附表11. 地價稅稅率
Table 11. Land Value Tax Rates

78.11.1 Nov. 1, 1989		
課徵標的	稅率 Rate	Tax Base
私有土地		Private Land
一、一般土地：基本稅率為千分之十；地價總額超過累進起點地價者按下列規定累進課徵：	10 ‰	I. Regular Land: The basic rate of land value tax is 1%. If the total land value exceeds the starting cumulative value (SCV), it will be levied progressively according to the following provisions:
1.超過累進起點地價未達五倍者，就其超過部分課徵千分之十五。	15 ‰	1. For the portion exceeding the SCV but not exceeding five times that amount, a rate of 1.5% is applied to the excess.
2.超過累進起點地價五倍至十倍者，就其超過部分課徵千分之二十五。	25 ‰	2. For the portion exceeding five times but not exceeding ten times the SCV, a rate of 2.5% is applied to the excess.
3.超過累進起點地價十倍至十五倍者，就其超過部分課徵千分之三十五。	35 ‰	3. For the portion exceeding ten times but not exceeding fifteen times the SCV, a rate of 3.5% is applied to the excess.
4.超過累進起點地價十五倍至二十倍者，就其超過部分課徵千分之四十五。	45 ‰	4. For the portion exceeding fifteen times but not exceeding twenty times the SCV, a rate of 4.5% is applied to the excess.
5.超過累進起點地價二十倍以上者，就其超過部分課徵千分之五十五。	55 ‰	5. For the portion exceeding twenty times the SCV, a rate of 5.5% is applied to the excess.
二、合於下列規定之自用住宅用地，其地價稅按千分之二計徵：	2 ‰	II. For self-use residential land that meets the following requirements, the land value tax is levied at a rate of 0.2%:
1.都市土地面積未超過三公畝部分。		1. The portion of urban land area not exceeding three acres.
2.非都市土地面積未超過七公畝部分。		2. The portion of non-urban land area not exceeding seven acres.
國民住宅及企業或公營事業興建之勞工宿舍按千分之二計徵。	2 ‰	For public housing and worker dormitories built by private and public enterprises, the land value tax on the land shall be levied at a rate of 0.2%.
三、工礦業等用地按千分之十計徵。	10 ‰	III. Industrial land and mining land are subject to a land value tax rate of 1%.
四、都市計畫公共設施保留地按千分之六計徵；其未作任何使用並與使用中之土地隔離者免徵。	6 ‰	IV. For the land reserved for public facilities under urban planning, land value tax will be levied at a rate of 0.6%. If such land remains unused and is isolated from the land being used, it shall be exempt from the land value tax.
公有土地		Public Land
公有土地按10‰徵收地價稅。但公有土地供公共使用者，免徵地價稅。	10 ‰	Public land is subject to land value tax at 1%. However, public land provided for public use is exempt from land value tax.

資料來源：財政部賦稅署。
Source: Taxation Administration, Ministry of Finance.
說　明：本表資料更新截止日為115年5月31日。
Explanation: The data in this table is current as of May 31, 2026.