地方稅宣導手冊
MANUAL OF LOCAL TAX GUIDELINES

地價稅

Land Value Tax



地價稅
Land Value Tax

LAND VALUE TAX

Reminders:

- Applicable conditions for self-use residential land:

1. The landowner or his/her spouse and/or any relative of direct lineage has completed local household registration.
2. The self-use residential land is not for rent or used for business purpose.
3. The buildings / improvements on the land are owned by the landowner himself / herself or his / her spouse or any relative of direct lineage.
4. A landowner together with his/her spouse and his/her minor dependents are eligible for one parcel of land only.
5. The land area is limited to less than 300 square meters of urban land or less than 700 square meters of non-urban land.
6. The landowner shall apply on/before September 22 of the current year. Application filed later than that date shall apply for the next year（The deadline for application coincides with the official holidays, postponed to the first working day）.

- To be able to continue to enjoy the special tax rate for self-use residential land, at least one of the landowner or his/her spouse and / or adult relative of direct lineage must retain the household registration when applying for the move out of household registration. If the entire household registration has been moved out, the special tax rate for self-use residential land shall not apply. To avoid penalty, the land owner shall report the matter to the tax collection authority within 30 days.
- When the ownership of the land is changed, the new landowner shall apply for the special tax rate again.
- The landowner shall report to the local tax revenue service office within 30 days when the condition for the application of special tax rate ceases to exist.

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Distinguish National & Local Taxes

Tax levies, according to the Constitution and the Act Governing Allocation of Government Revenues and Expenditures, are divided into national, special municipality, and county (or county-level city) taxes (the latter two are called local taxes).

National Taxes

(Collected by the National Taxation Bureau of the Ministry of Finance)

- Value-added and Nonvalue-added Business Tax
- Specifically Selected Goods and Services Tax
- Commodity Tax
- Income Tax
- Estate and Gift Tax
- Tobacco and Alcohol Tax
- Securities Transaction Tax
- Futures Transaction Tax
- Stamp Tax
- Deed Tax
- Vehicle License Tax
- Amusement Tax
- House Tax

Local Taxes

(Collected by Local Taxation Bureaus)

- Land Tax
  - I. Land Value Tax
  - II. Land Value Increment Tax
  - III. Agricultural Land Tax (has not been levied)

使用者付費，公平看得見，資源不浪費

1 Preface

The land value tax is a tax that is levied on land. It is a type of property tax. However, the land value tax is not applicable to all landholdings. Which types of land need to pay the land value tax, and which types of land do not have to pay the land value tax? When is the tax liability base date of the land value tax? When is the taxation period? What are the different tax rates?

How is the land value tax calculated? What are the provisions on tax reductions and how can the land value tax liability be reduced? This manual will answer all your land value tax-related questions.



II Land value tax

1. Land value tax for landholdings

Landowner

Land value tax — the land value tax is levied on land that has an assessed value, excluding land that is subject to the agricultural land tax.

Agricultural land tax — the agricultural land tax is levied on land without an assessed land value district or on land with an assessed land value district that meets the conditions in Article 22 of the Land Tax Act for use as agricultural land (currently not levied).

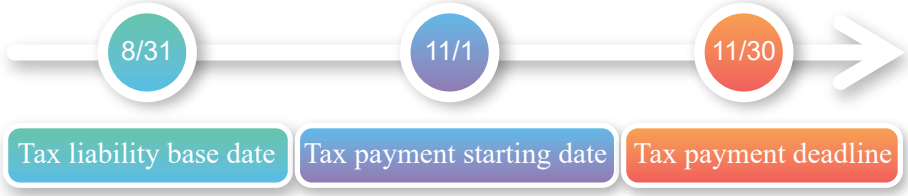
2. Land value tax or agricultural land tax taxpayers

Taxpayer	Remarks
Landowner	
Administrative agency	Land is publicly owned
Administrator	Land is commonly owned or jointly owned (including unregistered inheritance registration)
Dien right holder	Land leased out under dien
Bestowee	Bestowed land
Farmer	Land assigned for farming
Trustee	Land is a trust property

Note:
when the land title is jointly owned, all joint owners are responsible for the payment of the tax based on their respective shares.



3. Tax liability base date



Under the provisions of the tax code, the taxpayer of the land value tax is the landowner or the dien holder listed on the land register on the tax liability base date (Aug. 31). (For land acquired through court or the branch of the Administrative Enforcement Agency auctions, the date on which the court-issued transfer certificate was received serves as the tax liability base date. For jointly owned land that has been divided by a court, land that has been expropriated for public use, or land that has been inherited from others, the tax liability base date is the court decision date, the date the payment of compensation for expropriation is completed, and the date the inheritance is received, respectively, until the registration of the transfer of property rights is completed.)

Note:
landowners listed on land registers on Aug. 31 are the taxpayers of the land value tax for the entire tax year, regardless of the length of time during which the land was actually owned.

4. Taxation period

Payment period	Taxation period
Nov. 1 to Nov. 30	Jan. 1 to Dec. 31 (same year)

5. Tax payment methods

(1) Financial institutions (excluding the post office).

(2) Convenience stores (for tax payments under NT$30,000).
(3) Designated account transfer (application must be completed two months before the start of the tax payment period).
(4) ATM transfer.
(5) Telephone (payment via credit card, current (savings) account transfer).
(6) Internet (payment via credit card, financial IC card transfer, current (savings) account transfer).
(7) Electronic payment account transfer.

E-payment options

- Bring a citizen digital certificate, corporate certificate, or TW FidO smartphone app to one of the four large convenience store chains and print out the land value tax bill at the multimedia information kiosk (such as ibon or FamiPort). Go to the counter and pay the tax (under NT$30,000).
- Use a citizen digital certificate, corporate certificate, registered National Health Insurance card, Financial certificate, or TW FidO smartphone app to access the local tax network reporting system, and check and pay the tax online.
- Download an app of mobile payment or an app of electronic payment institution which provide the service of paying taxes, and scan the TWQR code or three-segment barcodes on the tax bill to pay the tax.
- Scan the TWQR code on the tax bill by using a mobile device and pay the tax directly.

6. Declared land value

Landowners must declare the value of their land with reference to the posted land values announced by special municipality or county (city) governments. If landowners fail to declare the land value within the announced period, the declared value will be 80 percent of the posted value. The landowner may declare a land value that is 80 percent to 120 percent of the posted value. If the declared land value exceeds 120



percent of the posted land value will be used as the declared value. If the declared value is less than 80 percent of the posted value, 80 percent of posted value will be used as the declared value.

7. Starting cumulative value

The tax base of the land value tax, or starting cumulative value, is the average land value of seven ares (700 square meters) in the special municipality or county (city) where the land is located, excluding land used for industrial purposes, mining, or agriculture, and land exempted from taxation. (Every special municipality, county, and city has a different starting cumulative value, so please check with local tax authorities for the actual value.)

8. Land value tax rates and calculation formulas

(1) Regular progressive tax rate

Tax classification	Calculation formula
Class 1	Tax amount = taxable land value (not exceeding the SCV) X tax rate (1 percent)
Class 2	Tax amount = taxable land value (portion exceeding the SCV is less than five times the SCV) X tax rate (1.5 percent) cumulative difference (SCV X 0.005)
Class 3	Tax amount = taxable land value (portion exceeding the SCV is five to 10 times the SCV) X tax rate (2.5 percent) cumulative difference (SCV X 0.065)
Class 4	Tax amount = taxable land value (portion exceeding the SCV is 10 to 15 times the SCV) X tax rate (3.5 percent) cumulative difference (SCV X 0.175)
Class 5	Tax amount = taxable land value (portion exceeding the SCV is 15 to 20 times the SCV) X tax rate (4.5 percent) cumulative difference (SCV X 0.335)
Class 6	Tax amount = taxable land value (portion exceeding the SCV is over 20 times the SCV) X tax rate (5.5 percent) cumulative difference (SCV X 0.545)

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(2) Special privileged rate

Land use purpose	Special rate
(1) Land for self-use residences, worker dormitories, public housing	0.2 percent
(2) Land reserved for public facilities	0.6 percent
(3) Land used for industrial purposes, gas stations, parking lots (excluding temporary off-street parking lots), and other direct uses of land by businesses	1 percent
(4) Land that is publicly owned (taxed at the basic tax rate)	1 percent





II Land value tax FAQs

(1) What are the scope, target, and basis of the land value tax?

A The target of the land value tax is all land that has been assessed a value, with the exception of land that is taxed as agricultural land. The land value tax is calculated based on the total land value of all the land owned by a landowner in a special municipality or county (city). The total land value refers to the total value of all the parcels of land owned by a landowner that has been assessed or reassessed a value according to statutory procedures and recorded in the landowner register.

(2) Who pays the land value tax?

A The different types of taxpayers of the land value tax are as follows:

(1) Landowners. However, in cases where the land is classified as publicly owned, commonly owned, or jointly owned, the taxpayer is the administrative agency or the administrator. When the land title is jointly owned, all joint owners are responsible for the payment of the tax based on their respective shares.

(2) Dien right holders, for land leased out under dien.

(3) Bestowees, for land that has been bestowed.

(4) Farmers, for land that has been assigned for farming.

(5) Trustees, for land that is a trust property.

(3) If I bought a parcel of land in August, do I only need to pay the land value tax for the remaining months of the year? Can the taxpayer stipulated by the buyer and seller in the contract of sales and purchase be maintained as the taxpayer under tax code regulations?

A The 〝tax liability base date〞 for the land value tax is Aug. 31. Tax authorities consider all landowners or dien holders recorded in land registers on that date to be the taxpayers of the annual land value tax and responsible for paying the tax on that parcel of land for the entire year.

Therefore, those who receive title to land on Aug. 31 are responsible for paying the land value tax for that parcel of land for the entire year. (However, for land acquired through court or the branch of the Administrative Enforcement Agency auctions, the date on which the court-issued transfer certificate is received serves as the tax liability base date. For commonly owned land that has been divided by a court, land that has been expropriated for public use, or land that has been inherited from others, the tax liability base date is the court decision date, the date the payment of compensation for expropriation is completed, and the date the inheritance is received, respectively, until the registration of the transfer of property rights is completed.)

If the buyer and seller agree on who should pay the land value tax in the contract of sales and purchase, this is considered to be a private right agreed to between parties, and the taxpayer of the land value tax cannot be changed. In other words, the landowner listed in the land register on the tax liability base date is responsible for paying the entire annual land value tax.

(4) When does the land value tax payment period start every year? Are there penalties for missing the tax payment deadline?

A The land value tax is collected once a year, and the tax payment period is Nov. 1 to Nov. 30 of each year. The taxation period is Jan. 1 to Dec. 31 of each year. If you miss the tax payment deadline, a late payment fee of 1 percent of the tax amount is added for every three days that the tax payment is late, up to 10 percent. If the tax remains unpaid 30 days after the deadline and no application for a review has been submitted, local tax authorities will transfer the case to the appropriate branch of the Administrative Enforcement Agency for handling.



(5) The house tax for the house I live in is levied based on the self-use residence tax rate. Do I still need to apply for the self-use residence tax rate to be used for my land value tax?

A The applicable conditions and application deadlines for the self-use residence tax rate used to calculate the house tax of a house and the self-use residence tax rate used to calculate the land value tax of a land base are different. Therefore, for the self-use residence tax rate to be applicable to the land value tax for the land on which a residence is located, you must first apply and your application must be approved.

(6) What are the conditions for the self-use residence tax rate to be applicable to the land value tax? How do I apply?

A 1. The self-use residential land tax rate will be used for the land value tax under the following conditions:

(1) the landowner, his or her spouse, or relatives of direct lineage has completed the household registration for the land in question.

(2) The land is self-use residential land and not rented out or used for business purposes.

(3) The residence on the land is owned by the landowner, his or her spouse, or relatives of direct lineage.

(4) The area of urban land does not exceed 300 square meters (approx. 90.75 pings) and the area of non-urban land does not exceed 700 square meters (approx. 211.75 pings).

(5) The landowner and his or her spouse and minor dependents are eligible for the tax rate with one parcel of land as the limit.

2. If the conditions for self-use residential land are met, the landowner must submit the application to local tax authorities at least 40 days (Sept. 22) before the start of the tax payment period and include a copy of the building ownership certificate (not required if the building

number is filled out in the application). If the application is approved, the special privileged tax rate for self-use residential land will be used to calculate the land value tax in that same year. Late applications that are approved will become effective the following year.

(7) Do I need to reapply if land where the land value tax was levied at the self-use residential land rate is transferred as a result of inheritance, gift, the creation of a self-benefit trust, or dissolution of a trust?

A If land is transferred because it is inherited, given as a gift, or because a trust has been dissolved, the conditions for the self-use residential land tax rate will change, because the taxable subject (landowner) has changed. Therefore, the new landowner must reapply following the inheritance, gift, or dissolution of the trust. The self-use residential land tax rate can only be used to calculate the land value tax after the application is approved. For entrusted land where the trust relationship continues to exist and the land is still held by the trustee, there are no provisions in the Land Tax Act that allow the self-use residential land tax rate to be used for the land value tax.However, if the settlor and trustee are the same person (self-benefit trust); the house on the aforementioned land is used as a residence by the settlor, his or her spouse, or a relative of direct lineage; and the purpose of the land trust is not violated, the settlor is regarded as the landowner. If other requirements comply with the self-use residential land provisions of the Land Tax Act, then the new landowner (the trustee) should re-apply. The self-use residential land tax rate can only be used for the land value tax after the application is approved.

(8) My neighbor and I own parcels of residential land that are about the same size. Why is there a difference of over fourfold in our land value taxes?

A Land for general use and self-use residential land are taxed at different rates. The basic land value tax rate for land for general use is 1 percent,



and the total land value tax will depend on the cumulative holdings of a landowner in one special municipality or county (city). The tax rate is progressive, going from 1 percent to 5.5 percent. The self-use residence tax rate is 0.2 percent, which is lower and not progressive. Therefore, the land value tax amounts on self-use residential land and land for general use may differ by fourfold or greater.

(9) If the land is trust asset, can the landowner apply for the land value tax to be levied at the rate applicable to self-use residential land?

A For entrusted land that falls under any of the following circumstances, the landowner can apply for the land value tax to be levied at the rate applicable to self-use residential land, and the landowner must submit an application at least 40 days (that is, before September 22) before the commencement of the annua; Land Value Tax collection period each year. Applications submitted after this deadline will have the special rate applicable starting the following year.

(1) For self-benefit trusts: if the building on said land is provided to the settlor or his/her spouse or lineal relatives by blood for residential use during the trust relationship, not violating purpose of the land trust, the settlor is deemed as the landowner. Given the land meets other criteria provided in Articles 9 and 17 of the Land Tax Act, the land value tax can be levied at the rate applicable to self-use residential land during the period of the trustee's ownership of the land.

(2) For will trusts: If the beneficiary is the inheritor and the spouse or child of the settlor, and the building is provided to the beneficiary or his/her spouse or lineal relatives by blood for residential use and does not violate purpose of said trust, when the trust becomes effective and if during the trust relationship the person or entity to whom the trust property is transferred to is the beneficiary after termination of the trust relationship, the beneficiary is deemed as the owner of said land and building. During the trust relationship, the land value tax

can belevied at the rate applicable to self-use residential land, given said land meets other criteria provided in Articles 9 and 17 of the Land Tax Act.

(3) For any other interest-oriented trust: During the trust relationship, if the land meets any of the following criteria, the beneficiary is deemed as the owner of the said land and building, the land value tax for the said entrusted land can be levied at the rate applicable to self-use residential land.

(a) The beneficiary is the settlor's spouse or adult child who is issued a disability identification in accordance with the People with Disabilities Rights Protection Act or is diagnosed as a patient defined in Subparagraph 4, Paragraph 1, Article 3 of the Mental Health Act, or the beneficiary is the settlor's minor child.

(b) The trust contract specifies that the trust property is only for residential use of the beneficiary, his/her spouse or lineal relatives by blood and shall not be disposed of, sold or transferred to a third party.

(c) The beneficiary has been definitively determined and enjoys the entire benefit of the trust, and the settlor has not retained the right to change the beneficiary.

(d) The beneficiary or his spouse or lineal relatives by blood actually reside on and use the entrusted land and building and have completed household registration on the land.

(e) The entrusted land shall meet the requirements stated in Article 9 of the Land Tax Act, that the land is not rented out or used for business, and the requirements provided in Article 17 of the same Act that the portion of urban land area does not exceed three acres; the portion of non-urban land area does not exceed seven acres; and for beneficiaries, their spouses, and minor dependents who are eligible for the tax rate of self-use residential land, only one property can apply.



(10) Can the land value tax be reduced if a building has passages under balconies or hallways that are used for public passage? What are the reduction standards?

A The land value tax reduction standard for passages under balconies or hallways that are used for public passage is as follows: if the passages do not have any construction improvements, they are exempt from the land value tax. If there is a one-story, two-story, three-story, or four-story or more construction improvement, a one half, one-third, one-fourth, and one-fifth reduction, respectively, is applicable. "Passages under balconies or hallways" are part of the base of a building and the precondition is that there are confirmed construction improvements on the base. Therefore, vacant land without buildings cannot apply for this type of tax reduction.

(11) If land around a house is kept vacant and not used or solely used for private passage due to government regulations, or for aesthetic, ventilation, or lighting purposes, is this land exempt from the land value tax?

A Article 14 of the Land Tax Act stipulates that land that has been assessed a value shall be subject to the land value tax, with the exception of land that is subject to the agricultural land tax pursuant to Article 22. Although the land in question is not used for any purposes or may only be used to grow vegetables or for private passage, the land value tax should still be levied according to the law.

(12) If the land is classified as land reserved for public facilities due to urban planning, is it still subject to the land value tax?

A Land reserved for public facilities under urban planning but still built on and used during the reserve period is subject to the land value tax, and the tax rate is 0.6 percent. If the land is classified as self-use residential land, you can apply for the self-use residential land tax rate of 0.2 percent.

However, if the land is not used for any purpose and is segregated from other land in use during the reserve period, no land value tax will be levied. If it is used for agricultural purposes, then the agricultural land tax will be levied (currently not levied).

(13) I own three houses in Tainan, and receive three house tax bills every year. Why do I only receive one tax bill for the land value tax?

A The land value tax is calculated based on a consolidation system and a progressive tax rate. The consolidation system means that all of the land holdings of a landowner in the same special municipality or county (city) are consolidated together to form one unit. In other words, all the land in one special municipality or county (city) is combined to determine the total land value and calculate the subsequent land value tax. This is why each landowner will only receive one land value tax bill for all the holdings in the same special municipality or county (city). Moreover, the house tax is calculated at a proportional tax rate and no consolidation system is used, so each house number has its own tax bill. If you own three houses with three house numbers, then you will receive three house tax bills.

(14) How do I apply for the special privileged rate for land used for industrial purposes and land value tax exemptions?

A Fill out the application and include a copy of the factory establishment permit, construction permit, or factory registration certificate, as well as any supporting documents, and submit them to local tax authority of the land where the factory is located at least 40 days (Sept. 22) before the start of the tax payment period. Late applications will be applicable starting the next year. Taxpayers whose applications were previously approved and have made no usage changes do not need to reapply.



(15) If I didn't receive the tax bill because I moved or changed my address, or if I lost the tax bill, what should I do?

A You can visit the local tax office where the land is located or its affiliated sub-bureaus (departments) to apply for a reissuance. You can apply via telephone, fax, or online. The public is reminded that the address on the tax bill is the delivery address, and it may not be the residential address of the landowner. Therefore, after receiving the tax bill, you must carefully check the taxpayer's name and surname, national identification card number, and tax ID number. If there are any mistakes, please immediately contact the issuing tax authority.

(16) Is the self-use residence tax rate still applicable for land where the use of this tax rate to calculate the land value tax has already been approved, but the household registration is no longer there although the house remains self-occupied?

A For the self-use residence tax rate to be applicable for the land value tax, household registration is a necessary condition, and the residence must not be leased or used for business purposes. If the household registration has been removed from a self-use residence, at least one person among the landowner, his or her spouse, or relatives of direct lineage must be retained in the original household registration for the self-use residence special privileged rate to remain applicable. If the entire family moves out of the residence and there is no one listed on the household registration, then the residence no longer meets the requirements for a self-use residence and the general tax rate will be applied starting the year after the household registration is changed. If the household registration is changed back, then it is necessary to reapply for the special privileged rate.

(17) For adjacent single-story or multi-story houses under sole or spousal ownership that have been combined or merged for self-use, would land value tax be levied as self-use residential land if only one property is listed in the household registry?

A For adjacent single-story or multi-story houses under sole or spousal ownership, if the properties are found to meet the self-use residential land provisions stipulated in Article 9 and Article 17 of the Land Tax Act and an on-site inspection by the tax authority confirms that the properties have been combined or merged and that only one property is listed in the household register, then the two adjacent lots of land may be eligible for a tax levy based on self-use residential land.





編輯說明

租稅收入是支應政府施政最重要的財源，政府依法向人民徵稅，人民自應依法繳稅。

為滿足納稅人「知」的權利，地方稅稽徵機關特編製「地方稅系列宣導手冊」，讓納稅人充分瞭解相關的租稅常識，並維護其應有的權益，進而依法納稅，避免受罰。

本宣導手冊，由下列主編機關完成初稿後，徵詢各縣市地方稅稽徵機關意見，彙整修正完稿後印製，力求手冊內容充實完整。

備註：

1. 手冊內容已建置於財政部稅務入口網網址：
   https://www.etax.nat.gov.tw 歡迎上網查閱使用。
2. 本手冊資料依編印時之相關規定編印，法令如有修訂，以修正後之法令為準。

稅目	主編機關
娛樂稅	高雄市稅捐稽徵處
印花稅	高雄市稅捐稽徵處
地價稅	臺南市政府財政稅務局
土地增值稅	臺中市政府地方稅務局
契稅	臺中市政府地方稅務局
房屋稅	臺北市稅捐稽徵處
使用牌照稅	桃園市政府地方稅務局
納稅服務	新北市政府稅捐稽徵處

地價稅
Land Value Tax

貼心小叮嚀

◎自用住宅用地適用條件：

1. 土地所有權人或其配偶、直系親屬於該地辦竣戶籍登記。
2. 無出租、無營業之住宅用地。
3. 土地上之建築改良物屬土地所有權人或其配偶、直系親屬所有。
4. 土地所有權人與其配偶及未成年之受扶養親屬，以 1 處為限。
   〔供已成年（滿18歲）之直系親屬設籍居住者，無 1 處之限制〕
5. 都市土地面積未超過 300 平方公尺（約 90.75 坪），非都市土地面積未超過 700 平方公尺（約 211.75 坪）。
6. 應於當年 9 月 22 日前提出申請，逾期申請者自申請次年適用（申請期限截止日適逢例假日時，順延至次 1 個上班日）。

◎戶籍遷出至少須保留土地所有權人或配偶、直系親屬其中 1 人的戶籍，才可繼續適用自用住宅用地特別稅率，全戶戶籍遷出，已不再符合自用住宅用地特別稅率要件，應於 30 日內向地方稅稽徵機關申報，以免受罰。

◎土地所有權人變更（例如買賣、贈與、繼承、信託、新購持分），新所有權人須重新提出申請，才能適用地價稅特別稅率。

◎適用特別稅率減免原因、事實消滅時，應於 30 日內主動申報。

雲端發票 e 化新法寶，自動對獎免煩惱



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地價稅
Land Value Tax

壹 前言

地價稅是以土地為課徵標的所徵收之一種租稅，其性質屬於財產稅。但是，並不是所有的土地都要繳納地價稅，那麼究竟哪些土地要繳，哪些土地不要繳呢？地價稅納稅義務基準日是哪一天？開徵期間為何？稅率分為哪幾種？地價稅如何計算、相關減免規定及如何減輕您的地價稅負擔？本手冊均詳細為您介紹。





貳 地價稅的課徵

一、持有土地應繳納地價稅

土地持有人

- **地價稅**：對已規定地價的土地，除課徵田賦者外，應課徵地價稅。
- **田　賦**：對未規定地價區域的土地或已規定地價區域符合土地稅法第 22 條規定作農業使用之土地，應課徵田賦（目前停徵）。

二、地價稅或田賦之納稅義務人

納稅義務人	備　　註
土地所有權人	
管理機關	土地所有權屬公有
管　理　人	土地所有權屬公同共有者（含未辦繼承登記）
典　權　人	設有典權土地
承　領　人	承領土地
耕作權人	承墾土地
受　託　人	土地為信託財產者

附註：土地為分別共有者，以共有人各按其應有部分為納稅義務人。

地價稅
Land Value Tax

不要讓您的權益
睡著了!!

三、納稅義務基準日



根據稅法規定，以納稅義務基準日（ 8 月 31 日）當天土地登記簿上所記載土地所有權人或典權人，為地價稅的納稅義務人。（但經法院或行政執行分署拍賣取得之土地，以領得法院核發權利移轉證書之日為準；另經法院判決共有物分割、公用徵收或因繼承而取得他人之土地，在未辦理產權移轉登記前，分別以法院形成判決確定日、公用徵收之補償費發放完竣日或繼承開始日為準）

注意：

在 8 月 31 日登載於土地登記簿上的土地所有權人，不論實際擁有土地時間的長短，就是當年度全年之地價稅納稅義務人。

四、課徵期間

課徵期間	課稅所屬期間
11 月 1 日至 11 月 30 日	同年 1 月 1 日至 12 月 31 日

五、繳稅方式

1. 金融機構（郵局除外）
2. 便利商店（限 3 萬元以內）
3. 長期約定轉帳（須開徵 2 個月前完成申請）
4. 自動櫃員機（ATM）轉帳
5. 電話語音〔信用卡、活期（儲蓄）存款帳戶轉帳〕
6. 網際網路〔信用卡、晶片金融卡轉帳、活期(儲蓄)存款帳戶轉帳〕
7. 電子支付帳戶轉帳



化繳稅新招

- 便利商店多媒體資訊機查繳稅：利用自然人憑證/工商憑證或行動自然人憑證，至四大超商 kiosk 機（如 ibon 或 FamiPort 等）列印繳納單，至櫃臺繳納（限 3 萬元以內）。
- 地方稅網路申報作業網站查繳稅：利用自然人憑證/工商憑證、已註冊健保卡、金融憑證或行動自然人憑證，至地方稅網路申報作業系統線上查繳稅。
- 下載已開辦行動支付或電子支付帳戶繳稅業者 APP ，掃描繳款書上 TWQR 或三段式條碼繳納。
- 行動裝置直接掃描繳款書上 TWQR 繳稅。

六、申報地價

以直轄市或縣（市）政府規定之公告地價為基礎。土地所有權人未於公告地價公告期間申報者，以公告地價的 80% 為申報地價。土地所有權人可在公告地價 80% 至 120% 範圍內申報地價，但超過公告地價 120% 時，超過部分不計，仍以公告地價之 120% 為申報地價。申報價格不足公告地價的 80% 時，以公告地價的 80% 為申報地價。

七、累進起點地價

以各該直轄市或縣（市）土地 7 公畝（ 700 平方公尺）之平均地價為準。但不包括工業用地、礦業用地、農業用地及免稅土地在內。（各直轄市、縣市累進起點地價均不相同，實際金額請逕洽各直轄市、縣市地方稅稽徵機關查詢）。



八、地價稅稅率及計算公式

(一)一般用地稅率

稅級別	計　算　公　式
第 1 級	應徵稅額＝課稅地價（未超過累進起點地價者）× 稅率（10 ‰）
第 2 級	應徵稅額＝課稅地價（超過累進起點地價未達 5 倍者）× 稅率（15‰）－累進差額（累進起點地價 × 0.005）
第 3 級	應徵稅額＝課稅地價（超過累進起點地價 5 倍至 10 倍者）× 稅率（25‰）－累進差額（累進起點地價 × 0.065）
第 4 級	應徵稅額＝課稅地價（超過累進起點地價 10 倍至 15 倍者）× 稅率（35‰）－累進差額（累進起點地價 × 0.175）
第 5 級	應徵稅額＝課稅地價（超過累進起點地價 15 倍至 20 倍者）× 稅率（45‰）－累進差額（累進起點地價 × 0.335）
第 6 級	應徵稅額＝課稅地價（超過累進起點地價 20 倍以上者）× 稅率（55‰）－累進差額（累進起點地價 × 0.545）

(二)特別稅率

適　用　土　地	稅率種類
(1)自用住宅用地、勞工宿舍用地、國民住宅用地	2 ‰
(2)公共設施保留地	6 ‰
(3)工業用地、加油站、停車場（不含臨時路外停車場用地）等事業直接使用之土地	10 ‰
(4)公有土地（按基本稅率徵收）	10 ‰



(三)實例計算（假設累進起點地價為 170 萬元）

【例一】

張三在某市有土地 2 筆，甲地 70 平方公尺，申報地價每平方公尺 1 萬元，乙地 60 平方公尺，申報地價每平方公尺 8,800 元，假設該市累進起點地價為 170 萬元，又乙地按自用住宅用地稅率計課，請問張三每年應納地價稅若干？

(1)甲地申報地價 × 面積（平方公尺）＝

甲地地價總額＜累進起點地價（170 萬元）

1 萬元 × 70 ＝ 70 萬元

地價總額 × 稅率 ＝ 稅額（甲地）

70 萬元 × 10‰ ＝ 7,000 元

(2)乙地申報地價 × 面積（平方公尺）＝ 乙地地價總額

8,800 元 × 60 ＝ 52 萬 8,000 元

地價總額 × 稅率 ＝ 稅額（乙地）

52 萬 8,000 元 × 2‰ ＝ 1,056 元

(3)甲地稅額 ＋ 乙地稅額 ＝ 張三每年應納稅額

7,000 元 ＋ 1,056 元 ＝ 8,056 元

【註】自用住宅用地特別稅率不累進，故單獨計算，不必併入所有權人地價總額計算稅額。



【例二】（按每一土地所有權人在每一直轄市或縣（市）轄區內之地價總額計徵）

李四在某市有土地 3 筆，甲地 88 平方公尺，申報地價每平方公尺 1 萬 8,000 元；乙地 80 平方公尺，申報地價每平方公尺 2 萬 2,000 元；丙地 888 平方公尺，申報地價每平方公尺 8,800 元。請問李四每年應納地價稅若干？（假設該市累進起點地價為 170 萬元）

A：基本算法：申報地價 × 面積（平方公尺）＝甲地地價總額

（甲地）1 萬 8,000 元 × 88 ＝ 158 萬 4,000 元

申報地價 × 面積（平方公尺）＝乙地地價總額

（乙地）2 萬 2,000 元 × 80 ＝ 176 萬元

申報地價 × 面積（平方公尺）＝丙地地價總額

（丙地） 8,800 元 × 888 ＝ 781 萬 4,400 元

158 萬 4,000 元 ＋ 176 萬元 ＋ 781 萬 4,400 元 ＝ 1,115 萬 8,400 元

課稅總地價（甲地＋乙地＋丙地地價總額）－ 累進起點地價

＝超過累進起點之地價

1,115 萬 8,400 元 － 170 萬元 ＝ 945 萬 8,400 元

945 萬 8,400 元 ÷ 170萬元 ＝ 5.56 倍

（超過累進起點地價 5 倍至 10 倍，適用 25‰ 稅率）

未超過累進起點地價 × 稅率 ＝ 稅額 ---------- ❶

170 萬元 × 10‰ ＝ 1 萬 7,000 元

超過累進起點地價未達 5 倍 × 稅率 ＝ 稅額 ---------- ❷

850 萬元 × 15‰ ＝ 12 萬 7,500 元

超過累進起點地價 5 倍至 10 倍 × 稅率 ＝ 稅額 ---------- ❸

95 萬 8,400 元 × 25‰ ＝ 2 萬 3,960 元



李四全年應納地價稅稅額：

稅額 ❶ ＋ 稅額 ❷ ＋ 稅額 ❸ ＝ 全年應納地價稅稅額

1 萬 7,000 元 ＋ 12 萬 7,500 元 ＋ 2 萬 3,960 元 ＝ 16 萬 8,460 元

B：速算法：（即套用地價稅計算公式）

應納稅額 ＝ 課稅總地價 × 稅率 －（累進起點地價 × 0.065）

＝ 1,115 萬 8,400 元 × 25‰ －（170 萬元 × 0.065）

＝ 27 萬 8,960 元－11 萬 500 元

＝ 16 萬 8,460 元

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雲端發票，省紙又環保，兌獎免煩惱

◎請至電子發票整合服務平台網站或
手機下載統一發票兌獎 APP
（https://www.einvoice.nat.gov.tw）
申請手機條碼共通性載具



參 如何減輕您的地價稅（節稅介紹）

一、特別稅率的適用

依照土地稅法第 41 條規定，土地所有權人應於每年地價稅開徵 40 日前提出申請，逾期申請者，自申請之次年開始適用，如果您的土地符合下表所列情形，請於表列申請期限前檢附資料，逕向土地坐落之地方稅稽徵機關申請按特別稅率課徵地價稅。經申請核准適用特別稅率的土地，嗣後使用情形變更不符規定時，納稅義務人應於 30 日內向主管稽徵機關申報，改按一般用地稅率課徵地價稅，否則，如經稽徵機關調查發現，依土地稅法第 54 條第 1 項第 1 款規定，除追補應納稅款外，將處以短匿稅額 3 倍以下之罰鍰。

適用稅地	適用條件	適用稅率	申請期限	申請時應檢附資料
（一）自用住宅用地	1. 土地所有權人或其配偶、直系親屬於該地設有戶籍登記 2. 無出租、無營業之住宅用地 3. 土地上的房屋為土地所有權人或其配偶、直系親屬所有 4. 都市土地以 300 平方公尺（約 90.75 坪）為限；非都市土地以	2‰	1. 地價稅開徵日期訂在11月 1 日，故於開徵40日（即 9 月22日）前申請核准者，當年開始適用；逾期申請核准者，次年才能適用（惟申請期限截止日適逢例假日時，順延至第 1 個上班日） 2. 前已申請核准而用途未變更者，	1. 填具申請書 2. 建築改良物（建物）所有權狀影本或使用執照影本（已於申請書詳實填載建號者免附） 3. 無前項資料者，請檢附地政機關核發的建築改良物勘查結果通知書或建物測量成果圖，或房屋基地坐落申明書（房屋於77年 4 月29日以前建築完成者）



適用稅地	適用條件	適用稅率	申請期限	申請時應檢附資料
	700 平方公尺（約 211.75 坪）為限 5. 土地所有權人與其配偶及未成年之受扶養親屬以 1 處為限		免再申請 3. 如該土地所有權移轉（買賣、贈與、繼承、共有物分割、自益信託、撤銷信託、持分增加的土地），移轉後用途未變，新所有權人仍須申請始能適用	4. 如有三親等內親屬以外之他人設籍且無租賃關係者，請填具土地所有權人無租賃關係申明書或設籍人無租賃關係申明書 5. 他益信託符合一定條件申請按自用住宅用地稅率課徵者，請檢附相關證明文件（如：身心障礙證明或經專科醫師診斷認定屬精神衛生法第 3 條第 1 項第 4 款規定病人之診斷證明書影本）
（二）勞工宿舍用地	1. 公民營企（事）業興建之專供勞工居住之用地 2. 無適用面積的限制	2‰	同（一）自用住宅用地	1. 填具申請書 2. 建造執照或使用執照影本 3. 勞工行政主管機關核准之證明文件
（三）國民住宅用地	1. 依下列方式興建之國民住宅，自動工興建或取得土地所有權之日起：	2‰	同（一）自用住宅用地	1. 填具申請書 2. 政府直接興建的國民住宅，檢附建造執照影本或取得土地所有權證明文件

適用稅地	適用條件	適用稅率	申請期限	申請時應檢附資料
	(1)政府直接興建 (2)貸款人民自建 (3)獎勵投資興建 2.無適用面積的限制			3.貸款人民自建或獎勵投資興建者，檢附建造執照影本及國民住宅主管機關核准的證明文件
(四)工業用地	1.依區域計畫法或都市計畫法劃定的工業區土地或依其他法律規定之工業用地 2.工業主管機關核准工業或工廠使用範圍內的土地	10‰	同(一)自用住宅用地	1.填具申請書 2.建廠期間： (1)建造執照（建物用途載明與物品製造、加工有關之用途）、興辦工業人證明文件及其他相關文件 (2)建廠前依法需先取得工廠設立許可者，應加附工廠設立許可文件 3.建廠完成後： (1)已達申辦工廠登記標準者，檢附工廠登記核准函及工廠登記證明文件 (2)未達申辦工廠登記標準者，檢附使用執照或其他建築改良物證明文件（建物用途記載與物品製造、加工有關）



適用稅地	適用條件	適用稅率	申請期限	申請時應檢附資料
(五)私立公園、動物園、體育場所、加油站、停車場等用地	目的事業主管機關核定規劃使用的土地	10‰	同(一)自用住宅用地	1.填具申請書 2.檢附目的事業主管機關核准之有關文件 3.使用計畫書圖或組織設立章程或建築改良物證明文件
(六)都市計畫公共設施保留地	1.在保留期間	6‰	免申請	由地方稅稽徵機關根據主管地政機關通報資料辦理
	2.在保留期間作自用住宅用地使用者	2‰	同(一)自用住宅用地	同(一)自用住宅用地

(七)同一樓層房屋部分供自用住宅與非自用住宅使用，如能明確劃分者，其坐落基地得依房屋實際使用情形所占土地面積之比例，分別按自用住宅用地及一般用地稅率課徵地價稅。

（財政部 109.5.8. 台財稅字第 10800117830 號令）

依前項規定申請部分土地按自用住宅用地稅率課徵地價稅時，納稅義務人應填報供自用住宅及非自用住宅使用之面積。

(八)公同共有土地如何適用自用住宅用地稅率課徵地價稅。

（財政部 109.5.8. 台財稅字第 10800117830 號令）

公同共有土地適用自用住宅用地稅率課徵地價稅，應以全體公同共有人或其配偶、直系親屬於該地辦竣戶籍登記，且無出租或供營業用者為準。惟公同共有土地，如其公同共有關係所由成立之法律、法律行為或習慣定有公同共有人可分之權利義務範圍，經稽徵機關查明屬實者，其所有潛在應有權利部分如符合土地稅法第 9 條及第 17 條規定，適用自用住宅用地稅率課徵地價稅。祭祀公業土地，亦同。



二、減免徵地價稅項目

依照土地稅減免規則第 24 條規定，申請減免地價稅者，應於每年地價稅開徵 40 日前提出申請，逾期申請者，自申請之次年起減免，如果您的土地符合下表所列情形，請於表列申請期限前檢附資料，逕向土地坐落之地方稅稽徵機關申請減免地價稅。經申請核准減免地價稅之土地，嗣後使用情形變更不符減免規定時，納稅義務人應於30日內向主管稽徵機關申報恢復課徵，否則，如經稽徵機關調查發現，依土地稅法第 54 條第 1 項第 1 款規定，除追補應納稅款外，將處以短匿稅額 3 倍以下之罰鍰。

用地別	適用條件	減免標準	申請期限	申請時應檢附資料
(一)道路土地	私有無償供公眾通行之道路土地，在使用期間內。 但建築房屋應保留的法定空地不予免徵。	全免	1.私人自行開闢者 (1)地價稅開徵日期訂在11月1日，故於開徵40日（即9月22日）前申請核准者，當年開始適用；逾期申請核准者，次年才能適用（惟申請期限截止日適逢例假日時，順延至第1個上班日） (2)前已申請核准而用途未變更者免再申請	1.填具申請書 2.相關證明文件

用地別	適用條件	減免標準	申請期限	申請時應檢附資料
			2.政府機關開闢免申請	由工務建設機關列冊送稅捐稽徵機關辦理減免
（二）**騎樓走廊地**	1.供公共通行的騎樓走廊地，無建築改良物者 2.地上有建築改良物一層者 3.地上有建築改良物二層者 4.地上有建築改良物三層者 5.地上有建築改良物四層以上者	1.全免 2.減徵1/2 3.減徵1/3 4.減徵1/4 5.減徵1/5	同(一)1.(1)(2)	1.填具申請書 2.使用執照影本或建物所有權狀影本（已填寫建號者免附）
（三）**教堂、寺廟等用地**	有益於社會風俗教化之宗教團體，經辦妥財團法人或寺廟登記，其專供公開傳教佈道之教堂、經內政部核准設立之宗教教義研究機構、寺廟用地	全免	同(一)1.(1)(2)	1.填具申請書 2.寺廟登記證影本或財團法人登記證影本 3.註明地號之土地使



用地別	適用條件	減免標準	申請期限	申請時應檢附資料
	及紀念先賢先烈之館堂祠廟用地全免。 但用以收益之祀田或放租之基地，或其土地係以私人名義所有權登記者不適用。			用情形平面圖 4.其他有關證明文件
（四）公共設施保留地	都市計畫公共設施保留地 1.在保留期間未作任何使用，並與使用中的土地隔離者 2.仍作農業用地使用者	1.全免 2.改課田賦（目前田賦停徵）	同（一）1.（1）（2）	1.填具申請書 2.使用分區證明
（五）山崩、地陷、流失、沙壓等土地	因環境限制及技術上無法使用的土地	全免	同（一）1.（1）（2）	1.填具申請書 2.有關證明文件資料影本

地價稅
Land Value Tax

用地別	適用條件	減免標準	申請期限	申請時應檢附資料
（六）供政府機關、公立學校及軍事機關部隊、學校使用之土地	無償提供使用期間	全免	免申請	由用地機關通報地方稅稽徵機關主動辦理減免
（七）區段徵收或重劃地區土地	於辦理期間致無法耕作或不能為原來使用而無收益者	全免 ※辦理完成後減半徵收兩年	免申請	由直轄市、縣（市）主管機關列冊通知地方稅稽徵機關主動辦理減免
（八）軍事設施及管制區土地	由國防部會同內政部指定海岸、山地或重要軍事設施區，經依法劃為管制區而實施限建或禁建之土地	1.限建之土地，得在30% 範圍內，由直轄市、縣（市）主管機關酌予減徵 2.禁建之土地，減徵 50%，但因禁建致不能建築使用且無收益，全免	免申請	由國防軍事機關列冊敘明土地標示及禁、限建面積及限建管制圖等有關資料送地方稅稽徵機關主動辦理減免



用地別	適用條件	減免標準	申請期限	申請時應檢附資料
（九）水源特定區土地	水源水質水量保護區依都市計畫程序劃定為水源特定區之土地	1.農業區及保護區減徵 50% 2.住宅區減徵 30% 3.商業區減徵 20%	免申請	由水源特定區管理機關列冊敘明土地標示、使用分區送地方稅稽徵機關主動辦理減免
（十）古蹟保存用地	依法劃定為古蹟保存區或編定為古蹟保存用地	1.土地或建築物之使用及建造受限制者，減徵30% 2.禁建之土地，減徵50% ，但因禁建致不能建築使用且無收益，全免	免申請	由古蹟主管機關列冊敘明土地標示、使用分區、使用面積送地方稅稽徵機關主動辦理減免
（十一）飛航管制區土地	依航空站飛行場助航設備四周禁止限制建築物及其他障礙物高度管理辦法規定禁建或限建之土地	1.禁建之土地，減徵 50%，但因禁建致不能建築使用且無收益，全免 2.限建之土地，在 30%範圍內由直轄市、縣（市）主管機關酌予減徵	免申請	由民航主管機關提供機場禁建限建管制圖等有關資料送地方稅稽徵機關主動辦理減免

用地別	適用條件	減免標準	申請期限	申請時應檢附資料
（十二）民間機構參與本縣（市）重大公共建設在興建或營運期間，供直接使用土地	參與重大公共建設，經主辦機關核准供直接使用之用地	其實際減免標準，依土地所在地直轄市、縣（市）政府制定之民間參與重大公共建設減免地價稅、房屋稅及契稅自治條例規定之標準認定	同（一）1.（1）（2）	1. 填具申請書 2. 檢附主辦機關核准之文件及許可範圍
（十三）文化資產用地	依法經指定或登錄古蹟、考古遺址、歷史建築、紀念建築、聚落建築群、史蹟、文化景觀及其所定著之土地	1. 古蹟、考古遺址、歷史建築、紀念建築及其所定著之土地，全免 2. 聚落建築群、史蹟、文化景觀及其所定著之土地，得在50%範圍內由直轄市、縣（市）政府主管機關訂定標準減徵	免申請	由直轄市、縣（市）主管機關列冊，敘明土地標示、使用分區、使用面積，送地方稅稽徵機關主動辦理減免



肆 地價稅問答實例

一、地價稅的課稅範圍、課徵標的及基礎為何？

答 已規定地價之土地，除了依法應課徵田賦者外，即是地價稅的課徵標的，應課徵地價稅。地價稅之課徵基礎是按每一土地所有權人在每一直轄市或縣(市)轄區內所有土地之地價總額計算課徵，所稱地價總額是指每一土地所有權人依法定程序辦理規定地價或重新規定地價，經核列歸戶冊之地價總額。

二、地價稅納稅義務人為何？

答 地價稅納稅義務人如下：

(一)土地所有權人。但土地所有權屬於公有或公同共有者，以管理機關或管理人為納稅義務人。為分別共有者，地價稅以共有人各按其應有部分為納稅義務人。

(二)設有典權土地，為典權人。

(三)承領土地，為承領人。

(四)承墾土地，為耕作權人。

(五)信託土地，為受託人。

三、如果 8 月份買了 1 筆土地，是不是只要繳納當年剩餘月份的地價稅？買賣雙方在買賣契約書中所約定的稅捐負擔人，可否認定其為稅法規定之納稅義務人？

答 地價稅「納稅義務基準日」為每年 8 月 31 日，當日地政機關「土地登記簿」所記載之土地所有權人或典權人，就是當年度地價

稅納稅義務人，負責繳納該筆土地全年地價稅。所以 8 月 31 日當日取得土地所有權人，即須負責繳納該筆土地全年地價稅。（但經法院或行政執行分署拍賣取得之土地，依領得法院核發權利移轉證書之日為準；另經法院判決共有物分割、公用徵收或因繼承而取得他人之土地，在未辦理產權移轉登記前，以法院形成判決確定日，公用徵收之補償費發放完竣日或繼承開始日為準）又買賣雙方在買賣契約書中約定地價稅由誰繳納，屬於當事人之間約定之私權行為，不能因此變更地價稅納稅義務人，換言之，地價稅應由納稅義務基準日土地登記簿所載之土地所有權人負責繳納全年度稅款。

四、每年地價稅何時開徵？地價稅逾期繳納，會不會處罰？

答 地價稅每年開徵一次，繳納期間為每年 11 月 1 日至 11 月 30 日，課稅所屬期間為每年 1 月 1 日至 12 月 31 日。地價稅逾期繳納，每超過 3 日按照應納稅額加徵 1% 滯納金，最高加徵 10% ，超過 30日還未繳納，且未申請復查者，地方稅稽徵機關會移送法務部行政執行署所屬分署強制執行。

五、我自己居住的房子已經按住家用稅率課徵房屋稅，土地是否不用再申請就可以按自用住宅用地稅率課徵地價稅？

答 房屋按住家用稅率課徵房屋稅，與房屋基地按自用住宅用地稅率課徵地價稅，兩者適用條件及申請期限等均不相同。所以，房屋坐落基地之地價稅，一定要提出申請並經審查核准後，才能按自用住宅用地稅率課徵地價稅。



六、地價稅按自用住宅用地稅率課徵需要具備哪些條件？如何申請？

答 一、地價稅按自用住宅用地稅率課徵應具備條件如下：

(一) 土地所有權人或其配偶、直系親屬於該地辦竣戶籍登記。

(二) 無出租、無營業之住宅用地。

(三) 土地上的房屋為土地所有權人或其配偶、直系親屬所有。

(四) 都市土地面積未超過 300 平方公尺（約 90.75 坪），非都市土地面積未超過700平方公尺部分（約211.75坪）。

(五) 土地所有權人與其配偶及未成年之受扶養親屬，以一處為限。

二、除符合土地稅法自用住宅用地要件外，土地所有權人應於地價稅開徵 40 日（即 9 月 22 日）前，填寫地價稅自用住宅用地申請書，並檢附建物所有權狀影本（已於申請書詳實填載建號者免附）向地方稅稽徵機關提出申請，經審查核准後，當年度就可以按自用住宅用地特別稅率課徵地價稅。逾期申請者，自申請之次年開始適用。

七、原按自用住宅用地稅率課徵地價稅之土地，如因繼承、贈與、自益信託或撤銷信託而移轉土地，是否需要重新申請？

答 因繼承、贈與或撤銷信託而移轉之土地，因課稅主體（土地所有權人）已變更，其適用自用住宅用地條件亦隨之改變，所以繼承、贈與或撤銷信託後，新土地所有權人均應重新申請，經審查核准後，地價稅才能按自用住宅用地稅率課徵。

另信託土地，於信託關係存續中，由受託人持有，應無按土地稅法自用住宅用地稅率課徵地價稅規定之適用，惟如委託人與受益

人同屬一人（自益信託），該地上房屋仍供委託人本人、配偶或其直系親屬做住宅使用，與該土地信託目的不相違背者，該委託人視同土地所有權人，如其他要件符合土地稅法自用住宅用地要件者，仍應由新所有權人（受託人）重新提出申請，經審查核准後，地價稅才能按自用住宅用地稅率課徵。

八、我和鄰居的房屋土地大小差不多，為什麼地價稅相差 4 倍以上？

答 因一般用地和自用住宅用地之地價稅適用稅率不同，一般用地基本稅率為10‰，隨著土地所有權人在同一縣市土地地價總額高低，適用稅率從 10‰ 累進到 55‰。至於自用住宅用地稅率則一律適用 2‰ 課徵，稅率低且不累進，所以自用住宅用地和一般用地之地價稅稅額相差達 4 倍以上。

九、土地為信託財產者，是否可申請按自用住宅用地稅率課徵地價稅？

答 信託土地，有下列情形者可申請按自用住宅用地稅率課徵地價稅，但應於地價稅開徵 40 日（即 9 月 22 日）前提出申請，逾期申請者，自申請之次年開始適用。

(一)自益信託：房地於信託關係存續期間，該地上房屋仍供委託人本人、配偶、或其直系親屬住宅使用，與該土地信託目的不相違背者，該委託人視同土地所有權人，如其他要件符合土地稅法第 9 條及第 17 條規定，受託人持有土地期間，准按自用住宅用地稅率課徵地價稅。

(二)遺囑信託：房地於生效時及信託關係存續中，受益人為委託人之繼承人且為其配偶或子女，該房屋供受益人本人、配偶或直系親屬居住使用且不違背該信託目的，信託關係消滅後



，信託財產之歸屬權利人為受益人者，該受益人視同房地所有權人，於信託關係存續中，如該土地其他要件符合土地稅法第 9 條及第 17 條規定，准按自用住宅用地稅率課徵地價稅。

(三)他益信託：房地於信託關係存續中符合下列條件者，受益人視同房地所有權人，該信託土地准按自用住宅用地稅率課徵地價稅。

1. 受益人為委託人之配偶或已成年子女，且依身心障礙者權益保障法領有身心障礙證明或為精神衛生法第 3 條第 1 項第 4 款規定之病人；或受益人為委託人之未成年子女。
2. 信託契約明定信託財產供受益人本人、配偶或直系親屬居住使用，不得處分、出售或移轉於第三人。
3. 受益人已確定並享有全部信託利益，且委託人未保留變更受益人之權利。
4. 受益人本人、配偶或直系親屬實際居住使用該信託房地並辦竣戶籍登記。
5. 信託土地並應符合土地稅法第 9 條規定無出租或供營業使用，以及土地稅法第 17 條規定都市土地面積未超過 3 公畝、非都市土地面積未超過 7 公畝及受益人本人、配偶及其未成年受扶養親屬適用自用住宅用地稅率以 1 處為限之規定。

十、房屋之騎樓走廊用地供公共通行使用，地價稅有否減徵？其減徵標準如何？

答 供公共通行之騎樓走廊地，其地價稅減免標準如下：
如騎樓之上無建築改良物者，地價稅全免；騎樓之上有建築改良物一層者，減徵二分之一；有建築改良物二層者，減徵三分之一；有建築改良物三層者，減徵四分之一；有建築改良物四層以上者，減徵五分之一。
所稱「騎樓走廊地」，係屬建築基地之一部分，其認定應以基地上有建築改良物為前提。因此，未經建築之一般空地，自不能申請騎樓走廊地減免。

十一、為配合政府法令規定及建物美觀、通風及採光等需要，房屋前後四週常常會保留一些空地不作使用或僅供私人通行之用，這些空地是不是可以不必課徵地價稅？

答 依土地稅法第 14 條規定，已規定地價之土地，除依第 22 條規定課徵田賦者外，應課徵地價稅。故土地雖然空置未作任何使用或僅作為庭院種植蔬菜及私人通行使用，仍應依法課徵地價稅。

十二、土地因都市計畫被劃為公共設施保留地，是否還要課徵地價稅？

答 土地因都市計畫被劃為公共設施保留地，在保留期間仍為建築使用者，其地價稅還是要課徵，課徵稅率為 6‰；如屬於自用住宅之用地者，可申請依自用住宅用地稅率2‰ 課徵。
但如保留期間未作任何使用並與使用中之土地隔離者，免徵地價稅；若仍作農業使用者，課徵田賦（目前停徵）。

十三、本人在臺南市有 3 棟房子，每年都收到 3 張房屋稅稅單，為何地價稅稅單只有收到 1 張？



答 地價稅之課徵，係採總歸戶制及累進稅率計算。所謂總歸戶制，指每一土地所有權人在同一個直轄市或縣（市）內所有的土地合併歸成 1 戶，換句話說，土地係以直轄市或縣（市）為歸戶單位，然後再按同一直轄市或縣（市）內所有土地合併後之地價總額依法核計地價稅，所以每一個土地所有權人，在同一直轄市或縣市內只有 1 張地價稅稅單。而房屋稅係按戶發單課徵，如有 3 棟房子分別編釘 3 戶門牌者，則有 3 張房屋稅稅單。

十四、適用特別稅率之工業用地，如何申請？

答 應該在每年地價稅開徵 40 日（即 9 月 22 日）前，填具申請書，並檢附工廠設立許可文件、建造執照或工廠登記證明文件影本暨相關證明文件，向土地坐落之地方稅稽徵機關提出申請，逾期申請者，自申請的次年開始適用。已核准而用途沒改變的，以後免再申請。

十五、如果因為搬家或住址變更等原因而沒有收到稅單，或稅單不慎遺失，要怎麼辦？

答 可以親自到土地坐落之地方稅稽徵機關或所屬分局（處）申請補發，或以電話、傳真及網際網路等方式申請辦理。特別提醒民眾，稅單上的住址是投遞地址，並非就是土地所有權人房屋的門牌地址，所以收到稅單後，一定要詳細檢查納稅義務人姓名和身分證統一編號，如果發現有不符合，請立即向發單之地方稅稽徵機關聯絡更正，以免造成困擾。

十六、業經核准按自用住宅用地稅率課徵地價稅的土地，戶籍因故遷出，實際上還是自己住，是不是一樣可以適用自用住宅用地稅率？

答 要適用自用住宅用地稅率課徵地價稅，除了沒有出租或供營業的情形外，戶籍登記是必要的條件。如果將戶籍遷出自用住宅時，至少需保留土地所有權人或其配偶、直系親屬任何 1 人在原戶籍內，該處地價稅始可繼續適用自用住宅特別稅率。倘全戶遷出，變成完全沒有人設立戶籍登記，已經不符合自用住宅用地要件，將自戶籍遷出的次年起改按一般用地稅率課徵。如果戶籍又遷回，則必須重新提出申請。

十七、相鄰兩棟平房或樓房，所有權人同屬 1 人，或所有權人與其配偶個別所有，為適用自用住宅打通或合併使用，若戶籍僅設於其 1 處，是否可按自用住宅用地稅率課徵地價稅？

答 相鄰兩棟平房或樓房，所有權人同屬 1 人，或所有權人與其配偶個別所有，雖然僅於 1 處設立戶籍，如經查明符合土地稅法第 9 條及第 17 條自用住宅用地規定，且經稅捐稽徵機關現場勘查，查明確實打通或合併使用，合併認定為 1 處，則相鄰房屋 2 筆土地，可申請適用自用住宅用地稅率課徵地價稅。



伍 常見違章類型

一、原核准自用住宅土地，變更用途未辦理申報，類型如下：

(1) 全戶戶籍遷出自用住宅用地。

(2) 房屋供自己或他人營業或執行業務事務所等使用。

(3) 房屋出租供他人居住，未作自用住宅使用。

二、原核准地價稅減免稅地或適用特別稅率，已不符合減免或特別稅率要件未辦理申報，類型如下：

(1) 寺廟用地供攤商營業使用。

(2) 騎樓走廊用地加裝鐵捲門或供營業使用，未供公共通行使用。

(3) 加油站用地附設加水站、洗車設施、銷售汽機車用品等。

案例一： 黃君土地經核准按自用住宅用地稅率（ 2‰ ）課徵地價稅，因故於 109 年 5 月將全戶戶籍遷出，未於戶籍遷出後30日內向地方稅稽徵機關申報改課，經於 114 年查獲，應自 110 年起改按一般用地稅率課徵地價稅，除補徵 110 年至 114 年差額地價稅外，並處短匿稅額 3 倍以下罰鍰。

案例二： 王君所有土地原為自用住宅用地，被檢舉自 109 年 6 月起全棟房屋出租供他人居住使用迄今，未於出租日起30日內向地方稅稽徵機關申報改課，經於 114 年查獲，應自 110 年起改按一般用地稅率課徵地價稅，除補徵 110 年至 114 年差額地價稅外，並處短匿稅額 3 倍以下罰鍰。

地價稅
Land Value Tax

案例三：侯君所有土地原為自用住宅用地，因於 110 年 2 月起經營○○通訊社，未於商號設立 30 日內向地方稅稽徵機關申報改課，經於 114 年查獲，應自 111 年起改按一般用地稅率課課徵地價稅，除補徵 111 年至 114 年差額地價稅外，並處短匿稅額 3 倍以下罰鍰。

案例四：○○廟土地，原申請供寺廟用地使用，免徵地價稅，因部分土地面積已自 110 年 3 月起作為點心城供攤販營業使用，而未於變更使用日起 30 日內向地方稅稽徵機關申報改課，經 114 年查獲，應自 111 年起恢復一般用地稅率課徵地價稅，除補徵 111 年至 114 年地價稅外，並處短匿稅額 3 倍以下罰鍰。

案例五：陳君所有土地，原經申請騎樓走廊地供公共通行使用免徵地價稅，因該騎樓自 110 年 2 月起已加裝鐵捲門，未供公共通行使用，且未於 30 日內向地方稅稽徵機關申報改課，經114 年查獲，應自 111 年起恢復一般用地稅率課徵地價稅，除補徵 111 年至 114 年地價稅外，並處短匿稅額 3 倍以下罰鍰。

案例六：○○加油站，原申請加油站用地使用按 10‰ 稅率計徵地價稅，因自 112 年 4 月起加油站用地附設加水站、洗車設施、銷售汽機車用品及兼營便利商店等，未於適用特別稅率之原因、事實消滅起30日內向地方稅稽徵機關申報改課，經 114 年查獲，應自 113 年起改按一般用地稅率課徵地價稅，除補徵 113 年至 114 年差額地價稅外，並處短匿稅額 3 倍以下罰鍰。



法令依據：

◎土地稅法施行細則第 15 條規定：適用特別稅率之原因、事實消滅時，土地所有權人應於 30 日內向主管稽徵機關申報。

◎土地稅減免規則第 29 條規定：減免地價稅或田賦原因事實有變更或消滅時，土地權利人或管理人，應於 30 日內向直轄市、縣（市）主管稽徵機關申報恢復徵稅。

◎土地稅法第 54 條第 1 項第 1 款規定，納稅義務人藉變更、隱匿地目等則或於適用特別稅率、減免地價稅或田賦之原因、事實消滅時，未向主管稽徵機關申報，而逃稅或減輕稅賦者，除追補應納部分外，處短匿稅額或賦額 3 倍以下之罰鍰。

不動產移轉

跨機關整合 用心服務

五步驟一站式服務

01	02	03	04	05
登入地方稅網路申報作業入口網	上傳申報資料（申報書、契約書、完納印花稅及其他證明文件）	線上查欠取得職名章繳款書	電子繳款連結至paytax網路繳稅	直接至地政機關辦理登記

即日起網路申報地方稅，至地政機關申辦不動產過戶登記

土地增值稅 契稅紙本稅單 免附

防詐最先鋒

稅籍異動即時通

服務說明

- 當您名下不動產申報土地增值稅或契稅時，第一時間通知，讓您掌握不動產移轉資訊！

通知方式



電子郵件通知



手機簡訊通知



財政部地方稅網路申報作業官方LINE帳號推播

（依申請時選擇方式通知）

申請方式

- 網路申請：**地方稅網路申報作業**網站。
  (以自然人/工商憑證、行動自然人憑證或已註冊健保卡驗證登入)
- 臨櫃申請：**限本人或法定代理人**至本局所轄各分局。
  (申請書+身份證明文件)

- 本項服務可預先申請。
- 申請成功終身適用，新增本市不動產免再申請。

稅籍異動即時通介紹

立即申請

地方稅網路申報作業官方LINE