

表C-11. 地價稅稅率
Table C-11. Land Value Tax Rates

78.11.1 Nov. 1, 1989		
課 徵 標 的	稅 率 Rate	Tax Base
私有土地		Private Land
一、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：	10 ‰	I、Regular Land：The basic rate for land value tax shall be 1%. If the total value of land exceeds the starting cumulative value (SCV), the land value tax shall be levied progressively as follows：
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。	15 ‰	1. For total value in excess of SCV by less than 5 times, 1.5% for amount in excess of SCV.
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。	25 ‰	2. For total value in excess of SCV by more than 5 times, but less than 10 times, 2.5% for amount in excess of 5 times of SCV.
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。	35 ‰	3. For total value in excess of SCV by more than 10 times, but less than 15 times, 3.5% for amount in excess of 10 times of SCV.
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。	45 ‰	4. For total value in excess of SCV by more than 15 times, but less than 20 times, 4.5% for amount in excess of 15 times of SCV.
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。	55 ‰	5. For total value in excess of SCV by more than 20 times, 5.5% for amount in excess of 20 times of SCV.
二、合於下列規定之自用住宅用地，其 地價稅按千分之二計徵：	2 ‰	II、The land value tax on self-use residential land in following conditions shall be subject to 0.2% tax rate:
1. 都市土地面積未超過三公畝部分 。		1. The portion of urban land less than three acres in area.
2. 非都市土地面積未超過七公畝部 分。		2. The portion of non-urban land less than seven acres in area.
國民住宅及企業或公營事業興建之 勞工宿舍按申報地價額千分之二計 徵。	2 ‰	Land for public housing or dormitories of private or publicly- owned enterprises use shall be subject to 0.2% tax rate.
三、工礦業等用地按申報地價額千分之 十計徵。	10 ‰	III、Land for industrial or mining use, shall be taxed at 1% for land value tax.
四、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。	6 ‰	IV、Land reserved for public facilities under urban planning, shall be subject to 0.6% land value tax. Notwithstanding the foregoing, if the aforesaid land is not in use for any purpose and segregated from other land in use, no land value tax will be imposed.
公有土地		Public Land
公有土地按10‰徵收地價稅。但公有土地 供公共使用者，免徵地價稅。	10 ‰	Public land shall be levied at 1%; public land for public use is exempted from land value tax.

資料來源：財政部賦稅署。

Source：Taxation Administration, Ministry of Finance.

說 明：本表資料更新截止日為108年5月31日。

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