

表C-12. 土地增值稅稅率

Table C-12. Land Value Increment Tax Rates

課 徵 標 的	稅率 Rate		Tax Base
	66.7.14 July 14, 1977	94.2.1 Feb. 1, 2005	
自用住宅用地	10%	10%	Self-use Residential Land
一 般 用 地			Regular Land
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。	40%	20%	1. 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.
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。	50%	30%	2. 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 Subparagraph above, the tax rate on the portion exceeding 100% shall be 30%.
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。	60%	40%	3. 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, in addition to the rates provided under subparagraphs 1 and 2 above, the portion in excess of 200% shall be subject to a 40% tax rate.
4. 長期持有土地者之減徵：			4. The reduction for land ownership held in long term is as follows:
(1) 持有土地年限超過二十年以上者，就其土地增值稅超過一般用地最低稅率部分減徵百分之二十。	—	20%	(1) For land that has been owned for a period of over 20 years, the land value increment tax on the portion exceeding the lowest tax rate of the regular land above shall be reduced by 20%.
(2) 持有土地年限超過三十年以上者，就其土地增值稅超過一般用地最低稅率部分減徵百分之三十。	—	30%	(2) For land that has been owned for a period of over 30 years, the land value increment tax on the portion exceeding the lowest tax rate of the regular land above shall be reduced by 30%.
(3) 持有土地年限超過四十年以上者，就其土地增值稅超過一般用地最低稅率部分減徵百分之四十。	—	40%	(3) For land that has been owned for a period of over 40 years, the land value increment tax on the portion exceeding the lowest tax rate of the regular land above shall be reduced by 40%.

資料來源：財政部賦稅署。

Source : Taxation Administration, Ministry of Finance.

說 明：1. 自91年2月1日起至94年1月31日止，土地增值稅減徵50%。

2. 本表資料更新截止日為108年5月31日。

Explanation : 1. To promote economic development, a 50% reduction on the above tax rates was effective from February 1, 2002 to January 31, 2005.

2. The data in this table is current as of May 31, 2019.