

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 CY & Tax Rate		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
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
110年	2021	1,440,709	284,681,834	2,325,282,482	1,364,829,430	26,472,606
111年	2022	1,356,742	271,226,542	2,042,203,205	1,252,392,320	20,168,815
112年	2023	1,221,238	241,324,234	1,802,891,960	1,126,985,985	14,756,288
113年	2024	1,395,960	242,739,585	2,079,051,591	1,326,438,542	22,726,554
自用住宅用地 (稅率10%)	Self-use Residence Land (10% Tax Rate)	59,734	2,499,038	160,591,831	65,351,226	122,173
一般用地	Regular Land	548,994	42,275,020	918,287,985	534,581,717	20,448,560
稅 率20%	20% Tax Rate	381,460	25,527,520	576,014,757	464,778,130	2,171,039
稅 率30%	30% Tax Rate	54,645	4,359,506	101,538,842	42,451,229	1,790,698
稅 率40%	40% Tax Rate	111,941	12,387,867	240,727,409	27,346,405	16,486,823
其 他	Others	948	123	6,977	5,953	-
免稅地	Exempt Land	787,232	197,965,526	1,000,171,774	726,505,599	2,155,820
公有土地	Public Land	5,718	2,580,763	89,947,536	20,701,060	339
私有土地	Private Land	781,514	195,384,763	910,224,238	705,804,539	2,155,481
無漲價數	No increment of Land Value	465,255	52,498,799	423,100,123	453,178,811	2,152,136
依法免徵	Tax- Exempt by Land Tax Act	316,259	142,885,964	487,124,115	252,625,728	3,345

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。

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
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
967,107,290	26,535,328	251,598,494	5,288,748	6,599,871	-	1,739,695	114,801,624
823,894,184	23,865,999	212,359,386	4,419,974	5,592,339	-	1,014,585	94,230,029
702,324,933	20,376,347	178,249,240	3,595,952	3,562,186	-	858,756	76,603,309
778,618,201	22,361,994	199,134,336	4,364,350	6,698,993	-	1,376,216	93,266,572
95,118,431	-	9,511,817	462,577	53,284	-	15,311	8,980,604
363,257,631	9,812,445	95,567,673	3,701,751	6,311,964	-	1,266,550	84,285,967
109,065,588	22	21,813,155	773,552	87,299	-	319,776	20,632,381
57,296,915	144,473	12,800,202	555,053	210,214	-	233,552	11,801,307
196,894,181	9,667,950	60,923,332	2,373,145	6,014,451	-	713,222	51,821,295
947	-	30,984	0	-	-	0	30,984
320,242,139	12,549,549	94,054,846	200,023	333,746	-	94,355	0
69,286,876	3,177,944	22,322,904	52,938	124,883	-	38,966	-
250,955,263	9,371,605	71,731,942	147,085	208,863	-	55,389	0
13,295	34	2,133	45	8	-	16	0
250,941,967	9,371,571	71,729,809	147,040	208,855	-	55,372	-

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".

表3-21. 土地增值稅稅源 (2/3)

(2)按移轉原因別分

113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	1,395,960	242,739,585	2,079,051,591	1,326,438,542	22,726,554
買賣	Sale	867,973	59,665,271	1,309,863,369	922,480,409	20,821,379
典權	Pledge	2	40	751	614	-
分割	Partition	2,830	-	370,818	271,213	4,032
合併	Merger	103	19	5,996	6,503	-
交換	Exchange	5,471	489,866	11,317,675	5,617,746	922,992
記存	Reserved	513	559,959	13,693,034	7,081,787	-
法院拍賣	Court Auction	23,877	6,569,989	21,495,376	14,708,938	33,859
一般贈與	Gift	154,085	27,297,428	122,924,749	84,811,578	863,195
遺贈	Bequest	2,640	913,474	7,838,186	7,852,316	-
配偶贈與	Matrimonial Donation	42,248	9,931,639	98,299,090	50,886,706	1,555
政府受贈	Donation for Government	10,007	929,191	28,759,135	8,394,942	-
政府贈與	Donation by Government	168	45,233	4,567,726	69,430	-
社福受贈	Donation for Social Welfare Groups	7	9,006	23,681	13,231	-
私校受贈	Donation for Private School	6	40	1,752	1,197	-
視為農地	Deemed as Agriculture Land	4,645	1,255,510	7,608,009	3,236,481	-
農地買賣	Sale of Agriculture Land	89,408	65,904,276	127,354,169	81,181,207	-
農地贈與	Agriculture Land Donation	40,399	56,905,354	90,835,682	56,397,164	3
農地交換	Exchange of Agriculture Land	1,572	1,037,962	1,816,422	1,001,810	-
農地分割	Agriculture Land by Separate	1,322	23	249,912	165,295	-
農地法拍	Agriculture Land by Court Auction	1,627	843,343	598,489	413,900	-
水源減徵 20%	20% Reduction for Water Source	38	379	12,972	5,729	-
水源減徵 30%	30% Reduction for Water Source	481	34,527	1,144,702	705,720	-
水源減徵 50%	50% Reduction for Water Source	522	81,757	156,810	89,782	-
水源免稅	Tax-Exempt for Water Source	865	316,491	230,479	121,324	-
判決移轉	Transfer by Adjudication	5,128	1,546,916	9,258,626	6,803,170	69,786
判決分割	Partition by Adjudication	7,590	46	762,240	476,444	7,621
協議價購	Purchase with the Agreed Price	15,776	1,488,367	14,917,777	7,776,998	-
公設移轉	Transfer of the Land Reserved for Public Facilities	99,164	2,839,932	104,149,150	38,244,582	11
都市更新	Urban Renewal	626	7,645	985,256	346,393	-
都更減徵	Urban Renewal Reduction	305	3,099	1,006,723	476,935	-
都更記存	Reserved Urban Renewal	1,454	42	14,328	1,809	-
抵繳稅款	Deduction for Tax Collections	204	30,918	267,044	268,451	-
追繳稅款	Retrieves for Tax Payment	147	3,156	307,043	160,042	-
公有移轉	Transfer of Public Land	5,541	2,523,108	80,310,238	20,604,947	339
其他	Others	9,216	1,505,579	17,904,180	5,763,750	1,783

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 2024							
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
778,618,201	22,361,994	199,134,336	4,364,350	6,698,993	-	1,376,216	93,266,572
393,340,121	7,581,442	87,553,675	3,432,368	5,692,942	-	1,046,509	77,380,173
136	-	27	1	-	-	-	26
107,435	4,110	50,275	683	190	-	32	49,365
364	2	1,103	3	-	-	0	1,099
4,924,776	178,615	1,395,155	60,923	249,983	-	50,872	1,033,315
6,719,718	261,539	1,850,261	87,236	-	-	-	1,763,025
8,306,134	274,739	2,217,994	92,964	33,521	-	4,590	2,085,574
40,538,831	1,399,396	10,862,367	450,464	354,467	-	69,649	9,987,458
175	14	56	-	-	-	-	56
48,881,221	1,786,474	13,718,577	101,682	43,518	-	10,621	-
20,728,486	868,761	6,659,241	2,167	-	-	-	-
4,498,296	340,866	1,440,577	-	19,567	-	901	-
10,451	-	2,090	61	-	-	-	-
555	-	111	-	-	-	-	-
4,506,877	196,219	1,357,533	-	1,899	-	-	-
50,997,942	1,103,800	13,196,664	904	54,192	-	1	-
40,067,721	1,238,060	10,801,264	2,574	102,815	-	18	-
920,998	36,513	256,244	4	264	-	-	-
99,508	2,800	25,985	-	116	-	-	-
259,723	6,385	68,355	-	19	-	-	-
7,253	253	1,810	90	-	-	693	1,027
439,817	3,082	92,122	3,441	-	-	27,636	61,043
67,958	104	22,099	183	-	-	11,049	10,862
150,219	8,840	44,658	-	-	-	44,658	-
2,579,517	68,109	692,539	21,817	18,458	-	21,028	631,224
296,263	11,834	92,709	2,653	4,072	-	846	85,120
9,789,929	558,217	2,945,573	3,786	451	-	-	-
66,803,422	3,156,428	20,385,153	21,318	164	-	-	-
662,798	40,486	196,840	226	-	-	74	-
530,958	24,580	147,414	6,879	11,621	-	47,148	81,766
12,519	769	3,790	188	1	-	1,515	2,057
263	1	58	-	-	-	-	58
147,002	-	14,700	703	-	-	-	13,969
59,745,692	2,436,662	19,273,127	52,938	105,316	-	38,065	-
12,475,124	772,895	3,764,190	18,096	5,418	-	310	79,355

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

113年

單位：筆；平方公尺；新臺幣千元

地 區 別	筆 數	面 積	移轉現值	調整後原地價	改良土地費用
Region	Plots	Area	Present Value of Transfer	Original Declared Value After Adjustment	Land Improvement Cost
總 計 Grand Total	1,395,960	242,739,585	2,079,051,591	1,326,438,542	22,726,554
新 北 市 New Taipei City	191,642	11,407,091	386,301,301	242,330,159	6,504,360
臺 北 市 Taipei City	100,779	2,177,718	350,425,708	215,818,440	619,679
桃 園 市 Taoyuan City	177,141	18,176,917	265,207,589	170,086,468	1,658,253
臺 中 市 Taichung City	169,372	14,393,626	255,664,707	154,728,943	8,358,167
臺 南 市 Tainan City	141,565	25,040,711	157,621,038	107,320,973	1,062,284
高 雄 市 Kaohsiung City	160,850	16,377,344	200,283,220	131,592,861	2,639,753
宜 蘭 縣 Yilan County	31,476	8,635,360	48,213,132	27,016,313	330,785
新 竹 縣 Hsinchu County	56,042	16,033,756	69,256,645	42,173,455	521,969
苗 栗 縣 Miaoli County	47,388	16,511,299	46,004,407	32,948,511	99,103
彰 化 縣 Changhua County	70,277	14,856,068	70,611,427	46,434,100	253,870
南 投 縣 Nantou County	27,969	16,079,208	23,687,661	18,036,467	15,726
雲 林 縣 Yunlin County	43,625	17,038,016	34,156,162	30,858,994	124,451
嘉 義 縣 Chiayi County	34,111	15,472,526	28,496,593	19,061,956	75,877
屏 東 縣 Pingtung County	50,159	23,857,409	41,711,487	26,114,108	281,713
臺 東 縣 Taitung County	9,904	10,907,136	8,547,573	5,656,801	69,406
花 蓮 縣 Hualien County	15,109	10,692,322	18,686,068	11,565,175	6,507
澎 湖 縣 Penghu County	5,119	841,362	2,732,655	1,646,584	-
基 隆 市 Keelung City	18,872	1,028,718	14,258,138	9,308,733	13
新 竹 市 Hsinchu City	29,957	1,323,115	36,636,042	21,318,823	77,066
嘉 義 市 Chiayi City	10,295	898,774	15,533,235	10,839,855	16,154
金 門 縣 Kinmen County	3,743	936,039	4,903,057	1,542,419	11,417
連 江 縣 Lienchiang County	565	55,070	113,746	38,403	-

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 2024

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
778,618,201	22,361,994	199,134,336	4,364,350	6,698,993	-	1,376,216	93,266,572
143,936,696	3,899,242	34,960,968	1,036,490	1,825,276	-	205,713	20,549,542
141,291,077	4,128,973	32,274,409	945,477	459,118	-	426,314	16,242,200
97,534,612	2,574,548	24,913,930	483,348	300,160	-	318,649	11,442,893
97,864,378	2,867,002	26,455,798	472,776	2,228,243	-	194,820	13,826,446
54,762,557	1,296,115	14,379,204	248,178	278,635	-	57,086	5,963,300
72,048,219	2,002,910	19,587,830	408,013	813,438	-	38,920	8,008,758
21,431,603	654,718	5,581,862	86,814	199,711	-	9,886	2,115,362
27,893,438	821,839	7,362,122	184,138	205,895	-	79,093	3,722,236
13,981,842	414,621	3,524,557	64,851	34,885	-	21,132	1,526,965
26,435,417	1,386,543	7,773,015	106,738	97,839	-	2,514	1,765,852
6,686,605	203,597	1,751,698	22,349	14,143	-	47	629,821
6,790,644	220,765	1,719,338	30,989	70,514	-	7,178	871,588
10,648,399	246,632	3,267,718	21,507	34,972	-	52	609,657
16,269,366	595,849	4,584,168	38,708	77,738	-	-	1,242,773
2,996,430	91,166	791,605	11,826	18,145	-	-	308,183
7,573,113	112,377	1,958,216	21,459	3,251	-	-	542,935
1,169,624	31,693	305,013	5,080	-	-	-	223,145
5,161,635	128,117	1,291,894	42,005	1,054	-	-	919,872
15,679,849	453,830	4,250,351	81,724	13,206	-	207	2,024,988
4,983,273	119,852	1,257,574	47,901	13,894	-	11,266	502,026
3,403,727	107,332	1,119,807	3,981	8,876	-	3,341	223,171
75,698	4,274	23,261	-	-	-	-	4,859

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.