

Application for Primary Residential Land Value Tax Rate

(Please Filing before September 22, if not within a specified time limit it will be applicable from the next year)

I, myself owned all the listed land which are owner-occupied residential land and has finished the household registration without rental or business use.

Required document:

1. Replica of the household registration, including the person himself/herself, the spouse, and any minor relatives supported by him., if the listed land are for lineal relatives to establish household registration please submit the replica of the household registration of the person who established the household registration. If the husband and wife established different household registration, please submit the replica of the household registration for both sides.

2. Improved building certificate:

(1) A photocopy of the ownership certificate, photostat of the building usage license or building survey result drawing.

(2) If the house finished construction before April 29, 1988 and without any of the above documents, please fill the location of site declaration.

3. If there is anyone other than the relative within the third degree and without lease, please fill the landowner without lease declaration and established person without lease declaration.

4. Use of the land

Location of the Land				Land area (square meter)	Range of right	Share Area (square meter)	Location of the house(including village)	Actual area in use
Country (Town, City, District)	Sect ion	Subs ectio n	Plot No.					
							<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> Area village road section street alley avenue no. floor room </div> <div> <input type="checkbox"/> 1. Whole building is owner-occupied and without rental or business use. <input type="checkbox"/> 2. There are floors in this house and floor is for <input type="checkbox"/> business: name: area: square meter <input type="checkbox"/> rental: area: square meter <input type="checkbox"/> 3. The house on the share of land is for owner-occupied: quare meter Business: square meter rental: square meter </div> </div>	

6. Established information for the Landowner and the spouse, and any minor relatives supported by him: (Don't fill if submit the replica of the household registration)

Item		Name	National ID card no.										Date of birth	Address of his/her household registration(including village)	
Landowner															Country town city area Village road Section avenue street alley No floor
Spouse															Country town city area Village road Section avenue street alley No floor
Minor relatives supported by him	prefix														Country town city area Village road Section avenue street alley No floor
															Country town city area Village road Section avenue street alley No floor
Established person(prefix)															Country town city area Village road Section avenue street alley No floor

7. Originally approved to enjoy owner-occupied residential land tax rate, and now is willing to give up and change to be at normal tax rate. (Need not to fill if no such condition)

☐ Principal ☐ Spouse (name:) ☐ Minor relatives supported by him.

All the land located at

county	country town	section	subsection	Land no
city	city area			

8. Have two or more owner-occupied residential land, please fill this item.

☐ Principal ☐ Spouse (name:) ☐ Minor relatives supported by him.

All the land located at

county	country town	section	subsection	Land no
city	city area			

has already enjoyed owner-occupied residential land tax rate, but the land is for establishing household registration of the following relatives :

☐ Principal ☐ Lineal relatives ☐ Children over 20 ☐ Spouse and minor relatives supported by him

9. Above-mentioned houses are for use , and now alter to be residential use, please change to collect house tax by residential tax rate in the mean time.

To

Local Tax Bureau, Hsinchu City

Owner's name: (Signed and Sealed)

National ID card number

or withholding uniform invoice number assigned by the tax authority:

Tel.:

Address:

county	country town	village	road	section	avenue
city	city area	street	alley	no.	room

Filing date: dd/mm/yy

Description

1. The term "owner-occupied residential land" referred in this Act means the land which the landowner and the spouse, lineal relatives have finished household registration and without rental or business use. Matters pertaining to owner-occupied residential land for the landowner and the spouse and minor relatives supported by him in this ACT is one place as maximum.
(Land Tax Act Article 9 and Article 17)
 2. The owner-occupied residential land Filing to special tax rate shall be applied by the land owner forty days (Sep 22) before land tax commencement, if not Filing within a specific time limit it will start to be applicable from the next year. And if it is approved before and the use is not changed then it doesn't need to Filing again. When the reason and fact Filing to the special tax rate extinguished, one shall submit report to competent authority immediately. (Land tax ACT Article 41)
Inheritance or husband and wife donation land, the new owner shall Filing again after registration.
 3. One of the following owner-occupied residential land shall tax at a tax rate of 0.2%
Urban land whose area does not exceed three acres.
Non-urban land whose area does not exceed seven acres. (Land tax ACT Article 17)
 4. The owner-occupied residential land in Article 9 in this ACT is limited to the improved building on the land which belongs to the land owner or the spouse, lineal relatives.(Land tax act enforcement rules Article 4)
- Filing for paying land tax as owner-occupied residential land shall fill the application and submit with the replica of the household registration and improved building certificate to Filing for approval to the revenue service of county (city) located within the same territory by the land owner. .(Land tax act enforcement rules Article 11)