

表15 各項稅捐現行稅率表

Table 15 Current Tax Rates for Taxation

104年 (2015)

稅別 Item	課徵標的及稅率	Category and Tax-Rate
印花稅 Stamp Tax	1、銀錢收據 4‰  (但兼具營業發票性質之銀錢收據及兼具銀錢收據性質之營業發票不包括在內)	1. Monetary receipts : affixation of tax stamps at 0.4% of the amount received, with the exception of 0.1% for money deposited by bidders.
	招標人收受押標金 1‰  (營業人、機關、團體或個人書立收到票據所出具載有票據名稱、號碼及金額之收據，免貼用印花稅票)	
	2、承攬契據 1‰	2. Contraction agreements : affixation of tax stamps at 0.1% of the contract price.
	3、典賣、讓受及分割不動產契據 1‰	3. Contracts of deeds for sale, gratuitous transfer, exchange or partition of or pledge of lien on real estate : affixation of tax stamps at 0.1% of the contract price or value of the real estate.
	4、買賣動產契據 新臺幣12元	4. Contracts for sale of movables : affixation of tax stamps at NT\$12 per piece.

表15 各項稅捐現行稅率表(續1)

Table 15 Current Tax Rates for Taxation(Cont.1)

104年 (2015)

單位：新臺幣元

Unit : NT\$1

稅別Item	車輛種類Model 汽缸總排氣量(立方公分) Exhaust(Centistere)	小客車Sedan	
		自用Private	營業Business
使用牌照稅 Vehicle License Tax	500 以下	1,620 元	900 元
	501 — 600	2,160 元	1,260 元
	601 — 1,200	4,320 元	2,160 元
	1,201 — 1,800	7,120 元	3,060 元
	1,801 — 2,400	11,230 元	6,480 元
	2,401 — 3,000	15,210 元	9,900 元
	3,001 — 4,200	28,220 元	16,380 元
	4,201 — 5,400	46,170 元	24,300 元
	5,401 — 6,600	69,690 元	33,660 元
	6,601 — 7,800	117,000 元	44,460 元
	7,801以上	151,200 元	56,700 元

附註：小客貨兩用車之稅額按自用小客車之稅額課徵。

表15 各項稅捐現行稅率表(續2)

Table 15 Current Tax Rates for Taxation(Cont.2)

104年 (2015)

單位：新臺幣元

Unit：NT\$1

稅別Item	車輛種類Model	大客車 Bus	貨車 Truck
	汽缸總排氣量(立方公分) Exhaust(Centistere)		
使用牌照稅 Vehicle License Tax	500 以下	—	900 元
	501 — 600	1,080 元	1,080 元
	601 — 1,200	1,800 元	1,800 元
	1,201 — 1,800	2,700 元	2,700 元
	1,801 — 2,400	3,600 元	3,600 元
	2,401 — 3,000	4,500 元	4,500 元
	3,001 — 3,600	5,400 元	5,400 元
	3,601 — 4,200	6,300 元	6,300 元
	4,201 — 4,800	7,200 元	7,200 元
	4,801 — 5,400	8,100 元	8,100 元
	5,401 — 6,000	9,000 元	9,000 元
	6,001 — 6,600	9,900 元	9,900 元
	6,601 — 7,200	10,800 元	10,800 元
	7,201 — 7,800	11,700 元	11,700 元
	7,801 — 8,400	12,600 元	12,600 元
	8,401 — 9,000	13,500 元	13,500 元
	9,001 — 9,600	14,400 元	14,400 元
	9,601 — 10,200	15,300 元	15,300 元
	10,201以上	16,200 元	16,200 元

附註：曳引車之稅額按貨車稅額加徵30%。

表15 各項稅捐現行稅率表(續3)

Table 15 Current Tax Rates for Taxation(Cont.3)

104年 (2015)

單位：新臺幣元

Unit：NT\$1

稅別Item	車輛種類Model	機器腳踏車 Motorcycle
	汽缸總排氣量(立方公分) Exhaust(Centistere)	
使用牌照稅 Vehicle License Tax	150(含150以下)	—
	151 — 250	800 元
	251 — 500	1,620 元
	501 — 600	2,160 元
	601 — 1,200	4,320 元
	1,201 — 1,800	7,120 元
	1801以上	11,230 元



表15 各項稅捐現行稅率表 (續4)  
Table 15 Current Tax Rates for Taxation(Cont.4)

104年 (2015)

稅目	課徵標的及稅率	Item	Tax Rate
地價稅	<p>私有土地</p> <p>1、一般土地：基本稅率為千分之十；超過累進起點地價者按下列規定累進課徵：</p> <p>(1) 超過累進起點地價未達五倍者，就其超過部分課徵千分之十五。</p> <p>(2) 超過累進起點地價五倍至十倍者，就其超過部分課徵千分之二十五。</p> <p>(3) 超過累進起點地價十倍至十五倍者，就其超過部分課徵千分之三十五。</p> <p>(4) 超過累進起點地價十五倍至二十倍者，就其超過部分課徵千分之四十五。</p> <p>(5) 超過累進起點地價二十倍以上者，就其超過部分課徵千分之五十五。</p> <p>2、合於下列規定之自用住宅用地，其地價稅按千分之二計徵：</p> <p>(1) 都市土地面積未超過三公畝部分。</p> <p>(2) 非都市土地面積未超過七公畝部分。國民住宅及企業或公營事業興建之勞工宿舍按申報地價總額千分之二計徵。</p> <p>3、工礦業等用地按申報地價總額千分之十計徵。</p> <p>4、都市計畫公共設施保留地按其申報地價千分之六計徵；其未作任何使用並與使用中之土地隔離者免徵。</p> <p>公有土地</p> <p>以公告地價為申報地價，按千分之十計徵，但公有土地供公共使用者免徵。</p>	<p>Land Value Tax</p>	<p>Private Land</p> <p>1. A progressive tax rate shall be used to calculate the tax payable on regular land; the basic tax rate is 1% with the highest tax rate at 5.5%.</p> <p>a. For land value not exceeding the starting cumulative value (SCV) : 1%.</p> <p>b. For land value in excess of the SCV, provided the portion in excess is less than 500% of the SCV : an additional 0.5% shall be added for the portion.</p> <p>c. When the excess portion is above 500% of the SCV, in addition to the aforesaid(a)and(b), for each successive 500% in excess, an additional 1% tax rate shall be added for that respective portion, until the ceiling of 5.5% is reached.</p> <p>d. The SCV is determined by adopting the average land value of 700 square meters in the respective city or county. Land used for factories, mining, agriculture or that which is exempted from tax shall not be included in calculating the average land value.</p> <p>2. Residential land in urban areas with a total area of less than 300 square meters or in non-urban areas with a total area less than 700 square meters and used for the purpose of a self-use residence shall be taxed at 0.2%.</p> <p>3. Land used for industries, mining, private parks, zoos, stadiums, temples, churches, scenic spots and historic sites, gas stations and parking lots and as approved for such use by the government shall be taxed at 1%, but land which is not used in accordance with an approved use shall be taxed at the regular rate.</p> <p>4. Land reserved for public facilities pursuant to urban planning, which is being temporarily used for self-use residential purposes while still maintaining reserved status, shall be taxed at 0.2%, and in the case of non-residential use at 0.6%.</p> <p>Public Land</p> <p>Land publicly owned but used for non-public purposes shall be taxed at 1%.</p>
田賦	自76年第2期起停徵。	Agricultural Land Tax	The Agricultural Land Tax was abolished as of the second period, in 1987.

表15 各項稅捐現行稅率表 (續5)  
Table 15 Current Tax Rates for Taxation (Cont.5)

104年 (2015)

稅目	課徵標的及稅率	Item	Tax Rate
土地增值稅	<p>1、一般土地</p> <p>(1) 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額未達百分之一百者，就其漲價總數額徵收增值稅百分之二十。</p> <p>(2) 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之一百以上未達百分之二百者，除按前款規定辦理外，其超過部分徵收增值稅百分之三十。</p> <p>(3) 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之二百以上者，除按前二款規定分別辦理外，其超過部分徵收增值稅百分之四十。</p> <p>持有土地年限超過二十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之二十。</p> <p>持有土地年限超過三十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之三十。</p> <p>持有土地年限超過四十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之四十。</p> <p>2、一生一次，出售自用住宅用地面積都市土地未超過三公畝部分或非都市土地未超過七公畝部分；一生一屋，出售自用住宅用地面積都市土地未超過一、五公畝部分或非都市土地未超過三、五公畝部分，就其漲價總數額徵收土地增值稅百分之十。</p>	Land Value Increment Tax	<p>1. The land value increment tax is levied at a progressive tax rate in multiples of the original decreed land value and may be termed a "multiple cumulative" tax. Its tax rate structure is as follows:</p> <p>a. When the total increment approaches 100% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax as payable, the tax rate shall be 20% of the total increment arrived at.</p> <p>b. When the total increment exceeds 100% but approaches 200% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, in addition to the tax rate made applicable under the provision of Paragraph (a) above, the tax rate for the portion exceeding 100% shall be 30%.</p> <p>c. When the total increment exceeds 200% of the original decreed value or the assessed present value at the last transfer of the land in question in the calculation of the then applicable value increment tax as payable, in addition to the rates provided under Paragraphs (a) and (b) above, the portion in excess of 200% shall be subject to a tax rate of 40%.</p> <p>For land that has been owned for a period of over 20 years, its land value increment tax on the portion exceeding the lowest tax rate above shall be reduced by 20%.</p> <p>For land that has been owned for a period of over 30 years, its land value increment tax on the portion exceeding the lowest tax rate above shall be reduced by 30%.</p> <p>For land that has been owned for a period of over 40 years, its land value increment tax on the portion exceeding the lowest tax rate above shall be reduced by 40%.</p> <p>2. If the sale of self-use residential land by the title owner satisfies the following conditions, the land value increment tax thereof shall be collected at a privileged rate of 10%: in the case of urban land not exceeding in 300 square meters and non-urban land not exceeding 700 square meters.</p>



表15 各項稅捐現行稅率表 (續6)

Table 15 Current Tax Rates for Taxation (Cont.6)

104年 (2015)

稅目	課徵標的及稅率	Item	Tax Rate
土地增值稅	<p>3、被徵收之土地，免徵其土地增值稅。</p> <p>4、經重劃之土地，於重劃後第一次移轉時，其土地增值稅減徵百分之四十。</p> <p>5、作農業使用之農業用地，移轉與自然人時，得申請不課徵土地增值稅。</p> <p>6、依都市計畫法指定之公共設施保留地尚未被徵收前之移轉，免徵土地增值稅。但經變更為非公共設施保留地後再移轉時，以該土地第一次免徵土地增值稅前之原規定地價或前次移轉現值為原地價，計算漲價總數額，課徵土地增值稅。</p>	Land Value Increment Tax	<p>3. Land requisitioned by the government shall be fully exempted.</p> <p>4. A reduction of 40% is granted to land being transferred for the very first time after any consolidation of the land in question. However, this reduction shall only apply to land rezoned for consolidation after the first decree of land value and transferred after the implementation of the Statute for the Equalization of Urban Land Rights.</p> <p>5. When agricultural land in use for agricultural purposes is transferred to a natural person the increment tax thereof may not be taxable.</p> <p>6. At the time of land consolidation, if land used for public facilities and land used for offsetting the construction fees or cost of land consolidation and interest on a loan made are therefore undertaken of and by the land owner according to the provisions of law, then the land in question shall be fully exempted. Land not eligible for the allotment of land value difference due to its small and narrow size resulting in a consequential exclusion from distridution shall be fully exempted.</p>
契稅	<p>買賣契稅—契價6%</p> <p>典權契稅—契價4%</p> <p>交換契稅—契價2%</p> <p>贈與契稅—契價6%</p> <p>分割契稅—契價2%</p> <p>占有契稅—契價6%</p>	Deed Tax	<p>Deed tax on a purchase and sale : 6% of the value of the deed.</p> <p>Deed tax on creation of a Dien : 4% of the value of the deed.</p> <p>Deed tax on an exchange : 2% of the value of the deed.</p> <p>Deed tax on a bestowal or a donation : 6% of the value of the deed.</p> <p>Deed tax on a partition : 2% of the value of the deed.</p> <p>Deed tax on a possession : 6% of the value of the deed.</p>

表15 各項稅捐現行稅率表 (續7)  
Table 15 Current Tax Rates for Taxation (Cont.7)

104年 (2015)

稅目	課徵標的及稅率			
房          屋          稅          House Tax	(一)課稅標的：附著於土地上之各種房屋及有關增加該房屋使用價值之建築物。 (二)稅率：房屋稅依房屋評定標準價格核計之房屋現值及使用情形分別按下列稅率課徵。			
	項 目	法定稅率	徵收率	
			104年1月至6月	104年7月以後徵收率
	營業、私人醫院、診所、自由職業事務所使用之房屋用按現值  非住家非營業用按現值	3~5%	3%	3%
	1.人民團體非營業用房屋	1.5~2.5%	1.5%	1.5%
	2.其他非住家非營業用房屋	1.5~2.5%	2%	2%
	住家用按現值			
	1.自住或公益出租人出租使用房屋	1.2%	1.2%	1.2%
	2.其他住家用房屋	1.5~3.6%	1.5%	2戶以下：每戶1.5%
				3戶以上至7以下：每戶2%
				8戶以上：每戶3.6%



表15 各項稅捐現行稅率表 (續8完)

Table 15 Current Tax Rates for Taxation (Cont.8 End)

104年 (2015)

稅目	課徵標的及稅率	Item	Tax Rate
娛樂稅	1、電影 (1)外國語言片 1.0% (2)本國語言片 0.5%	Amusement Tax	1. The cinema (1)Foreign Language films 1.0% (2)Chinese Language films 0.5%
	2、職業性歌唱、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演 8.5%		2. Professional singing, acrobatics shows, and all Kinds of performances in night clubs. 8.5%
	3、戲劇、音樂演奏、說書及非職業性歌唱、舞蹈等表演 1.0%		3. Drama, music performances and amateur singing, dancing, etc. 1.0%
	4、各種競技比賽 2.0%		4. All kinds of skill competitions and contests. 2.0%
	5、舞廳或舞場 舞廳 1.0% 舞場 1.0%		5. Dance halls 1.0% 1.0%
	6、高爾夫球場 5.0%		6. Golf clubs 5.0%
	7、機動遊艇、動力飛行器 2.5%		7. Motor boat, Motor aircraft 2.5%
	8、其他提供娛樂設施供人娛樂者 1.0%		8. Other activities that are provided as a form of recreation for consumers. 1.0%
教育捐	依據財政部88.3.17台財字第881906031號函，房屋稅、娛樂稅附加教育捐於88年3月起停徵。	Education Surtax	The Education Surtax was excluded form the House Tax and Amusement Tax as of March, 1999.