

表13. 各項稅捐劃解百分率一覽表

民國八十八年七月份起實施

單位：%

稅目	中 央		縣、市			
	國庫	中央統籌	小計	縣 庫	縣統籌	鄉鎮市庫
一. 國 稅						
所 得 稅	90	10	—	—	—	—
遺 產 及 贈 與 稅	20	—	80	—	—	80
貨 物 稅	90	10	—	—	—	—
證 券 交 易 稅	100	—	—	—	—	—
營 業 稅	60	40	—	—	—	—
期 貨 交 易 稅	100	—	—	—	—	—
關 稅	100	—	—	—	—	—
菸 酒 稅	80	—	*	*	—	—
礦 區 稅	100	—	—	—	—	—
二. 縣 市 稅						
印 花 稅	—	—	100	100	—	—
使 用 牌 照 稅	—	—	100	100	—	—
田 賦	—	—	100	—	—	100
地 價 稅	—	—	100	50	20	30
土 地 增 值 稅	—	20	80	80	—	—
房 屋 稅	—	—	100	40	20	40
娛 樂 稅	—	—	100	—	—	100
契 稅	—	—	100	—	20	80

說明：1. 八十八年一月二十五日修正財政收支劃分法填列。

2. *菸酒稅總收入80%為中央收入；18%按人口比例分配直轄市及臺灣省各縣(市)，2%按人口比例分配福建省金門、連江兩縣。

Table 13. The Distribution Rate of Current Taxes

Bring to effect in July 1999

Item	Central		County & City			
	National Treasury	Distribution of Central Gov't	Sub-Total	County Treasury	Distribution Tax of County Gov't	Township Treasury
一. National Tax						
Income Tax	90	10	—	—	—	—
Estate and Gift Tax	20	—	80	—	—	80
Commodity Tax	90	10	—	—	—	—
Securities Transaction Tax	100	—	—	—	—	—
Business Tax	60	40	—	—	—	—
Futures Transactions Tax	100	—	—	—	—	—
Customs Duties	100	—	—	—	—	—
Tobacco and Alcohol Tax	80	—	*	*	—	—
Mining Concession Tax	100	—	—	—	—	—
二. County & City Tax						
Stamp Tax	—	—	100	100	—	—
Vehicle License Tax	—	—	100	100	—	—
Agricultural Land Tax	—	—	100	—	—	100
Land Value Tax	—	—	100	50	20	30
Land Value Increment Tax	—	20	80	80	—	—
House Tax	—	—	100	40	20	40
Amusement Tax	—	—	100	—	—	100
Deeds Tax	—	—	100	—	20	80

表14 各項稅捐現行稅率表

中華民國一百零五年

稅額以新台幣為計算標準

稅目	課徵標的及稅率	Item	Tax Rates
地 價 稅	1、課稅標的:土地所有權人在每一縣市轄區內所有規定地價土地之地價總額。		If a taxpayer has more than one parcel of land in the same municipality or county(or city),all the Parcrls owned shall be consolidated to reach the consolidated total value of land.
	2、稅 率: 私有土地		Private Land
	一、地價總額未超過土地所在地縣市累進起點地價者,按申報地價數額千分之十稽徵之。		a.For land Value not exceeding the starting cumulative value:1%.
	二、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。		b.For land value in excess of the starting cumulative value(SCV), provided the portion in excess is less than 500% of the Scv: an abbtional 1.5% shall be added for the excess portion.
	三、超過累進起點地價五至十倍者,就其超過部分課徵千分之二十五。		c.When the excess portion is above 500% of the on top of the aforesaid(b)succesive 500% in excess, an additional 1% tax rate shall be added for excess portion,until the ceiling of 2.5% is reached.
	四、超過累進起點地價十至十五倍者,就其超過部分課徵千分之三十五。	Land Value Tax	d.When the excess portion is above 500% of the on top of the aforesaid(c)succesive 500% in excess, an additional 1% tax rate shall be added for excess portion,until the ceiling of 3.5% is reached.
	五、超過累進起點地價十五至二十倍者,就其超過部分課徵千分之四十五。		e.When the excess portion is above 500% of the on top of the aforesaid(d)succesive 500% in excess, an additional 1% tax rate shall be added for excess portion,until the ceiling of 4.5% is reached.
	六、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。		f.When the excess portion is above 500% of the on top of the aforesaid(e)succesive 500% in excess, an additional 1% tax rate shall be added for excess portion,until the ceiling of 5.5% is reached.
七、自用住宅用地按申報地價千分之二計徵。		h.Residential land in urban areas with a total area of less than 3 acres(1 acre=100 square meters) or in non-urban areas with a total area less than 7 acres and used for the purpose of a self-use residence shall be taxed at 0.2%.	
八、都市計畫公共設施保留地,在保留期間仍為建築使用者,除自用住宅用地外,統按千分之六計徵地價稅,其未做任何使用並與使用中之土地隔離者,可申請免徵地價稅。		i.Land reserved for public facilities pursuant to planning,which is being temporarily used for self-residential purposes while still maintaining status, shall be taxed at 0.2%,and in the case of non-residential use at 0.6%.	

Table 14 .Current Tax Rates for Taxation

2016

Tax Rates& Computed in NT\$

稅目	課徵標的及稅率	Item	Tax Rates
地價稅	<p>九、工業、礦業、私立公園、動物園、體育場所用地、寺廟、教堂、政府指定之名勝古蹟，經主管機關核准設置之加油站及依都市計畫法規定設置之供公眾使用之停車場，其他經行政院核定之土地等供直接使用之土地按申報地價額千分之十計徵。但未按目的事業主管機關核定規劃使用者不適用。</p> <p>公有土地 按其申報地價數額千分之十徵收地價稅，但公有土地供公共使用者免徵。</p>	Land Value Tax	<p>j. Land used for industries, mining, private parks, zoos, stadiums, temples, churches, scenic spots and historic sites, gas stations and parking lots approved by the government shall be taxed at 1%, but land which is not used in accordance with an approved project shall be taxed at the regular rate.</p> <p>Public Land Land publicly owned but used for non-public purposes shall be taxed at 1%.</p>
土地增值稅	<p>1、課稅範圍:凡已規定地價之土地，於土地所有權有移轉或設定典權時，就其土地之漲價總數額部分徵收。</p> <p>2、稅率:</p> <p>一、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>二、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>	Land Value Increment Tax	<p>Land value increment tax is collected on the total incremental value at the time of the transfer of the title of land or Dien Right established of land, which has previously been set at a certain value.</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 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 provision of paragraph(1)above,the tax rate for the portion exceeding 100% shall be 30%.</p>

表14. 各項稅捐現行稅率表 (續1)

中華民國一百零五年

稅額以新台幣為計算標準

稅目	課徵標的及稅率	Item	Tax Rates
土	三、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。		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 payable,on top of the rates provided under paragraphs(1) and(2)above,the portion in excess of 200% shall be subject to a 40% tax rate.
地	四、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。		d.For land that has been owned for a period of over 20 years, its land value increme portion exceeding the lowest tax rate above shall be reduced by 20%.
增	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。		For land that has been owned for a period of over 30 years, its land value increme portion exceeding the lowest tax rate above shall be reduced by 30%.
值	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。	Land Value Increment Tax	For land that has been owned for a period of over 40 years, its land value increme portion exceeding the lowest tax rate above shall be reduced by 40%.
稅	五、出售自用住宅用地，都市土地面積未超過三公畝或非都市土地面積未超過七公畝者就其漲價總額徵收10%，其超過面積之土地漲價總數額，依前列四項稅率徵收。		e.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%. Urban land not exceeding three ares and non-urban land not exceeding seven ares.

Table 14. Current Tax Rates for Taxation (cont.1)

2016

Tax Rates& Computed in NT\$

稅目 Item	車輛種類 汽缸總排汽量 Exhaust (立方公分) (CC)	Model 稅額 Collection (新台幣) (NT)	小客車 (每車座位九人以下者) Small Passenger Vehicles(Seating 9 or fewer)		
			自用 Private	營業 Commercial	營業 Commercial
			全年 the Whole year	全年 the Whole year	半年 Half Year
使	150(含150)以下and below		—	—	—
	151	— 250	—	—	—
	251	— 500	—	—	—
	501	— 600	—	—	—
	601	以上and above	—	—	—
用	500 以下and below		1,620	900	450
	501	— 600	2,160	1,260	630
	601	— 1200	4,320	2,160	1,080
	1201	— 1800	7,120	3,060	1,530
	1801	— 2400	11,230	6,480	3,240
	2401	— 3000	15,210	9,900	4,950
	3001	— 4200	28,220	16,380	8,190
	4201	— 5400	46,170	24,300	12,150
	5401	— 6600	69,690	33,660	16,830
	6601	— 7800	117,000	44,460	22,230
牌	7801 以上and above		151,200	56,700	28,350
照					
稅					

表14. 各項稅捐現行稅率表(續2)

中華民國一百零五年

稅額以新台幣為計算標準

稅目 Item	車輛種類 Model 汽缸總排汽量 Exhaust (立方公分) (CC)	稅額 Collection (新台幣) (NT)	大客車 Large Passenger Vehicles (每車乘人座位十人以上者 Seating 10 or more)		貨車 (立方公分) (CC)		機器腳踏車 Motorcycles	
			全年 the Whole year	半年 Half Year	全年 the Whole year	半年 Half Year	全年 the Whole year	
使 用 牌 照 稅	150(含150)以下and below		—	—	—	—	0	
	151 — 250		—	—	—	—	800	
	251 — 500		—	—	—	—	1,620	
	501 — 600		—	—	—	—	2,160	
	601 — 1200		—	—	—	—	4,320	
	1201 — 1800		—	—	—	—	7,120	
	1801 以上and above		—	—	—	—	11,230	
	Vehi- c l e L i c e n s e T a x	500 以下and below		—	—	900	450	—
	501 — 600		1,080	540	1,080	540	—	
	601 — 1200		1,800	900	1,800	900	—	
	1201 — 1800		2,700	1,350	2,700	1,350	—	
	1801 — 2400		3,600	1,800	3,600	1,800	—	
	2401 — 3000		4,500	2,250	4,500	2,250	—	
	3001 — 3600		5,400	2,700	5,400	2,700	—	
	3601 — 4200		6,300	3,150	6,300	3,150	—	
	4201 — 4800		7,200	3,600	7,200	3,600	—	
	4801 — 5400		8,100	4,050	8,100	4,050	—	
	5401 — 6000		9,000	4,500	9,000	4,500	—	
	6001 — 6600		9,900	4,950	9,900	4,950	—	
	6601 — 7200		10,800	5,400	10,800	5,400	—	
	7201 — 7800		11,700	5,850	11,700	5,850	—	
7801 — 8400		12,600	6,300	12,600	6,300	—		
8401 — 9000		13,500	6,750	13,500	6,750	—		
9001 — 9600		14,400	7,200	14,400	7,200	—		
9601 — 10200		15,300	7,650	15,300	7,650	—		
10201 以上and above		16,200	8,100	16,200	8,100	—		

Table 14. Current Tax Rates for Taxation (cont.2)

2016

Tax Rates& Computed in NT\$

稅目	課徵標的及稅率	Item	Tax Rates
房 屋 稅	<p>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。</p> <p>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下列稅率課徵:</p> <p>住家用</p> <p>(1)自住或公益出租人出租使用按現值課徵1.2%</p> <p>(2)非自家用按現值課徵1.5%</p> <p>非住家用</p> <p>(1)營業用按現值課徵3%</p> <p>(2)私人醫院、診所或自由職業事務所使用按現值課徵3%</p> <p>(3)非住家非營業用(含人民團體)按現值課徵2%</p> <p>合法登記之工廠供直接生產使用之自有房屋按營業用稅率減半課徵</p>	House Tax	<p>The house tax shall be levied on all houses attached to land and on such other building, which enhance the utility value of these houses.</p> <p>The house tax shall be levied according to the current value of the house at the following rate.</p> <p>Residential Purposes</p> <p>(1)1.2% of Current value.</p> <p>(2)1.5% of Current value.</p> <p>Non-Residential Purposes</p> <p>(1)3% of Current Value, for Business Purposes.</p> <p>(2)3% of Current Value.</p> <p>(3)2% of Current Value, for Non-Residential and Non-Business Purposes.</p> <p>Current value for buildings owned by a factory duly registered according to law and used directly for production.</p>
契 稅	<p>一、課稅標的:除已開徵土地增值稅區域之土地外,其他不動產之買賣、承典、交換、贈與、分割或因占有而取得所有權者,按公定契約所載價格課徵契稅。惟申報契價未達申報時之評定標準價格者,得依評定標準價格核定契價,但依法領買或標購公產及向法院標購拍賣之不動產者,不在此限。</p>	Deeds Tax	<p>For transaction involving Purchases and sales, acceptance of Dien, exchange, bestowal or partition of or on immovable property, or acquisition of ownership there of by virtue of possession, a report shall be by using the prescribed deed forms for payment of the deed tax.</p>

表14. 各項稅捐現行稅率表(續3)

中華民國一百零五年

稅額以新台幣為計算標準

稅目	課徵標的及稅率	Item	Tax Rates
契稅	二、稅率 買賣契稅 典權契稅 交換契稅 贈與契稅 分割契稅 佔有契稅	Deeds Tax	Deed tax on a purchase and sale; 6% of the value of the deed. Deed tax on creation of a dien: 4% of the value of the deed. Deed tax on an exchange: 2% of the value of the deed. Deed tax on a bestowal or a bonation: 6% of the value of the deed. Deed tax on a partition: 2% of the value of the deed. Deed tax on a possession: 6% of the value of the deed.
印花稅	一、銀錢收據稅率千分之四 (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) 收受押標金收據稅率千分之一 (營業人、機關、團體或個人書立收到票據所出具之收據，免貼用印花稅票) 二、買賣動產契據每件新台幣12元 三、承攬契據稅率千分之一 四、典賣、讓受及分割不動產契據稅率千分之一	Stamp Tax	a、Monetary receipts: affix tax stamps at 0.4% of the amount received, with the exception of 0.1% for money deposited bidders. b、Contracts for sale of movables: affix tax stamps at NT\$12 per piece. c、Contraction agreements: affix tax stamps at 0.1% of the contract price. d、Contracts of deeds for sale, gratuitous transfer, exchange or partition of or pledge of lion on real estate: affix tax stamps at 0.1% of the contract price or value of the real estate.

Table 14. Current Tax Rates for Taxation (cont.3)

2016

Tax Rates& Computed in NTS

稅目	課徵標的及稅率	Item	Tax Rates
娛	1、電影		1、The cinema
	(1)外國語片 1%		(1)Foreign language films 1%
	(2)本國語片 0.5%		(2)Chinese language films 0.5%
樂	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 10%	Amusement Tax	2、Professional singing, acrobatics shows , and all Kinds of performances in nightclubs 10%
	3、戲劇、音樂演奏、說書及非職業性歌唱、舞蹈等表演 1%		3、Drama,music performances and amateur singing, dancing, etc. 1%
	4、各種競技比賽 2.5%		4、All Kinds of skill competitions and contests 2.5%
	5、舞廳或舞場 25%		5、Dance Halls 25%
	6、高爾夫球場 5%		6、Golf clubs 5%
	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 10%		8、Other activities that are provided as form of recreation for consumers 10%
	9、MTV、KTV 10%		9、MTV、KTV 10%
	稅		<p>附註：1. 第二、三項娛樂項目於嘉義縣表演藝術中心演出者，減半課徵。</p> <p>2. 從事文化藝術有關表演等依文化藝術獎助條例第二條規定。</p>