

金門縣土地增值稅稅源

(1)按稅率別

中華民國112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<br>後原地價總額 | 改良<br>土地費用  | 土地漲價<br>總數額   | 長期<br>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   |              | 5,330 | 1,315,324 | 5,523,978,627 | 1,776,790,201     | 7,756,714   | 3,782,589,865 | 114,202,850 | 1,259,505,522 | 3,391,897 | 5,024,289 | -    | 1,328,922 | 269,152,637 |
| 更 正 數 |              | -     | -         | -             | -                 | -           | -             | -           | -             | -         | -         | -    | -         | 220,063,876 |
| 應稅地   | 合計           | 1,301 | 135,513   | 1,416,004,041 | 505,078,217       | 7,756,714   | 903,169,110   | 25,003,688  | 278,897,745   | 3,391,897 | 5,024,289 | -    | 1,328,922 | 269,152,637 |
|       | 自用住宅用地       | 55    | 4,898     | 79,166,587    | 13,429,866        | -           | 65,736,721    | -           | 6,573,648     | 142,560   | -         | -    | -         | 6,431,088   |
|       | 一般用地         | 小計    | 1,246     | 130,615       | 1,336,837,454     | 491,648,351 | 837,432,389   | 25,003,688  | 272,324,097   | 3,249,337 | 5,024,289 | -    | 1,328,922 | 262,721,549 |
|       |              | 20%   | 524       | 35,119        | 461,979,869       | 400,301,508 | 61,678,361    | -           | 12,335,477    | 57,912    | -         | -    | 218,039   | 12,059,526  |
|       |              | 30%   | 89        | 6,838         | 69,313,064        | 30,063,585  | 39,249,479    | 15,373      | 8,753,111     | 39,696    | -         | -    | -         | 8,713,415   |
|       |              | 40%   | 631       | 88,659        | 805,544,521       | 61,283,258  | 736,504,549   | 24,988,315  | 251,228,554   | 3,151,729 | 5,024,289 | -    | 1,110,883 | 241,941,653 |
|       |              | 其 他   | 2         | -             | -                 | -           | -             | -           | 6,955         | -         | -         | -    | -         | 6,955       |
| 免稅地   | 合計           | 4,029 | 1,179,811 | 4,107,974,586 | 1,271,711,984     | -           | 2,879,420,755 | 89,199,162  | 980,607,777   | -         | -         | -    | -         | -           |
|       | 公有土地         | 39    | 4,841     | 126,225,680   | 20,910,023        | -           | 105,410,339   | 722,850     | 35,385,582    | -         | -         | -    | -         | -           |
|       | 私有土地<br>無漲價數 | 672   | 86,858    | 465,328,097   | 481,127,556       | -           | 2,581         | -           | 510           | -         | -         | -    | -         | -           |
|       | 私有土地<br>依法免徵 | 3,318 | 1,088,111 | 3,516,420,809 | 769,674,405       | -           | 2,774,007,835 | 88,476,312  | 945,221,685   | -         | -         | -    | -         | -           |

|       |                 |         |               |
|-------|-----------------|---------|---------------|
| 公 開 類 |                 | 編 製 機 關 | 金門縣稅務局        |
| 年 報   | 年度終了次年 2 月底以前編報 | 表 號     | 20903-02-04-2 |

金門縣土地增值稅稅源(續1)

(2)按移轉原因別

中華民國112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<br>後原地價總額 | 改良<br>土地費用 | 土地漲價<br>總數額   | 長期<br>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     | 5,330 | 1,315,324 | 5,523,978,627 | 1,776,790,201     | 7,756,714  | 3,782,589,865 | 114,202,850 | 1,259,505,522 | 3,391,897 | 5,024,289 | -    | 1,328,922 | 269,152,637 |
| 更 正 數   | -     | -         | -             | -                 | -          | -             | -           | -             | -         | -         | -    | -         | 220,063,876 |
| 合 計     | 5,330 | 1,315,324 | 5,523,978,627 | 1,776,790,201     | 7,756,714  | 3,782,589,865 | 114,202,850 | 1,259,505,522 | 3,391,897 | 5,024,289 | -    | 1,328,922 | 269,152,637 |
| 合 併     | -     | -         | -             | -                 | -          | -             | -           | -             | -         | -         | -    | -         | -           |
| 買 賣     | 1,293 | 150,586   | 1,404,151,175 | 732,262,967       | 6,915,914  | 674,343,848   | 16,977,002  | 206,070,219   | 2,220,069 | 3,213,662 | -    | 1,056,860 | 199,579,342 |
| 贈 與     | 576   | 58,807    | 400,323,862   | 226,975,123       | 840,800    | 176,931,899   | 6,270,154   | 56,789,730    | 1,143,868 | 1,810,627 | -    | 272,062   | 53,562,949  |
| 交 換     | -     | -         | -             | -                 | -          | -             | -           | -             | -         | -         | -    | -         | -           |
| 典 權     | -     | -         | -             | -                 | -          | -             | -           | -             | -         | -         | -    | -         | -           |
| 分 割     | 20    | -         | 997,942       | 207,200           | -          | 791,014       | 34,261      | 242,610       | 624       | -         | -    | -         | 241,986     |
| 法 院 拍 賣 | 53    | 10,326    | 61,624,809    | 18,829,371        | -          | 44,668,241    | 1,601,899   | 13,926,226    | 27,014    | -         | -    | -         | 13,899,212  |
| 照 價 收 買 | -     | -         | -             | -                 | -          | -             | -           | -             | -         | -         | -    | -         | -           |
| 公 有 移 轉 | 38    | 4,744     | 125,599,572   | 20,190,698        | -          | 105,410,339   | 722,850     | 35,385,582    | -         | -         | -    | -         | -           |
| 政 府 受 贈 | 59    | 1,592     | 37,088,720    | 3,952,731         | -          | 33,135,989    | 213,587     | 12,396,604    | -         | -         | -    | -         | -           |
| 政 府 贈 與 | 1     | 98        | 626,108       | 719,325           | -          | -             | -           | -             | -         | -         | -    | -         | -           |
| 配 偶 贈 與 | 226   | 45,652    | 294,797,841   | 58,905,349        | -          | 237,351,683   | 8,351,580   | 82,523,301    | -         | -         | -    | -         | -           |
| 社 福 受 贈 | -     | -         | -             | -                 | -          | -             | -           | -             | -         | -         | -    | -         | -           |
| 領 抵 價 地 | -     | -         | -             | -                 | -          | -             | -           | -             | -         | -         | -    | -         | -           |
| 農 地 買 賣 | 1,337 | 592,573   | 1,673,462,294 | 455,630,756       | -          | 1,235,540,071 | 28,543,782  | 422,326,740   | -         | -         | -    | -         | -           |
| 農 地 贈 與 | 1,124 | 385,792   | 1,172,342,513 | 159,341,903       | -          | 1,018,720,802 | 42,516,725  | 346,207,393   | -         | -         | -    | -         | -           |
| 農 地 交 換 | 3     | 1,038     | 4,559,111     | 108,108           | -          | 4,451,003     | -           | 1,747,968     | -         | -         | -    | -         | -           |
| 農 地 分 割 | 13    | -         | 656,142       | 542,093           | -          | 157,285       | 8,186       | 50,317        | -         | -         | -    | -         | -           |

金門縣土地增值稅稅源(續2)  
(2)按移轉原因別

中華民國112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<br>後原地價總額 | 改良<br>土地費用 | 土地漲價<br>總數額 | 長期<br>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     | 14  | 2,336  | 11,764,064  | 1,987,701         | -          | 10,738,480  | 638,771    | 3,638,165  | -     | -    | -    | -    | -         |
| 最低稅率     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 追繳稅款     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 一般重購     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 遺贈       | 4   | 136    | 253,057     | 271,023           | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 分期繳納     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 記存       | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 抵繳稅款     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 水源減徵 20% | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 水源減徵 30% | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 水源減徵 50% | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 水源免稅     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 信託取得     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 判決移轉     | 19  | 2,516  | 13,805,239  | 7,603,886         | -          | 6,316,838   | 116,303    | 1,830,172  | -     | -    | -    | -    | 1,830,172 |
| 判決分割     | 8   | -      | 176,054     | 56,203            | -          | 119,851     | 4,069      | 39,298     | 322   | -    | -    | -    | 38,976    |
| 私校受贈     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 徵收全免     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 協議價購     | 3   | 574    | 3,388,488   | 34,943            | -          | 3,353,545   | 198,067    | 1,132,870  | -     | -    | -    | -    | -         |
| 農地合併     | -   | -      | -           | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -         |
| 都市公保     | 487 | 32,744 | 227,280,064 | 66,524,407        | -          | 161,980,086 | 5,685,187  | 53,286,430 | -     | -    | -    | -    | -         |

金門縣土地增值稅稅源(續3完)

(2)按移轉原因別

中華民國112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<br>後原地價總額 | 改良<br>土地費用 | 土地漲價<br>總數額 | 長期<br>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 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 信託移轉 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 金融合併 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 贈財不課 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 都市更新 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 都更減徵 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 一般贈財 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 信託歸屬 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 都更記存 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 視為農地 | 52 | 25,810 | 91,081,572 | 22,646,414        | -          | 68,578,891  | 2,320,427  | 21,911,897 | -     | -    | -    | -    | -    |
| 原有不課 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 水利不課 | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |
| 其他   | -  | -      | -          | -                 | -          | -           | -          | -          | -     | -    | -    | -    | -    |

資料來源：依表報代號AVM621L編製。

填表說明：1. 根據資料倉儲管理系統(LDW)編製4份，1份自存，1份送會計室，1份以電子檔(核章後掃描成PDF檔) Email至財政部統計處，1份送本府主計處。

2. 「更正數」為當年度複更稅額之總數。

填表

審核

業務主管人員  
主辦統計人員

機關首長

中華民國112年1月9日編製