

表3-21. 土地增值稅稅源 (1/3)

(1)按稅率別分

單位：筆；平方公尺；新臺幣千元

年別及稅率別		筆數	面積	移轉現值	調整後原地價	改良土地費用
CY & Tax Rate		Plots	Area	Present Value of Transfer	Original Declared Value After Adjustment	Land Improvement Cost
107年	2018	1,114,620	238,839,533	1,794,770,069	996,761,070	12,712,002
108年	2019	1,181,992	244,955,303	2,059,329,103	1,154,571,434	17,589,120
109年	2020	1,344,964	266,531,397	2,204,070,986	1,251,233,686	24,991,259
110年	2021	1,440,709	284,681,834	2,325,282,482	1,364,829,430	26,472,606
111年	2022	1,356,742	271,226,542	2,042,203,205	1,252,392,320	20,168,815
112年	2023	1,221,238	241,324,234	1,802,891,960	1,126,985,985	14,756,288
113年	2024	1,395,960	242,739,585	2,079,051,591	1,326,438,542	22,726,554
114年	2025	1,143,519	206,287,152	1,684,259,974	1,066,799,064	10,918,237
自用住宅用地 (稅率10%)	Self-use Residence Land (10% Tax Rate)	45,462	1,911,818	126,577,071	52,706,144	38,356
一般用地	Regular Land	476,800	35,486,154	735,781,967	451,322,057	9,361,534
稅率20%	20% Tax Rate	346,193	22,245,124	490,495,402	400,001,531	731,744
稅率30%	30% Tax Rate	42,803	3,608,902	75,361,948	31,757,216	699,806
稅率40%	40% Tax Rate	86,931	9,632,129	169,924,571	19,563,287	7,929,985
其他	Others	873	-	46	23	-
免稅地	Exempt Land	621,257	168,889,177	821,900,936	562,770,863	1,518,347
公有土地	Public Land	7,317	2,797,817	97,385,776	23,344,923	-
私有土地	Private Land	613,940	166,091,360	724,515,160	539,425,940	1,518,347
無漲價數	No increment of Land Value	333,113	43,395,767	282,632,218	304,438,711	1,518,329
依法免徵	Tax- Exempt by Land Tax Act	280,827	122,695,593	441,882,942	234,987,229	18

資料來源：各縣市稽徵單位。

說明：1.自94年2月(含)起土地增值稅稅率調降為20%、30%、40%。

2.免稅用地有應納稅額之情況有二：

(1)係共有土地無償分割其權利增加者擔負權利減少者之稅額。

(2)係多筆共有農地分割申請適用農業發展條例之農地移轉不課徵土地增值稅案件，惟有部分土地否准適用。

3.其他減徵含都更減徵。

Table 3-21. Sources of Land Value Increment Tax (1/3)
(1) by Tax Rate

Unit : Plot ; Square of Meter ; NT\$ 1,000

漲價總數額 Gross Amount of Land Value Increment	長期持有減徵 Reduction for Land Held in Longterm	查定稅額 Assessment Tax	增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	應納稅額 Tax Payable
816,262,285	20,544,008	214,210,278	3,860,655	6,013,366	-	490,148	92,789,443
938,433,935	23,610,256	249,445,270	4,488,434	7,531,043	-	1,036,859	102,097,528
956,161,321	26,116,691	249,824,794	5,386,592	6,560,369	-	2,331,884	115,605,636
967,107,290	26,535,328	251,598,494	5,288,748	6,599,871	-	1,739,695	114,801,624
823,894,184	23,865,999	212,359,386	4,419,974	5,592,339	-	1,014,585	94,230,029
702,324,933	20,376,347	178,249,240	3,595,952	3,562,186	-	858,756	76,603,309
778,618,201	22,361,994	199,134,336	4,364,350	6,698,993	-	1,376,216	93,266,572
648,189,910	18,988,079	166,656,374	3,308,016	3,851,584	-	826,660	71,470,326
73,832,570	-	7,383,237	357,643	43,308	-	24,445	6,957,851
275,098,406	7,338,130	71,436,555	2,794,830	3,418,178	-	710,995	64,512,474
89,762,158	125	17,952,525	619,576	49,325	-	182,794	17,100,765
42,904,926	133,690	9,563,344	407,518	94,555	-	159,856	8,901,412
142,431,300	7,204,062	43,898,362	1,767,736	3,274,299	-	368,345	38,487,974
23	254	22,323	-	-	-	-	22,323
299,258,934	11,649,948	87,836,582	155,544	390,098	-	91,220	-
76,004,959	2,920,635	24,352,484	20,108	96,565	-	13,874	-
223,253,975	8,729,313	63,484,098	135,436	293,532	-	77,347	-
8,944	18	1,771	17	4	-	3	-
223,245,032	8,729,295	63,482,327	135,419	293,529	-	77,343	-

Source : Tax collection units of each county/city government.

Explanation : 1.Since February 2005, the Land Value Increment Tax have been adjusted and lowered to 20%, 30%, 40%.

2.Two tax payable conditions in the tax-exempted land :

(1)In the case of a partition of a jointly owned land without compensation, the party whose right was increased shall pay for the tax of the party whose right was reduced.

(2)In the case where several jointly owned agricultural lands apply for partition based on the Agriculture Development Act, such agricultural land transfer is exempted from land value incremental tax. However, there is exception to some part of the land.

3."Other Reduction" includes "Urban Renewal Reduction".

表3-21. 土地增值稅稅源 (2/3)

(2)按移轉原因別分

114年

單位：筆；平方公尺；新臺幣千元

原因別	筆數	面積	移轉現值	調整後原地價	改良土地費用	
Transfer Reason	Plots	Area	Present Value of Transfer	Original Declared Value After Adjustment	Land Improvement Cost	
總計	Grand Total	1,143,519	206,287,152	1,684,259,974	1,066,799,064	10,918,237
買賣	Sale	660,966	46,143,532	954,881,429	679,828,145	8,848,582
典權	Pledge	-	-	-	-	-
分割	Partition	2,799	-	368,740	266,423	10
合併	Merger	174	35	75,802	57,076	-
交換	Exchange	6,027	574,814	12,335,015	7,319,655	1,070,440
記存	Reserved	353	462,139	16,390,821	5,953,841	-
法院拍賣	Court Auction	22,455	5,869,315	19,492,784	13,685,372	20,301
一般贈與	Gift	145,816	25,511,538	121,970,227	85,074,955	906,165
遺贈	Bequest	3,197	925,199	8,347,402	8,359,962	-
配偶贈與	Matrimonial Donation	43,459	9,057,820	101,960,206	52,521,121	-
政府受贈	Donation for Government	10,319	669,103	32,865,714	15,240,748	-
政府贈與	Donation by Government	182	73,040	3,239,697	223,679	-
社福受贈	Donation for Social Welfare Groups	27	47,627	69,736	31,038	-
私校受贈	Donation for Private School	-	-	-	-	-
視為農地	Deemed as Agriculture Land	4,204	740,130	5,867,969	2,466,182	-
農地買賣	Sale of Agriculture Land	72,188	51,859,271	91,322,773	58,822,515	-
農地贈與	Agriculture Land Donation	36,872	52,714,487	86,067,167	53,336,877	-
農地交換	Exchange of Agriculture Land	911	501,323	878,548	536,382	-
農地分割	Agriculture Land by Separate	1,037	5,419	245,060	159,189	-
農地法拍	Agriculture Land by Court Auction	678	496,506	461,859	344,419	-
水源減徵20%	20% Reduction for Water Source	18	593	20,531	6,318	-
水源減徵30%	30% Reduction for Water Source	276	46,642	891,379	319,706	-
水源減徵50%	50% Reduction for Water Source	431	89,195	78,180	64,430	-
水源免稅	Tax-Exempt for Water Source	546	265,907	261,594	69,711	-
判決移轉	Transfer by Adjudication	5,182	1,077,902	7,368,469	5,716,614	12,119
判決分割	Partition by Adjudication	6,535	-	895,826	640,182	2,805
協議價購	Purchase with the Agreed Price	17,910	3,145,939	21,785,000	11,427,948	-
公設移轉	Transfer of the Land Reserved for Public Facilities	81,716	2,167,587	87,843,368	34,620,578	7
都市更新	Urban Renewal	508	6,016	951,717	545,923	-
都更減徵	Urban Renewal Reduction	100	1,217	367,023	97,064	-
都更記存	Reserved Urban Renewal	138	51	18,275	11,513	-
抵繳稅款	Deduction for Tax Collections	265	50,312	338,297	338,221	-
追繳稅款	Retrieves for Tax Payment	116	2,502	276,416	142,436	-
公有移轉	Transfer of Public Land	7,129	2,723,726	93,708,377	23,114,494	-
其他	Others	10,985	1,058,265	12,614,574	5,456,346	57,807

說明：本表自107年起調整部分移轉原因定義。

Table 3-21. Sources of Land Value Increment Tax (2/3)
(2) by Transfer Reason

CY 2025							
Unit : Plot ; Square of Meter ; NT\$ 1,000							
漲價總數額	長期持有減徵	查定稅額	增繳地價稅	重劃減徵	徵收減徵	其他減徵	應納稅額
Gross Amount of Land Value Increment	Reduction for Land Held in Longterm	Assessment Tax	Supplemental Payment of Land Value Tax	Reduction for Consolidation	Land Requisitioned Exempt	Other Reduction	Tax Payable
648,189,910	18,988,079	166,656,374	3,308,016	3,851,584	-	826,660	71,470,326
283,249,076	4,853,821	60,951,124	2,380,651	2,810,328	-	591,013	55,167,728
-	-	-	-	-	-	-	-
123,422	3,660	44,886	933	66	-	131	43,751
18,812	1,053	6,473	235	-	-	-	6,238
5,178,651	208,369	1,474,744	66,756	305,225	-	18,056	1,084,696
10,518,817	593,149	3,153,453	156,463	-	-	372	2,996,617
7,275,955	250,533	1,957,689	76,912	19,769	-	1,056	1,859,899
39,079,532	1,322,781	10,335,633	434,331	309,590	-	42,611	9,548,811
0	-	-	-	-	-	-	-
51,091,414	1,918,995	14,318,284	99,993	129,824	-	17,838	-
17,921,736	891,178	5,346,430	7,219	-	-	-	-
3,016,144	212,209	969,165	-	-	-	6,402	-
38,698	1,429	11,105	112	-	-	-	-
-	-	-	-	-	-	-	-
3,485,570	134,496	1,069,705	1,328	1,023	-	-	-
36,043,607	816,867	9,389,619	604	44,459	-	-	-
37,334,230	1,190,279	10,027,779	301	113,419	-	-	-
373,390	10,166	102,952	1	-	-	-	-
99,406	1,850	24,363	-	3	-	4	-
179,560	5,270	47,442	-	1,249	-	-	-
14,407	427	3,645	34	-	-	773	2,838
572,088	16,962	153,923	7,427	-	-	46,177	100,319
14,331	5	2,906	13	-	-	1,453	1,436
192,007	9,850	57,922	38	-	-	57,750	-
1,934,199	56,676	492,268	18,790	14,924	-	2,921	455,623
291,736	12,775	89,919	2,708	1,109	-	67	86,000
14,787,702	789,998	4,681,650	1,557	114	-	-	-
54,674,411	2,632,845	16,380,324	12,940	111	-	-	-
409,457	24,074	119,448	402	-	-	-	-
270,076	13,324	76,052	3,618	239	-	30,182	42,014
6,819	178	1,719	86	160	-	527	944
440	1	90	0	-	-	-	90
133,980	-	13,398	660	-	-	105	12,633
72,557,863	2,674,760	23,246,629	20,108	96,565	-	7,472	-
7,302,375	340,099	2,105,633	13,797	3,407	-	1,751	60,689

Explanation : Since 2018, the "Transfer Reason" of the content of this table has been redefined.

表3-21. 土地增值稅稅源 (3/3)

(3)按地區別分

114年

單位：筆；平方公尺；新臺幣千元

地 區 別 Region	筆 數 Plots	面 積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declared Value After Adjustment	改 良 土地費用 Land Improvement Cost
總 計 Grand Total	1,143,519	206,287,152	1,684,259,974	1,066,799,064	10,918,237
新 北 市 New Taipei City	150,390	10,286,163	289,127,007	182,262,309	3,550,059
臺 北 市 Taipei City	84,181	2,068,387	325,402,486	200,034,060	133,433
桃 園 市 Taoyuan City	152,751	14,209,098	227,139,635	137,981,218	1,370,823
臺 中 市 Taichung City	131,930	12,445,180	209,840,748	130,380,147	3,757,839
臺 南 市 Tainan City	108,557	20,000,407	121,693,822	82,587,201	434,629
高 雄 市 Kaohsiung City	126,509	14,456,932	149,647,400	97,022,266	884,348
宜 蘭 縣 Yilan County	27,610	7,593,280	37,412,663	20,920,877	110,832
新 竹 縣 Hsinchu County	48,267	13,281,324	46,708,069	28,199,206	197,803
苗 栗 縣 Miaoli County	39,021	13,740,235	32,625,808	22,563,361	17,854
彰 化 縣 Changhua County	57,793	12,129,770	56,666,843	39,100,681	301,881
南 投 縣 Nantou County	22,706	12,622,424	18,080,968	13,525,434	12,311
雲 林 縣 Yunlin County	44,766	15,201,062	28,067,671	25,751,074	55,861
嘉 義 縣 Chiayi County	28,363	13,885,859	31,582,666	15,897,467	10,049
屏 東 縣 Pingtung County	43,057	22,524,141	33,260,064	23,144,274	23,528
臺 東 縣 Taitung County	8,678	8,568,485	6,439,946	4,565,918	9,891
花 蓮 縣 Hualien County	11,684	8,934,234	14,524,907	9,457,123	1,077
澎 湖 縣 Penghu County	3,958	564,745	2,344,101	1,300,284	354
基 隆 市 Keelung City	16,880	962,372	10,429,151	6,312,227	-
新 竹 市 Hsinchu City	22,230	995,888	26,731,692	15,506,407	37,455
嘉 義 市 Chiayi City	9,638	814,649	11,250,942	8,648,183	8,212
金 門 縣 Kinmen County	4,015	966,185	5,210,429	1,599,597	-
連 江 縣 Lienchiang County	535	36,332	72,957	39,748	-

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-21. Sources of Land Value Increment Tax (3/3)
(3) by Region

CY 2025

Unit : Plot ; Square of Meter ; NT\$ 1,000

漲價總數額 Gross Amount of Land Value Increment	長期持有減徵 Reduction for Land Held in Longterm	查定稅額 Assessment Tax	增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	應納稅額 Tax Payable
648,189,910	18,988,079	166,656,374	3,308,016	3,851,584	-	826,660	71,470,326
107,714,704	2,924,935	25,964,803	722,362	935,450	-	166,945	14,410,827
135,476,006	4,658,126	32,455,172	868,737	232,725	-	282,769	15,237,620
91,670,329	2,308,936	23,447,303	383,356	252,244	-	131,998	9,307,037
79,844,248	2,465,029	21,638,911	404,570	1,612,130	-	75,394	10,576,388
42,806,330	995,595	11,136,436	190,598	209,704	-	56,951	4,474,138
55,488,744	1,395,202	14,817,562	270,274	189,006	-	40,364	5,847,887
16,884,148	536,337	4,406,732	59,137	150,547	-	2,311	1,399,586
18,955,967	465,923	4,861,563	84,996	40,897	-	45,041	2,134,082
10,684,091	307,761	2,699,795	54,057	18,403	-	9,398	1,167,475
19,528,243	1,100,240	5,615,830	60,278	66,987	-	1,553	1,396,283
5,460,374	211,110	1,490,369	13,729	6,138	-	40	426,925
5,400,266	187,378	1,387,277	23,907	39,340	-	4,072	670,544
16,585,451	216,785	5,561,699	22,933	21,732	-	72	508,761
10,897,386	311,806	2,904,184	27,791	37,054	-	-	899,902
1,992,432	58,430	511,198	5,963	1,916	-	24	177,431
5,569,714	102,788	1,435,146	17,246	4,250	-	-	432,235
1,100,247	42,685	296,292	3,563	1,006	-	-	158,661
4,226,524	147,719	1,082,327	23,718	-	-	-	545,753
11,418,467	328,299	3,113,817	44,452	19,305	-	542	1,095,012
2,802,732	70,102	660,034	21,765	7,642	-	2,985	352,277
3,648,551	152,080	1,160,310	4,584	5,108	-	6,200	245,831
34,956	815	9,615	-	-	-	-	5,671

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.