

|     |                 |      |               |
|-----|-----------------|------|---------------|
| 公開類 |                 | 編製機關 | 澎湖縣政府稅務局      |
| 年報  | 年度終了次年 2 月底以前編報 | 表號   | 20903-02-04-2 |

澎湖縣土地增值稅稅源

(1) 按稅率別

中華民國 114 年

單位:筆;平方公尺;新臺幣元

| 類別  |          | 筆數    | 面積         | 移轉現值總額        | 按物價指數調整後原地價總額 | 改良土地費用      | 土地漲價總數額       | 長期持有減徵     | 查定稅額        | 減徵或抵繳     |           |      |      | 應納稅額        |
|-----|----------|-------|------------|---------------|---------------|-------------|---------------|------------|-------------|-----------|-----------|------|------|-------------|
|     |          |       |            |               |               |             |               |            |             | 增繳地價稅     | 重劃減徵      | 都更減徵 | 其他減徵 |             |
| 總計  |          | 3,958 | 564,742.36 | 2,344,101,166 | 1,300,283,942 | 353,600     | 1,100,247,385 | 42,684,645 | 296,291,664 | 3,563,039 | 1,006,044 | 0    | 0    | 158,661,061 |
| 更正數 |          | 0     | 0.00       | 0             | 0             | 0           | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 29,354,101  |
| 應稅地 | 合計       | 1,834 | 220,384.29 | 1,013,022,470 | 345,636,136   | 353,600     | 667,032,734   | 16,565,775 | 163,202,399 | 3,535,294 | 1,006,044 | 0    | 0    | 158,661,061 |
|     | 自用住宅用地   | 179   | 10,617.75  | 184,142,700   | 48,682,029    | 0           | 135,460,671   | 0          | 13,545,989  | 534,923   | 0         | 0    | 0    | 13,011,066  |
|     | 一般用地     | 小計    | 1,655      | 209,766.54    | 828,879,770   | 296,954,107 | 531,572,063   | 16,565,775 | 149,656,410 | 3,000,371 | 1,006,044 | 0    | 0    | 145,649,995 |
|     |          | 20%   | 277        | 38,882.72     | 217,386,968   | 162,694,676 | 54,692,292    | 0          | 10,938,336  | 98,711    | 0         | 0    | 0    | 10,839,625  |
|     |          | 30%   | 402        | 48,477.27     | 187,755,288   | 78,096,780  | 109,658,508   | 174,385    | 24,913,496  | 447,137   | 0         | 0    | 0    | 24,466,359  |
|     |          | 40%   | 969        | 122,406.55    | 423,691,906   | 56,139,577  | 367,198,729   | 16,391,390 | 113,694,129 | 2,454,523 | 1,006,044 | 0    | 0    | 110,233,562 |
|     |          | 其他    | 7          | 0.00          | 45,608        | 23,074      | 22,534        | 0          | 110,449     | 0         | 0         | 0    | 0    | 110,449     |
| 免稅地 | 合計       | 2,124 | 344,358.07 | 1,331,078,696 | 954,647,806   | 0           | 433,214,651   | 26,118,870 | 133,089,265 | 27,745    | 0         | 0    | 0    | 0           |
|     | 公有土地     | 36    | 2,390.90   | 43,410,248    | 1,168,432     | 0           | 42,241,816    | 2,184,288  | 14,384,312  | 0         | 0         | 0    | 0    | 0           |
|     | 私有土地無漲價數 | 1,534 | 200,525.40 | 699,906,529   | 744,011,944   | 0           | 5,434         | 30         | 1,064       | 6         | 0         | 0    | 0    | 0           |
|     | 私有土地依法免徵 | 554   | 141,441.77 | 587,761,919   | 209,467,430   | 0           | 390,967,401   | 23,934,552 | 118,703,889 | 27,739    | 0         | 0    | 0    | 0           |

資料來源：依表報代號AVM621L編製。

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| 公開類 | 年度終了次年 2 月底以前編報 | 編製機關 | 澎湖縣政府稅務局      |
| 年報  |                 | 表號   | 20903-02-04-2 |

澎湖縣土地增值稅稅源(續1)

(2) 按移轉原因別

中華民國 114 年

單位:筆;平方公尺;新臺幣元

| 類別   | 筆數    | 面積         | 移轉現值總額        | 按物價指數調整後原地價總額 | 改良土地費用  | 土地漲價總數額       | 長期持有減徵     | 查定稅額        | 減徵或抵繳     |           |      |      | 應納稅額        |
|------|-------|------------|---------------|---------------|---------|---------------|------------|-------------|-----------|-----------|------|------|-------------|
|      |       |            |               |               |         |               |            |             | 增繳地價稅     | 重劃減徵      | 都更減徵 | 其他減徵 |             |
| 總計   | 3,958 | 564,742.36 | 2,344,101,166 | 1,300,283,942 | 353,600 | 1,100,247,385 | 42,684,645 | 296,291,664 | 3,563,039 | 1,006,044 | 0    | 0    | 158,661,061 |
| 更正數  | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 29,354,101  |
| 合計   | 3,958 | 564,742.36 | 2,344,101,166 | 1,300,283,942 | 353,600 | 1,100,247,385 | 42,684,645 | 296,291,664 | 3,563,039 | 1,006,044 | 0    | 0    | 158,661,061 |
| 合併   | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 0           |
| 買賣   | 1,836 | 249,221.53 | 1,262,100,867 | 747,689,141   | 353,600 | 538,983,782   | 12,942,006 | 128,165,031 | 2,576,736 | 1,006,044 | 0    | 0    | 124,581,612 |
| 贈與   | 1,191 | 142,713.85 | 358,655,136   | 285,627,069   | 0       | 86,776,737    | 2,736,849  | 23,837,259  | 692,530   | 0         | 0    | 0    | 23,144,347  |
| 交換   | 29    | 355.73     | 9,244,310     | 7,079,320     | 0       | 2,491,830     | 29,435     | 623,293     | 21,941    | 0         | 0    | 0    | 601,352     |
| 典權   | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 0           |
| 分割   | 30    | 0.00       | 2,189,481     | 976,076       | 0       | 1,237,912     | 9,367      | 459,893     | 709       | 0         | 0    | 0    | 459,149     |
| 法院拍賣 | 221   | 21,708.77  | 55,175,951    | 25,913,198    | 0       | 32,976,962    | 776,578    | 9,152,148   | 233,705   | 0         | 0    | 0    | 8,918,443   |
| 照價收買 | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 0           |
| 公有移轉 | 36    | 2,390.90   | 43,410,248    | 1,168,432     | 0       | 42,241,816    | 2,184,288  | 14,384,312  | 0         | 0         | 0    | 0    | 0           |
| 政府受贈 | 26    | 8,445.10   | 302,084,926   | 23,927,715    | 0       | 278,157,211   | 19,110,024 | 84,974,547  | 0         | 0         | 0    | 0    | 0           |
| 政府贈與 | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 0           |
| 配偶贈與 | 96    | 14,585.35  | 58,063,071    | 37,162,086    | 0       | 26,729,908    | 1,231,184  | 7,933,371   | 24,098    | 0         | 0    | 0    | 0           |
| 社福受贈 | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 0           |
| 領抵價地 | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 0           |
| 農地買賣 | 194   | 86,909.51  | 158,805,778   | 118,971,248   | 0       | 45,922,097    | 2,246,811  | 14,534,050  | 0         | 0         | 0    | 0    | 0           |
| 農地贈與 | 47    | 18,946.57  | 26,174,650    | 8,458,092     | 0       | 17,717,232    | 331,970    | 4,639,256   | 0         | 0         | 0    | 0    | 0           |
| 農地交換 | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 0           |
| 農地分割 | 0     | 0.00       | 0             | 0             | 0       | 0             | 0          | 0           | 0         | 0         | 0    | 0    | 0           |

資料來源：依表報代號AVM621L編製。

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| 公開類 | 年度終了次年 2 月底以前編報 | 編製機關 | 澎湖縣政府稅務局      |
| 年報  |                 | 表號   | 20903-02-04-2 |

澎湖縣土地增值稅稅源(續2)

(2) 按移轉原因別

中華民國 114 年

單位:筆;平方公尺;新臺幣元

| 類別      | 筆數  | 面積       | 移轉現值總額     | 按物價指數調整後原地價總額 | 改良土地費用 | 土地漲價總數額   | 長期持有減徵  | 查定稅額      | 減徵或抵繳 |      |      |      | 應納稅額    |
|---------|-----|----------|------------|---------------|--------|-----------|---------|-----------|-------|------|------|------|---------|
|         |     |          |            |               |        |           |         |           | 增繳地價稅 | 重劃減徵 | 都更減徵 | 其他減徵 |         |
| 農地法拍    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 最低稅率    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 追繳稅款    | 2   | 67.85    | 2,279,760  | 611,158       | 0      | 1,668,602 | 0       | 166,859   | 8,342 | 0    | 0    | 0    | 158,517 |
| 一般重購    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 遺贈      | 9   | 4,512.91 | 6,731,012  | 6,852,473     | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 分期繳納    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 記存      | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 抵繳稅款    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 水源減徵20% | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 水源減徵30% | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 水源減徵50% | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 水源免稅    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 信託取得    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 判決移轉    | 16  | 2,329.05 | 13,035,861 | 13,153,647    | 0      | 1,083,748 | 0       | 226,947   | 0     | 0    | 0    | 0    | 226,947 |
| 判決分割    | 34  | 0.00     | 3,516,621  | 1,745,998     | 0      | 1,818,595 | 71,570  | 572,033   | 1,337 | 0    | 0    | 0    | 570,694 |
| 私校受贈    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 徵收全免    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 協議價購    | 122 | 4,982.72 | 13,504,121 | 7,783,956     | 0      | 6,213,806 | 364,184 | 1,967,565 | 0     | 0    | 0    | 0    | 0       |
| 農地合併    | 0   | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0       |
| 都市公保    | 39  | 1,275.17 | 12,422,790 | 6,266,445     | 0      | 6,160,369 | 375,386 | 1,853,449 | 0     | 0    | 0    | 0    | 0       |

資料來源：依表報代號AVM621L編製。

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| 年報  |                 | 表號   | 20903-02-04-2 |

澎湖縣土地增值稅稅源(續3完)

(2) 按移轉原因別

中華民國 114 年

單位:筆;平方公尺;新臺幣元

| 類別   | 筆數 | 面積       | 移轉現值總額     | 按物價指數調整後原地價總額 | 改良土地費用 | 土地漲價總數額   | 長期持有減徵  | 查定稅額      | 減徵或抵繳 |      |      |      | 應納稅額 |
|------|----|----------|------------|---------------|--------|-----------|---------|-----------|-------|------|------|------|------|
|      |    |          |            |               |        |           |         |           | 增繳地價稅 | 重劃減徵 | 都更減徵 | 其他減徵 |      |
| 非都公設 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 信託移轉 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 金融合併 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 贖財不課 | 11 | 4,717.81 | 13,531,752 | 3,858,504     | 0      | 9,673,248 | 274,993 | 2,701,351 | 0     | 0    | 0    | 0    | 0    |
| 都市更新 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 都更減徵 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 一般贖財 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 信託歸屬 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 都更記存 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 視為農地 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 原有不課 | 19 | 1,579.54 | 3,174,831  | 3,039,384     | 0      | 393,530   | 0       | 100,300   | 3,641 | 0    | 0    | 0    | 0    |
| 水利不課 | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |
| 其他   | 0  | 0.00     | 0          | 0             | 0      | 0         | 0       | 0         | 0     | 0    | 0    | 0    | 0    |

資料來源：依表報代號AVM621L編製。