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## Guide to Taiwan Futures Transaction Tax

### 1. Tax Base

Trading of futures in the Taiwan Futures Exchange within the territory of Taiwan is subject to the futures transaction tax.

### 2. Taxpayers

The taxpayer of futures transaction tax shall be the sellers and buyers of the futures and the futures commission merchant is responsible for collecting the tax. Futures transaction tax is collected by the futures commission merchant (FCM) on the date of the transaction at the rate specified, and the tax must be paid to the national treasury on the following day.

### 3. Tax Rates

Catalog of Transaction	Assessed Tax Rate
<b>Stock index futures contracts</b>	0.002% on the transaction price of the contact
<b>Interest rate futures contracts</b>	30 days interest rate futures : 0.0000125%
	10 years government bonds futures : 0.000125%
<b>Option contracts or option contracts on futures</b>	0.1% based on the premium paid.
<b>Other futures contracts</b>	Gold futures : 0.00025% on the transaction price of the contact