

實施奢侈稅後不動產仲介業因應之道

裴文, 林秀銘

企業管理學系

管理學院

wpei@chu.edu.tw

摘要

In view of the unreasonable soaring house prices in some parts of Taiwan since 2009, this normal phenomenon in the non-real estate market has become the top-of-list grievances. Additionally, the short-term housing transaction and transfer tax burden is either low or without tax burden, because of the excessively low interest rates, higher profits, and speculations. If this short-term housing price hike continues to be let loose, the normal trading and development of the real estate market will be affected. Hence, in order to inhibit the rapid rise in house prices, the government has introduced a number of real estate control policies to prevent a real estate bubble crisis that may arise.

In June 2011, the “Specifically Selected Goods and Services Tax”, which is known as the “Luxury tax” was formally implemented. The luxury tax was also explored throughout this study. As regulated, the tax collection items include homes held for two years and their bases, or urban lands with construction licenses issued by law. Regardless of gain or loss, they are taxed 10%-15% of the actual transaction amount, the purpose of which is to cool the real estate market.

This study aimed to explore and analyze the luxury tax policy content and current implementation condition. Through observations and discussions during the development period, the impact on the real estate market after the implementation of the act was found. In addition, through expert interviews, the analysis results were compiled to summarize the response measures to be taken by the “Real estate brokerage industry.” This research is expected to serve as a managerial reference for the real estate brokers, with the hope of reducing risks and seeking business opportunities. Furthermore, in accordance with the luxury tax implementation effectiveness in this study, it is suggested that the government effectively integrate

iii

the real estate policies and complete the related complementary measures in order to effectively curb house prices, ensure the sound development of the real estate market, and bring transaction prices onto the right track.

關鍵字：Specifically Selected Goods and Services Tax、Luxury Tax、Real Estate Brokerage Industry