

表9. 106年度營所稅損益及稅額統計表【大類行業/申報類別】(1/7)

單位：家、新臺幣千元

行業別 (大類行業)	簽證申報案件																				
	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	停徵之證券、期貨交易損失	免徵所得稅之出售土地利益	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減除金額	研究發展支出加倍減除金額	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」	243	19,008,573	524,349	1,017,934	17,149	0	0	-146,390	0	0	0	371,800	649,053	110,286	0	0	486	0	37,607	2,627	77,352
B「礦業及土石採取業」	54	5,424,527	131,558	182,266	16,129	0	0	0	0	0	0	21,259	161,007	27,371	0	0	0	0	19,861	2,589	14,500
C「製造業」	19,937	24,515,891,271	2,434,655,446	1,891,831,183	34,874,930	-6,814,822	34,611,679	-330,401	123,485,188	54,372	89,294	238,302,862	1,485,634,220	252,548,331	9,208,749	7,510,653	7,374,498	1,430,471	101,257,107	1,835,558	128,074,875
D「電力及燃氣供應業」	275	147,174,050	2,117,836	15,946,594	122,310	0	1,513	0	0	9,162	0	162,625	15,611,468	2,653,884	0	0	0	701	1,229,304	11,918	1,365,129
E「用水供應及污染整治業」	304	58,942,982	3,668,038	11,955,552	145,936	-4,665	2,259,130	0	752,094	147	0	341,172	8,276,767	1,406,918	9,896	18,340	9,238	24,361	587,472	4,184	813,448
F「營造業」	6,844	1,026,672,574	10,736,430	43,247,839	642,754	-258,618	2,053,578	-124,389	0	7,364	0	4,955,399	36,290,440	6,164,768	3,295	94,004	5,827	15,980	2,688,580	79,208	3,330,252
G「批發及零售業」	33,282	10,380,212,024	172,230,527	456,271,252	7,569,296	-1,820,114	9,954,128	-234,547	618,817	24,299	0	20,684,857	420,273,071	71,416,487	131,920	1,255,463	288,155	205,148	29,967,064	395,646	40,244,529
H「運輸及倉儲業」	1,846	1,052,601,414	29,966,974	65,806,000	4,756,986	-13,224	1,416,082	-14,383	7,429,696	22	0	10,380,616	38,895,304	6,610,661	575,935	3,545	95,224	195,120	3,037,470	172,247	3,153,484
I「住宿及餐飲業」	2,266	310,768,137	5,586,288	18,704,086	334,797	-252,755	480,527	-90,814	0	0	0	2,450,240	15,662,129	2,661,528	7,882	8,125	172	6,441	1,210,929	27,941	1,490,466
J「資訊及通訊傳播業」	2,806	779,124,684	28,957,479	126,265,340	1,475,024	-65,408	619,722	-10,635	8,959	22,314	0	4,696,823	120,071,550	20,411,092	142,562	54,724	500,183	58,288	8,402,740	125,393	11,237,975
K「金融及保險業」	5,848	12,565,841,293	899,150,364	1,095,818,054	150,668,088	-10,607,475	12,518,276	-151,083	0	2,783	0	139,128,873	531,295,789	90,230,420	8,441,045	886,231	328,911	6,601,059	21,159,747	21,108,013	48,173,807
L「不動產業」	8,866	715,862,808	56,658,027	139,338,407	3,071,244	-1,919,514	76,729,307	-2,685,179	1,893	0	0	12,269,084	51,995,466	8,836,964	7,307	19	21,803	134,828	2,658,453	237,081	6,154,381
M「專業、科學及技術服務業」	3,661	673,911,974	21,128,608	70,647,820	1,413,729	-1,555,177	1,835,055	-61,564	5,699,999	3,920	0	4,456,779	57,066,169	9,699,246	489,062	199,107	843,736	523,267	3,107,201	78,051	5,359,136
N「支援服務業」	1,654	312,959,339	7,345,269	21,339,749	864,468	-38,881	27,408	-20,121	0	60	0	1,663,437	17,333,623	2,945,394	1,483	4,052	0	82,995	1,421,905	31,088	1,640,860
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	0
P「教育服務業」	127	10,677,121	143,507	877,213	9,090	-655	887	0	0	0	0	289,303	579,149	98,432	0	0	0	30	39,185	395	52,881
Q「醫療保健及社會工作服務業」	87	41,337,019	353,540	1,605,223	4	0	745	0	0	0	0	32,598	1,571,880	267,195	0	2,241	0	0	114,857	2,934	136,957
R「藝術、娛樂及休閒服務業」	506	53,136,529	1,754,968	5,685,463	15,647	-41,825	66,266	-276	0	0	0	450,603	5,221,620	887,501	0	83	601	49	416,943	14,882	480,819
S「其他服務業」	394	45,854,132	1,287,618	5,781,298	45,739	-12,388	761,695	-116,851	0	0	0	557,515	4,529,399	769,723	458	476	0	325	322,247	7,419	455,703
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	0
合計	89,000	52,715,400,449	3,676,396,825	3,972,321,273	206,043,321	-23,405,522	143,335,996	-3,986,634	137,996,645	124,443	89,294	441,215,846	2,811,118,104	477,746,201	19,019,594	10,037,063	9,468,834	9,279,061	177,678,671	24,137,172	252,256,553

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。