

## Application for Self-Use Residential Land Value Tax Rate

( Please apply before September 22 . Applications made after the aforesaid deadline will take effect starting from the following year. )

I, own all of the land listed below, and such land is self-use residential land, for which household registration has been completed and is not for rental or business purposes.

Required documents:

1. Copies of the household registration, including that of the landowner or his/her spouse and/or minor dependents. If the listed land is for lineal relatives with established household registration, please submit the copy of the household registration . If the husband and wife have different household registrations, please submit the copies of the household registration for both sides.

2. Building/improvements certificate:

(1) A photocopy of the ownership certificate, photocopy of the building use license or drawing of building survey result.

(2) If the house has finished construction before April 29, 1988 but without any of the above documents, please file for site declaration.

3. If anyone other than a relative within the third degree establishes household registration for the residential land, but does not lease the residence, please attach the form “Declaration for No Rental Relationship by Landowner or Household Registrant.”

### A. Use of the land

Location of the Land				Land Area (square meters) <sup>2</sup> (m )	Range of Right	Share Area (square meters) <sup>2</sup> (m )	Location of the House (including village)	Actual Area in Use
Town-ship, City, District	Section	Sub-section	Plot No.					
							Room____ , ____Fl., No.____ Alley____, Lane____, Section____, ____Rd./St., ____Village, ____Township /City/District	<input type="checkbox"/> 1. Whole building is self-use and without rental or business use. <input type="checkbox"/> 2. There are ____ floors in this house and ____ floor is for <input type="checkbox"/> business: name:____ <sup>2</sup> area: ____m <input type="checkbox"/> rental: area: ____m <input type="checkbox"/> 3. The house on the share of land is for <sup>2</sup> primary: ____m <sup>2</sup> business: ____m <sup>2</sup> rental: ____m

B. Household registration information of the landowner or his/her spouse and/or minor dependents : (Omit if copies of the household registration have been submitted) Item Name ID No. Date of birth Address of his/her household registration (including village)

Item	Name	ID No.	Date of birth	Address of his/her household registration (including village)
Landowner		<div style="display: flex; justify-content: space-between;"> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> <div style="width: 10px;"></div> </div>		Room____ , ____Fl., No.____ , Alley____, Lane____, Section____, ____Rd./St., ____Village,



Address: \_\_\_\_\_

Filing date: \_\_\_\_\_yyyy/mm/dd

**Description**

1. The term "self-use residential land" herein means residential land for which the landowner or his/her spouse and/or lineal relatives 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 described in the first paragraph hereof for one piece of land used for the purpose of self-use residence. (Article 9 and Article 17, Land Tax Act)
2. The landowner of self-use residential land should apply for special tax rate at least forty days (Sep. 22) before the collection starting date each year (period); applications made after the aforesaid deadline will take effect starting from the following year. For land that has been approved for the special rate, no application is required for subsequent years provided the use of land remains unchanged. The landowner should report to the competent tax authority immediately when the condition for the special tax rate ceases to exist. (Article 41, Land Tax Act)
3. The new landowner should apply for the special tax rate after registration, if he/she obtains the land by succession or gift from his/her spouse.

The following self-use residential land shall be subject to the 2‰ tax rate:

- (1) The portion of land less than three acres in an urban area.
- (2) The portion of land less than seven acres in a non-urban area. (Article 17, Land tax Act)
4. The self-use residential land as referred to under Article 9 of this Act is limited to that on which the buildings/improvements are owned by the landowners themselves or by their spouse or lineal relatives. (Article 4, The Enforcement Rules of the Land Tax Act)
5. When applying for the self-use residential land special rate on land value tax, according to Paragraph 1, Article 17 of the Act, land owners shall submit a completed application form along with the building/improvement certificate to the competent taxation authority for approval. (Article 11, The Enforcement Rules of the Land Tax Act)