# 表3-24. 契稅稅源

單位：件；新臺幣千元

| 年別及地區別<br>CY & Region | 總計 Grand Total | | 買賣契 Sale | | 典權契 Mortgage | |
|---|---|---|---|---|---|---|
| | 件數<br>Cases | 契價<br>Deed Value | 件數<br>Cases | 契價<br>Deed Value | 件數<br>Cases | 契價<br>Deed Value |
| 100年　2011 | 445,854 | 213,741,878 | 393,068 | 196,238,943 | 7 | 1,379 |
| 101年　2012 | 406,037 | 192,382,508 | 347,610 | 173,572,228 | 5 | 1,070 |
| 102年　2013 | 462,254 | 229,436,194 | 396,314 | 206,969,244 | 3 | 2,465 |
| 103年　2014 | 406,723 | 216,775,477 | 336,688 | 186,282,776 | 3 | 1,963 |
| 104年　2015 | 378,638 | 242,508,795 | 306,573 | 204,585,659 | 1 | - |
| 105年　2016 | 324,833 | 194,762,634 | 267,026 | 172,549,910 | 2 | 26 |
| 106年　2017 | 345,777 | 227,154,742 | 287,360 | 205,023,921 | 3 | 5,652 |
| 107年　2018 | 357,624 | 241,686,598 | 298,494 | 219,628,096 | 3 | 1,193 |
| 新北市　New Taipei City | 71,120 | 60,773,609 | 60,184 | 55,260,518 | - | - |
| 臺北市　Taipei City | 37,454 | 28,180,318 | 29,101 | 23,785,949 | 2 | 712 |
| 桃園市　Taoyuan City | 43,141 | 27,901,708 | 37,734 | 25,934,134 | - | - |
| 臺中市　Taichung City | 48,645 | 28,439,996 | 41,874 | 25,972,496 | - | - |
| 臺南市　Tainan City | 26,932 | 20,017,409 | 22,835 | 18,720,903 | - | - |
| 高雄市　Kaohsiung City | 43,622 | 30,350,843 | 37,567 | 28,414,447 | - | - |
| 宜蘭縣　Yilan County | 6,645 | 4,263,443 | 5,401 | 3,951,356 | - | - |
| 新竹縣　Hsinchu County | 11,543 | 10,756,863 | 10,344 | 10,259,767 | - | - |
| 苗栗縣　Miaoli County | 7,174 | 4,250,916 | 5,780 | 3,873,227 | - | - |
| 彰化縣　Changhua County | 11,290 | 4,293,061 | 8,536 | 3,584,182 | - | - |
| 南投縣　Nantou County | 4,608 | 1,951,785 | 3,264 | 1,606,323 | - | - |
| 雲林縣　Yunlin County | 5,608 | 2,581,953 | 4,132 | 2,255,997 | - | - |
| 嘉義縣　Chiayi County | 4,309 | 1,732,320 | 3,179 | 1,524,829 | 1 | 482 |
| 屏東縣　Pingtung County | 8,622 | 3,529,417 | 6,454 | 3,029,137 | - | - |
| 臺東縣　Taitung County | 2,315 | 856,133 | 1,555 | 585,435 | - | - |
| 花蓮縣　Hualien County | 4,066 | 1,253,658 | 3,082 | 1,060,856 | - | - |
| 澎湖縣　Penghu County | 885 | 371,205 | 643 | 330,739 | - | - |
| 基隆市　Keelung City | 7,145 | 2,466,112 | 6,013 | 2,250,988 | - | - |
| 新竹市　Hsinchu City | 7,844 | 5,926,993 | 6,985 | 5,655,702 | - | - |
| 嘉義市　Chiayi City | 3,807 | 1,580,082 | 3,133 | 1,395,351 | - | - |
| 金門縣　Kinmen County | 834 | 201,418 | 690 | 169,487 | - | - |
| 連江縣　Lienchiang County | 15 | 7,358 | 8 | 6,274 | - | - |

資料來源： 各縣市稽徵單位。
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 3-24. Sources of Deed Tax

Unit：Case；NT$ 1,000

| 交換契 Exchange | | 贈與契 Donation | | 分割契 Division | | 占有契 Staking | |
|---|---|---|---|---|---|---|---|
| 件數 Cases | 契價 Deed Value | 件數 Cases | 契價 Deed Value | 件數 Cases | 契價 Deed Value | 件數 Cases | 契價 Deed Value |
| 3,395 | 3,164,654 | 49,152 | 14,243,572 | 232 | 93,330 | - | - |
| 3,021 | 2,290,814 | 55,225 | 16,481,577 | 174 | 36,753 | 2 | 66 |
| 3,547 | 4,271,506 | 62,228 | 18,034,011 | 161 | 158,696 | 1 | 272 |
| 3,520 | 11,479,681 | 66,290 | 18,944,359 | 222 | 66,698 | - | - |
| 4,672 | 17,635,982 | 67,162 | 20,164,531 | 229 | 122,419 | 1 | 204 |
| 3,807 | 6,978,628 | 53,816 | 15,162,761 | 182 | 71,308 | - | - |
| 3,277 | 5,874,834 | 54,983 | 16,151,664 | 152 | 98,651 | 2 | 20 |
| 4,163 | 6,198,596 | 54,806 | 15,406,747 | 157 | 451,668 | 1 | 298 |
| 1,843 | 2,706,400 | 9,093 | 2,806,691 | - | - | - | - |
| 1,025 | 2,308,488 | 7,256 | 1,991,725 | 70 | 93,444 | - | - |
| 477 | 438,377 | 4,930 | 1,529,196 | - | - | - | - |
| 306 | 445,566 | 6,436 | 1,936,008 | 29 | 85,926 | - | - |
| 81 | 104,000 | 4,003 | 1,129,595 | 13 | 62,911 | - | - |
| 80 | 45,499 | 5,949 | 1,817,712 | 26 | 73,185 | - | - |
| 44 | 36,846 | 1,200 | 275,241 | - | - | - | - |
| 19 | 6,025 | 1,175 | 357,255 | 5 | 133,816 | - | - |
| 25 | 14,815 | 1,369 | 362,874 | - | - | - | - |
| 98 | 28,938 | 2,654 | 679,065 | 2 | 876 | - | - |
| 22 | 2,809 | 1,318 | 341,838 | 4 | 815 | - | - |
| 14 | 3,744 | 1,458 | 321,493 | 3 | 421 | 1 | 298 |
| 10 | 653 | 1,118 | 206,190 | 1 | 166 | - | - |
| 56 | 36,128 | 2,112 | 464,152 | - | - | - | - |
| 2 | 72 | 758 | 270,626 | - | - | - | - |
| 6 | 918 | 977 | 191,869 | 1 | 15 | - | - |
| - | - | 241 | 40,452 | 1 | 13 | - | - |
| 22 | 5,959 | 1,109 | 209,158 | 1 | 7 | - | - |
| 19 | 6,766 | 840 | 264,524 | - | - | - | - |
| 6 | 2,579 | 667 | 182,079 | 1 | 74 | - | - |
| 8 | 4,013 | 136 | 27,918 | - | - | - | - |
| - | - | 7 | 1,084 | - | - | - | - |

Source：Tax collection units of each county/city government.
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.