



Q:What are the conditions for applying for Land Value Tax in the case of an owner-occupied residence?

A:The land for which the land price has been stipulated shall be subject to a Land Value Tax and shall be levied once a year. The payment period shall be from November 1 to November 30 of each year. According to the owner-occupied residence tax rate, the Land Value Tax shall be imposed subject to the following conditions:

- 1.The landowner or his/her spouse and/or any relative of direct lineage has completed local household registration.
- 2.The self-use residential land is not for rent or used for business purposes.
- 3.The buildings/improvements on the land are owned by the landowner himself/herself or his/her spouse or any relative of direct lineage.
- 4.The land area is limited to 300 square meters of urban land (roughly 90.75 pings) or less than 700 square meters of non-urban land (roughly 211.75 pings).
- 5.A landowner together with his/her spouse and his/her minor dependent(s) are eligible for one parcel of land only.

Please note that if the conditions are met, the landowner shall apply to the local tax collection authority (in case of official holidays, it is postponed to the next working day) before September 22nd of the current year. After approval, the collection rate will be 2% (as a matter of fact, the general land tax rate is 10%~55%, a savings of at least 4 times the tax). For those taxpayers who have exceeded the deadline, they may apply





for owner-occupied residence land tax rate in the following year.





Q : How shall a new immigrant apply for his/her family's income and property lists?

A : Please carry following certified documents to the general service counter of the National Taxation Bureau nearby, either the branch, taxation office, or service center :

1.The immigrant with ID Card of the ROC :

(1)The original copy of your ID Card

(2)The ID Card of your spouse and adulted relatives registered in same household registration

(3)When inquiring minor children's property or income data, you shall present the ID Card of their legal guardians; if the children have no ID Card, you have to present the document(s) certifying the relation between the minor children and the parent.

(4)Power of Attorney (only apply for the inquiry submitted by spouse and adulted relatives registered in same household registration, or for those who are on behalf of the applicant)

(5)Letter of Consent (apply for the inquiry about the minor children only)

(6)The original copy of proxy's ID Card (when applied for by non-oneself)

2.The immigrants with Alien Resident Certificate

In addition to original copy of the Alien Resident Certificate,





the applicant shall prepare the documents same as preceding Paragraph (2) to (6). If the proxy also holds the Alien Resident Certificate only, he/she shall submit the original copy of this document for inspection.

Q : How shall new immigrant file Individual Income Tax return?

A :

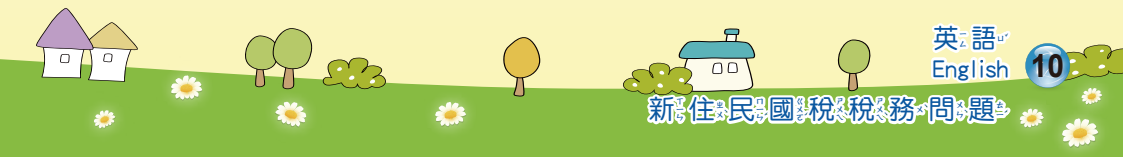
1.The immigrant with ID Card of the ROC :

The filing manner is same as the citizen of Taiwan. The new immigrant shall complete Individual Income Tax Return and filed with branch or collection office or service station of National Taxation Bureau of the items and amounts of last year constituting individual income, as well as available reduction, exemption between May 1 and May 31 of each year, and calculate the payable income tax based on the taxable income after deducting amount deductible and exemptions, and pay the tax as per calculation.

2.New Immigrant possesses only Alien Resident Certificate :

(1)New Immigrant stays in Taiwan in the year less than 183 days

Withdrawing obligor will help new immigrant in handling non-resident withdrawing at source, and the immigrant is not required to file income tax return in May. New Immigrant may





combine his/her income with Taiwanese spouse as in filing income tax return.

- (2) New Immigrant stays in Taiwan in the current more than 183 days
Filing manner is same as the Individual Income Tax filing of Taiwan citizen; however, new immigrant holding Alien Resident Certificate may select to be an alien tax payer or as spouse of Taiwan citizen, or Taiwan Citizen as tax payer; or filing Individual Income Tax Return as a spouse of Taiwan Citizen.

Q : Must an immigrant file a tax return when his/her income is the meager wage derived from odd jobs?

A :

1. As the one who is single without dependents:

He can be exempted from the (tax) declaration if his income is less than total amount of the annual exemption plus the standard deduction; The declaration may be exempted if the income included the "Salary Income" plus the deductible "Special Deductions for Salary Income" is less than the total amount of the deductible deductions, standard deductions, and the "Special Deductions for Salary Income".

2. As the one with spouse and dependents:

For the comprehensive income tax adopts the household declaration system, various incomes from the taxpayer and his



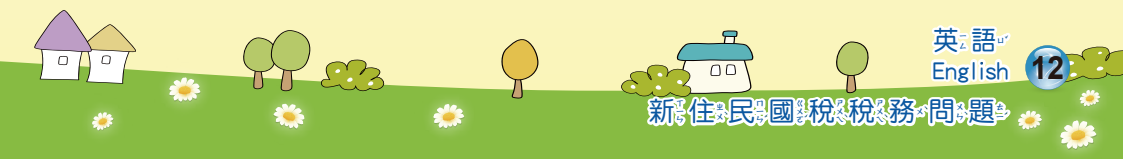


spouse or dependents shall be declared by joint tax return, therefore, the income obtained from odd jobs shall be incorporated into the income from spouse and dependents. Declaration can be exempted if the comprehensive income is less than the deductible amount listed in Point 1. Nevertheless, applying for refunding “Withholding Tax”, you shall first transact the declaration prior to apply for tax refund.

Q : As a spouse of new immigrant and married for years and individual income tax are always filed together, but was unable to bring out the income of spouse and the deduction information doesn't show on the income list during the period of filing of income tax return? What can be done?

A : During the income tax return filing period, if a tax payer's spouse does not have Taiwan ID Card No., he or she would not be able to inquire the new immigrant spouse directly with the tax payer's ID Card's Number when checking for income and deduction / exemption amount, he or she shall use the number in the Alien Resident Certificate to inquire the information and check the information, then file the tax return jointly with his or her spouse.

Q : I am a new immigrant. Why the income tax calculation work sheet of my husband does not have my data and information indicated? How shall I deal with it?





A : The current income tax calculation worksheet is supply with person with Taiwan Identification Number. If you need it for a joint tax return, you will have to enter related data into income tax return sheets manually or in 2D or in network filing.

Q : If the couple is separate due to poor feeling or worse condition, it would be difficult in combined return filing and tax calculation. What can be done?

A : When the couple separate for 6 months or longer and a court decree or a Domestic Violence Restraining Order is obtained, a copy of one of it and declared separated when filing tax return, then the tax calculation may be separated and filing income tax return as single person. When the above conditions is not met, but still cannot combine in tax return filing, the tax return shall still enter the name and ID Number of spouse for National Tax Bureau to calculated the combined tax amount for you. If separate calculation is required, separate application shall be made.

Q : How does an immigrant (who has not received his ID Card yet) apply for tax refund after he/she has paid the withholding tax deriving from the job he/she engaged in Taiwan?





A : Prior to receive the ID Card for new immigrant, he/she may apply for tax refund in respect of the paid withholding tax in Taiwan but shall file one tax return jointly with his/her spouse.

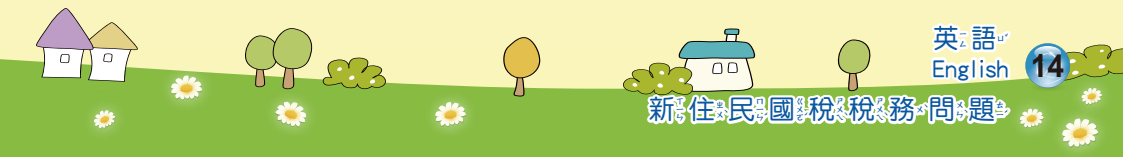
Q : Shall one be subject to gift tax, if he/she gives property to his/her spouse?

A : Donation of property made between spouses is not included in total donation and gift tax is exempted. However, the donor shall file the gift tax return with the National Taxation Bureau when the transfer registration of a given property should be complete.

Q : How to transact the business registration of your own shop, and how to calculate your business tax?

A :

1. Prior to run an entity store/shop, you shall prepare the shop stamp, private seal, and ID to transact the taxation registration at the locally national Taxation Bureau, with an application form to register the establishment.
2. The business tax shall be imposed if your monthly sales amount (such as snack shop or fashion store) reaches to NT\$ 80,000, or the labor sales amount (such as manicure shop) to NT\$ 40,000





per month.

3. National Taxation Bureau may impose 1% of the business amount if the monthly sales amount is less than NT\$ 200,000; should it be higher than NT\$ 200,000, you have reached the norm to use Uniform Invoice. Owner of the shop which uses the Uniform Invoice shall declare the business tax to National Taxation Bureau every two months, the calculation of which is deducting the input tax from the output tax according to 5% of the sales amount.

Q : Is it necessary to conduct the business registration when selling goods on internet?

A : Selling merchandises or labor on internet, you can be temporarily exempted from the tax registration if the monthly sales amount is less than NT\$ 80,000, or the labor-service amount less than NT\$ 40,000; nevertheless, if exceeding the amount stipulated by preceding Paragraph, you shall still conduct the tax registration and file the business tax return with the National Taxation Bureau and pay the tax to the government treasury.



新北市政府稅捐稽徵處

Revenue Service Office, New Taipei City Government

地價稅自用住宅用地申請書

Application for Self-Use Residential Land Value Tax Rate

(請於 9 月 22 日前提出申請，逾期申請自次年期適用)

(Please apply on/before Sep. 22. Applications made after the aforesaid deadline will take effect starting from the following year.)

本人所有表列土地係自用住宅用地，業經辦竣戶籍登記，且無出租或供營業用情事。

I, own all of the land listed below, and such land is self-use residential land, for which household registration has been completed and is not for rental or business purposes.

一、 土地使用情形 Use of the land

新 北 市 土 地 坐 落 Location of Land(s) in New Taipei City				宗地面積 (平方公尺) Land Area (Square Meters)	權利 範圍 Range of Right	持分面積 (平方公尺) Share Area (Square Meters)	房屋坐落 House Location	實際使用面積 Actual Areas in Use
區 District	段 Section	小段 Subsection	地號 Lot No.					
							新北市 New Taipei city 區 District 路(街) Rd.(St) 段 Sec. 巷 Land 弄 Alley 號 No. 樓 Floo 之 室 Room	<input type="checkbox"/> 1. 全棟(層)均自用並無出租或營業情形。(Whole building is self-use and without rental or business use.) <input type="checkbox"/> 2. 本棟房屋共 層， There are ___ floors in this house. 其中第 層供： And ___ floors is for <input type="checkbox"/> 營業使用：名稱 Business Use: Name: 面積 area: m ² <input type="checkbox"/> 出租使用：面積 m ² rental: Area <input type="checkbox"/> 3. 持分土地之地上樓層房屋係：(The house on the share of land is for) 自用 primary: m ² 營業 Business: m ² 出租 rental: m ²
							建 號 Building No.	

二、 土地所有權人及配偶、未成年之受扶養親屬設籍人資料：(已檢附戶口名簿影本者免填)

Household registration information of landowner or his/her spouse and/or minor dependents and/or household registrar: (Omit if copies of the household registration have been submitted)

項 目 Title	姓 名 Name	身 統 ID	一 分 編 Number	證 號 Number
土 地 所 有 權 人 Landowner				
配 偶 Spouse				
未 成 年 受 扶 養 親 (稱 謂 Relationship) Dependent Minor				
未 成 年 受 扶 養 親 屬 (稱 謂 Relationship) Dependent Minor				
設 籍 人 (稱 謂 Title) Household Registrar				

※如為外籍人士無身分證統一編號者，請檢附居留證影本或護照影本等相關資料以供查核。

For Foreigners who have no ID numbers, please attach a copy of resident permit, passport, or other relevant documents for review.

三、土地所有權人無租賃關係申明書：

Landowner's Declarative Statement for No Rental Relationship

(一) 本人所有坐落 新北市 區 里 鄰 路街 段 巷 弄 號 樓之 房屋，自民國 年 月 日起有 及其家屬設戶籍，該設籍人因 無法前來貴(分)處說明。

I own the house located at New Taipei City District Village Neighbor Rd.(St.) Section Lane Alley. Since (yr/m/d), (name) and his/her family registered in this household. The household registrar cannot show up at the Department because .

(二) 該設籍人因 設戶籍於上址，自民國 年 月 日起確無租賃關係，如有不實，願依稅捐稽徵法第41條規定接受處罰。

The household registrar has his/her household registration at the abovementioned address due to the reason of . There has been no leasing relationship since (yr/m/d). If the information provided is false, I will accept the punishment according to Article 41 of Tax Collection Act.

申明人(土地所有權人)： (簽名或簽章) 身分證統一編號：

Declarant (Landowner) (Sign or Stamp) ID No.

四、委託轉帳代繳地價稅(每年8月底前申請，當期地價稅適用轉帳納稅，9月後申請，自次期地價稅開始適用，委託轉帳代繳得隨時終止，惟請於稅款開徵前二個月辦理終止手續)
Authorize a financial institution to transfer land value tax payment. (Apply by the end of August, and your land value tax of that year will be transferred through an authorized financial institution. If you apply after August, the transfer process will start next tax year. You may stop the transferring authorization any time, but be sure to deactivate the service two months before the tax season begins.)

存款人戶名：
Depositor Account Title

存款人身分證統一編號：
Depositor ID No.

地址及電話：
Address and Phone No.

金融機構及分行名稱：
Name of Financial Institution and Branch

存款帳號：
Deposit Account No.

存款人印鑑章：
Depositor's Stamp

五、退還溢(重)繳 年地價稅，直撥退稅帳號： (附存摺封面影本)
Return Overpaid (Double Paid) Land Value Tax in (yr), and direct deposit goes to the account number.: (Attach a copy of passbook cover).

六、變更地價稅繳款書投遞地址：
Change the address of Land Value Tax Bill to be delivered to:

此 致 TO
新北市政府稅捐稽徵處
Revenue Service Office, New Taipei City Government

分處
Branch

所有權人姓名：
Name of Landowner

(簽名或蓋章)
(Sign or Stamp)

身分證統一編號(ID Number):

電話/手機 (Phone No./Cellphone No) :

地 址 ADD :

縣county
市city
鄰Section
段Neighborhood

鄉鎮Township/Town
市區City/District
巷Lane
弄Alley

村Village
里
號No. 樓Floor

路Rd.
街St.

申請日期 Application Date : 年 yr 月 m 日 d

房屋使用情形變更、減免、更正及轉帳納稅及退稅申報(請)書

Application for Declaration of Changes in Current Use, Downsizing, or Correction of House Building, Tax Transfer and Tax Return

房屋坐落 Location of the House	新北市 區 里 路 巷 弄 街 號 樓之 New Taipei City District Village Rd. Lane Alley sub-Alley No. Floor to												
納稅義務人姓名 Name of Taxpayer			身分證統一編號 I D N o .										
稅籍編號 House Tax Registration No.			發生時間 Date of the Changes	民國 年 月 日 yr m d									
申事項 Items	<p> <input type="checkbox"/> 房屋使用情形變更，請更正改課房屋稅 The Use of house changes, so please change the House Tax <input type="checkbox"/> 改為營業用 The house is changed for business use. <input type="checkbox"/> 改為自住用(請務必勾選下列申明事項) The house is changed to become my residence. (Please check the following declarative statement.) 自住住家使用房屋申明事項： Declarative statement for residential use of the house. <input type="checkbox"/> 茲切結本人所有上列自住住家使用房屋，確實無出租、無營業，且供本人、配偶或直系親屬實際居住使用，如有不實，願依稅捐稽徵法第 21 條及第 41 條規定補稅及處罰。 I certify that the house listed above is used for residential purposes, not for leasing or business purposes. The house is the residence of myself, my spouse, and immediate family members. If the information provided is false, I am willing to accept the penalty stated in Article 21 and 41 of Tax Collection Act to pay evaded tax. <input type="checkbox"/> 改為非自住用 The house is changed for residential uses but not others.. <input type="checkbox"/> 改為_____使用 The house is changed for residential uses for _____. </p> <p> <input type="checkbox"/> 拆除 Teardown <input type="checkbox"/> 災害毀損 Damaged due to disasters <input type="checkbox"/> 低收入戶免徵房屋稅(請務必勾選下列申明事項，並檢附低收入戶證明書影本) Tax-Exemption for Low-income family (Please check the following declarative statement and attaché a copy of low-income family verification) 低收入戶房屋申明事項： Declarative Statement for Low-Income Families <input type="checkbox"/> 該屋確實無出租、營業，並供本人實際居住使用。 The house is not used for leasing and businesses. The house is my personal residence. </p>												

申 事 請 項 Items	<div><input type="checkbox"/>委託轉帳代繳房屋稅(每年 2 月底前申請，當期房屋稅適用轉帳納稅，3 月後申請，自次期房屋稅開始適用，委託轉帳代繳得隨時終止，惟請於稅款開徵前二個月辦理終止手續) Authorize a financial institution to transfer house tax payment. (Apply by the end of February every year, and your house tax will be eligible for transfer payment for that year. If you apply after February, transfer process for your house tax will start next tax year. You can stop the transferring authorization anytime, but be sure to deactivate the service two months before the house tax season starts.)</div> <div><div>存款人戶名： Depositor Account Title</div><div>存款人身分證字號： Depositor ID No.</div><div>住址： Address</div><div>電話： Telephone</div></div> <div><div>金融機構及分行名稱： Name of Financial Institution and Branch</div><div>存款帳號： Deposit Account No.</div><div>存款人印鑑章： Depositor's Stamp</div></div>
	<div><input type="checkbox"/>退還溢(重)繳_____年房屋稅，直撥退稅帳號：_____(附存摺封面影本) Return Overpaid (Double Paid) House Tax in _____ (yr), and direct deposit goes to the account Number.: _____ (Attach a copy of passbook cover)</div>
	<div><input type="checkbox"/>更正稅單投遞地址為：_____ Change the address of tax bill to be delivered to _____</div>
	<div><input type="checkbox"/>其他申請事項：_____ Other items _____</div>
	<div>此 致 To 新北市政府稅捐稽徵處 _____ 分處 Revenue Service Office, New Taipei City Government _____ Branch</div>
	<div><div>申 請 人： Applicant</div><div>身分證統一編號： ID number</div><div>通 訊 地 址： Address</div><div>電 話： Telephone Number</div></div> <div><div>簽名或蓋章 Sign or Stamp</div><div>申請日期：_____ 年 _____ 月 _____ 日 Application Date (yr/m/d)</div></div>

新北市政府稅捐稽徵處使用牌照稅身心障礙者免稅暨退稅申請書
 Revenue Service Office, New Taipei City Government for Vehicle License Tax
 Exemption or Return for People with Disabilities

區 流水號：
 District No.

申請日期： 年 月 日
 Application Date (yr/m/d)

申請人(車主) Applicant (Vehicle Owner)			身心障礙者 Person with Disabilities		
姓名 (簽名或蓋章) Name (Sign or Stamp)			姓名 Name		
身分證 統一編號 ID Number			身分證 統一編號 ID Number		
出生日期 Birth Date			出生日期 Birth Date		
電話 Telephone Number			後續(重新)鑑定 日期 Follow-Up (Re-) Review Date		
車主對身心障 礙者之稱謂 Relationship with the Person with Disabilities		車牌號碼 Vehicle License Number		排氣量或 馬力數 Engine Displacement or Horsepower	
身心障礙者 戶籍地址 Household Registration Address of the Person with Disabilities					
Vehicle Owner 車主	戶籍地址 Household Registratio n Address				
	<input type="checkbox"/> 住居所 Residence Location <input type="checkbox"/> 就業處 所 Employe nt Location	<input type="checkbox"/> 同戶籍地址 Same as Household Registration Address			

<p>申請免稅事由 (請在<input type="checkbox"/>打) Reasons to Apply for Tax Exemption (Please put a check mark in <input type="checkbox"/>)</p>	<p><input type="checkbox"/>供領有駕駛執照之身心障礙者使用，且為其本人所有之車輛。 The vehicle is used by the person with disabilities owning a valid driver's license and owned by the applicant.</p> <p><input type="checkbox"/>供無駕駛執照之身心障礙者使用，其<input type="checkbox"/>本人<input type="checkbox"/>配偶 <input type="checkbox"/>同一戶籍二親等以內親屬或<input type="checkbox"/>同一戶籍經法院選定之監護人或輔助人所有之車輛 The vehicle is used by the person with disabilities without a valid driver's license and owned by<input type="checkbox"/> the applicant, <input type="checkbox"/> the applicant's spouse, <input type="checkbox"/> the applicant's second-degree relative who is registered in the same household, or <input type="checkbox"/> a guardian or an assistant assigned by the court and registered in the same household.</p>
<p>使用牌照稅 退稅申請 Application for Vehicle License Tax Exemption</p>	<p><input type="checkbox"/>直撥退稅帳戶 Direct Deposit</p> <p><input type="checkbox"/>金融機構：_____銀行_____分行帳號_____</p> <p>Financial Institution Bank Branch Account Number</p> <p><input type="checkbox"/>同意本人已繳納地方稅款，如有重（溢）繳稅時，直接撥入上述帳戶內。 The applicant agrees that the tax overpayment can be returned and deposited directly to the account mentioned above.</p> <p><input type="checkbox"/>支票退稅收件地址：_____</p> <p>Tax return check will be sent to this address</p>
<p>檢附證明文件 Attaching Documents for Verification</p>	<p>一、免稅證明文件：身心障礙手冊或證明、行車執照、戶口名簿影本。(車輛為本人或配偶所有時，得以身分證代替)。 Verification Documents for Tax Exemption: Disability Card or Verification, Vehicle Registration, A Copy of Household Registration (If the vehicle is owned by the applicant or his/her spouse, ID card can be used as a verification document too).</p> <p>二、直撥退稅請檢附金融機構封面及存摺影本。(若無法辦理匯款存入時，該退稅款改以退稅支票方式辦理)。 Please attach a copy of passbook cover with the financial institution information if direct deposit is chosen for a tax refund. (If direct deposit cannot be processed, the tax refund will be sent through check.)</p>