

表3-21. 土地增值稅稅源 (1/3)

(1)按稅率別分

單位：筆；平方公尺；新臺幣千元

年別及稅率別		筆數	面積	移轉現值	調整後原地價	改良土地費用
CY & Tax Rate		Plots	Area	Present Value of Transfer	Original Declared Value After Adjustment	Land Improvement Cost
102年	2013	1,498,228	384,444,453	2,063,471,850	1,237,052,620	16,064,170
103年	2014	1,353,659	359,513,708	1,894,529,624	1,055,797,034	14,563,887
104年	2015	1,229,972	327,614,099	1,931,526,932	1,030,908,868	9,739,756
105年	2016	1,003,491	253,790,179	1,587,956,926	833,645,359	9,348,259
106年	2017	1,074,284	259,415,433	1,697,529,328	901,426,190	12,660,139
107年	2018	1,114,620	238,839,533	1,794,770,069	996,761,070	12,712,002
108年	2019	1,181,992	244,955,303	2,059,329,103	1,154,571,434	17,589,120
109年	2020	1,344,964	266,531,397	2,204,070,986	1,251,233,686	24,991,259
自用住宅用地 (稅率10%)	Self-use Residence Land (10% Tax Rate)	71,673	3,093,968	174,565,572	71,002,735	97,296
一般用地	Regular Land	575,288	51,647,255	993,466,511	529,688,827	19,422,549
稅率20%	20% Tax Rate	383,274	30,334,088	567,353,380	438,652,866	1,837,001
稅率30%	30% Tax Rate	63,143	5,829,674	136,346,295	56,452,749	3,938,934
稅率40%	40% Tax Rate	127,726	15,483,493	289,766,836	34,583,212	13,646,614
其他	Other	1,145	-	-	-	-
免稅地	Exempt Land	698,003	211,790,173	1,036,038,904	650,542,123	5,471,414
公有土地	Public Land	7,523	3,674,893	112,728,820	32,582,799	2,736
私有土地	Private Land	690,480	208,115,280	923,310,084	617,959,324	5,468,678
無漲價數	No increment of Land Value	371,199	44,776,558	375,756,353	384,897,195	5,442,923
依法免徵	Tax- Exempt by Land Tax Act	319,281	163,338,722	547,553,731	233,062,129	25,755

資料來源：各縣市稽徵單位。

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不課徵土地增值稅案件，惟有部分土地否准適用。

3.其他減徵含都更減徵。

4.本表因統計定義修正，資料追溯修正至101年。

Table 3-21. Sources of Land Value Increment Tax (1/3)
(1) by Tax Rate

Unit : Plot ; Square of Meter ; NT\$ 1,000

漲價總數額 Gross Amount of Land Value Increment	長期持有減徵 Reduction for Land Held in Longterm	查定稅額 Assessment Tax	增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	應納稅額 Tax Payable
860,747,044	19,391,199	229,139,526	3,257,400	4,289,847	-	267,071	105,695,905
861,069,626	21,205,431	228,041,056	3,439,200	5,743,235	-	267,704	104,154,539
917,890,703	21,471,124	237,750,253	3,849,490	5,837,642	-	254,504	115,898,551
764,942,206	18,480,095	197,581,836	3,154,825	4,690,247	-	289,461	89,346,341
806,709,227	21,231,623	209,741,798	3,598,686	4,997,415	-	424,428	94,873,733
816,262,285	20,544,008	214,210,278	3,860,655	6,013,366	-	490,148	92,789,443
938,433,935	23,610,256	249,445,270	4,488,434	7,531,043	-	1,036,859	102,097,528
956,161,321	26,116,691	249,824,794	5,386,592	6,560,369	-	2,331,884	115,605,636
103,464,132	-	10,346,382	492,814	60,965	-	21,759	9,770,798
444,355,135	10,596,415	118,186,768	4,606,613	6,044,326	-	1,700,513	105,834,837
126,863,514	926	25,376,094	900,045	73,709	-	413,258	23,988,874
75,954,612	94,023	17,047,579	677,941	417,620	-	345,799	15,606,045
241,537,009	10,500,899	75,726,543	3,028,617	5,552,997	-	941,456	66,203,369
-	568	36,552	9	-	-	-	36,549
408,342,054	15,520,276	121,291,645	287,166	455,078	-	609,613	-
82,284,532	2,877,071	26,002,419	49,029	218,805	-	408,933	-
326,057,522	12,643,205	95,289,225	238,136	236,273	-	200,679	-
9,983	28	1,982	18	12	-	2	-
326,047,539	12,643,177	95,287,244	238,119	236,261	-	200,677	-

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

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 exception to some part of the land.

3."Other Reduction" includes "Urban Renewal Reduction".

4.The table adopts calculations which applies statistical definition revisions retroactively back to 2012.

表3-21. 土地增值稅稅源 (2/3)

(2)按移轉原因別分

109年

單位：筆；平方公尺；新臺幣千元

原因別	筆數	面積	移轉現值	調整後原地價	改良土地費用	
Transfer Reason	Plots	Area	Present Value of Transfer	Original Declared Value After Adjustment	Land Improvement Cost	
總計	Grand Total	1,344,964	266,531,397	2,204,070,986	1,251,233,686	24,991,259
買賣	Sale	830,125	66,822,843	1,388,267,100	883,359,983	23,583,413
典權	Pledge	2	77	12,687	12,388	-
分割	Partition	3,509	1,634	580,575	428,950	1,704
合併	Merger	68	8,878	60,010	53,261	-
交換	Exchange	4,387	549,485	7,250,076	4,401,046	186,701
記存	Reserved	771	1,036,324	15,013,803	4,569,818	1,011
法院拍賣	Court Auction	25,968	6,972,482	24,118,051	17,873,599	45,828
一般贈與	Gift	126,870	22,368,842	93,446,590	63,275,222	968,524
遺贈	Bequest	2,208	461,926	3,813,331	3,821,004	-
配偶贈與	Matrimonial Donation	37,342	11,034,322	95,225,188	42,113,319	22,238
政府受贈	Donation for Government	16,276	1,430,167	43,249,245	10,003,667	-
政府贈與	Donation by Government	37	40,482	12,500,849	84,730	-
社福受贈	Donation for Social Welfare Groups	17	14,087	9,407	3,710	-
私校受贈	Donation for Private School	139	202,456	242,959	12,965	-
視為農地	Deemed as Agriculture Land	2,617	822,015	6,773,898	1,757,526	-
農地買賣	Sale of Agriculture Land	91,332	73,274,963	148,456,676	75,810,111	891
農地贈與	Agriculture Land Donation	46,852	67,701,554	104,430,264	56,483,439	-
農地交換	Exchange of Agriculture Land	1,423	965,168	1,476,718	876,601	-
農地分割	Agriculture Land by Separate	917	4,333	266,511	154,855	-
農地法拍	Agriculture Land by Court Auction	1,557	1,087,388	1,011,128	603,606	-
水源減徵 20%	20% Reduction for Water Source	48	1,574	16,359	8,260	-
水源減徵 30%	30% Reduction for Water Source	549	66,457	1,028,278	656,894	1,946
水源減徵 50%	50% Reduction for Water Source	377	160,653	99,501	84,893	-
水源免稅	Tax-Exempt for Water Source	1,523	762,816	630,126	113,491	-
判決移轉	Transfer by Adjudication	16,798	893,577	6,441,351	4,674,125	164,088
判決分割	Partition by Adjudication	4,950	96	673,532	338,811	3,400
協議價購	Purchase with the Agreed Price	14,306	1,104,768	7,787,560	4,025,351	-
公設移轉	Transfer of the Land Reserved for Public Facilities	99,523	3,805,969	123,945,522	36,931,146	1,875
都市更新	Urban Renewal	291	2,131	323,817	250,081	-
都更減徵	Urban Renewal Reduction	103	1,727	576,594	367,543	-
都更記存	Reserved Urban Renewal	9	102	28,132	13,974	-
抵繳稅款	Deduction for Tax Collections	355	140,722	572,962	574,884	-
追繳稅款	Retrieves for Tax Payment	217	6,595	408,121	198,548	-
公有移轉	Transfer of Public Land	7,485	3,634,410	100,227,653	32,497,750	2,736
其他	Other	6,013	1,150,374	15,106,412	4,798,136	6,903

說明：本表自107年起調整部分移轉原因定義。

Table 3-21. Sources of Land Value Increment Tax (2/3)
(2) by Transfer Reason

CY 2020							
Unit : Plot ; Square of Meter ; NT\$ 1,000							
漲價總數額	長期持有減徵	查定稅額	增繳地價稅	重劃減徵	徵收減徵	其他減徵	應納稅額
Gross Amount of Land Value Increment	Reduction for Land Held in Longterm	Assessment Tax	Supplemental Payment of Land Value Tax	Reduction for Consolidation	Land Requisitioned Exempt	Other Reduction	Tax Payable
956,161,321	26,116,691	249,824,794	5,386,592	6,560,369	-	2,331,884	115,605,636
491,959,448	8,607,743	113,436,083	4,478,570	5,766,006	-	1,568,670	101,621,108
299	-	60	0	-	-	-	60
164,421	4,195	63,976	1,260	1,207	-	13	61,487
13,304	896	4,314	200	-	-	-	4,114
2,723,259	69,721	696,540	25,882	45,381	-	36,295	588,975
10,462,418	561,128	3,143,439	150,612	151	-	-	2,992,676
8,232,143	213,262	2,063,508	75,475	25,254	-	5,228	1,957,501
30,759,904	1,042,961	8,247,188	335,081	244,574	-	65,224	7,602,072
432	-	86	3	-	-	-	83
53,922,221	2,029,354	15,494,330	131,737	43,940	-	64,827	-
33,462,646	1,666,309	10,515,841	56,848	-	-	-	-
12,416,119	977,993	3,964,827	-	-	-	-	-
5,696	117	1,457	30	-	-	-	-
229,995	12,414	75,951	1,898	-	-	-	-
5,090,636	199,502	1,633,861	689	2,658	-	-	-
76,060,418	1,896,934	20,895,730	1,947	37,309	-	-	-
52,769,983	1,749,977	14,749,438	1,539	141,083	-	-	-
655,550	13,416	175,221	-	64	-	-	-
114,682	2,917	31,657	-	490	-	212	-
557,541	19,465	155,279	12	639	-	-	-
8,113	311	2,157	53	-	-	696	1,408
369,568	1,632	70,434	2,553	-	-	21,130	46,751
14,849	6	3,102	19	-	-	1,551	1,529
516,719	31,790	156,231	-	-	-	135,521	-
1,829,308	65,188	494,237	18,187	11,368	-	26	464,647
355,946	16,293	117,925	3,987	2,610	-	900	110,162
5,059,718	251,079	1,502,013	1,643	2,030	-	-	-
87,552,799	4,280,638	26,822,749	22,375	1,304	-	-	-
76,251	1,711	18,322	421	-	-	-	-
210,608	4,966	51,131	2,391	-	-	20,452	28,287
14,158	124	3,153	114	-	-	1,261	1,777
1,729	43	518	-	-	-	-	518
209,573	-	20,957	810	-	-	15	20,126
69,868,413	1,899,078	22,037,592	49,029	218,805	-	408,933	-
10,472,453	495,529	3,175,485	23,225	15,497	-	929	102,355

Explanation : Since 2018, the "Transfer Reason" of the content of this table has been redefined.

表3-21. 土地增值稅稅源 (3/3)

(3)按地區別分

109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 Declared Value After Adjustment	改 良 土地費用 Land Improvement Cost
總 計 Grand Total	1,344,964	266,531,397	2,204,070,986	1,251,233,686	24,991,259
新 北 市 New Taipei City	218,795	15,878,088	379,956,261	204,947,829	6,523,295
臺 北 市 Taipei City	98,260	2,391,296	376,233,050	210,255,632	2,515,961
桃 園 市 Taoyuan City	172,808	22,925,751	307,641,718	165,615,239	2,908,205
臺 中 市 Taichung City	170,485	18,036,497	306,544,154	169,580,330	8,120,333
臺 南 市 Tainan City	136,013	30,293,916	182,316,152	107,210,147	1,699,929
高 雄 市 Kaohsiung City	126,981	17,544,916	186,503,599	114,857,165	1,001,667
宜 蘭 縣 Yilan County	28,463	8,443,234	44,293,575	22,224,759	248,299
新 竹 縣 Hsinchu County	48,193	13,946,028	73,594,651	37,414,259	642,866
苗 栗 縣 Miaoli County	37,803	17,573,013	35,378,634	22,865,435	171,286
彰 化 縣 Changhua County	71,640	16,958,060	73,758,039	46,453,053	498,665
南 投 縣 Nantou County	26,023	18,535,696	25,464,938	16,472,293	42,082
雲 林 縣 Yunlin County	41,774	17,553,269	37,911,996	30,651,992	71,768
嘉 義 縣 Chiayi County	29,752	16,876,252	25,591,951	18,156,723	6,481
屏 東 縣 Pingtung County	44,688	24,569,087	40,889,402	26,340,743	100,181
臺 東 縣 Taitung County	10,046	9,431,095	9,390,428	5,613,353	13,107
花 蓮 縣 Hualien County	14,962	10,832,025	20,992,177	11,323,033	6,885
澎 湖 縣 Penghu County	4,559	640,681	2,623,140	1,308,490	-
基 隆 市 Keelung City	17,454	716,096	11,589,572	6,629,318	352
新 竹 市 Hsinchu City	29,733	1,510,262	42,899,670	21,693,465	398,599
嘉 義 市 Chiayi City	11,667	929,418	16,303,166	10,602,945	16,426
金 門 縣 Kinmen County	4,427	901,449	4,108,965	982,080	4,872
連 江 縣 Lienchiang County	438	45,268	85,751	35,403	-

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 3-21. Sources of Land Value Increment Tax (3/3)
(3) by Region

CY 2020

Unit : Plot ; Square of Meter ; NT\$ 1,000

漲價總數額 Gross Amount of Land Value Increment	長期持有減徵 Reduction for Land Held in Longterm	查定稅額 Assessment Tax	增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	應納稅額 Tax Payable
956,161,321	26,116,691	249,824,794	5,386,592	6,560,369	-	2,331,884	115,605,636
171,068,319	4,834,526	44,357,412	1,074,460	1,513,771	-	498,456	22,733,714
167,536,490	4,835,284	39,074,951	1,108,539	433,631	-	526,601	19,592,181
142,558,558	3,789,068	38,187,485	659,090	540,668	-	559,439	15,251,940
131,291,014	3,631,704	35,247,186	854,541	2,258,792	-	309,199	19,162,420
77,644,173	1,963,242	21,590,892	307,039	327,275	-	32,611	7,577,036
74,262,282	1,885,233	20,022,949	437,080	736,534	-	27,913	9,075,130
21,951,043	631,997	5,765,325	81,749	134,122	-	3,934	2,186,087
35,960,127	809,722	9,576,310	205,492	140,550	-	256,990	4,353,992
12,843,376	347,551	3,235,757	59,151	32,198	-	12,270	1,477,877
28,488,125	729,558	8,337,941	113,615	144,705	-	2,704	2,793,461
9,601,518	305,324	2,621,845	37,825	16,008	-	173	1,085,308
9,633,366	260,998	2,434,469	40,436	49,564	-	14,635	1,333,199
8,113,649	246,126	2,061,183	30,871	29,797	-	-	853,164
15,202,280	452,889	4,009,776	49,433	53,141	-	-	1,590,307
3,835,751	103,237	1,011,487	15,414	15,722	-	-	385,870
9,750,548	180,957	2,567,241	43,308	2,979	-	-	1,003,579
1,333,999	35,141	359,653	5,345	-	-	-	260,733
5,134,430	168,695	1,321,455	48,233	6,068	-	-	979,464
20,948,739	643,218	5,637,652	179,603	77,319	-	22	3,074,639
5,820,152	123,105	1,375,150	34,608	45,003	-	85,920	632,714
3,132,379	138,426	1,014,330	761	2,522	-	1,017	192,041
51,003	692	14,347	-	-	-	-	10,779

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.