

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 Declared Value After Adjustment	
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
97年	2008	小計 Subtotal	1,172,467	386,147,953	1,647,713,193	1,179,942,324
		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

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 ReasonUnit: 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
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
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

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	Item	Plots	Area	Present Value of Transfer	Original Declred Value After Adjustment	
98年	2009	小計	Subtotal	1,145,466	333,911,382	1,516,943,798	1,086,028,303
總計		台北市	Taipei City	124,589	4,153,626	411,747,421	286,607,620
Grand Total		高雄市	Kaohsiung City	48,095	2,121,366	73,830,807	54,206,397
		台灣省	Taiwan Province	968,933	326,290,370	1,030,026,120	744,681,126
		福建省	Fuchien Province	3,849	1,346,020	1,339,450	533,160
買賣		小計	Subtotal	754,325	107,458,222	982,034,924	775,033,697
Sale		台北市	Taipei City	96,081	2,499,560	313,333,769	245,349,861
		高雄市	Kaohsiung City	35,743	1,341,684	51,931,631	42,405,502
		台灣省	Taiwan Province	621,271	103,319,028	616,251,797	486,952,336
		福建省	Fuchien Province	1,230	297,950	517,727	325,998
贈與		小計	Subtotal	99,139	38,045,165	80,090,405	66,349,940
Gift		台北市	Taipei City	7,752	201,892	10,940,304	7,898,065
		高雄市	Kaohsiung City	2,819	99,924	3,595,715	2,807,676
		台灣省	Taiwan Province	88,025	37,622,067	65,436,822	55,572,014
		福建省	Fuchien Province	543	121,282	117,564	72,185
交換		小計	Subtotal	2,603	664,149	3,520,056	2,696,578
Exchange		台北市	Taipei City	242	16,901	909,158	580,518
		高雄市	Kaohsiung City	82	10,133	244,123	189,008
		台灣省	Taiwan Province	2,265	636,207	2,365,428	1,926,069
		福建省	Fuchien Province	14	908	1,347	983
典權		小計	Subtotal	11	4,242	2,569	2,419
Dien Right		台北市	Taipei City	—	—	—	—
		高雄市	Kaohsiung City	—	—	—	—
		台灣省	Taiwan Province	11	4,242	2,569	2,419
		福建省	Fuchien Province	—	—	—	—
合併分割		小計	Subtotal	7,723	57,932	1,604,858	1,190,626
Partition Merger		台北市	Taipei City	17	—	22,312	18,489
		高雄市	Kaohsiung City	75	6,309	93,797	21,123
		台灣省	Taiwan Province	7,607	51,282	1,488,176	1,150,739
		福建省	Fuchien Province	24	341	573	275
法院拍賣		小計	Subtotal	58,275	23,961,276	67,228,804	52,455,799
Court Auctioned		台北市	Taipei City	1,779	120,029	7,879,227	5,647,340
		高雄市	Kaohsiung City	4,053	257,182	4,958,924	4,775,181
		台灣省	Taiwan Province	52,353	23,556,673	54,372,099	42,026,337
		福建省	Fuchien Province	90	27,392	18,554	6,941
政府徵收		小計	Subtotal	3,227	372,534	1,148,872	376,038
Land Requisitioned by the Government		台北市	Taipei City	—	—	—	—
		高雄市	Kaohsiung City	—	—	—	—
		台灣省	Taiwan Province	3,227	372,534	1,148,872	376,038
		福建省	Fuchien Province	—	—	—	—

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	30,920	13,193,436	47,058,542	21,656,508
	台北市 Taipei City	2	16	2,727	921
	高雄市 Kaohsiung City	4	202	21,476	24,921
	台灣省 Taiwan Province	30,914	13,193,218	47,034,339	21,630,666
	福建省 Fuchien Province	—	—	—	—
最低級距稅率 Lowest Rate	小 計 Subtotal	22	14,490	641,403	188,121
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	22	14,490	641,403	188,121
	福建省 Fuchien Province	—	—	—	—
公設保留地移轉 Transfer of land reserved for public facilities	小 計 Subtotal	53,911	2,555,186	63,030,825	19,635,688
	台北市 Taipei City	10,845	254,480	18,058,768	6,167,018
	高雄市 Kaohsiung City	2,046	90,972	3,633,050	1,135,275
	台灣省 Taiwan Province	40,623	2,174,203	41,288,053	12,320,957
	福建省 Fuchien Province	397	35,531	50,954	12,438
公有土地出售 Public Land Sold	小 計 Subtotal	11,582	2,897,218	67,955,141	16,015,857
	台北市 Taipei City	1,612	88,977	28,483,221	2,372,944
	高雄市 Kaohsiung City	598	121,040	2,460,362	441,865
	台灣省 Taiwan Province	9,282	2,667,821	36,977,334	13,200,105
	福建省 Fuchien Province	90	19,380	34,224	943
各級政府受贈或贈與 Land bestowed by or to any level of Government	小 計 Subtotal	5,405	534,570	13,799,481	4,817,195
	台北市 Taipei City	95	9,205	1,270,236	713,390
	高雄市 Kaohsiung City	18	15,024	542,864	57,580
	台灣省 Taiwan Province	5,276	508,440	11,981,466	4,043,984
	福建省 Fuchien Province	16	1,901	4,915	2,241
財團法人(免稅)受贈 Land Bestowed to NpJp	小 計 Subtotal	2,049	227,960	6,035,462	1,493,527
	台北市 Taipei City	40	33,508	2,704,642	6,393
	高雄市 Kaohsiung City	1,871	79,545	3,168,911	1,462,933
	台灣省 Taiwan Province	43	82,400	104,359	9,003
	福建省 Fuchien Province	95	32,507	57,550	15,198
領回(免稅)抵價地 Retransfer Compensated Land	小 計 Subtotal	44	17,698	11,966	6,270
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	7	1,560	37	12
	福建省 Fuchien Province	37	16,138	11,929	6,258
農地(免稅)移轉 Transfer of Agricultural Land	小 計 Subtotal	108,878	142,736,924	156,272,278	111,245,393
	台北市 Taipei City	1,294	659,940	5,004,105	5,787,905
	高雄市 Kaohsiung City	55	31,340	193,032	174,339
	台灣省 Taiwan Province	106,226	141,254,921	150,552,193	105,193,763
	福建省 Fuchien Province	1,303	790,723	522,948	89,386
其他私有土地免稅 Others	小 計 Subtotal	7,352	1,170,380	26,508,212	12,864,647
	台北市 Taipei City	4,830	269,118	23,138,952	12,064,776
	高雄市 Kaohsiung City	731	68,011	2,986,922	710,994
	台灣省 Taiwan Province	1,781	831,284	381,173	88,563
	福建省 Fuchien Province	10	1,967	1,165	314

Table 3-19. Sources of Land Value Increment Tax (Cont.2)
(1) by Transfer ReasonUnit: 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
2,938	26,528,717	7,437,458	17,671	3,134	351,982	16,616	20,765
—	1,806	187	—	—	—	9	178
—	—	—	—	—	—	—	—
2,938	26,526,911	7,437,271	17,671	3,134	351,982	16,607	20,587
—	—	—	—	—	—	—	—
—	461,459	92,292	—	—	—	4,614	87,675
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	461,459	92,292	—	—	—	4,614	87,675
—	—	—	—	—	—	—	—
5,582	43,849,498	9,496,430	251	11	282,056	3,185	—
2,352	11,889,398	—	—	—	—	—	—
175	2,536,275	902,279	—	—	28,995	216	—
3,055	29,384,791	8,581,799	251	11	251,653	2,969	—
—	39,034	12,352	—	—	1,408	—	—
15,948	52,504,623	7,532,828	—	—	15,245	—	—
58	26,110,219	—	—	—	—	—	—
—	2,135,868	787,601	—	—	13,788	—	—
15,360	24,225,471	6,733,729	—	—	—	—	—
530	33,065	11,498	—	—	1,457	—	—
4	9,161,543	2,494,099	—	—	131,460	—	—
—	556,846	—	—	—	—	—	—
—	485,305	163,813	—	—	131,460	—	—
4	8,116,718	2,330,060	—	—	—	—	—
—	2,674	226	—	—	—	—	—
—	4,656,058	666,606	—	—	29,563	5,314	—
—	2,698,249	—	—	—	—	—	—
—	1,818,267	618,898	—	—	27,711	5,314	—
—	95,355	32,850	—	—	—	—	—
—	44,187	14,858	—	—	1,852	—	—
—	5,696	1,441	—	—	—	26,709	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	26,709	—
—	25	7	—	—	—	—	—
—	5,671	1,434	—	—	—	—	—
5,278	55,276,097	14,695,478	—	—	20,275	—	—
—	-783,800	—	—	—	—	—	—
—	28,623	6,519	—	—	—	—	—
4,746	55,600,465	14,550,549	—	—	—	—	—
532	430,809	138,410	—	—	20,275	—	—
81,632	13,629,677	2,097,763	121,631	5,464	72	39,931	1,611,793
18,009	11,056,167	1,258,163	37,950	5,464	—	39,931	1,174,818
63,623	2,277,313	745,355	83,681	—	8	—	436,975
—	292,729	93,593	—	—	—	—	—
—	3,468	652	—	—	64	—	—

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
98年	2009	小計 Subtotal	1,145,466	333,911,382	1,516,943,798	1,086,028,303
總計	Grand Total	台北市 Taipei City	124,589	4,153,626	411,747,421	286,607,620
		高雄市 Kaohsiung City	48,095	2,121,366	73,830,807	54,206,397
		台灣省 Taiwan Province	968,933	326,290,370	1,030,026,120	744,681,126
		福建省 Fuchien Province	3,849	1,346,020	1,339,450	533,160
自用住宅用地 (稅率10%)	Self-use Residence Land	小計 Subtotal	55,173	2,927,912	93,440,789	33,246,467
		台北市 Taipei City	11,161	266,899	39,275,399	16,587,583
		高雄市 Kaohsiung City	3,383	130,445	5,497,544	1,828,425
		台灣省 Taiwan Province	40,621	2,529,511	48,663,669	14,829,488
		福建省 Fuchien Province	8	1,057	4,177	971
Regu- lar Land 一 般 用 地	合計 Total	小計 Subtotal	420,480	45,260,633	603,015,993	396,630,850
		台北市 Taipei City	68,762	1,648,252	232,235,972	173,367,283
		高雄市 Kaohsiung City	15,121	699,541	24,705,771	14,020,683
		台灣省 Taiwan Province	335,135	42,646,703	345,646,176	209,080,120
		福建省 Fuchien Province	1,462	266,137	428,074	162,764
	稅率 20%	小計 Subtotal	305,564	25,942,361	433,507,073	371,033,165
		台北市 Taipei City	58,686	1,286,751	192,444,768	167,073,206
		高雄市 Kaohsiung City	11,695	433,169	14,439,098	12,604,589
		台灣省 Taiwan Province	234,611	24,122,285	226,489,158	191,258,690
		福建省 Fuchien Province	572	100,156	134,049	96,680
	稅率 30%	小計 Subtotal	23,732	3,359,380	28,276,746	11,476,909
		台北市 Taipei City	1,796	47,474	7,221,829	3,016,849
		高雄市 Kaohsiung City	1,124	67,815	2,251,806	907,051
		台灣省 Taiwan Province	20,655	3,211,220	18,672,743	7,503,688
		福建省 Fuchien Province	157	32,871	130,368	49,321
	稅率 40%	小計 Subtotal	91,184	15,958,892	141,232,174	14,120,776
		台北市 Taipei City	8,280	314,027	32,569,375	3,277,228
		高雄市 Kaohsiung City	2,302	198,557	8,014,867	509,043
		台灣省 Taiwan Province	79,869	15,313,198	100,484,275	10,317,742
		福建省 Fuchien Province	733	133,110	163,657	16,763
Ex- empt Land 免 稅 地	合計 Total	小計 Subtotal	669,813	285,722,837	820,487,016	656,150,986
		台北市 Taipei City	44,666	2,238,475	140,236,050	96,652,754
		高雄市 Kaohsiung City	29,591	1,291,380	43,627,492	38,357,289
		台灣省 Taiwan Province	593,177	281,114,156	635,716,275	520,771,518
		福建省 Fuchien Province	2,379	1,078,826	907,199	369,425
	公有土地 Public Land	小計 Subtotal	11,487	2,900,498	67,973,993	15,992,889
		台北市 Taipei City	1,612	88,977	28,483,221	2,372,944
		高雄市 Kaohsiung City	599	122,385	2,489,270	441,867
		台灣省 Taiwan Province	9,179	2,667,918	36,965,511	13,176,118
		福建省 Fuchien Province	97	21,218	35,991	1,960
	私有土地 Private Land	小計 Subtotal	658,326	282,822,339	752,513,023	640,158,097
		台北市 Taipei City	43,054	2,149,498	111,752,829	94,279,810
		高雄市 Kaohsiung City	28,992	1,168,995	41,138,222	37,915,422
		台灣省 Taiwan Province	583,998	278,446,238	598,750,764	507,595,400
	福建省 Fuchien Province	2,282	1,057,608	871,208	367,465	

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,惟有部分土地不准適用。

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
15,987,716	456,019,704	104,771,659	2,526,243	155,562	4,551,424	2,121,982	55,773,654
2,003,969	123,135,832	17,240,793	703,612	5,464	65	684,454	15,847,198
1,440,585	20,964,650	5,845,693	338,526	—	467,548	146,986	2,672,477
12,542,100	311,095,432	81,430,290	1,483,460	150,098	4,053,471	1,290,542	37,178,904
1,062	823,790	254,883	645	—	30,340	—	75,075
115,904	60,078,487	6,004,515	60,026	1,553	16,086	275,549	5,653,515
7,389	22,680,427	2,265,193	27,896	—	55	107,887	2,129,355
19,134	3,649,985	364,941	7,049	—	3,386	17,642	335,238
89,381	33,744,869	3,374,060	25,081	1,553	12,637	150,020	3,188,601
—	3,206	321	—	—	8	—	321
10,280,601	196,101,727	54,434,251	2,466,217	154,009	4,510,346	1,846,433	50,120,139
1,773,851	57,094,838	14,975,600	675,716	5,464	10	576,567	13,717,843
899,211	9,785,877	2,803,943	331,477	—	464,162	129,344	2,337,239
7,607,539	128,958,487	36,579,310	1,458,379	148,545	4,040,834	1,140,522	33,990,303
—	262,525	75,398	645	—	5,340	—	74,754
2,587,751	59,884,686	12,032,660	213,929	115,531	1,893,190	277,718	11,631,551
1,215,590	24,155,972	4,842,345	61,204	4,783	3	121,106	4,655,249
61,455	1,773,054	354,740	2,712	—	72,905	15,052	339,800
1,310,706	33,919,694	6,828,288	150,013	110,748	1,820,282	141,560	6,629,215
—	35,966	7,287	—	—	—	—	7,287
668,821	16,130,579	3,661,254	165,774	9,305	15,206	128,451	3,348,614
4,011	4,200,969	945,403	128,153	—	7	44,761	772,482
166,097	1,178,658	259,669	6,787	—	3,161	10,891	238,183
498,713	10,670,342	2,436,791	30,834	9,305	12,037	72,799	2,318,558
—	80,610	19,391	—	—	1	—	19,391
7,024,029	120,086,462	38,740,337	2,086,514	29,173	2,601,950	1,440,264	35,139,974
554,250	28,737,897	9,187,852	486,359	681	—	410,700	8,290,112
671,659	6,834,165	2,189,534	321,978	—	388,096	103,401	1,759,256
5,798,120	84,368,451	27,314,231	1,277,532	28,492	2,208,515	926,163	25,042,530
—	145,949	48,720	645	—	5,339	—	48,076
5,591,211	199,839,490	44,332,893	—	—	24,992	—	—
222,729	43,360,567	—	—	—	—	—	—
522,240	7,528,788	2,676,809	—	—	—	—	—
4,845,180	148,392,076	41,476,920	—	—	—	—	—
1,062	558,059	179,164	—	—	24,992	—	—
15,937	52,546,954	7,448,320	—	—	1,457	—	—
58	26,110,219	—	—	—	—	—	—
—	2,164,774	799,163	—	—	—	—	—
15,348	24,237,567	6,637,334	—	—	—	—	—
531	34,394	11,823	—	—	1,457	—	—
5,575,274	147,292,536	36,884,573	—	—	23,535	—	—
222,671	17,250,348	—	—	—	—	—	—
522,240	5,364,014	1,877,646	—	—	—	—	—
4,829,832	124,154,509	34,839,586	—	—	—	—	—
531	523,665	167,341	—	—	23,535	—	—

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 exemption to some part of the land.