附表17. 娛樂稅稅率
Table 17. Amusement Tax Rates

69.7.1 July 1, 1980		
課 徵 標 的	稅 率 Rate	Tax Base
按所收票價或收費額課徵	最高不得超過 No more than	Be levied on tickets sold or fees charged
1.電 影		1.Cinema
(1)外國語言片	60%	(1)Foreign language films
(2)本國語言片	30%	(2)Chinese language films
2.職業性歌唱、說書、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演	30%	2.Professional singing, story-telling, dancing, circus, magic, show, acrobatics show, and night club performances
3.戲劇、音樂演奏、及非職業性歌唱、舞蹈等表演	5%	3.Drama, music performances and amateur singing, dancing, etc.
4.各種競技比賽	10%	4.Skill competitions and contests
5.舞廳或舞場	100%	5.Dance halls
6.撞 球 場	50%	6.Billiard halls
7.保 齡 球 館	30%	7.Bowling alleys
8.高爾夫球場	20%	8.Golf course
9.其他提供娛樂設施供人娛樂者	50%	9.Provide facilities for the recreation or entertainment of others

資料來源：財政部賦稅署。

Source：Taxation Administration, Ministry of Finance.

說 明：1.直轄市及縣（市）政府得視地方實際情形，在規定稅率範圍內，分別規定娛樂稅徵收率，提經同級民意機關通過，報請或層轉財政部核備。

2.自96年5月25日起撞球場、保齡球館免徵娛樂稅。

3.本表資料更新截止日為112年5月31日。

Explanation：1.Municipal and county (city) governments may, in view of the local situations, respectively prescribe the amusement tax rates within the maximum rates provided in the foregoing paragraph, and report the prescribed rate schedule to the Ministry of Finance after the schedule has been approved by the local assembly of the same level.

2.Since May 25 2007, the billiard halls and bowling alleys were exempt from the Amusement Tax.

3.The data in this table is current as of May 31, 2023.