

特種貨物及勞務稅實施對不動產交易課稅問題之研究

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摘要

In recent years, since the selling prices of real state in metropolitan area have continuously rose, and the taxation for real estate trading has seemed to be significant lower in the current tax system; therefore, in order to promote the fair taxation, improve the housing market and curb the manipulation, our government has taxed the short-term real estate trading by implementing The Specifically Selected Goods and Services Tax Act (as known as the Luxury Tax) on June 1st, 2012. However, whether or not the implementation of Luxury Tax is able to achieve the political goal has become an explorable issue.

This study will be started from these following directions: 1. Explore the taxation issues of real estate trading in Taiwan. 2. Adopt the qualitative research methods, such as the literature analysis and case study, to study whether the taxation of Luxury Tax to the real estate trading can achieve the political goal or not. 3. Study the key points and differences in the measures to curb housing prices and the real estate taxation system that implemented in major countries.

The research results showed that the implementation of the Luxury Tax still needs to overcome these following problems to achieve its political goal: 1. Taxation will on the actual selling prices, but cannot know very clearly about the actual sold prices. 2. The effect of tax shifting has not made the housing prices to be decreased but rose continuously. 3. Make use of other legal actions to evade the regulation of holding period. 4. It has the clause of exemption, but it still may cause damage or loss to innocent people.

The implementation of the Luxury Tax has certain effectiveness on curbing the short-term trading of real estate; however, it is still unable to achieve the goal of tax equity and the sound system for the housing market; therefore, the researcher suggests to adopt these following

supplementary measures: 1. Practically implement the measure of the actual price registration for real estate to build a transparent trading platform for real estate. 2. Mainly tax the capital gains in order to eliminate the behavior or planning of tax avoidance. 3. Set the tax-free threshold for trading in order to avoid increasing the taxation for non-speculators. 4. Strengthen the auditing technique for basic level tax officers to prevent people from using illegal methods to make tax avoidance and tax evasion. 5. Enhance the tax promotion in order to prevent the illegal trading in this industry.

關鍵字：Specifically Selected Goods and Services Tax、ActLuxury Tax、Capital Gains