

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 lien, 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 lien, 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 lien, 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-ly-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 Lien | 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.