

表9.109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、期貨交易所得	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	研究發展支出加倍減除金額	防疫隔離假薪資費用加倍減除金額	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」	275	21,985,833	514,586	821,861	12,374	-39,137	7,020	0	0	0	0	218,220	427,971	85,512	0	0	0	0	35,647	1,353	50,506
B「礦業及土石採取業」	46	5,089,415	465,565	697,097	0	-1,113	284,379	0	0	0	0	177,837	212,015	42,353	0	0	0	0	11,350	6,649	32,271
C「製造業」	20,258	24,879,538,045	895,004,906	1,746,625,380	26,270,644	-5,549,188	59,159,831	-114,057	308,006,096	0	26,450	57,263,525	1,339,802,824	267,949,740	6,568,313	4,836,149	15,026,521	14,142,699	63,776,293	1,769,138	188,644,291
D「電力及燃氣供應業」	511	172,855,426	2,140,605	38,073,778	266,920	-11,976	0	-4,661	0	0	12	1,695,838	36,078,918	7,215,673	0	0	4,554	16,994	2,080,533	19,016	5,137,324
E「用水供應及污染整治業」	354	73,145,499	1,454,885	11,834,503	106,799	-52,053	66,120	-32,162	0	0	154	277,390	11,339,161	2,267,717	5,168	4,113	5,214	0	634,778	4,661	1,599,013
F「營建工程業」	7,378	1,328,100,359	14,757,101	72,749,216	739,679	-484,606	6,109,819	-201,432	0	0	823	7,262,286	61,768,683	12,347,512	37,683	74,952	11,498	17,225	3,727,480	81,038	8,255,569
G「批發及零售業」	34,944	11,463,482,914	188,450,352	547,344,267	7,724,411	-2,478,378	14,580,432	-163,986	1,090,584	0	11,532	28,190,836	496,370,392	99,240,714	238,031	1,226,049	570,797	313,318	30,987,050	429,391	66,081,304
H「運輸及倉儲業」	1,963	1,074,010,762	24,317,063	80,473,705	897,612	-147,392	4,798,166	-31,744	1,921,071	0	3,478	23,461,336	48,074,769	9,613,601	347,063	4,048	242,266	14,602	3,219,741	138,915	5,716,796
I「住宿及餐飲業」	2,674	329,506,723	7,462,048	16,489,383	763,071	-96,646	1,097,575	-90,892	0	0	47	2,018,200	13,230,975	2,644,925	1,687	263	9,994	10,876	745,955	36,846	1,919,887
J「出版、影音製作、傳播及資訊服務業」	3,379	818,647,331	20,242,919	119,027,447	3,341,229	-321,130	1,977,243	-9,968	0	0	164	9,294,399	104,875,957	20,973,650	197,514	50,929	703,715	31,217	7,806,429	154,898	12,137,479
K「金融及保險業」	6,625	13,910,227,206	1,110,815,195	1,288,108,381	268,471,964	-24,228,599	11,634,288	-539,497	671,345	0	12,356	155,578,290	572,762,385	114,545,496	9,442,604	670,875	1,365,974	15,461,827	22,423,859	21,101,425	78,446,244
L「不動產業」	10,215	1,005,685,719	66,402,076	195,958,531	4,292,368	-3,247,809	95,092,364	-7,211,989	0	0	108	17,704,404	78,483,549	15,693,749	3,859	59,431	14,300	143,263	2,808,815	260,115	12,626,034
M「專業、科學及技術服務業」	4,276	807,652,548	25,084,316	88,223,345	4,124,735	-848,660	1,309,044	-8,802	1,859,357	0	16,557	5,491,743	75,579,482	15,113,395	1,026,937	205,998	1,723,271	263,319	4,720,880	190,305	7,612,441
N「支援服務業」	1,910	302,097,395	6,924,808	19,358,530	358,763	-293,013	780,701	-453	0	0	57	1,193,265	17,656,529	3,529,916	1,498	1,352	1,858	16,186	1,480,307	31,382	2,040,782
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「教育業」	202	13,505,979	171,282	1,333,836	8,442	0	0	0	0	0	0	179,729	1,145,605	228,997	0	0	0	121	93,485	200	142,393
Q「醫療保健及社會工作服務業」	135	51,616,938	565,203	2,221,692	153	-9,433	31,843	0	0	0	740	157,075	2,030,382	406,064	0	88	0	0	148,542	2,411	218,500
R「藝術、娛樂及休閒服務業」	639	58,472,335	3,663,367	8,073,608	1,313,658	-2,829	61,450	-85	0	0	0	914,278	5,808,686	1,161,485	25	574	2,306	78,732	353,029	14,095	892,307
S「其他服務業」	430	42,727,063	2,209,286	5,965,076	297,965	-28,289	966,458	-485,504	0	0	0	517,566	4,661,907	932,141	148	0	0	6,114	233,412	15,708	695,296
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	96,214	56,358,347,489	2,370,645,563	4,243,379,637	318,990,787	-37,840,251	197,956,733	-8,895,229	313,548,453	0	72,477	311,596,216	2,870,310,191	573,992,639	17,870,529	7,134,820	19,682,270	30,516,493	145,287,585	24,257,545	392,248,436

註1：行業別係以「中華民國稅務行業標準分類(第8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。