

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 Declared Value After Adjustment
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
103年	2014	1,359,301	361,447,532	1,903,487,109	1,060,286,514
104年	2015	1,235,453	329,180,038	1,941,438,071	1,035,738,444
買賣	Sale	725,106	79,516,483	1,134,010,371	668,775,590
贈與	Gift	147,955	26,379,158	142,435,670	90,123,748
交換	Exchange	4,733	619,358	15,107,223	5,952,552
典權	Dien Right	—	—	—	—
合併分割	Partition Merger	17,303	1,283,978	10,547,295	3,493,850
法院拍賣	Court Auctioned	33,057	20,865,420	44,651,558	27,244,457
政府徵收	Land Requisitioned by the Government	2,804	1,563,341	10,361,692	908,807
照價收買	Purchase on the Assesed Present Value	42,578	12,562,228	104,012,268	42,098,802
最低級距稅率	Lowest Rate	—	—	—	—
公設保留地移轉	Transfer of land reserved for public facilities	78,335	2,888,295	89,894,137	23,177,461
公有土地出售	Public Land Sold	7,253	3,719,926	106,758,810	24,317,349
各級政府受贈或贈與	Land bestowed by or to any level of Government	13,821	787,472	39,284,773	9,598,488
財團法人(免稅)受贈	Land Bestowed to NpJp	16	52,993	162,400	58,691
領回(免稅)抵價地	Retransfer Compensated Land	—	—	—	—
農地(免稅)移轉	Transfer of Agricultural Land	161,343	178,439,078	243,845,102	139,918,406
其他私有土地免稅	Others	1,149	502,308	366,771	70,244

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
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
14,180,318	865,826,771	229,342,855	5,767,528	173,030	14,836,686	3,454,596	104,937,930
9,279,163	923,517,971	239,275,957	5,902,879	178,600	21,636,099	3,877,256	116,914,182
7,089,341	467,121,508	104,212,247	3,066,329	51,413	6,873,756	2,987,064	96,908,548
1,566,499	53,178,710	14,442,765	700,094	2,546	1,648,527	456,063	12,031,193
115,701	9,116,388	2,486,324	124,219	340	269,956	97,239	2,264,008
—	—	—	—	—	—	—	—
11,195	7,220,973	2,317,557	8,051	57	280,540	4,461	212,654
466,611	21,043,442	5,832,425	175,396	18,748	662,641	165,382	5,472,911
—	9,530,919	2,984,095	—	—	699,276	—	—
24,887	62,791,803	18,310,589	58,613	7,114	2,030,495	110,362	24,133
—	—	—	—	—	—	—	—
280	66,967,547	20,839,768	1,427	5	2,847,678	14,885	—
845	83,190,150	26,936,843	1,523,373	—	2,676,865	33,540	—
1,140	29,792,771	9,268,104	29,461	—	1,246,699	6,828	—
2	105,928	28,096	—	—	4,255	53	—
—	—	—	—	—	—	—	—
2,661	113,161,206	31,524,513	215,915	5,792	2,379,123	1,378	735
—	296,627	92,631	—	92,586	16,289	—	—

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

104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	1,235,453	329,180,038	1,941,438,071	1,035,738,444
自用住宅用地(稅率10%) Self-use Residence Land (10% Tax Rate)	69,499	3,248,184	158,118,189	60,574,584
一般用地 Regular Land	636,509	68,968,117	981,705,747	527,649,389
稅 率20% 20% Tax Rate	440,159	40,771,105	612,088,167	445,613,618
稅 率30% 30% Tax Rate	68,233	5,697,912	130,849,880	55,391,759
稅 率40% 40% Tax Rate	128,117	22,499,101	238,767,700	26,644,012
免稅地 Exempt Land	529,445	256,963,737	801,614,136	447,514,470
公有土地 Public Land	6,426	3,705,274	109,842,908	24,202,403
私有土地 Private Land	523,019	253,258,463	691,771,227	423,312,068

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 2015

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
9,279,163	923,517,971	239,275,957	5,902,879	178,600	21,636,099	3,877,256	116,914,182
71,598	97,472,007	9,746,732	77,684	3,795	40,706	414,077	9,246,551
8,099,796	445,956,646	115,108,119	3,989,133	68,972	9,067,497	3,288,284	107,667,631
722,648	165,751,996	33,206,784	229,706	32,460	267	605,639	32,322,235
523,927	74,934,194	16,881,989	281,418	16,704	64,726	512,670	16,055,275
6,853,221	205,270,456	65,019,346	3,478,010	19,808	9,002,505	2,169,974	59,290,121
1,107,769	380,089,318	114,421,106	1,836,062	105,834	12,527,895	174,895	—
844	86,377,837	27,918,217	1,404,268	—	2,999,121	27,238	—
1,106,925	293,711,481	86,502,889	431,794	105,834	9,528,774	147,657	—

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 expection 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

104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	1,235,453	329,180,038	1,941,438,071	1,035,738,444
新 北 市	New Taipei City	177,401	22,775,948	343,307,554	156,688,178
臺 北 市	Taipei City	88,557	2,863,694	387,856,294	203,230,575
桃 園 市	Taoyuan City	145,616	19,292,346	211,453,045	93,432,660
臺 中 市	Taichung City	152,854	20,524,906	243,835,097	122,782,246
臺 南 市	Tainan City	113,209	32,448,941	131,554,770	86,477,804
高 雄 市	Kaohsiung City	112,368	21,184,182	172,992,339	101,254,114
宜 蘭 縣	Yilan County	31,309	10,296,035	52,121,160	22,583,388
新 竹 縣	Hsinchu County	49,490	21,047,307	54,835,665	34,188,140
苗 栗 縣	Miaoli County	47,435	28,730,998	41,139,889	26,978,630
彰 化 縣	Changhua County	78,938	20,412,772	77,857,564	48,581,989
南 投 縣	Nantou County	27,933	22,571,095	25,140,632	16,588,253
雲 林 縣	Yunlin County	37,324	19,550,110	37,142,165	29,381,692
嘉 義 縣	Chiayi County	30,145	18,901,067	23,250,616	16,818,222
屏 東 縣	Pingtung County	42,131	32,749,112	38,748,852	26,211,515
臺 東 縣	Taitung County	11,817	12,181,866	9,943,485	6,339,654
花 蓮 縣	Hualien County	18,246	17,003,456	26,729,985	12,223,394
澎 湖 縣	Penghu County	5,733	1,029,669	3,080,741	1,345,823
基 隆 市	Keelung City	19,165	1,002,672	10,982,563	6,695,226
新 竹 市	Hsinchu City	29,482	1,689,676	29,782,576	13,915,779
嘉 義 市	Chiayi City	10,283	1,056,469	12,612,876	8,836,781
金 門 縣	Kinmen County	5,688	1,824,417	6,965,302	1,144,025
連 江 縣	Lienchiang County	329	43,303	104,900	40,355

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 2015

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
9,279,163	923,517,971	239,275,957	5,902,879	178,600	21,636,099	3,877,256	116,914,182
2,352,346	187,054,522	48,709,831	1,877,406	178,302	4,218,137	840,789	26,042,615
345,072	186,858,703	43,430,844	893,653	0	4,231,131	1,086,187	25,848,413
310,202	118,267,446	31,610,219	257,658	257	2,523,226	461,293	13,426,081
1,677,344	120,726,724	31,572,901	1,355,052	—	2,954,875	426,283	15,609,774
1,439,404	48,671,643	12,906,204	267,029	—	1,158,580	179,486	6,287,365
1,673,756	74,312,451	20,015,700	483,077	—	2,166,529	308,097	8,768,526
69,633	29,526,336	7,856,699	177,911	—	569,235	64,953	3,098,567
130,298	20,812,654	5,180,901	84,090	38	396,512	66,755	2,623,296
82,453	14,691,205	3,806,968	41,906	—	344,384	57,691	1,695,739
802,305	31,084,592	9,313,629	183,397	—	606,889	88,702	2,904,537
54,548	9,242,364	2,525,085	41,062	—	231,649	27,813	996,842
154,334	10,500,178	2,916,037	70,215	4	169,358	38,446	1,112,304
27,416	7,308,926	2,010,590	36,848	—	183,271	22,271	705,982
67,898	14,032,150	3,767,348	72,991	—	407,022	37,951	1,815,457
27,088	3,762,109	984,653	16,762	—	84,965	13,762	445,477
6,806	14,622,074	3,935,537	3,851	—	198,718	28,539	1,070,286
—	1,767,208	489,227	—	—	43,007	4,566	338,400
676	4,381,165	1,094,112	407	—	486,304	19,107	637,155
20,092	15,935,737	4,195,940	13,979	—	368,606	75,836	2,406,862
33,452	4,067,326	988,683	19,882	—	118,574	23,202	597,957
4,039	5,827,477	1,947,165	5,703	—	174,557	5,530	473,606
—	64,981	17,682	—	—	570	—	8,941

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.