

表2-20. 地價稅開徵概況－按納稅義務人性別及年齡分 (1/2)

(1)開徵概況

單位：戶；公頃；新臺幣百萬元

| 年別及年齡級距 | 戶數 No. of Household | | | 面積 Area | | |
|---------|------------------------|------------|--------------|-------------|------------|--------------|
| | 合計 Total | 男性 Male | 女性 Female | 合計 Total | 男性 Male | 女性 Female |
| 102年 | 9,271,295 | 5,237,612 | 4,033,683 | 103,675 | 68,518 | 35,156 |
| 103年 | 9,397,663 | 5,289,836 | 4,107,827 | 106,141 | 69,892 | 36,250 |
| 104年 | 9,511,934 | 5,334,828 | 4,177,106 | 108,918 | 71,517 | 37,401 |
| 105年 | 9,632,293 | 5,384,198 | 4,248,095 | 111,061 | 72,794 | 38,267 |
| 106年 | 9,743,351 | 5,427,218 | 4,316,133 | 113,200 | 74,090 | 39,110 |
| 0-14歲 | 16,509 | 11,150 | 5,359 | 109 | 83 | 27 |
| 15-19歲 | 31,478 | 21,441 | 10,037 | 218 | 171 | 46 |
| 20-24歲 | 75,879 | 51,459 | 24,420 | 549 | 429 | 120 |
| 25-29歲 | 183,079 | 120,794 | 62,285 | 1,369 | 1,043 | 327 |
| 30-34歲 | 364,961 | 229,950 | 135,011 | 2,760 | 2,045 | 715 |
| 35-39歲 | 685,733 | 406,867 | 278,866 | 5,256 | 3,725 | 1,530 |
| 40-44歲 | 881,317 | 496,731 | 384,586 | 7,317 | 4,890 | 2,427 |
| 45-49歲 | 1,028,551 | 563,216 | 465,335 | 9,878 | 6,434 | 3,444 |
| 50-54歲 | 1,193,980 | 646,931 | 547,049 | 13,345 | 8,592 | 4,753 |
| 55-59歲 | 1,302,501 | 704,022 | 598,479 | 16,697 | 10,769 | 5,929 |
| 60-64歲 | 1,235,482 | 663,375 | 572,107 | 16,980 | 10,902 | 6,079 |
| 65歲以上 | 2,647,485 | 1,433,603 | 1,213,882 | 38,318 | 24,670 | 13,648 |
| 其他 * | 96,396 | 77,679 | 18,717 | 403 | 337 | 66 |

資料來源：財政資訊中心。

說明：1. 本表資料不包括非自然人及公司共有所有權人在內。
2. *土地所有者已身故而未過戶及移居國外兩年以上者。

Table 2-20. Land Value Tax Levied— by Gender and Age of Tax Payer (1/2)

(1) Levied Status

Unit : Household ; Hectare ; NT\$million

| 地價 Land Value | | | 查定稅額 Assessed Tax Amount | | | CY & Age Brackets |
|------------------|------------|--------------|-----------------------------|------------|--------------|-------------------|
| 合計 Total | 男性 Male | 女性 Female | 合計 Total | 男性 Male | 女性 Female | |
| 4,709,569 | 2,706,608 | 2,002,962 | 34,637 | 21,908 | 12,729 | 2013 |
| 4,732,815 | 2,711,319 | 2,021,496 | 34,640 | 21,858 | 12,782 | 2014 |
| 4,758,038 | 2,719,189 | 2,038,849 | 34,566 | 21,746 | 12,820 | 2015 |
| 6,268,673 | 3,561,862 | 2,706,811 | 45,904 | 28,891 | 17,013 | 2016 |
| 6,297,227 | 3,569,706 | 2,727,520 | 45,405 | 28,490 | 16,915 | 2017 |
| 5,831 | 4,404 | 1,427 | 45 | 34 | 11 | 0-14 years |
| 10,173 | 7,708 | 2,464 | 81 | 62 | 18 | 15-19 years |
| 24,807 | 18,750 | 6,058 | 191 | 149 | 42 | 20-24 years |
| 62,376 | 44,730 | 17,645 | 418 | 311 | 107 | 25-29 years |
| 132,864 | 89,966 | 42,898 | 847 | 604 | 243 | 30-34 years |
| 278,997 | 177,941 | 101,056 | 1,689 | 1,143 | 546 | 35-39 years |
| 413,929 | 246,662 | 167,267 | 2,526 | 1,587 | 938 | 40-44 years |
| 559,450 | 322,666 | 236,784 | 3,622 | 2,292 | 1,330 | 45-49 years |
| 732,989 | 411,548 | 321,442 | 5,149 | 3,170 | 1,979 | 50-54 years |
| 890,349 | 495,751 | 394,597 | 6,334 | 3,912 | 2,422 | 55-59 years |
| 943,259 | 521,857 | 421,402 | 7,032 | 4,401 | 2,631 | 60-64 years |
| 2,229,992 | 1,218,935 | 1,011,058 | 17,356 | 10,744 | 6,612 | 65 years and over |
| 12,210 | 8,788 | 3,422 | 115 | 82 | 33 | Others * |

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1.This table is not contain non-natural persons and of co-ownership, including the ownership of the people.

2.*Landholders deceased without transfer and relocate abroad by more than two years.

表2-20. 地價稅開徵概況－按納稅義務人性別及年齡分 (2/2)

(2)結構比

單位：%

| 年別及年齡級距 | 戶數 No. of Household | | | 面積 Area | | |
|---------|------------------------|------------|--------------|-------------|------------|--------------|
| | 合計 Total | 男性 Male | 女性 Female | 合計 Total | 男性 Male | 女性 Female |
| 102年 | 100.0 | 56.5 | 43.5 | 100.0 | 66.1 | 33.9 |
| 103年 | 100.0 | 56.3 | 43.7 | 100.0 | 65.8 | 34.2 |
| 104年 | 100.0 | 56.1 | 43.9 | 100.0 | 65.7 | 34.3 |
| 105年 | 100.0 | 55.9 | 44.1 | 100.0 | 65.5 | 34.5 |
| 106年 | 100.0 | 55.7 | 44.3 | 100.0 | 65.5 | 34.5 |
| 0-14歲 | 100.0 | 67.5 | 32.5 | 100.0 | 75.7 | 24.3 |
| 15-19歲 | 100.0 | 68.1 | 31.9 | 100.0 | 78.7 | 21.3 |
| 20-24歲 | 100.0 | 67.8 | 32.2 | 100.0 | 78.1 | 21.9 |
| 25-29歲 | 100.0 | 66.0 | 34.0 | 100.0 | 76.2 | 23.8 |
| 30-34歲 | 100.0 | 63.0 | 37.0 | 100.0 | 74.1 | 25.9 |
| 35-39歲 | 100.0 | 59.3 | 40.7 | 100.0 | 70.9 | 29.1 |
| 40-44歲 | 100.0 | 56.4 | 43.6 | 100.0 | 66.8 | 33.2 |
| 45-49歲 | 100.0 | 54.8 | 45.2 | 100.0 | 65.1 | 34.9 |
| 50-54歲 | 100.0 | 54.2 | 45.8 | 100.0 | 64.4 | 35.6 |
| 55-59歲 | 100.0 | 54.1 | 45.9 | 100.0 | 64.5 | 35.5 |
| 60-64歲 | 100.0 | 53.7 | 46.3 | 100.0 | 64.2 | 35.8 |
| 65歲以上 | 100.0 | 54.1 | 45.9 | 100.0 | 64.4 | 35.6 |
| 其他 * | 100.0 | 80.6 | 19.4 | 100.0 | 83.6 | 16.4 |

Table 2-20. Land Value Tax Levied – by Gender and Age of Tax Payer (2/2)

(2)Percentage

Unit : %

| 地價 Land Value | | | 查定稅額 Assessed Tax Amount | | | CY & Age Brackets |
|------------------|------------|--------------|-----------------------------|------------|--------------|-------------------|
| 合計 Total | 男性 Male | 女性 Female | 合計 Total | 男性 Male | 女性 Female | |
| 100.0 | 57.5 | 42.5 | 100.0 | 63.2 | 36.8 | 2013 |
| 100.0 | 57.3 | 42.7 | 100.0 | 63.1 | 36.9 | 2014 |
| 100.0 | 57.1 | 42.9 | 100.0 | 62.9 | 37.1 | 2015 |
| 100.0 | 56.8 | 43.2 | 100.0 | 62.9 | 37.1 | 2016 |
| 100.0 | 56.7 | 43.3 | 100.0 | 62.7 | 37.3 | 2017 |
| 100.0 | 75.5 | 24.5 | 100.0 | 76.5 | 23.5 | 0-14 years |
| 100.0 | 75.8 | 24.2 | 100.0 | 77.3 | 22.7 | 15-19 years |
| 100.0 | 75.6 | 24.4 | 100.0 | 78.1 | 21.9 | 20-24 years |
| 100.0 | 71.7 | 28.3 | 100.0 | 74.3 | 25.7 | 25-29 years |
| 100.0 | 67.7 | 32.3 | 100.0 | 71.3 | 28.7 | 30-34 years |
| 100.0 | 63.8 | 36.2 | 100.0 | 67.7 | 32.3 | 35-39 years |
| 100.0 | 59.6 | 40.4 | 100.0 | 62.8 | 37.2 | 40-44 years |
| 100.0 | 57.7 | 42.3 | 100.0 | 63.3 | 36.7 | 45-49 years |
| 100.0 | 56.1 | 43.9 | 100.0 | 61.6 | 38.4 | 50-54 years |
| 100.0 | 55.7 | 44.3 | 100.0 | 61.8 | 38.2 | 55-59 years |
| 100.0 | 55.3 | 44.7 | 100.0 | 62.6 | 37.4 | 60-64 years |
| 100.0 | 54.7 | 45.3 | 100.0 | 61.9 | 38.1 | 65 years and over |
| 100.0 | 72.0 | 28.0 | 100.0 | 71.2 | 28.8 | Others * |