

Notes and Directions for Completion of the Deed Tax Return

1. Column (1) House Tax Registration No.: Please fill in the House Tax Registration No. as shown in the House Tax payment notice. Please fill in the 11 digit number.
2. Column (2) Building No.: Please fill in the Building No. given in the Certificate of Ownership of Constructional Improvements. Leave the column blank if the initial registration of the ownership of constructional improvements has not been processed.
3. Column (3) Location of Transferred House: Please fill in the location of the house as shown in the House Tax payment notice.
4. Column (4) Date of Contract or Usage License: Please fill in the date of contract for purchase/sale, creation of a dien, exchange, bestowal or donation, or partition of immovable property and the date of the issuance of the certificate for real estate ownership transfer or the date of the issuance of the usage license (only for acquisition of ownership before building is completed).
5. Column (5) Date of Report: Please fill in the date of the completion of this application.
6. Column (6) Transferred Price (NT\$):
 - (1) Please fill in the amount that appears in the contract of purchase/sale, creation of a dien, exchange, bestowal or donation, partition of immovable property, or possession of the immovable property and legally acquires its ownership. For publicly-owned property purchased or bid from the government agency or immovable property acquired at court auction, please fill in the amount of the purchase or bid price.
 - (2) For declaration of transfer for purchase/sale, creation of a dien, exchange, bestowal or donation, partition of immovable property, or possession of the immovable property and legally acquires its ownership, deed tax shall be assessed and taxed based on the assessment of standard price of the house pursuant to the laws, and therefore, only option 1 is applicable, and the amount is subject to tax assessment. For publicly-owned property purchased or bid from the government agency or immovable property acquired at court auction, option 2 is applicable.
7. Column (7) Matters Entrusted: All details must be completed in full if authorization has been given.
8. Column (8) Original Owner:
 - (1) Name: Please fill in the name of the owner.
 - (2) Seal: The owner's seal should be affixed.
 - (3) ID No. or Business Administration No. (Withholding Unit Code) (for overseas Chinese or foreigners without a national ID card, the ID No. as it appears on the Alien Resident Certificate shall be filled in. Where there is no ID No. on the Alien Resident Certificate or for those without an Alien Resident Certificate, the year, month and date of the birthday plus the first two alphabet letters of the first name in English shall be filled in. For example, Mary Lee, who was born on September 13th, 1966, should fill in: 19660913MA.)
 - (4) Telephone No.: Please fill in the telephone number of the owner.
 - (5) Identity Code: Natural persons with ID No. need not complete this box. Otherwise, please refer to the following "Table for Taxpayers' Identity Codes" for a suitable code.
 - (6) Publicly/Private-Owned: Please fill in "A" for a publicly-owned house or "B" for a privately-owned house.
 - (7) Address: Please fill in the address. Overseas Chinese or foreigners, please fill in the address of one's residence in the foreign country.
 - (8) Ratio of Rights Shared: For jointly-owned property, the individual ratio of rights shared should be stated. If the property is solely owned by one person, please write "Full" on the form.
 - (9) In the case that the space in this field is not enough, please affix an additional sheet on this box, and affix the applicants' seal at the seam.

Table for Taxpayers' Identity Codes

C o d e	Identity	C o d e	Identity	C o d e	Identity	C o d e	Identity	C o d e	Identity	C o d e	Identity
A	Profit-Seeking Enterprise	D	Temple	G	County or Locality Association	K	Others	P	Creation of a Dien	Y	New owner aged under 25
B	Agency or School	E	Church	H	Welfare Association	M	Civil Association	T	Un-identifiable	Z	Compulsory registration
C	Ancestor Worship Guild	F	Alumni Association	J	Overseas Chinese	N	Private School	X	Death	*	Wrong Assignment of ID No.

9. Column (9) New Owner: Please fill in this box, following the order of the details as illustrated in Column (8). The owner's seal should be affixed (for a jointly-owned property, please also fill in Column (16)).
10. Column (10) Deed Tax Agent: Please fill in the name of the agent and affix the seal, ID No. and address.
11. Column (11) House Tax Paying Agent: For a new owner who stays overseas, please fill in the House Tax Paying Agent's name, ID No. , address, and affix the seal of the agent.
12. Column (12) Type of Contract: Please mark V in the appropriate box according to the nature of the transfer. In the case of bestowal or donation or transaction between second-degree relatives, gift tax shall be declared according to the related laws at the competent tax authority at the location of the donor's household registration.
13. Column (13) Details of Transferred House:
 - (1) Please fill in the respective area of the house, in square meters. If the area for common use shall be transferred together with the property, please fill in details of the plot no., total area and ratio of right shared of the common facilities.
 - (2) Please tick "Transfer of the part which has not been registered" where the following is involved in the transfer of the property: In the case that the initial registration of the ownership of constructional improvements has been processed for the main property, adjoining structures not yet registered for ownership of constructional improvements shall be transferred together, unless otherwise stipulated by the law.
14. Column (14) Filing for Exemption or Reduction: Please mark V in the appropriate box for cases fulfilling the criteria for exemption or reduction, and write the number of the applicable article of the law within the brackets. Relevant supporting documents shall be attached pursuant to the regulations.
15. Column (15) Attachment(s): Please mark V in the appropriate box according to the content of the documents submitted.
16. Column (16) Method of Issuing a Jointly-owned House Tax payment Notice: For a jointly-owned property, please mark V in the appropriate box to appoint a manager as the house tax payer or each of the co-owners thereof shall pay the taxes for his/her own portion of such jointly-owned property he/she owns respectively.
17. Column (17) Method of Delivery of Notice of Payment: please mark V in the appropriate box.
18. Column (18) Text Message of Case Completed: This office provides the service of text message of case completed, please mark V in the appropriate box.
19. Column (19) Delinquent Days: Not required for applicant.
20. Column (20) Remarks: Please make remarks here for any other matters to be declared.
21. Applicant: The applicant shall affix his/her seal pursuant to the regulations, but in the case of the transfer of a house for which the initial registration of the ownership of constructional improvements has not been processed, both of the original and the new owner shall affix their seal.

契稅申報書填表須知及注意事項

- 一、第(1)欄房屋稅籍編號：請填寫房屋稅繳款書內所載稅籍編號(11位數字)。
- 二、第(2)欄建號：請填寫建築改良物所有權狀內建號；未辦建物所有權第一次登記者免填。
- 三、第(3)欄移轉房屋坐落：請填寫房屋稅繳款書內所載房屋坐落。
- 四、第(4)欄立契日期或使用執照核發日期：請填寫房屋買賣、典權、交換、贈與、分割契約書訂約日期，權利移轉證書核發日期，或使用執照核發日期(限房屋建造完成前取得所有權案件)。
- 五、第(5)欄申報日期：請填寫申報日期。
- 六、第(6)欄移轉價格：
 - (一)請填寫房屋買賣、典權、交換、贈與、分割或占有契約書上所載價額。領買、標購公產或向法院標購拍賣不動產填寫領買、標購之價額。
 - (二)房屋買賣、典權、交換、贈與、分割或占有之申報移轉案件，依法應按照評定標準價格核課契稅，故其課稅標準僅能勾選1。屬領買、標購公產或向法院標購拍賣之不動產者，則應勾選2。
- 七、第(7)欄委託事項：務必詳填，無委託者免填。
- 八、第(8)欄原所有權人：
 - (一)姓名或名稱：務必填寫所有權人姓名或名稱。
 - (二)蓋章：原所有權人應加蓋印章。
 - (三)國民身分證或事業機關團體(扣繳單位)統一編號(無國民身分證之華僑或外國人，填寫居留證統一證號欄資料，若居留證無統一證號欄或未領有居留證者，應填寫西元出生年月日加英文姓名第1個字前兩個字母。例：Mary Lee，西元1966年9月13日出生，應填寫為：19660913MA)。
 - (四)電話：填寫所有權人之電話號碼。
 - (五)身分代號：本欄位除自然人有身分證號者免填外，應參照下列「納稅義務人身分代號對照表」之代號填寫。
 - (六)公私有別：公有房屋填代號「A」，私有房屋填代號「B」。
 - (七)通訊地址：務必填寫，華僑或外國人請填寫國外居住地址。
 - (八)權利範圍持分比例：如屬持分共有應依個別持分比例填寫。產權僅屬1人所有者，應填「全」。
 - (九)如本欄所留空格不夠填用時，請另依格式用紙浮貼於本欄下，並於粘貼處加蓋申報人印章於騎縫處。

納稅義務人身分代號對照表

代號	身分別	代號	身分別	代號	身分別	代號	身分別	代號	身分別	代號	身分別
A	營利事業	D	寺廟	G	同鄉會	K	其他	P	設定典權	Y	新所有權人25歲以下
B	機關學校	E	教堂	H	福利會	M	團體	T	確實無法查明	Z	強迫上檔
C	祭祀公業	F	同學會	J	華僑	N	私立學校	X	死亡	*	身分證統一編號給號錯誤

- 九、第(9)欄新所有權人(如為持分共有房屋，請另填寫第(16)欄)：務必填寫，詳如第8欄說明，並加蓋印章。
- 十、第(10)欄契稅代理人：務必填寫代理人姓名並加蓋印章、國民身分證統一編號及戶籍地址；無代理人者免填。
- 十一、第(11)欄在國內房屋稅納稅代理人：新所有權人居住國外者，請填寫國內房屋稅納稅代理人姓名、身分證統一編號及住址，並加蓋印章。
- 十二、第(12)欄契約種類：按實際移轉事實在□內以V號勾選之，如屬贈與或二親等間買賣者，另依法向贈與人戶籍所在地主管稽徵機關申報贈與稅。
- 十三、第(13)欄移轉情形：
 - (一)填寫房屋各層次面積，請以平方公尺表示。倘有共同使用部分，應併同主建物移轉，請詳填公設建號、總面積及持分。
 - (二)主建物為已辦保存登記，附屬之未辦保存登記房屋除法令另有規定外，應併同移轉，請勾選「未辦保存登記部分一併移轉」。
- 十四、第(14)欄申請減免項目：如符合減免或減半徵收規定者，請在□內以V號勾選，並請在()內填寫適當條款，同時依規定檢附有關文件。
- 十五、第(15)欄檢附證件，請按檢附證件之內容在□內以V號勾選。
- 十六、第(16)欄持分共有房屋繳款書填發方式：為保障您的權益，屬持分共有房屋之共有人，請在□內以V號勾選推定共有人1人為管理人繳納房屋稅(須管理人蓋章)或按持分比例分別發單課徵房屋稅；未勾選者將逕按持分比例分別發單課徵。
- 十七、第(17)欄契稅繳款書領回方式：務必填寫契稅繳款書領回方式。
- 十八、第(18)欄結案簡訊通知：本處(局)已提供契稅申報案件結案簡訊通知服務，請在□內以V號勾選是否需要結案簡訊通知。
- 十九、第(19)欄怠報日數：申報人免填。
- 二十、第(20)欄備註：如有其他申報事項，請在此欄申明。
- 二十一、申報人欄：申報人應依規定蓋章，但未辦保存登記之房屋移轉應由原所有權人及新所有權人雙方共同蓋章。