

## Application methods of reduction and exemption :

- Please download and fill out the designed forms-"The application of Tax Exemption and Refund of Vehicle License is for the disabled people."; "The applications are subjected to the usage changes of the house."; "The application is suitable for the self-used land."
- The Household Registration Office provides the services: While the house owner and landowner would relocate his/ her house-registrations, in the meantime, they can apply for the self-used house rate and land tax.
- The Civil Affairs Office provides the services: There are so many offices for the application processes, such as the civil Affairs office of Bade、Guanyin、Pingzhen、Xinwu、Fuxing、Dayuan、Longtan District and Dapingding workstation.

The services of consultancy for foreign language.  
(Linking to National Taxation Bureau of Taipei, Ministry of Finance)



New residents/immigrants need to apply for the lists regarding their income and properties.  
(Linking to National Taxation Bureau of Kaohsiung, Ministry of Finance)



New Immigrant Service District  
(Link to National Taxation Bureau of the Northern Area, Ministry of Finance)



If you have any further question, please contact or call the Department of Taxation, Taoyuan or each branches' toll-free numbers. There are some officers will provide the necessary services for you.

### Head Office

The multi-functional counter's working hour will be prolonged until 17:30.  
No.179, Sec. 2, Chenggong Rd., Taoyuan District, Taoyuan City 330211  
Tel:(03)332-6181  
Fax:(03)335-6682  
Toll-free:0800-316-969  
National Tax and Local Tax Toll-free : 0800-000-321

### Zhongli Branch

3F., No.296, Xizhou St., Zhongli District, Taoyuan City 320044  
Tel: (03)451-5111  
Fax:(03)451-5147  
Toll-free:0800-321-172

### Yangmei Branch

No.212, Jhongsan Rd., Yangmei District, Taoyuan City 326101  
Tel:(03)478-1974  
Fax:(03)478-0171  
Toll-free:0800-321-420

### Daxi Branch

No.16, Sec. 1, Yuanlin Rd., Daxi District, Taoyuan City 335010  
Tel:(03)380-0072  
Fax:(03)380-4170  
Toll-free:0800-311-980

### Luzhu Branch

2F., No.150, Nankan Rd., Luzhu District, Taoyuan City 338018  
Tel:(03)352-8671  
Fax:(03)352-8670  
Toll-free:0800-229-743

## Department of Taxation, Taoyuan.



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## Disabled people can be tax-exempted for the vehicle license

### Requirements of tax exemption

- Disabled people own their vehicles with the driving licenses, they can only apply for their own car.
- The disabled person without any driving license but own his/her car, or in the other condition who doesn't have his/her car, can apply for tax exemption by himself or herself, spouse, second degree relatives who are in the same household, the guardian or assistant assigned by the court.
- Each disabled person will be approved by applying for the tax exemption only for one car.

### Limitation of tax exemption

The tax exemption is subject to the limits of total cylinder displacement volume, of which are under 2400c.c. or horsepower as 262 HP or 265.9 PS as a must. It should be charged if any exceeding part being shown.

### Friendly Reminder

The car owners of the disabled people who conform to the tax exemption, are suggested to make for the earlier application process at the local tax office. Once the application is approved, the tax exemption will be officially effective on the same date.



## Owner-occupied household tax rate

### Application cut-off date

- The application should be before/on the 15th of every month, -the new tax rate will be applicable from the current month.
- After the 16th of each month, -the new tax rate will be applicable from the next month.

### Applicable conditions (3 Requirements)

- The house is not rented out or for business use.
- The house is only provided for actual residential use of the owner, his/her spouse, or immediate family members.
- Within 3 households nationwide, it is applicable for himself/herself, his/her spouse plus under-age(minor) children.



## The benefit of Land Value Tax rate is only for the self-used landowner

### The validity of application and the benefit of tax rate

The 2% beneficial tax rate is for self-used landowner. Please ensure yourself to apply for the beneficial land tax rate within your local office, before 40 days of levying the land value tax period.

### Terms and conditions (3 factors, 2 restrictions)

- 3 factors**
- Landowner, his/her spouse, or his/her or immediate family members should register for the building above the land.
  - The house above the land is not rented out or for business use.
  - The house on the land must be owned by the landowner, his/her spouse, or his/her immediate family members.
- 2 restrictions**
- The landowner, his/her spouse, and his/her dependents are limited for the exclusive place.
  - The approved surface is restricted by 300 square meters (90.75 pings) but within the urban; or by 700 square meters (211.75 pings) within the suburb.

### The expired date of application

- The application should be before/on September 22nd, the new tax rate will be applicable from the current year.
- Since applying the beneficial rate after September 22nd, it will be affective starting next year.