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

<table>
<tr><td>54.6.19
June 19, 1965</td><td>67.11.27
Nov. 27, 1978</td><td colspan="2">78.12.30
Dec. 30, 1989</td><td colspan="2">82.1.30
Jan. 30, 1993</td></tr>
<tr><td rowspan="2">1.5 ‰</td><td rowspan="2">3 ‰</td><td>股票
Shares</td><td>公司債及其他有價證券
Corporate bonds and other securities approved by the government</td><td>股票
Shares</td><td>公司債及其他有價證券
Corporate bonds and other securities approved by the government</td></tr>
<tr><td>6 ‰</td><td>1 ‰</td><td>3 ‰</td><td>1 ‰</td></tr>
</table>

資料來源： 財政部賦稅署。

Source：Taxation Administration, 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103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, 2014.