附表8. 證券交易稅稅率
Table 8. Securities Transaction Tax Rates

<table>
<tr><th colspan="3">類別
Category</th><th>54.6.19
June 19, 1965</th><th>67.11.27
Nov. 27, 1978</th><th>78.12.30
Dec. 30, 1989</th><th>82.1.30
Jan. 30, 1993</th><th>106.4.26
Apr. 26, 2017</th><th>107.4.27
Apr. 27, 2018</th><th>112.11.10
Nov. 10, 2023</th></tr>
<tr><td rowspan="4">股票
Shares</td><td rowspan="2">現股當沖
Day-trading</td><td>證券商受託買賣現股當沖
Day-trading through the same brokerage account</td><td rowspan="4">1.5 ‰</td><td rowspan="4">3 ‰</td><td rowspan="4">6 ‰</td><td rowspan="4">3 ‰</td><td>1.5 ‰</td><td rowspan="2">1.5 ‰</td><td rowspan="2">1.5 ‰</td></tr>
<tr><td>非證券商受託買賣現股當沖
Day-trading not through the same brokerage account</td><td rowspan="3">3 ‰</td></tr>
<tr><td colspan="2">權證造市避險交易
Selling stocks based on quotation obligation and risk management purpose</td><td rowspan="2">3 ‰</td><td>1 ‰</td></tr>
<tr><td colspan="2">其他
Others</td><td>3 ‰</td></tr>
<tr><td colspan="3">公司債及其他有價證券
Corporate bonds and other securities approved by the government</td><td>1.5 ‰</td><td>3 ‰</td><td>1 ‰</td><td>1 ‰</td><td>1 ‰</td><td>1 ‰</td><td>1 ‰</td></tr>
</table>

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116年12月31日同一證券商受託買賣，或自107年4月28日起至116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.依證券交易稅條例第2條之3規定，基於履行報價責任規定及風險管理目的，自112年11月10日起至117年11月9日止，出賣權證避險專戶內標的股票，其每日交易成交總金額在避險必要範圍內之部分，證券交易稅稅率由3‰調降為1‰。
5.本表資料更新截止日為115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, 2027, or of stock day-trading by securities dealers during the period from April 28, 2018 to December 31, 2027, was reduced from 3‰ to 1.5‰ in compliance with Article 2-2 of the "Securities Transaction Tax Act".
4. The securities transaction tax rate of selling stocks from the warrant hedging account based on quotation obligation and risk management purpose, with daily transaction amount falling within the necessary hedging range from November 10, 2023 to November 9, 2028, was reduced from 3‰ to 1‰ in compliance with Article 2-3 of the "Securities Transaction Tax Act".
5. The data in this table is current as of May 31, 2026.