

表12.104年度營所稅損益及稅額統計表【大類行業/應納稅額級距】(6/10)

單位：家、新臺幣千元

| 行業別 (大類行業) | 1百萬元<T≤2百萬元 | | | | | | | | | | | | | | | | | | | |
|--------------------|-------------|---------------|------------|-------------|--------------|--------------|--------------|--------------|-------------|--------------------|---------------|------------|------------|------------|----------------|--------|----------------|-----------|---------|-----------|
| | 家數 | 營業收入淨額 | 非營業收入總額 | 全年所得額 | 停徵之證券、期貨交易所得 | 停徵之證券、期貨交易損失 | 免徵所得稅之出售土地增益 | 免徵所得稅之出售土地損失 | 合於獎勵規定之免稅所得 | 中小企業增僱員工薪資費用加成減除金額 | 前十年核定虧損本年度扣除額 | 課稅所得額 | 應納稅額 | 境外所得之可扣抵稅額 | 大陸地區來源所得之可扣抵稅額 | 投資抵減稅額 | 基本稅額與一般所得稅額之差額 | 暫繳自繳稅額 | 抵繳之扣繳稅額 | 自繳稅額 |
| A「農、林、漁、牧業」 | 25 | 3,067,413 | 121,850 | 204,638 | 632 | 0 | 0 | 0 | 0 | 0 | 0 | 204,006 | 34,681 | 0 | 0 | 393 | 0 | 13,956 | 171 | 21,109 |
| B「礦業及土石採取業」 | 22 | 2,495,042 | 7,233 | 180,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 180,036 | 28,310 | 0 | 0 | 0 | 0 | 11,560 | 187 | 15,112 |
| C「製造業」 | 3,165 | 558,537,802 | 9,445,918 | 28,961,074 | 101,799 | -60,087 | 2,082,579 | -393 | 87,816 | 6,063 | 701,227 | 26,009,752 | 4,417,709 | 2,166 | 7,058 | 16,709 | 9,824 | 1,894,720 | 44,352 | 2,178,608 |
| D「電力及燃氣供應業」 | 8 | 620,244,901 | 6,171,649 | 78,529,120 | 0 | 0 | 177,093 | 0 | 0 | 0 | 78,279,307 | 72,721 | 12,362 | 0 | 0 | 475 | 0 | 4,218 | 985 | 6,667 |
| E「用水供應及污染整治業」 | 70 | 7,459,708 | 73,594 | 594,064 | 26 | -404 | 0 | 0 | 0 | 480 | 1,317 | 592,649 | 100,750 | 0 | 0 | 0 | 0 | 40,856 | 414 | 49,779 |
| F「營造業」 | 1,247 | 186,178,413 | 864,164 | 10,416,792 | 26,528 | -12,735 | 170,308 | -7,176 | 0 | 0 | 88,118 | 10,162,060 | 1,719,191 | 0 | 0 | 0 | 1,612 | 662,817 | 10,710 | 933,291 |
| G「批發及零售業」 | 3,237 | 713,244,859 | 8,579,123 | 28,214,673 | 118,006 | -51,574 | 956,725 | -1,868 | 5,803 | 5,906 | 635,242 | 26,491,272 | 4,494,521 | 761 | 9,385 | 4,666 | 2,241 | 1,835,533 | 38,288 | 2,321,571 |
| H「運輸及倉儲業」 | 264 | 42,177,009 | 603,219 | 2,690,496 | 7,084 | -12 | 71,423 | 0 | 0 | 0 | 105,745 | 2,181,494 | 369,731 | 0 | 378 | 1,261 | 830 | 146,667 | 2,669 | 193,288 |
| I「住宿及餐飲業」 | 215 | 21,000,247 | 185,096 | 1,823,258 | 3,161 | -1,286 | 6,969 | 0 | 0 | 0 | 27,092 | 1,780,550 | 297,094 | 0 | 0 | 0 | 0 | 105,957 | 1,051 | 168,936 |
| J「資訊及通訊傳播業」 | 161 | 20,424,835 | 422,891 | 1,504,575 | 22,066 | -941 | 25,944 | 0 | 8,076 | 2,319 | 93,477 | 1,359,969 | 229,905 | 3,099 | 1,420 | 1,418 | 1,486 | 94,289 | 2,512 | 122,012 |
| K「金融及保險業」 | 243 | 34,550,019 | 2,307,392 | 16,734,034 | 1,702,201 | -571,558 | 433,361 | -1,214 | 0 | 380 | 75,414 | 2,014,462 | 342,458 | 0 | 968 | 1,118 | 116,142 | 132,965 | 41,327 | 289,138 |
| L「不動產業」 | 535 | 59,206,380 | 1,798,599 | 9,580,724 | 136,071 | -216,690 | 4,214,092 | -15,284 | 0 | 0 | 665,934 | 4,410,112 | 742,742 | 133 | 0 | 359 | 9,576 | 229,345 | 101,525 | 404,855 |
| M「專業、科學及技術服務業」 | 294 | 28,059,030 | 309,150 | 2,473,804 | 8,305 | -926 | 2,150 | -1,213 | 25,144 | 398 | 54,144 | 2,393,174 | 406,839 | 0 | 168 | 407 | 2,486 | 167,724 | 6,474 | 215,236 |
| N「支援服務業」 | 156 | 21,837,471 | 230,800 | 1,284,145 | 398 | 0 | 0 | 0 | 0 | 0 | 9,927 | 1,279,283 | 217,478 | 0 | 0 | 0 | 0 | 95,611 | 6,910 | 101,184 |
| O「公共行政及國防；強制性社會安全」 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| P「教育服務業」 | 15 | 927,449 | 6,524 | 131,872 | 631 | 0 | 0 | 0 | 0 | 0 | 868 | 130,373 | 22,163 | 0 | 0 | 0 | 0 | 6,007 | 139 | 12,499 |
| Q「醫療保健及社會工作服務業」 | 7 | 1,121,078 | 6,742 | 64,771 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,771 | 11,011 | 0 | 0 | 0 | 0 | 3,668 | 63 | 5,927 |
| R「藝術、娛樂及休閒服務業」 | 42 | 3,538,615 | 61,266 | 380,724 | 12 | -66 | 0 | 0 | 0 | 0 | 11,068 | 373,878 | 61,947 | 0 | 0 | 0 | 0 | 15,712 | 438 | 38,943 |
| S「其他服務業」 | 41 | 3,795,460 | 63,428 | 430,371 | 24,647 | -138 | 0 | 0 | 0 | 0 | 48,825 | 356,888 | 60,671 | 0 | 0 | 0 | 1,038 | 22,139 | 332 | 29,548 |
| 申報行業代號有誤致無法歸類案件 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 合計 | 9,747 | 2,327,865,733 | 31,258,640 | 184,199,172 | 2,151,567 | -916,419 | 8,140,644 | -27,148 | 126,840 | 15,546 | 80,797,705 | 80,057,449 | 13,569,565 | 6,159 | 19,377 | 26,808 | 145,235 | 5,483,744 | 258,548 | 7,107,703 |

註1：行業別係以「中華民國稅務行業標準分類(第7次修訂)」編號統計。

註2：上開數據係以核定數統計，未核定者以申報數統計。各欄位金額千元以下四捨五入。

註3：上開數據係營利事業以財務報表帳載金額與所得稅法及有關法令規定差異調整後之「自行依法調整後金額」，未必能反映營利事業財務報表實際盈餘情形。