

表C-16. 印花稅稅率
Table C-16. Stamp Tax Rates

75.1.19 Jan. 19, 1986		
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	12 元 (NT\$)	5.Contracts for the sale of movables: Tax stamps at 12 NT\$ 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 Administration, Ministry of Finance.

說 明：本表資料更新截止日為107年5月31日。

Explanation：The data in this table is current as of May 31, 2018.