

表9. 112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	防疫隔離費用加倍減除金額	依運動產業發展條例或後備軍人召集優待條例規定之費用加成減除金額	前十年核定虧損本年度扣除額	課稅所得額	應納稅額	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」	298	32,592,078	820,364	1,531,777	20,392	-23,337	19,418	0	0	0	8	0	323,913	903,267	180,530	177	0	80	0	0	0	64,521	9,595	112,499	
B「礦業及土石採取業」	45	4,107,374	109,098	229,516	0	-607	0	0	0	0	0	0	54,644	175,357	35,061	0	-710	0	0	0	0	12,027	7,607	21,595	
C「製造業」	20,342	27,272,940,286	1,327,544,573	2,492,807,406	20,831,757	-7,712,956	52,541,366	-19,750	0	0	34,683	128,856	43,557,086	2,425,688,368	485,127,126	2,146,864	-17,871	526,883	16,233,275	12,707,627	92,200,337	425,019	97,723,412	9,998,242	260,600,156
D「電力及燃氣供應業」	955	323,294,323	13,585,093	57,363,730	671,232	-9,575	37	0	0	0	215	5,207	7,639,587	49,032,230	9,806,089	34,395	0	9,730	0	0	0	15,172	1,809,778	105,602	7,198,663
E「用水供應及污染整治業」	390	84,955,018	3,143,825	14,292,743	166,828	-68,495	501,213	0	385,690	0	20	152	370,917	12,694,888	2,538,865	217,435	0	43,806	14,922	3,258	95,918	6,570	616,950	21,827	1,843,995
F「營建工程業」	8,101	1,943,899,404	22,599,381	121,768,418	972,343	-126,297	3,026,031	-23,939	0	0	493	2,832	9,223,217	110,264,577	22,047,799	761,468	-94,511	149,442	226,262	293,471	33,787	24,707	6,987,259	335,075	14,239,148
G「批發及零售業」	36,381	13,633,857,316	266,393,980	683,980,134	13,095,013	-3,470,377	6,446,874	-51,530	1,436,698	0	2,533	27,455	26,830,239	639,450,267	127,854,964	1,157,006	-352,522	348,299	502,915	1,333,843	904,575	416,513	45,184,864	2,134,987	80,123,753
H「運輸及倉儲業」	2,101	1,279,939,317	150,327,990	235,585,127	10,443,250	-698,694	1,821,416	0	316,069	0	2,130	4,383	13,344,330	204,218,945	40,842,367	21,447	-133	4,027	725,976	39,208	371,349	21,161	16,900,113	1,768,905	21,884,391
I「住宿及餐飲業」	2,997	465,503,020	30,861,189	57,607,783	18,574,206	-346,776	2,370,260	-4,053	0	0	84	2,221	11,305,095	25,410,736	5,080,656	146,029	-13,431	38,734	52,836	2,912	32,576	1,004,480	964,554	108,205	5,054,448
J「出版影音及資通訊業」	3,659	947,977,409	24,933,710	134,785,264	1,708,489	-701,712	370,255	-25,050	0	0	1,350	886	14,690,248	117,997,419	23,597,919	51,739	0	10,262	301,956	63,761	811,865	15,235	8,110,484	476,967	14,201,156
K「金融及保險業」	7,438	13,929,026,887	912,467,614	823,781,689	247,954,749	-18,115,422	10,826,605	-735,594	0	0	60,256	217,865	29,643,333	498,625,113	99,709,954	4,242,583	-124,230	1,062,799	8,368,900	1,117,392	1,345,414	5,430,282	25,234,176	31,006,432	54,301,114
L「不動產業」	11,854	1,155,133,846	48,311,722	220,702,703	3,498,834	-2,385,243	37,390,013	-2,602,105	0	0	171	24,215	24,104,767	136,254,233	27,247,367	11,508,131	-1,443,025	2,628,514	16,289	10,356	29,698	104,436	4,490,923	1,038,308	25,207,237
M「專業、科學及技術服務業」	4,811	959,188,556	48,759,933	118,342,673	1,582,607	-1,145,525	206,674	-16,496	0	0	2,511	1,059	5,949,517	110,352,897	22,068,229	147,087	-1,765,304	35,066	1,896,847	605,990	3,256,401	55,469	8,795,271	532,929	7,998,474
N「支援服務業」	2,170	419,835,324	7,229,246	30,256,685	233,190	-122,867	2,506,796	-10,544	0	0	201	247	4,680,335	23,267,898	4,651,937	61,146	-3,489	18,650	5,731	29,485	6,506	6,427	1,853,174	74,430	2,780,173
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」	241	17,408,728	466,087	1,777,926	108,557	0	0	0	0	0	12	32	195,957	1,466,462	293,235	1,408	0	493	0	0	0	33	86,024	2,351	202,498
Q「醫療保健及社會工作服務業」	266	67,380,739	788,133	3,378,404	0	-9,189	0	0	0	0	253	30	257,142	3,120,979	624,060	0	0	0	0	0	819	0	176,884	8,557	442,403
R「藝術、娛樂及休閒服務業」	762	75,989,954	3,387,140	8,791,837	108,193	-16,585	6,124	0	0	0	64	500	1,777,219	6,906,618	1,380,973	13,508	0	2,699	402	14,320	2,695	7,548	295,394	30,826	1,067,903
S「其他服務業」	461	48,983,673	2,311,273	6,368,033	116,458	-24,028	461,766	0	0	0	45	0	465,086	5,255,789	1,050,937	56,105	0	11,149	451	746	1,426	1,189	375,464	35,513	668,474
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	103,272	62,662,013,253	2,864,040,350	5,013,351,847	320,086,100	-34,977,685	118,494,848	-3,489,060	2,138,457	0	105,028	415,940	194,412,630	4,371,086,042	874,138,068	20,566,529	-3,815,226	4,890,634	28,346,761	16,222,369	99,093,367	7,534,243	219,681,270	47,696,358	497,948,079

註1：行業別係以「中華民國稅務行業標準分類(第9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。