271,198,260	54,214,617	8,164	6,156,344,930	270,976,168	54,175,981	57
電力及燃氣供 應業	687	712,787,315	4,356,350	870,848	666	712,772,448	4,355,662	870,723	-
用水供應及汙 染整治業	494	25,537,162	3,055,761	592,985	374	25,124,361	3,024,949	587,541	2
營建工程業	15,521	798,860,776	51,146,143	10,183,517	13,055	785,591,279	50,263,704	10,018,896	116
批發及零售業	95,631	7,300,699,374	388,840,386	77,368,917	78,819	7,238,400,517	385,702,357	76,821,139	1,150
運輸及倉儲業	4,754	698,277,052	306,230,119	61,188,205	4,391	697,103,187	306,168,582	61,177,918	15
住宿及餐飲業	9,879	275,288,383	13,387,191	2,647,403	5,521	252,853,032	11,914,649	2,374,221	722
出版、影音製作、 傳播及資訊服務 業	12,543	766,757,678	102,325,797	19,028,568	11,276	765,183,013	102,212,338	19,009,676	87
金融及保險業	15,239	3,325,211,973	149,658,146	28,239,661	15,075	3,253,981,728	148,780,344	28,066,653	7
不動產業	10,415	498,340,702	61,474,045	12,179,028	9,846	495,257,281	61,054,025	12,097,145	45
專業、科學及 技術服務業	22,965	439,402,459	41,424,008	8,195,404	20,555	434,617,063	40,988,183	8,119,288	155
支援服務業	5,563	261,236,250	18,316,611	3,636,826	4,881	243,110,912	16,798,575	3,336,191	31
公共行政及國防 ；強制性社會安全	3	2,265	9	-	2	-	-	-	-
教育業	959	12,130,820	699,840	137,832	856	12,078,446	694,044	136,900	5
醫療保健及社 會工作服務業	206	8,920,397	477,758	95,332	119	4,713,010	403,156	80,482	9
藝術、娛樂及 休閒服務業	3,723	41,389,079	4,562,374	899,488	2,653	39,085,706	4,384,174	869,502	56
其他服務業	3,700	33,254,859	3,643,563	713,347	2,059	30,039,053	3,415,160	676,118	89
其他不能歸類 之行業	37,813	51,406	7,996	1,481	37,766	38,185	7,384	1,418	2

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107年度起，行業別適用「中華民國稅務行業標準分類(第8次修訂)」。

臺幣千元

合夥

營業收入
淨額

Net Sales

19,849,271

969

-

633,479

-

37,430

1,472,715

8,776,035

37,050

7,036,559

242,645

2,673

100,197

491,013

113,773

-

1,329

398,905

182,196

322,301

2

Table 9

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

CY 2022

Unit: Thousand NT\$

Partnership		獨資 Sole Proprietorship				其他 Other				Organization & Industry
核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	
1,412,796	270,273	29,952	97,995,360	5,772,941	1,012,873	679	98,029,483	2,480,562	491,516	Total
58	-	30	69,615	5,337	993	-	-	-	-	Agriculture, Forestry, Fishing and Animal Husbandry
-	-	5	-	-	-	-	-	-	-	Mining and Quarrying
34,488	6,631	901	3,298,705	187,552	32,005	5	3,672,618	52	-	Manufacturing
-	-	3	11,268	688	125	18	3,599	-	-	Electricity and Gas Supply
3,096	619	117	328,618	25,918	4,465	1	46,753	1,798	360	Water Supply and Remediation Activities
120,961	23,914	2,331	9,813,552	697,541	127,920	19	1,983,231	63,937	12,787	Construction
556,701	105,839	15,538	52,832,661	2,562,682	438,640	124	690,161	18,646	3,298	Wholesale and Retail Trade
1,958	288	319	1,044,358	57,931	9,767	29	92,457	1,648	233	Transportation and Storage
539,816	103,648	3,629	15,382,801	932,573	169,534	7	15,991	153	-	Accommodation and Food Service Activities
13,943	2,515	1,164	1,311,004	99,088	16,330	16	21,015	429	47	Information and Communication
441	-	44	40,127	4,392	761	113	71,187,445	872,969	172,248	Financial and Insurance Activities
18,270	3,479	407	2,719,972	365,345	71,829	117	263,252	36,405	6,574	Real Estate Activities
44,406	8,330	2,226	4,210,109	378,631	65,388	29	84,274	12,788	2,397	Professional, Scientific and Technical Activities
8,768	1,662	615	1,407,295	117,412	20,684	36	16,604,270	1,391,856	278,289	Support Service Activities
-	-	-	-	-	-	1	2,265	9	-	Public Administration and Defence; Compulsory Social Security
79	-	80	41,153	5,323	876	18	9,892	395	56	Education
18,441	3,676	64	1,147,364	4,617	865	14	2,661,118	51,543	10,309	Human Health and Social Work Activities
17,998	3,338	1,004	2,116,452	160,021	26,649	10	4,725	181	-	Arts, Entertainment and Recreation
33,372	6,333	1,433	2,209,953	167,310	25,979	119	683,552	27,721	4,917	Other Service Activities
-	-	42	10,354	580	63	3	2,865	32	-	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 (Eight Edition) was released and adopted since CY 2018.

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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合 計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅 額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅 額 Tax Payable of Verified	家數 No. of Cases	營業收 入淨額 Net Sales
合 計	249,658	21,368,998,144	1,421,018,107	280,235,567	216,476	21,153,124,030	1,411,351,807	278,460,905	2,551	19,849,271
5萬元以下	99,593	117,407	10,639,541	2,110,236	91,462	91,368	10,596,933	2,102,748	443	1,348
逾5萬元 ~10萬元以下	3,515	263,942	44,036	3,787	2,743	206,329	38,529	3,748	30	2,308
逾10萬元 ~50萬元以下	17,301	4,812,924	609,524	64,501	12,832	3,565,308	518,878	61,842	227	65,553
逾50萬元 ~100萬元以下	13,477	9,885,721	749,887	56,357	10,116	7,441,396	586,480	50,007	196	147,359
逾100萬元 ~500萬元以下	43,609	112,400,043	8,618,990	1,410,156	33,831	87,822,205	7,125,682	1,200,514	672	1,761,471
逾500萬元 ~1千萬元以下	20,349	146,594,740	7,980,276	1,554,959	16,765	121,047,534	6,389,228	1,245,493	421	3,043,135
逾1千萬元 ~5千萬元以下	32,655	730,839,026	42,988,437	8,542,604	29,729	676,176,607	39,739,485	7,906,221	511	10,447,835
逾5千萬元 ~1億元以下	7,328	519,062,416	28,517,003	5,696,701	7,215	511,365,257	28,108,359	5,616,930	42	2,832,625
逾1億元	11,831	19,845,021,925	1,320,870,413	260,796,265	11,783	19,745,408,026	1,318,248,234	260,273,404	9	1,547,635

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107年度起，行業別適用「中華民國稅務行業標準分類(第8次修訂)」。

Table 10

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

1. Total

CY 2022

Unit: Thousand NT\$

Partnership		獨資 Sole Proprietorship				其他 Other				Organization & Tax Brackets
核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	
1,412,796	270,273	29,952	97,995,360	5,772,941	1,012,873	679	98,029,483	2,480,562	491,516	Total
936	123	7,422	24,383	12,889	1,863	266	307	28,783	5,503	NT\$50,000 or under
376	-	734	54,758	4,983	40	8	547	147	-	NT\$50,001 ~NT\$100,000
5,722	388	4,187	1,166,546	81,211	1,839	55	15,517	3,714	433	NT\$100,001 ~NT\$500,000
9,586	397	3,116	2,261,491	147,675	5,123	49	35,475	6,146	829	NT\$500,001 ~NT\$1,000,000
107,800	15,490	8,922	22,389,385	1,335,491	185,424	184	426,983	50,017	8,727	NT\$1,000,001 ~NT\$5,000,000
207,913	40,557	3,139	22,317,832	1,377,312	267,838	24	186,239	5,823	1,072	NT\$5,000,001 ~NT\$10,000,000
794,503	157,541	2,360	43,134,587	2,382,064	465,008	55	1,079,996	72,384	13,833	NT\$10,000,001 ~NT\$50,000,000
231,611	44,907	59	3,975,497	118,437	23,182	12	889,036	58,597	11,683	NT\$50,000,001 ~NT\$100,000,000
54,349	10,870	13	2,670,880	312,880	62,556	26	95,395,384	2,254,950	449,435	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 (Eight Edition) was released and adopted since CY 2018.

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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	378	5,987,553	195,781	38,569	345	5,916,969	190,385	37,576	3	969
5萬元以下	213	112	704	109	199	92	703	109	1	-
逾5萬元 ~10萬元以下	13	943	91	-	11	818	88	-	-	-
逾10萬元 ~50萬元以下	41	10,312	877	-	35	9,180	712	-	1	291
逾50萬元 ~100萬元以下	16	11,658	446	-	11	7,805	335	-	1	677
逾100萬元 ~500萬元以下	42	103,395	2,203	175	38	89,217	1,703	105	-	-
逾500萬元 ~1千萬元以下	8	52,146	1,464	293	8	52,146	1,464	293	-	-
逾1千萬元 ~5千萬元以下	20	393,967	18,373	3,667	18	342,691	13,756	2,744	-	-
逾5千萬元 ~1億元以下	9	618,637	14,107	2,821	9	618,637	14,107	2,821	-	-
逾1億元	16	4,796,384	157,518	31,504	16	4,796,384	157,518	31,504	-	-

3. 礦業及土石採取業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	58	912,908	17,968	3,536	53	912,908	17,968	3,536	-	-
5萬元以下	40	20	305	60	35	20	305	60	-	-
逾5萬元 ~10萬元以下	-	-	-	-	-	-	-	-	-	-
逾10萬元 ~50萬元以下	2	437	-	-	2	437	-	-	-	-
逾50萬元 ~100萬元以下	2	1,803	-	-	2	1,803	-	-	-	-
逾100萬元 ~500萬元以下	4	9,806	177	-	4	9,806	177	-	-	-
逾500萬元 ~1千萬元以下	2	11,167	80	-	2	11,167	80	-	-	-
逾1千萬元 ~5千萬元以下	5	99,729	2,822	559	5	99,729	2,822	559	-	-
逾5千萬元 ~1億元以下	-	-	-	-	-	-	-	-	-	-
逾1億元	3	789,946	14,585	2,917	3	789,946	14,585	2,917	-	-

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 2022

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	
58	-	30	69,615	5,337	993	-	-	-	-	Total
-	-	13	20	1	-	-	-	-	-	NT\$50,000 or under
-	-	2	125	3	-	-	-	-	-	NT\$50,001 ~NT\$100,000
12	-	5	841	153	-	-	-	-	-	NT\$100,001 ~NT\$500,000
47	-	4	3,175	65	-	-	-	-	-	NT\$500,001 ~NT\$1,000,000
-	-	4	14,179	499	70	-	-	-	-	NT\$1,000,001 ~NT\$5,000,000
-	-	-	-	-	-	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
-	-	2	51,275	4,617	923	-	-	-	-	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 2022

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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	9,127	6,163,949,731	271,198,260	54,214,617	8,164	6,156,344,930	270,976,168	54,175,981	57	633,479
5萬元以下	2,060	3,555	200,029	39,306	1,920	2,804	199,840	39,306	8	33
逾5萬元 ~10萬元以下	114	8,611	775	31	88	6,637	674	31	1	95
逾10萬元 ~50萬元以下	562	161,268	17,276	1,748	437	124,241	14,630	1,698	3	952
逾50萬元 ~100萬元以下	526	390,296	22,048	727	403	299,674	16,194	564	5	3,930
逾100萬元 ~500萬元以下	1,785	4,576,864	1,116,040	208,513	1,458	3,766,666	1,071,162	202,763	16	44,275
逾500萬元 ~1千萬元以下	892	6,392,386	272,870	52,980	767	5,511,937	221,635	43,098	5	34,523
逾1千萬元 ~5千萬元以下	1,537	35,847,124	1,898,221	377,383	1,445	34,045,166	1,799,604	358,306	17	395,379
逾5千萬元 ~1億元以下	427	30,747,780	1,388,772	277,523	423	30,436,163	1,370,199	273,808	2	154,292
逾1億元	1,224	6,085,821,846	266,282,230	53,256,406	1,223	6,082,151,642	266,282,230	53,256,406	-	-

5. 電力及燃氣供應業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	687	712,787,315	4,356,350	870,848	666	712,772,448	4,355,662	870,723	-	-
5萬元以下	369	95	30,592	6,075	352	95	30,592	6,075	-	-
逾5萬元 ~10萬元以下	1	86	-	-	1	86	-	-	-	-
逾10萬元 ~50萬元以下	16	4,887	359	32	15	4,670	359	32	-	-
逾50萬元 ~100萬元以下	12	8,538	3,286	552	11	7,914	3,224	552	-	-
逾100萬元 ~500萬元以下	65	181,989	28,948	5,617	64	178,389	28,948	5,617	-	-
逾500萬元 ~1千萬元以下	46	340,831	50,415	10,023	46	340,831	50,415	10,023	-	-
逾1千萬元 ~5千萬元以下	97	2,108,645	246,385	49,277	96	2,098,218	245,759	49,152	-	-
逾5千萬元 ~1億元以下	29	1,974,150	163,252	32,650	29	1,974,150	163,252	32,650	-	-
逾1億元	52	708,168,096	3,833,113	766,623	52	708,168,096	3,833,113	766,623	-	-

Table 10

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

4. Manufacturing

CY 2022

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	
34,488	6,631	901	3,298,705	187,552	32,005	5	3,672,618	52	-	Total
92	-	129	719	98	-	3	-	-	-	NT\$50,000 or under
20	-	25	1,879	81	-	-	-	-	-	NT\$50,001 ~NT\$100,000
57	-	122	36,076	2,588	50	-	-	-	-	NT\$100,001 ~NT\$500,000
704	110	118	86,692	5,149	52	-	-	-	-	NT\$500,001 ~NT\$1,000,000
2,185	234	310	763,509	42,640	5,516	1	2,414	52	-	NT\$1,000,001 ~NT\$5,000,000
2,152	430	120	845,926	49,082	9,451	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
23,760	4,752	75	1,406,580	74,857	14,325	-	-	-	-	NT\$10,000,001 ~NT\$50,000,000
5,517	1,103	2	157,325	13,056	2,611	-	-	-	-	NT\$50,000,001 ~NT\$100,000,000
-	-	-	-	-	-	1	3,670,204	-	-	over NT\$100,000,000

5. Electricity and Gas Supply

CY 2022

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	11,268	688	125	18	3,599	-	-	Total
-	-	-	-	-	-	17	-	-	-	NT\$50,000 or under
-	-	-	-	-	-	-	-	-	-	NT\$50,001 ~NT\$100,000
-	-	1	217	-	-	-	-	-	-	NT\$100,001 ~NT\$500,000
-	-	1	624	63	-	-	-	-	-	NT\$500,001 ~NT\$1,000,000
-	-	-	-	-	-	1	3,599	-	-	NT\$1,000,001 ~NT\$5,000,000
-	-	-	-	-	-	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
-	-	1	10,427	626	125	-	-	-	-	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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	494	25,537,162	3,055,761	592,985	374	25,124,361	3,024,949	587,541	2	37,430
5萬元以下	118	207	501	97	99	142	496	97	-	-
逾5萬元 ~10萬元以下	4	325	8	-	4	325	8	-	-	-
逾10萬元 ~50萬元以下	32	10,087	1,111	102	15	4,925	213	-	-	-
逾50萬元 ~100萬元以下	35	24,704	1,860	126	17	11,750	923	56	-	-
逾100萬元 ~500萬元以下	100	252,597	14,665	1,950	56	153,953	7,885	1,117	-	-
逾500萬元 ~1千萬元以下	57	422,807	23,843	4,717	46	344,092	17,878	3,524	-	-
逾1千萬元 ~5千萬元以下	100	2,305,245	147,159	29,365	89	2,087,983	130,931	26,120	2	37,430
逾5千萬元 ~1億元以下	15	1,012,842	71,900	14,380	15	1,012,842	71,900	14,380	-	-
逾1億元	33	21,508,350	2,794,714	542,247	33	21,508,350	2,794,714	542,247	-	-

7. 營建工程業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	15,521	798,860,776	51,146,143	10,183,517	13,055	785,591,279	50,263,704	10,018,896	116	1,472,715
5萬元以下	3,327	5,236	977,835	195,031	2,839	4,318	954,446	190,374	15	81
逾5萬元 ~10萬元以下	149	11,531	1,120	11	122	9,471	772	-	1	91
逾10萬元 ~50萬元以下	881	253,210	21,615	1,192	670	190,378	16,351	1,001	5	1,592
逾50萬元 ~100萬元以下	778	586,470	37,673	1,190	576	432,133	26,489	782	6	4,146
逾100萬元 ~500萬元以下	3,644	9,746,808	594,967	90,818	2,773	7,437,104	438,841	67,156	26	67,879
逾500萬元 ~1千萬元以下	1,827	13,207,249	700,422	136,876	1,486	10,772,368	531,919	103,471	15	113,458
逾1千萬元 ~5千萬元以下	3,349	75,559,968	5,120,867	1,020,465	3,032	69,708,991	4,681,351	933,800	44	953,058
逾5千萬元 ~1億元以下	674	47,777,971	2,351,902	470,074	669	47,446,772	2,327,445	465,182	2	113,967
逾1億元	892	651,712,333	41,339,741	8,267,859	888	649,589,744	41,286,090	8,257,129	2	218,443

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 2022

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	
3,096	619	117	328,618	25,918	4,465	1	46,753	1,798	360	Total
-	-	19	65	5	-	-	-	-	-	NT\$50,000 or under
-	-	-	-	-	-	-	-	-	-	NT\$50,001 ~NT\$100,000
-	-	17	5,162	898	102	-	-	-	-	NT\$100,001 ~NT\$500,000
-	-	18	12,954	937	71	-	-	-	-	NT\$500,001 ~NT\$1,000,000
-	-	44	98,644	6,780	833	-	-	-	-	NT\$1,000,001 ~NT\$5,000,000
-	-	11	78,714	5,964	1,193	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
3,096	619	8	133,078	11,334	2,267	1	46,753	1,798	360	NT\$10,000,001 ~NT\$50,000,000
-	-	-	-	-	-	-	-	-	-	NT\$50,000,001 ~NT\$100,000,000
-	-	-	-	-	-	-	-	-	-	over NT\$100,000,000

7. Construction

CY 2022

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	
120,961	23,914	2,331	9,813,552	697,541	127,920	19	1,983,231	63,937	12,787	Total
1	-	459	838	6,645	1,309	14	-	16,743	3,349	NT\$50,000 or under
92	-	26	1,969	256	11	-	-	-	-	NT\$50,001 ~NT\$100,000
79	-	206	61,240	5,186	191	-	-	-	-	NT\$100,001 ~NT\$500,000
100	-	196	150,191	11,084	408	-	-	-	-	NT\$500,001 ~NT\$1,000,000
4,124	601	845	2,241,825	152,002	23,061	-	-	-	-	NT\$1,000,001 ~NT\$5,000,000
8,292	1,658	326	2,321,423	160,211	31,747	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
81,973	16,395	270	4,818,833	347,959	68,354	3	79,086	9,584	1,917	NT\$10,000,001 ~NT\$50,000,000
10,259	2,052	3	217,232	14,199	2,840	-	-	-	-	NT\$50,000,001 ~NT\$100,000,000
16,041	3,208	-	-	-	-	2	1,904,145	37,610	7,522	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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	95,631	7,300,699,374	388,840,386	77,368,917	78,819	7,238,400,517	385,702,357	76,821,139	1,150	8,776,035
5萬元以下	26,271	58,188	901,635	174,768	22,457	44,030	898,695	174,533	201	814
逾5萬元 ~10萬元以下	1,673	124,833	20,194	2,042	1,250	93,415	17,773	2,042	20	1,458
逾10萬元 ~50萬元以下	8,143	2,263,654	203,066	16,065	5,666	1,570,108	161,498	15,452	125	36,149
逾50萬元 ~100萬元以下	6,081	4,438,320	250,336	8,893	4,313	3,160,124	173,984	6,876	91	69,156
逾100萬元 ~500萬元以下	19,712	50,704,746	3,346,955	512,741	14,735	38,136,533	2,683,244	426,514	301	775,309
逾500萬元 ~1千萬元以下	9,102	65,659,692	2,728,495	523,361	7,359	53,242,552	2,055,413	393,542	178	1,279,607
逾1千萬元 ~5千萬元以下	15,606	350,389,204	16,054,764	3,182,165	14,065	320,942,778	14,622,968	2,902,367	209	4,405,848
逾5千萬元 ~1億元以下	3,616	256,314,239	11,695,720	2,336,507	3,558	252,524,988	11,542,656	2,306,036	20	1,250,443
逾1億元	5,427	6,570,746,497	353,639,220	70,612,377	5,416	6,568,685,989	353,546,126	70,593,777	5	957,250

9. 運輸及倉儲業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	4,754	698,277,052	306,230,119	61,188,205	4,391	697,103,187	306,168,582	61,177,918	15	37,050
5萬元以下	626	3,926	31,905	6,048	565	3,834	31,691	6,048	1	-
逾5萬元 ~10萬元以下	121	9,201	1,432	-	119	9,051	1,413	-	-	-
逾10萬元 ~50萬元以下	736	184,139	27,041	3,231	698	172,228	26,415	3,231	1	194
逾50萬元 ~100萬元以下	545	396,709	52,855	7,768	487	355,607	50,442	7,685	4	2,896
逾100萬元 ~500萬元以下	705	1,830,264	85,860	11,724	571	1,512,730	65,213	8,868	7	16,380
逾500萬元 ~1千萬元以下	377	2,724,112	121,513	23,692	334	2,418,039	102,997	20,122	1	6,861
逾1千萬元 ~5千萬元以下	827	19,478,027	1,078,268	213,204	801	19,070,005	1,059,888	209,571	1	10,718
逾5千萬元 ~1億元以下	244	17,206,809	1,038,215	207,555	243	17,117,827	1,037,494	207,411	-	-
逾1億元	573	656,443,866	303,793,029	60,714,981	573	656,443,866	303,793,029	60,714,981	-	-

Table 10

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

8. Wholesale and Retail Trade

CY 2022

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	
556,701	105,839	15,538	52,832,661	2,562,682	438,640	124	690,161	18,646	3,298	Total
666	123	3,576	13,250	2,201	113	37	94	73	-	NT\$50,000 or under
171	-	400	29,773	2,223	-	3	188	28	-	NT\$50,001 ~NT\$100,000
2,391	59	2,343	654,852	38,993	553	9	2,545	184	-	NT\$100,001 ~NT\$500,000
3,943	20	1,665	1,200,182	71,839	1,997	12	8,857	570	-	NT\$500,001 ~NT\$1,000,000
46,251	6,300	4,647	11,714,783	615,205	79,692	29	78,122	2,255	235	NT\$1,000,001 ~NT\$5,000,000
79,152	15,191	1,552	11,034,380	591,941	114,271	13	103,153	1,990	356	NT\$5,000,001 ~NT\$10,000,000
303,899	60,101	1,313	24,674,762	1,125,048	219,129	19	365,815	2,849	568	NT\$10,000,001 ~NT\$50,000,000
86,783	17,357	36	2,407,421	55,583	10,975	2	131,387	10,697	2,139	NT\$50,000,001 ~NT\$100,000,000
33,446	6,689	6	1,103,258	59,649	11,911	-	-	-	-	over NT\$100,000,000

9. Transportation and Storage

CY 2022

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	
1,958	288	319	1,044,358	57,931	9,767	29	92,457	1,648	233	Total
-	-	52	86	211	-	8	6	4	-	NT\$50,000 or under
-	-	1	85	-	-	1	64	19	-	NT\$50,001 ~NT\$100,000
4	-	35	11,288	561	-	2	428	61	-	NT\$100,001 ~NT\$500,000
199	-	52	37,145	2,214	83	2	1,061	-	-	NT\$500,001 ~NT\$1,000,000
622	62	117	276,430	19,532	2,742	10	24,724	493	53	NT\$1,000,001 ~NT\$5,000,000
274	55	39	280,302	17,237	3,335	3	18,909	1,004	180	NT\$5,000,001 ~NT\$10,000,000
858	172	22	350,039	17,456	3,462	3	47,264	67	-	NT\$10,000,001 ~NT\$50,000,000
-	-	1	88,982	721	144	-	-	-	-	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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	9,879	275,288,383	13,387,191	2,647,403	5,521	252,853,032	11,914,649	2,374,221	722	7,036,559
5萬元以下	2,085	3,526	53,205	10,334	1,301	1,451	52,978	10,334	86	109
逾5萬元 ~10萬元以下	93	7,081	503	-	41	3,221	296	-	2	157
逾10萬元 ~50萬元以下	608	173,672	9,996	123	222	64,808	3,211	34	33	9,774
逾50萬元 ~100萬元以下	584	433,090	25,613	692	221	163,561	8,544	469	37	28,477
逾100萬元 ~500萬元以下	2,372	6,417,783	272,382	40,789	1,059	2,957,057	70,945	10,507	183	495,237
逾500萬元 ~1千萬元以下	1,538	11,093,371	513,278	99,020	710	5,152,473	148,679	28,383	171	1,256,379
逾1千萬元 ~5千萬元以下	2,053	42,768,641	2,085,213	412,905	1,443	31,805,790	1,340,117	266,602	193	3,845,245
逾5千萬元 ~1億元以下	278	19,567,340	862,130	170,576	257	18,151,982	729,869	145,901	16	1,129,989
逾1億元	268	194,823,880	9,564,871	1,912,964	267	194,552,688	9,560,009	1,911,992	1	271,191

11. 出版、影音製作、傳播及資通訊服務業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	12,543	766,757,678	102,325,797	19,028,568	11,276	765,183,013	102,212,338	19,009,676	87	242,645
5萬元以下	4,396	8,513	118,401	22,719	3,657	7,329	118,104	22,719	32	33
逾5萬元 ~10萬元以下	262	20,148	4,582	485	232	17,847	4,295	485	1	99
逾10萬元 ~50萬元以下	1,063	293,177	58,597	7,740	962	266,818	55,782	7,558	6	1,817
逾50萬元 ~100萬元以下	789	574,187	41,795	2,443	710	517,692	37,104	2,058	11	8,111
逾100萬元 ~500萬元以下	2,484	6,316,007	353,326	53,262	2,237	5,741,192	306,463	46,441	24	59,895
逾500萬元 ~1千萬元以下	1,024	7,380,583	409,870	80,555	986	7,099,087	392,672	77,226	6	45,346
逾1千萬元 ~5千萬元以下	1,573	35,835,398	2,187,479	436,308	1,540	35,203,382	2,146,173	428,133	7	127,344
逾5千萬元 ~1億元以下	397	27,969,703	2,016,352	403,136	397	27,969,703	2,016,352	403,136	-	-
逾1億元	555	688,359,963	97,135,394	18,021,921	555	688,359,963	97,135,394	18,021,921	-	-

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 2022

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	
539,816	103,648	3,629	15,382,801	932,573	169,534	7	15,991	153	-	Total
9	-	695	1,943	215	-	3	23	3	-	NT\$50,000 or under
4	-	50	3,703	203	-	-	-	-	-	NT\$50,001 ~NT\$100,000
538	2	352	98,893	6,229	88	1	196	18	-	NT\$100,001 ~NT\$500,000
1,901	84	324	239,811	15,036	139	2	1,240	133	-	NT\$500,001 ~NT\$1,000,000
26,749	3,889	1,130	2,965,489	174,688	26,393	-	-	-	-	NT\$1,000,001 ~NT\$5,000,000
88,483	17,310	657	4,684,518	276,115	53,328	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
306,079	60,569	416	7,103,075	439,017	85,734	1	14,532	-	-	NT\$10,000,001 ~NT\$50,000,000
111,191	20,823	5	285,369	21,069	3,852	-	-	-	-	NT\$50,000,001 ~NT\$100,000,000
4,862	972	-	-	-	-	-	-	-	-	over NT\$100,000,000

11. Information and Communication

CY 2022

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	
13,943	2,515	1,164	1,311,004	99,088	16,330	16	21,015	429	47	Total
46	-	699	1,131	251	-	8	20	1	-	NT\$50,000 or under
52	-	27	2,053	222	-	2	149	12	-	NT\$50,001 ~NT\$100,000
121	-	95	24,542	2,695	182	-	-	-	-	NT\$100,001 ~NT\$500,000
271	-	67	47,869	4,348	384	1	515	72	-	NT\$500,001 ~NT\$1,000,000
3,510	546	219	505,381	43,010	6,227	4	9,538	344	47	NT\$1,000,001 ~NT\$5,000,000
1,979	396	32	236,149	15,219	2,933	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
7,964	1,573	25	493,878	33,343	6,603	1	10,794	-	-	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)

12. 金融及保險業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	15,239	3,325,211,973	149,658,146	28,239,661	15,075	3,253,981,728	148,780,344	28,066,653	7	2,673
5萬元以下	7,627	3,700	7,192,132	1,433,786	7,522	3,675	7,191,543	1,433,704	5	-
逾5萬元 ~10萬元以下	137	9,930	6,479	1,119	136	9,880	6,474	1,119	-	-
逾10萬元 ~50萬元以下	529	149,935	93,162	17,446	522	148,482	92,910	17,422	-	-
逾50萬元 ~100萬元以下	432	318,784	29,493	4,854	429	316,202	29,315	4,854	-	-
逾100萬元 ~500萬元以下	1,619	4,285,075	568,320	109,669	1,610	4,261,953	565,088	109,278	2	2,673
逾500萬元 ~1千萬元以下	985	7,183,703	489,332	95,900	978	7,132,846	485,425	95,122	-	-
逾1千萬元 ~5千萬元以下	1,998	47,402,351	2,400,452	475,263	1,990	47,249,973	2,352,979	466,387	-	-
逾5千萬元 ~1億元以下	629	44,439,372	2,046,636	408,131	624	44,050,415	2,011,028	401,030	-	-
逾1億元	1,283	3,221,419,123	136,832,139	25,693,493	1,264	3,150,808,301	136,045,582	25,537,737	-	-

13. 不動產業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	10,415	498,340,702	61,474,045	12,179,028	9,846	495,257,281	61,054,025	12,097,145	45	100,197
5萬元以下	4,197	3,318	646,535	127,618	3,972	3,071	641,941	126,769	10	-
逾5萬元 ~10萬元以下	96	7,247	954	-	93	7,050	825	-	-	-
逾10萬元 ~50萬元以下	567	162,781	22,848	2,671	530	152,920	20,035	2,321	5	1,350
逾50萬元 ~100萬元以下	577	433,474	127,290	21,999	536	404,467	123,501	21,608	5	3,254
逾100萬元 ~500萬元以下	2,077	5,313,599	850,719	161,264	1,882	4,853,798	786,574	149,857	20	60,726
逾500萬元 ~1千萬元以下	939	6,727,335	825,074	164,333	903	6,480,653	790,394	157,419	4	24,696
逾1千萬元 ~5千萬元以下	1,165	25,440,094	3,553,443	710,055	1,146	25,116,616	3,500,936	699,553	1	10,171
逾5千萬元 ~1億元以下	280	19,787,740	2,597,635	519,469	274	19,341,215	2,593,504	518,643	-	-
逾1億元	517	440,465,113	52,849,547	10,471,620	510	438,897,491	52,596,315	10,420,974	-	-

Table 10

**Profit-Seeking Enterprise Income Tax of Industries by Tax Brackets and
Organization in Taipei City (Cont.)**
12. Financial and Insurance Activities

CY 2022

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	
441	-	44	40,127	4,392	761	113	71,187,445	872,969	172,248	Total
0	-	29	22	18	-	71	3	571	81	NT\$50,000 or under
-	-	1	50	5	-	-	-	-	-	NT\$50,001 ~NT\$100,000
-	-	5	940	90	-	2	514	162	24	NT\$100,001 ~NT\$500,000
-	-	2	1,582	178	-	1	1,000	1	-	NT\$500,001 ~NT\$1,000,000
441	-	2	5,047	636	68	5	15,402	2,156	323	NT\$1,000,001 ~NT\$5,000,000
-	-	5	32,486	3,465	693	2	18,371	441	85	NT\$5,000,001 ~NT\$10,000,000
-	-	-	-	-	-	8	152,377	47,473	8,877	NT\$10,000,001 ~NT\$50,000,000
-	-	-	-	-	-	5	388,957	35,608	7,100	NT\$50,000,001 ~NT\$100,000,000
-	-	-	-	-	-	19	70,610,821	786,557	155,757	over NT\$100,000,000

13. Real Estate Activities

CY 2022

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	
18,270	3,479	407	2,719,972	365,345	71,829	117	263,252	36,405	6,574	Total
46	-	196	234	1,884	349	19	13	2,665	500	NT\$50,000 or under
-	-	2	128	59	-	1	69	70	-	NT\$50,001 ~NT\$100,000
1,369	261	20	5,642	454	-	12	2,869	990	89	NT\$100,001 ~NT\$500,000
232	-	24	17,549	1,376	46	12	8,205	2,181	345	NT\$500,001 ~NT\$1,000,000
8,641	1,622	104	258,641	25,978	4,338	71	140,433	29,525	5,447	NT\$1,000,001 ~NT\$5,000,000
4,622	924	32	221,986	30,058	5,990	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
3,360	672	17	272,616	48,926	9,785	1	40,692	221	44	NT\$10,000,001 ~NT\$50,000,000
-	-	5	375,554	3,378	676	1	70,971	753	151	NT\$50,000,001 ~NT\$100,000,000
-	-	7	1,567,622	253,231	50,646	-	-	-	-	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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	22,965	439,402,459	41,424,008	8,195,404	20,555	434,617,063	40,988,183	8,119,288	155	491,013
5萬元以下	7,042	14,717	432,807	84,817	6,222	12,215	431,904	84,763	44	177
逾5萬元 ~10萬元以下	464	35,077	4,290	32	401	30,266	3,591	15	3	245
逾10萬元 ~50萬元以下	2,178	616,681	112,074	12,950	1,831	520,332	101,911	12,425	17	4,985
逾50萬元 ~100萬元以下	1,781	1,307,355	99,583	4,875	1,530	1,124,864	82,849	3,703	16	12,289
逾100萬元 ~500萬元以下	5,452	13,814,966	932,439	149,557	4,791	12,226,547	804,528	130,255	41	101,182
逾500萬元 ~1千萬元以下	2,249	16,049,509	1,295,700	255,766	2,074	14,794,419	1,173,880	231,801	19	129,689
逾1千萬元 ~5千萬元以下	2,737	59,531,468	5,964,310	1,187,923	2,646	58,019,705	5,821,916	1,159,880	15	242,445
逾5千萬元 ~1億元以下	455	32,273,161	2,976,974	595,313	453	32,129,190	2,961,775	592,273	-	-
逾1億元	607	315,759,526	29,605,829	5,904,171	607	315,759,526	29,605,829	5,904,171	-	-

15. 支援服務業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	5,563	261,236,250	18,316,611	3,636,826	4,881	243,110,912	16,798,575	3,336,191	31	113,773
5萬元以下	1,183	4,851	16,498	2,740	999	4,314	16,203	2,702	4	-
逾5萬元 ~10萬元以下	145	10,874	1,695	67	123	9,228	1,516	56	-	-
逾10萬元 ~50萬元以下	733	194,999	16,472	616	640	170,258	13,568	396	7	2,177
逾50萬元 ~100萬元以下	501	366,808	21,665	765	415	304,395	16,653	418	5	3,565
逾100萬元 ~500萬元以下	1,341	3,313,751	174,076	25,711	1,138	2,823,030	138,385	20,356	6	15,918
逾500萬元 ~1千萬元以下	529	3,806,380	241,170	47,291	471	3,403,603	205,322	40,122	5	32,274
逾1千萬元 ~5千萬元以下	725	15,935,610	1,144,830	228,197	690	15,306,648	1,091,866	217,731	4	59,838
逾5千萬元 ~1億元以下	165	11,625,417	848,145	169,541	165	11,625,417	848,145	169,541	-	-
逾1億元	241	225,977,561	15,852,060	3,161,897	240	209,464,019	14,466,917	2,884,868	-	-

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 2022

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	
44,406	8,330	2,226	4,210,109	378,631	65,388	29	84,274	12,788	2,397	Total
5	-	758	2,325	657	54	18	-	241	-	NT\$50,000 or under
11	-	60	4,566	688	17	-	-	-	-	NT\$50,001 ~NT\$100,000
260	-	326	90,268	9,330	440	4	1,096	573	84	NT\$100,001 ~NT\$500,000
1,225	111	233	168,996	15,288	1,062	2	1,205	222	-	NT\$500,001 ~NT\$1,000,000
6,524	944	616	1,480,773	120,961	18,309	4	6,464	426	48	NT\$1,000,001 ~NT\$5,000,000
12,892	2,578	156	1,125,401	108,929	21,386	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
23,491	4,697	76	1,269,318	118,904	23,345	-	-	-	-	NT\$10,000,001 ~NT\$50,000,000
-	-	1	68,461	3,873	775	1	75,509	11,326	2,265	NT\$50,000,001 ~NT\$100,000,000
-	-	-	-	-	-	-	-	-	-	over NT\$100,000,000

15. Support Service Activities

CY 2022

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	
8,768	1,662	615	1,407,295	117,412	20,684	36	16,604,270	1,391,856	278,289	Total
-	-	170	499	293	38	10	39	2	-	NT\$50,000 or under
-	-	22	1,646	179	11	-	-	-	-	NT\$50,001 ~NT\$100,000
353	46	82	21,468	2,240	138	4	1,095	310	36	NT\$100,001 ~NT\$500,000
130	-	74	53,327	3,235	54	7	5,520	1,648	293	NT\$500,001 ~NT\$1,000,000
899	139	187	451,835	30,660	4,406	10	22,968	4,132	810	NT\$1,000,001 ~NT\$5,000,000
2,358	472	51	353,151	32,881	6,576	2	17,351	610	122	NT\$5,000,001 ~NT\$10,000,000
5,028	1,006	29	525,369	47,926	9,460	2	43,755	10	-	NT\$10,000,001 ~NT\$50,000,000
-	-	-	-	-	-	-	-	-	-	NT\$50,000,001 ~NT\$100,000,000
-	-	-	-	-	-	1	16,513,542	1,385,143	277,029	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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	3	2,265	9	-	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	2,265	9	-	-	-	-	-	-	-
~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

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	959	12,130,820	699,840	137,832	856	12,078,446	694,044	136,900	5	1,329
5萬元以下	319	1,137	313	-	257	869	260	-	2	-
逾5萬元	30	2,213	271	-	26	1,911	185	-	-	-
~10萬元以下	-	-	-	-	-	-	-	-	-	-
逾10萬元	116	34,325	2,572	16	99	29,827	2,195	16	2	562
~50萬元以下	-	-	-	-	-	-	-	-	-	-
逾50萬元	66	47,875	2,433	10	58	42,097	2,027	10	1	768
~100萬元以下	-	-	-	-	-	-	-	-	-	-
逾100萬元	207	550,455	25,789	4,387	197	525,272	23,146	3,884	-	-
~500萬元以下	-	-	-	-	-	-	-	-	-	-
逾500萬元	83	607,958	36,225	7,066	81	591,612	33,994	6,637	-	-
~1千萬元以下	-	-	-	-	-	-	-	-	-	-
逾1千萬元	95	2,126,393	110,928	22,090	95	2,126,393	110,928	22,090	-	-
~5千萬元以下	-	-	-	-	-	-	-	-	-	-
逾5千萬元	21	1,473,925	114,150	22,830	21	1,473,925	114,150	22,830	-	-
~1億元以下	-	-	-	-	-	-	-	-	-	-
逾1億元	22	7,286,539	407,159	81,432	22	7,286,539	407,159	81,432	-	-

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 2022

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	2,265	9	-	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	2,265	9	-	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 2022

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	
79	-	80	41,153	5,323	876	18	9,892	395	56	Total
-	-	45	267	42	-	15	0	11	-	NT\$50,000 or under
-	-	3	225	68	-	1	77	18	-	NT\$50,001 ~NT\$100,000
32	-	15	3,936	345	-	-	-	-	-	NT\$100,001 ~NT\$500,000
46	-	7	5,010	360	-	-	-	-	-	NT\$500,001 ~NT\$1,000,000
-	-	9	22,394	2,364	447	1	2,790	279	56	NT\$1,000,001 ~NT\$5,000,000
-	-	1	9,321	2,144	429	1	7,025	87	-	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)

18. 醫療保健及社會工作服務業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	206	8,920,397	477,758	95,332	119	4,713,010	403,156	80,482	9	398,905
5萬元以下	48	184	4,790	944	34	106	-	-	1	-
逾5萬元 ~10萬元以下	2	183	15	-	1	96	-	-	-	-
逾10萬元 ~50萬元以下	9	2,070	140	-	7	1,533	140	-	-	-
逾50萬元 ~100萬元以下	8	6,460	-	-	4	3,078	-	-	2	1,603
逾100萬元 ~500萬元以下	31	80,320	2,078	329	21	56,064	498	65	-	-
逾500萬元 ~1千萬元以下	19	132,932	4,201	757	13	89,547	2,326	382	-	-
逾1千萬元 ~5千萬元以下	62	1,505,748	15,373	3,072	22	534,263	12,520	2,501	3	112,618
逾5千萬元 ~1億元以下	14	954,280	56,733	11,345	7	456,844	38,484	7,697	2	183,934
逾1億元	13	6,238,220	394,429	78,886	10	3,571,481	349,188	69,838	1	100,750

19. 藝術、娛樂及休閒服務業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	3,723	41,389,079	4,562,374	899,488	2,653	39,085,706	4,384,174	869,502	56	182,196
5萬元以下	956	2,738	22,129	4,244	682	1,372	21,868	4,244	13	51
逾5萬元 ~10萬元以下	100	7,446	709	-	43	3,269	269	-	1	89
逾10萬元 ~50萬元以下	457	120,711	8,325	81	241	65,261	4,274	63	10	2,885
逾50萬元 ~100萬元以下	284	206,922	14,249	955	183	134,213	6,444	186	5	3,715
逾100萬元 ~500萬元以下	953	2,461,068	111,616	14,665	669	1,766,174	68,158	8,939	16	40,306
逾500萬元 ~1千萬元以下	423	3,046,541	158,575	31,223	335	2,422,713	112,650	22,113	5	35,210
逾1千萬元 ~5千萬元以下	436	8,912,972	582,903	115,546	386	8,062,024	506,643	101,184	6	99,941
逾5千萬元 ~1億元以下	49	3,455,341	156,500	31,300	49	3,455,341	156,500	31,300	-	-
逾1億元	65	23,175,338	3,507,368	701,474	65	23,175,338	3,507,368	701,474	-	-

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 2022

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	
18,441	3,676	64	1,147,364	4,617	865	14	2,661,118	51,543	10,309	Total
60	-	8	78	8	-	5	-	4,722	944	NT\$50,000 or under
-	-	1	87	15	-	-	-	-	-	NT\$50,001 ~NT\$100,000
-	-	2	536	-	-	-	-	-	-	NT\$100,001 ~NT\$500,000
-	-	2	1,779	-	-	-	-	-	-	NT\$500,001 ~NT\$1,000,000
-	-	9	23,039	1,580	264	1	1,218	-	-	NT\$1,000,001 ~NT\$5,000,000
-	-	5	37,939	538	108	1	5,446	1,337	267	NT\$5,000,001 ~NT\$10,000,000
521	104	32	770,403	2,089	418	5	88,464	243	49	NT\$10,000,001 ~NT\$50,000,000
17,861	3,572	5	313,503	387	76	-	-	-	-	NT\$50,000,001 ~NT\$100,000,000
-	-	-	-	-	-	2	2,565,990	45,241	9,048	over NT\$100,000,000

19. Arts, Entertainment and Recreation

CY 2022

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	
17,998	3,338	1,004	2,116,452	160,021	26,649	10	4,725	181	-	Total
10	-	255	1,283	218	-	6	33	33	-	NT\$50,000 or under
-	-	56	4,088	439	-	-	-	-	-	NT\$50,001 ~NT\$100,000
209	6	204	51,969	3,746	13	2	596	95	-	NT\$100,001 ~NT\$500,000
532	73	95	68,043	7,221	697	1	951	53	-	NT\$500,001 ~NT\$1,000,000
2,546	319	267	651,444	40,912	5,407	1	3,145	-	-	NT\$1,000,001 ~NT\$5,000,000
1,911	382	83	588,618	44,015	8,729	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
12,790	2,558	44	751,007	63,470	11,803	-	-	-	-	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)

20. 其他服務業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	3,700	33,254,859	3,643,563	713,347	2,059	30,039,053	3,415,160	676,118	89	322,301
5萬元以下	923	3,264	9,144	1,539	594	1,559	5,290	910	18	49
逾5萬元 ~10萬元以下	108	8,004	906	-	50	3,606	337	-	1	74
逾10萬元 ~50萬元以下	621	174,685	13,835	488	236	67,848	4,638	193	12	2,825
逾50萬元 ~100萬元以下	455	329,141	19,079	508	207	151,976	8,331	186	7	4,772
逾100萬元 ~500萬元以下	1,010	2,427,808	135,303	18,394	526	1,321,368	61,716	8,198	30	81,690
逾500萬元 ~1千萬元以下	248	1,749,970	107,436	21,043	166	1,187,448	62,086	12,217	12	85,090
逾1千萬元 ~5千萬元以下	269	5,168,933	372,513	74,333	219	4,326,742	294,195	58,713	9	147,800
逾5千萬元 ~1億元以下	26	1,863,708	117,881	23,550	22	1,579,844	111,499	22,289	-	-
逾1億元	40	21,529,345	2,867,466	573,493	39	21,398,663	2,867,068	573,413	-	-

21. 其他不能歸類之行業

111年度

單位：新臺幣千元

組織別 & 課稅級距	合計 Total				公司 Company				合夥	
	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應 納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入 淨額 Net Sales
合計	37,813	51,406	7,996	1,481	37,766	38,185	7,384	1,418	2	2
5萬元以下	37,791	121	81	-	37,754	74	74	-	2	2
逾5萬元 ~10萬元以下	3	210	13	-	2	152	13	-	-	-
逾10萬元 ~50萬元以下	7	1,895	157	-	4	1,056	36	-	-	-
逾50萬元 ~100萬元以下	5	3,127	182	-	3	2,039	122	-	-	-
逾100萬元 ~500萬元以下	5	10,475	3,117	592	2	5,353	3,006	592	-	-
逾500萬元 ~1千萬元以下	1	6,069	315	63	-	-	-	-	-	-
逾1千萬元 ~5千萬元以下	1	29,510	4,132	826	1	29,510	4,132	826	-	-
逾5千萬元 ~1億元以下	-	-	-	-	-	-	-	-	-	-
逾1億元	-	-	-	-	-	-	-	-	-	-

Table 10

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

20. Other Service Activities

CY 2022

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	
33,372	6,333	1,433	2,209,953	167,310	25,979	119	683,552	27,721	4,917	Total
2	-	280	1,580	139	-	31	77	3,713	629	NT\$50,000 or under
27	-	57	4,323	542	-	-	-	-	-	NT\$50,001 ~NT\$100,000
297	13	354	97,835	7,582	82	19	6,177	1,319	200	NT\$100,001 ~NT\$500,000
257	-	233	166,045	9,252	130	8	6,348	1,239	192	NT\$500,001 ~NT\$1,000,000
5,308	835	410	913,142	57,933	7,652	44	111,608	10,346	1,709	NT\$1,000,001 ~NT\$5,000,000
5,798	1,160	68	461,448	39,198	7,606	2	15,983	354	61	NT\$5,000,001 ~NT\$10,000,000
21,684	4,325	30	503,927	46,494	9,275	11	190,464	10,140	2,020	NT\$10,000,001 ~NT\$50,000,000
-	-	1	61,651	6,170	1,234	3	222,213	212	27	NT\$50,000,001 ~NT\$100,000,000
-	-	-	-	-	-	1	130,682	399	80	over NT\$100,000,000

21. Activities Not Adequately Defined

CY 2022

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	
0	-	42	10,354	580	63	3	2,865	32	-	Total
0	-	34	44	4	-	1	-	2	-	NT\$50,000 or under
-	-	1	58	-	-	-	-	-	-	NT\$50,001 ~NT\$100,000
-	-	3	839	120	-	-	-	-	-	NT\$100,001 ~NT\$500,000
-	-	1	516	31	-	1	572	29	-	NT\$500,001 ~NT\$1,000,000
-	-	2	2,828	110	-	1	2,294	-	-	NT\$1,000,001 ~NT\$5,000,000
-	-	1	6,069	315	63	-	-	-	-	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

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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

111年度 CY 2022

單位：新臺幣千元;Unit: Thousand NT\$

行業別 & 課稅級距	合 計 Total				Industry & Tax Brackets
	家數 No.of Cases	營業收入淨額 Net Sales	基本所得額 Basic Income	基本稅額 Basic Tax	
合 計	1,105	377,279,521	42,452,833	5,288,813	Total
5萬元以下	97	222	813,917	95,520	NT\$50,000 or under
逾5萬元 ~10萬元以下	2	157	8,869	944	NT\$50,001 ~NT\$100,000
逾10萬元 ~50萬元以下	7	1,946	67,224	7,647	NT\$100,001 ~NT\$500,000
逾50萬元 ~100萬元以下	12	9,065	863,716	102,926	NT\$500,001 ~NT\$1,000,000
逾100萬元 ~500萬元以下	69	182,961	524,744	78,360	NT\$1,000,001 ~NT\$5,000,000
逾500萬元 ~1千萬元以下	78	575,705	556,867	66,273	NT\$5,000,001 ~NT\$10,000,000
逾1千萬元 ~5千萬元以下	304	7,833,208	1,627,400	206,460	NT\$10,000,001 ~NT\$50,000,000
逾5千萬元 ~1億元以下	157	11,204,915	1,836,937	218,652	NT\$50,000,001 ~NT\$100,000,000
逾1億元	379	357,471,341	36,153,161	4,512,031	over 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107年度起，行業別適用「中華民國稅務行業標準分類(第8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 (Eight Edition) was released and adopted since CY 2018.

表 11

臺北市營利事業所得稅基本所得額(續)

111年度

單位：新臺幣千元

行業別 & 課稅級距	農、林、漁、牧業 Agriculture, Forestry, Fishing and Animal Husbandry				礦業及土石採取業 Mining and Quarrying			
	家數 No. of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No. of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax
合計	2	51,107	106,591	12,671	-	-	-	-
5萬元以下	-	-	-	-	-	-	-	-
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 ~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	2	51,107	106,591	12,671	-	-	-	-
逾5千萬元 ~1億元以下	-	-	-	-	-	-	-	-
逾1億元	-	-	-	-	-	-	-	-
行業別 & 課稅級距	製造業 Manufacturing				電力及燃氣供應業 Electricity and Gas Supply			
	家數 No. of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No. of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax
合計	19	10,453,708	205,414	28,171	-	-	-	-
5萬元以下	4	-	12,609	1,273	-	-	-	-
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 ~500萬元以下	-	-	-	-	-	-	-	-
逾500萬元 ~1千萬元以下	2	16,581	-1,393	1,818	-	-	-	-
逾1千萬元 ~5千萬元以下	1	21,571	6,905	769	-	-	-	-
逾5千萬元 ~1億元以下	3	191,907	16,373	3,401	-	-	-	-
逾1億元	9	10,223,649	170,920	20,909	-	-	-	-

Table 11

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

CY 2022

Unit: Thousand NT\$

用水供應及汙染整治業 Water Supply and Remediation Activities				營建工程業 Construction				Industry & Tax Brackets
家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	
-	-	-	-	14	20,857,654	1,510,885	181,230	Total
-	-	-	-	3	-	58,710	6,865	NT\$50,000 or under
-	-	-	-	-	-	-	-	NT\$50,001 ~NT\$100,000
-	-	-	-	1	381	6,116	674	NT\$100,001 ~NT\$500,000
-	-	-	-	-	-	-	-	NT\$500,001 ~NT\$1,000,000
-	-	-	-	-	-	-	-	NT\$1,000,001 ~NT\$5,000,000
-	-	-	-	3	22,093	1,390	514	NT\$5,000,001 ~NT\$10,000,000
-	-	-	-	-	-	-	-	NT\$10,000,001 ~NT\$50,000,000
-	-	-	-	2	128,754	2,622	432	NT\$50,000,001 ~NT\$100,000,000
-	-	-	-	5	20,706,426	1,442,047	172,746	over NT\$100,000,000
批發及零售業 Wholesale and Retail Trade				運輸及倉儲業 Transportation and Storage				Industry & Tax Brackets
家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	
89	17,652,220	1,446,757	186,735	6	1,759,488	591,218	70,586	Total
22	37	256,716	30,397	1	-	18,140	2,117	NT\$50,000 or under
-	-	-	-	-	-	-	-	NT\$50,001 ~NT\$100,000
2	575	43,273	5,073	-	-	-	-	NT\$100,001 ~NT\$500,000
2	1,573	67,096	7,931	-	-	-	-	NT\$500,001 ~NT\$1,000,000
7	20,213	45,543	5,529	-	-	-	-	NT\$1,000,001 ~NT\$5,000,000
3	22,479	67,284	8,378	1	5,548	14,888	1,727	NT\$5,000,001 ~NT\$10,000,000
17	461,875	103,683	18,587	-	-	-	-	NT\$10,000,001 ~NT\$50,000,000
9	630,114	54,846	6,933	1	87,855	164,017	19,622	NT\$50,000,001 ~NT\$100,000,000
27	16,515,354	808,317	103,907	3	1,666,086	394,173	47,121	over NT\$100,000,000

表 11

臺北市營利事業所得稅基本所得額(續)

111年度

單位：新臺幣千元

行業別 & 課稅級距	住宿及餐飲業 Accommodation and Food Service Activities				出版、影音製作、傳播及資通訊服務業 Information and Communication			
	家數 No. of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No. of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax
合計	5	2,456,283	2,278,676	273,516	15	10,540,760	752,369	89,505
5萬元以下	3	48	21,487	2,398	1	-	668	20
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 ~500萬元以下	-	-	-	-	3	8,589	7,921	770
逾500萬元 ~1千萬元以下	-	-	-	-	1	9,845	1,029	63
逾1千萬元 ~5千萬元以下	1	28,733	3,581	745	3	86,022	52,163	6,200
逾5千萬元 ~1億元以下	-	-	-	-	1	58,005	5,281	574
逾1億元	1	2,427,502	2,253,608	270,373	6	10,378,298	685,307	81,877
行業別 & 課稅級距	金融及保險業 Financial and Insurance Activities				不動產業 Real Estate Activities			
	家數 No. of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No. of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax
合計	792	287,193,121	32,062,309	3,838,959	97	21,963,135	1,949,951	414,161
5萬元以下	36	-	297,934	34,891	17	90	113,513	13,582
逾5萬元 ~10萬元以下	-	-	-	-	-	-	-	-
逾10萬元 ~50萬元以下	2	522	15,684	1,762	1	229	673	21
逾50萬元 ~100萬元以下	4	3,844	3,092	131	3	1,800	789,001	94,500
逾100萬元 ~500萬元以下	35	94,210	125,465	13,470	16	37,466	225,262	44,139
逾500萬元 ~1千萬元以下	58	427,045	399,091	44,776	7	54,916	68,319	8,425
逾1千萬元 ~5千萬元以下	240	6,170,356	1,198,405	131,979	21	465,165	74,224	19,973
逾5千萬元 ~1億元以下	124	8,880,514	1,424,371	163,926	9	695,025	13,621	4,681
逾1億元	293	271,616,628	28,598,267	3,448,023	23	20,708,443	665,338	228,840

Table 11

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

CY 2022

Unit: Thousand NT\$

專業、科學及技術服務業 Professional, Scientific and Technical Activities				支援服務業 Support Service Activities				Industry & Tax Brackets
家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	
53	3,680,852	1,341,662	167,110	8	169,794	196,269	23,982	Total
6	-	28,666	3,080	3	47	4,936	892	NT\$50,000 or under
2	157	8,869	944	-	-	-	-	NT\$50,001 ~NT\$100,000
1	240	1,478	117	-	-	-	-	NT\$100,001 ~NT\$500,000
3	1,848	4,526	363	-	-	-	-	NT\$500,001 ~NT\$1,000,000
6	14,707	15,671	1,640	2	7,775	104,882	12,811	NT\$1,000,001 ~NT\$5,000,000
3	17,197	6,258	571	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
16	457,334	69,337	13,799	1	30,080	630	100	NT\$10,000,001 ~NT\$50,000,000
5	327,106	76,617	8,894	2	131,891	85,822	10,179	NT\$50,000,001 ~NT\$100,000,000
11	2,862,262	1,130,239	137,701	-	-	-	-	over NT\$100,000,000
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security				教育業 Education				Industry & Tax Brackets
家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	
-	-	-	-	1	366,692	4,944	533	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
-	-	-	-	-	-	-	-	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
-	-	-	-	1	366,692	4,944	533	over 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.)

111年度 CY 2022

Unit: Thousand NT\$

行業別 & 課稅級距	醫療保健及社會工作服務業 Human Health and Social Work Activities				藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation				Industry & Tax Brackets
	家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	
合計	-	-	-	-	2	90,323	-6,007	358	Total
5萬元以下	-	-	-	-	-	-	-	-	NT\$50,000 or under
逾5萬元 ~10萬元以下	-	-	-	-	-	-	-	-	NT\$50,001 ~NT\$100,000
逾10萬元 ~50萬元以下	-	-	-	-	-	-	-	-	NT\$100,001 ~NT\$500,000
逾50萬元 ~100萬元以下	-	-	-	-	-	-	-	-	NT\$500,001 ~NT\$1,000,000
逾100萬元 ~500萬元以下	-	-	-	-	-	-	-	-	NT\$1,000,001 ~NT\$5,000,000
逾500萬元 ~1千萬元以下	-	-	-	-	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
逾1千萬元 ~5千萬元以下	-	-	-	-	1	16,579	626	347	NT\$10,000,001 ~NT\$50,000,000
逾5千萬元 ~1億元以下	-	-	-	-	1	73,744	-6,633	10	NT\$50,000,001 ~NT\$100,000,000
逾1億元	-	-	-	-	-	-	-	-	over NT\$100,000,000
行業別 & 課稅級距	其他服務業 Other Service Activities				其他不能歸類之行業 Activities Not Adequately Defined				Industry & Tax Brackets
	家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	家數 No.of Cases	營業收入 淨額 Net Sales	基本 所得額 Basic Income	基本 稅額 Basic Tax	
合計	2	44,384	11,794	1,295	-	-	-	-	Total
5萬元以下	1	-	538	5	-	-	-	-	NT\$50,000 or under
逾5萬元 ~10萬元以下	-	-	-	-	-	-	-	-	NT\$50,001 ~NT\$100,000
逾10萬元 ~50萬元以下	-	-	-	-	-	-	-	-	NT\$100,001 ~NT\$500,000
逾50萬元 ~100萬元以下	-	-	-	-	-	-	-	-	NT\$500,001 ~NT\$1,000,000
逾100萬元 ~500萬元以下	-	-	-	-	-	-	-	-	NT\$1,000,001 ~NT\$5,000,000
逾500萬元 ~1千萬元以下	-	-	-	-	-	-	-	-	NT\$5,000,001 ~NT\$10,000,000
逾1千萬元 ~5千萬元以下	1	44,384	11,256	1,291	-	-	-	-	NT\$10,000,001 ~NT\$50,000,000
逾5千萬元 ~1億元以下	-	-	-	-	-	-	-	-	NT\$50,000,001 ~NT\$100,000,000
逾1億元	-	-	-	-	-	-	-	-	over 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 No. of Declared Cases	暫繳稅額 Amount of Provisional Income Tax	與上年度比較 Compared with last year				Year
			件數增減 No. of Increase or decrease	年增率% Annual Growth Rate (%)	稅額增減 Amount of Increase or decrease	年增率% Annual Growth Rate (%)	
104年度	5,567	19,101,072	92	1.68	393,178	2.10	CY 2015
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

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 No. of Verified Cases	暫繳稅額 Amount of Provisional Income Tax	與上年度比較 Comparison with Last Year				Year
			件數增減 No. of Increase or decrease	年增率% Annual Growth Rate (%)	稅額增減 Amount of Increase or decrease	年增率% Annual Growth Rate (%)	
104年度	1,946	393,051	125	6.86	-1,370	-0.35	CY 2015
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

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 稅收(千元) Profit-seeking Enterprise Income Tax (Thousand NT\$)	結算申報 件數 No. of Declared Cases	環比指數 Link Index	平均稅負 (元) Average tax burden (NT\$)	環比指數 Link Index	Year
104年度	162,877,078	173,532	102.74	938,600	106.91	CY 2015
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

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 & 所得級距	納稅單位 (戶數) Taxable Entity (Cases)	綜合所得總額 The Gross Consolidated Income	綜合所得淨額 The Net Consolidated Income	
			金額 Amount	占綜合所得 總額 % As a % of The Gross Consolidated Income (%)
102年度	863,084	1,090,807,067	631,780,608	57.92
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
所得級距				
無所得淨額	312,027	87,604,141	-	-
逾0元~56萬元以下	286,061	197,278,805	65,331,588	33.12
逾56萬元~126萬元以下	127,125	186,915,900	108,705,109	58.16
逾126萬元~252萬元以下	77,814	196,096,687	138,071,949	70.41
逾252萬元~472萬元以下	40,265	171,605,024	136,342,451	79.45
逾472萬元~500萬元以下	2,531	14,667,135	12,288,527	83.78
逾500萬元~1,000萬元以下	15,964	123,896,746	106,771,944	86.18
逾1,000萬元	4,818	111,588,714	103,056,875	92.35

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 Tax Payable		稅後所得 After -tax Income		平均 稅率 %	有效 稅率 %	Year & Classification of Income Cases
金額 Amount	占綜合所得 總額 % As a % of The Gross Consolidated Income (%)	金額 Amount	占綜合所得 總額 % As a % of The Gross Consolidated Income (%)			
108,418,777	9.94	982,388,289	90.06	17.16	9.94	CY 2013
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
						Net Taxable Income
-	-	87,604,141	100.00	-	-	NET=NT\$0
3,266,432	1.66	194,012,374	98.34	5.00	1.66	NT\$1 ~NT\$560,000
7,253,857	3.88	179,662,043	96.12	6.67	3.88	NT\$560,001 ~NT\$1,260,000
13,769,022	7.02	182,327,665	92.98	9.97	7.02	NT\$1,260,001 ~NT\$2,520,000
20,418,952	11.90	151,186,072	88.10	14.98	11.90	NT\$2,520,001 ~NT\$4,720,000
2,260,783	15.41	12,406,352	84.59	18.40	15.41	NT\$4,720,001 ~NT\$5,000,000
23,608,293	19.05	100,288,453	80.95	22.11	19.05	NT\$5,000,001 ~NT\$10,000,000
34,740,516	31.13	76,848,198	68.87	33.71	31.13	Over 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

111年度

單位：件

所得級距	納稅 單位 (戶數) Taxable Entity (Cases)	各類所得件數 Cases of Category of Income						
		合計	營利 所得	執行業 務所得	薪資 所得	利息 所得	租賃及 權利金	財產交 易所得
		Total	Income from Profit- seeking	Income from Professional Practice	Employment Income	Interest Income	Income from Lease and Royalties	Income from Property Transactions
合計	866,605	15,253,163	141,273	176,105	1,823,947	2,516,016	348,303	30,235
無所得淨額	312,027	3,609,367	46,312	55,248	482,353	637,675	71,675	6,937
逾0元 ~56萬元以下	286,061	4,281,766	39,100	55,002	542,790	649,320	91,820	7,810
逾56萬元 ~126萬元以下	127,125	2,883,586	23,424	28,630	309,296	455,790	63,701	5,178
逾126萬元 ~252萬元以下	77,814	2,243,131	17,075	18,945	236,861	369,224	54,656	5,034
逾252萬元 ~472萬元以下	40,265	1,358,535	9,697	10,740	145,701	236,558	36,798	2,915
逾472萬元 ~500萬元以下	2,531	93,106	719	720	10,219	16,683	2,703	199
逾500萬元 ~1,000萬元 以下	15,964	604,418	3,936	4,781	72,872	111,695	19,828	1,493
逾1,000萬元	4,818	179,254	1,010	2,039	23,855	39,071	7,122	669

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 2022

Unit: Case

各類所得件數 Cases of Category of Income					申報大於 歸戶所得 戶數 No. of Declared Cases Greater than Assessed Cases	歸戶所得來源 Household Income Source		每戶 平均 件數 Average No. of Income Cases per Household	Classification of Income Cases
機會中 獎所得 Income from Won Prizes or Awards	股利 所得 Dividends	退職 所得 Income from Separation Pay	其他 所得 Other Income	稿費 所得 Income from Published Articles		本縣市 In the City /County	外縣市 Outside the City /County		
165,943	9,488,284	3,356	443,792	115,909	8,920	8,595,736	6,657,427	18	Total
27,493	2,173,640	385	89,938	17,711	3,349	2,065,876	1,543,491	12	NET=NT\$0
51,652	2,687,983	555	136,401	19,333	2,743	2,427,237	1,854,529	15	NT\$1 ~NT\$560,000
35,497	1,854,853	539	88,484	18,194	1,236	1,607,792	1,275,794	23	NT\$560,001 ~NT\$1,260,000
27,109	1,424,844	633	67,215	21,535	797	1,244,331	998,800	29	NT\$1,260,001 ~NT\$2,520,000
15,205	842,404	600	38,333	19,584	502	753,652	604,883	34	NT\$2,520,001 ~NT\$4,720,000
958	56,610	50	2,416	1,829	30	51,813	41,293	37	NT\$4,720,001 ~NT\$5,000,000
6,217	352,913	364	15,734	14,585	194	340,468	263,950	38	NT\$5,000,001 ~NT\$10,000,000
1,812	95,037	230	5,271	3,138	69	104,567	74,687	37	Over 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

111年度

單位：新臺幣千元

所得級距	納稅 單位 (戶數)	各類所得金額						
	Taxable Entity (Cases)	Amount of Category of Income						
		合計	營利 所得	執行業 務所得	薪資 所得	利息 所得	租賃及 權利金	財產交 易所得
		Total	Income from Profit-seeking	Income from Professional Practice	Employment Income	Interest Income	Income from Lease and Royalties	Income from Property Transactions
合計	866,605	1,295,652,901	11,626,846	32,595,928	735,914,401	44,878,002	45,454,695	4,891,014
無所得淨額	312,027	128,162,128	2,064,983	2,538,652	50,531,511	10,331,519	4,793,811	471,985
逾0元 ~56萬元以下	286,061	207,346,905	2,361,652	5,383,650	136,424,718	9,935,069	8,933,562	770,017
逾56萬元 ~126萬元以下	127,125	196,801,783	1,588,434	5,004,617	130,570,228	7,116,746	7,910,845	660,946
逾126萬元 ~252萬元以下	77,814	211,758,725	1,369,735	5,016,170	135,289,730	6,257,574	8,281,789	764,318
逾252萬元 ~472萬元以下	40,265	197,297,006	917,224	4,229,054	115,371,008	4,671,377	7,136,084	623,363
逾472萬元 ~500萬元以下	2,531	17,405,116	72,210	389,905	9,666,162	366,720	616,272	71,704
逾500萬元 ~1,000萬元 以下	15,964	154,147,637	446,486	3,297,561	81,140,938	2,877,867	4,743,328	473,519
逾1,000萬元	4,818	182,733,601	2,806,123	6,736,319	76,920,108	3,321,130	3,039,005	1,055,160

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 2022

Unit: Thousand NT\$

各類所得金額 Amount of Category of Income						薪資 收入 Remuneration from Salaries and Wages	稿費 收入 Remuneration from Published Articles	Classification of Income Cases
機會中 獎所得 Income from Won Prizes or Awards	股利 所得 Dividends	退職 所得 Income from Separation Pay	其他 所得 Other Income	稿費 所得 Income from Published Articles	申報大於歸 戶 Amount of Declared Cases Greater than Assessed Cases			
1,416,175	387,404,757	3,178,772	23,257,024	649,602	4,385,684	921,660,909	2,958,882	Total
165,369	55,580,069	32,223	1,080,187	81,132	490,687	100,044,489	572,237	NET=NT\$0
372,827	39,782,197	113,299	2,343,642	137,506	788,766	197,953,059	642,093	NT\$1 ~NT\$560,000
310,943	40,479,347	168,391	2,288,646	116,870	585,769	163,309,679	477,779	NT\$560,001 ~NT\$1,260,000
276,546	50,741,255	289,936	2,778,323	115,419	577,930	157,856,853	479,180	NT\$1,260,001 ~NT\$2,520,000
158,799	59,374,746	486,688	3,670,418	87,302	570,944	127,558,126	389,321	NT\$2,520,001 ~NT\$4,720,000
13,137	5,719,119	60,596	388,169	7,532	33,592	10,434,625	34,511	NT\$4,720,001 ~NT\$5,000,000
90,684	56,076,840	684,283	3,816,710	65,945	433,476	86,120,514	269,731	NT\$5,000,001 ~NT\$10,000,000
27,870	79,651,184	1,343,356	6,890,929	37,898	904,519	78,383,563	94,031	Over 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

111年度

單位：件；戶；新臺幣千元

所得級距	納稅單位 (戶數) Taxable Entity (Cases)	總扣除額			
		合 計 Total	免稅額 Exemptions	標準扣除額 Standard Deduction	
				戶數 No. of Cases	金額 Amount
合計	866,605	490,380,992	207,033,396	722,813	128,102,098
無所得淨額	312,027	158,986,113	66,980,462	289,883	51,017,920
逾0元 ~56萬元以下	286,061	131,939,846	57,311,446	257,294	41,955,602
逾56萬元 ~126萬元以下	127,125	78,207,441	34,064,380	100,737	19,042,587
逾126萬元 ~252萬元以下	77,814	58,010,153	25,207,264	51,608	10,843,982
逾252萬元 ~472萬元以下	40,265	35,243,805	14,573,122	18,666	4,153,256
逾472萬元 ~500萬元以下	2,531	2,378,217	935,686	849	195,420
逾500萬元 ~1,000萬元 以下	15,964	17,114,120	6,139,252	3,456	820,632
逾1,000萬元	4,818	8,501,297	1,821,784	320	72,699

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 2022

Unit: Case; Household; Thousand NT\$

Total Deductions						
列舉扣除額 Itemized Deductions		財產交易損失特別扣除額 Special Deduction for Property Transactions Losses		儲蓄投資特別扣除額 Special Deduction for Savings and Investment		Classification of Income Cases
戶數 No. of Cases	金額 Amount	戶數 No. of Cases	金額 Amount	戶數 No. of Cases	金額 Amount	
143,792	59,525,646	12	6,372	627,944	32,872,280	Total
22,144	8,001,016	-	-	193,240	8,955,825	NET=NT\$0
28,767	8,467,772	2	1,641	192,335	7,950,256	NT\$1 ~NT\$560,000
26,388	8,783,973	1	20	108,225	5,602,749	NT\$560,001 ~NT\$1,260,000
26,206	10,170,720	3	251	72,200	4,717,925	NT\$1,260,001 ~NT\$2,520,000
21,599	10,085,807	4	3,331	38,882	3,175,952	NT\$2,520,001 ~NT\$4,720,000
1,682	841,875	-	-	2,496	230,315	NT\$4,720,001 ~NT\$5,000,000
12,508	7,470,718	2	1,129	15,776	1,604,661	NT\$5,000,001 ~NT\$10,000,000
4,498	5,703,765	-	-	4,790	634,598	Over NT\$10,000,000

Source: Fiscal Information Agency, MOF.

Note: Figures in this table are annual income.

表 18

臺北市綜合所得稅各項扣除額各級距申報統計(續)

111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 Special Deduction for the Disabled		教育學費特別扣除額 Special Deduction for Educational Tuition		幼兒學前特別扣除額 Special Deduction for Pre-school Children	
	戶數 No. of Cases	金額 Amount	戶數 No. of Cases	金額 Amount	戶數 No. of Cases	金額 Amount
合計	88,329	19,997,028	63,881	1,893,953	60,517	8,956,440
無所得淨額	35,798	8,078,796	19,130	546,819	25,661	3,906,000
逾0元 ~56萬元以下	19,804	4,395,438	13,703	400,125	17,293	2,506,200
逾56萬元 ~126萬元以下	12,854	2,898,828	11,026	329,980	12,509	1,811,280
逾126萬元 ~252萬元以下	9,667	2,224,008	9,817	298,676	5,054	732,960
逾252萬元 ~472萬元以下	6,239	1,461,420	6,173	192,276	-	-
逾472萬元 ~500萬元以下	383	88,389	380	11,563	-	-
逾500萬元 ~1,000萬元 以下	2,719	646,254	2,725	85,485	-	-
逾1,000萬元	865	203,895	927	29,029	-	-

Table 18

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

CY 2022

Unit: Case; Household; Thousand NT\$

Total Deductions				薪資費用		Classification of Income Cases
長期照顧特別扣除額 Special Deduction for Long-Term Care		基本生活費差額 Basic Living Expense Difference		Special Deduction for Employment Income or Expenses		
戶數 No. of Cases	金額 Amount	戶數 No. of Cases	金額 Amount	戶數 No. of Cases	金額 Amount	
49,463	6,443,280	233,191	25,550,499	713,569	185,746,508	Total
21,041	2,743,560	79,184	8,755,716	219,233	49,512,978	NET=NT\$0
14,058	1,808,760	70,927	7,142,605	248,852	61,528,341	NT\$1 ~NT\$560,000
10,551	1,377,600	39,411	4,296,044	114,620	32,739,452	NT\$560,001 ~NT\$1,260,000
3,813	513,360	27,135	3,301,007	71,448	22,567,123	NT\$1,260,001 ~NT\$2,520,000
-	-	12,617	1,598,641	37,428	12,187,118	NT\$2,520,001 ~NT\$4,720,000
-	-	638	74,969	2,367	768,464	NT\$4,720,001 ~NT\$5,000,000
-	-	2,959	345,989	14,966	4,979,576	NT\$5,000,001 ~NT\$10,000,000
-	-	320	35,527	4,655	1,463,456	Over 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

111年度

單位：件；戶；新臺幣千元

所得級距	納稅 單位 (戶數) Taxable Entity (Cases)	應納稅額 Tax Payable	投資抵減稅額 Investment Tax Credit		基本稅額與一般所 得稅額之差額扣抵海 Payable Balance between Basic Tax and Regular Income
			戶數 No. of Cases	金額 Amount	戶數 No. of Cases
合計	866,605	105,317,855	5	76	1,188
無所得淨額	312,027	-	-	-	164
逾0元 ~56萬元以下	286,061	3,266,432	2	5	135
逾56萬元 ~126萬元以下	127,125	7,253,857	1	18	179
逾126萬元 ~252萬元以下	77,814	13,769,022	-	-	243
逾252萬元 ~472萬元以下	40,265	20,418,952	1	21	227
逾472萬元 ~500萬元以下	2,531	2,260,783	1	32	19
逾500萬元 ~1,000萬元 以下	15,964	23,608,293	-	-	145
逾1,000萬元	4,818	34,740,516	-	-	76

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 2022

Unit: Case; Household; Thousand NT\$

外已繳納所得稅可 扣抵稅額後之餘額 Tax after Overseas Income Tax is Credited	重購自宅稅額 Deduction or Refund for Repurchase of a Building as Self-Use Residence		扣繳稅額 Withholding Tax		Classification of Income Cases
	金額 Amount	戶數 No. of Cases	金額 Amount	戶數 No. of Cases	
2,429,776	573	180,100	474,511	41,972,986	Total
238,232	4	66	79,605	1,323,664	NET=NT\$0
178,103	99	1,090	154,355	3,660,161	NT\$1 ~NT\$560,000
398,418	102	1,758	108,904	5,101,856	NT\$560,001 ~NT\$1,260,000
388,319	151	11,836	71,340	7,183,832	NT\$1,260,001 ~NT\$2,520,000
370,701	100	8,821	37,931	8,144,360	NT\$2,520,001 ~NT\$4,720,000
31,705	9	942	2,417	793,654	NT\$4,720,001 ~NT\$5,000,000
368,698	63	21,519	15,240	7,157,621	NT\$5,000,001 ~NT\$10,000,000
455,600	45	134,068	4,719	8,607,839	Over 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)**

111年度

單位：件；戶；新臺幣千元

所得級距	大陸扣抵稅額 Mainland China Tax Credit		自繳稅額 Tax Paid for Self-Payment		核定應補稅額 Assessed Tax Due	
	戶數 No. of Cases	金額 Amount	戶數 No. of Cases	金額 Amount	戶數 No. of Cases	金額 Amount
合計	1,124	947,289	335,942	121,067,528	49,261	2,081,657
無所得淨額	-	-	1,530	11,503,403	88	41,983
逾0元 ~56萬元以下	40	481	135,105	3,948,038	11,549	80,914
逾56萬元 ~126萬元以下	129	4,842	73,672	4,932,739	9,810	220,379
逾126萬元 ~252萬元以下	230	28,843	64,971	9,937,836	12,338	281,875
逾252萬元 ~472萬元以下	236	78,421	38,048	18,530,302	9,162	365,107
逾472萬元 ~500萬元以下	21	7,764	2,458	2,178,256	599	35,013
逾500萬元 ~1,000萬元 以下	200	146,394	15,572	24,737,643	4,271	273,105
逾1,000萬元	268	680,544	4,586	45,299,312	1,444	783,282

Table 19

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

CY 2022

Unit: Case; Household; Thousand NT\$

核定應退稅額 Assessed Tax Refund		核定 不補不退 戶數 No. of Cases Approved for No. Tax Due and No. Tax Refund	申報大陸來源所得 Income Derived from Sources of Mainland China		Year & Classification of Income Cases
戶數 No. of Cases	金額 Amount		戶數 No. of Cases	金額 Amount	
461,524	11,226,820	340,830	2,101	3,818,113	Total
237,441	2,543,804	74,493	181	82,952	NET=NT\$0
151,038	3,926,459	117,563	310	39,484	NT\$1 ~NT\$560,000
54,457	2,165,320	59,278	339	124,892	NT\$560,001 ~NT\$1,260,000
13,820	998,590	48,595	400	339,707	NT\$1,260,001 ~NT\$2,520,000
3,174	557,714	26,343	327	537,503	NT\$2,520,001 ~NT\$4,720,000
147	50,321	1,696	28	46,132	NT\$4,720,001 ~NT\$5,000,000
999	477,971	10,102	249	664,301	NT\$5,000,001 ~NT\$10,000,000
448	506,643	2,760	267	1,983,141	Over 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

111年度

單位：件；新臺幣千元

所得級距	納稅 單位 (戶數)	應納稅額			基本稅額與一般所得稅額之差額 扣抵海外已繳納所得稅可扣抵稅 額後之餘額			退稅	
		Tax Payable			Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited			Tax	
	Taxable Entity (Cases)	申報 Filed	核定 Assessed	差額 Balance	申報 Filed	核定 Assessed	差額 Balance	申退 件數 No. of Filed	申退金 額 Amount of Filed
合計	866,605	103,011,186	105,317,855	2,306,669	1,888,044	2,429,776	541,732	451,539	11,110,824
無所得淨額	312,027	35,399	-	-35,399	205,755	238,232	32,476	232,697	2,505,260
逾0元 ~56萬元以下	286,061	3,150,903	3,266,432	115,528	145,561	178,103	32,541	149,042	3,925,306
逾56萬元 ~126萬元以下	127,125	7,067,965	7,253,857	185,892	264,906	398,418	133,512	53,750	2,202,592
逾126萬元 ~252萬元以下	77,814	13,459,537	13,769,022	309,485	309,942	388,319	78,377	13,038	1,017,372
逾252萬元 ~472萬元以下	40,265	20,082,494	20,418,952	336,458	265,445	370,701	105,256	2,289	547,876
逾472萬元 ~500萬元以下	2,531	2,232,473	2,260,783	28,310	26,571	31,705	5,134	77	43,422
逾500萬元 ~1,000萬元 以下	15,964	23,258,339	23,608,293	349,955	299,866	368,698	68,832	411	422,156
逾1,000萬元	4,818	33,724,076	34,740,516	1,016,439	369,997	455,600	85,603	235	446,840

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 2022

Unit: Case; Thousand NT\$

案件 Refund		補稅案件 Cases of Tax Due				不退補案件 Cases of No Tax Due and No Tax Refund		Classification of Income Cases
核退 件數 No. of Assessed	核退 金額 Amount of Assessed	申報自繳 件數 No. of Filed	申報自繳 金額 Amount of Filed	核定補稅 件數 No. of Assessed	核定補稅 金額 Amount of Assessed	申報 件數 No. of Filed	核定 件數 No. of Assessed	
461,524	11,226,820	335,942	121,067,528	49,261	2,081,657	81,029	340,830	Total
237,441	2,543,804	1,530	11,503,403	88	41,983	78,057	74,493	NET=NT\$0
151,038	3,926,459	135,105	3,948,038	11,549	80,914	2,645	117,563	NT\$1 ~NT\$560,000
54,457	2,165,320	73,672	4,932,739	9,810	220,379	231	59,278	NT\$560,001 ~NT\$1,260,000
13,820	998,590	64,971	9,937,836	12,338	281,875	62	48,595	NT\$1,260,001 ~NT\$2,520,000
3,174	557,714	38,048	18,530,302	9,162	365,107	17	26,343	NT\$2,520,001 ~NT\$4,720,000
147	50,321	2,458	2,178,256	599	35,013	-	1,696	NT\$4,720,001 ~NT\$5,000,000
999	477,971	15,572	24,737,643	4,271	273,105	8	10,102	NT\$5,000,001 ~NT\$10,000,000
448	506,643	4,586	45,299,312	1,444	783,282	9	2,760	Over 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

111年度

單位：件；新臺幣千元

所得級距	納稅 單位 (戶數)	合計	綜合所 得淨額	海外所 得總額	保險給付		有價證券 交易 所得	非現金 捐贈 金額	分開計稅 之股利所 得
	Taxable Entity (Cases)	Total	The Net Consolidated Income	Gross Overseas Income	Insurance Payment				
					非死亡 給付	死亡 給付淨額			
					Non-Death Benefit	Net Death Benefit	Gains Derived from the Securities Transactions	Non- Cash Donation	The Dividends Income Computed Separately
合計	1,188	28,945,408	4,718,149	13,215,239	15,401	535,460	3,804,223	71,454	1,885,285
無所得淨額	164	2,908,072	-	1,760,520	226	18,299	286,130	7,189	436,733
逾0元 ~56萬元以下	135	1,827,616	36,761	1,055,611	537	22,785	274,866	-	-
逾56萬元 ~126萬元以下	179	3,401,257	160,547	1,582,660	1,030	286,523	578,196	-	64,539
逾126萬元 ~252萬元以下	243	4,112,067	455,354	2,494,409	8,029	34,959	370,423	2,260	139,716
逾252萬元 ~472萬元以下	227	4,441,154	784,089	1,877,860	3,109	99,961	651,770	1,839	337,540
逾472萬元 ~500萬元以下	19	373,556	92,876	194,976	-	-	24,682	-	-
逾500萬元 ~1,000萬元 以下	145	4,077,212	981,461	1,845,606	2,259	12,703	522,531	22,601	88,288
逾1,000萬元	76	7,804,475	2,207,061	2,403,596	211	60,230	1,095,624	37,565	818,469

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 2022

Unit: Case; Thousand NT\$

申報大於歸戶 Declared Amount greater than Assessed Amount	保險死亡給付總額 Gross Death Benefit of Insurance Payment	基本所得額扣除免稅額後之餘額 Balance of Basic Income after Exemptions Deducted	基本稅額 Basic Tax	基本稅額與一般所得稅額之差額 Balance between Basic Tax and Regular Income Tax	海外已繳納所得稅可扣抵稅額 Overseas Income Tax Credit	基本稅額與一般所得稅額之差額扣抵海外已繳納所得稅可扣抵稅額後之餘額 Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited	Classification of Income Cases
4,700,198	983,918	20,985,808	4,197,161	2,491,818	62,042	2,429,776	Total
398,975	53,036	1,809,272	361,854	239,569	1,337	238,232	NET=NT\$0
437,055	56,085	923,116	184,623	182,785	4,683	178,103	NT\$1 ~NT\$560,000
727,762	456,161	2,201,957	440,391	411,534	13,116	398,418	NT\$560,001 ~NT\$1,260,000
606,916	70,259	2,483,967	496,793	410,501	22,182	388,319	NT\$1,260,001 ~NT\$2,520,000
684,985	202,754	2,920,254	584,051	372,922	2,220	370,701	NT\$2,520,001 ~NT\$4,720,000
61,022	-	246,256	49,251	34,473	2,768	31,705	NT\$4,720,001 ~NT\$5,000,000
601,763	46,003	3,105,712	621,142	383,822	15,124	368,698	NT\$5,000,001 ~NT\$10,000,000
1,181,719	99,621	7,295,275	1,459,055	456,212	613	455,600	Over 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 Total	扣繳稅額 Net Withholding Tax				
		薪資所得 Income from Salaries and Wages	租賃所得 Income from Lease	利息所得 Income from Interest	權利金所得 Income from Royalties	盈餘分配所得 Income of Surplus Distribution
104年度	162,997,898	38,204,621	7,240,408	29,073,699	22,469,824	44,861,324
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

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 Net Withholding Tax					Year
執行業務所得 Income from Professional Practice	競技競賽機 會中獎所得 Income from Contests and Games and from Prizes and Awards Won by Chance	退職所得 Separation Income	文物及藝術品財 產交易所 Income from Transactions in Artifacts and Artwork	其他所得 Other Income	
6,150,321	5,274,717	315,127	-	9,407,857	CY 2015
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

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 Households		綜合所得稅申報案件 Number of Cases in Declaration of Individual Income Tax		申報案件 占戶口數 百分比%	Year
	戶數 No.of Households	環比指數 Link Index	件數 No.of Households	環比指數 Link Index	Percentage of Declared Cases to Number of Households %	
103年度	1,037,402	101.04	876,522	102.04	84.49	CY 2014
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

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 級距	高所得戶數 High-Income Households										Classification of Income Household
	103年度	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	
	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	
合 計	7,532	6,413	6,331	6,528	4,887	7,008	6,921	7,913	10,242	10,328	Total
逾1千萬元 ~2千萬元 以下	4,592	4,297	4,243	4,396	3,739	4,618	4,491	5,175	6,664	6,804	NT\$10,000,001 ~NT\$20,000,000
逾2千萬元 ~3千萬元 以下	1,202	921	920	933	650	1,047	1,028	1,214	1,586	1,531	NT\$20,000,001 ~NT\$30,000,000
逾3千萬元 ~4千萬元 以下	554	418	408	421	186	460	491	525	658	689	NT\$30,000,001 ~NT\$40,000,000
逾4千萬元 ~5千萬元 以下	272	227	207	234	105	221	228	236	341	339	NT\$40,000,001 ~NT\$50,000,000
逾5千萬元	912	550	553	544	207	662	683	763	993	965	Over 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.

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 人數 (人) No. of Persons Death (Person)	申報 件數 (件) No. of Declared (Cases)	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免案件 Cases Verified for Taxation and Exemption	
			徵稅 (件) Taxation	免稅 (件) Exemption	核定案件 遺產總額 Gross Inheritance Amount of Verified Cases	農業用地 免稅總額 Total Exemption for Farmland
104年度	17,106	16,872	2,026	14,734	198,641,363	-
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	-

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 Cases Verified for Taxation and Exemption		核定徵稅案件 Cases Verified for Taxation			Year
公共設施保留地 免稅總額 Total Exemption for Land Reserved for Public Facilities	捐贈財團法人不 計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅 遺產總額 Gross Amount of Taxable Estate	法定扣除 或免稅額 Deduction or Allowance	應課稅 遺產淨額 Net Amount of Taxable Estate	
-	107,659	136,301,408	56,506,002	79,795,406	CY 2015
-	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

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 & 課稅級距	稅率 Rate %	實徵件數 (件) No. of Cases Levied	實徵案件 遺產總額 Gross Estate Amount of Levied Cases	實徵案件 遺產淨額 Net Estate Amount of Levied Cases	遺產稅 實徵淨額 Net Estate Tax Revenues	Year & Tax Brackets
104年度		2,285	237,830,372	141,493,331	9,534,092	CY 2015
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
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 ~1,670,000
逾167萬元~334萬元以下	7	-	-	-	-	1,670,001 ~3,340,000
逾334萬元~501萬元以下	11	-	-	-	-	3,340,001 ~5,010,000
逾501萬元~668萬元以下	15	-	-	-	-	5,010,001 ~6,680,000
逾668萬元~1,113萬元以下	20	-	-	-	-	6,680,001 ~11,130,000
逾1,113萬元~1,670萬元以下	26	-	-	-	-	11,130,001 ~16,700,000
逾1,670萬元~4,453萬元以下	33	-	-	-	-	16,700,001 ~44,530,000
逾4,453萬元~1億1,132萬元以下	41	-	-	-	-	44,530,001 ~111,320,000
逾1億1,132萬元	50	1	259,035	245,381	53,427	Over 111,320,000
適用單一稅率	10	12	1,864,873	1,435,249	14,990	Single tax rate
5,000萬元以下	10	3,325	104,368,918	38,611,889	3,369,616	50,000,000 or under
逾5,000萬元~1億元以下	15	337	32,903,546	21,299,121	2,033,584	50,000,001 ~100,000,000
逾1億元	20	324	116,058,711	86,650,910	9,725,913	Over 100,000,000

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
1. Source of Gift Tax單位：件；新臺幣千元
Unit: Case; Thousand NT\$

年度 /月份	申報 件數 (件) No.of Declared Cases	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵稅案件 Cases Verified for Taxation			平均每件 核定稅額 Average Tax Per Case	Year /Month
		徵稅 (件) Taxation	免稅 (件) Exemption	應課稅 贈與總額 Gross Amount of Taxable Gift	法定 免稅額 Allowance Deduction	應課稅 贈與淨額 Net Amount of Taxable Gift		
104年度	31,441	4,649	26,949	83,068,990	13,193,442	69,875,548	1,552	CY 2015
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
1月	6,048	927	5,165	9,794,050	2,423,081	7,370,969	886	Jan.
2月	2,204	381	1,915	7,414,121	1,037,164	6,376,956	2,527	Feb.
3月	2,808	418	2,410	7,396,291	1,086,124	6,310,167	2,188	Mar.
4月	2,451	394	2,100	9,410,384	1,033,955	8,376,430	3,369	Apr.
5月	2,477	371	2,179	31,153,555	1,022,558	30,130,996	15,539	May
6月	2,207	314	1,870	4,602,150	843,572	3,758,579	1,655	June
7月	2,598	422	2,155	8,249,998	1,074,498	7,175,500	2,576	July
8月	2,498	392	2,197	6,225,463	1,048,693	5,176,771	1,873	Aug.
9月	2,072	336	1,788	41,123,702	913,187	40,210,516	4,876	Sept.
10月	2,250	379	1,905	5,322,705	981,523	4,341,181	1,596	Oct.
11月	2,605	364	2,314	4,429,682	1,075,653	3,354,028	1,092	Nov.
12月	4,420	600	3,846	14,218,455	1,581,003	12,637,452	3,318	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

單位：件；新臺幣千元

2. Category of Level of Taxation

Unit: Case; Thousand NT\$

年度 & 課稅級距	稅率 Rate %	實徵件 數(件) No. of Cases Levied	實徵案件 贈與總額 Gross Gift Amount of Levied Cases	實徵案件 贈與淨額 Net Gift Amount of Levied Cases	贈與稅 實徵淨額 Net Gift Tax Revenues	Year & Tax Brackets
104年度		4,565	78,717,905	65,523,216	6,466,253	CY 2015
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
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 ~1,890,000
逾189萬元~312萬元以下	9	2	3,815	2,705	82	1,890,001 ~3,120,000
逾312萬元~434萬元以下	12	1	4,635	3,525	136	3,120,001 ~4,340,000
逾434萬元~557萬元以下	16	-	-	-	-	4,340,001 ~5,570,000
逾557萬元~802萬元以下	21	-	-	-	-	5,570,001 ~8,020,000
逾802萬元~1,558萬元以下	27	-	-	-	-	8,020,001 ~15,580,000
逾1,558萬元~3,228萬元以下	34	1	17,497	16,387	754	15,580,001 ~32,280,000
逾3,228萬元~5,009萬元以下	42	-	-	-	-	32,280,001 ~50,090,000
逾5,009萬元	50	1	143,137	142,028	7	Over 50,090,000
適用單一稅率	10	6	76,920	59,727	508	Single tax rate
2,500萬元以下	10	4,800	45,046,482	33,282,486	3,427,136	25,000,000 or under
逾2,500萬元~5,000萬元以下	15	327	11,640,482	10,726,265	1,220,887	25,000,001 ~50,000,000
逾5,000萬元	20	166	61,271,697	60,829,300	11,451,938	Over 50,000,000

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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臺北市貨物稅稅源

年度 /月份	油氣類 Oil / Gas				橡膠輪胎 Rubber Tires		飲料品 Beverages	
	家數 No. of Factory	油類 完稅量 (公秉) Oil Tax Quantity (Kilo Liter)	天然氣 完稅量 (千立方公尺) Natural Gas Tax Quantity (Thousand cubic Meters)	液化石油氣 完稅量 (公噸) Liquefied Petroleum Gas Tax Quantity (M.T.)	家數 No. of Factory	完稅量 (條) Tax Quantity (Piece)	家數 No. of Factory	完稅量 (打) Tax Quantity (Dozen)
104年度	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
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。

Sources of Commodity Tax in Taipei City

電冰箱 Refrigerators		電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers		Year /Month
家數	完稅量 (臺)	家數	完稅量 (臺)	家數	完稅量 (臺)	家數	完稅量 (臺)	
No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)	
-	-	-	-	-	-	-	-	CY 2015
-	-	-	-	-	-	-	-	CY 2016
-	-	1	-	-	-	-	-	CY 2017
-	-	1	-	-	-	-	-	CY 2018
-	-	-	-	-	-	-	-	CY 2019
-	-	-	-	-	-	-	-	CY 2020
-	-	-	-	-	-	-	-	CY 2021
-	-	-	-	-	-	-	-	CY 2022
-	-	-	-	-	-	-	-	CY 2023
-	-	-	-	-	-	-	-	CY 2024
-	-	-	-	-	-	-	-	Jan.
-	-	-	-	-	-	-	-	Feb.
-	-	-	-	-	-	-	-	Mar.
-	-	-	-	-	-	-	-	Apr.
-	-	-	-	-	-	-	-	May
-	-	-	-	-	-	-	-	June
-	-	-	-	-	-	-	-	July
-	-	-	-	-	-	-	-	Aug.
-	-	-	-	-	-	-	-	Sept.
-	-	-	-	-	-	-	-	Oct.
-	-	-	-	-	-	-	-	Nov.
-	-	-	-	-	-	-	-	Dec.

Source: Sales Tax Division of the Bureau.

臺北市貨物稅稅源(續)

年度 /月份	錄影機 Video Recorders		電唱機 Record Players		錄音機 Audio Recorders		音響組合 Stereophonic Systems	
	家數	完稅量 (臺)	家數	完稅量 (臺)	家數	完稅量 (臺)	家數	完稅量 (臺)
	No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)	No. of Factory	Tax Quantity (Set)
104年度	-	-	-	-	-	-	1	-
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	-	-	-	-	-	-	-
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 Electric Ovens		汽車 Automobiles		機車 Motorcycles		Year /Month
家數 No. of Factory	完稅量 (臺) Tax Quantity (Set)	家數 No. of Factory	完稅量 (臺) Tax Quantity (Set)	家數 No. of Factory	完稅量 (臺) Tax Quantity (Set)	
-	-	3	20	-	-	CY 2015
-	-	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	3	-	-	Jan.
-	-	2	-	-	-	Feb.
-	-	2	-	-	-	Mar.
-	-	2	-	-	-	Apr.
-	-	2	-	-	-	May
-	-	2	-	-	-	June
-	-	2	-	-	-	July
-	-	2	-	-	-	Aug.
-	-	2	-	-	-	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 /月份	合計 Total		場內交易 Exchange	
	件數 Number of Pieces	稅額 Tax Amount	證券交易稅 Securities Transaction Tax	
			件數 Number of Pieces	稅額 Tax Amount
104年度	218,505	53,475,663	139,718	49,502,312
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
1月	14,520	12,794,481	10,674	12,055,217
2月	9,232	9,274,825	6,544	8,844,125
3月	13,709	19,444,634	10,428	18,440,172
4月	13,215	17,588,146	9,904	16,495,938
5月	14,297	18,011,482	10,857	17,056,861
6月	12,472	19,198,220	9,498	18,088,447
7月	14,260	21,825,982	10,548	20,449,029
8月	14,502	18,095,753	10,664	16,680,082
9月	14,404	14,314,982	9,746	13,310,804
10月	13,211	14,745,328	9,413	13,800,233
11月	13,741	16,246,499	10,196	15,164,427
12月	14,668	16,296,650	10,645	15,404,994

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 Part		場外交易部分 OTC Part		Year /Month
期貨交易稅 Futures Transaction Tax		件數	稅額	
件數 Number of Pieces	稅額 Tax Amount	Number of Pieces	Tax Amount	
22,171	3,353,509	38,186	591,924	CY 2015
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
1,449	701,498	2,397	37,766	Jan.
868	405,152	1,820	25,548	Feb.
1,388	958,279	1,893	46,183	Mar.
1,317	1,038,356	1,994	53,852	Apr.
1,447	929,345	1,993	25,276	May
1,253	1,074,462	1,721	35,311	June
1,380	1,319,565	2,332	57,388	July
1,451	1,370,682	2,387	44,989	Aug.
1,319	968,988	3,339	35,190	Sept.
1,237	895,686	2,561	49,409	Oct.
1,349	1,002,637	2,196	79,435	Nov.
1,428	819,902	2,595	71,754	Dec.

Source: Sales Tax Division of the Bureau.

表 29

臺北市菸酒稅稅源

年度 /月份	菸類 Tobacco					
	紙菸 Cigarettes		菸絲 Cut Tobacco		雪茄 Cigars	
	家數 No. of Factory	完稅量(千支) Tax Quantity (1,000 sticks)	家數 No. of Factory	完稅量(公斤) Tax Quantity (kg)	家數 No. of Factory	完稅量(公斤) Tax Quantity (kg)
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	-	-	-	-	-	-
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 Tobacco		酒類 Alcohol				Year /Month
其他菸品 Other Tobacco Products		啤酒 Beer		其他釀造酒 Other brewed Alcoholic beverages		
家數 No. of Factory	完稅量(公斤) Tax Quantity (kg)	家數 No. of Factory	完稅量(公升) Tax Quantity (Liter)	家數 No. of Factory	完稅量(公升) Tax Quantity (Liter)	
-	-	1	5,348,329	-	-	CY 2015
-	-	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	78,822	-	-	Jan.
-	-	1	71,793	-	-	Feb.
-	-	1	71,030	-	-	Mar.
-	-	1	71,023	-	-	Apr.
-	-	1	70,202	-	-	May
-	-	1	92,560	-	-	June
-	-	1	92,104	-	-	July
-	-	1	99,353	-	-	Aug.
-	-	1	95,800	-	-	Sept.
-	-	1	89,925	-	-	Oct.
-	-	1	73,154	-	-	Nov.
-	-	1	76,846	-	-	Dec.

Source: Sales Tax Division of the Bureau.

表 29

臺北市菸酒稅稅源(續)

年度 /月份	酒類 Alcohol					
	蒸餾酒類 Distilled spirits		再製酒類 Reprocessed Aloholic		米酒 Rice Wine	
	家數 No. of Factory	完稅量(公升) Tax Quantity (Liter)	家數 No. of Factory	完稅量(公升) Tax Quantity (Liter)	家數 No. of Factory	完稅量(公升) Tax Quantity (Liter)
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	-	-	-	-	-	-
1月	-	-	-	-	-	-
2月	-	-	-	-	-	-
3月	-	-	-	-	-	-
4月	-	-	-	-	-	-
5月	-	-	-	-	-	-
6月	-	-	-	-	-	-
7月	-	-	-	-	-	-
8月	-	-	-	-	-	-
9月	-	-	-	-	-	-
10月	-	-	-	-	-	-
11月	-	-	-	-	-	-
12月	-	-	-	-	-	-

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

酒類 Alcohol						Year /Month
料理酒 Cooking Alcoholic Products		其他酒類 Other Alcoholic Beverages		酒精 Ethyl Alcohol		
家數 No. of Factory	完稅量(公升) Tax Quantity (Liter)	家數 No. of Factory	完稅量(公升) Tax Quantity (Liter)	家數 No. of Factory	完稅量(公升) Tax Quantity (Liter)	
-	-	-	-	-	-	CY 2015
-	-	-	-	-	-	CY 2016
-	-	-	-	-	-	CY 2017
-	-	-	-	-	-	CY 2018
-	-	-	-	-	-	CY 2019
-	-	-	-	-	-	CY 2020
-	-	-	-	-	-	CY 2021
-	-	-	-	-	-	CY 2022
-	-	-	-	-	-	CY 2023
-	-	-	-	-	-	CY 2024
-	-	-	-	-	-	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 /月份	合 計 Total		農、林、漁、牧業 Agriculture, Forestry, Fishing and Animal Husbandry	
	家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts
104年度	220,966	12,589,227,720	438	10,345,359
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
1月	248,530	141,016,082	451	2,575
2月	248,708	2,550,999,493	451	2,406,247
3月	248,827	151,248,908	452	61,950
4月	249,324	2,696,220,504	456	2,590,726
5月	249,768	153,276,845	458	3,348
6月	250,170	2,723,613,255	456	3,399,906
7月	250,404	158,606,684	454	26,855
8月	250,870	2,789,371,538	456	5,051,688
9月	251,129	151,160,295	455	2,205
10月	251,457	2,788,340,186	455	3,403,580
11月	251,687	160,484,668	450	2,043
12月	251,798	3,924,380,682	448	4,275,351

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 Mining and Quarrying		製造業 Manufacturing		電力及燃氣供應業 Electricity and Gas Supply		Year /Month
家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts	
82	7,738,832	7,892	1,846,116,064	99	78,103,505	CY 2015
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
65	-	8,309	42,010,294	418	66,684	Jan.
66	2,050,884	8,299	272,846,238	415	15,666,845	Feb.
65	-	8,302	41,315,266	420	71,922	Mar.
63	2,441,223	8,314	309,293,350	424	19,464,861	Apr.
64	-	8,330	46,000,839	430	82,604	May
64	3,052,861	8,335	311,662,155	426	20,237,477	June
64	-	8,322	44,703,055	431	74,221	July
63	3,599,849	8,321	300,923,991	431	27,075,314	Aug.
60	-	8,315	43,096,531	428	79,057	Sept.
60	2,900,217	8,292	273,170,984	433	25,458,174	Oct.
60	-	8,295	49,315,640	439	83,728	Nov.
61	3,387,616	8,281	413,884,569	444	29,329,411	Dec.

Source: Sales Tax Division of the Bureau.

Note: Standard Industrial Classification of Taxation (Nine 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 /月份	用水供應及污染整治業 Water Supply and Remediation Activities		營建工程業 Construction		批發及零售業 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
104年度	604	27,451,401	10,890	677,679,668	114,335	5,261,478,690
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
1月	564	13,987	12,755	690,804	113,307	77,089,685
2月	563	5,235,926	12,775	157,509,698	113,306	1,030,469,746
3月	565	12,787	12,807	539,187	113,208	85,396,501
4月	566	5,110,068	12,862	165,335,768	113,280	1,062,579,180
5月	566	20,359	12,924	753,702	113,324	84,102,948
6月	572	5,363,924	12,973	181,712,288	113,356	1,076,529,226
7月	573	15,490	13,008	532,669	113,296	85,903,216
8月	577	5,623,053	13,042	178,057,618	113,259	1,106,215,636
9月	577	21,322	13,063	802,916	113,222	82,040,222
10月	576	5,561,495	13,082	167,155,010	113,186	1,167,134,995
11月	575	10,446	13,129	732,472	113,108	87,628,487
12月	583	6,790,615	13,119	253,870,413	113,037	1,312,526,232

Table 30

Sources of Business Tax in Taipei City (Cont.)

Unit: Firms; Thousand NT\$

運輸及倉儲業 Transportation and Storage		住宿及餐飲業 Accommodation and Food Service Activities		出版影音及資通訊業 Information and Communication		Year /Month
家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts	
4,045	551,197,696	19,203	190,254,216	8,215	704,910,452	CY 2015
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
5,771	15,659,122	23,372	1,893,051	11,932	361,409	Jan.
5,775	84,535,435	23,382	48,477,163	11,961	216,860,828	Feb.
5,778	17,144,170	23,438	2,483,678	12,007	818,467	Mar.
5,764	89,405,286	23,501	48,426,513	12,065	224,197,408	Apr.
5,750	17,583,643	23,542	2,385,211	12,119	486,543	May
5,758	97,730,986	23,561	46,977,615	12,160	219,508,899	June
5,757	19,847,156	23,617	2,344,671	12,196	405,762	July
5,754	105,503,288	23,728	49,193,307	12,227	225,955,908	Aug.
5,760	19,135,044	23,745	2,138,896	12,251	665,371	Sept.
5,774	96,607,494	23,826	46,425,326	12,276	228,188,078	Oct.
5,742	17,856,610	23,834	2,179,117	12,321	482,107	Nov.
5,771	219,323,918	23,857	56,327,949	12,323	296,922,540	Dec.

表 30

臺北市營業稅稅源(續)

單位：家；新臺幣千元

年度 /月份	金融及保險業 Financial and Insurance Activities		不動產業 Real Estate Activities		專業、科學及技術服務業 Professional, Scientific and Technical Activities	
	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
104年度	12,161	1,891,714,194	8,000	490,933,494	14,777	363,999,460
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
1月	17,837	49,975	9,686	1,732,546	20,470	222,696
2月	17,916	444,064,318	9,687	97,584,518	20,506	82,786,440
3月	17,985	725,520	9,701	503,263	20,535	427,866
4月	18,064	464,498,721	9,716	111,681,942	20,632	92,764,555
5月	18,175	53,170	9,721	72,673	20,691	182,598
6月	18,266	463,648,919	9,746	111,560,294	20,767	90,494,532
7月	18,345	2,237,511	9,759	111,988	20,833	702,923
8月	18,449	472,123,469	9,799	116,314,079	20,932	98,982,807
9月	18,540	1,474,329	9,828	42,014	20,986	187,600
10月	18,613	456,279,024	9,848	131,828,123	21,076	95,607,337
11月	18,698	444,963	9,875	118,431	21,164	153,747
12月	18,794	853,497,402	9,843	196,177,725	21,224	170,089,960

Table 30

Sources of Business Tax in Taipei City (Cont.)

Unit: Firms; Thousand NT\$

支援服務業 Support Service Activities		公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security		教育業 Education		Year /Month
家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts	
4,907	330,076,002	4	25,249	638	5,456,267	CY 2015
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
5,488	29,043	3	-	1,549	31,760	Jan.
5,494	66,964,611	3	951	1,555	1,967,962	Feb.
5,528	69,532	3	-	1,565	17,795	Mar.
5,543	72,024,382	3	1,041	1,585	2,120,837	Apr.
5,558	61,692	3	-	1,593	17,667	May
5,586	67,629,401	3	5,647	1,606	2,322,699	June
5,575	222,686	3	-	1,610	26,696	July
5,589	67,476,184	3	5,927	1,627	2,359,638	Aug.
5,594	36,524	3	-	1,638	15,641	Sept.
5,608	62,717,837	3	3,887	1,650	2,377,045	Oct.
5,618	30,285	3	-	1,659	22,249	Nov.
5,604	73,604,623	3	4,124	1,672	3,025,079	Dec.

表 30

臺北市營業稅稅源(續)

單位：家；新臺幣千元

年度 /月份	醫療保健及社會工作服務業 Human Health and Social Work Activities		藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	
	家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts
104年度	148	4,118,289	3,576	30,707,608
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
1月	350	6,565	6,019	191,865
2月	353	1,153,717	6,010	8,345,511
3月	357	7,668	5,925	177,411
4月	361	1,300,237	5,932	8,883,553
5月	362	6,168	5,959	180,881
6月	363	1,418,637	5,972	8,620,586
7月	364	6,804	5,979	245,414
8月	370	1,451,551	6,005	10,693,853
9月	376	6,449	6,025	172,207
10月	382	1,532,758	6,035	9,450,886
11月	386	6,875	6,039	174,056
12月	386	2,070,541	6,039	12,625,705

Table 30

Sources of Business Tax in Taipei City (Cont.)

Unit: Firms; Thousand NT\$

其他服務業 Other Service Activities		其他不能歸類之行業 Activities Not Adequately Defined		Year /Month
家數 No. of Unit	銷售額 Sales Amounts	家數 No. of Unit	銷售額 Sales Amounts	
8,123	86,268,446	2,829	30,652,828	CY 2015
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
10,166	918,957	18	45,064	Jan.
10,180	11,301,350	11	771,105	Feb.
10,175	1,108,039	11	367,886	Mar.
10,179	13,219,189	14	881,666	Apr.
10,183	1,056,568	16	226,231	May
10,184	11,209,499	16	527,705	June
10,202	1,005,953	16	193,612	July
10,222	11,756,864	16	1,007,512	Aug.
10,243	988,600	20	255,367	Sept.
10,264	12,164,960	18	372,975	Oct.
10,273	971,591	19	271,821	Nov.
10,291	16,199,010	18	447,898	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**

113年度

單位：新臺幣千元;%

序號	類別	申報額 Declared Amount	核定額 Verified Amount
A	研究發展支出	39,046,110	35,703,919
1	專門從事研究發展工作全職人員之薪資。	30,970,620	27,845,693
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。	7,157,559	7,049,376
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。	493,980	351,850
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。	777,335	684,405
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。	6,125	7,855
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。	147,759	110,114
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。	11,442	3,068
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。	62,726	46,882
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。	44,759	12,706
10	減：政府補助款及研究發展單位產生之收入。	626,195	408,030

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。

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 2024

Unit: Thousand NT\$; %

核定比率% Approved Ratio (%)	Category
91.44	R&D Expense
89.91	Salaries of full-time workers solely engaged in R&D activities.
98.49	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.
71.23	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.
88.05	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.
128.24	Training expenditure for which is certified as being purchased or used solely in R&D activities
74.52	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.
26.81	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.
74.74	Expenditures on entrusting R&D activities to domestic clinical research organizations (CRO) which are certified by the Industrial Development Bureau, Ministry of Economic Affairs.
28.39	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.
65.16	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.

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

113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	189	39,046,110	6,206,916	-	4,361,997	3,814,404	547,593
農、林、漁、牧業	-	-	-	-	-	-	-
製造業	103	33,273,834	5,305,659	-	3,679,642	3,179,809	499,833
化學材料製造業	11	388,432	62,092	-	46,218	34,209	12,009
化學製品製造業	5	176,151	26,422	-	21,373	21,373	-
電子零組件製造業	22	5,149,572	917,416	-	479,614	311,624	167,990
電腦、電子產品及光學製品製造業	21	25,055,375	3,855,433	-	2,855,175	2,592,654	262,521
電力設備製造業	7	652,547	97,882	-	97,882	66,970	30,912
機械設備製造業	8	416,658	65,284	-	58,390	57,358	1,032
其他	29	1,435,099	281,130	-	120,990	95,621	25,369
營建工程業	3	31,482	5,679	-	3,127	3,127	-
批發及零售業	30	1,744,205	268,919	-	229,459	184,086	45,373
批發業	20	1,038,631	155,019	-	137,153	91,780	45,373
零售業	10	705,574	113,900	-	92,306	92,306	-
運輸及倉儲業	3	174,004	25,534	-	24,400	24,400	-
出版、影音製作、傳播及資通訊服務業	28	2,970,644	461,787	-	375,004	373,695	1,309
電腦系統設計服務業	14	735,584	113,505	-	61,251	59,942	1,309
其他	14	2,235,060	348,282	-	313,753	313,753	-
金融及保險業	4	101,625	12,594	-	7,293	7,293	-
不動產業	1	30,728	4,609	-	4,609	4,609	-
專業、科學及技術服務業	16	705,778	120,311	-	38,463	37,385	1,078
建築、工程服務及技術檢測、分析服務業	9	617,702	105,734	-	25,753	24,675	1,078
其他	7	88,076	14,577	-	12,710	12,710	-
支援服務業	-	-	-	-	-	-	-
醫療保健及社會工作服務業	1	13,810	1,824	-	-	-	-

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 2024

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	
167	35,703,919	5,667,529	-	4,996,053	4,594,489	401,564	Total
-	-	-	-	-	-	-	Agriculture, Forestry, Fishing and Animal, Husbandry
101	29,627,528	4,742,949	-	4,153,299	3,756,007	397,292	Manufacturing
10	223,556	33,533	-	33,001	33,001	-	Manufacture of Chemical Material
3	123,014	18,452	-	14,692	14,692	-	Manufacture of Chemical Products
15	3,000,504	561,351	-	391,386	345,933	45,453	Electronic Parts and Components Manufacturing
27	24,554,434	3,769,831	-	3,452,550	3,159,741	292,809	Computers, Electronic and Optical Products Manufacturing
8	665,245	195,474	-	99,787	54,878	44,909	Electrical Equipment Manufacturing
9	461,448	72,733	-	72,734	71,330	1,404	Machinery and Equipment Manufacturing
29	599,327	91,575	-	89,149	76,432	12,717	Other
2	28,769	4,315	-	4,315	4,315	-	Construction
22	1,218,685	196,317	-	193,609	193,479	130	Wholesale and Retail Trade
18	949,729	161,830	-	159,122	158,992	130	Wholesale Trade
4	268,956	34,487	-	34,487	34,487	-	Retail Trade
2	41,865	6,280	-	6,280	6,280	-	Transportation and Storage
23	4,053,216	622,356	-	579,163	575,994	3,169	Information and Communication
12	665,174	108,381	-	85,089	82,985	2,104	Computer Systems Design Services
11	3,388,042	513,975	-	494,074	493,009	1,065	Other
5	64,639	9,696	-	9,696	9,696	-	Financial and Insurance Activities
-	-	-	-	-	-	-	Real Estate Activities
12	669,217	85,616	-	49,691	48,718	973	Professional, Scientific and Technical Services Activities
7	584,867	72,964	-	37,039	36,066	973	Architecture and Engineering Services; Technical Testing and Analysis Services
5	84,350	12,652	-	12,652	12,652	-	Other
-	-	-	-	-	-	-	Support Service Activities
-	-	-	-	-	-	-	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

113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 No. of Declared Cases	申報減免所得額 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 Deductible Tax for Current Period and Non-Deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus or Verified
營利事業所得稅	第5條	(1) 研究發展、實驗或品質檢驗用之儀器設備，按2年加速折舊。	-	-	/		
		(2) 節省能源或利用新及淨潔能源之機器設備，按2年加速折舊。	-	-	/		
	第6條	(1) 國內產製自動化或溫室氣體排放量減量設備投資抵減。	-	/	-	-	-
		(2) 國外產製自動化或溫室氣體排放量減量設備投資抵減。	-	/	-		
		(3) 自動化或溫室氣體排放量減量技術投資抵減。	-	/	-		
		(4) 國內產製資源回收、防治污染或工業用水再利用設備投資抵減。	-	/	-		
		(5) 國外產製資源回收、防治污染或工業用水再利用設備投資抵減。	-	/	-		
		(6) 資源回收、防治污染或工業用水再利用技術投資抵減。	-	/	-		
		(7) 國內產製新及淨潔能源、節約能源設備投資抵減。	-	/	-		
		(8) 國外產製新及淨潔能源、節約能源設備投資抵減。	-	/	-		
		(9) 新及淨潔能源、節約能源技術投資抵減。	-	/	-		

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 2024

Unit: Case; Thousand NT\$

核定 件數 No. of Verified Cases	核定 減免 所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified			Tax Item	Implement- ation of Statute for Upgrading Industries	Items of Reduction
		當期可抵減稅額 及當期期初尚未 抵減稅額 Deductible Tax for Current Period and Non- Deductible Tax for Beginning of Current Period	實際減免 當年度稅額 Actual Exempted Tax Amount for Current Year	減免未分配盈 餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus or Verified			
-	-	/				Article 5	Accelerated depreciation of research (1) & development, experiment, or quality test equipment by two years.
-	-	/					(2) Accelerated depreciation of energy-conserving or clean energy-usage machinery and equipment by two years.
-	/	-	-	-	Profit- seeking Enter- prise Income Tax	Article 6	(1) Investment Tax Credit for domestic- made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
-	/	-	-	-			(2) Investment Tax Credit for foreign- made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
-	/	-	-	-			(3) Investment Tax Credit for automation production technology or technology used for reduction of greenhouse gas emissions.
-	/	-	-	-			(4) Investment Tax Credit for domestic- made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
-	/	-	-	-			(5) Investment Tax Credit for foreign- made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
-	/	-	-	-			(6) Investment Tax Credit for technology used for reclamation of resources, pollution control, or recycling of industrial used water.
-	/	-	-	-			(7) Investment Tax Credit for domestic-made equipment used for employing new and clean energy, energy conservation.
-	/	-	-	-			(8) Investment Tax Credit for foreign- made equipment used for employing new and clean energy, energy conservation.
-	/	-	-	-			(9) Investment Tax Credit for technology used for employing new and clean energy, energy conservation.

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)

113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 No. of Declared Cases	申報減免所得額 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 Deductible Tax for Current Period and Non-Deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	減免未分配盈餘應加徵稅額 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。	-	/	-		

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

CY 2024

Unit: Case; Thousand NT\$

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

臺北市各項國稅依促進產業升級條例減免稅額(續)

113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 No. of Declared Cases	申報減免所得額 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 Deductible Tax for Current Period and Non-Deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	減免未分配盈餘應加徵稅額 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 2024

Unit: Case; Thousand NT\$

核定 件數 No. of Verified Cases	核定 減免 所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified			Tax Item	Implement- ation of Statute for Upgrading Industries	Items of Reduction
		當期可抵減稅額 及當期期初尚未 抵減稅額 Deductible Tax for Current Period and Non- Deductible Tax for Beginning of Current Period	實際減免 當年度稅額 Actual Exempted Tax Amount for Current Year	減免未分配盈 餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus or Verified			
-	-		-		Profit- seeking Enter- prise Income Tax	Article 10	Transfer duty exemption. (permitted duty-exemption equipment which supports other emerging important strategic industry.)
-	-					Article 12	Foreign investment loss preparation.
-	-		-			Article 13	For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
-	-		-			Article 14-1	Duty exemption of logistics and distribution centers.
-	-		-			Article 15	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 18	Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.
-	-		-			Article 19	Exempted from corporate income tax for the premium on stock when it is used for company reserve.
-	-		-			Article 70-1	Exempted from corporate income tax for establishing operation headquarters.
-	-	-	-	-			Subtotal

臺北市各項國稅依促進產業升級條例減免稅額(續)

113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 No. of Declared Cases	申報減免所得額 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 Deductible Tax for Current Period and Non-Deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	減免未分配盈餘應加徵稅額 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	(1) 創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。					
		(2) 員工紅利轉增資取得之股票緩課所得稅。					
	第19條之1	員工紅利轉作增資，取得新股以面額課徵所得稅。					
	小 計						
減免稅額合計			-	-	-	-	-

Table 33

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

CY 2024

Unit: Case; Thousand NT\$

核定 件數 No. of Verified Cases	核定 減免 所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified			Tax Item	Implement- ation of Statute for Upgrading Industries	Items of Reduction
		當期可抵減稅額 及當期期初尚未 抵減稅額 Deductible Tax for Current Period and Non- Deductible Tax for Beginning of Current Period	實際減免 當年度稅額 Actual Exempted Tax Amount for Current Year	減免未分配盈 餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus or Verified			
-	-	-	-	-	Indivi- dual Incom e Tax	Article 11	Where a patent right is provided or sold, fifty percent (50%) tax exemption will be given to the royalty or income.
-	/	-	-	-		Article 13	For a non-resident individual who receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
-	-	-	-	-		Subtotal	
-	/	-	-	-	Others	Article 8	Investment Tax Credit for (1) shareholders of newly emerging, important and strategic industries.
-	/	-	-	-			Investment Tax Credit for (2) shareholders of important technology enterprises.
-	/	-	-	-			Investment Tax Credit for (3) shareholders of important investment enterprises.
-	/	-	-	-			Investment Tax Credit for (4) shareholders of venture capital enterprises.
-	-	/				Article 16 (before the amendments)	Tax deferral for shares obtained by shareholders through investment.
-	-	/				Article 17 (before the amendments)	Tax deferral is allowed for shares or contribution to investment obtained by (1) shareholders through capital increment which were from undistributed earnings of venture capital enterprises.
-	-	/					(2) Tax deferral is allowed for shares obtained by employees through capital increment from employee bonus.
-	-	/				Article 19-1	New shares obtained by employees through capital increment from employee bonus shall be levied by par value.
-	-	-	-	-	Subtotal		
-	-	-	-	-	Total		

表 34

臺北市各項國稅查(核)定開徵數、未徵數情形

113年度

單位：件；新臺幣千元

類別	年 度	項目 & 稅別	查(核)定開徵數 Opening Collection for Assessed (Verified)		實徵數 Tax Collected		減免註銷數 Cancelled	
			(1) =(2)+(3)+(4)+(5)+(6)+(7)		(2)		(3)	
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總 計			471,791	144,893,476	347,579	57,675,600	16,270	7,289,488
本 稅 案 件	合 計		427,318	122,884,936	322,822	56,799,706	15,897	6,972,229
	本 年 度	小 計	268,751	56,612,875	238,969	42,609,980	15,869	6,121,308
		營利事業所得稅	16,817	8,027,140	13,660	5,331,674	240	276,288
		綜合所得稅	87,490	8,088,155	69,063	2,770,240	14,196	4,539,195
		遺產稅	5,206	16,845,630	4,909	13,011,974	111	261,354
		贈與稅	5,683	16,714,338	5,361	15,913,928	233	578,638
		貨物稅	67	118	66	116	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	151,069	6,015,629	144,380	5,248,495	455	72,426
		房地合一課徵個人所得稅	2,419	921,865	1,530	333,553	633	393,405
		以 前 年 度	小 計	158,567	66,272,061	83,853	14,189,726	28
	營利事業所得稅		75,927	45,156,141	49,327	10,706,670	46	559,668
	綜合所得稅		25,932	8,447,857	11,075	495,543	124	58,721
	遺產稅		1,265	4,801,069	1,120	2,211,672	7	217,803
	贈與稅		422	1,502,754	288	190,815	4	16,344
	貨物稅		186	301	185	299	-	-
	菸酒稅		-	-	-	-	-	-
證券交易稅	-		-	-	-	-	-	
期貨交易稅	-		-	-	-	-	-	
特種貨物及勞務稅	188		242,031	85	1,206	-	-	
營業稅	53,425	5,869,258	20,788	525,041	-160	2,207		
房地合一課徵個人所得稅	1,222	252,650	985	58,480	7	-3,822		
罰 鍰 案 件	合 計		44,473	22,008,540	24,757	875,894	373	317,259
	本 年 度		19,203	1,462,408	17,092	675,017	304	105,279
	以 前 年 度		25,270	20,546,132	7,665	200,877	69	211,980

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 2024

Unit: Case; Thousand NT\$

逾徵收期間數 Overdue (4)		逾執行期間數 Exceeded Compulsory Execution Period (5)		逾核課期間數 Excess Assessment (6)		Cate- gory	Year	Item & Tax Item
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount			
32	7,535	1,633	5,299,122	17	2,493			Grand Total
23	7,380	1,151	2,519,067	12	1,304			Total
-	-	-	-	4	900	Cases of Taxes	Current Year	Subtotal
-	-	-	-	3	869			Profit-seeking Enterprise Income Tax
-	-	-	-	-	-			Individual Income Tax
-	-	-	-	-	-			Estate Tax
-	-	-	-	-	-			Gift Tax
-	-	-	-	-	-			Commodity Tax
-	-	-	-	-	-			Toba-cco and Alco-hol Tax
-	-	-	-	-	-			Securities Transaction Tax
-	-	-	-	-	-			Futures Transaction Tax
-	-	-	-	-	-			Specifically Selected Goods and Services Tax
-	-	-	-	1	31			Business Tax
-	-	-	-	-	-	House and Land Transactions Income Tax		
23	7,380	1,151	2,519,067	8	404	Pre- vious Year	Subtotal	
4	2,684	501	1,929,212	4	194		Profit-seeking Enterprise Income Tax	
7	199	280	179,452	2	29		Individual Income Tax	
-	-	3	22,720	-	-		Estate Tax	
-	-	5	20,083	-	-		Gift Tax	
-	-	-	-	-	-		Commodity Tax	
-	-	-	-	-	-		Toba-cco and Alco-hol Tax	
-	-	-	-	-	-		Securities Transaction Tax	
-	-	-	-	-	-		Futures Transaction Tax	
-	-	-	-	-	-		Specifically Selected Goods and Services Tax	
12	4,497	362	367,600	2	181		Business Tax	
-	-	-	-	-	-	House and Land Transactions Income Tax		
9	155	482	2,780,055	5	1,189	Cases of Fines	Total	
-	-	-	-	1	93		Current Year	
9	155	482	2,780,055	4	1,096		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)

113年度

單位：件；新臺幣千元

類別	年 度	項目 & 稅別	未徵數餘額 Balance of Tax Not Collected					
			合計 (7) Total		繳款書 未送達未徵數 Have Not Been Served the Payment Notice		未逾限繳日 未徵數 Have Not Exceeded the Deadline of Payment	
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總 計			106,260	74,619,239	420	44,819	1,587	2,750,906
本 稅 案 件	合 計		87,413	56,585,250	398	40,992	1,408	2,509,732
	本 年 度	小 計	13,909	7,880,688	382	39,108	1,319	2,311,257
		營利事業所得稅	2,914	2,418,309	23	3,556	143	261,802
		綜合所得稅	4,231	778,720	80	9,799	565	58,965
		遺產稅	186	3,572,302	1	250	134	1,506,430
		贈與稅	89	221,772	-	-	79	195,548
		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	6,233	694,677	261	11,363	345	256,927	
	房地合一課徵個人所得稅	256	194,907	17	14,140	53	31,585	
	以 前 年 度	小 計	73,504	48,704,563	16	1,884	89	198,475
		營利事業所得稅	26,045	31,957,713	3	1,385	29	54,054
		綜合所得稅	14,444	7,713,913	1	10	41	14,128
		遺產稅	135	2,348,874	-	-	2	4,046
		贈與稅	125	1,275,512	-	-	-	-
		貨物稅	1	2	-	-	-	-
		菸酒稅	-	-	-	-	-	-
證券交易稅		-	-	-	-	-	-	
期貨交易稅		-	-	-	-	-	-	
特種貨物及勞務稅		103	240,825	-	-	-	-	
營業稅	32,421	4,969,732	12	489	13	125,064		
房地合一課徵個人所得稅	230	197,992	-	-	4	1,183		
罰 鍰 案 件	合 計		18,847	18,033,988	22	3,827	179	241,174
	本 年 度		1,806	682,019	20	3,164	160	118,140
	以 前 年 度		17,041	17,351,969	2	663	19	123,034

Table 34

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

CY 2024

Unit: Case; Thousand NT\$

未徵數餘額		Balance of Tax Not Collected				Cate- gory	Year	Item & Tax Item
行政救濟 未徵數		分期繳納 未徵數		特殊原因 未徵數				
Administrative Remedies		Pay by Stages		Special Reason				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount			
594	14,344,341	4,241	7,980,559	165	11,736		Grand Total	
393	12,372,437	3,927	7,919,770	150	9,351		Total	
195	2,251,981	557	1,549,364	32	4,203	Cases of Taxes	Subtotal	
76	1,048,605	439	473,582	9	3,733		Profit-seeking Enterprise Income Tax	
41	126,408	79	141,958	3	217		Individual Income Tax	
13	872,140	13	919,106	-	-		Estate Tax	
8	24,391	2	1,833	-	-		Gift Tax	
-	-	-	-	-	-		Com-modity Tax	
-	-	-	-	-	-		Securi-ties Transaction Tax	
-	-	-	-	-	-		Futures Tran-saction Tax	
-	-	-	-	-	-		Toba-cco and Alco-hol Tax	
-	-	-	-	-	-		Specifically Selected Goods and Services Tax	
17	127,725	3	5,823	20	253		Business Tax	
40	52,712	21	7,062	-	-		House and Land Transactions Income Tax	
198	10,120,456	3,370	6,370,406	118	5,148		Pre- vious Year	Subtotal
104	7,023,305	2,481	5,810,205	29	3,296	Profit-seeking Enterprise Income Tax		
54	1,934,992	142	180,696	25	1,008	Individual Income Tax		
7	499,915	38	196,085	-	-	Estate Tax		
8	4,098	16	61,058	-	-	Gift Tax		
-	-	-	-	-	-	Com-modity Tax		
-	-	-	-	-	-	Securi-ties Transaction Tax		
-	-	-	-	-	-	Futures Tran-saction Tax		
-	-	-	-	-	-	Toba-cco and Alco-hol Tax		
-	-	-	-	-	-	Specifically Selected Goods and Services Tax		
17	644,802	669	104,701	64	844	Business Tax		
8	13,344	24	17,661	-	-	House and Land Transactions Income Tax		
201	1,971,904	314	60,789	15	2,385	Cases of Fines		Total
82	310,521	18	3,648	2	464		Current Year	
119	1,661,383	296	57,141	13	1,921		Previous Year	

表 34

臺北市各項國稅查(核)定開徵數、未徵數情形(續)

113年度

單位：件；新臺幣千元

類別	年 度	項目 & 稅別	未徵數餘額		Balance of Tax Not Collected					
			合計 Total		欠稅數 Tax in Arrears					
					送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period		待移送執行 Pending for Compulsory Execution		移送執行未結 Pending Case Under Compulsory Execution	
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總 計			99,253	49,486,877	2,136	380,504	2,399	526,752	18,444	17,012,873
本 稅 案 件	合 計		81,137	33,732,968	1,805	333,919	2,168	500,042	15,698	12,859,826
	本 年 度	小 計	11,424	1,724,774	1,763	274,537	2,074	302,720	6,629	1,053,977
		營利事業所得稅	2,224	627,031	198	36,776	679	95,683	1,100	444,438
		綜合所得稅	3,463	441,373	471	28,785	413	19,683	2,471	361,726
		遺產稅	25	274,376	12	162,563	7	98,150	6	13,663
		贈與稅	-	-	-	-	-	-	-	-
		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	5,587	292,586	1,033	22,112	960	80,355	2,993	179,652	
	房地合一課徵個人所得稅	125	89,408	49	24,301	15	8,849	59	54,498	
	以 前 年 度	小 計	69,713	32,008,194	42	59,382	94	197,322	9,069	11,805,849
		營利事業所得稅	23,399	19,065,468	27	5,472	39	10,066	3,466	6,327,615
		綜合所得稅	14,181	5,583,079	12	53,788	23	7,126	1,527	3,206,678
		遺產稅	88	1,648,828	-	-	4	176,941	56	733,834
		贈與稅	101	1,210,356	-	-	-	-	27	354,378
		貨物稅	1	2	-	-	1	2	-	-
菸酒稅		-	-	-	-	-	-	-	-	
證券交易稅		-	-	-	-	-	-	-	-	
期貨交易稅		-	-	-	-	-	-	-	-	
特種貨物及勞務稅		103	240,825	-	-	-	-	26	72,619	
營業稅	31,646	4,093,832	3	122	26	3,112	3,859	1,022,585		
房地合一課徵個人所得稅	194	165,804	-	-	1	75	108	88,140		
罰 鍰 案 件	合 計	18,116	15,753,909	331	46,585	231	26,710	2,746	4,153,047	
	本 年 度	1,524	246,082	328	27,008	220	26,060	818	142,838	
	以 前 年 度	16,592	15,507,827	3	19,577	11	650	1,928	4,010,209	

Table 34

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

CY 2024

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		無法執行欠稅數				
未逾徵收期間 Not Yet Exceeded Collection Period		已逾徵收期間惟未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period		Case Closed Under Compulsory Execution		Unable to Carry out Compulsory Execution				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount			
16,481	2,124,854	59,760	29,424,258	30	17,636	3	0		Grand Total	
14,147	1,536,447	47,298	18,485,529	19	17,205	2	0		Total	
953	93,540	-	-	5	0	-	-	Current Year	Subtotal	
246	50,134	-	-	1	-	-	-		Profit-seeking Enterprise Income Tax	
107	31,179	-	-	1	0	-	-		Individual Income Tax	
-	-	-	-	-	-	-	-		Estate Tax	
-	-	-	-	-	-	-	-		Gift Tax	
-	-	-	-	-	-	-	-		Com-modity Tax	
-	-	-	-	-	-	-	-		Securi-ties Transaction Tax	
-	-	-	-	-	-	-	-		Futures Tran-saction Tax	
-	-	-	-	-	-	-	-		Toba-cco and Alco-hol Tax	
598	10,467	-	-	3	0	-	-		Specifically Selected Goods and Services Tax	
2	1,760	-	-	-	-	-	-	Business Tax		
13,194	1,442,907	47,298	18,485,529	14	17,205	2	0	Pre-vious Year	Subtotal	
3,744	988,563	16,121	11,716,655	2	17,097	-	-		Profit-seeking Enterprise Income Tax	
2,405	88,137	10,208	2,227,347	5	3	1	0		Individual Income Tax	
4	297	24	737,756	-	-	-	-		Estate Tax	
3	1,463	71	854,515	-	-	-	-		Gift Tax	
-	-	-	-	-	-	-	-		Com-modity Tax	
-	-	-	-	-	-	-	-		Securi-ties Transaction Tax	
-	-	-	-	-	-	-	-		Futures Tran-saction Tax	
-	-	-	-	-	-	-	-		Toba-cco and Alco-hol Tax	
5	8,175	72	160,031	-	-	-	-		Specifically Selected Goods and Services Tax	
6,969	313,019	20,781	2,754,889	7	105	1	-	Business Tax		
64	43,253	21	34,336	-	-	-	-	House and Land Transactions Income Tax		
2,334	588,407	12,462	10,938,729	11	431	1	-	Cases of Fines	Total	
157	50,176	-	-	1	-	-	-		Cu- rrent Year	
2,177	538,231	12,462	10,938,729	10	431	1	-		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

113年度

單位：件；新臺幣千元

年度 & 稅目別	受理情形 Cases Accepted			本期審理情形 Interrogated in This Term	
	合計 Total	上期未結件數 No. of Pending of Last Term	本期受理件數 No. of Accepted in This Term	依法免議件數 No. of Not Indictable by Law	依法免罰件數 No. of Fine Free
104年度	25,476	1	25,475	1,395	5,674
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
所得稅	13,100	3	13,097	17	75
營利事業所得稅	1,611	3	1,608	3	26
綜合所得稅	11,489	-	11,489	14	49
遺產及贈與稅	43	-	43	-	-
遺產稅	22	-	22	-	-
贈與稅	21	-	21	-	-
貨物稅	-	-	-	-	-
證券交易稅	6	-	6	-	-
期貨交易稅	-	-	-	-	-
菸酒稅	-	-	-	-	-
特種貨物及勞務稅	-	-	-	-	-
營業稅	12,566	1	12,565	1,802	5,750
房地合一課徵個人所得稅	557	-	557	-	1

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 2024

Unit: Case; Thousand NT\$

本期審理情形 Interrogated in This Term					Year & Tax Item
依法併案件數 No. of Consolidated	依法註銷件數 No. of Cancelled	處罰 Fined		未結件數 No. of Pending	
		件數 No.	金額 Amount		
-	-	18,407	3,545,021	-	CY 2015
-	-	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
18	138	12,852	1,047,739	-	Income Tax
14	22	1,546	670,170	-	Profit-seeking Enterprise Income Tax
4	116	11,306	377,569	-	Individual Income Tax
-	1	42	98,541	-	Estate and Gift Tax
-	1	21	36,502	-	Estate Tax
-	-	21	62,039	-	Gift Tax
-	-	-	-	-	Commodity Tax
-	-	6	53	-	Securities Transaction Tax
-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	Tobacco and Alcohol Tax
-	-	-	-	-	Specifically Selected Goods and Services Tax
3	15	4,996	644,368	-	Business Tax
1	4	551	59,840	-	House and Land 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".

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 & 稅目別	113年度 Fine Paid and Transferred to Administrative Enforcement Agency in This Term					
	本期繳納及移送情形		自行繳納		移送執行	
	合計	Total	件數	金額	件數	金額
稅目別	件數	金額	件數	金額	件數	金額
	No.	Amount	No.	Amount	No.	Amount
104年度	9,230	1,819,163	5,326	502,452	3,904	1,316,711
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
所得稅	13,184	616,257	11,697	464,471	1,487	151,786
營利事業所得稅	1,549	215,929	1,226	139,563	323	76,366
綜合所得稅	11,635	400,328	10,471	324,908	1,164	75,420
遺產及贈與稅	30	65,467	22	46,473	8	18,994
遺產稅	13	21,079	9	3,943	4	17,136
贈與稅	17	44,388	13	42,530	4	1,858
貨物稅	-	-	-	-	-	-
證券交易稅	6	53	6	53	-	-
期貨交易稅	-	-	-	-	-	-
菸酒稅	-	-	-	-	-	-
特種貨物及勞務稅	4	9,417	-	121	4	9,296
營業稅	5,285	387,154	4,481	191,727	804	195,427
房地合一課徵個人所得稅	553	59,003	449	36,638	104	22,365

Table 35

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

CY 2024

Unit: Case; Thousand NTS

更正註銷案件 Revised or Cancelled		本期執行情形 Executed in This Term				Year & Tax Item
		合計 Total		移送繳納 Fined Paid		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
2,680	2,349,892	4,962	2,415,727	4,962	2,415,727	CY 2015
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
404	1,011,217	2,104	789,372	996	60,724	Income Tax
149	910,263	609	294,392	140	20,418	Profit-seeking Enterprise Income Tax
255	100,954	1,495	494,980	856	40,306	Individual Income Tax
6	205,190	19	94,947	5	7,414	Estate and Gift Tax
-	1,822	4	1,373	3	1,312	Estate Tax
6	203,368	15	93,574	2	6,102	Gift Tax
-	-	-	-	-	-	Commodity Tax
1	295	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	Tobacco and Alcohol Tax
-	-	20	71,418	2	3,830	Specifically Selected Goods and Services Tax
452	1,876,782	932	1,361,426	354	40,729	Business Tax
6	5,174	106	24,082	47	5,177	House and Land 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)

113年度

單位：件；新臺幣千元

年度 & 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 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
104年度	3,148	2,012,348	38	15,845	-	-
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	-	-
所得稅	1,094	728,560	2	44	-	-
營利事業所得稅	464	273,887	2	44	-	-
綜合所得稅	630	454,673	-	-	-	-
遺產及贈與稅	14	87,533	-	-	-	-
遺產稅	1	61	-	-	-	-
贈與稅	13	87,472	-	-	-	-
貨物稅	-	-	-	-	-	-
證券交易稅	-	-	-	-	-	-
期貨交易稅	-	-	-	-	-	-
菸酒稅	-	-	-	-	-	-
特種貨物及勞務稅	18	67,588	-	-	-	-
營業稅	574	714,592	2	547	-	-
房地合一課徵個人所得稅	58	18,905	-	-	-	-

Table 35

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

CY 2024

Unit: Case; Thousand NT\$

本期執行情形 Executed in This Term		更正調整案件		截至本期移送執行未結案件		Year & Tax Item
結案 Closed		Adjustment		Unexecuted, Up to Date		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
3,148	2,012,348	-	-	15,068	22,126,393	CY 2015
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
12	44	-22	-24,925	1,798	2,060,105	Income Tax
3	43	-7	-2,592	746	1,020,695	Profit-seeking Enterprise Income Tax
9	1	-15	-22,333	1,052	1,039,410	Individual Income Tax
-	-	-	-1,145	43	513,654	Estate and Gift Tax
-	-	-	-1,146	26	67,223	Estate Tax
-	-	-	1	17	446,431	Gift Tax
-	-	-	-	-	-	Commodity Tax
-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	Tobacco and Alcohol Tax
-	-	-	-	31	94,402	Specifically Selected Goods and Services Tax
2	605,559	-31	-124,862	1,049	1,624,834	Business Tax
1	-	-1	-310	161	54,027	House and Land Transactions Income Tax

臺北市各項國稅財務罰鍰件數及金額統計

113年度

單位：件；新臺幣千元；%

年度	總計 Total Fine Revenues			營利事業所得稅 Profit-Seeking Enterprise Income Tax			綜合所得稅 Individual Income Tax		
	件數 No.	罰鍰 Amount	占稅課收入 實徵淨額百分比% As a % of Net Tax Revenues (%)	件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)	件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)
	104年度	19,875	1,247,545	0.19	1,649	174,956	14.02	11,782	558,413
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
年度別	證券交易稅 Securities Transaction Tax			期貨交易稅 Futures Transaction Tax			菸酒稅 Tobacco And Alcohol Tax		
	件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)	件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)	件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)
	104年度	19	494	0.04	-	-	-	-	-
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	-	-	-	-	-	-

資料來源：本局法務組。

Table 36

Punitive Tax Fines by Case and Amount in Taipei City

CY 2024

Unit: Case; Thousand NT\$; %

遺產及贈與稅 Estate And Gift Tax			貨物稅 Commodity Tax			Year			
件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)	件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)				
234	151,489	12.14	1	4,049	0.32	CY 2015			
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			
特種貨物及勞務稅 Specifically Selected Goods And Services Tax			營業稅 Business Tax			房地合一課徵個人所得稅 The Individual House And Land Transactions Income Tax			Year
件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)	件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)	件數 No.	罰鍰 Amount	占罰鍰% As a % of Total Fine Revenues (%)	
178	56,487	4.53	6,012	301,657	24.18	-	-	-	CY 2015
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

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 Cost of Tax Collections					
	Net Tax Revenues		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(%)	
104年度	685,006,097	100.00	2,307,481	0.34	1,956,246	0.29	351,235	0.05
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
	營利事業所得稅 Profit-seeking Enterprise Income Tax							
年度	實徵淨額		徵課費用 Cost of Tax Collections					
	Net Tax Revenues		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(%)
104年度	162,877,078	100.00	519,309	0.32	439,400	0.27	79,909	0.05
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

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		徵課費用								
Net Tax Revenues		合計		Subtotal		直接費用			Indirect Expenses	
金額	結構比%	金額	結構比%	金額	結構比%	金額	結構比%		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(%)	Amount	As a % of Net Tax Revenues(%)	
238,185,618	100.00	701,193	0.29	591,738	0.25	109,455	0.05			CY 2015
229,836,823	100.00	712,474	0.31	593,807	0.26	118,667	0.05			CY 2016
221,749,595	100.00	724,599	0.32	602,794	0.27	121,805	0.05			CY 2017
236,642,086	100.00	703,438	0.29	600,930	0.25	102,508	0.04			CY 2018
234,108,930	100.00	732,971	0.31	626,312	0.27	106,659	0.05			CY 2019
236,328,077	100.00	750,164	0.32	633,305	0.27	116,859	0.05			CY 2020
235,794,215	100.00	746,589	0.32	631,259	0.27	115,330	0.05			CY 2021
277,795,834	100.00	758,970	0.27	641,942	0.23	117,028	0.04			CY 2022
327,586,743	100.00	759,145	0.23	638,094	0.19	121,051	0.04			CY 2023
355,984,857	100.00	840,567	0.24	719,315	0.20	121,252	0.04			CY 2024
遺產及贈與稅		Estate and Gift Tax						Year		
實徵淨額		徵課費用								
Net Tax Revenues		合計		Subtotal		直接費用			Indirect Expenses	
金額	結構比%	金額	結構比%	金額	結構比%	金額	結構比%		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(%)	Amount	As a % of Net Tax Revenues(%)	
16,000,345	100.00	100,758	0.63	85,690	0.54	15,068	0.09			CY 2015
28,530,134	100.00	99,805	0.35	83,525	0.29	16,280	0.06			CY 2016
27,276,989	100.00	106,944	0.39	89,429	0.33	17,515	0.06			CY 2017
12,032,935	100.00	106,800	0.89	91,694	0.76	15,106	0.13			CY 2018
14,893,974	100.00	102,945	0.69	87,720	0.59	15,225	0.10			CY 2019
18,420,224	100.00	106,185	0.58	89,182	0.48	17,003	0.09			CY 2020
22,815,496	100.00	113,086	0.50	95,879	0.42	17,207	0.08			CY 2021
25,333,116	100.00	131,339	0.52	110,989	0.44	20,350	0.08			CY 2022
28,703,561	100.00	135,412	0.47	114,254	0.40	21,158	0.07			CY 2023
31,298,978	100.00	160,392	0.51	136,739	0.44	23,653	0.07			CY 2024

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				Commodity Tax			
	實徵淨額		徵課費用		Cost of Tax Collections			
	Net Tax Revenues		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(%)	
104年度	620	100.00	1,422	229.32	1,391	224.34	31	4.98
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	-
年度	證券交易稅				Securities Transaction Tax			
	實徵淨額		徵課費用		Cost of Tax Collections			
	Net Tax Revenues		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(%)	
104年度	49,943,488	100.00	56,559	0.11	54,176	0.11	2,383	0.00
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

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		徵課費用								
Net Tax Revenues		合計		Subtotal		直接費用			Indirect Expenses	
金額	結構比%	金額	結構比%	金額	結構比%	金額	結構比%		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(%)	Amount	As a % of Net Tax Revenues(%)	
3,347,728	100.00	4,437	0.13	4,406	0.13	31	0.00			CY 2015
3,300,502	100.00	4,524	0.14	4,493	0.14	31	0.00			CY 2016
3,717,638	100.00	4,667	0.12	4,641	0.12	26	0.00			CY 2017
5,468,975	100.00	6,534	0.12	6,512	0.12	22	0.00			CY 2018
4,209,322	100.00	5,496	0.13	5,470	0.13	26	0.00			CY 2019
6,738,017	100.00	7,504	0.11	7,475	0.11	29	0.00			CY 2020
9,287,266	100.00	10,390	0.11	10,360	0.11	30	0.00			CY 2021
8,893,745	100.00	10,033	0.11	10,003	0.11	30	0.00			CY 2022
7,195,562	100.00	9,776	0.14	9,711	0.13	65	0.00			CY 2023
11,512,934	100.00	12,267	0.11	12,240	0.11	27	0.00			CY 2024
菸酒稅		Tobacco and Alcohol Tax						Year		
實徵淨額		徵課費用								
Net Tax Revenues		合計		Subtotal		直接費用			Indirect Expenses	
金額	結構比%	金額	結構比%	金額	結構比%	金額	結構比%		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(%)	Amount	As a % of Net Tax Revenues(%)	
139,057	100.00	2,348	1.69	2,280	1.64	68	0.05			CY 2015
140,258	100.00	2,338	1.67	2,269	1.62	69	0.05			CY 2016
41,727	100.00	2,312	5.54	2,254	5.40	58	0.14			CY 2017
4,235	100.00	2,327	54.94	2,278	53.79	49	1.15			CY 2018
19,616	100.00	2,355	12.00	2,299	11.72	56	0.29			CY 2019
25,541	100.00	1,180	4.62	1,151	4.51	29	0.11			CY 2020
27,259	100.00	1,196	4.39	1,166	4.28	30	0.11			CY 2021
28,920	100.00	1,228	4.25	1,198	4.14	30	0.11			CY 2022
24,620	100.00	1,226	4.98	1,190	4.83	36	0.15			CY 2023
25,549	100.00	1,337	5.23	1,310	5.13	27	0.10			CY 2024

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 Specifically Selected Goods and Services Tax								Year
	實徵淨額		徵課費用						
	Net Tax Revenues		合計		直接費用		間接費用		
	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(%)	Amount	As a % of Net Tax Revenues(%)
104年度	273,599	100.00	58,070	21.22	48,268	17.64	9,802	3.58	CY 2015
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
年度	營業稅 Business Tax								Year
	實徵淨額		徵課費用						
	Net Tax Revenues		合計		直接費用		間接費用		
	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(%)	Amount	As a % of Net Tax Revenues(%)
104年度	214,238,564	100.00	863,385	0.40	728,897	0.34	134,488	0.06	CY 2015
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

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 & 稅目別	實徵淨額 Net Tax Revenues (1)	徵課費用 合計 Cost of Tax Collections	直接費用 小計 Subtotal (3)	Direct Expenses		Year & Tax Item
				人事費 Personnel Expenses (4)	業務費 Operational Expenses (5)	
104年度	685,006,097	2,307,481	1,956,246	1,667,211	229,350	CY 2015
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
營利事業所得稅	364,626,491	564,213	482,503	442,555	39,482	Profit-seeking Enterprise Income Tax
綜合所得稅	355,984,857	840,567	719,315	657,517	58,659	Individual Income Tax
遺產及贈與稅	31,298,978	160,392	136,739	125,528	11,199	Estate Tax
貨物稅	-341,036	64,766	54,385	49,930	4,455	Commodity Tax
證券交易稅	186,380,271	171,707	171,649	2,406	215	Securities Transaction Tax
期貨交易稅	11,512,934	12,267	12,240	1,203	107	Futures Transaction Tax
菸酒稅	25,549	1,337	1,310	1,203	107	Tobacco and Alcohol Tax
特種貨物及勞務稅	2,996	10,086	7,644	7,018	626	Specifically Selected Goods and Services Tax
營業稅	306,254,138	917,747	783,550	717,874	64,044	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 & 稅目別	獎補助費 Award and Subsidy Expenses (6)	間接費用 Indirect Expenses				每千元 單位 成本 Cost Per NT\$1,000 (11)=(2)/(1)	Year & Tax Item
		小計 Subtotal (7)	人事費 Personnel Expenses (8)	業務費 Operational Expense (9)	設備及投資 Equipment and Investment Costs (10)		
104年度	59,685	351,235	135,569	153,835	61,831	3.37	CY 2015
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
營利事業所得稅	466	81,710	36,014	34,052	11,644	1.55	Profit-seeking Enterprise Income Tax
綜合所得稅	3,139	121,252	53,435	50,525	17,292	2.36	Individual Income Tax
遺產及贈與稅	12	23,653	10,459	9,890	3,304	5.13	Estate Tax
貨物稅	-	10,381	4,652	4,399	1,330	-	Commodity Tax
證券交易稅	169,028	58	-	-	58	0.92	Securities Transaction Tax
期貨交易稅	10,930	27	-	-	27	1.07	Futures Transaction Tax
菸酒稅	-	27	-	-	27	52.33	Tobacco and Alcohol Tax
特種貨物及勞務稅	-	2,442	1,155	1,092	195	3,366.65	Specifically Selected Goods and Services Tax
營業稅	1,632	134,197	59,258	56,032	18,907	3.00	Business Tax

Source: Accounting and Statistics Office of the Bureau.

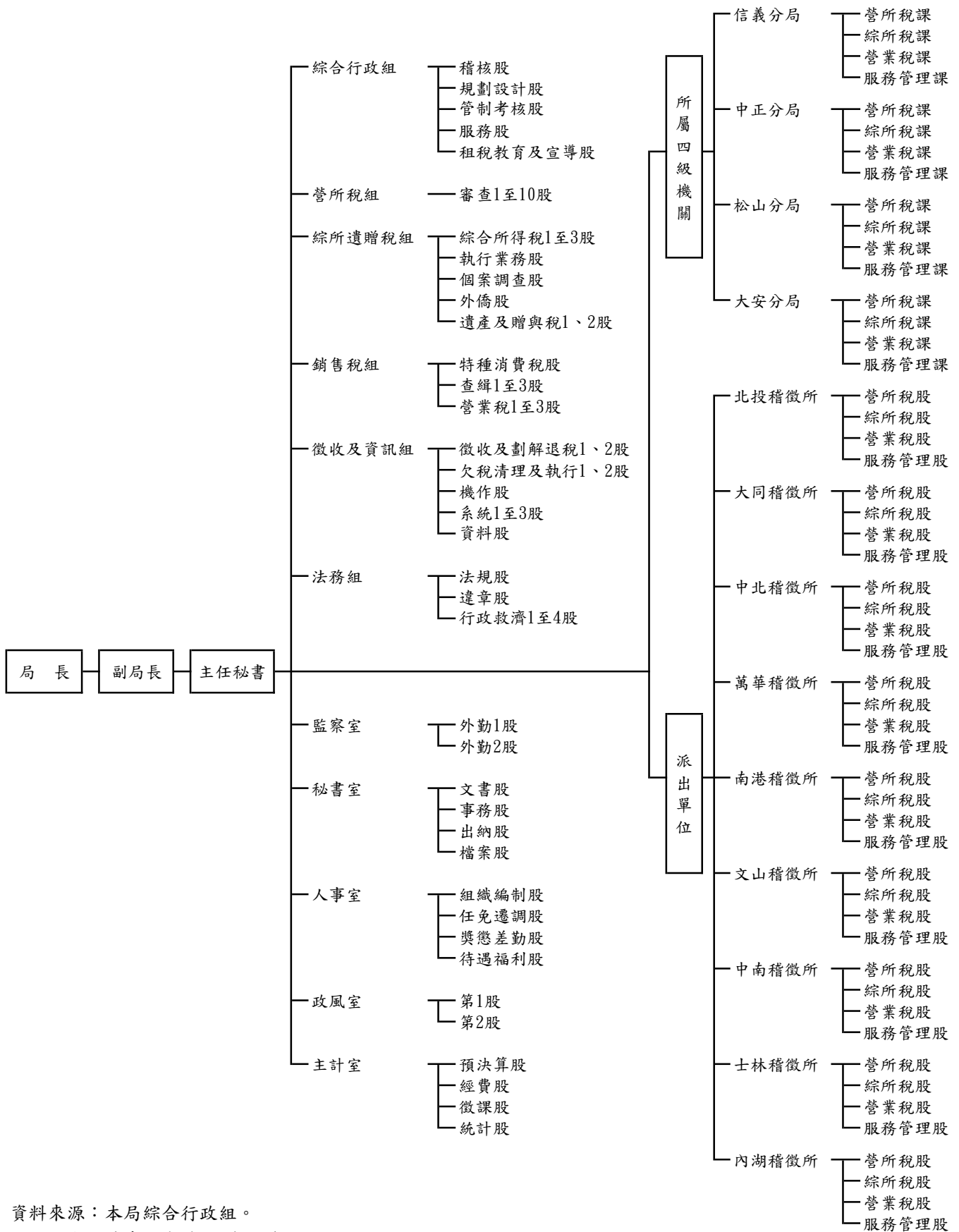
Note: The figures of net tax revenues of Total and Business Tax, both include financial enterprises business tax.

參、行政組織與工作績效

Part Three: Administrative Organization
& Work Performance

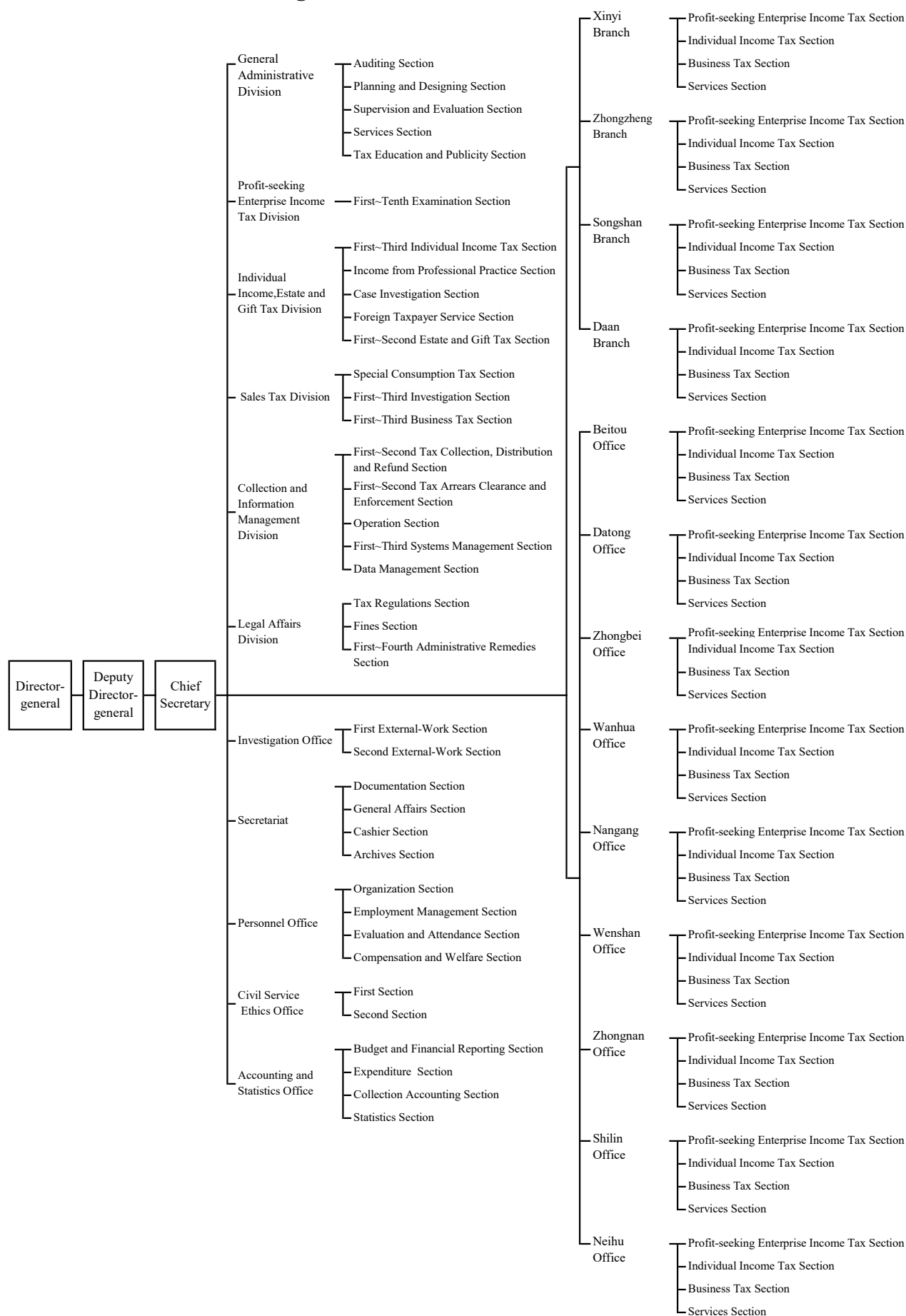
表 38

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113年底資料。

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 2024.

表 39

本局員額與素質

1、本局員額統計

民國113年底

單位：人

職 稱	官等職等	預算員額 Budget Quota
	合 計	1,601
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	25
分析師	薦任第7至9職等	2
審核員	薦任第7至8職等	85
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	344
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	50
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	17
稅務員	委任第5職等或薦任第6至7職等	273
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	394
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	373
助理員	委任第4至5職等或薦任第6職等	76
書記	委任第1至3職等	17
	小 計	533

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 2024

Unit: Person

現有員額 Existing Staff	Title	Grade
1,526		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
8	Senior Auditor	Senior Rank Grade 10
6	Chief	Junior Rank Grade 9 or Senior Rank Grade 10
6	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
24	Auditor	Junior Rank Grade 8 - Grade 9
2	Systems Analyst	Junior Rank Grade 7 - Grade 9
84	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
340	Revenue Officer	Elementary Rank Grade 5 or Junior Rank Grade 6 – Grade 7
46	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
48	Junior Officer	Elementary Rank Grade 4 – Grade 5 or Junior Rank Grade 6
1	Associate Clerk	Elementary Rank Grade 1 - Grade 3
661		Subtotal
4	Director	Junior Rank Grade 9 -Senior Rank Grade 10
4	Secretary	Junior Rank Grade 8 - Grade 9
3	Auditor	Junior Rank Grade 8 - Grade 9
16	Chief	Junior Rank Grade 7 - Grade 8
17	Revenue Assessor	Junior Rank Grade 6 - Grade 8
271	Revenue Officer	Elementary Rank Grade 5 or Junior Rank Grade 6 – Grade 7
50	Junior Officer	Elementary Rank Grade 4 –Grade 5 or Junior Rank Grade 6
6	Associate Clerk	Elementary Rank Grade 1 - Grade 3
371		Subtotal
4	Chief	Junior Rank Grade 8 - Grade 9
12	Auditor	Junior Rank Grade 8 - Grade 9
43	Head	Junior Rank Grade 7 - Grade 8
3	Revenue Assessor	Junior Rank Grade 6 - Grade 8
365	Revenue Officer	Elementary Rank Grade 5 or Junior Rank Grade 6 – Grade 7
55	Junior Officer	Elementary Rank Grade 4 - Grade 5 or Junior Rank Grade 6
12	Associate Clerk	Elementary Rank Grade 1 - Grade 3
494		

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113年底

單位：人

官等別 & 年齡別	合 計 Total	簡任 10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任 1-5 職等 Elementary Rank Grade 1 - Grade 5
合 計	1,526	21	1,248	257
20-24歲	70	-	28	42
25-29歲	185	-	125	60
30-34歲	156	-	124	32
35-39歲	153	-	134	19
40-44歲	190	-	158	32
45-49歲	225	-	202	23
50-59歲	457	14	402	41
60歲以上	90	7	75	8

Table 39

Staff Number and Quality of the Bureau (Cont.)

2. Statistics of Age and Gender

End of CY 2024

Unit: Person

男 Male	女 Female	Grade & Age
385	1,141	Total
16	54	20 Years - 24 Years
42	143	25 Years - 29 Years
50	106	30 Years - 34 Years
45	108	35 Years - 39 Years
62	128	40 Years - 44 Years
51	174	45 Years - 49 Years
94	363	50 Years - 59 Years
25	65	over 60 Years

表 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

官等別 & 學歷別	民國113年底		End of CY 2024		單位：人; Unit: Person
	合計 Total	簡任 10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任 1-5 職等 Elementary Rank Grade 1 - Grade 5	
合計	1,526	21	1,248	257	Total
研究所	411	14	374	23	Graduate School
大學 (含軍警學校有學位者)	980	5	773	202	University (Include Bachelor of Military and Police College)
專科	121	2	95	24	College
軍警學校 (無學位者)	-	-	-	-	Military and Police School (Non of Bachelor)
高中高職 (含師範)	13	-	5	8	High (Vocational) School
初(國)中初職 以下及其他	1	-	1	-	below Junior High 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 & 考試別	民國113年底		End of CY 2024		Grade & Examination Type
	合 計	簡任 10-14 職等	薦任 6-9 職等	委任 1-5 職等	
	Total	Senior Rank Grade 10 - Grade 14	Junior Rank Grade 6 - Grade 9	Elementary Rank Grade 1 - Grade 5	
合 計	1,526	21	1,248	257	Total
高等考試	1,067	17	972	78	Senior Examination
普通考試	76	-	1	75	Junior Examination
初等考試	66	-	-	66	Elementary Examination
特種考試	244	2	204	38	Special Examination
升等考試	73	2	71	-	Promotion Examination
其他考試	-	-	-	-	Other Examination
依其他法令進用	-	-	-	-	Employment under other Laws

表 40

本局歲出決算比較

定基指數：104年度=100 環比指數：上年度=100

單位：新臺幣千元

年 度	預算數 Budget			決算數 Final Account
	金額 Amount	定基指數 Fixed-base Index	環比指數 Link Index	金額 Amount
104年度	2,695,762	100.00	100.18	2,683,175
105年度	2,745,753	101.85	101.85	2,724,946
106年度	2,712,569	100.62	98.79	2,690,703
107年度	2,684,932	99.60	98.98	2,681,187
108年度	2,717,485	100.81	101.21	2,712,405
109年度	2,826,493	104.85	104.01	2,826,383
110年度	2,975,808	110.39	105.28	2,975,511
111年度	2,866,366	106.33	96.32	2,865,931
112年度	2,939,664	109.05	102.56	2,931,025
113年度	3,058,714	113.46	104.05	3,042,739

資料來源：本局主計室。

Table 40

Comparison of Expenditure Final Accounts of the Bureau

Fixed-base Index: CY 2015=100 Link Index: Previous Year=100 Unit: Thousand NT\$

決算數 Final Account		經費賸餘 Surplus	決算數占預算 數百分比% Final Account/Budget (%)	Year
定基指數 Fixed-base Index	環比指數 Link Index			
100.00	100.07	12,587	99.53	CY 2015
101.56	101.56	20,808	99.24	CY 2016
100.28	98.74	21,866	99.19	CY 2017
99.93	99.65	3,745	99.86	CY 2018
101.09	101.16	5,080	99.81	CY 2019
105.34	104.20	110	100.00	CY 2020
110.90	105.28	297	99.99	CY 2021
106.81	96.32	435	99.98	CY 2022
109.24	102.27	8,639	99.71	CY 2023
113.40	103.81	15,976	99.48	CY 2024

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：104年度=100 環比指數：上年度=100

Fixed-base Index: CY 2015=100 Link Index: Previous Year=100

年 度	申報件數 No.of Return	定基指數 Fixed-base Index	環比指數 Link Index	查核人數 No.of Auditors	平均每人 查核件數 Average Audited Cases per person	平均每人每天 查核件數 (工作天275天) Average Audited Cases per person per day	Year
104年度	173,532	100.00	102.74	239	726.08	2.64	CY 2015
105年度	177,954	102.55	102.55	239	744.58	2.71	CY 2016
106年度	181,423	104.55	101.95	237	765.50	2.78	CY 2017
107年度	185,764	107.05	102.39	229	811.20	2.95	CY 2018
108年度	189,269	109.07	101.89	213	888.59	3.23	CY 2019
109年度	191,571	110.40	101.22	209	916.61	3.33	CY 2020
110年度	194,647	112.17	101.61	218	892.88	3.25	CY 2021
111年度	197,287	113.69	101.36	210	939.46	3.42	CY 2022
112年度	199,843	115.16	101.30	210	951.63	3.46	CY 2023
113年度	203,190	117.09	101.67	213	953.94	3.47	CY 2024

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

113年度

單位：件

項目 & 月別	應辦公文統計 Case in the month				已辦結公文統計 Cases Closed in the Month			
	本月份 新收件數 Newly- received Cases in the Month	截至上月 待辦件數 Pending Cases as of the End of Last Month	本月創簽 稿數 Created Document	應辦公文 總數 Total	發文 Official Document			
					6日辦結 Closed within 6 Days		超過6至30天 Closed more than 6 days but less than 30 Days	
					件數 Cases	百分比% As a % of official Document (%)	件數 Cases	百分比% As a % of official Document (%)
合 計	244,804	15,895	185,472	446,171	171,299	100.00	-	-
1月	21,290	984	15,024	37,298	14,028	100.00	-	-
2月	16,225	1,152	11,286	28,663	10,788	100.00	-	-
3月	22,467	1,551	15,337	39,355	14,793	100.00	-	-
4月	20,441	1,490	15,852	37,783	14,638	100.00	-	-
5月	21,804	1,374	16,365	39,543	15,308	100.00	-	-
6月	18,931	1,371	15,420	35,722	14,046	100.00	-	-
7月	20,738	1,475	15,890	38,103	14,075	100.00	-	-
8月	21,899	1,516	16,922	40,337	15,877	100.00	-	-
9月	18,969	1,154	15,396	35,519	14,314	100.00	-	-
10月	19,790	1,362	15,684	36,836	14,416	100.00	-	-
11月	20,586	1,219	15,261	37,066	13,732	100.00	-	-
12月	21,664	1,247	17,035	39,946	15,284	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 2024

Unit: Case

已辦結公文統計 Cases Closed in the Month							待辦件數 Numbers of Pending Cases	Item / Month
發文 Official Document				存查 件數 Filed for Reference	創簽辦結 件數 Closed Created Document	已辦結件 數 Numbers of Closed Cases		
超過30日 Closed more than 30 Days		小計 Subtotal	發文平均 使用天數 Average Days Needed for Official Documents					
件數 Cases	百分比% As a % of official Document (%)							
-	-	171,299	0.66	215,155	42,245	428,699	17,472	Total
-	-	14,028	0.67	18,937	3,130	36,095	1,203	Jan.
-	-	10,788	0.66	13,974	2,225	26,987	1,676	Feb.
-	-	14,793	0.67	20,063	2,880	37,736	1,619	Mar.
-	-	14,638	0.66	18,172	3,344	36,154	1,629	Apr.
-	-	15,308	0.67	19,352	3,512	38,172	1,371	May
-	-	14,046	0.67	16,539	3,634	34,219	1,503	June
-	-	14,075	0.68	18,117	4,319	36,511	1,592	July
-	-	15,877	0.65	19,268	3,969	39,114	1,223	Aug.
-	-	14,314	0.63	16,506	3,297	34,117	1,402	Sept.
-	-	14,416	0.65	17,306	3,722	35,444	1,392	Oct.
-	-	13,732	0.67	18,202	3,843	35,777	1,289	Nov.
-	-	15,284	0.65	18,719	4,370	38,373	1,573	Dec.

Source: General Administrative Division of the Bureau.

本局公文處理績效統計(續)

2. 單位別-總局

113年度

單位:件

項目 & 單位別	應辦公文統計 Case in the month				已辦結公文統計 Cases Closed in the Month			
	本月份 新收件數 Newly- received Cases in the Month	截至上月 待辦件數 Pending Cases as of the End of Last Month	本月創簽 稿數 Created Document	應辦公文 總數 Total	發文 Official Document			
					6日辦結 Closed within 6 Days		超過6至30天 Closed more than 6 days but less than 30 Days	
					件數 Cases	百分比% As a % of official Document (%)	件數 Cases	百分比% As a % of official Document (%)
合 計	60,724	4,210	34,059	98,993	41,726	100.00	-	-
營所稅組	5,071	403	6,009	11,483	6,212	100.00	-	-
銷售稅組	9,653	633	5,010	15,296	8,691	100.00	-	-
綜合行政組	791	161	751	1,703	215	100.00	-	-
徵收及資訊組	15,191	948	4,540	20,679	6,028	100.00	-	-
綜所遺贈稅組	23,042	1,465	12,234	36,741	16,315	100.00	-	-
法務組	1,776	97	1,590	3,463	1,545	100.00	-	-
秘書室	1,782	146	1,348	3,276	734	100.00	-	-
主計室	350	40	143	533	62	100.00	-	-
人事室	2,317	277	2,008	4,602	1,746	100.00	-	-
政風室	517	32	253	802	169	100.00	-	-
監察室	232	8	173	413	8	100.00	-	-
總局納保組	2	-	-	2	1	100.00	-	-

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 2024

Unit: Case

已辦結公文統計 Cases Closed in the Month							待辦件數 Numbers of Pending Cases	Item / Department
發文 Official Document			存查 件數 Filed for Reference	創簽辦結 件數 Closed Created Document	已辦結件 數 Numbers of Closed Cases	小計 Subtotal		
超過30日 Closed more than 30 Days		發文平均 使用天數 Average Days Needed for Official Documents						
件數 Cases	百分比% As a % of official Document (%)							
-	-	41,726	0.72	48,135	4,424	94,285	4,708	Total
-	-	6,212	0.66	4,673	112	10,997	486	Profit-seeking Enterprise Income Tax Division
-	-	8,691	0.74	5,371	520	14,582	714	Sales Tax Division
-	-	215	1.70	758	544	1,517	186	General Administrative Division
-	-	6,028	0.80	12,427	1,188	19,643	1,036	Collection and Information Management Division
-	-	16,315	0.69	18,674	110	35,099	1,642	Individual Income Estate and Gift Tax Division
-	-	1,545	0.63	1,673	132	3,350	113	Legal Affairs Division
-	-	734	0.98	1,661	725	3,120	156	Secretariat
-	-	62	1.44	337	93	492	41	Accounting and Statistics Office
-	-	1,746	0.72	1,818	745	4,309	293	Personnel Office
-	-	169	0.73	513	93	775	27	Civil Service Ethics Office
-	-	8	0.50	229	162	399	14	Investigation Office
-	-	1	5.00	1	-	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

113年度

單位:件

項目 & 單位別	應辦公文統計 Case in the month				已辦結公文統計 Cases Closed in the Month			
	本月份 新收件數 Newly- received Cases in the Month	截至上月 待辦件數 Pending Cases as of the End of Last Month	本月創簽 稿數 Created Document	應辦公文 總數 Total	發文 Official Document			
					6日辦結 Closed within 6 Days		超過6至30天 Closed more than 6 days but less than 30 Days	
					件數 Cases	百分比% As a % of official Document (%)	件數 Cases	百分比% As a % of official Document (%)
合計	184,080	11,685	151,413	347,178	129,573	100.00	-	-
信義分局	19,472	1,531	18,687	39,690	16,206	100.00	-	-
中正分局	16,995	1,766	11,708	30,469	9,198	100.00	-	-
松山分局	17,046	1,153	13,588	31,787	11,755	100.00	-	-
大安分局	26,406	1,140	21,965	49,511	18,609	100.00	-	-
北投稽徵所	8,472	455	6,670	15,597	5,646	100.00	-	-
大同稽徵所	11,138	1,025	8,675	20,838	7,305	100.00	-	-
中北稽徵所	16,326	994	13,925	31,245	10,754	100.00	-	-
萬華稽徵所	10,281	490	6,850	17,621	6,257	100.00	-	-
南港稽徵所	6,985	310	5,012	12,307	4,500	100.00	-	-
文山稽徵所	8,341	335	6,556	15,232	6,369	100.00	-	-
中南稽徵所	15,145	864	13,387	29,396	11,547	100.00	-	-
士林稽徵所	11,597	610	9,656	21,863	8,009	100.00	-	-
內湖稽徵所	15,876	1,012	14,734	31,622	13,418	100.00	-	-

資料來源：本局綜合行政組。

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

3. By Unit-Branch Description

CY 2024

Unit: Case

已辦結公文統計 Cases Closed in the Month							待辦件數 Numbers of Pending Cases	Item / Branch
發文 Official Document			存查 件數 Filed for Reference	創簽辦結 件數 Closed Created Document	已辦結件 數 Numbers of Closed Cases			
超過30日 Closed more than 30 Days		小計 Subtotal				發文平均 使用天數 Average Days Needed for Official Documents		
件數 Cases	百分比% As a % of official Document (%)							
-	-	129,573	0.64	167,020	37,821	334,414	12,764	Total
-	-	16,206	0.69	17,914	3,863	37,983	1,707	Xinyi Branch
-	-	9,198	0.67	16,151	3,211	28,560	1,909	Zhongzheng Branch
-	-	11,755	0.65	15,270	3,568	30,593	1,194	Songshan Branch
-	-	18,609	0.57	22,913	6,632	48,154	1,357	Daan Branch
-	-	5,646	0.70	7,716	1,702	15,064	533	Beitou Office
-	-	7,305	0.60	10,435	2,060	19,800	1,038	Datong Office
-	-	10,754	0.62	15,360	4,063	30,177	1,068	Zhongbei Office
-	-	6,257	0.61	9,274	1,551	17,082	539	Wanhua Office
-	-	4,500	0.60	6,008	1,467	11,975	332	Nangang Office
-	-	6,369	0.66	7,455	1,038	14,862	370	Wenshan Office
-	-	11,547	0.62	13,737	3,180	28,464	932	Zhongnan Office
-	-	8,009	0.66	10,531	2,645	21,185	678	Shilin Office
-	-	13,418	0.69	14,256	2,841	30,515	1,107	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

113年度
CY 2024

單位：件
Unit: Case

項目 & 月別	收文 Cases Received			本月份結案 Cases Closed in the Month					本月份待辦案件 Cases Pending in the Month		Item / Month
	合計 Total	當月份 新辦案 件 Newly- received Cases in the Month	截至上 月待辦 案件 Pending Cases from the End of Last Month	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		件數 Cases	占收文 比率% As a % of Cases Received (%)	
					件數 Cases	占當月份結 案比率% As a % of Cases Closed in the Month (%)	件數 Cases	占當月份結 案比率% As a % of Cases Closed in the Month (%)			
合計	227,042	199,695	27,347	199,356	199,352	99.99	4	0.01	27,686	12.19	Total
1月	19,704	18,141	1,563	17,622	17,622	100.00	-	-	2,082	10.57	Jan.
2月	15,629	13,559	2,070	13,329	13,329	100.00	-	-	2,300	14.72	Feb.
3月	20,811	18,517	2,294	18,013	18,013	100.00	-	-	2,798	13.44	Mar.
4月	20,693	17,883	2,810	18,034	18,034	100.00	-	-	2,659	12.85	Apr.
5月	24,220	21,549	2,671	21,546	21,546	100.00	-	-	2,674	11.04	May
6月	17,024	14,305	2,719	14,705	14,703	99.99	2	0.01	2,319	13.62	June
7月	18,549	16,235	2,314	16,145	16,145	100.00	-	-	2,404	12.96	July
8月	18,870	16,463	2,407	16,678	16,678	100.00	-	-	2,192	11.62	Aug.
9月	17,990	15,801	2,189	15,742	15,741	99.99	1	0.01	2,248	12.50	Sept.
10月	17,182	14,956	2,226	15,193	15,193	100.00	-	-	1,989	11.58	Oct.
11月	17,712	15,731	1,981	15,602	15,601	99.99	1	0.01	2,110	11.91	Nov.
12月	18,658	16,555	2,103	16,747	16,747	100.00	-	-	1,911	10.24	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

全國各項國稅稅率

113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	560,000以下	× 5%	-0	= "
2	560,001 – 1,260,000	×12%	-39,200	= "
3	1,260,001 – 2,542,000	×20%	-140,000	= "
4	2,520,001 – 4,720,000	×30%	-392,600	= "
5	4,720,001以上	×40%	-864,000	= "
一、免稅額：		年滿70歲之納稅義務人、配偶暨受扶養直系尊親屬，每人免稅額為138,000元；未滿70歲之納稅義務人、配偶暨受扶養親屬每人免稅額92,000元。		
二、一般扣除額		標準或列舉扣除額只能擇一，不得同時並用。		
1. 標準扣除額		單身者124,000元，與配偶合併申報者248,000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) 房屋租金支出		每一申報戶每年扣除數額以120,000元為限，但申報有購屋借款利息者，不得扣除。		
(7) 政治獻金法之捐贈		個人對同一擬參選人每年捐贈總額不得超過10萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額20%，其總額並不得超過20萬元。對政黨捐贈，政黨推薦之候選人於109年度立法委員選舉得票率未達1%或收據格式不符者，不予認定。		
(8) 公職人員選罷法之競選經費		候選人自選舉公告日起，至投票日後30日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第43條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。		
(9) 公職人員選罷法之罷免案支出		各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日後30日內，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，於同法第41條規定候選人競選經費最高金額內，可於罷免案宣告不成立之日或投票日年度列報扣除。		
(10) 私立學校法第62條規定的捐贈		個人透過財團法人私立學校興學基金會，對學校法人或該法96年12月18日修正條文施行前已設立的財團法人私立學校的捐款，金額不得超過綜合所得總額50%；惟如未指定捐款予特定的學校法人或學校者，得全數列舉扣除。須檢附收據正本以供查核。		
三、特別扣除額：				
1. 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207,000元，但其全年薪資所得總額未達207,000元者，僅就其全年薪資所得總額全數扣除。		
3. 儲蓄投資特別扣除額		合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過270,000元。		
4. 身心障礙特別扣除額		每人可減除207,000元。		
5. 教育學費特別扣除額		子女就讀大專以上院校，每人每年以扣除25,000元為限，已接受政府補助，應以扣除該補助的餘額在25,000元內列報。但就讀空中大學、專校及五專前3年者不適用。		
6. 幼兒學前特別扣除額		納稅義務人申報扶養5歲以下〔民國106年(含該年)以後出生〕之子女，每人每年可扣除120,000元。但有下列情形之一者，不得扣除：(1)經減除幼兒學前特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在20%以上(選擇股利及盈餘按28%單一稅率分開計稅者亦同)。(2)納稅義務人依所得基本稅額條例規定計算之基本所得額超過同條例規定之扣除金額670萬元。		
7. 長期照顧特別扣除額		自中華民國108年1月1日起納稅義務人、配偶或受扶養親屬為符合中央衛生福利主管機關公告須長期照顧之身心失能者，每人每年扣除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。		

說明：上列稅率係適用113年申報112年度所得資料。

National Tax Rates

CY 2024

Table 44

The amount of tax is calculated in NTD.

	Tax Brackets	Net Taxable Income	× Tax Rate	— Progressive Difference	= Tax Payable
	1	\$560,000 or under	× 5%	— \$0	= //
	2	\$560,001 - \$1,260,000	× 12%	— \$39,200	= //
	3	\$1,260,001 - \$2,520,000	× 20%	— \$140,000	= //
	4	\$2,520,001 - \$4,720,000	× 30%	— \$392,000	= //
	5	over \$4,720,001	× 40%	— \$864,000	= //
	I. Exemption		The exemption is NTS\$138,000 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NTS\$92,000 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 NTS\$124,000 for a single individual, and NTS\$248,000 dollars for a married couple filing a joint return.		
	2. Itemized Deductions				
		2-1 Donations	The overall maximum donation cannot exceed 20% of the Gross Consolidated Income. However, no restriction on the amount of money is placed on donations for national defense, 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 NTS\$24,000. However, there is no limit to the amount of the premium paid for national health insurance.		
		2-3 Medical and Childbirth Expenses	Determined by submitted data.		
		2-4 Losses from Disaster	Determined by submitted data.		
		2-5 Interest on a House Mortgage of Self-use Residence	NTS\$300,000 per year per household; limited to one house only. However, if a special deduction for Savings and Investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the aforesaid interest of the house mortgage.		
		2-6 Rent for Housing	The deduction fee should be no more than NTS\$120,000 per household per year. However, no deduction shall be made for taxpayers who have filed Interest on a House Mortgage on the same tax return.		
		2-7 Donations made in accordance with the Political Donations Act	The total amount of individual donation contributed to the same person planning to participate in campaign each year may not exceed NTS\$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 NTS\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY2020 legislator election or those with an invalid receipt shall not be recognized.		
		2-8 Campaign Expenditures of the Civil Servants Election and Recall Act	The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.		
		2-9 Recall Expenditures of the Civil Servants Election and Recall Act	The recall expenditures, paid by the leading proposer and the person being recalled within 30 days from the day when the list of consignees is obtained to the voting day for the established declaration of recall, within the maximum campaign fund prescribed in Article 41 may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the day when the declaration of recall is not established or the very year of the voting day.		
		2-10 Donations made in accordance with Article 62 of the Private School Law	Individual donations to juridical schools or private school foundations established before the enforcement of the Law's amendment on December 18, 2007 through juridical private school foundations cannot exceed 50% of the Gross Consolidated Income. However, donations through the foundation to non-specified school legal persons or schools may deduct the entire donations from their incomes when filing their tax return. The original copy of receipt is required for Tax Audit.		
	III. Special Deductions				
		1. Special Deduction 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 NTS\$207,000, and he/she may claim a full deduction of the amount of the salary if it is less than NTS\$207,000.		
		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 NTS\$270,000 annually.		
		4. Special Deduction for Disability	There is a deduction of NTS\$207,000 for each disabled person.		
		5. Special Deduction for Educational Tuition	If any of the children of a taxpayer is studying in a college or university, a deduction of NTS\$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 NTS\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.		
		6. Special Deduction for Pre-school Children	For a taxpayer who has children under or equal to 5 years of age (born in or after CY 2017) may claim the special deduction of NTS\$120,000 per child per year, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NTS\$1,210,001 after deducting the pre-school and long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NTS\$6,700,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%.		
		7. Special Deduction for Long-term Care	Starting from 2019, for a taxpayer, his/her spouse, or dependent(s) who is a qualified person with physical or mental incapacity and need long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NTS\$ 120,000 per year may be made for each person, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NTS\$1,210,001 after deducting the pre-school and long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/ income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NTS\$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%.		

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

表 44

全國各項國稅稅率（續）

113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 2. 總機構在境外之營利事業：21%	1. 21% 2. 大陸地區人民、法人、團體、其他機構或其於第三地區投資之公司，經核准在台投資：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： 1. 依「薪資所得扣繳辦法」扣繳（註：兼職所得及非每月給付之薪資，得按給付額扣取5%，免併入全月給付總額扣繳） 2. 5%	按給付額扣取18%，但下列除外： 1. 政府派駐國外工作人員所領政府發給之薪資按全月給付總額超過新臺幣3萬元部分，扣取5% 2. 前項以外之個人全月薪資給付總額在行政院核定每月基本工資1.5倍以下者，扣取6%
利息	1. 10% 2. 軍公教退休(伍)金優惠存款利息：免扣繳，應列單	1. 20% 2. 短期票券利息到期兌償金額超過首次發售價格部分之利息、依金融資產證券化條例及不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息、公債、公司債及金融債券之利息、以前述之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息：15%
租金	10%	20%
權利金	10%	20%
競技競賽機會中獎之獎金或給與	1. 10% 2. 政府舉辦之獎券每聯（組、注）獎額超過5,000元者：全額扣繳20%	1. 20% 2. 同左
退職所得	減除定額免稅後之餘額：6%	減除定額免稅後之餘額：18%
其他所得	1. 免扣繳、應列單 2. 告發或檢舉獎金：20% 3. 結構型商品交易所得：10%	1. 個人依20%申報納稅，免扣繳，應列單 2. 餘按20%扣繳 3. 告發或檢舉獎金：20% 4. 結構型商品交易所得：15%
財產交易所得	1. 申報納稅 2. 20%(個人符合文化藝術獎助及促進條例第29條規定之文物或藝術品財產交易所得，按成交價額6%為所得額)	1. 按20%申報納稅 2. 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 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 2024

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"> Profit-seeking enterprise for which an individual or headquarters are within the territory of the Republic of China: No deduction Profit-seeking enterprise of which the headquarters are outside the territory of the Republic of China: 21% 	<ol style="list-style-type: none"> 21% For any individual, juristic person, organization, or other institution of the Mainland Area or any company it invests in any third area permitted to invest in the Taiwan Area in accordance with the provisions of Article 73 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area : 20%
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"> To be withheld in accordance with “The Regulations Governing the Withholding of Tax on Wages,” (for the wages for a part-time job and/or a salary not paid monthly, tax shall be withheld at 5% and be exempted from withheld as part of the total monthly payment) 5% 	<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"> For the salaries paid to civil servants employed by the government to work abroad, 5% of the portion of the total monthly payment exceeding NT\$30,000 is withheld. For the salaries not exceeding 1.5 times the monthly baseline salary as assessed by the Executive Yuan, but with the exception of salary paid to the individuals described above, 6% of the payment is withheld.
Income from Interest	<ol style="list-style-type: none"> 10% Interest on favorable pension (discharge) fund savings of military personnel, civil servants, and teachers shall be exempted from tax being withheld, but the tax withholder shall file a withholding report to the tax collecting authority-in-charge. 	<ol style="list-style-type: none"> 20% For interest from the portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance, or interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act, Government Bond, Corporate Bond, interest from Financial Debenture, and interest of due sale price subtracted by original buying cost from above Securities or conditional transaction of Short-term Commercial Papers: 15%
Income from lease	10%	20%
Income from Royalties	10%	20%
Income from Prizes or Payment from Contests and Games Won by Chance	<ol style="list-style-type: none"> 10% For lottery prizes won in a lottery held under government auspices, where the prize for each ticket exceeds NT\$5,000 , 20% of the full payment will be withheld. 	<ol style="list-style-type: none"> 20% Same as left column.
Income from Severance and Retirement	6% of the balance of the payment minus the fixed exemption is withheld	18% of the balance of the payment minus the fixed exemption is withheld
Other Income	<ol style="list-style-type: none"> Where there is exemption from tax being withheld, a report shall be filed. For payment of reward for information or accusation, 20% of the full payment is withheld. For income from transactions in structured products between taxpayers and securities firms or banks, 10% of the income derived is withheld. 	<ol style="list-style-type: none"> Where an individual files and pays 20% income tax, there is an exemption from tax being withheld and a report shall be filed. The remainder shall be filed and taxed at the rate of 20%. For payment of reward for information or accusation, 20% of the full payment is withheld. For income from transactions in structured products between taxpayers and securities firms or banks, 15% of the income derived is withheld.
Income from Property Transactions	<ol style="list-style-type: none"> Taxpayer shall file tax return and pay tax assessed by the tax authority For individual have income from transactions of artifacts or artwork in accordance with the provisions of Article 29 of the Culture and the Arts Reward and Promotion Act, 20% of 6% of the final transaction amount is withheld. 	<ol style="list-style-type: none"> Filed and taxed at the rate of 20%. For individual have income from transactions of artifacts or artwork in accordance with the provisions of Article 29 of the Culture and the Arts Reward and Promotion Act, 20% of 6% of the final transaction amount is withheld.
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 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）

113年度

稅率金額以新臺幣為計算標準

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

National Tax Rates (Cont.)

CY 2024

able 44

The amount of tax is calculated in NTD.

		Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax		Transaction in or before 2021,6,30	<ol style="list-style-type: none"> 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% 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% 	
		Transaction starting from 2021,7,1	<ol style="list-style-type: none"> 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% 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% 	
	I . An individual residing in the territory of the Republic of China			
	II . An individual not residing in the territory of the Republic of China	Transaction in or before 2021,6,30	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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）

113年度

稅率金額以新臺幣為計算標準

	課稅所得額	稅率	稅額計算公式
營 利 事 業 所 得 稅	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， $T=(P-120,000) \times 1/2$ 2. P超過200,000元者， $T=P \times 20\%$
	說明： 1. T=稅額；P=課稅所得額 2. 課稅所得額超過12萬元者，就其全部課稅所得額課徵20%，但其應納稅額不得超過課稅所得額超過12萬元部分之半數。		
房 地 合 一 課 徵 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113年申報112年度所得稅適用。

National Tax Rates (Cont.)

Table 44

CY 2024

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, $T = (P - 120,000) \times 1/2$ 2. P: over \$200,000, $T = P \times 20\%$
Income Tax	Note:		
	1. $T =$ Profit-seeking Enterprise Income Tax; $P =$ Taxable income		
	2. Where the total taxable income is more than NT\$120,000, the income tax rate is 20%, but the amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000.		
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.	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.		20%	
4. House and land that have been held for a period of no more than 5 years and are transferred because of any involuntary cause announced by the MOF.		20%	
5. A profit-seeking enterprise who sells house and land, where the house is built in partnership with a business entity and the share of land associated with the unit has been held for a period of no more than 5 years.		20%	
6. House and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings.		20%	
Income Tax	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.	45%
		2. The transferred house and land that have been held for a period of more than 2 years.	35%

Note: The profit-seeking enterprise income tax rate is applied to income tax in CY 2023 which is filed in CY 2024.

表 44

全國各項國稅稅率 (續)

113年度

稅率金額以新臺幣為計算標準

遺產稅	一、106年5月12日(含)以後之繼承案件：		
	遺產淨額	稅率	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
	二、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	
	三、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	
贈與稅	一、106年5月12日(含)以後之贈與案件：		
	贈與淨額	稅率	稅額計算公式
	\$25,000,000 以下	10%	贈與淨額 \times 0.10 - \$0 = 應納贈與稅額
	\$25,000,001 - \$50,000,000	15%	贈與淨額 \times 0.15 - \$1,250,000 = 應納贈與稅額
	逾 \$50,000,000	20%	贈與淨額 \times 0.20 - \$3,750,000 = 應納贈與稅額
	二、98年1月23日(含)至106年5月11日(含)之贈與案件：		
	稅率	稅額計算公式	
	10%	贈與淨額 \times 0.10 = 應納贈與稅額	
	三、98年1月22日(含)以前之贈與案件：		
	贈與淨額	稅率	稅額計算公式
\$670,000 以下	4%	贈與淨額 \times 0.04 - \$0 = 應納贈與稅額	
\$670,001 - \$1,890,000	6%	贈與淨額 \times 0.06 - \$13,400 = 應納贈與稅額	
\$1,890,001 - \$3,120,000	9%	贈與淨額 \times 0.09 - \$70,100 = 應納贈與稅額	
\$3,120,001 - \$4,340,000	12%	贈與淨額 \times 0.12 - \$163,700 = 應納贈與稅額	
\$4,340,001 - \$5,570,000	16%	贈與淨額 \times 0.16 - \$337,300 = 應納贈與稅額	
\$5,570,001 - \$8,020,000	21%	贈與淨額 \times 0.21 - \$615,800 = 應納贈與稅額	
\$8,020,001 - \$15,580,000	27%	贈與淨額 \times 0.27 - \$1,097,000 = 應納贈與稅額	
\$15,580,001 - \$32,280,000	34%	贈與淨額 \times 0.34 - \$2,187,600 = 應納贈與稅額	
\$32,280,001 - \$50,090,000	42%	贈與淨額 \times 0.42 - \$4,770,000 = 應納贈與稅額	
逾 50,090,000	50%	贈與淨額 \times 0.50 - \$8,777,200 = 應納贈與稅額	

National Tax Rates (Cont.)

CY 2024

Table 44

The amount of tax is calculated in NTD.

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

表 44

全國各項國稅稅率（續）

113年度

稅率金額以新臺幣為計算標準

貨 物 稅

類 目	稅率或 單位稅額	類 目	稅率或 單位稅額
一、橡膠輪胎		六、電 器 類	
1. 大客貨車輪胎	10%	1. 電冰箱	13%
2. 其他輪胎	15%	2. 電視機彩色	13%
		3. 冷暖氣機 普通用	20%
		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	
四、平板玻璃	10%	1. 汽車	
		(1) 小客車	
		氣缸排氣量在2,000立方公分以下	25%
		氣缸排氣量在2,001立方公分以上	30%
		(2) 貨車、大客車、其他車	15%
		2. 機 車	17%
五、油氣類(從量課稅)		3. 電動車輛及油電混合動力車輛	
1. 汽油	每公秉6,830元	(1) 電動車輛及油電混合動力車輛	減半徵稅
2. 柴油	每公秉3,990元	(2) 自106年1月28日起至114年12月31日止，購買完全以電能為動力之電動車輛並完成登記者，免徵貨物稅，但電動小客車免徵金額以完稅價格新臺幣140萬元計算之稅額為限，超過部分，不予免徵。	免稅
3. 煤油	每公秉4,250元		
4. 航空燃油	每公秉 610元		
5. 燃料油	每公秉 110元		
6. 溶劑油	每公秉 720元		
7. 液化石油	每公噸 690元		

National Tax Rates (Cont.)
CY 2024

Table 44

The amount of tax is calculated in NTD.

Commodity Tax

Category	Tax Rates or Tax Per Unit	Category	Tax Rates or Tax Per Unit
I. Rubber Tires		VII. Electric Appliances	
1. Truck and bus tires	10%	1. Refrigerators	13%
2. Other	15%	2. Color television sets	13%
II. Cement		3. Air-conditioners	
1. White or colored cement	\$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%
III. Beverages		VIII. Vehicles	
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%
IV. Flat-glass	10%	1-2 Trucks, buses, and other vehicles	15%
		2. Motorcycles	17%
V. Oil/Gas		3. Electric-powered automobiles and motorcycles and hybrid electric vehicles	
1. Gasoline	\$6,830/KL	3-1 Electric-powered automobiles and motorcycles and hybrid Electric vehicles	one-half of the statutory tax rates
2. Diesel oil	\$3,990/KL	3-2 From January 28, 2017 to December 31, 2025, a person who purchases a completely electric-operated automobile or motorcycle and completes registration shall be exempted from commodity tax. However, the exempted tax amount shall be limited to NT\$1.4 million taxable value; the exceeding portion shall not be granted commodity tax exemption.	none
3. Kerosene	\$4,250/KL		
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)

113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 或每千支1,590元， 取其高者。	2. 蒸餾酒類	
健康福利捐： 菸品依菸害防制法規定應徵之健康福利捐，由菸酒稅稽徵 機關於徵收菸酒稅時代徵之。		(1) 91.1 至98.5.31	每公升185元
		(2) 98.6.1起	每公升每度2.5元
		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
		4. 料理酒	
1. 紙菸(98. 6. 1起)	每千支1,000元	(1)一般料理酒	每公升9元
2. 菸絲(98. 6. 1起)	每公斤1,000元	(2)料理米酒	每公升9元
3. 雪茄(98. 6. 1起)	每公斤1,000元	5. 其他酒類	每公升每度7元
4. 其他菸品(98. 6. 1起)	每公斤1,000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 (股票當沖自106年4月28日起至116年12月31 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 (公司債及金融債券自99年1月1日起至115年 12月31日止停徵)		2. 利率類期貨契約：	
3. 履約認購(售)權證：		(1)30天期商業本票：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 (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.)

CY 2024

Table 44

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	1-1 Beer	\$26/ liter
3. Cigars (Since June 12, 2017)	\$1,590/kg	1-2 Other 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	
		1-1 Between Jan. 1, 2002 and May 31, 2009	\$185/ liter
		1-2 Since June 1, 2009	\$2.5 per liter per degree of alcohol content
Health and Welfare Surcharge on Tobacco Products :		3. Reprocessed Alcoholic Beverages	
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.		3-1 Alcohol content exceeding 20%	\$185/ liter
		3-2 Alcohol 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	4-1 General cooking alcoholic products	\$9/ liter
3. Cigars (Since June 1, 2009)	\$1,000/kg	4-2 Cooking rice wine	\$9 / liter
4. Other tobacco products (Since June 1, 2009)	\$1,000/kg	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% (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 ⁰ /0000	
2. Corporate bonds and other securities approved by the government 1% (Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2026)		2. Interest rate futures contracts:	
3. Call (put) warrants :		2-1 30-day commercial paper interest rate futures 0.125 ⁰ /00000	
3-1 Settled with shares 3%		2-2 10-year government bond futures 1.25 ⁰ /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% (During the period from November 10, 2023 to November 9, 2028)		4. Gold futures contracts 2.5 ⁰ /00000	
		5. Foreign exchange futures contracts 1 ⁰ /00000	

表 44

全國各項國稅稅率（續）

113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.)

CY 2024

Table 44

The amount of tax is calculated in NTD.

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

Category	Scope of Application	Tax Rates
I . General Tax Computation	Applicable to business entities in accordance with Section 1, Chapter 4 of the VANVABT Act.	
	1. General Tax rate	5%
	2. Zero-rating	0%
	2-1 Export goods.	
	2-2 Services relating to export or services provided in the R.O.C. but used in a foreign country.	
	2-3 Goods sold to outbound or transit passengers by duty-free shops established under applicable law.	
	2-4 Goods or services sold to a bonded zone business entity for its operational Use.	
	2-5 International transportation; however, foreign transport enterprises engaging in international transportation within the territory of the R.O.C. shall qualify for zero-rated tax, only if provided that reciprocal treatment, such as exemption from similar taxes, is given to international transport enterprises of the R.O.C. by the foreign country in which the foreign enterprise is incorporated.	
	2-6 Vessels and aircraft used in international transportation and deep-sea fishing.	
	2-7 Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep-sea fishing boats.	
2-8 Goods sold by a bonded zone business entity to a taxable zone business entity and exported directly without being transported to the taxable zone.		
2-9 Goods sold by a bonded zone business entity to a taxable zone business entity for export and placed in a bonded warehouse or logistics center administered by an enterprise inside a free trade zone or by Customs.		
II . Special Tax Computation	Applicable to business entities in accordance with Section 2, Chapter 4 of the VANVABT Act.	
	1. Financial and Insurance Activities	
	1-1 Investment trusts, securities, futures, commercial paper and pawnshops.	1.Core business 2% 2.Non-core Business 5%
	1-2 Banking, insurance.	1.Core business 5% 2.Non-core business 5% 3.Reinsurance premiums of insurance enterprises 1% 4.Other core business 2%
	2. Special Food and Beverage Services Enterprises	
	2-1 Night clubs or restaurants providing entertainment programs.	15%
	2-2 Saloons and tea rooms, coffee shops and bars offering companionship Services.	25%
	3. Sales Amount of Business Entities Assessed by the Competent Taxation Authority	
	3-1 For small business entities, massage enterprises run by visually impaired persons who have duly obtained qualifications to engage in massage operations and that are entirely staffed with visually impaired persons to provide massage services, and other business entities exempted by the Ministry of Finance from filing sales amounts.	1%
	3-2 For consignees of the agricultural wholesale markets and small business entities which sell agricultural products.	0.1%

表 44

全國各項國稅稅率（續）

113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 2. 持有期間逾一年，二年以內者 (105年1月1日起停徵不動產特種貨物及勞務稅)	15% 10%
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%

表 45

全國主要經濟統計資料

定基指數：104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 (新臺幣百萬元) Amount (Million NT\$)	定基指數 Fixed-Base Index	年增率% Annual Growth Rate (%)	金額 (新臺幣百萬元) Amount (Million NT\$)	定基指數 Fixed-Base Index	年增率% Annual Growth Rate (%)
104年度	17,055,080	100.00	4.90	17,494,741	100.00	4.78
105年度	17,555,268	102.93	2.93	18,006,409	102.92	2.92
106年度	18,012,387	105.61	2.60	18,459,748	105.52	2.52
107年度	18,420,039	108.00	2.26	18,868,140	107.85	2.21
108年度	18,974,097	111.25	3.01	19,529,545	111.63	3.51
109年度	20,023,752	117.41	5.53	20,682,033	118.22	5.90
110年度	21,773,291	127.66	8.74	22,348,883	127.75	8.06
111年度	22,820,430	133.80	4.81	23,516,012	134.42	5.22
112年度	23,596,734	138.36	3.40	24,384,813	139.38	3.69
113年度	25,592,854	150.06	8.46	26,494,656	151.44	8.65

資料來源：行政院主計總處(114年5月28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。

Major Economic Statistics of the Country

Fixed-base Index: CY 2015=100

平均每人所得 Per Capita National Income			物價指數漲跌率 Change of Price Index (%)		Year
金額 (新臺幣元) Amount (NT\$)	定基指數 Fixed-Base Index	年增率% Annual Growth Rate (%)	生產者物價% (PPI) Producer Price Index (%)	消費者物價% (CPI) Consumer Price Index (%)	
633,367	100.00	4.30	-	-0.31	CY 2015
650,854	102.76	2.76	-	1.40	CY 2016
667,899	105.45	2.62	-	0.62	CY 2017
678,179	107.08	1.54	-	1.36	CY 2018
693,619	109.51	2.28	-	0.55	CY 2019
735,214	116.08	6.00	-	-0.23	CY 2020
806,095	127.27	9.64	-	1.97	CY 2021
844,866	133.39	4.81	10.51	2.95	CY 2022
856,657	135.25	1.40	-0.57	2.49	CY 2023
942,451	148.80	10.01	1.37	2.18	CY 2024

Source: DGBAS (data published on May 28, 2025).

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 (千人) Population (Thousand People)	綜合所得稅 稅收(千元) Individual Income Tax (Thousand NT\$)	平均每人稅負 (元) Per Capita Tax Burden (NT\$/person)	環比指數 Link Index	Year
104年度	23,492	473,946,434	20,175	115.07	CY 2015
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

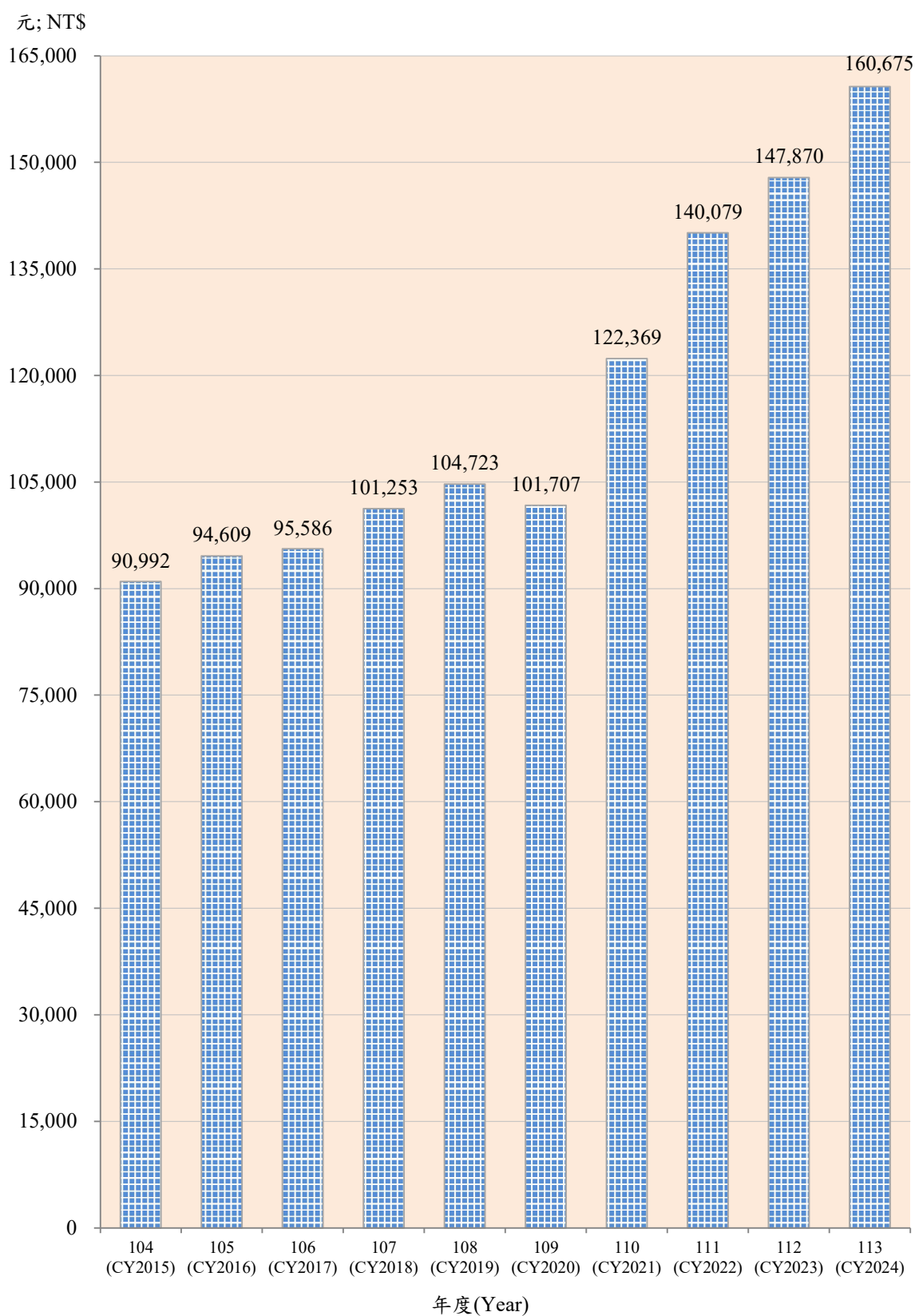
資料來源：內政部戶政司、財政部所屬各地區國稅局。

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.

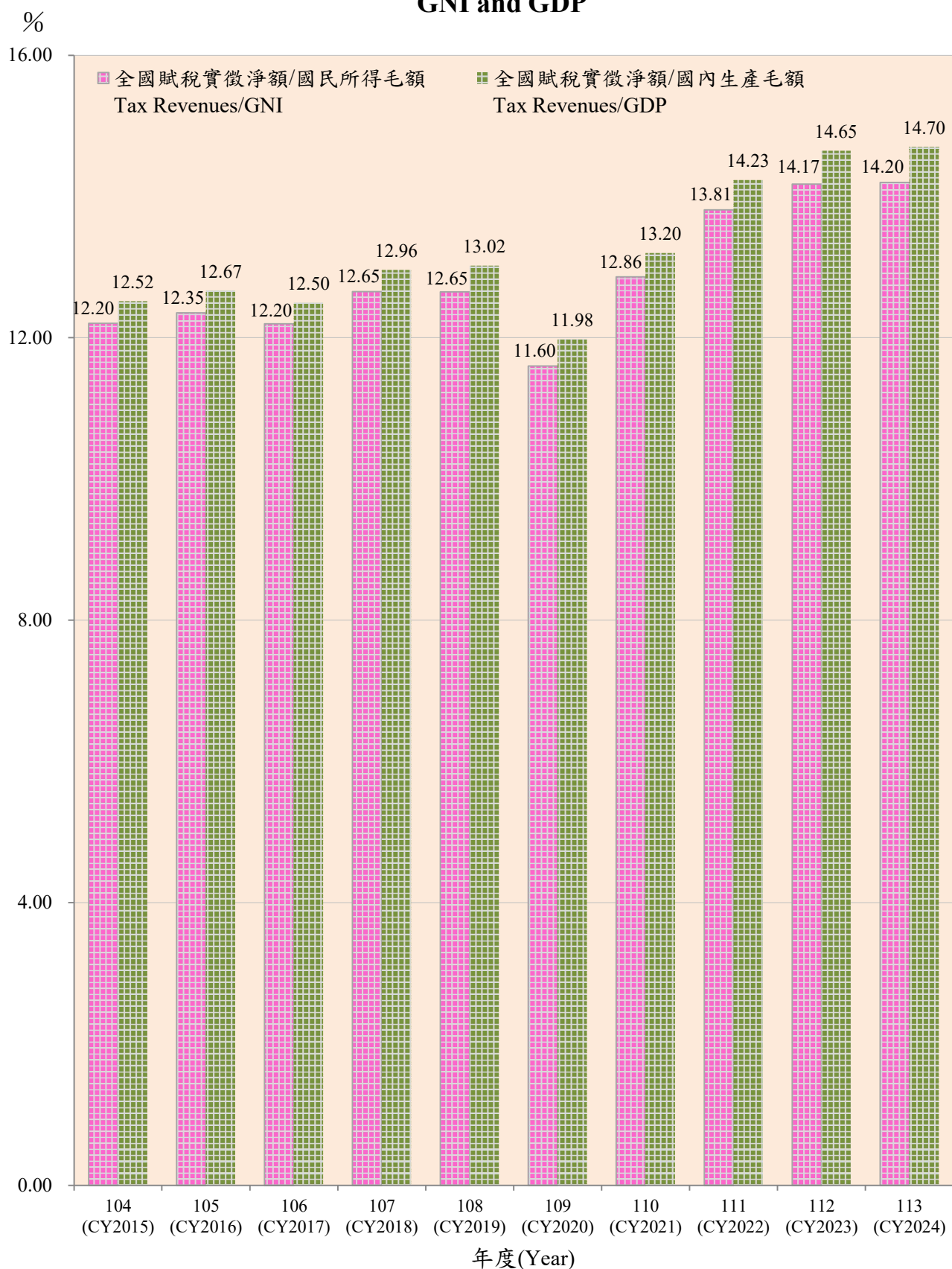
圖26.全國平均每人賦稅
Figure 26 Tax Revenues Per Capita of the Country



資料來源：財政部統計處。

Source: Department of Statistics Ministry of Finance.

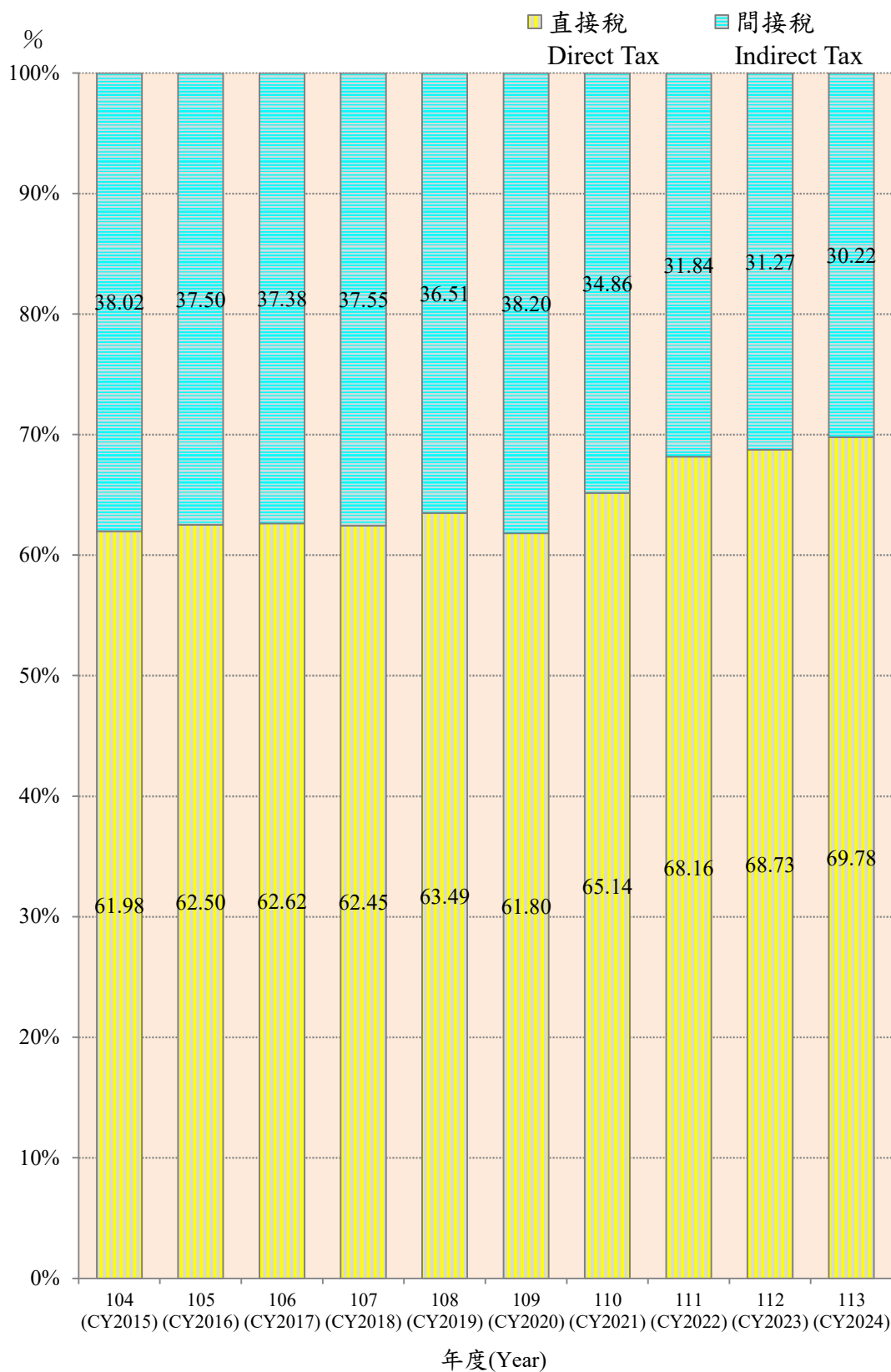
圖27.全國賦稅實徵淨額占國民所得毛額、國內生產毛額百分比
 Figure 27 Tax Revenues of the Country as a Percentage of GNI and GDP



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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