附表12. 土地增值稅稅率

Table 12. Land Value Increment Tax Rates

課 徵 標 的	稅率 Rate 66.7.16 July 16, 1977	稅率 Rate 94.2.1 Feb. 1, 2005	Tax Base
自用住宅用地	10%	10%	Self-use Residential Land
一 般 用 地			Regular Land
1.土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額未達百分之一百者，就其漲價總數額徵收增值稅百分之二十。	40%	20%	1. If the total amount of land value increment exceeds the original assigned land value or the previous transfer value for determination of the land value increment tax by less than 100%, a 20% land value increment tax shall be levied on the total amount of increment.
2.土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之一百以上未達百分之二百者，除按前款規定辦理外，其超過部分徵收增值稅百分之三十。	50%	30%	2. If the total amount of land value increment exceeds the original assigned land value or the previous transfer value for determination of the land value increment tax by more than 100% but less than 200%, in addition to the tax levied according to the preceding subparagraph, a 30% increment tax shall be levied on the portion exceeding 100%.
3.土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之二百以上者，除按前二款規定分別辦理外，其超過部分徵收增值稅百分之四十。	60%	40%	3. If the total amount of land value increment exceeds the original assigned land value or the previous transfer value for determination of the land value increment tax by more than 200%, in addition to the taxes levied according to the preceding two subparagraphs, a 40% increment tax shall be levied on the portion exceeding 200%.
4.長期持有土地者之減徵：			4. The reduction for land ownership held in long term is as follows:
(1)持有土地年限超過二十年以上者，就其土地增值稅超過一般用地最低稅率部分減徵百分之二十。	—	20%	(1) For land held for over twenty years, a 20% reduction in the portion of the land value increment tax that exceeds the minimum tax rate specified in the first paragraph shall be granted.
(2)持有土地年限超過三十年以上者，就其土地增值稅超過一般用地最低稅率部分減徵百分之三十。	—	30%	(2) For land held for over thirty years, a 30% reduction in the portion of the land value increment tax that exceeds the minimum tax rate specified in the first paragraph shall be granted.
(3)持有土地年限超過四十年以上者，就其土地增值稅超過一般用地最低稅率部分減徵百分之四十。	—	40%	(3) For land held for over forty years, a 40% reduction in the portion of the land value increment tax that exceeds the minimum tax rate specified in the first paragraph shall be granted.

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說　明：1.自91年2月1日起至94年1月31日止，土地增值稅減徵50%。
　　　　2.本表資料更新截止日為115年5月31日。

Explanation: 1. To promote economic development, a 50% reduction on the above tax rates was effective from February 1, 2002 to January 31, 2005.
2. The data in this table is current as of May 31, 2026.