文件制／修訂履歷

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| 制／修訂  版次 | 制／修訂  日期 | 制／修訂  說明 | 作  者 | 核  准 | 備  註 |
| V0.0 | 2021/04/06 | 初版 | 林楷杰 |  |  |
| V1.1 | 2022/12/27 | 出版 | 林楷杰 |  |  |
| V2.0 | 2023/02/20 | 出版 | 盧羿樺 |  |  |

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| **報表代號** | LM019 | **報表名稱** | 利息收入明細表(印花稅) |
| **程式名稱** | 1. 前端：無 2. 電文定義檔：無 3. 後端：LM019.java , LM019Report.java , LM019ServiceImpl.java | | |
| **報表底稿** | LM019印花稅.xlsx | | |
| **報表說明** | 產製利息收入明細表(印花稅)報表 | | |
| **流程說明** | 交易選單  →L9報表作業  →3定期報表  →L9803 月報  →LM019 利息收入明細表(印花稅) | | |
| **批次產製方式** | 1. 批次週期: 2. 批次時間: | | |
| **檔案格式** | xlsx | | |
| **是否須簽核** | 是(特殊簽核) | | |

## Table

### AcDetail 會計帳務明細檔

### CdAcCode 會計科子細目設定檔

## 功能說明

### 【輸入參數】:

#### 無

### 【進表條件】:

AcDetail會計帳務明細檔的會計日期為當月、上月、去年同月，且科目代號為4024開頭的資料。

### 【報表格式】:

### 【列印順序】:

依子目由小到大

### 【跳頁方式】:

無

### 【報表欄位】:

* + 1. YYYMM(會計日當月)放款部

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| --- | --- | --- |
| 欄位 | 資料來源 | 說明 |
| 報表首 | | |
| 標題 |  | 固定值:  利息收入明細表 |
| 日期 |  | 會計日當月月初至月底:  民國年YYY/MM/DD~YYY/MM/DD |
| 明細 | | |
| 子目 |  | 固定值:  40241000利息收入-短期擔保放款息  40242000利息收入-中期擔保放款息  40243000利息收入-長期擔保放款息  40244000利息收入-擔保放款逾期息(一)  40245000利息收入-擔保放款逾期息(二)  40246100利息收入-九二一貸款戶  40246200利息收入-3200億專案息  40246300利息收入-無自用住宅放款息 |
| 原始金額 | AcDetail.TxAmt，  AcDetail.JsonFields | 當月資料中，取AcDetail的金額以及JsonFields為StampTaxFeeAmt的印花稅金額，再根據借貸別判斷金額加減 |
| 單筆放款250元以上之金額 | AcDetail.TxAmt，  AcDetail.JsonFields | 原始金額大於等於250而以上的資料 |
| 印花稅逐筆金額計算稅額 |  | 單筆放款250元以上之金額 \* 0.004 |
| 去年同期原始金額 | AcDetail.TxAmt，  AcDetail.JsonFields | 去年同月資料中，取AcDetail的金額以及JsonFields為StampTaxFeeAmt的印花稅金額，再根據借貸別判斷金額加減 |
| 上月原始金額 | AcDetail.TxAmt，  AcDetail.JsonFields | 上月資料中，取AcDetail的金額以及JsonFields為StampTaxFeeAmt的印花稅金額，再根據借貸別判斷金額加減 |
| 頁尾 | | |
| 合計 |  | 各項目總計 |
| 簽核 |  |  |
| 註 |  | 固定值:  請詳實核對以非收票據收取之利息收入金額，以利印花稅之繳款。 |

* + 1. YYYMM(會計日當月)明細

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| 欄位 | 資料來源 | 說明 |
| 報表首 | | |
| 明細 | | |
| ACNACC | AcDetail.AcNoCode，  CdAcCode.AcNoItem | 科目 |
| 會計日 | AcDetail.AcDate |  |
| 息收 | AcDetail.TxAmt，  AcDetail.JsonFields | 當月資料中，取AcDetail的金額以及JsonFields為StampTaxFeeAmt的印花稅金額，再根據借貸別判斷金額加減 |
| 頁尾 | | |

* + 1. YYYMM(會計日當月)(250以上)

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| 欄位 | 資料來源 | 說明 |
| 報表首 | | |
| 明細 | | |
| ACNACC | AcDetail.AcNoCode，  CdAcCode.AcNoItem | 科目 |
| 會計日 | AcDetail.AcDate |  |
| 息收 | AcDetail.TxAmt，  AcDetail.JsonFields | 當月資料中，取AcDetail的金額以及JsonFields為StampTaxFeeAmt的印花稅金額，再根據借貸別判斷金額加減，而後大於250元以上的金額 |
| TAX |  | 息收 \* 0.004 |
| 頁尾 | | |

### 【SQL語法】

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| YYYMM(會計日當月)放款部:  SELECT A."F1" "F1"  ,A."F2" "F2"  ,SUM(A."F3") "F3"  ,SUM(A."F4") "F4"  ,SUM(A."F5") "F5"  ,SUM(A."F6") "F6"  ,SUM(A."F7") "F7"  FROM (SELECT A."AcNoCode" AS "F1"  ,C."AcNoItem" AS "F2"  ,SUM(CASE WHEN A."DbCr" = 'C' THEN A."TxAmt" ELSE - A."TxAmt" END  + CASE WHEN A."DbCr" = 'C' THEN 0 - NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0)  ELSE NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0) END) AS "F3"  ,0 "F4"  ,0 AS "F5"  ,0 AS "F6"  ,0 AS "F7"  FROM "AcDetail" A  LEFT JOIN "CdAcCode" C ON C."AcNoCode" = A."AcNoCode"  WHERE TRUNC(A."AcDate" / 100) = :entdy  AND A."AcNoCode" IN ('40241000'  ,'40242000'  ,'40243000'  ,'40244000'  ,'40245000'  ,'40246100'  ,'40246200'  ,'40246300')  GROUP BY A."RelTxseq"  ,A."AcNoCode"  ,C."AcNoItem"  ,A."AcDate"  UNION ALL  SELECT A."AcNoCode" "F1"  ,C."AcNoItem" "F2"  ,0 "F3"  ,A."TxAmt" "F4"  ,TRUNC(A."TxAmt" \* 0.004) "F5"  ,0 AS "F6"  ,0 AS "F7"  FROM (SELECT A."AcNoCode"  ,A."AcDate"  ,SUM(CASE WHEN A."DbCr" = 'C' THEN A."TxAmt" ELSE - A."TxAmt" END  + CASE WHEN A."DbCr" = 'C' THEN 0 - NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0)  ELSE NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0) END) AS "TxAmt"  FROM "AcDetail" A  WHERE A."AcNoCode" IN ('40241000'  ,'40242000'  ,'40243000'  ,'40244000'  ,'40245000'  ,'40246100'  ,'40246200'  ,'40246300')  AND TRUNC(A."AcDate" / 100) = :entdy  AND A."DbCr" = 'C'  GROUP BY A."RelTxseq"  ,A."AcNoCode"  ,A."AcDate") A  LEFT JOIN "CdAcCode" C ON C."AcNoCode" = A."AcNoCode"  WHERE A."TxAmt" >= 250  UNION ALL  SELECT A."AcNoCode" AS "F1"  ,C."AcNoItem" AS "F2"  ,0 AS "F3"  ,0 AS "F4"  ,0 AS "F5"  ,SUM(CASE WHEN A."DbCr" = 'C' THEN A."TxAmt" ELSE - A."TxAmt" END  + CASE WHEN A."DbCr" = 'C' THEN 0 - NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0)  ELSE NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0) END) AS "F6"  ,0 AS "F7"  FROM "AcDetail" A  LEFT JOIN "CdAcCode" C ON C."AcNoCode" = A."AcNoCode"  WHERE TRUNC(A."AcDate" / 100) = :lyentdy  AND A."AcNoCode" IN ('40241000'  ,'40242000'  ,'40243000'  ,'40244000'  ,'40245000'  ,'40246100'  ,'40246200'  ,'40246300')  GROUP BY A."RelTxseq"  ,A."AcNoCode"  ,C."AcNoItem"  UNION ALL  SELECT A."AcNoCode" AS "F1"  ,C."AcNoItem" AS "F2"  ,0 AS "F3"  ,0 AS "F4"  ,0 AS "F5"  ,0 AS "F6"  ,SUM(CASE WHEN A."DbCr" = 'C' THEN A."TxAmt" ELSE - A."TxAmt" END  + CASE WHEN A."DbCr" = 'C' THEN 0 - NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0)  ELSE NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0) END) AS "F7"  FROM "AcDetail" A  LEFT JOIN "CdAcCode" C ON C."AcNoCode" = A."AcNoCode"  WHERE TRUNC(A."AcDate" / 100) = :lmentdy  AND A."AcNoCode" IN ('40241000'  ,'40242000'  ,'40243000'  ,'40244000'  ,'40245000'  ,'40246100'  ,'40246200'  ,'40246300')  GROUP BY A."RelTxseq"  ,A."AcNoCode"  ,C."AcNoItem") A  GROUP BY A."F1", A."F2"  ORDER BY A."F1"  YYYMM(會計日當月)明細:  SELECT A."AcNoCode"  ,C."AcNoItem"  ,A."AcDate"  ,SUM(CASE WHEN A."DbCr" = 'C' THEN A."TxAmt" ELSE - A."TxAmt" END  + CASE WHEN A."DbCr" = 'C' THEN 0 - NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0)  ELSE NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0) END) AS "TxAmt"  FROM "AcDetail" A  LEFT JOIN "CdAcCode" C ON C."AcNoCode" = A."AcNoCode"  WHERE TRUNC(A."AcDate" / 100) = :entdy  AND A."AcNoCode" IN ('40241000'  ,'40242000'  ,'40243000'  ,'40244000'  ,'40245000'  ,'40246100'  ,'40246200'  ,'40246300')  GROUP BY A."RelTxseq"  ,A."AcNoCode"  ,C."AcNoItem"  ,A."AcDate"  YYYMM(會計日當月)(250以上):  SELECT A."AcNoCode"  ,C."AcNoItem"  ,A."AcDate"  ,A."TxAmt"  ,TRUNC(A."TxAmt" \* 0.004) AS "Tax"  FROM (SELECT A."AcNoCode"  ,A."AcDate"  ,SUM(CASE WHEN A."DbCr" = 'C' THEN A."TxAmt" ELSE - A."TxAmt" END  + CASE WHEN A."DbCr" = 'C' THEN 0 - NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0)  ELSE NVL(TO\_NUMBER(JSON\_VALUE(A."JsonFields", '$.StampTaxFreeAmt')), 0) END) AS "TxAmt"  FROM "AcDetail" A  WHERE A."AcNoCode" IN ('40241000'  ,'40242000'  ,'40243000'  ,'40244000'  ,'40245000'  ,'40246100'  ,'40246200'  ,'40246300')  AND TRUNC(A."AcDate" / 100) = :entdy  AND A."DbCr" = 'C'  GROUP BY A."RelTxseq"  ,A."AcNoCode"  ,A."AcDate") A  LEFT JOIN "CdAcCode" C ON C."AcNoCode" = A."AcNoCode"  WHERE A."TxAmt" >= 250 |

### 【樣張底稿】:

