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

年別及原因別 CY & Transfer Reason		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
93年	2004	1,193,728	414,931,986	1,998,459,479	1,194,536,086
94年	2005	1,224,463	383,481,675	1,867,326,590	1,226,808,843
95年	2006	1,222,277	395,762,069	1,832,613,377	1,266,944,710
96年	2007	1,251,057	424,978,595	1,844,164,465	1,250,657,720
97年	2008	1,172,467	386,147,953	1,647,713,193	1,179,942,324
98年	2009	1,145,466	333,911,382	1,516,943,798	1,086,028,303
99年	2010	1,327,905	372,356,467	1,933,748,643	1,355,453,183
100年	2011	1,316,394	369,825,072	1,802,697,922	1,196,692,026
買賣	Sale	844,974	123,584,437	1,141,885,728	836,343,527
贈與	Gift	119,297	35,705,721	106,555,395	80,582,240
交換	Exchange	3,061	597,628	4,184,668	2,927,954
典權	Dien Right	13	16,055	22,597	35,040
合併分割	Partition Merger	9,222	17,861	1,818,544	1,382,657
法院拍賣	Court Auctioned	47,430	24,552,420	51,066,442	38,055,271
政府徵收	Land Requisitioned by the Government	2,032	350,367	1,613,665	582,349
照價收買	Purchase on the Assesed Present Value	27,781	12,255,609	42,642,633	20,342,109
最低級距稅率	Lowest Rate	—	—	—	—
公設保留地移轉	Transfer of land reserved for public facilities	96,558	4,061,814	113,482,492	34,651,288
公有土地出售	Public Land Sold	8,457	4,869,435	83,125,192	22,227,690
各級政府受贈或贈與	Land bestowed by or to any level of Government	8,949	680,954	24,137,955	7,280,596
財團法人(免稅)受贈	Land Bestowed to NpJp	18	2,179	30,069	10,278
領回(免稅)抵價地	Retransfer Compensated Land	2	941	24,473	26,969
農地(免稅)移轉	Transfer of Agricultural Land	140,991	161,892,560	208,389,172	138,401,556
其他私有土地免稅	Others	7,609	1,237,091	23,718,897	13,842,502

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
25,710,957	824,736,578	169,327,243	4,297,032	2,976	54,096	4,521,002	112,018,325
21,406,189	663,631,598	146,413,895	3,909,272	508	183,065	3,442,839	88,414,030
22,109,866	582,284,753	137,996,554	3,838,516	78,879	3,593	3,007,115	77,885,757
18,883,633	609,964,561	149,314,739	3,344,426	151,487	2,414	2,826,471	75,815,402
20,531,816	497,941,355	116,437,394	2,187,058	1,559,827	160,156	755,443	60,658,223
15,987,716	456,019,704	104,771,659	2,526,243	155,562	4,551,424	2,121,982	55,773,654
20,874,485	605,210,497	152,708,091	3,294,229	1,395,703	8,877,793	1,789,931	74,959,204
14,357,653	643,943,705	164,478,079	3,078,510	1,053,840	5,458,831	6,132,161	78,868,280
12,084,391	315,924,210	72,748,163	2,427,787	627,910	2,973,325	3,500,927	65,588,392
1,738,587	28,135,879	8,344,155	315,795	70,617	415,551	456,389	6,396,319
34,630	1,323,570	334,369	14,065	2,831	11,647	9,908	310,225
—	1,617	455	—	—	—	22	433
2,009	529,000	202,071	1,212	2,030	4,556	10,540	141,094
463,694	21,192,965	6,323,361	227,535	56,538	224,183	414,899	5,912,823
—	1,106,602	375,220	3,200	—	30,429	—	5,115
3,170	23,298,483	7,432,098	11,030	36,219	205,037	263,395	1,687
—	—	—	—	—	—	—	—
6,720	80,040,208	19,844,002	2,698	13	603,751	534,013	—
946	61,299,709	20,687,162	51,423	12,714	240,611	107,624	—
680	17,160,901	4,001,179	943	—	325,408	68,371	—
—	19,791	5,716	22	—	—	1,169	—
—	—	—	—	—	—	—	—
13,175	84,026,715	23,421,728	17,865	85,882	403,220	739,127	—
9,651	9,884,055	758,400	4,935	159,086	21,113	25,777	512,192

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)

(2)按稅率別分

民國100年

面積單位:平方公尺
金額單位:新台幣千元

稅率別 Tax Rate		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
總計	**Grand Total**	**1,316,394**	**369,825,072**	**1,802,697,922**	**1,196,692,026**
自用住宅用地(稅率10%)	Self-use Residence Land (10% Tax Rate)	64,941	3,441,960	112,726,048	42,849,454
一般用地	Regular Land	528,669	60,633,246	746,907,309	452,186,923
稅率20%	20% Tax Rate	368,443	33,402,702	499,785,777	414,208,884
稅率30%	30% Tax Rate	31,924	4,827,188	44,334,382	17,951,119
稅率40%	40% Tax Rate	128,302	22,403,356	202,787,150	20,026,920
免稅地	Exempt Land	722,784	305,749,866	943,064,565	701,655,649
公有土地	Public Land	9,920	4,951,190	97,650,393	28,862,122
私有土地	Private Land	712,864	300,798,676	845,414,172	672,793,527

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.1)

(2) by Tax Rate

CY 2011

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
14,357,653	**643,943,705**	**164,478,079**	**3,078,510**	**1,053,840**	**5,458,831**	**6,132,161**	**78,868,280**
90,069	69,786,527	6,978,562	107,688	18,034	43,979	233,262	6,594,608
11,293,691	283,425,696	78,035,675	2,885,531	781,747	3,324,493	4,136,841	72,273,655
1,285,604	84,290,292	16,920,476	208,818	88,251	18,982	251,830	16,344,429
1,115,071	25,268,191	5,738,732	141,803	61,793	28,947	117,900	5,400,871
8,893,016	173,867,213	55,376,467	2,534,910	631,703	3,276,564	3,767,111	50,528,355
2,973,893	290,731,482	79,463,842	85,291	254,059	2,090,359	1,762,058	17
1,747	69,192,189	20,694,193	51,423	12,714	240,611	107,624	—
2,972,146	221,539,293	58,769,649	33,868	241,345	1,849,748	1,654,434	17

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 exveption to some part of the land.

表3-19. 土地增值稅稅源(續2完)

(3)按地區別分

民國100年

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		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
總計	**Grand Total**	**1,316,394**	**369,825,072**	**1,802,697,922**	**1,196,692,026**
新北市	New Taipei City	234,367	25,826,918	332,001,901	197,342,225
臺北市	Taipei City	127,170	4,361,678	382,853,776	252,580,246
臺中市	Taichung City	156,668	28,443,493	194,640,210	123,592,977
臺南市	Tainan City	104,030	34,662,494	118,578,798	87,540,334
高雄市	Kaohsiung City	115,747	23,648,913	164,329,140	124,938,336
宜蘭縣	Yilan County	26,471	11,690,516	35,686,536	18,166,879
桃園縣	Taoyuan County	169,036	32,790,995	217,274,441	129,167,911
新竹縣	Hsinchu County	56,768	26,890,522	59,990,304	39,926,097
苗栗縣	Miaoli County	41,363	28,337,853	38,669,030	26,895,037
彰化縣	Changhua County	58,719	22,371,206	63,569,471	45,369,695
南投縣	Nantou County	26,233	26,032,866	23,678,471	18,589,317
雲林縣	Yunlin County	32,216	21,189,079	33,129,009	29,686,569
嘉義縣	Chiayi County	23,624	17,364,085	17,433,955	13,925,682
屏東縣	Pingtung County	36,604	26,952,288	29,407,022	24,501,683
臺東縣	Taitung County	10,885	12,680,929	8,245,492	6,285,487
花蓮縣	Hualien County	19,087	17,639,006	18,529,954	11,829,611
澎湖縣	Penghu County	5,946	1,058,047	1,567,397	857,339
基隆市	Keelung City	20,263	1,420,104	10,029,883	6,982,390
新竹市	Hsinchu City	33,496	2,651,502	35,734,990	26,926,901
嘉義市	Chiayi City	11,608	1,285,773	14,571,849	10,863,385
金門縣	Kinmen County	5,900	2,492,775	2,744,284	703,098
連江縣	Lienchiang County	193	34,030	32,009	20,827

說　明： 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

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

(3) by Region

CY 2011

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
14,357,653	**643,943,705**	**164,478,079**	**3,078,510**	**1,053,840**	**5,458,831**	**6,132,161**	**78,868,280**
3,059,256	136,070,992	39,833,003	661,709	166,435	2,570,103	469,546	15,475,178
659,623	129,613,907	18,695,238	604,933	41,938	7	727,893	17,320,466
2,332,660	72,136,322	19,405,661	741,396	—	1,826,557	305,210	9,258,487
1,814,490	38,603,810	11,654,933	273,162	—	753,139	163,947	4,458,837
2,125,324	47,782,493	13,800,209	3,122	—	231,877	380,773	5,656,499
341,465	17,437,565	4,624,224	42,049	146,228	—	296,121	1,779,860
1,494,184	88,524,989	24,156,658	301,022	280,115	—	2,028,068	9,922,993
799,713	20,406,117	5,288,758	61,256	109,434	—	372,176	3,430,486
104,826	12,888,547	3,671,863	59,308	31,942	—	398,408	1,802,932
273,027	22,676,295	7,242,015	82,911	44,974	—	426,480	2,477,108
185,490	6,543,425	1,873,046	26,322	14,832	1	179,803	778,379
105,681	7,019,694	2,003,914	26,281	38,281	—	—	826,941
14,104	4,688,631	1,314,071	18,809	23,133	—	136,009	561,098
124,186	6,949,795	1,916,375	23,698	42,511	—	—	803,818
78,708	2,210,074	621,119	8,842	16,795	—	59,466	318,757
9,058	7,049,010	1,805,955	27,549	6,652	—	1,127	787,329
—	710,060	191,989	1,731	—	—	—	104,320
6,261	3,240,414	855,772	24,957	8,630	—	—	523,696
781,675	12,962,613	3,686,180	65,664	64,182	—	187,134	1,866,007
46,127	4,369,724	1,186,311	20,267	17,758	—	—	550,116
891	2,047,472	647,723	3,522	—	77,147	—	162,213
904	11,756	3,062	—	—	—	—	2,760

Explanation：Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.