

Deed Tax Return Attachment

(New Owner's Report on the Use of Real Estate)

1. Land yyyy/mm/dd

I hereby claim that the land located at _____ Section _____ Sub-section Plot No. _____ is for use as a self-use residence, and I apply for the use of the self-use residential tax rate for land value tax. After completing the registration of the transfer of ownership and household registration before September 22, I will provide the relevant documents needed for the approval. Please approve my application for land value tax by self-use residential tax rate from this year.

2. House (House Tax Registration No.: _____)

The use of the transferred house, located at _____ Floor, No. _____, Alley _____, Lane _____, Section _____, _____ Road/Street, is as follows:

Floor Area					
Use					
Residential Purpose	Owner-occupied Residence				
	Not Occupied by Owner				
Non-residential Purpose	Business				
	50% Reduction of Business				
	Private Hospitals, Clinic or a Professional Office				
	Non-residential and Non-business				

Reference No. _____ on ____/____/____ (yyyy/mm/dd)

Applicant: _____ (Signature/Seal)

Tel.: _____

ID No.: _____

☐ Because of the restriction that house owner, his/her spouse, and his/her minor children are eligible for the owner-occupied residence tax rate of house tax not to exceed three households, I am willing to renounce the application of owner-occupied residence tax rate of house tax for the house located at _____ County/City _____ (Address) owned by ☐ Principal ☐ His/her spouse (Name: _____) ☐ Minor children.

NOTE: 1. The term "Owner-occupied Residence" herein means residential house for which the owner or his/her spouse or lineal relatives live and the owner, his/her spouse, and his/her minor children are eligible for the owner-occupied residence tax rate for three pieces of houses and such house is not rented.

2. A house used for residential purposes and leased for public welfare purposes by a landlord registered with the local government as a charity, the rate shall be 1.2 percent of the current value of the house. The landlord shall submit application along with support documents to the competent taxation authority.

契 稅 申 報 書 附 聯

(新所有權人使用土地、房屋情形申報表)

一、土地部分

年 月 日

本申報書所列房屋基地 段 小段 地號土地取得後係供自用住宅用地使用，茲先行提出申請按自用住宅用地稅率課徵地價稅，俟辦妥土地所有權移轉登記並於本年 9 月 22 日前辦竣戶籍登記後，再補送有關文件，請准自本年起按自用住宅用地稅率課徵地價稅。

二、房屋部分（稅籍編號： ）

坐落 街 路 段 弄 號 樓房屋取得後使用情形如下：

使用別		層次	面積						
		面							
住家	自	住							
	非	自	住						
非住家	營	業							
	營	業	減 半						
	私 人	醫 院、診 所 或							
	自 由	職 業 事 務 所							
	非	住	非 營						

申報人 蓋章 電話： 收文 年 月 日 號

身分證統一編號：

☐ 本人選取上述房屋為自住使用，因超過本人、配偶及未成年子女持有自住房屋全國 3 戶之限制，放棄 ☐ 本人 ☐ 配偶 ☐ 未成年子女所有 _____ 縣市 _____ 鄉鎮市區 _____ 街路 _____ 段 _____ 巷 _____ 弄 _____ 號 _____ 樓 _____ 房屋按自住稅率課徵房屋稅。

0801-1

備註：

- 1、自住房屋，指個人所有之住家用房屋符合無出租使用，並供本人、配偶或直系親屬實際居住使用，且本人、配偶及未成年子女全國合計 3 戶以內之住家用房屋。
- 2、公益出租使用房屋，指持有直轄市、縣(市)主管機關核發公益出租人核定函之公益出租人，將房屋出租予領有政府最近年度核發之租金補貼核定函或資格證明之中低所得家庭供住家使用者。如房屋符合公益出租使用之條件，請備妥前述資料逕向房屋所在地主管稽徵機關申請辦理。