

附表18. 特種貨物及勞務稅稅率

100.6.1 June 1, 2011		
課 徵 標 的	稅 率 Rate	Tax Base
特種貨物		The specifically selected goods
1. 房屋、土地： 持有期間在二年以內之房屋及其坐落基地或依法得核發建造執照之都市土地。但符合第五條規定者，不包括之。		1. Buildings and land: Any unit of a building and the share of land associated with the unit, or any urban land for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years. Those that meet any provision of Article 5 are not classified as specifically selected goods.
(1) 持有期間在一年以內者。	15%	(1) if the holding period is no more than 1 year.
(2) 持有期間逾一年，二年以內者	10%	(2) if the holding period is more than 1 year and less than 2 year.
2. 小客車： 包括駕駛人座位在內，座位在九座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣三百萬元者。	10%	2. Passenger cars: Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.
3. 遊艇： 每艘銷售價格或完稅價格達新臺幣三百萬元者。	10%	3. Yachts : Any yacht with a selling price or taxable value of not less than NT\$3 million.
4. 飛機、直昇機及超輕型載具： 每架銷售價格或完稅價格達新臺幣三百萬元者。	10%	4. Airplanes, helicopters, and ultra-light vehicles : Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.
5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其產製品： 每件銷售價格或完稅價格達新臺幣五十萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。	10%	5. Turtle shells, hawksbill, coral, ivory, furs, and their products: Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.
6. 家具： 每件銷售價格或完稅價格達新臺幣五十萬元者。	10%	6. Furniture: Any item of furniture with a selling price or taxable value of not less than NT\$500,000.
特種勞務		The specifically selected services
本條例所稱特種勞務，指每次銷售價格達新臺幣五十萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%	As used in this Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.

資料來源：財政部賦稅署。

說 明：1. 自中華民國105年1月1日起，訂定銷售契約銷售之土地、房屋，停止課徵特種貨物及勞務稅。

2. 本表資料更新截止日為115年5月31日。

Table 18. The Specifically Selected Goods and Services Tax Rates

104.1.9 Jan. 9, 2015		
課 徵 標 的	稅 率 Rate	Tax Base
特種貨物		The specifically selected goods
1. 房屋、土地： 持有期間在二年以內之房屋及其坐落基地或依法得核發建造執照之都市土地及非都市土地之工業區土地。		1. Buildings and land: Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years.
(1) 持有期間在一年以內者。	15%	(1) if the holding period is no more than 1 year.
(2) 持有期間逾一年，二年以內者	10%	(2) if the holding period is more than 1 year and less than 2 year.
2. 小客車： 包括駕駛人座位在內，座位在九座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣三百萬元者。	10%	2. Passenger cars: Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.
3. 遊艇： 每艘船身長長達三十・四八公尺者。	10%	3. Yachts : Any yacht with a full length of not less than 30.48 meters.
4. 飛機、直昇機及超輕型載具： 每架銷售價格或完稅價格達新臺幣三百萬元者。	10%	4. Airplanes, helicopters, and ultra-light vehicles : Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.
5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其產製品： 每件銷售價格或完稅價格達新臺幣五十萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。	10%	5. Turtle shells, hawksbill, coral, ivory, furs, and their products: Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.
6. 家具： 每件銷售價格或完稅價格達新臺幣五十萬元者。	10%	6. Furniture: Any item of furniture with a selling price or taxable value of not less than NT\$500,000.
特種勞務		The specifically selected services
本條例所稱特種勞務，指每次銷售價格達新臺幣五十萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%	As used in this Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.

Source: Taxation Administration, Ministry of Finance.

Explanation: 1. The Specifically Selected Goods and Services Tax Act shall cease to apply on sale contract to sell Buildings and land, effective from January 1, 2016.

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