

附表8. 證券交易稅稅率

Table 8. Securities Transaction Tax Rates

54.6.19 June 19, 1965		67.11.27 Nov. 27, 1978		78.12.30 Dec. 30, 1989		82.1.30 Jan. 30, 1993		106.4.26 April 26, 2017		107.4.27 April 27, 2018	
1.5 ‰	3 ‰	股票 Shares	公司債及其他有價證券 Corporate bonds and other securities approved by the government	股票 Shares	公司債及其他有價證券 Corporate bonds and other securities approved by the government	股票 Shares		公司債及其他有價證券 Corporate bonds and other securities approved by the government	股票 Shares		公司債及其他有價證券 Corporate bonds and other securities approved by the government
						證券商受託買賣現股當沖 Day-trading through the same brokerage account	非證券商受託買賣現股當沖 Day-trading not through the same brokerage account		現股當沖 Day-trading	非現股當沖 Non day-trading	
		6 ‰	1 ‰	3 ‰	1 ‰	1.5 ‰	3 ‰	1 ‰	1.5 ‰	3 ‰	1 ‰

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115年12月31日止暫停徵證券交易稅；債券指數股票型基金自106年1月1日起至115年12月31日止暫停徵證券交易稅。
 3. 依證券交易稅條例第2條之2規定，自106年4月28日起至110年12月31日同一證券商受託買賣，或自107年4月28日起至110年12月31日止證券商自行買賣現股當日沖銷交易，證券交易稅稅率由3%調降為1.5%。
 4. 本表資料更新截止日為110年5月31日。

- Explanation : 1. Corporate bonds and financial debentures are exempted from securities transaction 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 transaction tax from January 1, 2010 to December 31, 2026, and listed or OTC-listed exchange-traded funds(ETF) mainly invested in bonds are suspended from securities transaction tax from January 1, 2017 to December 31, 2026, in compliance with Article 2-1 of the "Securities Transaction Tax Act".
 3. The securities transaction tax rate of stock day-trading through brokerage accounts from April 28, 2017 to December 31, 2021, or of stock day-trading by securities dealers during the period from April 28, 2018 to December 31, 2021, was reduced from 3% to 1.5% in compliance with Article 2-2 of the "Securities Transaction Tax Act".
 4. The data in this table is current as of May 31, 2021.