

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

88.7.1 July 1, 1999							
類別 Category	業別 Industries		稅率 Rate	類別 Category	業別 Industries		稅率 Rate
一般營業人	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	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 %	
					酒家及有女性陪侍之茶室、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 female companionship.	25 %	
金融業	銀行業、保險業、信託投資業 證券業、期貨業、票券業及典當業。	非專屬本業部分	5 %	小規模營業人	小規模營業人及其他經財政部規定免予申報銷售額之營業人 (購買營業上使用之貨物或勞務，取得載有營業稅額之憑證，依規定申報者，得按其進項稅額百分之十，在查定稅額內扣減。)  Small businesses and other business entities which are excluded by the Ministry of Finance from reporting their transactions.	1 %	
		專屬本業部分	2 %				
	Two percent for enterprises engaged in banking, insurance, investment trust, securities enterprises, futures; commercial paper and pawnshops, but five percent for all other operations which are not their exclusively authorized business.						
	保險業之再保費收入 (進項稅額不得扣抵)  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.	0.1 %	

資料來源：財政部賦稅署。

Source : Taxation agency, Ministry of Finance.

說明：本表所示資料更新截止日為98年5月31日。

Explanation : The data in this table is current as of May 31, 2009.