

附表17. 娛樂稅稅率
Table 17. Amusement Tax Rates

課 徵 標 的	稅 率 Rate		Tax Base
按所收票價或收費額課徵	最高不得超過 No more than		Be levied on tickets sold or fees charged
	69.7.1 July 1, 1980	115.5.22 May 22, 2026	
1. 電 影			1. Cinema
(1)外國語言片	60%	-	(1) Foreign language films
(2)本國語言片	30%	-	(2) Chinese language films
2.職業性歌唱、說書、舞蹈、馬戲、 魔術、技藝表演及夜總會之各種表演	30%	-	2. Professional singing, story-telling, dancing, circus, magic shows, acrobatics shows, and night club performances
3.戲劇、音樂演奏、及非職業性歌唱、 舞蹈等表演	5%	-	3. Drama, musical performances and amateur singing, dancing, etc.
4.各種競技比賽	10%	-	4. Skill competitions and contests
5.舞廳或舞場	100%	50%	5. Dance halls
6.撞 球 場	50%	-	6. Billiard parlors
7.保 齡 球 館	30%	-	7. Bowling alleys
8.高爾夫球場	20%	20%	8. Golf courses
9.其他經財政部公告屬提供娛樂場所、 娛樂設施或娛樂活動供人娛樂者	50%	25%	9. Other entertainment places, facilities, or activities announced by the MOF as providing entertainment

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說 明：1. 自96年5月25日起撞球場、保齡球館免徵娛樂稅。

2. 自115年5月22日起電影、職業性歌唱、說書、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演、戲劇、音樂演奏及非職業性歌唱、舞蹈等表演及各種競技比賽免徵娛樂稅。

3. 直轄市及縣（市）政府得視產業發展、政策需要及財政狀況，停徵舞廳或舞場、高爾夫球場、其他經財政部公告屬提供娛樂場所、娛樂設施或娛樂活動供人娛樂者課稅項目之娛樂稅，提經當地民意機關通過，報財政部備查。

4. 本表資料更新截止日為115年5月31日。

Explanation: 1. Since May 25, 2007, billiard parlors and bowling alleys have been exempt from the amusement tax.

2. Since May 22, 2026, cinema, professional singing, story-telling, dancing, circus, magic shows, acrobatics shows, and night club performances, drama, musical performances and amateur singing, dancing, skill competitions and contests have been exempt from the amusement tax.

3. Municipal and county (city) governments may, in consideration of industrial development, policy needs, and fiscal conditions, suspend the levy of the amusement tax on dance halls, golf courses, and other entertainment places, facilities, or activities announced by the MOF as providing entertainment listed in the above schedule, and report such suspension to the MOF for its records after it is approved by the local assembly of the same level.

4. The data in this table is current as of May 31, 2026.