



Frequently Asked Questions About Local Tax

(I). Land Value Tax

1. Q: When will the land value tax be collected?

A: Land value tax is collected annually, starting from November 1st to November 30th.

2. Q: What is considered self-use residential land?

A: Residential land is land registered in the name of the taxpayer, his/her spouse or immediate family, which is used for self-use residence and not for rental or commercial purposes.

3. Q: By when must a landowner apply for the privileged tax rate on self-use residential land?

A: A landowner must apply for the privileged tax rate before 22nd September and the new tax rate is effective in the current year, otherwise the new tax rate shall not be applied until the next year.

4. Q: What are the requirements for qualification to pay at taxes at the self-use residential land value rate?

A: To qualify for self-use residential land value tax rate, applicable conditions are as follows:

- (1) Landowner, spouse or immediate family member must have household registration in the local district.
- (2) Land is not used as rental or commercial land.
- (3) The property is rated at no more than 300 square meters within urban areas. or no more than 700 square meters within non-urban areas.
- (4) All improvements on the property must belong to the owner, spouse or immediate family.
- (5) Limit of one land for each family of taxpayer, his/her spouse and dependent family members.

5. Q: What is the tax rate for self-use residential land value tax?

A: Self-use residential land is taxed at 0.2%.

6. Q: What documents are needed when applying for tax rates levied on owner-occupied residential land value tax?

A: A copy of both construction improvement documentation and local Alien Resident permit are needed.

(II). Land Value Increment Tax

1. Q: When is land value increment tax levied?

A: At the time of transfer of title, property appreciation tax shall be paid based on the amount of increase in land value.

2. Q: What is the land value increment tax rate for residential property?

A: If the sale of self-use residential land by the title owner satisfies the necessary conditions, the land value increment tax thereof shall be collected at a privileged rate of 10%.

3. Q: Is there any land size limit on residential property for land value increment tax?



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A: If the landowner apply for the privileged rate on land value increment tax which is allowed only for once in a life time, the land area should not exceed 3 acres on urban land or 7 acres on non-urban land. In the case that the landowner sells another self-used residential land when the aforementioned term has been exhausted and wants to enjoy the privileged rate on land value increment tax, the land area is restricted within 1.5 acres on urban land or 3.5 acres on non-urban land.

4. Q: Are foreigners selling land allowed to use the once per person clause of the appreciation tax on residential land?

A: Foreigners whose property qualifies as residential, who have resided in the ROC for at least 183 days during the previous year and who have filed for residency shall apply for the once per person appreciation tax rate on residential land when selling said land.

5. Q: What documentation is required in filing land value increment tax when a foreigner sells residential land?

A: Application for title transfer must be filed with the district Tax Bureau at least 30 days prior to closing. To file appreciation tax, please check the Use Owner-occupied Residential Land Tax Rates check-box in the Land Transfer Current Value Declaration Form, submit description of residential land, copy of contract, as well as copy of ARC and passport.

(III). House Tax

1. Q: When is house tax levied? What is the tax year?

A: House tax must be paid between during the month of May.
The tax year for house tax is 1st July through 30th June of the following year.

2. Q: What are the Taipei city house tax rates?

A: House tax rates are differentiated based on usage of housing:

- (1) Owner-occupied or charitable leasing for residential use: 1.2%, levied on present site value.
- (2) Other forms of residential use: For owners with two or less houses, each house shall be levied at 2.4% of the current house value; for owners with more than 3 houses, each house shall be levied at 3.6% of the current house value.
- (3) Used for business, such as a private hospital, clinic, or freelance firm: 3%, levied on present site value.
- (4) For non-residential, non-commercial purposes such as public organizations: 2%, levied on present site value.
- (5) A house that serves a residential and non-residential purpose at the same time, shall have the actual tax levy calculated based on the actual size/acreage used as residential and non-residential purposes. For non-residential purposes, however, tax shall be levied at no less than one-sixth of the total house area.



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3. Q: How is house tax calculated if the purpose of the building changes in mid-year? How is the change registered?

A: House Tax shall be collected monthly. If there are changes in actual usage conditions or number of houses owned, applications to amend taxes should be made via methods such as telephone, fax, or application forms to the local tax department near the house within 30 days. If the change is reported after the 16th of the month where changes were made, the amended tax rates will be applicable from the following month. If the change is reported before the 15th, the amended tax rate will be applicable for the current month.

(IV). Deed Tax

1. Q: When is deed tax filed?

A: Deed tax must be filed at time of building purchase, and sale, creation of Dien, exchange, bestowal or donation, partition or possession.

2. Q: What is deed tax rate?

A:(1) 6% for purchase and sale.
(2) 4% for creation of Dien.
(3) 2% for exchange.
(4) 6% for bestowal or donation.
(5) 2% for partition
(6) 6% for possession.

3. Q: Who is obligated to pay deed tax? How is deed tax filed?

A: The taxpayer is the new owner of the property.

The taxpayer must file a deed tax return with the district tax office; the approved title transfer must accompany the tax return.

However if a building involved in sale, exchange, bestowal or donation, or partition has never had ownership registered, both parties to the contract shall jointly file the deed tax return.

(V). Vehicle License Tax

1. Q: When is vehicle license tax levied each year?

A: Taxes for privately owned vehicles (such as automobiles, scooters and motorcycles with cylinder displacement volume over 150cc) must be paid during April each year. Taxes for commercially owned vehicles are paid twice a year, in April and in October.

2. Q: How is vehicle license tax levied?

A: Motor vehicles are classified into different categories according to vehicle engine displacement or maximum engine horsepower, the tax will be levied based on the vehicle license tax classifications of the tax table.



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3. Q: Are vehicles used by the physically handicapped exempted from vehicle license tax?

A: One vehicle owned and used only by a mentally or physically disabled person who bears an identification document issued by the authorities and a driving license. However, individuals holding Disability Cards or certification who have no driver's license due to mental or physical disabilities, may apply for exemption from license tax. Spouses or relatives from second degree of kinship of the same household registration that provides car usage for a disabled person may also apply. This is limited to one car per disabled person. But vehicles with a total cylinder displacement volume over 2,400 cc or electrically powered engines with horsepower over 262hp or 265.9ps are only exempted the sum of vehicles with a total cylinder displacement volume of 2,400 cc, or horsepower of 262hp or 265.9ps. The excess shall not be exempted.

(VI). Stamp Tax

1. Q: What is the Stamp tax scope?

A: The items currently subject to the levy of the stamp tax are:

- (1) Receipts of monetary payments: e.g., the receipts, slip, release, bank book, payment record, and the like issued to identify monetary payments.
- (2) Deeds for sale of movable.
- (3) Contracting agreements: Agreements executed for the completion of a specifically ordered work or task, e.g., construction contracts, printing contracts, OEM contracts and the like.
- (4) Real estate sale, partition and transfer deeds: Deeds or contracts for sale, gratuitous transfer, partition or exchange of real estate or pledge of lien on real estate to be submitted to government agencies for registration.

2. Q: What is the stamp tax rate?

A:

- (1) Monetary receipts: affix tax stamps at 0.4% of the amount received.
- (2) Contracts for sale of movables: affix tax stamps at NT\$12 per piece.
- (3) Contracting agreements: affix tax stamps at 0.1% of the contract price.
- (4) Contracts of deeds for sale, gratuitous transfer, exchange or partition of the contract price or value of the real estate: affix tax stamps at 0.1% of the contract price.

3. Q: When is stamp tax levied?

A: Documents subject to the levy of stamp tax shall be affixed with a sufficient amount of tax stamps at the time of delivery or use.

4. Q: How is stamp tax filed?

A: The taxpayer may purchase tax stamps at a post office affix them on the contract, deeds, receipts or documents executed, and after affixation the edges of the stamps should be chopped in order to cancel them. In the case that the tax payable is so large that the method mentioned is impractical, a taxpayer may apply to the local tax revenue department for issuance of a tax payment notice and pay the stamp tax to a designated financial institution, then affix the payment receipt to the taxable documents.



Frequently Asked Questions About Local Tax

(VII).Phone Numbers, Fax Numbers, Addresses, and Email Addresses Of Taipei Revenue Service Branches

Office	Phone Number	Fax	Address
			Email
Main Office	2394-9211 6632-7979	2351-4382	NO.7-2, Beiping E. Rd., Zhongzheng District. Taipei City 10051
			d03010990@mail.taipei.gov.tw
Zhongzheng Branch	2393-9386 6630-0101	2393-0994	1F., NO.7-2, Beiping E. Rd., Zhongzheng District. Taipei City 10051
			d03010110@mail.taipei.gov.tw
Datong Branch	2587-3650 6619-5511	2593-0103	3F.-2, No.57, Changji ST., Datong District, Taipei City 10363
			d03010120@mail.taipei.gov.tw
Zhongshan Branch	2503-9221 6608-5252	2501-3265	3F., No.367, Songjiang Rd., Zhongshan District, Taipei City 10402
			d03010070@mail.taipei.gov.tw
Wanhua Branch	2302-1191 6632-9292	2336-7245	6F., No.120, Sec. 3, Heping W. Rd., Wanhua District, Taipei City 10855
			d03010150@mail.taipei.gov.tw
Xinyi Branch	2723-5067 6639-9922	2722-3867	3F., No.15, Sec. 5, Xinyi Rd., Xinyi District, Taipei City 11049
			d03010090@mail.taipei.gov.tw
Songshan Branch	2570-3911 6601-2727	2577-9893	3F., No.178, Sec. 3, Bade Rd., Songshan District, Taipei City 10555
			d03010080@mail.taipei.gov.tw
Opportunity Tax Section in Motor Vehicles Office	2753-4416	2767-9278	3F., NO.21, Sec. 4, Bade Rd., Songshan District, Taipei City 10561
			d03010990@mail.taipei.gov.tw
Nangang Branch	2783-4254 6616-0202	2782-3099	3F., No.360, Sec. 1, Nangang Rd., Nangang District, Taipei City 11579
			d03010170@mail.taipei.gov.tw
Wenshan Branch	2234-3518 6629-8585	2234-3519	4F., No.220, Sec. 3, Muzha Rd., Wenshan District, Taipei City 11606
			d03010160@mail.taipei.gov.tw
Daan Branch	2358-1770 6630-0055	2341-2589	3F., No.86, Sec. 2, Xincheng S. Rd., Daan District, Taipei City 10650
			d03010100@mail.taipei.gov.tw
Shilin Branch	2831-8101 6611-0909	2831-8106	No.41, Meilun St., Shilin District, Taipei City 11160
			d03010130@mail.taipei.gov.tw
Opportunity Tax Section in Motor Vehicles Office, Shilin Station	2831-5444	8866-3255	2F., No.80, Sec. 5, Chengde Rd., Shilin District, Taipei City 11169
			d03010990@mail.taipei.gov.tw
Beitou Branch	2895-1341 6610-9797	2895-2132	3F., No.30, Xinshi St., Beitou District, Taipei City 11230
			d03010140@mail.taipei.gov.tw
Neihu Branch	2792-2059 6601-5353	2791-8544	2F., No.99, Sec. 6, Minquan E. Rd., Neihu District, Taipei City 11466
			d03010180@mail.taipei.gov.tw

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