

表3-19. 土地增值稅稅源

(1)按移轉原因別分

面積單位：平方公尺
金額單位：新台幣千元

年別及地區別		筆數	面積	移轉現值	調整後原地價	
CY & Region		Plots	Area	Present Value of Transfer	Original Declred Value After Adjustment	
90年	2001	小計 Subtotal	708,631	342,067,849	1,071,379,687	530,651,804
		台北市 Taipei City	62,959	4,655,852	252,507,098	126,739,318
		高雄市 Kaohsiung City	28,468	1,548,760	43,975,165	27,441,089
		台灣省 Taiwan Province	617,204	335,863,237	774,897,424	376,471,397
91年	2002	小計 Subtotal	924,581	344,211,992	1,408,022,583	751,726,038
		台北市 Taipei City	89,447	5,245,670	338,188,033	167,958,746
		高雄市 Kaohsiung City	41,383	2,139,636	71,442,479	39,031,561
		台灣省 Taiwan Province	791,709	336,048,615	998,031,955	544,629,184
		福建省 Fuchien Province	2,042	778,071	360,116	106,547
92年	2003	小計 Subtotal	1,093,971	401,406,303	1,798,951,363	997,338,635
		台北市 Taipei City	124,206	7,500,898	475,692,440	237,347,214
		高雄市 Kaohsiung City	47,622	3,047,004	91,816,576	54,126,151
		台灣省 Taiwan Province	919,884	389,931,459	1,230,822,491	705,643,628
		福建省 Fuchien Province	2,259	926,942	619,856	221,642
93年	2004	小計 Subtotal	1,193,728	414,931,986	1,998,459,479	1,194,536,086
		台北市 Taipei City	130,387	8,124,215	489,425,596	262,757,015
		高雄市 Kaohsiung City	53,612	3,700,903	110,209,788	67,708,865
		台灣省 Taiwan Province	1,007,431	402,169,055	1,398,232,414	863,837,537
		福建省 Fuchien Province	2,298	937,813	591,681	232,669
94年	2005	小計 Subtotal	1,224,463	383,481,675	1,867,326,590	1,226,808,843
		台北市 Taipei City	132,593	6,837,837	465,562,997	286,530,211
		高雄市 Kaohsiung City	51,571	3,514,013	105,977,694	65,881,715
		台灣省 Taiwan Province	1,037,862	372,262,871	1,295,079,316	874,104,824
		福建省 Fuchien Province	2,437	866,954	706,583	292,093
95年	2006	小計 Subtotal	1,222,277	395,762,069	1,832,613,377	1,266,944,710
		台北市 Taipei City	137,910	6,105,693	452,335,486	311,509,340
		高雄市 Kaohsiung City	51,051	2,917,752	96,044,626	65,808,962
		台灣省 Taiwan Province	1,030,631	385,584,162	1,283,245,052	889,252,847
		福建省 Fuchien Province	2,685	1,154,462	988,213	373,561
96年	2007	小計 Subtotal	1,251,057	424,978,595	1,844,164,465	1,250,657,720
		台北市 Taipei City	133,614	5,988,314	449,354,075	309,302,178
		高雄市 Kaohsiung City	49,780	2,658,254	87,825,046	61,355,692
		台灣省 Taiwan Province	1,064,253	414,954,321	1,305,591,430	879,384,507
		福建省 Fuchien Province	3,410	1,377,706	1,393,914	615,343

資料來源：各縣市稽徵單位。

說明：自91年(含)起含福建省資料。

Table 3-19. Sources of Land Value Increment Tax
(1) by Transfer Reason

Unit: Area square of Meter
NT\$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
6,839,501	534,079,776	48,422,794	1,450,379	-	46,803	1,526,604	45,399,008
120,871	125,646,909	10,869,947	197,762	-	-	387,120	10,285,065
736,256	15,797,820	3,572,772	206,286	-	40	139,086	3,227,360
5,982,374	392,635,047	33,980,075	1,046,331	-	46,763	1,000,398	31,886,583
14,441,249	642,322,071	105,515,499	2,505,573	2,170	16,672,448	1,910,638	53,733,139
339,850	169,889,437	12,124,291	481,524	-	-	499,618	11,143,149
2,649,571	29,761,347	3,309,534	350,496	-	4,674	113,537	2,840,827
11,451,828	442,417,718	90,056,042	1,673,553	-	16,667,774	1,297,483	39,725,701
-	253,569	25,632	-	2,170	-	-	23,462
22,046,778	818,379,972	152,688,604	3,520,453	1,430	436,014	2,726,251	74,939,624
802,674	237,542,552	18,893,504	1,043,278	-	1,929	804,591	17,043,706
3,646,536	34,043,889	4,302,951	516,150	-	1,207	159,936	3,625,658
17,597,568	546,395,317	129,458,148	1,961,025	-	432,878	1,761,724	54,237,689
-	398,214	34,001	-	1,430	-	-	32,571
25,710,957	824,736,578	169,327,243	4,297,032	2,976	54,096	4,521,002	112,018,325
1,229,670	225,438,911	32,789,855	1,420,352	-	-	1,495,956	29,873,547
3,346,456	39,154,467	5,671,914	793,848	-	-	223,429	4,654,637
21,134,831	559,784,188	130,828,907	2,082,832	-	54,096	2,801,617	77,456,550
-	359,012	36,567	-	2,976	-	-	33,591
21,406,189	663,631,598	146,413,895	3,909,272	508	183,065	3,442,839	88,414,030
1,675,612	177,357,174	25,564,553	1,262,136	-	17	1,111,589	23,190,811
2,735,932	37,360,047	6,102,066	587,735	-	-	247,181	5,267,150
16,994,645	448,499,887	114,714,510	2,059,401	-	183,048	2,084,069	59,923,811
-	414,490	32,766	-	508	-	-	32,258
22,109,866	582,284,753	137,996,554	3,838,516	78,879	3,593	3,007,115	77,885,757
4,241,536	136,584,610	20,497,584	1,319,626	-	60	908,315	18,269,583
2,037,788	30,562,191	8,631,882	565,262	-	-	259,812	4,708,684
15,830,542	414,523,300	108,823,537	1,953,628	78,879	3,533	1,838,988	54,863,939
-	614,652	43,551	-	-	-	-	43,551
18,883,633	609,964,561	149,314,739	3,344,426	151,487	2,414	2,826,471	75,815,402
2,264,726	137,787,171	22,179,717	1,001,410	-	1,540	946,091	20,230,676
1,459,284	27,614,927	7,803,102	474,960	-	-	198,032	4,119,845
15,159,623	443,773,667	119,101,302	1,867,641	151,487	874	1,682,348	51,396,696
-	788,796	230,618	415	-	-	-	68,185

Source : Tax Collection units of each county/city government.

Explanation : The data of Fuchien Province have been included since 2002.

表3-19. 土地增值稅稅源(續1)

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別	CY & Region	筆數	面積	移轉現值	調整後原地價
類	別	Plots	Area	Present Value of Transfer	Original Declred Value After Adjustment
97年	2008				
總計	小計 Subtotal	1,172,467	386,147,953	1,647,713,193	1,179,942,324
Grand Total	台北市 Taipei City	134,635	5,131,119	418,194,495	299,218,322
	高雄市 Kaohsiung City	48,312	2,560,803	84,681,609	60,029,833
	台灣省 Taiwan Province	985,389	376,809,910	1,143,721,280	820,216,094
	福建省 Fuchien Province	4,131	1,646,121	1,115,809	478,075
買賣	小計 Subtotal	759,801	125,530,619	1,050,658,761	828,478,302
Sale	台北市 Taipei City	103,579	2,757,368	315,411,443	254,367,354
	高雄市 Kaohsiung City	38,750	1,727,349	60,689,495	49,376,658
	台灣省 Taiwan Province	616,284	120,647,428	674,192,226	524,650,423
	福建省 Fuchien Province	1,188	398,474	365,597	83,867
贈與	小計 Subtotal	93,157	39,555,218	71,594,746	63,447,845
Gift	台北市 Taipei City	7,469	181,193	7,984,908	6,196,160
	高雄市 Kaohsiung City	2,415	73,050	2,383,923	2,123,624
	台灣省 Taiwan Province	82,722	39,194,413	61,125,944	55,071,794
	福建省 Fuchien Province	551	106,562	99,971	56,267
交換	小計 Subtotal	3,304	1,117,849	8,362,325	6,200,045
Exchange	台北市 Taipei City	210	11,302	802,856	660,737
	高雄市 Kaohsiung City	48	2,264	61,280	42,944
	台灣省 Taiwan Province	3,020	1,101,093	7,482,672	5,495,249
	福建省 Fuchien Province	26	3,190	15,517	1,115
典權	小計 Subtotal	18	3,767	34,088	31,632
Dien Right	台北市 Taipei City	13	400	31,895	29,812
	高雄市 Kaohsiung City	-	-	-	-
	台灣省 Taiwan Province	5	3,367	2,193	1,820
	福建省 Fuchien Province	-	-	-	-
合併分割	小計 Subtotal	8,850	232,162	2,858,621	2,169,868
Partition Merger	台北市 Taipei City	39	21	30,552	28,401
	高雄市 Kaohsiung City	127	3,353	327,227	349,798
	台灣省 Taiwan Province	8,636	108,906	2,497,969	1,789,566
	福建省 Fuchien Province	48	119,882	2,873	2,103
法院拍賣	小計 Subtotal	52,126	27,187,174	62,732,755	48,227,594
Court Auctioned	台北市 Taipei City	1,886	140,166	8,978,102	5,196,065
	高雄市 Kaohsiung City	3,168	236,792	3,794,151	3,215,160
	台灣省 Taiwan Province	46,971	26,774,453	49,943,630	39,809,918
	福建省 Fuchien Province	101	35,763	16,872	6,451
政府徵收	小計 Subtotal	3,568	728,810	1,015,604	417,116
Land Requisitioned by the Government	台北市 Taipei City	-	-	-	-
	高雄市 Kaohsiung City	-	-	-	-
	台灣省 Taiwan Province	3,500	706,009	998,911	391,771
	福建省 Fuchien Province	68	22,801	16,693	25,345

Table 3-19. Sources of Land Value Increment Tax (Cont.1)
(1) by Transfer Reason

Unit: Area square of Meter
NT\$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
20,531,816	497,941,355	116,437,394	2,187,058	1,559,827	160,156	755,443	60,658,223
1,266,847	117,709,326	16,157,946	428,429	-	50	611,854	15,117,613
2,252,176	26,184,776	7,693,336	396,782	-	31	141,022	2,809,853
17,012,793	353,340,608	92,373,311	1,361,847	1,559,827	160,075	2,567	42,684,617
-	706,645	212,801	-	-	-	-	46,140
17,333,692	226,614,184	55,139,354	1,819,801	1,140,888	156,766	653,433	50,125,725
933,779	60,110,310	13,728,248	364,037	-	50	534,540	12,829,621
2,169,765	11,856,023	2,714,358	311,168	-	24	116,519	2,268,891
14,230,148	154,545,288	38,667,577	1,144,596	1,140,888	156,692	2,374	34,998,595
-	102,563	29,171	-	-	-	-	28,618
1,638,926	10,423,001	3,159,977	120,345	137,191	5	28,789	2,813,946
80,197	1,708,551	539,128	32,582	-	-	23,834	482,712
77,750	379,602	107,772	18,246	-	-	4,950	84,574
1,480,979	8,289,133	2,499,628	69,517	137,191	5	5	2,233,352
-	45,715	13,449	-	-	-	-	13,308
904,283	1,500,263	390,897	5,187	57,991	71	1,032	325,777
28,008	114,111	31,342	1,816	-	-	827	28,699
97	19,279	4,324	205	-	-	205	3,914
876,178	1,366,304	355,077	3,166	57,991	71	-	293,010
-	569	154	-	-	-	-	154
-	2,456	677	1	-	-	4	672
-	2,083	590	-	-	-	4	586
-	-	-	-	-	-	-	-
-	373	87	1	-	-	-	86
-	-	-	-	-	-	-	-
9,575	842,754	292,060	3,514	1,420	-	84	162,290
-	2,151	982	-	-	-	42	940
-	8,198	2,418	4	-	-	38	2,376
9,575	831,520	288,428	3,510	1,420	-	4	158,742
-	885	232	-	-	-	-	232
507,456	22,232,555	6,777,514	123,533	199,503	2,430	25,984	6,389,015
102,009	3,680,028	1,198,123	19,807	-	-	22,081	1,156,235
-	1,054,787	234,241	110	-	7	3,897	230,225
405,447	17,487,292	5,341,923	103,616	199,503	2,423	6	4,999,328
-	10,448	3,227	-	-	-	-	3,227
-	726,649	250,397	2	223	512	-	1,464
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	684,703	250,379	2	223	512	-	1,464
-	41,946	18	-	-	-	-	-

表3-19. 土地增值稅稅源(續2)

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 類 別	Region Item	筆 數 Plots	面 積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
照價收買 Purchase on the Assesed Present Value	小 計 Subtotal	35,588	16,270,025	59,545,450	25,405,007
	台北市 Taipei City	1	3	486	444
	高雄市 Kaohsiung City	-	-	-	-
	台灣省 Taiwan Province	35,587	16,270,022	59,544,964	25,404,563
	福建省 Fuchien Province	-	-	-	-
最低級距稅率 Lowest Rate	小 計 Subtotal	10	875	7,031	1,017
	台北市 Taipei City	-	-	-	-
	高雄市 Kaohsiung City	-	-	-	-
	台灣省 Taiwan Province	-	-	-	-
	福建省 Fuchien Province	10	875	7,031	1,017
公設保留地移轉 Transfer of land reserved for public facilities	小 計 Subtotal	69,151	3,356,308	90,723,070	28,672,038
	台北市 Taipei City	12,131	332,409	23,430,696	7,370,923
	高雄市 Kaohsiung City	1,245	110,865	6,258,258	1,256,930
	台灣省 Taiwan Province	55,438	2,872,517	60,960,573	20,031,670
	福建省 Fuchien Province	337	40,517	73,543	12,515
公有土地出售 Public Land Sold	小 計 Subtotal	10,632	4,689,890	63,291,134	11,679,875
	台北市 Taipei City	1,500	102,994	25,626,472	1,277,117
	高雄市 Kaohsiung City	535	84,509	3,045,031	315,290
	台灣省 Taiwan Province	8,538	4,488,094	34,575,294	10,085,629
	福建省 Fuchien Province	59	14,293	44,337	1,839
各級政府受贈或贈與 Land bestowed by or to any level of Government	小 計 Subtotal	7,976	630,394	18,563,550	5,572,873
	台北市 Taipei City	143	4,909	974,246	130,160
	高雄市 Kaohsiung City	79	120,983	1,758,336	147,586
	台灣省 Taiwan Province	7,754	504,502	15,830,968	5,295,127
	福建省 Fuchien Province	-	-	-	-
財團法人(免稅)受贈 Land Bestowed to Npjp	小 計 Subtotal	210	57,487	100,037	27,742
	台北市 Taipei City	-	-	-	-
	高雄市 Kaohsiung City	-	-	-	-
	台灣省 Taiwan Province	39	9,513	45,804	7,297
	福建省 Fuchien Province	171	47,974	54,233	20,445
領回(免稅)抵價地 Retransfer Compensated Land	小 計 Subtotal	9	1,611	41	16
	台北市 Taipei City	-	-	-	-
	高雄市 Kaohsiung City	-	-	-	-
	台灣省 Taiwan Province	9	1,611	41	16
	福建省 Fuchien Province	-	-	-	-
農地(免稅)移轉 Transfer of Agricultural Land	小 計 Subtotal	117,584	164,924,895	186,480,191	142,480,751
	台北市 Taipei City	2,016	1,274,498	9,999,242	10,091,820
	高雄市 Kaohsiung City	65	58,090	357,068	290,948
	台灣省 Taiwan Province	114,472	162,963,482	175,916,709	132,059,948
	福建省 Fuchien Province	1,031	628,825	207,172	38,035
其他私有土地免稅 Others	小 計 Subtotal	10,483	1,860,869	31,745,789	17,130,603
	台北市 Taipei City	5,648	325,856	24,923,597	13,869,329
	高雄市 Kaohsiung City	1,880	143,548	6,006,840	2,910,895
	台灣省 Taiwan Province	2,414	1,164,500	603,382	121,303
	福建省 Fuchien Province	541	226,965	211,970	229,076

Table 3-19. Sources of Land Value Increment Tax (Cont.2)

(1) by Transfer Reason

Unit: Area square of Meter
NT\$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
3,514	35,398,359	9,462,947	23,215	22,611	372	178	8
-	42	8	-	-	-	-	8
-	-	-	-	-	-	-	-
3,514	35,398,317	9,462,939	23,215	22,611	372	178	-
-	-	-	-	-	-	-	-
-	6,013	601	-	-	-	-	641
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	40
-	6,013	601	-	-	-	-	601
1,988	62,789,527	13,307,581	17,341	-	-	192	-
958	16,058,815	-	-	-	-	-	-
3	5,064,373	1,849,578	3,117	-	-	192	-
1,027	41,605,222	11,438,228	14,224	-	-	-	-
-	61,117	19,775	-	-	-	-	-
-	52,031,581	7,042,139	-	-	-	-	-
-	24,349,355	-	-	-	-	-	-
-	2,782,599	1,047,271	-	-	-	-	-
-	24,856,968	5,979,287	-	-	-	-	-
-	42,659	15,581	-	-	-	-	-
962	13,217,466	3,823,730	-	-	-	-	-
-	844,086	-	-	-	-	-	-
-	1,613,526	612,280	-	-	-	-	-
962	10,728,228	3,211,450	-	-	-	-	-
-	31,626	-	-	-	-	-	-
-	40,937	22,927	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	38,517	12,204	-	-	-	-	-
-	2,420	10,723	-	-	-	-	-
-	24	6	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	24	6	-	-	-	-	-
-	-	-	-	-	-	-	-
4,963	57,365,589	14,843,403	-	-	-	-	-
-	-92,578	-	-	-	-	-	-
-	71,230	14,788	-	-	-	-	-
4,963	57,026,259	14,708,746	-	-	-	-	-
-	360,678	119,869	-	-	-	-	-
126,457	14,749,997	1,923,184	74,119	-	-	45,747	838,685
121,896	10,932,372	659,525	10,187	-	-	30,526	618,812
4,561	3,335,159	1,106,306	63,932	-	-	15,221	219,873
-	482,460	157,352	-	-	-	-	-
-	6	1	-	-	-	-	-

表3-19. 土地增值稅稅源(續3完)

(2)按稅率別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別		CY & Region	筆數	面積	移轉現值	調整後原地價
類	別	Item	Plots	Area	Present Value of Transfer	Original Declred Value After Adjustment
97年	2008	小計 Subtotal	1,172,467	386,147,953	1,647,713,193	1,179,942,324
總計	Grand Total	台北市 Taipei City	134,635	5,131,119	418,194,495	299,218,322
		高雄市 Kaohsiung City	48,312	2,560,803	84,681,609	60,029,833
		台灣省 Taiwan Province	985,389	376,809,910	1,143,721,280	820,216,094
		福建省 Fuchien Province	4,131	1,646,121	1,115,809	478,075
自用住宅用地 (稅率10%)	Self-use Residence Land	小計 Subtotal	51,275	2,873,764	83,427,203	27,285,861
		台北市 Taipei City	9,305	234,212	32,218,488	12,222,302
		高雄市 Kaohsiung City	3,370	131,675	5,579,811	1,661,689
		台灣省 Taiwan Province	38,590	2,507,002	45,621,873	13,400,852
		福建省 Fuchien Province	10	875	7,031	1,018
Regu- lar Land 一 般 用 地	合計 Total	小計 Subtotal	429,124	51,422,571	624,644,673	398,787,991
		台北市 Taipei City	72,372	1,695,992	223,265,968	168,694,019
		高雄市 Kaohsiung City	14,768	858,709	25,666,083	14,080,040
		台灣省 Taiwan Province	340,660	48,554,896	375,446,226	215,901,938
		福建省 Fuchien Province	1,324	312,974	266,396	111,994
	稅率 20%	小計 Subtotal	306,368	28,256,667	431,914,628	368,958,086
		台北市 Taipei City	61,112	1,309,872	183,239,175	162,237,442
		高雄市 Kaohsiung City	11,381	569,518	15,160,864	12,850,915
		台灣省 Taiwan Province	233,336	26,203,772	233,397,228	193,779,904
		福建省 Fuchien Province	539	173,505	117,361	89,825
	稅率 30%	小計 Subtotal	23,517	3,960,356	31,554,254	12,835,546
		台北市 Taipei City	2,103	52,680	6,481,930	2,717,366
		高雄市 Kaohsiung City	1,074	45,572	1,798,774	727,250
		台灣省 Taiwan Province	20,232	3,847,126	23,253,761	9,382,644
		福建省 Fuchien Province	108	14,978	19,789	8,286
	稅率 40%	小計 Subtotal	99,239	19,205,548	161,175,791	16,994,359
	台北市 Taipei City	9,157	333,440	33,544,863	3,739,211	
	高雄市 Kaohsiung City	2,313	243,619	8,706,445	501,875	
	台灣省 Taiwan Province	87,092	18,503,998	118,795,237	12,739,390	
	福建省 Fuchien Province	677	124,491	129,246	13,883	
Exempt Land 免 稅 地	合計 Total	小計 Subtotal	692,068	331,851,618	939,641,317	753,868,472
		台北市 Taipei City	52,958	3,200,915	162,710,039	118,302,001
		高雄市 Kaohsiung City	30,174	1,570,419	53,435,715	44,288,104
		台灣省 Taiwan Province	606,139	325,748,012	722,653,181	590,913,304
		福建省 Fuchien Province	2,797	1,332,272	842,382	365,063
	公有土地 Public Land	小計 Subtotal	10,725	4,718,145	63,360,771	11,742,663
		台北市 Taipei City	1,500	102,994	25,626,472	1,277,117
		高雄市 Kaohsiung City	537	84,621	3,050,218	317,982
		台灣省 Taiwan Province	8,561	4,493,434	34,623,050	10,120,381
		福建省 Fuchien Province	127	37,096	61,031	27,183
	私有土地 Private Land	小計 Subtotal	681,343	327,133,473	876,280,546	742,125,809
		台北市 Taipei City	51,458	3,097,921	137,083,567	117,024,884
		高雄市 Kaohsiung City	29,637	1,485,798	50,385,497	43,970,122
		台灣省 Taiwan Province	597,578	321,254,578	688,030,131	580,792,923
		福建省 Fuchien Province	2,670	1,295,176	781,351	337,880

說明: 1. 自94年2月(含)起土地增值稅稅率調降為20%、30%、40%。

2. 免稅用地有應納稅額之情況有二:

(1)係共有土地無償分割其權利增加者擔負權利減少者之稅額。

(2)係多筆共有農地分割申請適用農業發展條例之農地移轉免徵土地增值稅案件,惟有部分土地不適用。

Table 3-19. Sources of Land Value Increment Tax (Cont.3 End)
(2) by Tax RateUnit: Area square of Meter
NT\$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
20,531,816	497,941,355	116,437,394	2,187,058	1,559,827	160,156	755,443	60,658,223
1,266,847	117,709,326	16,157,946	428,429	-	50	611,854	15,117,613
2,252,176	26,184,776	7,693,336	396,782	-	31	141,022	2,809,853
17,012,793	353,340,608	92,373,311	1,361,847	1,559,827	160,075	2,567	42,684,617
-	706,645	212,801	-	-	-	-	46,140
87,850	56,053,501	5,601,687	223,098	105,497	153,913	114,583	5,276,210
10,506	19,985,680	1,997,887	30,501	-	22	95,456	1,871,908
21,359	3,896,763	389,606	8,071	-	-	18,703	358,574
55,985	32,165,045	3,213,593	184,526	105,497	153,891	424	3,045,127
-	6,013	601	-	-	-	-	601
14,187,740	211,667,421	59,712,907	1,960,842	1,454,330	6,243	640,379	55,381,428
1,066,968	53,504,981	14,160,059	397,928	-	28	516,398	13,245,705
1,196,969	10,389,076	2,972,861	385,593	-	31	121,838	2,450,694
11,923,803	147,618,961	42,389,898	1,177,321	1,454,330	6,184	2,143	39,639,490
-	154,403	190,089	-	-	-	-	45,539
4,660,039	58,294,984	11,712,718	149,473	65,192	1,487	95,043	11,377,466
154,366	20,847,367	4,174,874	54,174	-	3	86,086	4,034,611
82,816	2,227,134	447,171	4,381	-	8	8,801	430,325
4,422,857	35,192,953	7,085,136	90,918	65,192	1,476	156	6,906,993
-	27,530	5,537	-	-	-	-	5,537
992,659	17,726,045	4,005,637	143,419	40,336	324	47,289	3,766,162
45,157	3,719,407	836,863	59,020	-	-	37,444	740,399
42,492	1,029,032	233,586	3,718	-	6	9,842	217,242
905,010	12,966,097	2,932,572	80,681	40,336	318	3	2,805,905
-	11,509	2,616	-	-	-	-	2,616
8,535,042	135,646,392	43,994,552	1,667,950	1,348,802	4,432	498,047	40,237,800
867,445	28,938,207	9,148,322	284,734	-	25	392,868	8,470,695
1,071,661	7,132,910	2,292,104	377,494	-	17	103,195	1,803,127
6,595,936	99,459,911	32,372,190	1,005,722	1,348,802	4,390	1,984	29,926,592
-	115,364	181,936	-	-	-	-	37,386
6,256,226	230,220,433	51,122,800	3,118	-	-	481	585
189,373	44,218,665	-	-	-	-	-	-
1,033,848	11,898,937	4,330,869	3,118	-	-	481	585
5,033,005	173,556,602	46,769,820	-	-	-	-	-
-	546,229	22,111	-	-	-	-	-
-	52,089,917	7,047,136	-	-	-	-	-
-	24,349,355	-	-	-	-	-	-
-	2,785,112	1,048,257	-	-	-	-	-
-	24,870,845	5,983,280	-	-	-	-	-
-	84,605	15,599	-	-	-	-	-
6,256,226	178,130,516	44,075,664	3,118	-	-	481	585
189,373	19,869,310	-	-	-	-	-	-
1,033,848	9,113,825	3,282,612	3,118	-	-	481	585
5,033,005	148,685,757	40,786,540	-	-	-	-	-
-	461,624	6,512	-	-	-	-	-

Explanation : 1. Since February 2005, the Land Value Increment Tax have been adjusted and lowered to 20%、30%、40%.

2. Two tax payable conditions in the tax-exempted land :

(1) In the case of a partition of a jointly owned land without compensation, the party whose right was increased shall pay for the tax of the party whose right was reduced.

(2) In the case where several jointly owned agricultural lands apply for partition based on the Agriculture Development Act, Such agricultural land transfer is exempted from land value incremental tax. However, there is exception to some part of the land.