

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

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	4元	5. Contracts for the sale of movables: Tax stamps at 4 yuan 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 Agency, Ministry of Finance.

說明：本表資料更新截止日為99年5月31日。

Explanation: The data in this table is current as of May 31, 2010.