

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

課徵標的	稅率 Rate	Tax Base
<p>私有土地</p> <p>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：</p> <ol style="list-style-type: none"> 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。 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。 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。 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。 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。 <p>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：</p> <ol style="list-style-type: none"> 1. 都市土地面積未超過三公畝部分。 2. 非都市土地面積未超過七公畝部分。 <p>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。</p> <p>三、工礦業等用地按申報地價額千分之十計徵。</p> <p>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。</p> <p>公有土地 以公告地價為申報地價按千分之十計徵。</p>	<p>10 ‰</p> <p>15 ‰</p> <p>25 ‰</p> <p>35 ‰</p> <p>45 ‰</p> <p>55 ‰</p> <p>2 ‰</p> <p>2 ‰</p> <p>10 ‰</p> <p>6 ‰</p> <p>10 ‰</p>	<p>Private Land</p> <p>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 :</p> <ol style="list-style-type: none"> 1. For total value in excess of SCV by less than 5 times, 1.5% for amount in excess of SCV. 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. 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. 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. For total value in excess of SCV by more than 20 times, 5.5% for amount in excess of 20 times of SCV. <p>II、The land value tax on self-use residential land in following conditions shall be subject to 0.2% tax rate:</p> <ol style="list-style-type: none"> 1. The portion of urban land less than three acres in area. 2. The portion of non-urban land less than seven acres in area. <p>Public housing or dormitories of private or publicly-owned enterprises. The basic rate shall be 0.2%.</p> <p>III、Land for industrial or mining use, shall be taxed at 1% for land value tax.</p> <p>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.</p> <p>Public Land Land publicly owned but used for non-public purposes shall be taxed at 1%.</p>

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.