

(For official use only)

Land Office	
Receipt	Date
	No.
Date of Notification	

Application Form for the Declaration of Land Value
Increment Tax (Declared Transfer Value)
(First copy forwarded from Revenue Authority to Land Office)

(For official use only)

Local Tax Bureau	
Receipt	Date
	No.

① Competent Authority								
② Land Location				③ Ratio for Title Transfer or Dien Right	④ Land Area (m ²)		⑤ Original Decreed Land Value or Previous Transfer Value	⑥ Declared Transfer Value (Alternative)
County/ Town /City/ District	Sec- tion	Sub-Sec- tion	Plot No.	<input type="checkbox"/> Whole Lot	Whole Lot		Date of Reason of occurrence ____/____/____ (yyyy/mm/dd)	<input type="checkbox"/> Be taxed on the assessed present value
				<input type="checkbox"/> Partition of _____	Area of Transfer or Dien Right		Per m ² NTD _____	<input type="checkbox"/> Be taxed NTD _____ per m ²
⑦ Amount Written in the Contract				NTD _____		⑧ Any coincidence with an occasion deemed as gift pursuant to Article 5 of the Estate and Gift Tax Act ? <input type="checkbox"/> Yes <input type="checkbox"/> No		

⑨ The transfer value of the land at the time of transfer is honestly declared as above on the occasion of a contract for sale bestowal of bestowal on a spouse exchange partition of co-owned land Dien land consolidation _____ which was made on ____/____/____(yyyy/mm/dd).

Related documents attached are : _____ copy (-ies) of the Certificate of Expenses Occurring as a Result of Land Improvement, _____ copy (-ies) of receipt for the payment of the Construction Benefit Charge, _____ copy (-ies) of the Certificate of Expenses Occurring as a Result of Land Consolidation, _____ copy (-ies) of the Certificate of Assessed Present Value for Donated Land. Please deduct the total amount of the land value increment according to the Land Tax Act.

This land accords with :

All or Portion (_____ floor with floorage of _____ m² is used for self-use residence, and _____ m² is not used for self-use residence) of this land meets the requirements of Article 34, Paragraphs 1 to 4 of the Land Tax Act. (If the area of the land exceeds 300 m² of urban land or 700 m² of non-urban land, attach the Declaration Form of the Priority in the Applicability of Self-Use Residential Land for the Assessment of Land Value Increment Tax.)

All of this land meets the provisions of Article 34, Paragraph 5 of the Land Tax Act. (Attach the Application Form for the Sale of Self-Use Residential Land pursuant to Article 34, Paragraph 5 of the Land Tax Act.), and _____ copy (-ies) of the documents evidencing the building improvements are attached. Please approve the tax rate according to that for self-use residential land.

This land is agricultural land, and _____ copy (-ies) of the Certificate of Agricultural Use of Agricultural land are attached. Apply for non-taxable status of land value increment tax, pursuant to Article 39-2, Paragraph 1 of the Land Tax Act, and adjust the original decreed land value according to the assessed present value pursuant to the amendment of Land Tax Act effective on 28 January, 2000.

This agricultural land was for agricultural use when the amendment of the Land Tax Act was promulgated on 28 January, 2000, therefore, its land value increment tax will be collected on the basis that its assessed present value is the original value of the land at the time when the amendment was made, _____ copy (-ies) of the related documents are attached.

This land is reserved for public facilities, and it is exempted from land value increment tax according to Article 39, Paragraph 2 of the Land Tax Act, and _____ copies of the related documents are attached.

This land is a gift between spouses, application is made for non-taxable status of land value increment tax, pursuant to Article 28-2 of the Land Tax Act, and _____ copies of the related documents are attached.

This land is _____ in accordance with regulations of _____. Please _____ land value increment tax, and _____ copies of the related documents are attached.

