

## **Operational Directions for the One-Stop Window Processing of Land and Building Sales by the Taipei City Land Administration and Revenue Authorities**

(Promulgated on September 18, 2013 and effective on October 1, 2013

Amended on January 18, 2016 and effective on February 1, 2016)

### **Point 1**

These Directions are prescribed to simplify the operational process for registering transfer of ownership from the sale of land and buildings (hereinafter referred to as “sale”) in Taipei City (hereinafter referred to as “Taipei”) and enhance service to the public, by applying the service concept of “a one-stop window for whole-process service” to integrate service across agencies through the establishment of revenue service counters in all of Taipei’s land offices, so as to integrate land administration and revenue agencies and provide cross-agency, cross-district one-stop window integrated service.

### **Point 2**

These Directions apply to sales that satisfy the following conditions:

- (1) The buyer and seller apply to register a simple sale, or a sale that also involves the creation of a mortgage, under a Contract for the Sale and Transfer of Ownership of Land and Constructional Improvement. However, these Directions shall not apply to cases where the buyer or seller is a foreign national, cases deemed as gifts under the provisions of Article 5 of the Estate and Gift Tax Act, or cases of disposal that come within the provisions of Article 34-1 of the Land Act.
- (2) Declarations for land value increment tax and deed tax for the case are filed online.
- (3) The case involves the transfer of no more than three items of land and buildings in total.

- (4) The case applicants consist of no more than one obligee and one obligor.

#### Point 3

Where a sale satisfies the provisions of the preceding Point, an application for cross-office registration may be made in accordance with the Implementation Rules for Cross-Office Registry among Land Offices under the Department of Land, Taipei City Government.

#### Point 4

##### Process Window

- (1) Revenue service desks set up in every district land office in Taipei shall accept and process land and building tax payment matters for the whole area of Taipei.
- (2) The full-function counters of Taipei's district land offices shall accept and process all applications for the registration of the sale of, and the creation of mortgages for, land and buildings within Taipei.

#### Point 5

##### Process

- (1) Tax Payment Check:

The applicant or the applicant's representative files a tax declaration via the Local Tax Online Declaration System, prints out the forms for payment of land value increment tax, deed tax, and stamp duty, and after paying the taxes, takes the tax payment receipts and the Land Value Increment Declaration Form stamped with the seals of the obligor and obligee, the Deed Tax Declaration Form stamped with the seal of the obligee, and the original of the Contract for the Sale and Transfer of Ownership of Land and Constructional Improvement to the revenue service desk of any district land office in Taipei to complete the tax process.

(2) Receipt of Application:

The applicant delivers the documents to the full-function counter.

(3) Calculation and Collection of the Prescribed Fee:

For land, one thousandth of the declared value; for buildings, one thousandth of the value as approved by the revenue service for the payment of deed tax.

(4) Examination:

Applications are examined by the land office, which will notify the applicant of any deficiency that may be corrected, and the applicant may make correction or supplementation one time.

(5) Registration:

Registration will be carried out by the land office upon completing the examination and finding no deficiency.

(6) Issuance of Certificate:

The land office will issue a certificate upon completion of registration.

Point 6

Time Limit for Processing:

- (1) The whole process for registering a simple sale shall be completed in two working days.
- (2) The whole process for registering a sale and creation of a mortgage shall be completed in three working days.

Point 7

Other sales not covered by the provisions of these Directions shall be processed in accordance with ordinary application procedures.