

表9.110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	分開計稅之房地交易所得	分開計稅之房地交易損失	房地交易採分開計稅之應納稅額	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」	280	25,597,724	902,481	1,310,869	251,801	-18,633	0	-5,600	0	0	0	284,817	546,908	109,321	0	0	0	0	0	0	27,442	26,889	943	108,477
B「礦業及土石採取業」	48	5,320,470	999,714	1,021,438	2,965	-1,589	64,665	0	0	0	0	773,893	180,016	35,986	0	0	0	0	0	0	157	19,614	861	19,721
C「製造業」	20,414	29,291,106,169	1,066,525,296	2,835,848,366	51,544,192	-13,204,474	60,879,704	-792,743	399,891,561	0	299,942	215,497,851	2,155,305,618	431,051,393	739,608	-60,311	210,111	9,665,926	4,435,392	25,750,749	23,915,908	90,528,525	980,529	321,317,122
D「電力及燃氣供應業」	651	176,655,330	4,123,912	23,007,319	703,891	-11,181	20,761	-8,556	0	0	974	766,386	21,465,167	4,292,791	7,442	-13,932	3,349	0	0	0	54,892	2,074,500	20,013	2,315,822
E「用水供應及污染整治業」	365	81,844,882	3,369,463	14,689,413	652,424	-1,836	285,773	-81,578	250,323	0	97	646,278	12,773,149	2,554,497	16,992	-1,250	5,067	5,781	2,871	99,951	91,645	715,956	2,523	1,828,069
F「營建工程業」	7,681	1,503,604,527	15,887,854	80,141,442	1,098,310	-220,619	4,099,133	-216,124	0	0	4,140	7,380,586	69,773,788	13,948,892	287,768	-97,447	94,703	15,324	150,396	9,276	16,180	4,689,470	76,665	9,211,143
G「批發及零售業」	35,639	13,140,543,115	212,970,221	701,009,783	22,364,494	-2,017,052	38,331,378	-92,095	1,672,244	0	63,333	30,255,817	618,307,849	123,629,435	455,785	-19,047	136,307	322,067	1,007,758	592,295	1,237,833	35,853,019	261,450	87,368,707
H「運輸及倉儲業」	2,016	1,561,785,165	74,120,492	387,896,156	9,440,789	-374,837	1,864,215	-12,002	569,459	0	56,559	46,198,371	323,156,479	64,630,185	10,353	0	3,317	1,026,629	14,971	147,201	128,606	4,170,658	98,943	59,599,029
I「住宿及餐飲業」	2,774	309,479,433	17,964,264	20,671,243	3,763,160	-62,250	7,478,922	-18,983	0	0	1,707	2,088,105	8,663,856	1,731,541	37,637	0	12,611	13,749	8,988	12,962	152,956	451,651	40,818	1,418,541
J「出版、影音製作、傳播及資訊服務業」	3,528	884,457,301	32,167,302	129,242,528	9,068,208	-197,629	2,677,442	-55,549	0	0	32,148	7,184,670	111,188,972	22,236,373	292	0	83	232,656	61,834	611,620	795,847	7,636,945	100,946	14,597,299
K「金融及保險業」	6,984	13,223,070,390	1,080,633,277	1,399,332,767	401,711,965	-12,486,042	20,301,086	-333,860	1,852	0	513,359	40,355,427	644,674,630	128,913,943	441,539	-78,982	120,092	8,487,549	435,053	740,406	25,755,270	36,581,976	17,732,110	89,648,378
L「不動產業」	10,651	1,138,925,059	63,345,266	222,561,950	15,008,995	-3,452,182	65,882,335	-2,755,167	0	0	3,267	23,167,424	107,499,818	21,496,715	3,726,446	-863,767	964,375	21,107	143,265	13,753	756,680	4,145,051	371,648	18,943,928
M「專業、科學及技術服務業」	4,427	1,019,138,510	27,871,703	165,500,085	2,252,811	-1,982,745	575,430	-41,568	97,558	0	40,500	9,348,640	153,977,820	30,793,270	512,765	-2,833	108,615	999,994	216,713	2,880,866	75,888	5,910,340	63,852	20,691,317
N「支援服務業」	1,979	327,566,555	7,462,159	21,067,470	1,882,941	-20,811	249,763	-7,000	0	0	7,398	1,131,841	18,588,010	3,715,888	479	-98	216	4,108	2,782	27	102,162	1,557,427	26,448	2,280,071
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	0	0	0
P「教育業」	219	14,663,077	648,248	1,543,595	405,665	0	0	0	0	0	117	152,470	1,084,811	216,862	0	0	0	0	0	0	35,820	68,288	177	187,509
Q「醫療保健及社會工作服務業」	173	54,877,910	520,675	1,785,152	13,091	-100	0	0	0	0	7	66,207	1,714,180	342,828	0	0	0	7	77	0	0	154,063	2,301	170,945
R「藝術、娛樂及休閒服務業」	708	48,448,490	2,426,297	3,060,931	39,822	-1,414	459	0	0	0	707	580,244	2,463,237	492,448	0	0	0	0	0	0	201	153,901	18,300	345,173
S「其他服務業」	438	41,735,472	1,782,368	6,169,927	273,852	-19,170	943,491	0	0	0	539	296,509	4,791,407	957,935	3,212	-5,078	1,124	127	188	171	3,808	250,484	8,940	707,879
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	0	0	0
合計	98,975	62,848,819,579	2,613,720,992	6,015,860,436	520,479,374	-34,072,563	203,654,556	-4,420,825	402,482,998	0	1,024,793	386,175,534	4,256,155,717	851,150,303	6,240,319	-1,142,745	1,659,971	20,795,025	6,480,290	30,859,277	53,151,296	194,988,758	19,807,467	630,759,128

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。