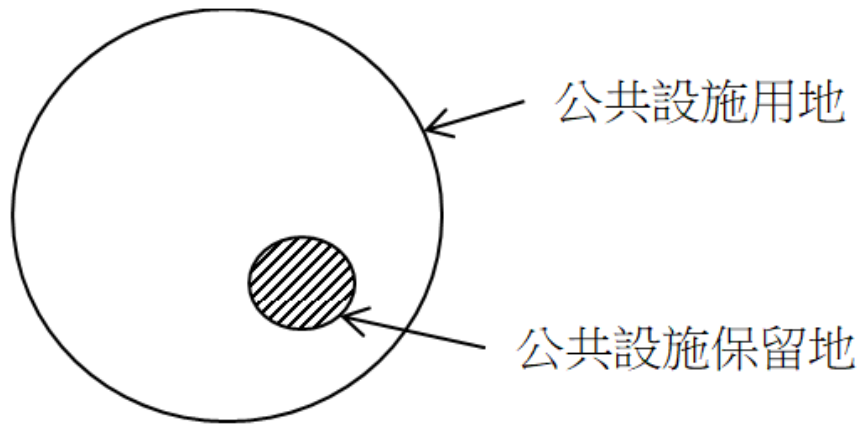


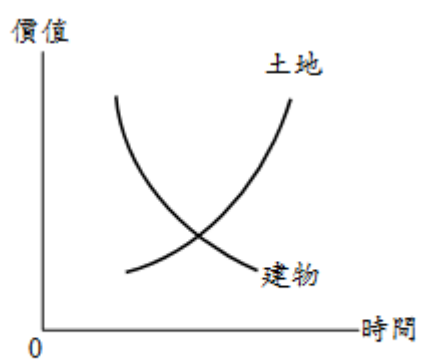
 未讀



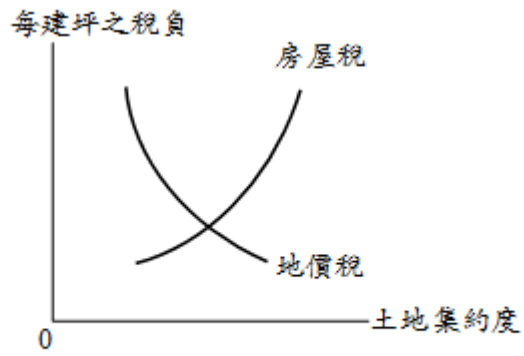


公共設施用地

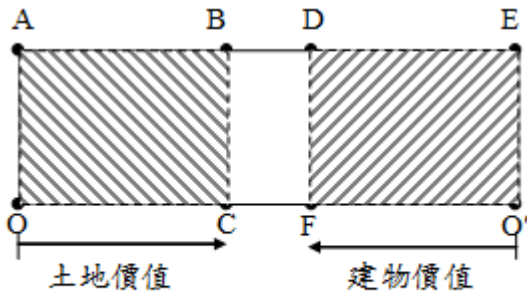
公共設施保留地



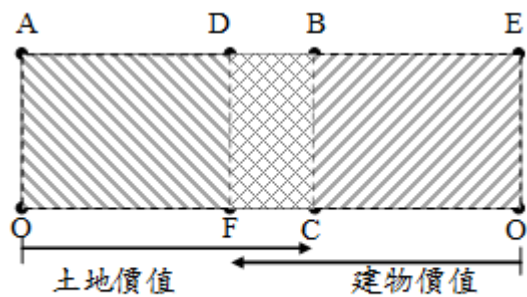
圖(一)土地與建物價值之長期變動趨勢



圖(二)土地集約度變動對每建坪地價稅與房屋稅之影響

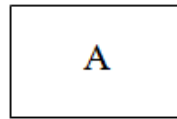


圖(三)分開定價恐造成稅基流失

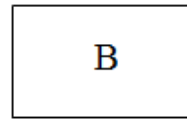


圖(四)分開定價恐造成重複課稅

甲
委託人



申報地價 = $0.5 \text{ 萬/m}^2 \times 100 \text{ m}^2$
= 50 萬元



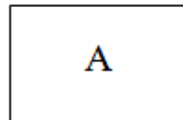
申報地價 = $0.2 \text{ 萬/m}^2 \times 200 \text{ m}^2$
= 40 萬元

信託

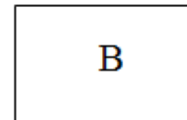
乙
受託人

甲

委託人



申報地價 = $0.5 \text{ 萬/m}^2 \times 100 \text{ m}^2$
= 50 萬元



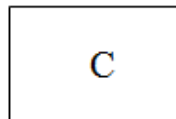
申報地價 = $0.2 \text{ 萬/m}^2 \times 200 \text{ m}^2$
= 40 萬元

信託

乙
受託人

丙

受益人



申報地價 = $0.3 \text{ 萬/m}^2 \times 300 \text{ m}^2$
= 90 萬元

