

# Table of Security Types and the Securities

## Transaction Tax Rates

Type	Tax Rate (based on the trading price)
Shares and share certificates stating the rights of the shares issued by companies	<ol style="list-style-type: none"><li>0.3 %.</li><li>0.15 % of listed or OTC-listed stocks with respect to the day trading until 31 December, 2021.</li></ol>
Corporate bonds and financial bonds	0.1% of transaction amount; however, according to Article 2-1 of the Securities Transaction Tax Act, the securities transaction tax is suspended during the period from January 1, 2010 to December 31, 2026.
Other securities approved by the government	<ol style="list-style-type: none"><li>0.1 % (eg. Taiwan depository receipt, beneficiary certificate, and call / put warrant)</li><li>Levy on securities transaction tax on the beneficial certificates of listed exchange-traded funds mainly invested in bonds shall be suspended during the period from January 1, 2017 to December 31, 2026.</li></ol>