附表10. 營業稅稅率
Table 10. Business Tax Rates

<table>
<tr><td colspan="7">103.7.1
July 1, 2014</td></tr>
<tr><th>類 別
Category</th><th colspan="2">業 別
Industries</th><th>稅率
Rate</th><th>類 別
Category</th><th>業 別
Industries</th><th>稅率
Rate</th></tr>
<tr><td>一般
營業人
General Business Entities (VAT Business Entities)</td><td colspan="2">依照營業稅法第四章第一節一般稅額計算之營業人
Business entities which compute their business tax according to Section 1 of Chapter 4 of the Business Tax Act, namely business entities other than those listed below</td><td>5%</td><td rowspan="3">特種
飲食業
Special Food and Beverage Services Enterprises (Non-VAT Business Entities)</td><td>夜總會、有娛樂節目之餐飲業
Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment</td><td>15%</td></tr>
<tr><td rowspan="7">金融業
Financial Industries (Non-VAT Business Entities)</td><td rowspan="7">銀行業、保險業、信託投資業、證券業、期貨業、票券業及典當業
Enterprises engaged in banking, insurance, investment trust, securities, futures, commercial paper and pawnshops</td><td>國內左列各業經營非專屬本業部分
Non-core business
(i.e., business not exclusive to the enterprises listed left)</td><td>5%</td><td rowspan="2">酒家及有陪侍服務之茶室、咖啡廳、酒吧等
Enterprises engaging in special food and beverage services for saloons or tearooms, coffee shops and bars offering companionship services</td><td rowspan="2">25%</td></tr>
<tr><td>國內銀行業保險業經營銀行保險本業部分
Banking and insurance business</td><td>5%</td></tr>
<tr><td>國內左列各業經營銀行保險本業以外之專屬本業部分
Core business separate from banking and insurance business
(i.e., business exclusive to the enterprises listed in the sub-column to the left and not related to the banking and insurance business)</td><td>2%</td><td rowspan="4">查定課徵
營業人
Sales Amount of Business Entities Assessed by the Competent Taxation Authority (Non-VAT Business Entities)</td><td rowspan="3">小規模營業人、符合一定資格條件之視覺功能障礙者經營之按摩業及其他經財政部規定免予申報銷售額之營業人
Small businesses, business entities operated and supplying services solely by persons with visual impairments engaging in massage in accordance with the laws, and other business entities which are excluded by the Ministry of Finance from reporting their transactions</td><td rowspan="3">1%</td></tr>
<tr><td>購買國外左列各業之非專屬本業勞務部分
Purchase of services sold by foreign enterprises listed in the sub-column to the left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the non-core business of those enterprises</td><td>5%</td></tr>
<tr><td>購買國外銀行業保險業經營銀行保險本業勞務部分
Purchase of services sold by foreign banking and insurance enterprises which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the banking and insurance business</td><td>5%</td></tr>
<tr><td>購買國外左列各業經營銀行保險本業以外之專屬本業勞務部分
Purchase of services sold by foreign enterprises listed in the sub-column to the left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the core business separate from banking and insurance business exclusive to those enterprises</td><td>2%</td><td>農產品批發市場之承銷人及銷售農產品之小規模營業人
Traders in the wholesale agricultural market and small businesses supplying agricultural products</td><td>0.1%</td></tr>
<tr><td>保險業之再保費收入
Reinsurance premiums of insurance enterprises</td><td>1%</td><td colspan="2">購買國外勞務(除屬境內自然人利用網路購買之國外電子勞務外，由勞務買受人繳納；買受人為依營業稅法第四章第一節計算稅額之營業人免予繳納)
Purchase of services sold by foreign enterprises (Except for foreign electronic services purchased by domestic individuals via the Internet, services purchasers shall pay business tax; purchasers who are VAT business entities may be exempted)</td><td>5%</td></tr>
</table>

說　　明：
1.一般營業人（即加值型營業人）營業稅稅率，依規定最低不得少於5%，最高不得超過10%，現行按法定下限訂定為5%。
2.除一般營業人所取得合乎規定之進項憑證得予扣抵銷項稅額，以及查定課徵營業人取得合乎規定之進項憑證稅額之10%得扣減其查定稅額外，其餘類別營業人取得之進項憑證稅額不得扣抵銷項稅額。
3.本表資料更新截止日為115年5月31日。

Explanation:
1. The business tax rate for general business entities (i.e. value-added tax entities) in this table is prescribed by law to be no lower than 5% and no higher than 10%. The current rate is set at the statutory minimum of 5%.
2. Except for general business entities, which may deduct input tax supported by qualified input invoices from output tax, and assessed business entities, which may deduct 10% of the tax amount shown on qualified input invoices from the assessed tax amount, business entities in all other categories may not deduct input tax from output tax.
3. The data in this table is current as of May 31, 2026.

資料來源：財政部賦稅署。
Source: Taxation Administration, Ministry of Finance.