

個人房屋土地交易所得稅申報書

Application Form of the Individual House and Land Transactions Income Tax Return

【105 年起交易的房屋、土地或房屋使用權(以下簡稱房屋土地)適用房地合一新制課稅的案件，應於房屋土地完成所有權移轉登記日之次日或房屋使用權交易日之次日起算 30 日內辦理申報】
From 2016, any individual, who has transaction income or losses derived from the house and land transactions or the house utilization right (hereafter referred as the “house and land”, and is applying for the integrated house and land new tax rate, shall fill out this application form within 30 days counted from the following day of the day on which the house and land ownership transfer registration is completed, or from the following day of the day the house utilization right was acquired.

交易(登記)日期 Transaction (Registration) Date 【詳說明六】 (See Instruction F.)	檔案編號 Document No. (本欄納稅義務人不必填寫) (This field is for official use only)
年 月 日 (yyyy /mm /dd)	

單位：新臺幣元 CURRENCY: NTD

交易房屋土地情形 The Circumstances of House and Land Transactions		<input type="checkbox"/> 一般案件 General case <input type="checkbox"/> 符合自住房地優惠條件 Preference tax rate for self-use residential house <input type="checkbox"/> 重購案件 House and land reacquisition (有右列情形請打勾 Please mark a “√”in the box, if any of the conditions listed on the right side shall apply： <input type="checkbox"/> 因調職或非自願因素交易 Transaction due to job transfer or involuntary causes <input type="checkbox"/> 自地自建 Self-construction on self-possessed land <input type="checkbox"/> 合建分售 Jointly-constructed and sold in partitions <input type="checkbox"/> 合建分成 Jointly-constructed with portions divided <input type="checkbox"/> 合建分屋 Jointly-constructed with house divided <input type="checkbox"/> 信託案件 The Trust Property Transactions) <input type="checkbox"/> 申請核發交易損失證明(另附資金流程文件) Apply for the House and Land Transactions Loss Certificate(Submitting the payment flow records of the transaction is necessary)															
納稅義務人 (原所有權人) Taxpayer (The Original Owner)	姓名 Name		國民身分證統一編號或統一證號 ID No. or ARC No.														電話： Telephone No.
	戶籍(居留)地址 Residence Address	縣市 County/City	區市鄉鎮 District/City/Towns	里村 Village	路街 Road/Street	段 Section	巷 Lane	弄 Alley	號 No.	樓 Floor							
	通訊地址 Contact Address	縣市 County/City	區市鄉鎮 District/City/Towns	里村 Village	路街 Road/Street	段 Section	巷 Lane	弄 Alley	號 No.	樓 Floor							
申報代理人 Agent	姓名 Name		國民身分證統一編號或統一編號 ID No. or ARC No.														電話： Telephone No.
	地址 Address	縣市 County/City	區市鄉鎮 District/City/Towns	里村 Village	路街 Road/Street	段 Section	巷 Lane	弄 Alley	號 No.	樓 Floor							
項目 Items	房屋(使用權)稅籍編號/地址 Code No. of the House (Utilization Right)/Address			移轉比率 (持分) Transferratio (portion owned)	取得原因 Acquisition Reasons 【詳註3】 See Note 3	取得日期 Acquisition Date 【詳註4 及說明七】 See Note 4 and Instruction G.	房屋土地成交價額 House and Land Transaction Price	可減除成本(附表一) Deductible Costs (Appendix 1)	可減除費用(附表二) Deductible Expenses (Appendix 2)								
	土地坐落(鄉鎮市區/段/小段/地號) Location of the land (Township/City/District, Section, Sub-section, Plot No.)																
房屋 土地 House and Land				/													
				/													
持有期間【詳說明八】 Holding Periods (See Instruction H.)		RR	年 月 日 (yyyy/mm/dd)		稽徵機關審核(RRI) Official Use Only		年 月 日 (yyyy/mm/dd)		合計 Total	AA		ZA		ZB			
註：1.房屋土地交易之成交價額(或成本費用)如未劃分房屋土地各別價額者，請於其中一欄填寫合計數即可。 Notes: 1. If the transaction prices (or costs/expenses) of the house and land are not separately identified, please fill in the total amount in any one of the boxes. 2. 「房屋稅籍編號」請參見房屋稅繳款書「稅籍編號」抄填。 2. For the “Code No. of the House”, please refer to the Code No. listed on the House Tax bill. 3. 「取得原因」代號請填：a.買賣、b.拍賣、c.繼承、d.受遺贈、e.一般贈與、f.配偶贈與(加填配偶原始取得原因)、g.其他(加填取得方式)。 3. For “Acquisition Reasons,” please write down “a” in the box for “purchases,” “b” for “auction,” “c” for “inheritance,” “d” for “gift causa mortis,” “e” for “general gift,” “f” for “gift from spouse,” (please write down the spouse's original acquisition reason) and “g” for “others” (please write down acquisition reasons). 4. 「取得日期」請填寫交易標的物的取得日期；取得原因為 c、d 者，請加填被繼承人、遺贈人的「取得日期」；交易自建或合建房屋者，請分別填寫房屋、土地取得日期；房屋土地如係分次取得，請依取得日期分別填寫申報書後併同申報。取得原因為 f 者，請填配偶間第 1 次相互贈與前配偶原始取得日期。 4. For “Acquisition Date,” please fill in the acquisition date of the subject matter; as for acquisition reasons c or d, please fill in the acquisition date of the inheritor or the legator; the self-constructed or joint constructed houses, please fill in the acquisition dates of the house and land, respectively. If the house and land were acquired on a piecemeal basis, please fill in different application forms in accordance with the acquisition dates and submit as a single application case. As for acquisition reason f, please fill in the original acquisition date before the first bestowal from spouse. 5. 「可減除成本及改良費用」及「可減除移轉費用」請分別填寫背面附表一及附表二，並填入 ZA 及 ZB 金額。 5. For “deductible costs and improvement expenses” and “deductible expenses occurred from transfer,” please finish Appendix 1 and Appendix 2 on the back of this application form, and enter the amounts in boxes ZA and ZB.																	
稅額 計算 式 Tax Compu- tation Formu- la	房屋土地成交價額 House and Land Transaction Price		減 Minus —	可減除成本(附表一) Deductible Costs (Appendix 1)		減 Minus —	可減除費用(附表二) Deductible Expenses (Appendix 2)		等於 Equals =	房屋土地交易所得(或損失金額) House and Land Transactions Income (or losses amount)		 房地移轉稅務試算 The House and Land Transactions Income Tax mrovisional tax					
	AA			ZA			ZB			GI							
	房屋土地交易所得額 House and Land Transactions Income		減 Minus —	前 3 年內房屋土地交易損失金額(附表三) The Amount of Losses Derived from House and Land Transactions within 3 Years from the Day of the Transaction (Appendix 3)		減 Minus —	依土地稅法規定計算的土地漲價總數額 The Total Amount of Land Value Increment Calculated in Accordance with the Land Tax Act		等於 Equals =	課稅所得(若為負數請填寫“0”) Taxable Income (If it's a negative figure, enter “zero”).							
	GI			ZC						GL							
一、適用自住房地租稅優惠【詳說明十一】Taxpayer who is qualified to apply for the self-use residential house and land tax preference. (See Instruction K.)																	
Tax Compu- tation Formu- la	課稅所得 Taxable Income		減 Minus —	自住房地免稅額 Self-use Residential House and Land Exemptions		乘 Times ×	稅率 Tax Rate		等於 Equals =	應納稅額 Tax Payable		※應納稅額請計算至元為止，尾數不滿 1 元者，無條件捨去。 For the tax payable, please calculate to the dollar, with all decimal places rounded down.					
	GL			D M			10%	AF									
二、不適用自住房地租稅優惠 Taxpayer who is not qualified to apply for the self-use residential house and land tax preference.																	
Tax Compu- tation Formu- la	課稅所得 Taxable Income		乘 Times ×	稅率 Tax Rate		等於 Equals =	應納稅額 Tax Payable		※請將左欄「應納稅額」直接填寫至下式的 AF 欄，以計算應自行繳納稅額。 Please copy the tax payable amount shown on the left in space AF below to calculate the balance due.								
	GL			%	AF												
Tax Compu- tation Formu- la	應納稅額 Tax Payable		減 Minus —	重購自住房地扣抵稅額(附表四) Self-use Residential House and Land Reacquisition Tax Credit (Appendix 4)		等於 Equals =	本次應自行繳納稅額 Tax Balance Due		稽徵機關審核 Official Use Only		◎交易房屋、土地如係分次取得者，請將各申報書稅額計算式一或二之 AF 欄位加總填寫至本項 AF 欄位，以計算本次應自行繳納稅額 If the house and land were acquired on a piecemeal basis, please accumulate the amount in the space AF from tax computation formula 1 or 2 on each application form and then fill in the total amount in the space AF of this row to calculate the balance due.						
	AF			ZD			AH										

房屋土地交易所得適用稅率表 The Tax Table of the House and Land Transactions Income

適用對象 Taxpayer	房屋土地使用情形及持有期間 The circumstances of house and land usage and their holding periods			稅率 Tax Rate	適用對象 Taxpayer	交易房屋土地情形及持有期間 The circumstances of house and land usage and their holding periods			稅率 Tax Rate
居住者 Residents of the R.O.C.	自住 For Self-use Residence Purpose	課稅所得超過 400 萬元部分 The portion of taxable income exceeds NT\$4 million		10%	居住者 Residents of the R.O.C.	調職、非自願因素 Job transfer or other involuntary causes	因財政部公告調職、非自願離職或其他非自願性因素交易且持有期間在 2 年以下 Transaction due to job transfer, involuntary separation from employment, or any other involuntary causes announced by the Ministry of Finance with the holding period of no more than 2 years		20%
	非自住 Not for Self-use Residence Purpose	持有期間超過 10 年 With the holding period of more than 10 years		15%		自建或合建 Self-construction or joint construction	以自有土地與營利事業合作興建房屋，自土地取得之日起算 2 年內完成並銷售 The house was jointly constructed with a business entity and then sold within 2 years before acquiring the parcel of land		20%
		持有期間超過 2 年且在 10 年以內 With the holding period of more than 2 years but no more than 10 years		20%					
		持有期間超過 1 年且在 2 年以內 With the holding period of more than 1 year but no more than 2 years		35%	非居住者 Non- Residents of the R.O.C.	持有期間超過 1 年 With the holding period of more than 1 year		35%	
		持有期間在 1 年以內 With the holding period of no more than 1 year		45%		持有期間在 1 年以內 With the holding period of no more than 1 year		45%	

附表一	房屋土地取得成本 Acquisition Cost of House and Land 【詳說明九(三)1.(1)】 See Instruction I(iii)(1)a.	項目 Items	出價取得者 Acquisition at a Price		繼承、受贈取得(贈與日： 年 月 日) Acquisition through Inheritance or Gift (the Date of Gift:_____)				小計(ZA1) Subtotal (請將 A1 或 B1 填於此欄) (Please Enter A1 or B1 in this Space)		合計 Total (ZA=ZA1+ZA2+ZA3)	稽徵機關 審核(ZA11) Official Use Only
			原始取得成本 Original Cost		繼承或受贈時的房屋評定現值及公告土地現值(1) The Current Value of the House and the Assessed Present Value of Land at Time of Acquisition through Inheritance or Gift		消費者物價指數調整數(2) Price Index Adjustment		成本(3)=(1)×(2) Cost			
		房屋土地 House and Land	YA1				%	YB1				
			YA2				%	YB2				
		小計 Subtotal	A1			※ 依交易日所屬年月政府已公告最近臺灣地區消費者物價總指數調整 Adjusted with the Price Index Announced by the Government in the Year of Transaction				B1		
Appendix 1	取得房屋土地達可供使用狀態前支付的必要費用等 All Expenses Necessary for the House and Land to Attain a Feasible Status 【詳說明九(三)1.(2)】 See Instruction I(iii)(1)b.		項目 Items		實際發生金額 Actual Amount		項目 Items		實際發生金額 Actual Amount		小計(ZA2) Subtotal	
			契稅 Deed Tax				規費 Surcharge					
			印花稅 Stamp Tax				公證費 Notarization Fee					
			代書費 Scrivener Fee				仲介費 Brokerage Fee					
地方稅稽徵機關核准減除的改良土地費用 Land Improvement Expenses Authorized by Local Tax Collection Authorities 【詳說明九(三)1.(3)】 See Instruction I(iii)(1)c.		項目 Items		實際發生金額 Actual Amount		※ 請依交易土地的土地增值稅繳款書或免稅證明書「改良土地費用」欄金額填。 Please refer to the “land improvement expense” listed on the Land Value Increment Tax bill or the tax-exempt certificate.				小計(ZA3) Subtotal		
		改良土地費用 Land Improvement Expenses										

附表二 Appendix 2	移轉費用 Expenses Necessary for Ownership Transfer of the House and Land 【詳說明九(三)2】 See Instruction I(iii)(2)	已提示證明文件 Documents of evidence have been provided	項目 Items		實際發生金額 Actual Amount		項目 Items		實際發生金額 Actual Amount		小計(ZB1) Subtotal		移轉費用(ZB) Expenses Necessary for Ownership Transfer of the House and Land (請就 ZB1、ZB2 擇較高數額填寫此欄) Please compare the amounts shown in ZB1 and ZB2, and copy the higher amount to this space.	稽徵機關 審核(ZB11) Official Use Only
			仲介費 Brokerage Fee				代書費 Scrivener Fee							
		未提示證明文件 Without Providing Documents of Evidence	成交價額_____元×5% =_____元(ZB2) Transaction Price_____Dollars x 5% =_____Dollars				※請計算至元為止，尾數不滿1元者，無條件進位。 Please calculate to the dollar, with all decimal places rounded up.							

附表三 Appendix 3	交易日前3年內房屋土地交易損失金額 Amount of Losses Derived from House and Land Transactions within 3 Years from Day of Transaction. 【詳說明十】 See Instruction J.	核定日期 Authorization Date	檔案編號 Document No.	交易日期 Transaction Date	核定交易損失金額(1) Authorized Transaction Loss	前次減除後餘額(2) Balance after Previous Deductions	本次減除金額(3) Deductions		本次減除後餘額(4)=(2)-(3) Balance	稽徵機關審核 (ZC11) Official Use Only
							ZC1			
							ZC2			
							ZC3			
		合計 Total					ZC			

附表四 Appendix 4	重購自住房屋土地扣抵稅額 Reacquire Self-use Residential House and Land Tax Credit 【詳說明十二】 See Instruction L.	重購自住房屋土地Reacquisition of Self-use Residential House and Land					出售自住房屋土地Sale of Self-use Residential House and Land					
		項目 Items	移轉登記(權利)日 Ownership Transfer Registration Date	重購所有權人 Owner of the Reacquired Property	房屋(使用權)稅籍編號/地址 Code No. of House (Utilization Right)/Address		重購價額(1) Reacquisition Price	移轉登記(權利)日 Ownership Transfer Registration Date	房屋(使用權)稅籍編號/地址 Code No. of House (Utilization Right)/Address		出售價額(2) Sales Price	
				統一編(證)號 ID No. or ARC No.	土地坐落(鄉鎮市區/段/小段地號) Land Location (Township/City/District, Section, Sub-section, Plot No.)				土地坐落(鄉鎮市區/段/小段地號) Land Location (Township/City/District, Section, Sub-section, Plot No.)			
		房屋土地 House and Land										
		合計 Total						合計 Total				
		註：房屋土地交易之重購或出售價額如未劃分房屋土地各別價額者，請於其中一欄填寫合計數即可。 Note: If the reacquisition or sales price of the house and land are not separately identified, please just write down the total amount in one of the boxes.										
出售自住房屋土地應納稅額(AF) Tax Payable of Income Derived from Sales of Self-use Residential House and Land					扣抵稅額(3) Tax Credit If(1)≥(2), (3)=(AF) If(1)<(2), (3)=(AF)×(1)/(2)					稽徵機關審核 Official Use Only		
					ZD							
							ZD11					

備註
Note

納稅者如有依納稅者權利保護法第7條第8項但書規定，為重要事項陳述者，請另填報「個人房屋土地交易所得稅聲明事項表」(附表)並檢附相關證明文件。（詳說明十五）
According to the stipulation of the proviso under Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, if a taxpayer would like to declare certain items with material facts for the transaction, please fill in the “Declaration of Material Items for the Individual House and Land Transactions Income Tax,” and submit the supplementary documents of evidence. See Instruction O.

經國稅局核定有溢繳稅額應退還者，將直接寄送退稅憑單（支票），納稅義務人不必至自動提款機前操作或輸入任何資料。Assessed tax refund checks will be sent to the taxpayers directly without the need to operate though the ATM.

☐經國稅局核定退稅金額 30 元以下，同意不領取該筆退稅款。 I waive my right to receive my tax refund check through mail service in the case that the amount of my assessed tax refund is not more than NT\$30.

納稅義務人 簽名或蓋章 Taxpayer's Signature	事務所名稱 Office Name	統一編號 Code No.：
法代或監護人 簽名或蓋章 Legal Representative's or Guardian's Signature	申報代理人 簽名或蓋章 Agent's Signature	請勾選 Please mark a “√”in the box： <input type="checkbox"/> 會計師 CPA <input type="checkbox"/> 地政士 Land Administration Agent <input type="checkbox"/> 記帳士(記帳及報稅代理人) Certified Bookkeeper <input type="checkbox"/> 其他 Others
※如郵寄申報時，請於信封左下角註明「個人房屋土地交易所得稅申報書」，並掛號逕寄戶籍所在地(非中華民國境內居住者為房屋土地所在地)國稅局所屬分局、稽徵所、服務處。 If a foreign taxpayer would like to mail this application form, please note “Individual House and Land Transactions Income Tax Return” on the lower left corner of the envelope, and send it registered mail to the competent tax authority of the location of the place of residence given on his/her ARC. (As for non-resident of R.O.C., please send it to the tax authority of the location where the house and land transactions occurred.)		<div>附件： Attachments 【詳說明五】 (See Instruction E.)</div> <div>1.不動產或房屋使用權買賣契約書影本(含買入及賣出) Photocopies of the Real Estate or House Utilization Rights Contracts (both purchase and sale) 2. 自繳稅款繳款書證明聯 Tax Payment Receipt(s) 3.個人房屋土地交易所得稅聲明事項表及證明文件 Declaration of Material Items for the Individual House and Land Transactions Income Tax and Supplementary Documents 4.其他證明文件 Other Supporting Document(s)</div> <div>張 sheet(s) 張 sheet(s) 張 sheet(s) 張 sheet(s)</div>

(稽徵機關收件戳記、日期)
Official Use Only

茲收到 先生/女士 個人房屋土地交易所得稅申報書及其證明文件
Receipt for The Individual House and Land Transactions Income Tax Return and supporting document(s) from Mr. /Ms. /Mrs.

※1.本聯請自行填寫。
2.為保障權益，本收據請保存 7 年，以便日後查考。
3.如郵寄申報，請撕下自存。
1. Please fill out this form on your own.
2. To protect your rights and interests, please keep this receipt for 7 years for future verification.
3. If the application is made by mail, please tear this form off and keep it for filing purposes.

附件：
Attachments

1.不動產或房屋使用權買賣契約書影本(含買入及賣出)
Photocopies of the real estate or house utilization rights contracts (both purchase and sale)
2. 自繳稅款繳款書證明聯
Tax Payment Receipt(s)
3. 個人房屋土地交易所得稅聲明事項表及證明文件
Declaration of Material Items for the Individual House and Land Transactions Income Tax and supplementary documents
4. 其他證明文件
Other supporting document(s)

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(稽徵機關收件戳記、日期)
Official Use Only