

Table 9. 2015 Gains and Losses of Profit-seeking Enterprise Income Tax and the Tax Statistics 【Primary Industry Category/Return Filing Category】 (5/7)

Unit : Household・NT\$1,000

| Industry Description (Primary Category) | Audit by Reviewing Declaration on Tax Returns Expanding to the Cases Qualified for the Standards Issued by the MOF (Sole Proprietorship and Partnership) | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------------------|---|------------------|---|---|--|--|---|--|---|--------------------------------|----------------|---|--|--------------------------|---|---|----------------------------------|---------------------------|
| | Cases | Net Operating Revenue | Amount of Non- operating Revenue | Annual Income | Income from the Securities & Futures Transactions on Cessation of Tax | Losses from the Securities & Futures Transactions on Cessation of Tax | Gain on Disposal of Land of Exemption from Income Tax | Loss on Disposal of Land of Exemption from Income Tax | TAX-Free Income in Line with Award Rules | Additional Salary Fee Deduction of SME Increase Employment | Approved Loss Deduction of this year for The Previous Ten Years | Amount of Taxable Income | Tax Payable | Imputation Tax Credit of Foreign-Source Income | Imputation Tax Credit of Income from Sources in the Mainland China | Investment Tax Credit | Difference between Basic Tax and Regular Income Tax | Provisional Income Tax (Self-payment) | Creditable Withholding Tax | Taxes Paid Voluntarily |
| A.Agriculture, Forestry, Fishing and Animal Husbandry | 529 | 1,359,348 | 5,631 | 65,543 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,543 | 4,524 | 0 | 0 | 0 | 0 | 0 | 52 | 4,285 |
| B.Mining and Quarrying | 156 | 482,512 | 609 | 24,434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,434 | 1,877 | 0 | 0 | 0 | 0 | 0 | 55 | 1,779 |
| C.Manufacturing | 39,834 | 176,126,950 | 156,151 | 11,000,853 | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 11,000,813 | 834,159 | 0 | 0 | 0 | 0 | 0 | 4,911 | 814,783 |
| D.Electricity and Gas Supply | 58 | 143,488 | 331 | 10,302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,302 | 730 | 0 | 0 | 0 | 0 | 0 | 3 | 712 |
| E.Water Supply and Remediation Activities | 1,244 | 3,756,320 | 7,887 | 263,780 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 263,780 | 19,611 | 0 | 0 | 0 | 0 | 0 | 66 | 17,143 |
| F.Construction | 50,140 | 205,015,782 | 159,101 | 15,056,638 | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 15,056,585 | 1,173,930 | 25 | 0 | 0 | 0 | 0 | 3,458 | 1,136,128 |
| G.Wholesale and Retail Trade | 97,351 | 364,306,319 | 991,004 | 21,541,938 | 0 | 0 | 4,164 | 0 | 0 | 0 | 0 | 21,537,774 | 1,581,530 | 0 | 0 | 0 | 0 | 0 | 10,541 | 1,536,620 |
| H.Transportation and Storage | 3,800 | 15,658,408 | 38,447 | 940,637 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 940,637 | 70,971 | 0 | 0 | 0 | 0 | 0 | 322 | 65,657 |
| I.Accommodation and Food Service Activities | 9,644 | 50,967,599 | 64,312 | 4,152,271 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,152,035 | 336,652 | 0 | 0 | 0 | 0 | 0 | 741 | 317,628 |
| J.Information and Communication | 1,357 | 2,018,079 | 11,896 | 158,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 158,126 | 10,211 | 0 | 0 | 0 | 0 | 0 | 177 | 9,113 |
| K.Financial and Insurance Activities | 117 | 90,821 | 198 | 8,530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,530 | 496 | 0 | 0 | 0 | 0 | 0 | 3 | 483 |
| L.Real Estate Activities | 2,261 | 4,611,517 | 35,785 | 499,867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 499,867 | 38,363 | 0 | 0 | 0 | 0 | 0 | 280 | 31,882 |
| M.Professional, Scientific And Technical Activities | 6,259 | 12,989,777 | 27,422 | 1,012,034 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,012,034 | 68,359 | 0 | 0 | 0 | 0 | 0 | 575 | 62,872 |
| N.Support Service Activities | 5,043 | 12,785,516 | 23,781 | 980,390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 980,390 | 70,102 | 0 | 0 | 0 | 0 | 0 | 341 | 63,927 |
| O.Public Administration and Defence; Compulsory Social Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| P.Education | 76 | 74,484 | 42 | 7,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,548 | 450 | 0 | 0 | 0 | 0 | 0 | 3 | 448 |
| Q.Human Health and Social Work Activities | 8 | 44,808 | 0 | 8,927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,927 | 756 | 0 | 0 | 0 | 0 | 0 | 0 | 327 |
| R.Arts, Entertainment and Recreation | 1,715 | 4,182,629 | 34,741 | 383,046 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 383,046 | 28,758 | 0 | 0 | 0 | 0 | 0 | 238 | 26,357 |
| S.Other Service Activities | 9,005 | 16,476,387 | 40,562 | 1,131,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,131,060 | 68,019 | 0 | 0 | 0 | 0 | 0 | 561 | 62,214 |
| Declaration errors which are unable to classify | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 228,597 | 871,090,743 | 1,597,900 | 57,245,923 | 53 | 0 | 4,184 | 0 | 0 | 0 | 0 | 57,241,431 | 4,309,496 | 25 | 0 | 0 | 0 | 0 | 22,326 | 4,152,359 |

Note 1 : The industry category was numbered with *Standard Industrial Classification of the Republic of China (Rev.7)*.
Note 2 : Above data were counted with assessments, but counted with tax returns when it is not assessed. Round the amount of each field to the nearest thousand.
Note 3 : Tax payable for profit-seeking enterprise income tax shall be taxed at half the rate of 17% about sole proprietorship and partnership organizations.
Note 4 : Above data, which are the amount after adjustment according to the law by itself, were adjusted by the difference between amount shown in account books of financial statements and income tax act with relevant laws and regulations. It might be not reflected actual surplus situation of profitable business on the financial statement.