

➤ **Q: What are the rates of land appreciation tax?**

A: Land appreciation tax adopts four grade progressive rates:

- a. For that part of the appreciation amount not exceeding 50% of the sum of deductible items, the tax rate shall be 30%;
- b. For that part of the appreciation amount exceeding 50%, but not exceeding 100%, of the sum of deductible items, the tax rate shall be 40%.
- c. For that part of the appreciation amount exceeding 100%, but not exceeding 200%, of the sum of deductible items, the tax rate shall be 50%;
- d. For that part of the appreciation amount exceeding 200% of the sum of deductible items, the tax rate shall be 60%



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