

表C-1. 稅收劃分之比率

單位：%

稅目別 Item	縣(市) County	
	國庫 National Treasury	中央統籌 Distribution Tax of Central Gov't
	<b>稅課收入</b>	<b>Taxes</b>
<b>1. 國稅：</b>	<b>National Taxes</b>	
關稅	Customs Duties	100 —
礦區稅	Mining Concession Tax	100 —
營利事業所得稅	Profit-seeking Enterprise Income Tax	90 10
綜合所得稅	Individual Income Tax	90 10
遺產及贈與稅	Estate and Gift Tax	20 —
貨物稅	Commodity Tax	90 10
證券交易稅	Securities Transaction Tax	100 —
期貨交易稅	Futures Transaction Tax	100 —
菸酒稅	Tobacco and Alcohol Tax	80 —
營業稅	Business Tax	100— A A
<b>2. 直轄市及縣(市)稅：</b>	<b>Municipality &amp; County (City) Taxes</b>	
田賦	Agricultural Land Tax	— —
地價稅	Land Value Tax	— —
土地增值稅	Land Value Increment Tax	— 20
房屋稅	House Tax	— —
使用牌照稅	Vehicle License Tax	— —
契稅	Deed Tax	— —
印花稅	Stamp Tax	— —
娛樂稅	Amusement Tax	— —

資料來源：財政部國庫署。

說明：1. 根據88年1月25日增修訂之財政收支劃分法。

2. 本表資料更新截止日為104年5月31日。

附註：1. “A”係指營業稅收入減除依法提撥之統一發票給獎獎金之40%。

2. ※ (1) 18%按人口比例分配直轄市及臺灣省各縣(市)。

(2) 2%按人口比例分配福建省金門及連江二縣。

Table C-1. The Distribution Ratio of Current Taxes

Unit : %

及 鄉 (鎮、市) (City) & Township				直 轄 市 Municipality		
市 庫 City Treasuries	縣 庫 County Treasuries	縣 統 籌 Distribution Tax of County Gov't	鄉(鎮、市)庫 Township Treasuries	國 庫 National Treasury	中 央 統 籌 Distribution Tax of Central Gov't	市 庫 City Treasuries
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	90	10	—
—	—	—	—	90	10	—
80	—	—	80	50	—	50
—	—	—	—	90	10	—
—	—	—	—	100	—	—
—	—	—	—	100	—	—
※	※	—	—	80	—	※
—	—	—	—	100—A	A	—
100	—	—	100	—	—	100
100	50	20	30	—	—	100
80	80	—	—	—	—	100
100	40	20	40	—	—	100
100	100	—	—	—	—	100
100	—	20	80	—	—	100
100	100	—	—	—	—	100
100	—	—	100	—	—	100

Source : National Treasury Administration, Ministry of Finance.

Explanation : 1. According to the further revisions to the division rules of receipts and disbursements associated with financial policy promulgated on January 25, 1999.

2. The data in this table is current as of May 31, 2015.

Note : 1. "A" means the 40% of the business tax after subtracting the awards from Unified Invoices appropriated according to the law.

2. ※(1) The 18% is allocated in proportion to the population of the Municipal districts and County (City) of Taiwan.

(2) The 2% is allocated in proportion to the population in both Kinmen and Lien Kiang County of Fukien Province.

表C-2. 綜合所得稅課稅級距及累進稅率

單位：新臺幣元

49年 1960		50年~53年 1961~1964		54年~57年 1965~1968		58年~65年 1969~1976		66年 1977		67年~71年 1978~1982		72年~74年 1983~1985	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
50,000以下 50,000 or under	3%	50,000以下 50,000 or under	3%	30,000以下 30,000 or under	3%	30,000以下 30,000 or under	6%	40,000以下 40,000 or under	6%	45,000以下 45,000 or under	6%	75,000以下 75,000 or under	6%
				30,001 ~60,000	5%	30,001 ~60,000	8%	40,001 ~80,000	8%			75,001 ~150,000	8%
50,001 ~100,000	5%	50,001 ~100,000	5%	60,001 ~100,000	7%	60,001 ~100,000	10%	80,001 ~120,000	10%	90,001 ~150,000	10%	150,001 ~240,000	10%
				100,001 ~150,000	7%	100,001 ~150,000	9%						
150,001 ~200,000	9%	150,001 ~200,000	9%	150,001 ~200,000	12%	150,001 ~200,000	15%	170,001 ~220,000	15%	150,001 ~210,000	12%	240,001 ~330,000	12%
200,001 ~250,000	12%	200,001 ~250,000	12%	200,001 ~250,000	15%	200,001 ~250,000	18%	220,001 ~280,000	18%	210,001 ~320,000	15%	330,001 ~500,000	15%
250,001 ~300,000	15%	250,001 ~300,000	15%	250,001 ~300,000	18%	250,001 ~300,000	22%	280,001 ~340,000	22%				
300,001 ~400,000	18%	300,001 ~400,000	18%	300,001 ~400,000	21%	300,001 ~400,000	26%	340,001 ~400,000	26%	320,001 ~430,000	18%	500,001 ~670,000	18%
400,001 ~500,000	22%	400,001 ~500,000	22%	400,001 ~500,000	25%	400,001 ~500,000	30%	400,001 ~500,099	30%	430,001 ~600,000	22%	670,001 ~920,000	22%
500,001 ~650,000	26%	500,001 ~650,000	26%	500,001 ~650,000	29%	500,001 ~650,000	34%	500,001 ~650,000	34%				
650,001 ~800,000	30%	650,001 ~800,000	30%	650,001 ~800,000	33%	650,001 ~800,000	39%	650,001 ~800,000	39%	600,001 ~800,000	26%	920,001 ~1,220,000	26%
800,001 ~1,000,000	35%	800,001 ~1,000,000	35%	800,001 ~1,000,000	37%	800,001 ~1,000,000	44%	800,001 ~1,000,000	44%	800,001 ~1,000,000	30%	1,220,001 ~1,520,000	30%
1,000,001 ~1,250,000	40%	超過1,000,000 Over 1,000,000	40%	1,000,001 ~1,500,000	42%	1,000,001 ~1,500,000	49%	1,000,001 ~1,500,000	49%	1,000,001 ~1,200,000	34%	1,520,001 ~1,820,000	34%
1,250,001 ~1,600,000	46%			1,200,001 ~1,500,000	39%	1,820,001 ~2,250,000	39%						
1,600,001 ~2,000,000	52%			1,500,001 ~2,000,000	47%	1,500,001 ~2,000,000	54%	1,500,001 ~2,000,000	54%	1,500,001 ~2,000,000	44%	2,250,001 ~2,800,000	44%
超過2,000,000 Over 2,000,000	60%			2,000,001 ~2,500,000	49%	2,800,001 ~3,400,000	49%						
		2,500,001 ~3,000,000	54%	3,400,001 ~4,000,000	54%								
		超過3,000,000 Over 3,000,000	60%	超過4,000,000 Over 4,000,000	60%								

資料來源：財政部賦稅署。

說明：本表資料更新截止日為104年5月31日。

Table C-2. Tax Brackets and Progressive Rates of Individual Income Tax

Unit : NT\$

75年～78年 1986～1989		79年～82年 1990～1993		83年～85年 1994～1996		86年～96年 1997～2007		97年～98年 2008～2009		99年～101年 2010～2012		102年～103年 2013～2014		104年 2015	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
80,000以下 80,000 or under	6%	300,000以下 300,000 or under	6%	330,000以下 330,000 or under	6%	370,000以下 370,000 or under	6%	410,000以下 410,000 or under	6%	500,000以下 500,000 or under	5%	520,000以下 520,000 or under	5%	520,000以下 520,000 or under	5%
80,001 ～160,000	8%														
160,001 ～260,000	10%														
260,001 ～380,000	12%	300,001 ～800,000	13%	330,001 ～890,000	13%	370,001 ～990,000	13%	410,001 ～1,090,000	13%	500,001 ～1,130,000	12%	520,001 ～1,170,000	12%	520,001 ～1,170,000	12%
380,001 ～550,000	15%														
550,001 ～730,000	18%														
730,001 ～1,000,000	22%														
1,000,001 ～1,400,000	26%	800,001 ～1,600,000	21%	890,001 ～1,780,000	21%	990,001 ～1,980,000	21%	1,090,001 ～2,180,000	21%	1,130,001 ～2,260,000	20%	1,170,001 ～2,350,000	20%	1,170,001 ～2,350,000	20%
1,400,001 ～1,800,000	30%	1,600,001 ～3,000,000	30%	1,780,001 ～3,340,000	30%	1,980,001 ～3,720,000	30%	2,180,001 ～4,090,000	30%	2,260,001 ～4,230,000	30%	2,350,001 ～4,400,000	30%	2,350,001 ～4,400,000	30%
1,800,001 ～2,300,000	34%														
2,300,001 ～2,800,000	39%														
2,800,001 ～3,500,000	44%	超過 3,000,000 Over 3,000,000	40%	超過 3,340,000 Over 3,340,000	40%	超過 3,720,000 Over 3,720,000	40%	超過 4,090,000 Over 4,090,000	40%	超過 4,230,000 Over 4,230,000	40%	超過 4,400,000 Over 4,400,000	40%	4,400,001 ～10,000,000	40%
超過 3,500,000 Over 3,500,000	50%													超過 10,000,000 Over 10,000,000	45%

Source : Taxation Administration, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2015.

表C-3. 綜合所得稅免稅額、寬減額及扣除額

單位：新臺幣元

年別 CY	免稅額 Exemptions		寬減額 (每人)  Personal Exemption	扣						
				標準扣除額 Standard Deductions			列舉扣除額			
	個人 Single	有配偶者 Married		扣除率 (%) Rates	高限 Max.	低限 Min.	稅捐 Tax	捐贈扣除率(%) Deduction of Donation		保險費 (每人 限額) Insurance Premiums
						國防、勞 軍及政府 Defense, Troop Cheering & Gov't	教育、文化、公 益、慈善機關 Educational, Cultural, Public Welfare & Char- itable Organizations			
63	12,000	24,000	8,000	10	15,000	9,000	田賦、地價 稅及房屋稅	100	20	6,000
64	15,000	30,000	11,000	10	21,000	15,000	同上	100	20	6,000
65	16,000	32,000	12,000	10	21,000	15,000	同上	100	20	6,000
66	18,000	36,000	14,000	10	21,000	15,000	同上	100	30	6,000
67	19,000	38,000	14,000	10	21,000	15,000	同上	100	30	6,000
68	20,000	40,000	15,000	10	21,000	15,000	同上	100	30	6,000
69	22,000	44,000	16,000	10	24,000	18,000	同上	100	30	6,000
70	26,000	52,000	19,000	10	24,000	18,000	同上	100	30	6,000
71	28,000	56,000	22,000	10	27,000	21,000	同上	100	20	6,000
72	29,000	58,000	22,000	10	27,000	21,000	同上	100	20	12,000
73	30,000	60,000	22,000	10	27,000	21,000	自用土地房 屋之地價稅 房屋稅及其 附加捐	100	20	12,000
74	30,000	60,000	24,000	10	27,000	21,000	同上	100	20	12,000
75	30,000	60,000	26,000	10	27,000	21,000	同上	100	20	12,000
76	30,000	60,000	30,000	10	27,000	21,000	同上	100	20	12,000
77	32,000	64,000	32,000	10	27,000	21,000	同上	100	20	12,000
78	37,000	74,000	37,000	10	27,000	21,000	同上	100	20	12,000
79	42,000 (每人)		—	33,000 (個人)	49,500 (有配偶者)		—	100	20	24,000
80	50,000 (每人)		—	同上	同上		—	100	20	24,000
81	每人60,000元為基準，每 遇消費者物價指數上漲累 計達3%時，按上漲程度調 整之。		—	同上	同上		—	100	20	24,000
82	每人63,000，滿70歲之直系 尊親屬增加50%(94,500)。		—	38,000 (個人)	57,000 (有配偶者)		—	100	20	24,000
83	同上		—	同上	同上		—	100	20	24,000
84	每人68,000，滿70歲之直系 尊親屬增加50%(102,000)。		—	41,000 (個人)	61,000 (有配偶者)		—	100	20	24,000

資料來源：財政部賦稅署。

說明：本表資料更新截止日為104年5月31日。

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax

Unit : NT\$

除 Deductions				額					
Itemized Deductions				薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額 Special Deduction for Savings (每單位限額)	殘障特別扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Tuition	幼兒學前特別扣除額 Special Deduction for Pre-School Children
醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣除率 (%) Rates	扣除限額 Limitation				
超過綜合所得總額10%部分	超出綜合所得總額20%部分			10%	12,000 (每單位)				
同上	同上			10%	12,000 (每單位)				
同上	取消扣除比率超出20%			10%	12,000 (每人)				
同上	同上			10%	12,000 (每人)				
同上	同上			20%	15,000 (每人)				
限付與公立醫院會計紀錄完備正確者	同上			20%	15,000 (每人)				
同上	同上			20%	21,000 (每人)	360,000			
同上	同上			20%	21,000 (每人)	360,000			
增加公保、勞保特約醫院	同上			20%	27,000 (每人)	360,000			
增訂保險給付不得扣除部分	同上			20%每人申報27,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以33,000為限。		360,000			
同上	同上			同上		360,000			
同上	同上			同上		360,000			
同上	同上			同上		360,000			
同上	同上		60,000	20%每人申報36,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以72,000為限。		360,000			
同上	同上		60,000	同上		360,000			
同上	同上		80,000	45,000 (每人)		270,000	45,000		
同上	同上		80,000	同上		270,000	45,000		
同上	同上		80,000	同上		270,000	45,000		
同上	同上		100,000	52,000 (每人)		270,000	63,000	20,000 (每戶)	
同上	同上		100,000	同上		270,000	63,000	20,000 (每戶)	
同上	同上		100,000	56,000 (每人)		270,000	68,000	25,000 (每戶)	

Source : Taxation Administration, Ministry of Finance.  
Explanation : The data in this table is current as of May 31, 2015.

表C-3. 綜合所得稅免稅額、寬減額及扣除額(續1完)

單位：新臺幣元

年別 CY	免稅額 Exemptions		寬減額 (每人)  Personal Exemption	扣					
				標準扣除額 Standard Deductions			列舉扣除額		
	個人 Single	有配偶者 Married		扣除率 (%) Rates	高限 Max.	低限 Min.	稅捐 Tax	捐贈扣除率(%) Deduction of Donation 國防、勞軍及政府 教育、文化、公益、慈善機關 Defense, Troop Cheering & Gov't Educational, Cultural, Public Welfare & Char- itable Organizations	保險費 (每人 限額) Insurance Premiums
85	每人70,000，滿70歲之直系尊親屬增加50%(105,000)。		—	42,000 (個人)	63,000 (有配偶者)	—	100	20	24,000
86	每人72,000，滿70歲之直系尊親屬增加50%(108,000)。		—	43,000 (個人)	65,000 (有配偶者)	—	100	20	24,000
87	同	上	—	同上	同上	—	100	20	24,000
88	同	上	—	同上	同上	—	100	20	24,000
89	每人74,000，年滿70歲納稅義務人本人、配偶及受扶養之直系尊親屬增加50%(111,000)。		—	44,000 (個人)	67,000 (有配偶者)	—	100	20	24,000
90	同	上	—	同上	同上	—	(增列古蹟) 100	20	24,000
91	同	上	—	同上	同上	—	100	20	24,000
92	同	上	—	同上	同上	—	100	20	24,000
93	同	上	—	同上	同上	—	100	20	24,000
94	同	上	—	44,000 (個人)	88,000 (有配偶者)	—	100	20	24,000
95	每人77,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(115,500)。		—	46,000 (個人)	92,000 (有配偶者)	—	100	20	24,000 (健保費不受金額限制)
96	同	上	—	同上	同上	—	100	20	同上
97	同	上	—	73,000 (個人)	146,000 (有配偶者)	—	100	20	同上
98	每人82,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(123,000)。		—	76,000 (個人)	152,000 (有配偶者)	—	100	20	同上
99	同	上	—	同上	同上	—	100	20	同上
100	同	上	—	同上	同上	—	100	20	同上
101	同	上	—	同上	同上	—	100	20	同上
102	每人85,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(127,500)。		—	79,000 (個人)	158,000 (有配偶者)	—	100	20	同上
103	同	上	—	同上	同上	—	100	20	同上
104	同	上	—	90,000 (個人)	180,000 (有配偶者)	—	100	20	同上

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax (Cont.1 End)

Unit : NT\$

除 Deductions				額					
Itemized Deductions				薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額 Special Deduction for Savings (每單位限額)	身心障礙特別扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Tuition	幼兒學前特別扣除額 Special Deduction for Pre-School Children
醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣除率 (%) Rates	扣除限額 Limitation				
同上	同上		100,000	58,000 (每人)		270,000	70,000	25,000 (每戶)	
同上	同上		100,000	60,000 (每人)		270,000	72,000	25,000 (每戶)	
同上	同上		100,000	同上		270,000	72,000	25,000 (每戶)	
同上	同上		300,000	同上		270,000	72,000	25,000 (每戶)	
同上	同上	120,000	300,000	75,000 (每人)		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	78,000 (每人)		270,000	77,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	77,000	25,000 (每戶)	
同上	同上	120,000	300,000	100,000 (每人)		270,000	100,000 (殘障特別扣除額更名為身心障礙特別扣除額)	25,000 (限子女每人)	
同上	同上	120,000	300,000	104,000 (每人)		270,000	104,000	同上	
同上	同上	120,000	300,000	同上		270,000	104,000	同上	
同上	同上	120,000	300,000	同上		270,000	104,000	同上	
同上	同上	120,000	300,000	同上		270,000	104,000	同上	25,000(限5歲以下子女每人)惟適用稅率應在12%以下且基本所得額未達600萬元者為限。
同上	同上	120,000	300,000	108,000 (每人)		270,000	108,000	同上	同上
同上	同上	120,000	300,000	同上		270,000	108,000	同上	同上
同上	同上	120,000	300,000	128,000 (每人)		270,000	128,000	同上	同上

表C-4. 營利事業所得稅課稅級距及累進稅率

單位：新臺幣元

45年～47年 1956～1958		48年～49年 1959～1960		50年～53年 1961～1964		54年～55年 1965～1966		56年～57年 1967～1968	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
5,000以下 5,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none
5,001～50,000	5%	10,001～50,000	5%	10,001～50,000	6%	10,001～50,000	8%	10,001～50,000	8%
50,001～100,000	10%	50,001～100,000	10%	50,001～100,000	12%	50,001～100,000	14%	50,001～100,000	14%
超過100,000 Over 100,000	25%	超過100,000 Over 100,000	25%	超過100,000 Over 100,000	18%	超過100,000 Over 100,000	18%	100,001～250,000	18%
								超過250,000 Over 250,000	25%

資料來源：財政部賦稅署。

說明：本表資料更新截止日為104年5月31日。

附註：(1)其應納稅額不得超過營利事業課稅所得額超過2萬元部分之半數。  
(2)其應納稅額不得超過營利事業課稅所得額超過5萬元部分之半數。  
(3)其應納稅額不得超過營利事業課稅所得額超過12萬元部分之半數。

Table C-4. Tax Brackets and Progressive Rates of Profit-seeking Enterprise Income Tax

Unit : NT\$

58年～62年 1969～1973		63年～73年 1974～1984		74年 1985		75年～98年 1986～2009		99年～104年 2010～2015	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
20,000以下 20,000 or under	免 none	50,000以下 50,000 or under	免 none	50,000以下 50,000 or under	免 none	50,000以下 50,000 or under	免 none	120,000以下 120,000 or under	免 none
20,001～50,000	(1) 8%								
50,001～100,000	14%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%		
100,001～250,000	18%	100,001～500,000	25%	100,001～500,000	25%	超過100,000 Over 100,000	25%	超過120,000 Over 120,000	(3) 17%
超過250,000 Over 250,000	25%								
		超過500,000 Over 500,000	35%	超過500,000 Over 500,000	30%				

Source : Taxation Administration, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2015.

Note : (1)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 20,000.

(2)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 50,000.

(3)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 120,000.

表C-5. 遺產及贈與稅課稅級距及稅率

單位：新臺幣元

39.6.21 June 21,1950		41.9.26 Sept.26, 1952		62.2.6 Feb.6,1973			
遺產稅 Estate Tax		遺產稅 Estate Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
30,001~45,000	1%	60,001~120,000	4%	150,000以下 150,000 or under	3%	150,000以下 150,000 or under	4%
		120,001~180,000	5%				
45,001~60,000	3%	180,001~240,000	6%	150,001~300,000	4%	150,001~300,000	5%
		240,001~300,000	7%	300,001~600,000	5%	300,001~600,000	6%
60,001~105,000	5%	300,001~360,000	9%	600,001~900,000	7%	600,001~900,000	8%
		360,001~420,000	11%	900,001~1,200,000	9%	900,001~1,200,000	11%
105,001~180,000	8%	420,001~480,000	13%	1,200,001~1,500,000	11%	1,200,001~1,500,000	14%
		480,001~540,000	15%	1,500,001~1,950,000	14%	1,500,001~1,950,000	17%
180,001~270,000	12%	540,001~600,000	17%	1,950,001~2,400,000	17%	1,950,001~2,400,000	20%
		600,001~750,000	20%	2,400,001~3,000,000	20%	2,400,001~3,000,000	23%
270,001~420,000	17%	750,001~900,000	23%	3,000,001~4,500,000	23%	3,000,001~4,500,000	26%
		900,001~1,050,000	26%	4,500,001~6,000,000	26%	4,500,001~6,000,000	30%
420,001~600,000	23%	1,050,001~1,200,000	29%	6,000,001~9,000,000	30%	6,000,001~9,000,000	35%
		1,200,001~1,350,000	32%	9,000,001~15,000,000	34%	9,000,001~18,000,000	40%
600,001~900,000	30%	1,350,001~1,500,000	35%	15,000,001~21,000,000	38%	18,000,001~30,000,000	45%
		1,500,001~1,800,000	39%	21,000,001~30,000,000	42%	超過30,000,000 Over 30,000,000	50%
900,001~1,200,000	40%	1,800,001~2,100,000	43%	30,000,001~60,000,000	46%		
		2,100,001~2,400,000	47%				
1,200,001~1,500,000	50%	2,400,001~2,700,000	51%	超過60,000,000 Over 60,000,000	50%		
		2,700,001~3,000,000	55%				
超過1,500,000 Over 1,500,000	60%	3,000,001~4,500,000	60%				
		4,500,001~6,000,000	65%				
		超過6,000,000 Over 6,000,000	70%				

資料來源：財政部賦稅署。

說明：1. 自98年1月23日起，遺產稅及贈與稅皆適用單一稅率10%。  
2. 本表資料更新截止日為104年5月31日。

Table C-5. Tax Brackets and Rates of Estate and Gift Tax

Unit : NT\$

70.6.19 June 19, 1981				84.1.13 Jan. 13, 1995			
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
300,000以下 300,000 or under	2%	300,000以下 300,000 or under	4%	600,000以下 600,000 or under	2%	600,000以下 600,000 or under	4%
300,001~600,000	3%	300,001~570,000	5%	600,001~1,500,000	4%	600,001~1,700,000	6%
600,001~1,140,000	5%	570,001~1,140,000	6%				
1,140,001~1,620,000	7%	1,140,001~1,620,000	8%	1,500,001~3,000,000	7%	1,700,001~2,800,000	9%
1,620,001~2,160,000	9%	1,620,001~2,160,000	11%				
2,160,001~2,700,000	11%	2,160,001~2,700,000	14%	3,000,001~4,500,000	11%	2,800,001~3,900,000	12%
2,700,001~3,510,000	14%	2,700,001~3,315,000	17%				
3,510,001~4,080,000	17%	3,315,001~4,080,000	20%	4,500,001~6,000,000	15%	3,900,001~5,000,000	16%
4,080,001~5,100,000	20%	4,080,001~5,100,000	23%				
5,100,001~7,650,000	23%	5,100,001~7,200,000	26%	6,000,001~10,000,000	20%	5,000,001~7,200,000	21%
7,650,001~10,200,000	26%	7,200,001~9,600,000	30%				
10,200,001~14,400,000	30%	9,600,001~14,400,000	35%	10,000,001 ~15,000,000	26%	7,200,001 ~14,000,000	27%
14,400,001~24,000,000	34%	14,400,001~28,800,000	40%				
24,000,001~33,600,000	38%	28,800,001~45,000,000	45%	15,000,001 ~40,000,000	33%	14,000,001 ~29,000,000	34%
33,600,001~48,000,000	42%	45,000,001~90,000,000	50%				
48,000,001~90,000,000	46%	90,000,001~150,000,000	55%	40,000,001 ~100,000,000	41%	29,000,001 ~45,000,000	42%
90,000,001~160,000,000	52%	超過150,000,000 Over 150,000,000	60%				
超過160,000,000 Over 160,000,000	60%			超過100,000,000 Over 100,000,000	50%	超過45,000,000 Over 45,000,000	50%

Source : Taxation Administration, Ministry of Finance.

Explanation : 1.A single tax rate of 10% has come into effect on Jan. 23, 2009.

2.The data in this table is current as of May 31, 2015.

表C-5. 遺產及贈與稅課稅級距及稅率(續1完)  
Table C-5. Tax Brackets and Rates of Estate and Gift Tax (Cont.1 End)

單位：新臺幣元  
Unit：NT\$

95.1.1 Jan. 1, 2006				98.1.23 Jan. 23, 2009
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產及贈與稅 Estate & Gift Tax
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	稅率 Rate
670,000以下 670,000 or under	2%	670,000以下 670,000 or under	4%	10%
670,001~1,670,000	4%	670,001~1,890,000	6%	
1,670,001~3,340,000	7%	1,890,001~3,120,000	9%	
3,340,001~5,010,000	11%	3,120,001~4,340,000	12%	
5,010,001~6,680,000	15%	4,340,001~5,570,000	16%	
6,680,001~11,130,000	20%	5,570,001~8,020,000	21%	
11,130,001~16,700,000	26%	8,020,001~15,580,000	27%	
16,700,001~44,530,000	33%	15,580,001~32,280,000	34%	
44,530,001~111,320,000	41%	32,280,001~50,090,000	42%	
超過111,320,000 Over 111,320,000	50%	超過50,090,000 Over 50,090,000	50%	

(空 白 頁)

表C-6. 貨物稅稅率及稅額

單位：%

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
1.捲菸	100	120	120	120	120	120	120	120	120	120
2.薰菸	30	30	30	30	30	30	30	30	30	30
3.洋酒、啤酒	100	100	100	200	120	120	120	120	120	120
4.火柴	20	20	20	20	10	20	20	20	20	20
5.糖	25	25	35	35	35	60	60	60	60	60
(赤糖)	25	25	35	35	35	48	48	48	48	48
6.糖精	—	—	—	—	—	—	—	60	60	60
7.棉紗	7	10	15	15	5	15	15	15	15	15
8.麻紗	—	—	—	—	—	—	—	10	10	10
9.毛紗、毛線	—	15	15	15	15	30	20	30	30	30
10.人造絲、合成纖維	—	—	—	—	—	20	20	20	20	20
11.人造絲、合成纖維	—	—	—	—	—	—	—	20	20	20
12.混紡	—	—	—	—	—	—	—	25	25	25
13.皮統、皮革	15	15	15	15	15	15	15	15	15	15
14.塑膠	—	—	—	—	—	—	—	17	17	23
15.橡膠輪胎	—	—	—	—	—	—	—	17	17	20
大客車及大貨車使用之橡膠輪胎	—	—	—	—	—	—	—	17	17	20
16.水泥	15	15	15	15	15	20	20	24	24	30
(1)白水泥或有色水泥	—	—	—	—	—	—	—	—	—	—
(2)卜特蘭一水泥	—	—	—	—	—	—	—	—	—	—
(3)卜特蘭高爐水泥	—	—	—	—	—	—	—	—	—	—
(4)代水泥及其他水泥	—	—	—	—	—	—	—	—	—	—
17.飲料品、汽水	20	30	35	30	30	30	30	36	36	36
果汁	20	30	30	30	30	30	30	30	30	30
18.稀釋天然果蔬汁	—	—	—	—	—	—	—	—	—	—
18.化粧品	45	45	45	100	150	—	—	—	—	—
(1)甲類	—	—	—	—	—	100	100	100	100	100
(2)乙類	—	—	—	—	—	80	80	80	80	80
(3)丙類	—	—	—	—	—	20	20	20	20	20
19.木材	—	—	—	—	—	15	15	15	15	15
20.電燈泡	—	—	—	—	—	20	20	20	20	20
21.紙類	—	—	—	—	—	5	5	5	5	5
22.調味粉	—	—	—	—	—	—	25	29	29	29
23.平板玻璃	—	—	—	—	—	—	15	23	23	23
24.油類	—	—	—	—	—	—	—	—	—	—
(1)汽油	—	—	—	—	—	—	—	48	48	55
(2)柴油	—	—	—	—	—	—	—	28	28	32
(3)煤油	—	—	—	—	—	—	—	20	20	20
(4)航空燃油	—	—	—	—	—	—	—	—	—	—
(5)燃料油	—	—	—	—	—	—	—	10	10	10

資料來源：財政部賦稅署。

- 說明：
- ※自75年4月1日起施行。
  - 波斯灣戰爭期間，為因應國際油價上漲，緩和國內物價波動壓力，配合經濟部調整油價之措施，自79年8月24日起至80年3月31日止，汽油、柴油及煤油之貨物稅稅率減半徵收；汽油由60%降為30%，柴油及煤油由50%降為25%。
  - 80年4月1日起，汽油、柴油及煤油3項油品貨物稅稅率恢復全額徵收。
  - 81年2月14日起，汽油、柴油及煤油3項油品貨物稅稅率分別由60%及50%調升為75%及60%。
  - 83年1月21日起，汽油、柴油及煤油3項油品貨物稅稅率分別由75%及60%調升為82%及65%。
  - 83年2月25日起，汽油、柴油及煤油3項油品貨物稅稅率分別由82%及65%調升為90%及75%。
  - 79年1月1日起，卜特蘭高爐水泥貨物稅應徵稅額每公噸由新臺幣280元調降為196元。
  - 94年10月1日起，減徵汽油、柴油及燃料油等3種油品貨物稅應徵稅額25%，為期3個月。
  - 96年1月1日起，汽缸排氣量在2,001立方公分以上之小客車，其貨物稅稅率由35%調降為30%。
  - 97年5月28日起為期半年，汽油每公乘6,830元降為5,530元，柴油每公乘3,990元降為2,590元。97年11月29日起按油價調降金額之1/3逐步回復，至恢復全額課徵為止。
  - 汽缸排氣量在2,000立方公分以下之小客車、小貨車、小客貨兩用車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新臺幣3萬元。

Table C-6. Commodity Tax Rates

Unit : %

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
120	120	120	120	120	—	—	—	—	—	Cigarettes
30	30	30	30	30	—	—	—	—	—	Tobacco,Smoked
120	120	120	120	120	—	—	—	—	—	Foreign Wine,Beer
20	—	—	—	—	—	—	—	—	—	Matches
60	60	30	15	8	—	—	—	—	—	Sugar
48	48	24	7.5	4	—	—	—	—	—	(Brown Sugar)
60	60	50	50	50	—	—	—	—	—	Saccharin
15	20	—	—	—	—	—	—	—	—	Cotton Yarn
10	20	—	—	—	—	—	—	—	—	Hemp Yarn
30	20	—	—	—	—	—	—	—	—	Woolen and Worsted Yarn
20	20	—	—	—	—	—	—	—	—	Synthetic Silk
20	20	—	—	—	—	—	—	—	—	Rayon & Synthetic Fibre Yarn
25	20	—	—	—	—	—	—	—	—	Mixed Yarn
15	15	15	15	—※	—	—	—	—	—	Soft and Hard Leather
23	23	15	15	—※	—	—	—	—	—	Plastics
20	20	20	20	20	15	15	15	15	15	Rubber Tires
20	20	15	15	15	10	10	10	10	10	Truck and Bus Tires
30	30	30	30	30	20	每公噸	每公噸	每公噸	每公噸	Cement
—	—	—	—	—	—	600元	600元	600元	600元	White or colored cement
—	—	—	—	—	—	320元	320元	320元	320元	Portland 1 cement
—	—	—	—	—	—	280元	280元	280元	280元	Portland blast-furnace slag cement
—	—	—	—	—	—	440元	440元	440元	440元	Others
36	40	30	25	25	15	15	15	15	15	Liquor Carbonated Water and Fruit Juice
30	—	—	—	—	—	—	—	—	—	Fruit Juice
—	—	20	15	15	8	8	8	8	8	Diluted Fruit Juice
—	—	—	—	—	—	—	—	—	—	Cosmetics
100	100	100	100	80	—	—	—	—	—	Section 1
80	80	60	60	55	—	—	—	—	—	Section 2
20	20	15	15	12	—	—	—	—	—	Section 3
—	—	—	—	—	—	—	—	—	—	Timber
20	20	—	—	—	—	—	—	—	—	Electric Bulbs
5	5	5	5	—※	—	—	—	—	—	Paper
29	29	15	15	15	—	—	—	—	—	Flavouring Essence
23	23	20	20	20	10	10	10	10	10	Flat-glass
55	55	17.5	14	12※	60	每公乘	每公乘	每公乘	每公乘	Oil/Gas
32	32	17.5	14	10※	50	6,500元	6,830元	6,830元	6,830元	Gasoline
20	20	10	8	8	50	3,800元	3,990元	3,990元	3,990元	Diesel Oil
—	—	—	—	—	8	4,050元	4,250元	4,250元	4,250元	Kerosene
—	—	—	—	—	8	580元	610元	610元	610元	Aviation Oil
10	10	3.5	3	3	3	100元	110元	110元	110元	Fuel Oil

Source : Taxation Administration, Ministry of Finance.

Explanation : 1.※Effective since April 1, 1986.

2.Due to the war of Persian Gulf, the commodity tax of Gasoline, Diesel Oil and Kerosene had been reduced from 60% to 30% for Gasoline and 50% to 25% for Diesel Oil & Kerosene during the period of Aug. 24, 1990 to Mar. 31, 1991 to match the oil measure of MOEA.

3.Following April 1, 1991, the commodity tax of Gasoline, Diesel Oil and Kerosene were again collected totally.

4.Following Feb. 14, 1992, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 60% & 50% to 75% & 60%.

5.Following Jan. 21, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 75% & 60% to 82% & 65%.

6.Following Feb. 25, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 82% & 65% to 90% & 75%.

7.Following Jan. 1, 2000, the commodity tax amount of Portland blast-furnace slag cement was reduced from NT\$280 to 196 per Metric Ton.

8.Following Oct. 1, 2005, there was a reduction in the amount of the commodity tax of the Gasoline, Diesel Oil and Fuel Oil of 25% for a period of 3 Months.

9.Following Jan. 1, 2007, the commodity tax rate applying to sedans with a cylinder volume of 2,001c.c. or above was reduced from 35% to 30%.

10.Following May 28, 2008, there was a reduction in the amount of the commodity tax of the Gasoline and Diesel oil from NT\$6,830 & 3,990 to 5,530 & 2,590 per kiloliter for a period of 6 months.

11.The Commodity Tax for passenger sedans, trucks and dual-purpose vehicle with cylinder volume not exceeding 2,000c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$30,000 each.

表C-6. 貨物稅稅率及稅額(續1完)

單位：%

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
(6)天然氣	—	—	—	—	—	—	—	10	10	10
(7)壓縮天然氣	—	—	—	—	—	—	—	48	48	48
(8)溶劑油	—	—	—	—	—	—	—	—	—	—
(9)液化石油氣	—	—	—	—	—	—	—	15	15	15
25.電器類										
(1)電冰箱	—	—	—	—	—	—	—	—	15	15
容量在250公升以下者	—	—	—	—	—	—	—	—	—	—
容量在251公升以上者	—	—	—	—	—	—	—	—	—	—
(2)電視機	—	—	—	—	—	—	—	—	10	10
黑白電視機	—	—	—	—	—	—	—	—	—	—
彩色電視機	—	—	—	—	—	—	—	—	—	—
(3)冷暖氣機	—	—	—	—	—	—	—	—	15	15
工業用中央系統型	—	—	—	—	—	—	—	—	15	15
(4)收音機	—	—	—	—	—	—	—	—	—	10
(5)電風扇	—	—	—	—	—	—	—	—	—	10
(6)電表	—	—	—	—	—	—	—	—	—	15
(7)除濕機	—	—	—	—	—	—	—	—	—	—
(8)錄影機	—	—	—	—	—	—	—	—	—	—
(9)電唱機	—	—	—	—	—	—	—	—	—	—
(10)錄音機	—	—	—	—	—	—	—	—	—	—
(11)音響組合	—	—	—	—	—	—	—	—	—	—
(12)電烤箱	—	—	—	—	—	—	—	—	—	—
(13)吸塵器	—	—	—	—	—	—	—	—	—	—
26.鋼琴、電子琴	—	—	—	—	—	—	—	—	—	—
27.縫衣機	—	—	—	—	—	—	—	—	—	10
28.元條及其他型鋼	—	—	—	—	—	—	—	—	—	10
29.車輛類	—	—	—	—	—	—	—	—	—	15
(1)汽車										
小客車	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在2,000 立方公分以下	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在2,001~ 3,600立方公分	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在3,601 立方公分以上	—	—	—	—	—	—	—	—	—	—
貨車、大客車及 其車輛	—	—	—	—	—	—	—	—	—	—
(2)機車	—	—	—	—	—	—	—	—	—	20
(3)電動車輛	—	—	—	—	—	—	—	—	—	—

說明：12. 汽缸排氣量在150立方公分以下之機車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新臺幣4,000元。  
 13. 自98年6月5日起10年內購買低底盤公車、天然氣公共汽車、油電混合動力公共汽車、電動公共汽車、身心障礙者康復巴士並完成登記者，免徵該等汽車應徵貨物稅。  
 14. 自100年1月28日起，6年內購買完全以電能為動力之電動車輛免徵貨物稅。  
 15. 自100年12月30日起，5年內購買油氣雙燃料車並完成登記者，應徵之貨物稅每輛定額減徵新臺幣25,000元。  
 16. 自104年2月6日起5年內購買符合載運輪椅使用者車輛規定安全檢測基準之車輛，免徵貨物稅。  
 17. 本表資料更新截止日為104年5月31日。

Table C-6. Commodity Tax Rates (Cont.1 End)

Unit : %

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
10	10	3	2	2	2	每千立方公尺 110元	—	—	—	Natural Gas
48	48	—	—	—	—	—	—	—	—	Natural Gas,Pressed
—	—	15	12	10※	10	每公秉 720元	每公秉 720元	每公秉 720元	每公秉 720元	Solvent Oil
15	15	8.5	7.5	7.5	7.5	每公噸 660元	每公噸 690元	每公噸 690元	每公噸 690元	Liquid Petroleum Gas
15	15	—	—	—	13	13	13	13	13	Electric Appliances
—	—	15	15	15	—	—	—	—	—	Refrigerators
—	—	25	20	20	—	—	—	—	—	below 250 l.
10	10	—	—	—	—	—	—	—	—	over 251 l.
—	—	10	10	10	—	—	—	—	—	Television Sets
—	—	20	20	20	13	13	13	13	13	Black and White
15	15	30	30	30	20	20	20	20	20	Color
15	15	15	15	15	15	15	15	15	15	Airconditioners
—	—	—	—	—	—	—	—	—	—	For Industry Use Central System
10	—	—	—	—	—	—	—	—	—	Radios
15	15	—	—	—	—	—	—	—	—	Electric Fans
—	—	25	25	25	15	15	15	15	15	Electric Meters
—	—	25	25	25	13	13	13	13	13	Dehumidifiers
—	—	15	10	10	10	10	10	10	10	Video Recorders
—	—	15	10	10	10	10	10	10	10	Record Players
—	—	15	15	15	10	10	10	10	10	Audio Recorders
—	—	25	25	25	15	15	15	15	15	Stereophonic Systems
—	—	15	15	15	—	—	—	—	—	Electric Ovens
—	—	10	10	7	—	—	—	—	—	Vacuum Cleaners
10	10	—	—	—	—	—	—	—	—	Piano and Electric Organs
10	10	10	10	—※	—	—	—	—	—	Sewing Machines
15	15	—	—	—	—	—	—	—	—	Structural Steel
—	—	—	—	—	—	—	—	—	—	Vehicles
—	—	—	—	—	—	—	—	—	—	Automobiles
—	—	25	25	25	25	25	25	25	25	Passenger Car
—	—	—	35	35	35	35	35	35	30	Displacement Below 2,000 cm <sup>3</sup>
—	—	—	60	60	60	60	60	35	30	Displacement Between 2,001 - 3,600 cm <sup>3</sup>
—	—	—	15	15	15	15	15	15	15	Displacement Over 3,601 cm <sup>3</sup>
20	20	20	20	20	20	17	17	17	17	Truck,Bus and Others
—	—	—	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	Motorcycles
—	—	—	—	—	—	—	—	—	—	Electric-powered automobiles and motorcycles

Explanation : 12.The Commodity Tax for motorcycles with cylinder volume not exceeding 150c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$4,000 each.  
13.Low chassis bus, hybrid oil and electric bus, electric bus and rehabilitation bus for disables which have been purchased and completed registration within 10 years starting from June 5, 2009 shall be exempted from the Commodity Tax.  
14.The commodity Tax levied on fully electric-driven passenger vehicles which have been purchased and completely registered shall be exempted from levy for six years starting from January 28, 2011.  
15.The Commodity Tax for liquefied petroleum gas passenger vehicle which have been purchased and completed registration within 5 years starting from Dec. 30 2011 could be cut NT\$25,000 each.  
16.Wheelchair accessible vehicle which conforms to the Vehicle Safety Test Standard and were purchased within 5 years from 6 February 2015 shall be exempted from the Commodity Tax.  
17.The data in this table is current as of May 31, 2015.

表C-7. 菸酒稅稅額  
Table C-7. Tobacco and Alcohol Tax Rates

稅目別 Tax Items	單位 Units	91.1.1 Jan. 1, 2002	97.5.16 May 16, 2008	98.6.1 June 1, 2009	99.9.16 Sept. 16, 2010
菸類 Tobacco					
1. 紙菸 Cigarettes	每千支 Per 1000 sticks	590元(NT\$)	590元(NT\$)	590元(NT\$)	590元(NT\$)
2. 菸絲 Cut Tobacco	每公斤 Per kilo	590元(NT\$)	590元(NT\$)	590元(NT\$)	590元(NT\$)
3. 雪茄 Cigars	每公斤 Per kilo	590元(NT\$)	590元(NT\$)	590元(NT\$)	590元(NT\$)
4. 其他菸品 Other Tobacco Products	每公斤 Per kilo	590元(NT\$)	590元(NT\$)	590元(NT\$)	590元(NT\$)
酒類 Alcohol					
1. 釀造酒類 Brewed Alcoholic Beverages					
(1) 啤酒 Beer	每公升 Per litre	26元(NT\$)	26元(NT\$)	26元(NT\$)	26元(NT\$)
(2) 其他釀造酒 Other Brewed Alcoholic Beverages	每公升按酒精成分每度 Per litre per degree of alcohol content	7元(NT\$)	7元(NT\$)	7元(NT\$)	7元(NT\$)
2. 蒸餾酒類 Distilled Spirits	每公升 Per litre 每公升按酒精成分每度 Per litre per degree of alcohol content	185元(NT\$)	185元(NT\$)	—	—
3. 再製酒類 Reprocessed Alcoholic Beverages	酒精成分超過20%者，每公升 Alcohol content exceeding 20% by volume per litre	185元(NT\$)	185元(NT\$)	185元(NT\$)	185元(NT\$)
	酒精成分20%以下者，每公升 按酒精成分每度 Alcohol content less than 20% by volume at per litre per degree of alcohol content	7元(NT\$)	7元(NT\$)	7元(NT\$)	7元(NT\$)
4. 米酒※ Rice Spirits	89年起，每公升 From the year 2000, per litre	90元(NT\$)	—	—	—
	90年起，每公升 From the year 2001, per litre	120元(NT\$)	—	—	—
	91年起，每公升 From the year 2002, per litre	150元(NT\$)	—	—	—
	92年起，每公升 From the year 2003, per litre	185元(NT\$)	—	—	—
5. 料理酒* Cooking Alcoholic Products	每公升 Per litre	22元(NT\$)	9元(NT\$)	9元(NT\$)	9元(NT\$)
(1) 一般料理酒 General Cooking Alcoholic Products		—	—	—	—
(2) 料理米酒 Cooking Rice Wine		—	—	—	—
6. 其他酒類 Other Alcoholic Beverages	每公升按酒精成分每度 Per litre per degree of alcohol content	7元(NT\$)	7元(NT\$)	7元(NT\$)	7元(NT\$)
7. 酒精 Ethyl Alcohol	每公升 Per litre	11元(NT\$)	15元(NT\$)	15元(NT\$)	15元(NT\$)

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104年5月31日。

Explanation: The data in this table is current as of May 31, 2015.

附註：※97年5月16日米酒回歸蒸餾酒課稅。

\*99年9月16日將料理酒之定義增列料理米酒。

Note: ※On May 16, 2008, the tax for Rice Spirits resumed back to the tax rate for Distilled Spirits.

\*From September 16, 2010, to add a subsidiary category of Cooking Rice Wine to the Cooking Alcoholic Products category.

表C-8. 證券交易稅稅率  
Table C-8. Securities Transaction Tax Rates

54.6.19 June 19, 1965	67.11.27 Nov. 27, 1978	78.12.30 Dec. 30, 1989		82.1.30 Jan. 30, 1993	
1.5 ‰	3 ‰	股票 Shares	公 司 債 及其他有價證券 Corporate bonds and other securities approved by the government	股票 Shares	公 司 債 及其他有價證券 Corporate bonds and other securities approved by the government
		6 ‰	1 ‰	3 ‰	1 ‰

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說明：1. 依促進產業升級條例第20條之1規定公司債及金融債券自91年2月1日起至98年12月31日止免徵證券交易稅。  
2. 依證券交易稅條例第2條之1規定公司債及金融債券自99年1月1日起至105年12月31日止暫停課徵證券交易稅。  
3. 本表資料更新截止日為104年5月31日。

Explanation: 1. Corporate bonds and financial debentures are exempted from securities transactions tax from February 1, 2002 to December 31, 2009 in compliance with Article 20-1 of the "Regulations of Programs Associated with the Upgrading of Industry".  
2. Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2016 in compliance with Article 2-1 of the "Securities Transactions Tax Act".  
3. The data in this table is current as of May 31, 2015.

表C-9. 期貨交易稅稅率

類 別		87.6.22	87.7.10	89.5.1	90.8.20	
Category		June 22, 1998	June 10, 1998	May 1, 2000	Aug. 20, 2001	
股價指數期貨、 股價類期貨	稅 率 Tax rate	0.25 ‰~1.5 ‰	0.25 ‰~1.5 ‰	0.25 ‰~1.5 ‰	0.25 ‰~1.5 ‰	
	徵收率 Applicable rate	—	0.5 ‰	0.25 ‰	0.25 ‰	
股價指數期貨選擇權、 股價選擇權、選擇權、 期貨選擇權	稅 率 Tax rate	—	—	1.25 ‰~7.5 ‰	1.25 ‰~7.5 ‰	
	徵收率 Applicable rate	—	—	—	1.25 ‰	
利率類 期貨 Interest rate futures	30天期 商業本票 30-day commercial paper interest rate futures	稅 率 Tax rate	—	—	—	
		徵收率 Applicable rate	—	—	—	
	10年期 政府債券 10-year government bond futures	稅 率 Tax rate	—	—	—	—
		徵收率 Applicable rate	—	—	—	—
其他(黃金期貨)	Other futures (gold futures)	稅 率 Tax rate	—	—	—	
		徵收率 Applicable rate	—	—	—	

資料來源：財政部賦稅署。

說 明：本表資料更新截止日為104年5月31日。

Table C-9. Futures Transaction Tax Rates

94.12.16	95.1.1	95.3.27	97.8.8	97.10.6	102.4.1
Dec. 16, 2005	Jan. 1, 2006	Mar. 27, 2006	Aug. 8, 2008	Oct. 6, 2008	Apr. 1, 2013
0.1 ‰~0.6 ‰	0.1 ‰~0.6 ‰	0.1 ‰~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰
0.25 ‰	0.1 ‰	0.1 ‰	0.1 ‰	十萬分之 4	十萬分之 2
1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰
1.25 ‰	1 ‰	1 ‰	1 ‰	1 ‰	1 ‰
百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5
—	百萬分之 0.125	百萬分之 0.125	百萬分之 0.125	百萬分之 0.125	百萬分之 0.125
百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5
—	百萬分之 1.25	百萬分之 1.25	百萬分之 1.25	百萬分之 1.25	百萬分之 1.25
百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰
—	—	百萬分之 2.5	百萬分之 2.5	百萬分之 2.5	百萬分之 2.5

Source : Taxation Administration, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2015.

表C-10. 營業稅稅率  
Table C-10. Business Tax Rates

103.7.1 July 1, 2014					
類別 Category	業別 Industries	稅率 Rate	類別 Category	業別 Industries	稅率 Rate
一般營業人 General Business Entities (VAT Business Entities)	依照營業稅法第四章第一節一般稅額計算之營業人（營業人所取得合乎規定之進項憑證稅額得予扣抵銷項稅額） Business entities other than those listed below, namely VAT business entities, shall be no more than ten percent and no less than five percent, subject to the prescription of the Executive Yuan. The current applicable tax rate is five percent	5%	特種飲食業 Special Food and Beverage Services Enterprises (Non-VAT Business Entities)	夜總會、有娛樂節目之餐飲業（進項稅額不得扣抵） Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment	15%
	國內左列各業經營非專屬本業部分 Non-core business (i.e., business not exclusive to the enterprises listed left)	5%		酒家及有陪侍服務之茶室、咖啡廳、酒吧等（進項稅額不得扣抵） Enterprises engaging in special food and beverage services for saloons or tearooms, coffee shops and bars offering companionship services.	25%
金融業 Financial Industries (Non-VAT Business Entities)	國內銀行業保險業經營銀行保險本業部分 Banking and insurance business	5%	查定課徵營業人 Sales Amount of Business Entities Assessed by the Competent Taxation Authority (Non-VAT Business Entities)	小規模營業人、符合一定資格條件之視覺功能障礙者經營之按摩業及其他經財政部規定免予申報銷售額之營業人（取得合乎規定之進項憑證稅額之10%得扣減其查定稅額） Small businesses, business entities operated and supplying services solely by persons with visual impairments engaging in massage in accordance with the laws, and other business entities which are excluded by the Ministry of Finance from reporting their transactions (10% of input tax can be deducted from the assessed tax amount)	1%
	國內左列各業經營銀行保險本業以外之專屬本業部分 Core business separate from banking and insurance business (i.e., business exclusive to the enterprises listed in the sub-column to the left and not related to the banking and insurance business)	2%			
	購買國外左列各業之非專屬本業勞務部分 Purchase of services sold by foreign enterprises listed in the sub-column to the left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the non-core business of those enterprises	5%			
	購買國外銀行業保險業經營銀行保險本業勞務部分 Purchase of services sold by foreign banking and insurance enterprises which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the banking and insurance business	5%			
	購買國外左列各業經營銀行保險本業以外之專屬本業勞務部分 Purchase of services sold by foreign enterprises listed in the sub-column to the left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the core business separate from banking and insurance business exclusive to those enterprises	2%			
	保險業之再保費收入 Reinsurance premiums of insurance enterprises	1%			
				農產品批發市場之承銷人及銷售農場品之小規模營業人（進項稅額扣抵同上） Traders in the wholesale agricultural market and small businesses supplying agricultural products (10% of input tax can be deducted from the assessed tax amount)	0.1%

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104年5月31日。

Explanation: The data in this table is current as of May 31, 2015.

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
<b>私有土地</b>		
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 ‰	Public housing or dormitories of private or publicly-owned enterprises. The basic rate shall be 0.2%.
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.
<b>公有土地</b>		
以公告地價為申報地價按千分之十計徵。	10 ‰	Public Land Land publicly owned but used for non-public purposes shall be taxed at 1%.

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104年5月31日。

Explanation：The data in this table is current as of May 31, 2015.

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 Residence 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 longterm 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第一項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 increment tax on the portion exceeding the lowest tax rate 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第一項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 increment tax on the portion exceeding the lowest tax rate 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第一項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 increment tax on the portion exceeding the lowest tax rate 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104年5月31日。

Explanation: 1. To promote economic development, a 50% reduction on the above tax rates and a privileged tax rate of 10% of the land value increment tax was effective from February 1, 2002 to January 31, 2005.  
2. The data in this table is current as of May 31, 2015.

表C-13. 使用牌照稅稅額

(一)

96.8.10 Aug. 10, 2007						
汽缸總排氣量 Exhaust (立方公分) (CC)	車輛種類及稅額 Mode & Collection (新臺幣元) (NT\$)	小 客 車 (每車乘人座位九人以下者) Small Passenger Vehicles (Seating 9 or fewer)		大 客 車 Large Passenger Vehicles (每車乘人座位 在十人以上者) (Seating 10 or more)	貨 車  Trucks	機器腳踏車  Motorcycles
		自 用 Private	營 業 Commercial			
150 (含150以下) (150 or under)		1,620	900	—	900	0
151 - 250		1,620	900	—	900	800
251 - 500		1,620	900	—	900	1,620
501 - 600		2,160	1,260	1,080	1,080	2,160
601 - 1,200		4,320	2,160	1,800	1,800	4,320
1,201 - 1,800		7,120	3,060	2,700	2,700	7,120
1,801 - 2,400		11,230	6,480	3,600	3,600	11,230
2,401 - 3,000		15,210	9,900	4,500	4,500	11,230
3,001 - 3,600		28,220	16,380	5,400	5,400	11,230
3,601 - 4,200		28,220	16,380	6,300	6,300	11,230
4,201 - 4,800		46,170	24,300	7,200	7,200	11,230
4,801 - 5,400		46,170	24,300	8,100	8,100	11,230
5,401 - 6,000		69,690	33,660	9,000	9,000	11,230
6,001 - 6,600		69,690	33,660	9,900	9,900	11,230
6,601 - 7,200		117,000	44,460	10,800	10,800	11,230
7,201 - 7,800		117,000	44,460	11,700	11,700	11,230
7,801 - 8,400		151,200	56,700	12,600	12,600	11,230
8,401 - 9,000		151,200	56,700	13,500	13,500	11,230
9,001 - 9,600		151,200	56,700	14,400	14,400	11,230
9,601 - 10,200		151,200	56,700	15,300	15,300	11,230
10,201 以上 (10,201 or more)		151,200	56,700	16,200	16,200	11,230

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

- 說 明： 1. 小客貨兩用車之稅額按自用小客車之稅額課徵。  
2. 曳引車之稅額按貨車稅額加徵30%。  
3. 本表資料更新截止日為104年5月31日。

Explanation: 1. The tax rate for small vehicles used both as passenger car and truck shall be the same as that for small passenger vehicle for private use.  
2. The tractor portion of a tractor-trailer truck is taxed at a rate 30% higher than that for a comparably-sized truck.  
3. The data in this table is current as of May 31, 2015.

Table C-13. Vehicle License Tax Rates

(二)

101.1.6 Jan. 6, 2012				
馬達最大馬力 Maximum Horsepower		車輛種類及稅額 Mode & Collection (新臺幣元) (NT\$)	完全以電能為動力之電動小客車 (每車乘人座位九人以下者) Completely Electric-Operated Small Passenger Vehicles (Seating 9 or fewer)	
英制馬力 (HP) British System	公制馬力 (PS) Metric System		自用 Private	營業 Commercial
38以下 (38 or under)	38.6以下 (38.6 or under)		1,620	900
38.1-56	38.7-56.8		2,160	1,260
56.1-83	56.9-84.2		4,320	2,160
83.1-182	84.3-184.7		7,120	3,060
182.1-262	184.8-265.9		11,230	6,480
262.1-322	266.0-326.8		15,210	9,900
322.1-414	326.9-420.2		28,220	16,380
414.1-469	420.3-476.0		46,170	24,300
469.1-509	476.1-516.6		69,690	33,660
509.1以上 (509.1 or more)	516.7以上 (516.7 or more)		117,000	44,460

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說明：1. 直轄市及縣（市）政府得於101年1月6日起至107年1月5日止對完全以電能為動力之電動汽車免徵使用牌照稅。  
2. 本表資料更新截止日為104年5月31日。

Explanation: 1. The municipal or county (city) government is authorized to exempt the completely electric-operated vehicles from the vehicle license tax from January 6, 2012 to January 5, 2018.  
2. The data in this table is current as of May 31, 2015.

表C-13. 使用牌照稅稅額(續1完)  
Table C-13. Vehicle License Tax Rates (Cont.1 End)

(三)

101.1.6 Jan. 6, 2012			
馬達最大馬力 Maximum Horsepower		車輛種類及稅額 Mode & Collection (新臺幣元) (NT\$)	完全以電能為動力 之電動機器腳踏車 Completely Electric-Operated Motorcycles
英制馬力 (HP) British System	公制馬力 (PS) Metric System		—
12以下 (12 or under)	12.2以下 (12.2 or under)		0
12.1-20	12.3-20.3		800
20.1-45	20.4-45.7		1,620

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104年5月31日。

Explanation: The data in this table is current as of May 31, 2015.

表C-14. 房屋稅稅率  
Table C-14. House Tax Rates

課 徵 標 的	稅 率 Rate		Tax Base
	90.6.22 June 22, 2011	103.6.6 June 6, 2014	
按現值課徵			% of current value
1. 住 家 用			1. Residential Purposes
(1)自住	1.2%	1.2%	(1) Occupied by the owner.
(2)公益出租人出租使用	1.2% ~ 2%	1.2%	(2) Leased for public welfare purposes by a landlord registered with the local government as a charity.
(3)其他供住家用	1.2% ~ 2%	1.5% ~ 3.6%	(3) For other houses used for residential purposes.
2. 非 住 家 用			2. Non-Residential Purposes
(1)營業用	3% ~ 5%	3% ~ 5%	(1) For business purposes.
(2)私人醫院、診所或自由職業事務所	1.5% ~ 2.5%	3% ~ 5%	(2) For operating a private hospital, a private clinic or a professional office.
(3)非營業用	1.5% ~ 2.5%	1.5% ~ 2.5%	(3) For non-business purposes.
(4)同時作住家及非住家，按實際使用面積分別課稅；但非住家使用者課稅面積最低不得少於全部面積1/6。			(4) For both residential and non-residential purposes, the house tax thereon shall be levied at the applicable rates based on the area of house used for residential and non-residential purposes respectively, provided the taxable area for non-residential purposes is not less than one-sixth of the total area of the house.
3. 私有房屋有下列情形房屋稅減半徵收：			3. House tax is reduced by half for private houses in any of the following situations:
(1)政府平價配售之平民住宅			(1) Dwelling houses sold by the government to the people in need at reduced prices.
(2)合法登記之工廠供直接生產使用之自有房屋			(2) Buildings owned by a duly-registered factory and used directly for production.
(3)農會所有之自用倉庫及檢驗場，經主管機關證明者			(3) Warehouses and houses used for testing purposes which are owned and used by a farmers' association as attested by the competent authorities.
(4)受重大災害，毀損面積佔整棟面積三成以上不及五成之房屋			(4) Houses of which more than 30% but less than 50% of floor area has been destroyed in a disaster.

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說明：1. 稅率由各直轄市及縣市政府在上列稅率範圍內分別規定徵收率。

2. 本表資料更新截止日為104年5月31日。

Explanation: 1. The house tax rates shall be fixed by the municipal and county (city) governments in view of the local conditions within the range set forth in the foregoing article.

2. The data in this table is current as of May 31, 2015.

表C-15. 契稅稅率  
Table C-15. Deed Tax Rates

88.7.17 July 17, 1999		
課 徵 標 的	稅 率 Rate	Tax Base
按 契 價 課 徵		% of the value of the deed
1. 買 賣 契	6%	1. Deed tax on a sale
2. 典 權 契	4%	2. Deed tax on a creation of dien
3. 交 換 契	2%	3. Deed tax on an exchange
4. 贈 與 契	6%	4. Deed tax on a bestowal or a donation
5. 分 割 契	2%	5. Deed tax on a partition
6. 占 有 契	6%	6. Deed tax on a possession

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104年5月31日。

Explanation: The data in this table is current as of May 31, 2015.

表C-16. 印花稅稅率  
Table C-16. Stamp Tax Rates

75.1.19 Jan. 19, 1986		
課 徵 標 的	稅 率 Rate	Tax Base
1. 銀錢收據，每件按金額課徵	4‰	1. Monetary receipts: Tax stamps at 0.4% of the amount received to be affixed by the person drawing up the receipt.
2. 招標人收受押標金收據，每件按金額課徵	1‰	2. Receipts for deposit of bid bonds: Tax stamps at 0.1% of the money deposited by the bidder to be affixed by the person drawing up the receipt.
3. 承攬契據，每件按金額課徵	1‰	3. Contracting agreements: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
4. 典賣、讓受及分割不動產契據，每件按金額課徵	1‰	4. Contracts for the sale, transfer, or partition of real estate: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
5. 買賣動產契據，每件稅額課徵	12元 (NT\$)	5. Contracts for the sale of movables: Tax stamps at 12 NT\$ per piece, to be affixed by the person executing the contract or drawing up the receipt.

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104年5月31日。

Explanation: The data in this table is current as of May 31, 2015.

表C-17. 娛樂稅稅率  
Table C-17. Amusement Tax Rates

69.7.1 July 1, 1980		
課 徵 標 的	稅 率 Rate	Tax Base
按所收票價或收費額課徵	最高不得超過 No more than	Be levied on tickets sold or fees charged
1. 舞廳或舞場	100%	1. Dance halls
2. 電 影		2. Cinema
(1)外國片	60%	(1)Foreign language films
(2)本國片	30%	(2)Chinese language films
3. 撞 球 場	50%	3. Billiard halls
4. 保 齡 球 館	30%	4. Bowling alleys
5. 高爾夫球場	20%	5. Golf course
6. 職業性歌唱、說書、舞蹈、馬戲、 魔術、技藝表演及夜總會之各種表 演	30%	6. Professional singing, story-telling, dancing, circus, magic, show, acrobatics show, and night club performances
7. 各種競技比賽	10%	7. Skill competitions and contests
8. 戲劇、音樂演奏、及非職業性歌唱 、舞蹈等表演	5%	8. Drama, music performances and amateur singing, dancing, etc.
9. 其他提供娛樂設施供人娛樂者	50%	9. Provide facilities for the recreation or entertainment of others

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說 明： 1. 直轄市及縣（市）政府得視地方實際情形，在規定稅率範圍內，分別規定娛樂稅徵收率，提經同級民意機關通過，報請或層轉財政部核備。  
2. 自96年5月25日起撞球場、保齡球館免徵娛樂稅。  
3. 本表資料更新截止日為104年5月31日。

Explanation: 1. Municipal and county (city) governments may, in view of the local situations, respectively prescribe the amusement tax rates within the maximum rates provided in the foregoing paragraph, and report the prescribed rate schedule to the Ministry of Finance after the schedule has been approved by the local assembly of the same level.  
2. Since May 25 2007, the billiard halls and bowling alleys were exempt from the Amusement Tax.  
3. The data in this table is current as of May 31, 2015.

表C-18. 特種貨物及勞務稅稅率

100.6.1 June 1, 2011		
課 徵 標 的	稅 率 Rate	Tax Base
特種貨物		The specifically selected goods
1. 房屋、土地： 持有期間在二年以內之房屋及其坐落基地或依法得核發建造執照之都市土地。但符合第五條規定者，不包括之。		1. Buildings and land: Any unit of a building and the share of land associated with the unit, or any urban land for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years. Those that meet any provision of Article 5 are not classified as specifically selected goods.
(1)持有期間在一年以內者。	15%	(1)if the holding period is no more than 1 year.
(2)持有期間逾一年，二年以內者。	10%	(2)if the holding period is more than 1 year and less than 2 year.
2. 小客車： 包括駕駛人座位在內，座位在九座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣三百萬元者。	10%	2. Passenger cars: Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.
3. 遊艇： 每艘銷售價格或完稅價格達新臺幣三百萬元者。	10%	3. Yachts: Any yacht with a selling price or taxable value of not less than NT\$3 million.
4. 飛機、直昇機及超輕型載具： 每架銷售價格或完稅價格達新臺幣三百萬元者。	10%	4. Airplanes, helicopters, and ultra-light vehicles : Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.
5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其產製品： 每件銷售價格或完稅價格達新臺幣五十萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。	10%	5. Turtle shells, hawksbill, coral, ivory, furs, and their products: Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.
6. 家具： 每件銷售價格或完稅價格達新臺幣五十萬元者。	10%	6. Furniture: Any item of furniture with a selling price or taxable value of not less than NT\$500,000.
特種勞務		The specifically selected services
本條例所稱特種勞務，指每次銷售價格達新臺幣五十萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%	As used in this Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.

資料來源：財政部賦稅署。

說 明：本表資料更新截止日為104年5月31日。

Table C-18. The Specifically Selected Goods and Services Tax Rates

104.1.9 Jan. 9, 2015		
課 徵 標 的	稅 率 Rate	Tax Base
特種貨物		The specifically selected goods
1. 房屋、土地： 持有期間在二年以內之房屋及其坐落基地或依法得核發建造執照之都市土地及非都市土地之工業區土地。		1. Buildings and land: Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years.
(1)持有期間在一年以內者。	15%	(1)if the holding period is no more than 1 year.
(2)持有期間逾一年，二年以內者。	10%	(2)if the holding period is more than 1 year and less than 2 year.
2. 小客車： 包括駕駛人座位在內，座位在九座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣三百萬元者。	10%	2. Passenger cars: Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.
3. 遊艇： 艘船身全長達三十·四八公尺者。	10%	3. Yachts: Any yacht with a full length of not less than 30.48 meters.
4. 飛機、直昇機及超輕型載具： 每架銷售價格或完稅價格達新臺幣三百萬元者。	10%	4. Airplanes, helicopters, and ultra-light vehicles : Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.
5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其產製品： 每件銷售價格或完稅價格達新臺幣五十萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。	10%	5. Turtle shells, hawksbill, coral, ivory, furs, and their products: Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.
6. 家具： 每件銷售價格或完稅價格達新臺幣五十萬元者。	10%	6. Furniture: Any item of furniture with a selling price or taxable value of not less than NT\$500,000.
特種勞務		The specifically selected services
本條例所稱特種勞務，指每次銷售價格達新臺幣五十萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%	As used in this Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.

Source : Taxation Administration, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2015.