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Statistical Tables

表C-1. 稅收劃分之比率

單位：%

稅目別 Item	縣 (市) County	
	國庫 National Treasury	中央統籌 Distribution Tax of Central Gov't
稅課收入	Taxes	
1. 國稅：	National Taxes	
關稅	100	—
礦區稅	100	—
營利事業所得稅	90	10
綜合所得稅	90	10
遺產及贈與稅	20	—
貨物稅	90	10
菸酒稅	80	—
證券交易稅	100	—
期貨交易稅	100	—
營業稅	100—A	A
2. 直轄市及縣(市)稅：	Municipality & County (City) Taxes	
田賦	—	—
地價稅	—	—
土地增值稅 ◎	—	20
房屋稅	—	—
使用牌照稅	—	—
契稅	—	—
印花稅	—	—
娛樂稅	—	—

資料來源：財政部賦稅署。

說明：1. 根據88年1月25日增修訂之財政收支劃分法。

2. 本表資料更新截止日為99年5月31日。

附註：1. “A”係指營業稅收入減除依法提撥之統一發票給獎獎金之40%。

2. ※ (1) 18%按人口比例分配直轄市及台灣省各縣(市)。

(2) 2%按人口比例分配福建省金門及連江二縣。

3. ◎台北縣徵起之土地增值稅自97年1月1日起準用直轄市規定，即徵起收入100%均歸該縣所有。

Table C-1. The Distribution Ratio of Current Taxes

Unit :%

及 鄉 (鎮、市) (City) & Township				直 轄 市 Municipality		
市 庫 City Treasuries	縣 庫 County Treasuries	縣 統 籌 Distribution Tax of County Gov't	鄉(鎮、市)庫 Township Treasuries	國 庫 National Treasury	中 央 統 籌 Distribution Tax of Central Gov't	市 庫 City Treasuries
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	90	10	—
—	—	—	—	90	10	—
80	—	—	80	50	—	50
—	—	—	—	90	10	—
※	※	—	—	80	—	※
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	100—A	A	—
100	—	—	100	—	—	100
100	50	20	30	—	—	100
80	80	—	—	—	—	100
100	40	20	40	—	—	100
100	100	—	—	—	—	100
100	—	20	80	—	—	100
100	100	—	—	—	—	100
100	—	—	100	—	—	100

Source : Taxation Agency, Ministry of Finance.

Explanation : 1. According to the further revisions to the division rules of receipts and disbursements associated with financial policy promulgated on January 25, 1999.

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

Note : 1. "A" means the 40% of the business tax after subtracting the awards from Unified Invoices appropriated according to the law.

2. ※(1) The 18% is allocated in proportion to the population of the Municipal districts and County (City) of Taiwan.

(2) The 2% is allocated in proportion to the population in both Kinmen and Lien Kiang County of Fukien Province.

3. © Since Jan. 1 2008, The Land Value Increment Tax collected by Taipei County applied stipulations governing municipality, i.e. 100% belong to this county.

表C-2. 綜合所得稅課稅級距及累進稅率

單位：新台幣元

49年 1960		50~53年 1961~1964		54~57年 1965~1968		58~65年 1969~1976		66年 1977		67~71年 1978~1982	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
50,000以下 50,000 or under	3%	50,000以下 50,000 or under	3%	30,000以下 30,000 or under	3%	30,000以下 30,000 or under	6%	40,000以下 40,000 or under	6%	45,000以下 45,000 or under	6%
				30,001 ~60,000	5%	30,001 ~60,000	8%				
50,001 ~100,000	5%	50,001 ~100,000	5%	60,001 ~100,000	7%	60,001 ~100,000	10%	40,001 ~80,000	8%	45,001 ~90,000	8%
				80,001 ~120,000	10%	80,001 ~120,000	10%				
100,001 ~150,000	7%	100,001 ~150,000	7%	100,001 ~150,000	9%	100,001 ~150,000	12%	120,001 ~170,000	12%	90,001 ~150,000	10%
								170,001 ~220,000	15%		
150,001 ~200,000	9%	150,001 ~200,000	9%	150,001 ~200,000	12%	150,001 ~200,000	15%	220,001 ~280,000	18%	150,001 ~210,000	12%
200,001 ~250,000	12%	200,001 ~250,000	12%	200,001 ~250,000	15%	200,001 ~250,000	18%	280,001 ~340,000	22%	320,001 ~430,000	18%
250,001 ~300,000	15%	250,001 ~300,000	15%	250,001 ~300,000	18%	250,001 ~300,000	22%	340,001 ~400,000	26%	600,001 ~800,000	26%
300,001 ~400,000	18%	300,001 ~400,000	18%	300,001 ~400,000	21%	300,001 ~400,000	26%	500,001 ~650,000	34%	800,001 ~1,000,000	30%
400,001 ~500,000	22%	400,001 ~500,000	22%	400,001 ~500,000	25%	400,001 ~500,000	30%	650,001 ~800,000	39%	1,000,001 ~1,200,000	34%
500,001 ~650,000	26%	500,001 ~650,000	26%	500,001 ~650,000	29%	500,001 ~650,000	34%	800,001 ~1,000,000	44%	1,200,001 ~1,500,000	39%
650,001 ~800,000	30%	650,001 ~800,000	30%	650,001 ~800,000	33%	650,001 ~800,000	39%	1,500,001 ~2,000,000	54%	1,500,001 ~2,000,000	44%
800,001 ~1,000,000	35%	800,001 ~1,000,000	35%	800,001 ~1,000,000	37%	800,001 ~1,000,000	44%	2,000,001 ~2,500,000	49%	2,000,001 ~2,500,000	49%
1,000,001 ~1,250,000	40%	超過 1,000,000 over 1,000,001	40%	1,000,001 ~1,500,000	42%	1,000,001 ~1,500,000	49%	2,500,001 ~3,000,000	54%	2,500,001 ~3,000,000	54%
1,250,001 ~1,600,000	46%	超過 1,000,000 over 1,000,001	40%	1,500,001 ~2,000,000	47%	1,500,001 ~2,000,000	54%	超過 2,000,000 over 2,000,001	60%	超過 2,000,000 over 2,000,001	60%
超過 2,000,000 over 2,000,001	60%	超過 1,000,000 over 1,000,001	40%	超過 2,000,000 over 2,000,001	52%	超過 2,000,000 over 2,000,001	60%	超過 2,000,000 over 2,000,001	60%	超過 2,000,000 over 2,000,001	60%

資料來源：財政部賦稅署。

說明：本表資料更新截止日為99年5月31日。

Table C-2. Tax Brackets and Progressive Rates of Individual Income Tax

Unit : NT\$

72~74年 1983~1985		75~78年 1986~1989		79~82年 1990~1993		83~85年 1994~1996		86~96年 1997~2007		97~98年 2008~2009		99年 2010	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
75,000以下 75,000 or under	6%	80,000以下 80,000 or under	6%										
75,001 ~150,000	8%	80,001 ~160,000	8%	300,000以下 300,000 or under	6%	330,000以下 330,000 or under	6%	370,000以下 370,000 or under	6%	410,000以下 410,000 or under	6%	500,000以下 500,000 or under	5%
150,001 ~240,000	10%	160,001 ~260,000	10%										
240,001 ~330,000	12%	260,001 ~380,000	12%										
330,001 ~500,000	15%	380,001 ~550,000	15%	300,001 ~800,000	13%	330,001 ~890,000	13%	370,001 ~990,000	13%	410,001 ~1,090,000	13%	500,001 ~1,130,000	12%
500,001 ~670,000	18%	550,001 ~730,000	18%										
670,001 ~920,000	22%	730,001 ~1,000,000	22%										
920,001 ~1,220,000	26%	1,000,001 ~1,400,000	26%	800,001 ~1,600,000	21%	890,001 ~1,780,000	21%	990,001 ~1,980,000	21%	1,090,001 ~2,180,000	21%		
1,220,001 ~1,520,000	30%	1,400,001 ~1,800,000	30%									1,130,001 ~2,260,000	20%
1,520,001 ~1,820,000	34%												
1,820,001 ~2,250,000	39%	1,800,001 ~2,300,000	34%	1,600,001 ~3,000,000	30%	1,780,001 ~3,340,000	30%	1,980,001 ~3,720,000	30%				
2,250,001 ~2,800,000	44%	2,300,001 ~2,800,000	39%										
2,800,001 ~3,400,000	49%	2,800,001 ~3,500,000	44%										
3,400,001 ~4,000,000	54%												
超過 4,000,000 over 4,000,001	60%	超過 3,500,000 over 3,500,001	50%	超過 3,000,000 over 3,000,001	40%	超過 3,340,000 over 3,340,001	40%	超過 3,720,000 over 3,720,001	40%	超過 4,090,000 over 4,090,001	40%	超過 4,230,000 over 4,230,001	40%

Source : Taxation Agency, Ministry of Finance.

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

表C-3. 綜合所得稅免稅額、寬減額及扣除額

單位：新台幣元

年別 CY	免稅額 Exemptions		寬減額 (每人) Personal Exemption	扣					
				標準扣除額 Standard Deductions			列舉		
	個人 Single	有配偶者 Married		扣除率 (%) Rates	高限 Max.	低限 Min.	稅捐 Tax	捐贈扣除率(%) Deduction of Donation	
						國防、勞 軍及政府 Defense, Troop Cheering & Gov't	教育、文化、公 益、慈善機關 Educational, Cultural, Public Welfare & Charitable Organizations		
63	12,000	24,000	8,000	10	15,000	9,000	田賦、地價 稅及房屋稅	100	20
64	15,000	30,000	11,000	10	21,000	15,000	同上	100	20
65	16,000	32,000	12,000	10	21,000	15,000	同上	100	20
66	18,000	36,000	14,000	10	21,000	15,000	同上	100	30
67	19,000	38,000	14,000	10	21,000	15,000	同上	100	30
68	20,000	40,000	15,000	10	21,000	15,000	同上	100	30
69	22,000	44,000	16,000	10	24,000	18,000	同上	100	30
70	26,000	52,000	19,000	10	24,000	18,000	同上	100	30
71	28,000	56,000	22,000	10	27,000	21,000	同上	100	20
72	29,000	58,000	22,000	10	27,000	21,000	同上	100	20
73	30,000	60,000	22,000	10	27,000	21,000	自用土地房屋 之地價稅房屋 稅及其附加捐	100	20
74	30,000	60,000	24,000	10	27,000	21,000	同上	100	20
75	30,000	60,000	26,000	10	27,000	21,000	同上	100	20
76	30,000	60,000	30,000	10	27,000	21,000	同上	100	20
77	32,000	64,000	32,000	10	27,000	21,000	同上	100	20
78	37,000	74,000	37,000	10	27,000	21,000	同上	100	20
79	42,000 (每人)		—	33,000 (個人)	49,500 (有配偶者)		—	100	20
80	50,000 (每人)		—	同上	同上		—	100	20
81	每人60,000元為基準，每 遇消費者物價指數上漲累 計達百分之三時，按上漲 程度調整之。		—	同上	同上		—	100	20
82	每人63,000，滿70歲之直 系尊親屬增加50%(94,500)		—	38,000 (個人)	57,000 (有配偶者)		—	100	20

資料來源：財政部賦稅署。

說明：本表資料更新截止日為99年5月31日。

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax

Unit : NT\$

除 額 Deductions					額				
扣 除 額 Itemized Deductions					薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額 Special Deduction for Savings (每單位限額)	殘障特別扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Tuition
保險費 (每人限額) Insurance Premiums	醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣 除 率 Rates	扣 除 限 額 Limitation			
6,000	超過綜合所得總額10%部分	超出綜合所得總額20%部分							
6,000	同上	同上			10%	12,000 (每單位)			
6,000	同上	同上			10%	12,000 (每單位)			
6,000	同上	取消扣除比率超出20%			10%	12,000 (每人)			
6,000	同上	同上			10%	12,000 (每人)			
6,000	同上	同上			20%	15,000 (每人)			
6,000	限付與公立醫院會計紀錄完備正確者	同上			20%	15,000 (每人)			
6,000	同上	同上			20%	21,000 (每人)	360,000		
6,000	同上	同上			20%	21,000 (每人)	360,000		
12,000	增加公保、勞保特約醫院	同上			20%	27,000 (每人)	360,000		
12,000	增訂保險給付不得扣除部分	同上			20%每人申報27,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以33,000為限。		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上		60,000	20%每人申報36,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以72,000為限。		360,000		
12,000	同上	同上		60,000	同上		360,000		
24,000	同上	同上		80,000	45,000 (每人)		270,000	45,000	
24,000	同上	同上		80,000	同上		270,000	45,000	
24,000	同上	同上		80,000	同上		270,000	45,000	
24,000	同上	同上		100,000	52,000 (每人)		270,000	63,000	20,000 (每戶)

Source : Taxation Agency, Ministry of Finance.
Explanation : The data in this table is current as of May 31, 2010.

表C-3. 綜合所得稅免稅額、寬減額及扣除額(續1完)

單位：新台幣元

年別 CY	免稅額 Exemptions		寬減額 (每人) Personal Exemption	扣				
				標準扣除額 Standard Deductions			列舉	
	個人 Single	有配偶者 Married		扣除率 (%) Rates	高限 Max.	低限 Min.	稅捐 Tax	捐贈扣除率(%) Deduction of Donation
						國防、勞 軍及政府 Defense, Troop Cheering & Gov't	教育、文化、公 益、慈善機關 Educational, Cultural, Public Welfare & Charitable Organizations	
83	同上		—	同上	同上	—	100	20
84	每人68,000,滿70歲之直系 尊親屬增加50%(102,000)		—	41,000 (個人)	61,000 (有配偶者)	—	100	20
85	每人70,000,滿70歲之直系 尊親屬增加50%(105,000)		—	42,000 (個人)	63,000 (有配偶者)	—	100	20
86	每人72,000,滿70歲之直系 尊親屬增加50%(108,000)		—	43,000 (個人)	65,000 (有配偶者)	—	100	20
87	同上		—	同上	同上	—	100	20
88	同上		—	同上	同上	—	100	20
89	每人74,000,年滿70歲納 稅義務人本人、配偶及受 扶養之直系尊親屬增加 50%(111,000)		—	44,000 (個人)	67,000 (有配偶者)	—	100 (增列古蹟)	20
90	同上		—	同上	同上	—	100	20
91	同上		—	同上	同上	—	100	20
92	同上		—	同上	同上	—	100	20
93	同上		—	同上	同上	—	100	20
94	同上		—	44,000 (個人)	88,000 (有配偶者)	—	100	20
95	每人77,000,年滿70歲之 納稅義務人、配偶及受扶 養之直系尊親屬增加 50%(115,500)		—	46,000 (個人)	92,000 (有配偶者)	—	100	20
96	同上		—	同上	同上	—	100	20
97	同上		—	73,000 (個人)	146,000 (有配偶者)	—	100	20
98	每人82,000,年滿70歲之 納稅義務人、配偶及受扶 養之直系尊親屬增加 50%(123,000)		—	76,000 (個人)	152,000 (有配偶者)	—	100	20
99	同上		—	同上	同上	—	100	20

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax (Cont.1 End)

Unit : NT\$

除 額 Deductions					額				
扣 除 額 Itemized Deductions					薪 資 特 別 扣 除 額 Special Deductions of Salary		儲 蓄 投 資 特 別 扣 除 額 Special Deduction for Savings (每單位限額)	身 心 障 礙 特 別 扣 除 額 Special Deduction for Disability	教 育 學 費 特 別 扣 除 額 Special Deduction for Tuition
保 險 費 (每人限額) Insurance Premiums	醫 藥 及 生 育 費 Medicine & Maternity Expenses	災 害 損 失 Loss from Disaster	房 屋 租 金 支 出 House Rental	購 屋 借 款 利 息 House Loan Interest	扣 除 率 Rates	扣 除 限 額 Limitation			
24,000	同 上	同 上		100,000	同 上		270,000	63,000	20,000 (每戶)
24,000	同 上	同 上		100,000	56,000 (每人)		270,000	68,000	25,000 (每戶)
24,000	同 上	同 上		100,000	58,000 (每人)		270,000	70,000	25,000 (每戶)
24,000	同 上	同 上		100,000	60,000 (每人)		270,000	72,000	25,000 (每戶)
24,000	同 上	同 上		100,000	同 上		270,000	72,000	25,000 (每戶)
24,000	同 上	同 上		300,000	同 上		270,000	72,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	75,000 (每人)		270,000	74,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	同 上		270,000	74,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	同 上		270,000	74,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	同 上		270,000	74,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	同 上		270,000	74,000	25,000 (每戶)
24,000 (健保費不受金額限制)	同 上	同 上	120,000	300,000	78,000 (每人)		270,000	77,000	25,000 (每戶)
同 上	同 上	同 上	120,000	300,000	同 上		270,000	77,000	25,000 (每戶)
同 上	同 上	同 上	120,000	300,000	100,000 (每人)		270,000	100,000 (殘障特別扣除額更名為身心障礙特別扣除額)	25,000 (限子女每人)
同 上	同 上	同 上	120,000	300,000	104,000 (每人)		270,000	104,000	同 上
同 上	同 上	同 上	120,000	300,000	同 上		270,000	104,000	同 上

表C-4. 營利事業所得稅課稅級距及累進稅率

單位：新台幣元

45年~47年 1956~1958		48年~49年 1959~1960		50年~53年 1961~1964		54年~55年 1965~1966		56年~57年 1967~1968	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
5,000 以下 5,000 or under	免 none	10,000 以下 10,000 or under	免 none	10,000 以下 10,000 or under	免 none	10,000 以下 10,000 or under	免 none	10,000 以下 10,000 or under	免 none
5,001~50,000	5%	10,001~50,000	5%	10,001~50,000	6%	10,001~50,000	8%	10,001~50,000	8%
50,001~100,000	10%	50,001~100,000	10%	50,001~100,000	12%	50,001~100,000	14%	50,001~100,000	14%
超過100,000 over 100,001	25%	超過100,000 over 100,001	25%	超過100,000 over 100,001	18%	超過100,000 over 100,001	18%	100,001~250,000	18%
								超過250,000 over 250,001	18%

資料來源：財政部賦稅署。

說明：本表資料更新截止日為99年5月31日。

附註：(1)其應納稅額不得超過營利事業所得額超過2萬元以上部分之半數。
(2)其應納稅額不得超過營利事業所得額超過5萬元以上部分之半數。
(3)其應納稅額不得超過營利事業所得額超過12萬元以上部分之半數。

Table C-4. Tax Brackets and Progressive Rates of Profit-seeking Enterprise Income Tax

Unit : NT\$

	58年~62年 1969~1973		63年~73年 1974~1984		74年 1985		75年~98年 1986~2009		99年 2010	
稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
免	20,000 以下 20,000 or under	免 none	50,000 以下 50,000 or under	免	50,000 以下 50,000 or under	免	50,000 以下 50,000 or under	免	120,000 以下 120,000 or under	免 none
none	20,001~50,000	(1) 8%		none		none		none		
8%	50,001~100,000	14%	50,001~100,000	(2) 15%	50,001~100,000	(2) 15%	50,001~100,000	(2) 15%		
14%	100,001~250,000	18%	100,001~500,000	25%	100,001~500,000	25%	超過100,000 over 100,001	25%	超過120,000 over 120,001	(3) 17%
18%	超過250,000 over 250,001	25%								
25%			超過500,000 over 500,001	35%	超過500,000 over 500,001	30%				

Source : Taxation Agency, Ministry of Finance.

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

Note : (1)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 20,000.

(2)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 50,000.

(3)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 120,000.

表C-5. 遺產及贈與稅課稅級距及稅率

單位：新台幣元

39.6.21 June 21, 1950		41.9.26 Sept. 26, 1952		62.2.6 Feb. 6, 1973			
遺產稅 Estate Tax		遺產稅 Estate Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
30,001~45,000	1%	60,001~120,000	4%	150,000以下 150,000 or under	3%	150,000以下 150,000 or under	4%
		120,001~180,000	5%				
45,001~60,000	3%	180,001~240,000	6%	150,001~300,000	4%	150,001~300,000	5%
		240,001~300,000	7%	300,001~600,000	5%	300,001~600,000	6%
60,001~105,000	5%	300,001~360,000	9%	600,001~900,000	7%	600,001~900,000	8%
		360,001~420,000	11%	900,001~1,200,000	9%	900,001~1,200,000	11%
105,001~180,000	8%	420,001~480,000	13%	1,200,001~1,500,000	11%	1,200,001~1,500,000	14%
		480,001~540,000	15%	1,500,001~1,950,000	14%	1,500,001~1,950,000	17%
180,001~270,000	12%	540,001~600,000	17%	1,950,001~2,400,000	17%	1,950,001~2,400,000	20%
		600,001~750,000	20%	2,400,001~3,000,000	20%	2,400,001~3,000,000	23%
270,001~420,000	17%	750,001~900,000	23%	3,000,001~4,500,000	23%	3,000,001~4,500,000	26%
		900,001~1,050,000	26%	4,500,001~6,000,000	26%	4,500,001~6,000,000	30%
420,001~600,000	23%	1,050,001~1,200,000	29%	6,000,001~9,000,000	30%	6,000,001~9,000,000	35%
		1,200,001~1,350,000	32%	9,000,001~15,000,000	34%	9,000,001~18,000,000	40%
600,001~900,000	30%	1,350,001~1,500,000	35%	15,000,001~21,000,000	38%	18,000,001~30,000,000	45%
		1,500,001~1,800,000	39%	21,000,001~30,000,000	42%	超過 30,000,000 over 30,000,001	50%
900,001~1,200,000	40%	1,800,001~2,100,000	43%	30,000,001~60,000,000	46%		
		2,100,001~2,400,000	47%	超過 60,000,000 over 60,000,001	50%		
1,200,001~1,500,000	50%	2,400,001~2,700,000	51%				
		2,700,001~3,000,000	55%				
超過 1,500,000 over 1,500,001	60%	3,000,001~4,500,000	60%				
		4,500,001~6,000,000	65%				
		超過 6,000,000 over 6,000,001	70%				

資料來源：財政部賦稅署。

說明：1. 自98年1月23日起，遺產稅及贈與稅皆適用單一稅率10%。
2. 本表資料更新截止日為99年5月31日。

Table C-5. Tax Brackets and Rates of Estate and Gift Tax

Unit : NT\$

70.6.19 June 19, 1981				84.1.13 Jan. 13, 1995			
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
300,000以下 300,000 or under	2%	300,000以下 300,000 or under	4%	600,000以下 600,000 or under	2%	600,000以下 600,000 or under	4%
300,001~600,000	3%	300,001~570,000	5%	600,001~1,500,000	4%	600,001~1,700,000	6%
600,001~1,140,000	5%	570,001~1,140,000	6%				
1,140,001~1,620,000	7%	1,140,001~1,620,000	8%	1,500,001~3,000,000	7%	1,700,001~2,800,000	9%
1,620,001~2,160,000	9%	1,620,001~2,160,000	11%				
2,160,001~2,700,000	11%	2,160,001~2,700,000	14%	3,000,001~4,500,000	11%	2,800,001~3,900,000	12%
2,700,001~3,510,000	14%	2,700,001~3,315,000	17%				
3,510,001~4,080,000	17%	3,315,001~4,080,000	20%	4,500,001~6,000,000	15%	3,900,001~5,000,000	16%
4,080,001~5,100,000	20%	4,080,001~5,100,000	23%				
5,100,001~7,650,000	23%	5,100,001~7,200,000	26%	6,000,001~10,000,000	20%	5,000,001~7,200,000	21%
7,650,001~10,200,000	26%	7,200,001~9,600,000	30%				
10,200,001~14,400,000	30%	9,600,001~14,400,000	35%	10,000,001 ~15,000,000	26%	7,200,001 ~14,000,000	27%
14,400,001~24,000,000	34%	14,400,001~28,800,000	40%				
24,000,001~33,600,000	38%	28,800,001~45,000,000	45%	15,000,001 ~40,000,000	33%	14,000,001 ~29,000,000	34%
33,600,001~48,000,000	42%	45,000,001~90,000,000	50%				
48,000,001~90,000,000	46%	90,000,001~150,000,000	55%	40,000,001 ~100,000,000	41%	29,000,001 ~45,000,000	42%
90,000,001~160,000,000	52%	超過 150,000,000 over 150,000,001	60%				
超過 160,000,000 over 160,000,001	60%			超過 100,000,000 over 100,000,001	50%	超過 45,000,000 over 45,000,001	50%

Source : Taxation Agency, Ministry of Finance.

Explanation : 1.A single tax rate of 10% has been applied under the Estate and Gift Tax as of Jan. 23, 2009.

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

表C-5. 遺產及贈與稅課稅級距及稅率(續1完)
Table C-5. Tax Brackets and Rates of Estate and Gift Tax (Cont.1 End)

單位：新台幣元
Unit: NT\$

95.1.1 Jan. 1, 2006				98.1.23 Jan. 23, 2009
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產及贈與稅 Estate & Gift Tax
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	稅率 Rate
670,000以下 670,000 or under	2%	670,000以下 670,000 or under	4%	10%
670,001~1,670,000	4%	670,001~1,890,000	6%	
1,670,001~3,340,000	7%	1,890,001~3,120,000	9%	
3,340,001~5,010,000	11%	3,120,001~4,340,000	12%	
5,010,001~6,680,000	15%	4,340,001~5,570,000	16%	
6,680,001~11,130,000	20%	5,570,001~8,020,000	21%	
11,130,001~16,700,000	26%	8,020,001~15,580,000	27%	
16,700,001~44,530,000	33%	15,580,001~32,280,000	34%	
44,530,001~111,320,000	41%	32,280,001~50,090,000	42%	
超過 111,320,000 over 111,320,001	50%	超過 50,090,000 over 50,090,001	50%	

(空 白 頁)

表C-6. 貨物稅稅率及稅額

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
1.捲菸	100	120	120	120	120	120	120	120	120	120
2.薰菸	30	30	30	30	30	30	30	30	30	30
3.洋酒	100	100	100	200	120	120	120	120	120	120
4.火柴	20	20	20	20	10	20	20	20	20	20
5.糖	25	25	35	35	35	60	60	60	60	60
(赤糖)	25	25	35	35	35	48	48	48	48	48
6.糖精	—	—	—	—	—	—	—	60	60	60
7.棉紗	7	10	15	15	5	15	15	15	15	15
8.麻紗	—	—	—	—	—	—	—	10	10	10
9.毛紗、毛線	—	15	15	15	15	30	20	30	30	30
10.人造絲、合成纖維	—	—	—	—	—	20	20	20	20	20
11.人造絲、合成纖維	—	—	—	—	—	—	—	20	20	20
12.混紡紗	—	—	—	—	—	—	—	25	25	25
13.皮統、皮革	15	15	15	15	15	15	15	15	15	15
14.塑膠	—	—	—	—	—	—	—	17	17	23
15.橡膠輪胎	—	—	—	—	—	—	—	17	17	20
大客車及大貨車使用之橡膠輪胎	—	—	—	—	—	—	—	17	17	20
16.水泥	15	15	15	15	15	20	20	24	24	30
(1)白水泥或有色水泥	—	—	—	—	—	—	—	—	—	—
(2)卜特蘭一水泥	—	—	—	—	—	—	—	—	—	—
(3)卜特蘭高爐水泥	—	—	—	—	—	—	—	—	—	—
(4)代水泥及其他水泥	—	—	—	—	—	—	—	—	—	—
17.飲料品、汽水	20	30	35	30	30	30	30	36	36	36
果汁	20	30	30	30	30	30	30	30	30	30
18.稀釋天然果莊品	45	45	45	100	150	—	—	—	—	—
(1)甲類	—	—	—	—	—	100	100	100	100	100
(2)乙類	—	—	—	—	—	80	80	80	80	80
(3)丙類	—	—	—	—	—	20	20	20	20	20
19.木材	—	—	—	—	—	15	15	15	15	15
20.電燈泡	—	—	—	—	—	20	20	20	20	20
21.紙類	—	—	—	—	—	5	5	5	5	5
22.調味粉	—	—	—	—	—	—	25	29	29	29
23.平板玻璃	—	—	—	—	—	—	15	23	23	23
24.油類	—	—	—	—	—	—	—	—	—	—
(1)汽油	—	—	—	—	—	—	—	48	48	55
(2)柴油	—	—	—	—	—	—	—	28	28	32
(3)煤油	—	—	—	—	—	—	—	20	20	20
(4)航空燃油	—	—	—	—	—	—	—	—	—	—
(5)燃料油	—	—	—	—	—	—	—	10	10	10

資料來源：財政部賦稅署。

- 說明：
- ※自75年4月1日起施行。
 - 波斯灣戰爭期間，為因應國際油價上漲，緩和國內物價波動壓力，配合經濟部調整油價之措施，自79年8月24日起至80年3月31日止，汽油、柴油及煤油之貨物稅稅率減半徵收；汽油由60%降為30%，柴油及煤油由50%降為25%。
 - 80年4月1日起，汽油、柴油及煤油3項油品貨物稅稅率恢復全額徵收。
 - 81年2月14日起，汽油、柴油及煤油3項油品貨物稅稅率分別由60%及50%調升為75%及60%。
 - 83年1月21日起，汽油、柴油及煤油3項油品貨物稅稅率分別由75%及60%調升為82%及65%。
 - 83年2月25日起，汽油、柴油及煤油3項油品貨物稅稅率分別由82%及65%調升為90%及75%。
 - 79年1月1日起，卜特蘭高爐水泥貨物稅應徵稅額每公噸由新台幣280元調降為196元。
 - 84年10月1日起，減徵汽油、柴油及燃料油等3種油品貨物稅應徵稅額25%，為期3個月。
 - 96年1月1日起，汽缸排氣量在2,001立方公分以上之小客車，其貨物稅稅率由35%調降為30%。
 - 97年5月28日起為期半年，汽油每公秉6,830元降為5,530元，柴油每公秉3,990元降為2,590元。97年11月29日起按油價調降金額之1/3逐步回復，至恢復全額課徵為止。

Table C-6. Commodity Tax Rates

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
120	120	120	120	120	—	—	—	—	—	Cigarettes
30	30	30	30	30	—	—	—	—	—	Tobacco,Smoked
120	120	120	120	120	—	—	—	—	—	Foreign Wine,Beer
20	—	—	—	—	—	—	—	—	—	Matches
60	60	30	15	8	—	—	—	—	—	Sugar
48	48	24	7.5	4	—	—	—	—	—	(Brown Sugar)
60	60	50	50	50	—	—	—	—	—	Saccharin
15	20	—	—	—	—	—	—	—	—	Cotton Yarn
10	20	—	—	—	—	—	—	—	—	Hemp Yarn
30	20	—	—	—	—	—	—	—	—	Woolen and Worsted Yarn
20	20	—	—	—	—	—	—	—	—	Synthetic Silk
20	20	—	—	—	—	—	—	—	—	Rayon & Synthetic Fibre Yarn
25	20	—	—	—	—	—	—	—	—	Mixed Yarn
15	15	15	15	—※	—	—	—	—	—	Soft and Hard Leather
23	23	15	15	—※	—	—	—	—	—	Plastics
20	20	20	20	20	15	15	15	15	15	Rubber Tires
20	20	15	15	15	10	10	10	10	10	Truck and Bus Tires
30	30	30	30	30	20	每公噸	每公噸	每公噸	每公噸	Cement
—	—	—	—	—	—	600元	600元	600元	600元	White or colored cement
—	—	—	—	—	—	320元	320元	320元	320元	Portland 1 cement
—	—	—	—	—	—	280元	280元	280元	280元	Portland blast-furnace slag cement
—	—	—	—	—	—	440元	440元	440元	440元	Others
36	40	30	25	25	15	15	15	15	15	Liquor Carbonated Water and Fruit Juice
30	—	—	—	—	—	—	—	—	—	Fruit Juice
—	—	20	15	15	8	8	8	8	8	Diluted Fruit Juice
—	—	—	—	—	—	—	—	—	—	Cosmetics
100	100	100	100	80	—	—	—	—	—	Section 1
80	80	60	60	55	—	—	—	—	—	Section 2
20	20	15	15	12	—	—	—	—	—	Section 3
—	—	—	—	—	—	—	—	—	—	Timber
20	20	—	—	—	—	—	—	—	—	Electric Bulbs
5	5	5	5	—※	—	—	—	—	—	Paper
29	29	15	15	15	—	—	—	—	—	Flavouring Essence
23	23	20	20	20	10	10	10	10	10	Flat-glass
55	55	17.5	14	12※	60	每公乘	每公乘	每公乘	每公乘	Oil/Gas
32	32	17.5	14	10※	50	6,500元	6,830元	6,830元	6,830元	Gasoline
20	20	10	8	8	50	3,800元	3,990元	3,990元	3,990元	Diesel Oil
—	—	—	—	—	8	4,050元	4,250元	4,250元	4,250元	Kerosene
—	—	—	—	—	8	580元	610元	610元	610元	Aviation Oil
10	10	3.5	3	3	3	100元	110元	110元	110元	Fuel Oil

Source : Taxation Agency, Ministry of Finance.

Explanation : 1.※Effective since April 1, 1986.

2.Due to the war of Persian Gulf, the commodity tax of Gasoline, Diesel Oil and Kerosene had been reduced from 60% to 30% for Gasoline and 50% to 25% for Diesel Oil & Kerosene during the period of Aug. 24, 1990 to Mar. 31, 1991 to match the oil measure of MOEA.

3.Following April 1, 1991, the commodity tax of Gasoline, Diesel Oil and Kerosene were again collected totally.

4.Following Feb. 14, 1992, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 60% & 50% to 75% & 60%.

5.Following Jan. 21, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 75% & 60% to 82% & 65%.

6.Following Feb. 25, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 82% & 65% to 90% & 75%.

7.Following Jan. 1, 2000, the commodity tax amount of Portland blast-furnace slag cement was reduced from NT\$280 to 196 per Metric Ton.

8.Following Oct. 1, 2005, there was a reduction in the amount of the commodity tax of the Gasoline, Diesel Oil and Fuel Oil of 25% for a period of 3 Months.

9.Following Jan. 1, 2007, the commodity tax rate applying to sedans with a cylinder volume of 2,001c.c. or above was reduced from 35% to 30%.

10.Following May 28, 2008, there was a reduction in the amount of the commodity tax of the Gasoline and Diesel oil from NT\$6,830 & 3,990 to 5,530 & 2,590 per kiloliter for a period of 6 months.

表C-6. 貨物稅稅率及稅額(續1完)

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
(6)天 然 氣	—	—	—	—	—	—	—	10	10	10
(7)壓 縮 天 然 氣	—	—	—	—	—	—	—	48	48	48
(8)溶 劑 油	—	—	—	—	—	—	—	—	—	—
(9)液 化 石 油 氣	—	—	—	—	—	—	—	15	15	15
25.電 器 類										
(1)電 冰 箱	—	—	—	—	—	—	—	—	15	15
容量在250公升以下者	—	—	—	—	—	—	—	—	—	—
容量在251公升以上者	—	—	—	—	—	—	—	—	—	—
(2)電 視 機	—	—	—	—	—	—	—	—	10	10
黑 白 電 視 機	—	—	—	—	—	—	—	—	—	—
彩 色 電 視 機	—	—	—	—	—	—	—	—	—	—
(3)冷 暖 氣 機	—	—	—	—	—	—	—	—	15	15
工 業 用 中 央 系 統 型	—	—	—	—	—	—	—	—	15	15
(4)收 音 機	—	—	—	—	—	—	—	—	—	10
(5)電 風 扇	—	—	—	—	—	—	—	—	—	10
(6)電 表	—	—	—	—	—	—	—	—	—	15
(7)除 濕 機	—	—	—	—	—	—	—	—	—	—
(8)錄 影 機	—	—	—	—	—	—	—	—	—	—
(9)電 唱 機	—	—	—	—	—	—	—	—	—	—
(10)錄 音 機	—	—	—	—	—	—	—	—	—	—
(11)音 響 組 合	—	—	—	—	—	—	—	—	—	—
(12)電 烤 箱	—	—	—	—	—	—	—	—	—	—
(13)吸 塵 器	—	—	—	—	—	—	—	—	—	—
26.鋼 琴、電 子 琴	—	—	—	—	—	—	—	—	—	—
27.縫 衣 機	—	—	—	—	—	—	—	—	—	10
28.元 條 及 其 他 型 鋼	—	—	—	—	—	—	—	—	—	10
29.車 輛 類	—	—	—	—	—	—	—	—	—	15
(1)汽 車										
小 客 車	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 2,000 立方公分以下	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 2,001~ 3,600立方公分	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 3,601 立方公分以上	—	—	—	—	—	—	—	—	—	—
貨車、大客車及 其車輛	—	—	—	—	—	—	—	—	—	—
(2)機 車	—	—	—	—	—	—	—	—	—	20
(3)電 動 車 輛	—	—	—	—	—	—	—	—	—	—

說 明：11. 汽缸排氣量在2,000立方公分以下之小客車、小貨車、小客貨兩用車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣3萬元。
 12. 汽缸排氣量在150立方公分以下之機車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣4,000元。
 13. 自98年6月5日起5年內購買低底盤公車、天然氣公共公車、油電混合動力公共汽車、電動公共汽車、身心障礙者康復巴士並完成登記者，免徵該等汽車應徵貨物稅。
 14. 本表資料更新截止日為99年5月31日。

Table C-6. Commodity Tax Rates (Cont.1 End)

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
10	10	3	2	2	2	每千立方公尺 110元	—	—	—	Natural Gas
48	48	—	—	—	—	—	—	—	—	Natural Gas,Pressed
—	—	15	12	10※	10	每公秉 720元	每公秉 720元	每公秉 720元	每公秉 720元	Solvent Oil
15	15	8.5	7.5	7.5	7.5	每公噸 660元	每公噸 690元	每公噸 690元	每公噸 690元	Petroleum Gas,Liquid
15	15	—	—	—	13	13	13	13	13	Electric Appliances
—	—	15	15	15	—	—	—	—	—	Refrigerators
—	—	25	20	20	—	—	—	—	—	below 250 l.
10	10	—	—	—	—	—	—	—	—	over 251 l.
—	—	10	10	10	—	—	—	—	—	Television Sets
—	—	20	20	20	13	13	13	13	13	Black and White
15	15	30	30	30	20	20	20	20	20	Color
15	15	15	15	15	15	15	15	15	15	Airconditioners
—	—	—	—	—	—	—	—	—	—	For Industry Use Central System
10	—	—	—	—	—	—	—	—	—	Radios
15	15	—	—	—	—	—	—	—	—	Electric Fans
—	—	25	25	25	15	15	15	15	15	Electric Meters
—	—	25	25	25	13	13	13	13	13	Dehumidifiers
—	—	15	10	10	10	10	10	10	10	Video Recorders
—	—	15	10	10	10	10	10	10	10	Record-Players
—	—	15	10	10	10	10	10	10	10	Audio Recorders
—	—	15	15	15	10	10	10	10	10	Stereophonic Systems
—	—	25	25	25	15	15	15	15	15	Electric Ovens
—	—	15	15	15	—	—	—	—	—	Vacuum Cleaners
—	—	10	10	7	—	—	—	—	—	Piano and Electric Organs
10	10	—	—	—	—	—	—	—	—	Sewing Machines
10	10	10	10	—※	—	—	—	—	—	Structural Steel
15	15	—	—	—	—	—	—	—	—	Vehicles
—	—	—	—	—	—	—	—	—	—	Automobiles
—	—	25	25	25	25	25	25	25	25	Passsenger Car
—	—	—	35	35	35	35	35	35	30	Displacement Below 2,000 cm ³
—	—	—	60	60	60	60	60	35	30	Displacement Below 2,001 - 3,600 cm ³
—	—	—	15	15	15	15	15	15	15	Displacement Below 3,601 cm ³
20	20	20	20	20	20	17	17	17	17	Truck,Bus and Others
—	—	—	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	Motorcycles
—	—	—	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	Electric-powered automobiles and motorcycles

Explanation : 11.The Commodity Tax for passenger sedans, trucks and dual-purpose vehicle with cylinder volume not exceeding 2,000c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$30,000 each.

12.The Commodity Tax for motorcycles with cylinder volume not exceeding 150c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$30,000 each.

13.Low chassis bus, hybrid oil and electric bus, electric bus and rehabilitation bus for disables which have been purchased and completed registration within 5 years starting from June 5, 2009 shall be exempted from the Commodity Tax.

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

表C-7. 菸酒稅稅額
Table C-7. Tobacco and Alcohol Tax Rates

稅目別 Tax Items	單位 Units	91.1.1 Jan. 1, 2002	97.5.16 May 16, 2008	98.6.1 June 1, 2009
菸類 Tobacco				
1. 紙菸 Cigarettes	每千支 per 1000 sticks	590元 (NT\$)	590元 (NT\$)	590元 (NT\$)
2. 菸絲 Cut Tobacco	每公斤 per kilo	590元 (NT\$)	590元 (NT\$)	590元 (NT\$)
3. 雪茄 Cigars	每公斤 per kilo	590元 (NT\$)	590元 (NT\$)	590元 (NT\$)
4. 其他菸品 Other Tobacco Products	每公斤 per kilo	590元 (NT\$)	590元 (NT\$)	590元 (NT\$)
酒類 Alcohol				
1. 釀造酒類 Brewed Alcoholic Beverages				
(1) 啤酒 Beer	每公升 per litre	26元 (NT\$)	26元 (NT\$)	26元 (NT\$)
(2) 其他釀造酒 Other Brewed Alcoholic Beverages	每公升按酒精成分每度 per litre per degree of alcohol content	7元 (NT\$)	7元 (NT\$)	7元 (NT\$)
2. 蒸餾酒類 Distilled Spirits	每公升 per litre 每公升按酒精成分每度 per litre per degree of alcohol content	185元 (NT\$) —	185元 (NT\$) —	— 2.5元 (NT\$)
3. 再製酒類 Reprocessed Alcoholic Beverages	酒精成分超過20%者，每公升 alcohol content exceeding 20% by volume per litre 酒精成分20%以下者，每公升按酒精 成分每度 alcohol content less than 20% by volume at per litre per degree of alcohol content	185元 (NT\$) 7元 (NT\$)	185元 (NT\$) 7元 (NT\$)	185元 (NT\$) 7元 (NT\$)
4. 米酒※ Rice Spirits	89年起，每公升 from the year 2000, per litre 90年起，每公升 from the year 2001, per litre 91年起，每公升 from the year 2002, per litre 92年起，每公升 from the year 2003, per litre	90元 (NT\$) 120元 (NT\$) 150元 (NT\$) 185元 (NT\$)	— — — —	— — — —
5. 料理酒 Cooking Alcoholic Beverages	每公升 per litre	22元 (NT\$)	9元 (NT\$)	9元 (NT\$)
6. 其他酒類 Other Alcoholic Beverages	每公升按酒精成分每度 per litre per degree of alcohol content	7元 (NT\$)	7元 (NT\$)	7元 (NT\$)
7. 酒精 Ethyl Alcohol	每公升 per litre	11元 (NT\$)	15元 (NT\$)	15元 (NT\$)

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.

附註：※97年5月16日米酒回歸蒸餾酒課稅。

Note: ※On May 16, 2008, the tax for Rice Spirites resumed back to the tax rate for Distilled Spirits.

表C-8. 證券交易稅稅率
Table C-8. Securities Transactions Tax Rates

54.6.19 June 19, 1965	67.11.27 Nov. 27, 1978	78.1.1 Jan. 1, 1989	78.12.30 Dec. 30, 1989		82.1.30 Jan. 30, 1993	
1.5 ‰	3 ‰	1.5 ‰	股票	公 司 債 及其他有價證券	股票	公 司 債 及其他有價證券
			6 ‰	1 ‰	3 ‰	1 ‰

資料來源：財政部賦稅署。

Source : Taxation Agency, Ministry of Finance.

說明：1. 依促進產業升級條例第20條之1規定公司債及金融債券自91年2月1日起至98年12月31日止免徵證券交易稅。
2. 依證券交易稅條例第2條之1規定公司債及金融債券自99年1月1日起至105年12月31日止暫停課徵證券交易稅。
3. 本表資料更新截止日為99年5月31日。

Explanation : 1. Corporate bonds and financial debentures are exempted from securities transactions tax from February 1, 2002 to December 31, 2009 in compliance with Article 20-1 of the "Regulations of Programs Associated with the Upgrading of Industry" .
2. Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2016 in compliance with Article 2-1 of the "Securities Transactions Tax Act" .
3. The data in this table is current as of May 31, 2010.

表C-9. 期貨交易稅稅率

類 別		87.6.22	87.7.10	89.5.1
Category		June 22, 1998	June 10, 1998	May 1, 2000
股價指數期貨、 股價類期貨	稅 率	0.25 ‰~1.5 ‰	0.25 ‰~1.5 ‰	0.25 ‰~1.5 ‰
	徵收率	—	0.5 ‰	0.25 ‰
Stock index futures	徵收率	—	0.5 ‰	0.25 ‰
	稅 率	—	—	1.25 ‰~7.5 ‰
股價指數期貨選擇權、 股價選擇權、選擇權、 期貨選擇權	徵收率	—	—	—
	稅 率	—	—	—
Option, Option on futures	徵收率	—	—	—
	稅 率	—	—	—
利率類 期貨	30天期 商業本票	—	—	—
	30-day commercial paper interest rate futures	—	—	—
Interest rate futures	10年期 政府債券	—	—	—
	10-year government bond futures	—	—	—
其他(黃金期貨)	稅 率	—	—	—
	徵收率	—	—	—
Other futures (gold futures)		—	—	—

資料來源：財政部賦稅署。

說 明：本表資料更新截止日為99年5月31日。

Table C-9. Futures Transactions Tax Rates

90.8.20 Aug. 20, 2001	94.12.16 Dec. 16, 2005	95.1.1 Jan. 1, 2006	95.3.27 Mar. 27, 2006	97.8.8 Aug. 8, 2008	97.10.6 Oct. 6, 2008
0.25 ‰~1.5 ‰	0.1 ‰~0.6 ‰	0.1 ‰~0.6 ‰	0.1 ‰~0.6 ‰	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰
0.25 ‰	0.25 ‰	0.1 ‰	0.1 ‰	0.1 ‰	十萬分之4
1.25 ‰~7.5 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰
1.25 ‰	1.25 ‰	1 ‰	1 ‰	1 ‰	1 ‰
—	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5
—	—	百萬分之0.125	百萬分之0.125	百萬分之0.125	百萬分之0.125
—	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5
—	—	百萬分之1.25	百萬分之1.25	百萬分之1.25	百萬分之1.25
—	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰
—	—	—	百萬分之2.5	百萬分之2.5	百萬分之2.5

Source : Taxation Agency, Ministry of Finance.

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

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產品之小規模營業人 (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.

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.

表C-12. 土地增值稅稅率
Table C-12. Land Value Increment Tax Rates

課徵標的	66.7.14 July 14, 1977	94.1.30 Jan. 30, 2005	Tax Base
自用住宅用地	10 %	10 %	Self-use Residence Land
一般用地			Regular Land
1. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額未達百分之一百者，就其漲價總數額徵收增值稅百分之二十。	40 %	20 %	1. When the total increment approaches 100% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, the tax rate shall be 20% of the total increment arrived at.
2. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之一百以上未達百分之二百者，除按前款規定辦理外，其超過部分徵收增值稅百分之三十。	50 %	30 %	2. When the total increment exceeds 100% but approaches 200% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, in addition to the tax rate made applicable under provision of Subparagraph above, the tax rate on the portion exceeding 100% shall be 30%.
3. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之二百以上者，除按前二款規定分別辦理外，其超過部分徵收增值稅百分之四十。	60 %	40 %	3. When the total increment exceeds 200% of the original decreed value or the assessed present value at the last transfer of the land in question in the calculation of the then applicable value increment tax payable, in addition to the rates provided under subparagraphs 1 and 2 above, the portion in excess of 200% shall be subject to a 40% tax rate.
4. 長期持有土地者之減徵：			4. The reduction for land ownership held in longterm is as follows:
(1) 持有土地年限超過二十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之二十。	—	20 %	(1) For land that has been owned for a period of over 20 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 20%.
(2) 持有土地年限超過三十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之三十。	—	30 %	(2) For land that has been owned for a period of over 30 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 30%.
(3) 持有土地年限超過四十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之四十。	—	40 %	(3) For land that has been owned for a period of over 40 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 40%.

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說明：1. 自91年2月1日起至94年1月31日止，土地增值稅減徵50%。

2. 本表資料更新截止日為99年5月31日。

Explanation: 1. To promote economic development, a 50% reduction on the above tax rates and a privileged tax rate of 10% of the land value increment tax was effective from 1st February, 2002 to 31st January, 2005.

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

表C-13. 使用牌照稅稅額
Table C-13. Vehicle License Tax Rates

車輛種類及稅額 Mode & Collection (新台幣) (NT) 汽缸總排氣量 Exhaust (立方公分) (CC)	小 客 車 (每車乘人座位九人以下者) Small Passenger Vehicles (Seating 9 or fewer)		大 客 車 Large Passenger Vehicles (每車乘人座位 在十人以上者) (Seating 10 or more)	貨 車 Trucks	機器腳踏車 Motorcycles
	自 用 Private	營 業 Commercial			
150 (含150以下)	—	—	—	—	0
151 - 250	—	—	—	—	800
251 - 500	1,620	900	—	900	1,620
501 - 600	2,160	1,260	1,080	1,080	2,160
601 - 1200	4,320	2,160	1,800	1,800	4,320
1201 - 1800	7,120	3,060	2,700	2,700	7,120
1801 - 2400	11,230	6,480	3,600	3,600	11,230
2401 - 3000	15,210	9,900	4,500	4,500	11,230
3001 - 3600	28,220	16,380	5,400	5,400	11,230
3601 - 4200	28,220	16,380	6,300	6,300	11,230
4201 - 4800	46,170	24,300	7,200	7,200	11,230
4801 - 5400	46,170	24,300	8,100	8,100	11,230
5401 - 6000	69,690	33,660	9,000	9,000	11,230
6001 - 6600	69,690	33,660	9,900	9,900	11,230
6601 - 7200	117,000	44,460	10,800	10,800	11,230
7201 - 7800	117,000	44,460	11,700	11,700	11,230
7801 - 8400	151,200	56,700	12,600	12,600	11,230
8401 - 9000	151,200	56,700	13,500	13,500	11,230
9001 - 9600	151,200	56,700	14,400	14,400	11,230
9601 - 10200	151,200	56,700	15,300	15,300	11,230
10201 以上	151,200	56,700	16,200	16,200	11,230

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說 明：1. 小客貨兩用車之稅額按自用小客車之稅額課徵。
2. 曳引車之稅額按貨車稅額加徵30%。
3. 本表資料更新截止日為99年5月31日。

Explanation: 1. The tax rate for small vehicles used both as passenger car and truck shall be the same as that for small passenger vehicle for private use.
2. The tractor portion of a tractor-trailer truck is taxed at a rate 30% higher than that for a comparably-sized truck.
3. The data in this table is current as of May 31, 2010.

表C-14. 房屋稅稅率
Table C-14. House Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按現值課徵		% of current value
1. 住 家 用	1.2% ~ 2%	1. Residential Purposes
2. 非 住 家 用		2. Non-Residential Purposes
(1) 營 業 用	3% ~ 5%	(1) for Business Purposes
(2) 非 營 業 用	1.5% ~ 2.5%	(2) for Non-Business Purposes
(3) 同時作住家及非住家，按實際使用面積分別課稅；但非住家用者課稅面積最低不得少於全部面積1/6。		(3) For both Residential and Non-Residential Purposes, the house tax thereon shall be levied at the applicable rates based on the area of house used for residential and non-residential purposes respectively, provided the taxable area for non-residential purposes is not less than one-sixth of the total area of the house.
3. 私有房屋有下列情形房屋稅減半徵收：		3. House tax is reduced by half for private houses in any of the following situations:
(1) 政府平價配售之平民住宅		(1) Dwelling Houses sold by the government to the people in need at reduced prices.
(2) 合法登記之工廠供直接生產使用之自有房屋		(2) Buildings owned by a duly-registered factory and used directly for production.
(3) 農會所有之自用倉庫及檢驗場，經主管機關證明者		(3) Warehouses and houses used for testing purposes which are owned and used by a farmers' association as attested by the competent authorities.
(4) 受重大災害，毀損面積佔整棟面積三成以上不及五成之房屋		(4) Houses of which more than 30% but less than 50% of floor area has been destroyed in a disaster.

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說明：1. 稅率由各直轄市及縣市政府在上列稅率範圍內分別規定徵收率。

2. 本表資料更新截止日為99年5月31日。

Explanation: 1. The house tax rates shall be fixed by the municipal and county (city) governments in view of the local conditions within the range set forth in the foregoing article.

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

表C-15. 契稅稅率
Table C-15. Deed Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按 契 價 課 徵		% of the value of the deed
1. 買 賣 契	6%	1. Deed tax on a sale
2. 典 權 契	4%	2. Deed tax on a creation of dien
3. 交 換 契	2%	3. Deed tax on an exchange
4. 贈 與 契	6%	4. Deed tax on a bestowal or a donation
5. 分 割 契	2%	5. Deed tax on a partition
6. 占 有 契	6%	6. Deed tax on a possession

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.

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.

表C-17. 娛樂稅稅率
Table C-17. Amusement Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按所收票價或收費額課徵	最高不得超過 No more than	Be levied on tickets sold or fees charged
1. 舞廳或舞場	100%	1. Dance halls
2. 電 影		2. Cinema
(1)外國片	60%	(1)Foreign language films
(2)本國片	30%	(2)Chinese language films
3. 撞 球 場	50%	3. Billiard halls
4. 保 齡 球 館	30%	4. Bowling alleys
5. 高爾夫球場	20%	5. Golf course
6. 職業性歌唱、說書、舞蹈、馬戲、 魔術、技藝表演及夜總會之各種表 演	30%	6. Professional singing, story-telling, dancing, circus, magic, show, acrobatics show, and night club performances
7. 各種競技比賽	10%	7. Skill competitions and contests
8. 戲劇、音樂演奏、及非職業性歌唱 、舞蹈等表演	5%	8. Drama, music performances and amateur singing, dancing, etc.
9. 其他提供娛樂設施供人娛樂者	50%	9. Provide facilities for the recreation or entertainment of others

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說 明：1. 直轄市及縣（市）政府得視地方實際情形，在規定稅率範圍內，分別規定娛樂稅徵收率，提經同級民意機關通過，報請或層轉財政部核備。

2. 自96年5月25日起撞球場、保齡球館免徵娛樂稅。

3. 本表資料更新截止日為99年5月31日。

Explanation: 1. Municipal and county (city) governments may, in view of the local situations, respectively prescribe the amusement tax rates within the maximum rates provided in the foregoing paragraph, and report the prescribed rate schedule to the Ministry of Finance after the schedule has been approved by the local assembly of the same level.

2. Since May 25 2007, the billiard halls and bowling alleys were exempt from the Amusement Tax.

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