表3-20. 土地增值稅稅源

(1)按移轉原因別分

單位：筆；平方公尺；新臺幣千元

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
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
101年	2012	1,310,296	355,605,015	1,714,405,158	1,071,818,663
102年	2013	1,503,874	386,897,771	2,070,597,371	1,240,681,802
買賣	Sale	911,614	113,431,751	1,239,911,410	815,697,358
贈與	Gift	149,192	32,294,149	120,625,299	85,611,970
交換	Exchange	4,927	836,435	5,816,662	3,684,582
典權	Dien Right	12	32	7,390	2,796
合併分割	Partition Merger	9,602	70,489	2,824,039	2,110,990
法院拍賣	Court Auctioned	37,320	17,086,738	39,011,949	29,365,773
政府徵收	Land Requisitioned by the Government	2,016	141,143	833,262	396,400
照價收買	Purchase on the Assesed Present Value	39,775	14,151,184	79,063,661	35,826,048
最低級距稅率	Lowest Rate	—	—	—	—
公設保留地移轉	Transfer of land reserved for public facilities	123,451	5,222,677	148,069,174	43,591,147
公有土地出售	Public Land Sold	9,177	5,306,553	100,559,693	24,062,670
各級政府受贈或贈與	Land bestowed by or to any level of Government	14,864	775,720	31,911,198	10,261,004
財團法人(免稅)受贈	Land Bestowed to NpJp	42	15,432	78,491	20,294
領回(免稅)抵價地	Retransfer Compensated Land	—	—	—	—
農地(免稅)移轉	Transfer of Agricultural Land	199,341	196,511,925	301,109,241	189,885,843
其他私有土地免稅	Others	2,541	1,053,543	775,902	164,927

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 3-20. Sources of Land Value Increment Tax

(1) by Transfer Reason

Unit：Plot；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
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
12,520,896	675,001,530	168,364,943	3,314,553	790,379	8,143,973	4,303,484	81,749,752
14,917,414	865,309,167	230,396,468	4,396,595	216,210	13,456,758	3,274,453	106,620,263
13,063,432	430,032,417	100,120,135	3,446,422	33,436	5,792,671	2,677,020	92,846,066
1,632,868	36,958,837	10,338,866	463,874	1	905,595	321,776	8,701,991
47,051	2,174,734	570,481	55,344	157	37,042	15,218	499,245
—	4,594	1,165	—	—	3	48	1,117
8,919	1,008,021	336,763	1,536	—	25,317	4,975	169,369
138,507	16,373,994	4,609,127	72,554	11,153	330,111	143,057	4,377,800
—	484,201	154,498	3	—	10,419	—	—
9,889	44,307,178	12,550,879	42,281	1,381	923,005	68,023	24,675
—	—	—	—	—	—	—	—
5,015	105,521,738	34,178,655	2,413	225	2,028,318	20,378	—
104	78,720,767	26,760,437	143,995	—	758,548	11,660	—
643	21,902,490	6,240,499	—	—	564,142	5,551	—
—	58,361	18,035	—	—	3,074	114	—
—	—	—	—	—	—	—	—
10,986	127,150,550	34,368,807	168,173	1,764	2,049,644	6,633	—
—	611,285	148,121	—	168,093	28,869	—	—

Source：Tax Collection units of each county/city government.
Explanation：The data of Fuchien Province have been included since 2002.

表3-20. 土地增值稅稅源(續1)

(2)按稅率別分

102年

單位：筆；平方公尺；新臺幣千元

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**	**1,503,874**	**386,897,771**	**2,070,597,371**	**1,240,681,802**
自用住宅用地(稅率10%)	Self-use Residence Land (10% Tax Rate)	74,671	3,705,691	143,038,266	56,121,826
一般用地	Regular Land	668,334	68,488,336	938,861,235	534,722,367
稅率20%	20% Tax Rate	474,898	40,855,848	614,770,144	478,490,628
稅率30%	30% Tax Rate	42,981	4,617,272	66,918,977	27,499,875
稅率40%	40% Tax Rate	150,455	23,015,216	257,172,114	28,731,864
免稅地	Exempt Land	760,869	314,703,744	988,697,870	649,837,609
公有土地	Public Land	9,272	5,316,346	100,692,405	24,070,130
私有土地	Private Land	751,597	309,387,398	888,005,465	625,767,479

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 3-20. Sources of Land Value Increment Tax (Cont.1)

(2) by Tax Rate

CY 2013

Unit：Plot；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
14,917,414	**865,309,167**	**230,396,468**	**4,396,595**	**216,210**	**13,456,758**	**3,274,453**	**106,620,263**
102,038	86,814,408	8,681,406	66,419	3,056	32,637	376,243	8,223,448
11,303,015	392,837,630	105,247,856	3,969,267	41,687	6,879,660	2,781,016	98,390,061
1,317,720	134,963,574	27,064,572	215,091	15,380	790	475,292	26,335,517
1,030,536	38,388,567	8,719,446	255,895	3,905	37,469	232,499	8,219,345
8,954,759	219,485,489	69,463,838	3,498,281	22,402	6,841,401	2,073,225	63,835,199
3,512,361	385,657,129	116,467,206	360,909	171,467	6,544,461	117,194	6,754
104	78,847,115	26,797,693	143,995	—	759,880	11,660	—
3,512,256	306,810,014	89,669,513	216,914	171,467	5,784,581	105,534	6,741

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3-20. 土地增值稅稅源(續2完)

(3)按地區別分

102年

單位：筆；平方公尺；新臺幣千元

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**	**1,503,874**	**386,897,771**	**2,070,597,371**	**1,240,681,802**
新北市	New Taipei City	253,336	24,065,201	374,987,237	201,840,115
臺北市	Taipei City	105,050	3,240,251	353,553,228	200,038,953
臺中市	Taichung City	191,218	29,389,843	261,150,099	146,877,267
臺南市	Tainan City	133,144	35,781,474	141,629,260	101,170,146
高雄市	Kaohsiung City	146,753	25,303,236	205,411,585	140,434,260
宜蘭縣	Yilan County	31,430	12,294,071	51,196,248	21,871,359
桃園縣	Taoyuan County	217,248	41,742,393	273,158,728	147,202,545
新竹縣	Hsinchu County	56,189	24,482,701	60,499,177	38,946,056
苗栗縣	Miaoli County	49,345	34,560,766	54,585,722	38,419,584
彰化縣	Changhua County	71,103	21,690,289	67,992,351	50,478,762
南投縣	Nantou County	30,523	26,917,943	26,271,876	20,373,608
雲林縣	Yunlin County	33,792	20,218,883	33,261,290	29,015,425
嘉義縣	Chiayi County	27,923	19,583,050	24,267,375	16,785,284
屏東縣	Pingtung County	42,091	28,207,721	33,925,046	26,528,919
臺東縣	Taitung County	12,613	14,381,539	10,817,418	7,230,942
花蓮縣	Hualien County	19,940	16,560,414	28,845,460	15,092,258
澎湖縣	Penghu County	6,750	1,218,282	2,242,234	985,278
基隆市	Keelung City	23,346	1,575,614	13,912,831	9,040,945
新竹市	Hsinchu City	29,394	1,994,868	34,071,446	17,487,290
嘉義市	Chiayi City	14,433	1,240,269	13,820,596	10,101,615
金門縣	Kinmen County	7,773	2,384,915	4,940,755	729,023
連江縣	Lienchiang County	480	64,048	57,409	32,168

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 3-20. Sources of Land Value Increment Tax (Cont.2 End)

(3) by Region

CY 2013

Unit：Plot；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
14,917,414	**865,309,167**	**230,396,468**	**4,396,595**	**216,210**	**13,456,758**	**3,274,453**	**106,620,263**
1,329,654	175,597,904	47,135,938	715,696	215,841	3,283,395	668,749	24,779,094
335,014	157,067,733	38,289,539	441,415	135	107	817,989	20,368,311
4,381,811	112,683,813	29,542,076	1,075,994	—	2,772,420	401,770	14,703,757
1,613,244	49,377,243	14,496,359	294,190	102	1,195,095	190,060	5,350,517
3,013,457	72,030,129	20,830,239	587,331	—	2,823	291,664	7,727,488
95,356	29,357,558	7,982,296	139,341	—	551,469	66,095	2,706,532
1,156,182	126,568,147	33,677,542	443,723	—	2,689,615	369,601	13,028,666
360,423	22,112,671	5,438,993	155,484	—	375,875	44,522	3,266,923
232,961	17,115,360	4,602,187	79,689	—	405,303	49,125	1,592,847
1,517,312	20,682,827	5,831,877	88,006	—	594,628	97,876	2,758,243
74,249	7,512,504	2,038,108	18,149	—	202,950	22,248	886,761
165,957	7,655,721	2,073,700	51,480	—	32	30,877	988,159
33,594	8,708,148	2,492,840	42,473	—	160,121	18,786	574,628
123,435	9,387,062	2,573,572	65,095	—	279,499	28,768	1,207,156
360,718	3,608,751	1,007,243	95,735	—	113,834	20,065	463,880
8,302	14,037,494	3,754,340	14,308	—	288,660	32,637	1,776,081
985	1,255,968	343,621	171	—	3	2,650	241,151
6,627	5,089,291	1,291,631	9,554	—	95,630	31,450	870,748
74,565	16,928,782	4,538,104	33,704	132	276,235	56,929	2,421,712
33,568	4,287,668	1,107,459	40,794	—	168,972	31,737	670,813
—	4,218,942	1,342,200	4,263	—	92	723	231,839
—	25,451	6,604	—	—	—	132	4,957

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.