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臺中市地價稅自用住宅用地申請書

Application Form for Taichung City Land Value Tax on Self-Use Residential Land

(請於9月22日前提出申請,逾期申請自次年起適用)

(Please file applications before September 22. For overdue applications, the tax rate shall be applicable 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。

The land listed by the applicant hereto is the self-use residential land and such land is not rented or used for business purpose.

檢附證件:

Required Documents:

- 1.戶口名簿影本,包括本人、配偶及未成年之受扶養直系親屬,表列土地如供直系親屬設籍,請檢附設籍人戶口名簿影本,夫妻非設同一戶籍時,檢附雙方戶口名簿影本。(本人、配偶、未成年之受扶養直系親屬及設籍人資料填寫完整者,可免附)
- 1. A copy of household certificate, including the applicant, spouse and minor lineal relatives by blood receiving maintenance. If the listed land is for lineal relatives to set household registration, the copy of household certificate of such relatives is required. If the households of the husband and the wife are not at the same address, copied household certificates of the parties are required. (In the case that the information of the applicant, spouse and under age lineal relatives by blood who receive maintenance is soundly filled in, the copy of household certificates is not needed to be submitted.)
- 2.建物證明文件:(1)已辦保存登記建物:建築改良物所有權狀影本(已填寫建號者可免附)。
 - (2)未辦保存登記建物:使用執照影本或建築改良物勘查結果通知書或建物勘測成果圖(表)。
 - (3)若房屋於77年4月29日以前建築完成,而無上款資料之一者,請填具房屋基地坐落申明書。
- 2. Documentary evidence of construction:
- (1) Building with an Initial Registration of Ownership: a copy of ownership certificate of the constructional improvement. (Those have filled in the building number do not have to submit this item.)
- (2) Building without an Initial Registration of Ownership: a copy of building use permit or the constructional improvement survey result notice or the construction test result pictures (tables).
- (3) If the building was completed before April 29, 1988 without any of the foregoing documents, the declaration form for house lot location is required.
- 3.其他:(1)如有三親等內親屬以外之他人設籍且無租賃關係者,請填具土地所有權人無租賃關係申明書或設籍人無租 賃關係申明書。
 - (2)無中華民國國籍者,請檢附居留證、護照或其他證明文件影本。
- 3. Others: (1) If there are other persons other than the relatives by blood within the third degree of relationship with household registration herein without lease relationship, a declaration form for the landowner without lease relationship or the declaration form stating the person with household registration having no lease relationship is required.
 - (2) If you are not a citizen of Taiwan (R.O.C.), a copy of alien residence certificate, passport or other supporting documents shall be submitted.

附聯	自用住宅用地申請書		
1 15	Application Form for Self-Use Residential Land		
Attached Page	收件: 年 月 日 第	號	0\;\ \ \\\\
	Application Accepted: (month) (date), (year) No.		
	臺中市政府地方稅務局 分局		
	Branch, Local Tax Bureau of Taichung City Government		

一、土地使用情形(※為必填欄位,請務必填寫,無則免填)

I. Land Use Status (* refers to required field. Please be sure to fill in if available)

※土地坐落 ※LandLocation		· -			※					※實際使用面積
品 District	段 Section	小段 Subsection	地號 LotNo.	Parcel Area (m²)	*	Scope of Right	O	House Location (Including Village)	፠ Actual Use Area	
								區 里 路(街) 段 巷 弄 號 樓之 室 (Room No.), (F), (No.), (Aly.), (Sec.), (Vil.), (Dist.)	1. The whole building is for self-use without rental or business use. 2. 本棟房屋共 層,其中第 層 供: 2. The building contains floors, the floor is for:	
				1 15 1	,	۷)	4 1 1 1 1 1	练 1 次 ly ·	·	

二、土地所有權人及配偶、未成年之受扶養直系親屬設籍人資料:

II. Information of land owner, spouse, minor lineal relatives by blood who receive maintenance, and the person with household registration:

※ 本項為必填欄位(已檢附戶口名簿影本者免填)

* Required Field (Exclusive of those who have submitted copy of household certificates)

項目 I t e m	姓 N	a	m	名 e	身統	分 一 編 ID No.	證號	出生年月日 Date of Birth	户籍地址(包括村里別) Permanent Address (Including Village)
土地所有權人									
Landowner									
配偶									
Spouse									
未成年受扶養									
直系親屬									
(稱謂)									
Minor lineal relatives by									
blood who receive maintenance									
(Title)									
設籍人									
(稱謂)									
Person with Household									
Registration (Teta)									
(Title)									

三、本人及配偶、未成年之受扶養直系親屬所有符合土地稅法第9條及第17條第1項規定之自用住宅 用地,依同法第17條第3項規定僅以1處為限,請依下列勾選方式認定:(如無此情況者,本項免填)	
III. The self-use residential land of the applicant, spouse and minor lineal relatives by blood who receive maintenance, that meets the provisions of Article 9 and Paragraph 1, Article 17 of the Land Tax Act shall be limited to only one parcel subject to the provisions prescribed in Paragraph 3, Article 17 of the same Act. The following option selected is used in determination: (If not in this case, this part does not have to be selected.) □依檢附之「地價稅依土地稅法第 17 條第 3 項規定適用自用住宅用地申明書」認定,即以本人及配偶、未成年之受扶養直系親屬共同擇定之戶籍所在地為準(申明書如附件)。 □ Determining based on the "Declaration Form for land value tax in accordance with the provisions in Paragraph 3, Article 17 of the Land Tax Act applicable to self-use residential land", i.e., the jointly selected place where the households of the applicant, spouse and under age lineal relatives by blood who receive maintenance are located shall prevail. (Declaration Form is shown in the Annex.)	
□不擇定,請依土地稅法施行細則第8條第2項規定認定。	
□ Make no selections, and determine pursuant to provisions of Paragraph 2, Article 8 of The Enforcement Rules of the Land Tax Act. 四、有兩處以上自用住宅用地者,請填本項:	t
IV. Please fill in this item if you have more than two parcels of self-use residential land.	
(一)□本人 □配偶(姓名) □未成年之受扶養直系親屬(姓名)所有坐落 県(市)	•
鄉(鎮市區) 段 小段 地號土地,供□本人□已成年子女 □直系親屬 □配偶及未成年受扶養直系親屬設籍,仍符合自用住宅用地稅率課徵地價稅。	(
(1) The land owned by the applicant spouse (name:) minor lineal relatives by blood who recein maintenance (name:), located at Lot No,Subsection,Section,Village (Township/District), (County/City), is for setting the household registration of the applicant added child (children) lineal relatives by blood spouse and minor lineal relatives by blood who recein maintenance, and still meet(s) the requirements of tax rate on the self-use residential land for land value tax payment.	ge ılt
(二)本人所有土地申請自用住宅用地已達2處以上,請依下列勾選方式認定適用順序:(如2處以上自) 住宅用地面積未超過都市土地3公畝、非都市土地7公畝者,且免依土地稅法第17條第3項規定 擇1處者,本項免填)	
(2) The applicant having applied for more than 2 parcels of self-use residential land shall determine the applicable priority	n
accordance with the following selected options (except for those with more than 2 parcels of self-use residential land n	ot
exceeding 300 square meters of urban land and 700 square meters of non-urban land, and exempt from selecting one parc	el
in accordance with Paragraph 3, Article 17 of the Land Tax Act).	
□依檢附之「地價稅自用住宅用地適用順序申明書」認定適用順序(申明書如附件)。□不擇定,請依土地稅法施行細則第8條第1項或第9條規定認定。	
Determine applicable priority according to the "Declaration Form for Land Value Tax on Self-Use Residential Land" (Declaration Form is shown in the Annex).	1
Make no selections, and determine in accordance with the provisions prescribed in Paragraph 1, Article 8, or Article)
of the Enforcement Rules of the Land Tax Act.	

五、上列房屋原供 使用,現已變更為住家使用。
V. The houses listed above were originally used for, and have been changed to residential use.
(一)□自住使用
□本人、配偶及未成年子女持有自住房屋未超過全國 3 户之限制,請改按自住住家用稅率課徵房屋
稅。
□本人、配偶及未成年子女持有自住房屋超過全國3户之限制:
(1) Self-Residential Use
☐ The applicant, spouse and minor children holding the self-residential houses not exceeding the limit of 3 households
nationwide may claim for self-residential house tax rate.
The applicant, spouse and minor children holding the self-residential houses exceeding the limit of 3 households
nationwide:
1.□請按非自住住家用稅率課徵房屋稅。
2. □請按自住住家用稅率課徵房屋稅,因超過全國 3 户之限制,願放棄 □本人□配偶 □未成年子女 □未成年子女 □未成年子女 ──房屋。
1. Applying for a house tax at the non-residential house tax rate.
 Applying for a house tax at the hon-residential house tax rate, as well as being willing to give
up the house that takes the self-residential house tax rate located at owned by the applicant the spouse the minor
children (signature or stamp of the waiver) subject to the limit of three houses. (二)□非自住使用,請按非自住住家用稅率課徵房屋稅。
(2) Non-Self-Residential houses. Claiming for non-self-residential house tax rate.
此 致
臺中市政府地方稅務局 分局
Submitted to
Branch, Local Tax Bureau of Taichung City Government
——— 土地所有權人(申請人)(※必填欄位): (簽名或蓋章)
上andowner (Applicant) (※ Required Field): (Signature or Seal)
身分證統一編號: ID No.:
账 鄉鎮 村 路 地址: 市 市區 里 鄰 街 段 巷 弄 號 樓之
Address:(Room No.),(F),(No.),(Aly.),(Ln.),(Sec.),(Rd./St.),(Nebrh.),
(Vil.), (Township/Dist./City), (County/City)
電話(<u>※</u> 必填欄位):
Fel. No. (※ Required Field):
※ 上開地址為地價稅繳款書投遞地址,日後如需變更送單地址,請以電話或書面向本分局辦理
更址。
The foregoing address is the delivery address for the land value tax bill. A change of address in the future shall be informed of to the branch office by phone or in writing.
申請日期: 年 月 日
Application Date:(month)(date),(year)

土地所有權人無租賃關係申明書 本欄限土地所有權	人填寫 (請閱稅捐稽徵法第 41 條條文)							
Declaration Form for Landowner without Lease Relationship. This field shall be	e filled out by the landowner exclusively. (Please read							
Article 41 of the Tax Collection Act)								
一、本人所有坐落臺中市 區 里鄰 街(路) 段 巷 弄 號 樓之							
房屋,自民國 年 月 日起有								
無法前來貴分局說明。								
1. The household registration of and his/her family was made	in the house located at (Room No.),							
(F),(No.),(Aly.),(Ln.),(Sec.),(Rd./St.)	· · · · · · · · · · · · · · · · · · ·							
(Dist.), Taichung City, since (month) (date), (
The person with household registration herein is unable to c								
because (of)	r							
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。	7 WE FINE X BO W. X 77							
2. The person set the household registration on the said location of	on account of and has had no							
lease relationship since (month) (date), (yes								
accept the punishment pursuant to the provisions prescribed in								
accept the pullishment pursuant to the provisions presented in	Trition if of the fax concension ret.							
申明人:	(簽名或蓋章)							
Declarant:	(Signature or Seal)							
設籍人無租賃關係申明書 本欄限設籍人填寫	· · · · · · · · · · · · · · · · · · ·							
Declaration Form for Applicant with Household Registration without Lease Rela								
	•							
the household registration exclusively (Please read Articl								
本人及家屬戶籍自民國 年 月 日起設於臺中市								
巷 弄 號 樓之 房屋,確無租賃關係,如有不處罰。	員,							
I and my family had the household registration made to the address	: (Room No.), (F), (No.), (Aly.),							
(Ln.),(Sec.),(Rd./St.),(Nebrh.),(Vil.),	The state of the s							
(date), (year), and have had no lease relationship. If there								
punishment pursuant to the provisions prescribed in Article 43 of the Tax Collection Act.								
申明人:	(簽名或蓋章)							
Declarant:	(Signature or Seal)							

說明:Explanation:

一、地價稅

I. Land Value Tax

- (一)土地稅法所稱自用住宅用地,指土地所有權人或其配偶、直系親屬於該地辦竣戶籍登記, 且無出租或供營業用之住宅用地,土地所有權人與其配偶及未成年之受扶養親屬適用自用 住宅用地稅率之規定以1處為限。(土地稅法第9條及第17條)
- (1) The term "self-use residential land" referred to in the Land Tax Act means residential land under which the landowner or his/her spouse and/or relatives of direct lineage have their household registration and such land is not rented or used for business purpose. A landowner, his/her spouse, and his/her minor dependents may be eligible for the tax rate for one parcel of land used for the purpose of self-use residence. (Article 9 and 17 of the Land Tax Act)
 - 1. 土地所有權人在本法施行區域內申請超過一處之自用住宅用地時,依本法第 17條第3項認定1處適用自用住宅用地稅率,以土地所有權人擇定之戶籍所 在地為準;土地所有權人未擇定者,以申請當年之自用住宅用地地價稅額最高 者為準;其稅額相同者,依土地所有權人、配偶、未成年受扶養親屬戶籍所在 地之順序適用。土地所有權人與其配偶或未成年之受扶養親屬分別以所有土地 申請自用住宅用地者,應以共同擇定之戶籍所在地為準;未擇定者,以土地所 有權人與其配偶、未成年之受扶養親屬申請當年之自用住宅用地地價稅額最高 者為準。(土地稅法施行細則第8條)
 - 1. When landowners and their spouses and dependent minors file a declaration for more than one self-use residential land parcel within the jurisdiction of the Act, the determination of the single land parcel eligible for the self-use residential land tax rate according to Paragraph 3, Article 17 of the Act shall refer to the landowners' selection of the place of household registration. If the owner does not make a selection, refer to the highest land value tax for self-use residential land in the year of application; for the same tax amount, the priority of applicability shall be based on the place of household registration of the land owner, the spouse, and the dependent minors. When the landowner, his/her spouse and dependent minors file a self-use residential land declaration separately, refer to the place of household registration that they select together. If a place of household registration is not selected, refer to the highest self-use residential land tax that the landowner and his/her spouse and the dependent minor applied for in the current year. (Article 8, the Enforcement Rules of the Land Tax Act)
 - 2. 土地所有權人在本法施行區域內申請之自用住宅用地面積超過都市土地 3 公畝及非都市土地7公畝時,應依土地所有權人擇定之適用順序計算至該規定之面積限制為止;土地所有權人未擇定者,以申請當年之自用住宅用地地價稅額由高至低之適用順序計算之;其稅額相同者,依土地所有權人與其配偶及未成年之受扶養親屬、直系血親尊親屬、直系血親卑親屬、直系姻親戶籍所在地之順序認定。(土地稅法施行細則第9條)
 - 2. Landowners filing a declaration within the jurisdiction of the Act for a self-use residential parcel of land with an area exceeding 300 square meters of urban land and 700 square meters of non-urban land shall calculate to the area limitation regulated according to the sequential application that the landowners selected; if not selected by the landowner, refer to the highest land value tax for self-use residential land in the year of application; for the same tax amount, the priority of applicability shall be the place of household registration of the landowner, the spouse, and the dependent minors, the place of household registration of superior lineal relatives by blood, the place of household registration of inferior lineal relatives by blood, and the place of household registration of lineal relatives by marriage. (Article 9, the Enforcement Rules of the Land Tax Act)
- (二) 適用特別稅率之自用住宅用地,應由土地所有權人於每年地價稅開徵 40 日(即 9 月 22 日)

前提出申請,逾期申請者,自申請次年起開始適用,前已核定而用途未變更者,以後免再申請,適用特別稅率之原因、事實消滅時,應即向主管稽徵機關申報。(土地稅法第41條)

- (2) For self-use residential land to which special tax rates apply, the landowner shall apply for the application of special tax rate at least forty days before the collection starting date each year (i.e. September 22); applications made past the aforesaid deadline will have special rate applied starting the following year. For land that has been approved for application of special rate, no application is required for subsequent years provided the use of land stays unchanged.
 - Landowner shall report to the competent tax authority immediately when the condition for the application of special tax rate ceases to exist. (Article 41, Land Tax Act)
- (三)繼承或贈與之土地,新所有權人於登記後仍應重新申請。(未辦繼承登記之土地,如符合 土地稅法第9、17條規定,仍應由繼承人依同法第41條提出申請。)
- (3) As to the land inherited or donated, for which the new owner shall reapply after registration. (For land that has not been registered for inheritance shall still be filed by the successor in accordance with Article 41 of the Land Tax Act if it meets the provisions of Articles 9 and 17 of the same Act.)
- (四)合於下列規定之自用住宅用地,其地價稅按千分之二計徵: 都市土地面積未超過3公畝部分。 非都市土地面積未超過7公畝部分。(土地稅法第17條)
- (4) The land value tax on self-use residential land in following conditions shall be subject to 0.2% tax rate:

The portion of urban land less than 300 square meters in area; and

The portion of non-urban land less than 700 square meters in area. (Article 17, Land Tax Act)

- (五)土地稅法第9條規定之自用住宅用地,以其土地上之建築改良物屬土地所有權人或其配偶、直系親屬所有者為限。(土地稅法施行細則第4條)
- (5) The self-use residential land as referred to under Article 9 of the Land Tax Act shall be limited to those on which the buildings/improvements are owned by the landowners themselves or by their spouses or lineal relatives. (Article 4, the Enforcement Rules of the Land Tax Act)
- (六)申請按自用住宅用地稅率課徵地價稅時,應由土地所有權人填具申請書並檢附建築改良物證明文件,向土地所在地主管稽徵機關申請核定。(土地稅法施行細則第11條)
- (6) For applying for eligibility of self-use residential land special rate on land value tax, land owners shall submit a completed application form along with the building/improvement certificate to the competent taxation authority for approval.

二、房屋稅

II. House Tax

- (一)本人、配偶及未成年子女所有全國各縣市之自住住家用房屋總共最多可選擇3戶,按自住住家用房屋稅率(1.2%)課徵房屋稅;超過全國3戶者,按非自住住家用稅率(1.5%~3.6%) 課徵。
- (1) The total number of self-residential houses in the cities (countries) nationwide owned by the applicant, spouse and minor children can be 3 at most, on which the house tax is levied at the rate of self-residential house tax (1.2%); and levied at the rate of non-self-residential house tax (1.5% -3.6%) for those more than 3.
- (二)個人所有之住家用房屋同時符合下列情形屬供自住使用:
 - 1. 房屋無出租使用。
 - 2. 供本人、配偶或直系親屬實際居住使用。
 - 3. 本人、配偶及未成年子女全國合計以3戶為限。
- (2) Individually owned houses can be deemed to be self- residential use when meeting the following situations at the same time:
 - 1. The house is not for rent.
 - 2. For the actual residence of the applicant, spouse or lineal relatives by blood.
 - 3. The total number of houses nationwide of the applicant, spouse and minor children is limited to 3.

三、稅捐稽徵法

III. Tax Collection Act

- 第 41 條 納稅義務人以詐術或其他不正當方法逃漏稅捐者,處 5 年以下有期徒刑, 併科新臺幣一千萬元以下罰金。
- Article 41 A taxpayer who evades tax payment by fraud or other unrighteous means shall be sentenced to imprisonment for no more than five (5) years, be imposed with a fine of no more than 10 million New Taiwan Dollars (NT\$10,000,000).
- 第43條 教唆或幫助犯第41條或第42條之罪者,處3年以下有期徒刑,併科新臺幣一百萬元以下罰金。稅務人員、執行業務之律師、會計師或其他合 法代理人犯前項之罪者,加重其刑至二分之一。
- Article 43 A person who instigates or assists another person to commit an offense set forth in Article 41 or 42 hereof shall be sentenced to imprisonment for no more than three (3) years, be imposed with a fine of no more than 1 million New Taiwan Dollars (NT\$1,000,000) Where an attorney, a certified public accountant, or any other legitimate agent commits an offense described in the preceding paragraph, the penalty to be imposed shall be increased by up to one-half (1/2).

四、其他法令

IV. Other Decrees

依都市計畫規定不得作為住宅使用地區,如違反規定,將依都市計畫法第79條處以6至30萬元罰鍰並勒令停止使用。如有疑問請洽1999轉本府都市發展局都計測量工程科各行政區承辦人員。

Any violations of urban planning regulations will be fined NT\$ 60,000 to NT\$ 300,000 pursuant to the Article 79 of the Urban Planning Law and ordered to suspend the uses. For any questions, please contact the organizers of the administrative divisions of the Urban Planning Measurement Engineering Division, Department of Urban Development, Taichung City Government at the phone number 1999.

臺中市政府地方稅務局所屬分局轄區及服務電話一覽表

Branch Offices and Service Phone List of Local Tax Bureau of Taichung City Government

分局別 Branch		轄 區 District 地 址 Address	電 話 Telephone Number
東山分局 Dongshan Branch	40666		2232-9735 轉 102~107 2232-9735 ext.102~107
文心分局 Wenxin Branch	40758	西屯區、南屯區 Xitun Dist., Nantun Dist. 臺中市西屯區文心路 2 段 99 號 No.99, Sec. 2, Wenxin Rd., Xitun Dist., Taichung City, Taiwan (R.O.C.)	2258-0606 轉 111~120、122、 142~143 2258-0606 ext.111~120、122、 142~143
民權分局 Minquan Branch		中區、西區、北區 Central Dist., West Dist., North Dist. 臺中市北區精武路 291 之 3 號 No.291-3, Jingwu Rd., North Dist., Taichung City, Taiwan (R.O.C.)	2229-6181 轉 101~106、111~115 2229-6181ext.101~106、111~115
豐原分局 Fengyuan Branch		豐原區、神岡區、后里區、大雅區、潭子區 Fengyuan Dist., Shengang Dist., Houli Dist., Daya Dist., Tanzi Dist.	2526-2172 轉 120~123、125~128 2526-2172 ext.120~123、 125~128

		支上十脚下巨上1四 010 時	
		臺中市豐原區中山路 219 號	
		No.219, Zhongshan Rd., Fengyuan Dist., Taichung	
		City, Taiwan (R.O.C.)	
		大甲區、清水區、沙鹿區、梧棲區、外埔區、	
		大安區、大肚區、龍井區	
沙鹿分局		Dajia Dist., Qingshui Dist., Shalu Dist., Wuqi	
が能があ Shalu	43305	Dist., Waipu Dist., Da'an Dist., Dadu Dist.,	2662-4146 轉 111~118、120~126
Branch	40000	Longjing Dist.	2662-4146ext.111~118 \cdot 120~126
Dianch		臺中市沙鹿區鎮政路 8 號	
		No.8, Zhenzheng Rd., Shalu Dist., Taichung City,	
		Taiwan (R.O.C.)	
		烏日區、霧峰區、太平區、大里區	
大屯分局		Wuri Dist., Wufeng Dist., Taiping Dist., Dali Dist.	 2485-3146 轉 102~110、112~120
Datun	41244	臺中市大里區中興路2段633號	* *
Branch		No.633, Sec. 2, Zhongxing Rd., Dali Dist.,	2485-3146ext.102~110 \cdot 112~120
		Taichung City, Taiwan (R.O.C.)	
		東勢區、新社區、石岡區、和平區	
土劫八口		Dongshi Dist., Xinshe Dist., Shigang Dist., Heping	
東勢分局	40941	Dist.	2587-1160 轉 111~113、115~120
Dongshi	42341	臺中市東勢區東新里東蘭路 25 之 2 號	2587-1160ext.111~113 \ 115~120
Branch		No.25-2, Donglan Rd., Dongshi Dist., Taichung	
		City, Taiwan (R.O.C.)	
		東區、南區	
大智分局		Fact Diet Couth Diet	0000 5005 +* 110 110 115
Dazhi	40146	臺中市東區建中街 141 號	2282-5205 轉 110~113、115
Branch		No.141, Jianzhong St., East Dist., Taichung City,	2282–5205 ext.110~113 \ 115
		Taiwan (R.O.C.)	
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