表9　土地增值稅稅源

(一)按稅率別

單位：新臺幣千元

會計年度別	筆數（筆）Plots	面積（公頃）Area	移轉現值總額 Present Value of Transfer	按物價指數調整後原地價總額 Original Declared Value After Adjustment	改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment
民國95年度	25,003	1,286.8126	30,291,676	16,416,674	57,606	14,065,953
民國96年度	24,987	1,426.3916	31,289,739	16,548,049	255,792	14,801,285
民國97年度	23,630	1,412.4875	28,603,992	15,717,506	228,383	13,002,675
民國98年度	23,405	1,195.5860	27,135,060	14,919,564	195,250	12,360,466
民國99年度	27,169	1,337.4417	36,689,734	21,311,412	228,727	15,557,141
民國100年度	26,471	1,169.0515	35,686,535	18,166,878	341,465	17,437,566
民國101年度	27,019	1,128.2030	37,954,530	17,903,525	113,951	20,137,157
民國102年度	31,430	1,229.4070	51,196,249	21,871,357	95,357	29,357,559
民國103年度	37,144	1,589.5523	59,709,360	26,718,861	194,677	32,953,324
民國104年度	31,309	1,029.6034	52,121,160	22,583,387	69,633	29,526,336
應稅地小計	19,355	207.8956	27,564,289	13,871,069	63,145	13,630,074
自用住宅用地	1,801	15.4014	3,058,900	1,005,171	—	2,053,729
一般用地20%	12,560	113.1005	14,631,885	10,600,664	271	4,030,950
一般用地30%	1,607	26.8220	3,332,272	1,403,561	167	1,928,543
一般用地40%	3,339	52.5717	6,541,232	861,673	62,707	5,616,852
其他	48	—	—	—	—	—
免稅地小計	11,954	821.7078	24,556,871	8,712,318	6,488	15,896,262
公有土地	188	15.7442	1,631,429	142,850	—	1,488,972
私有土地	11,766	805.9636	22,925,442	8,569,468	6,488	14,407,290

資料來源：根據公務統計報表20903-02-04-2表(按稅率別)編製。

說　　明：本表包含應稅與免稅土地。

Table 9 Sources of Land Value Increment Tax

(一)By Tax Rate

Unit：N.T.$1,000

查定稅額 Assessment Tax	抵繳增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	其他減徵 Other Reduction	長期持有減徵 Reduction for Land Held in Longtern	應納稅額 Tax Payable	Fiscal Year
3,794,128	40,890	58,777	—	—	1,502,336	FY2006
4,028,256	31,453	34,994	4	—	1,313,519	FY2007
3,469,225	23,005	39,812	78	—	955,301	FY2008
3,283,506	45,246	43,552	—	170,667	1,260,195	FY2009
4,159,508	45,873	93,122	—	210,408	1,590,868	FY2010
4,624,224	42,050	146,228	3	296,118	1,779,861	FY2011
5,393,205	54,263	130,278	—	337,623	2,040,014	FY2012
7,982,296	66,094	139,342	—	551,469	2,706,532	FY2013
8,644,626	77,866	277,051	419	622,644	2,948,466	FY2014
7,856,699	64,953	177,911	—	569,235	3,098,566	FY2015
3,235,284	64,665	60,899	—	205,329	3,098,566	Subtotal of Taxable Land
205,372	7,084	2,485	—	1,589	194,384	Self-use Residence
806,185	9,144	1,215	—	—	792,955	Regular Land Rate 20%
437,215	8,163	1,391	—	979	424,406	Regular Land Rate 30%
1,783,902	40,274	55,808	—	202,761	1,684,211	Regular Land Rate 40%
2,610	—	—	—	—	2,610	Others
4,621,415	288	117,012	—	363,906	—	Subtotal of Exempt Land
496,023	—	6,890	—	57,516	—	Public Land
4,125,392	288	110,122	—	306,390	—	Private Land

表9　土地增值稅稅源

(二)按移轉原因別(續1完)

單位：新臺幣千元

會計年度別	筆數(筆) Plots	面積(公頃) Area	移轉現值總額 Present Value of Transfer	按物價指數調整後原地價總額 Original Declared Value After Adjustment	改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment
民國104年度	31,309	1,029.6034	52,121,160	22,583,387	69,633	29,526,336
合併	3	—	122	107	—	15
買賣	18,895	185.0510	26,456,703	13,923,257	69,633	12,492,620
贈與	2,239	21.9836	1,785,793	1,101,896	—	688,952
交換	44	0.3982	36,559	14,177	—	22,399
分割	99	—	18,969	12,341	—	7,532
法院拍賣	453	18.8573	764,387	389,814	—	376,062
公有移轉	187	15.7127	1,630,579	142,838	—	1,488,133
政府受贈	34	0.5246	108,769	43,318	—	65,450
政府贈與	1	0.0315	851	12	—	838
配偶贈與	959	43.7697	2,287,210	712,968	—	1,576,548
社福受贈	1	0.4041	6,466	5,044	—	1,422
農地買賣	4,152	421.8203	10,096,529	3,481,427	—	6,622,571
農地贈與	2,014	291.1430	5,650,022	1,722,356	—	3,938,517
農地交換	30	5.0342	68,806	25,923	—	42,982
農地分割	40	0.1204	12,575	910	—	11,666
農地法拍	30	2.0201	56,499	17,733	—	38,766
追繳稅款	—	—	—	—	—	—
一般重購	5	0.0241	4,169	3,235	—	934
遺贈	10	0.2853	51,417	51,704	—	—
記存	3	2.9383	275,202	275,202	—	—
判決移轉	60	2.3199	82,737	55,734	—	27,223
判決分割	21	—	8,740	2,105	—	6,638
協議價贈	243	6.8715	151,216	32,270	—	119,017
公設移轉	1,742	8.0938	2,466,227	539,234	—	1,927,218
贓財不課	27	1.3957	83,020	26,431	—	56,590
一般贓財	2	0.1617	8,408	583	—	7,826
視為農地	7	0.3046	4,569	228	—	4,341
原有不課	6	0.0235	1,021	828	—	193
水利不課	2	0.3143	3,595	1,712	—	1,883

資料來源：根據公務統計報表20903-02-04-2表(按稅率別)編製。

說　　明：本表包含應稅與免稅土地。

Table 9 Sources of Land Value Increment Tax

(二)By Transfer Reason(Cont.1 End)

Unit：N.T.$1,000

查定稅額 Assessment Tax	抵繳增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	其他減徵 Other Reduction	長期持有減徵 Reduction for Land Held in Longtern	應納稅額 Tax Payable	Fiscal Year
7,856,699	64,953	177,911	—	569,235	3,098,566	FY2015
3	0	—	—	—	3	Consolidation
2,943,340	58,788	57,600	—	181,738	2,815,779	Sale
180,320	4,383	2,251	—	17,090	173,680	Gift
6,240	104	—	—	1,006	6,136	Exchange
4,402	90	613	—	173	3,699	Land to Separate
88,751	1,045	435	—	3,778	87,271	Court Auctioned
495,757	—	6,890	—	57,450	—	Transfer of Public Land
18,739	—	—	—	2,162	—	Donations for Government
266	—	—	—	66	—	Government bestowal
482,351	121	10,301	—	55,400	—	Couples Donation
284	—	—	—	—	—	Donations for Social Welfare
1,842,417	—	36,621	—	62,945	—	Sale of Agriculture Land
1,109,957	—	63,075	—	82,732	—	Agriculture Land Donation
11,753	—	—	—	313	—	Exchange of Agriculture Land
3,967	—	99	—	471	—	Agriculture Land by Separate
11,334	—	—	—	834	—	Agriculture Land by Auction
—	—	—	—	—	—	Pursuit of Paying yax
187	6	—	—	—	181	General Reacquisition
—	—	—	—	—	—	Bequeathal
—	—	—	—	—	—	Jih-Tswen
7,206	93	—	—	713	7,113	Transfer by Adjudication
2,323	30	—	—	413	2,293	Land to Separate by Adjudication
37,104	165	26	—	6,578	—	Purchase with tgh agreed price
589,626	—	—	—	92,575	—	Transfer of Amenities Land
15,787	—	—	—	1,993	—	Trust Transfer
2,538	127	—	—	417	2,411	Generally Left Financial
1,387	—	—	—	281	—	Distribution of Residue
46	1	—	—	5	—	Original Non-taxablc
614	—	—	—	102	—	Wate Conservancy Non-taxable