

臺南市促進民間機構參與重大公共建設減免地價稅房屋稅及契稅自治條例

Tainan Municipal Self-Government Ordinance on Exemption and Reduction of Land Value Tax, House Tax and Deed Tax for Promotion of Private Participation in Infrastructure Projects

臺南市政府 114 年 4 月 8 日府法規字第 1140510628A 號令修正

Amended in the Fu Fa Guei Zih Order No. 1140510628A

on April 8, 2025 by Tainan City Government

第一條 為吸引民間投資，鼓勵民間機構參與重大公共建設，以加速社會經濟發展，並依促進民間參與公共建設法（以下簡稱促參法）第三十九條第二項規定，制定本自治條例。

Article 1 This Self-Government Ordinance is formulated pursuant to Paragraph 2, Article 39 of the Act for Promotion of Private Participation in Infrastructure Projects (hereafter, "the Act") in order to attract private investment, encourage private participation in infrastructure projects, and thereby promote social and economic development.

第二條 民間機構參與促參法第三條第二項所定之重大公共建設，其地價稅、房屋稅及契稅之減免，適用本自治條例之規定。

Article 2 The exemption and reduction of land value tax, house tax and deed tax applicable to private participation in infrastructure projects prescribed in Paragraph 2, Article 3 of the Act shall be governed by this Self-Government Ordinance.

第三條 本自治條例之主管機關為本府財政稅務局。

Article 3 The competent authority of this Self-Government Ordinance is the Finance and Taxation Bureau of the Tainan City Government.

第四條 民間機構參與促參法第三條第二項所定之重大公共建設，在興建或營運期間，經主辦機關核定供其直接使用之土地，免徵地價稅二年；第三年至第五年之地價稅，減徵應納稅額百分之五十。

依前項規定減免地價稅之土地，於減免期間未屆滿前，移轉與第三人繼續興建或營運者，減免至期滿為止。

Article 4 A land for direct use by a private institution during the construction or operation of an infrastructure project approved by the competent authority to meet the definition in Paragraph 2, Article 3 of the Act is eligible for land value tax exemption for two years and a fifty percent reduction in the land value tax due for the following three years.

A land eligible for land value tax exemption and/or reduction pursuant to the preceding paragraph shall, in the case of transfer before the expiration of the exemption and/or reduction to a third party for continued construction or operation, remain eligible until their expirations.

第五條 民間機構參與促參法第三條第二項所定之重大公共建設，在營運期間，經主辦機關核定供其直接使用之合法房屋，免徵房屋稅二年；第三年至第五年之房屋稅，減徵應納稅額百分之五十。

依前項規定減免房屋稅之房屋，於減免期間未屆滿前，移轉與第三人繼續營運者，減免至期滿為止。

Article 5 A house for direct use by a private institution during the operation of an infrastructure project approved by the competent authority to meet the definition in Paragraph 2, Article 3 of the Act is eligible for house tax exemption for two years and a fifty percent reduction in the house tax due for the following three years.

A house eligible for house tax exemption and/or reduction pursuant to the preceding paragraph shall, in the case of transfer before the expiration of the exemption and/or reduction to a third party for continued operation, remain eligible until their expirations.

第六條 民間機構參與促參法第三條第二項所定之重大公共建設，在興建或營運期間，取得所有權或設定典權供其直接使用之不動產，免徵契稅。
前項不動產，自申報契稅之日起五年內，改作其他用途或再行移轉後未供其直接使用者，應追繳原免徵之契稅。
民間機構經主辦機關依促參法第五十二條第三項規定同意接管或繼續辦理興建、營運，因而取得不動產之所有權者，適用前二項規定。

Article 6 A real estate for direct use by a private institution during the construction or operation of an infrastructure project meeting the definition in Paragraph 2, Article 3 of the Act shall be exempted from deed tax for title transfer or Dien creation.

The deed tax exempted pursuant to the preceding paragraph shall, in the case of discontinued direct use in the project within five years of deed tax filing date due to use change or further transfer of the real estate, be returned.

The provisions of the two preceding paragraphs apply to a real estate of which the title is acquired by a private institution for takeover or continued construction or operation approved by the competent authority pursuant to Paragraph 3, Article 52 of the Act.

第七條 同一地號之土地或同一建號之房屋，僅部分使用情形符合前三條規定者，依其使用面積比率，減免地價稅、房屋稅或契稅。

Article 7 The land value tax, house tax or deed tax may, for a land with same lot number or a house with same building number of which the use is only partially eligible for the exemption or reduction prescribed in the three preceding articles, be exempted or reduced by the proportion of eligible area.

第八條 符合本自治條例減免稅捐之納稅義務人，應繕具申請書並檢具相關證明文件，依下列規定，向主管機關提出申請：

- 一、地價稅及房屋稅：於每年（期）地價稅及房屋稅開徵四十日前提出申請；逾期申請者，自申請之次年（期）起適用。
- 二、契稅：於申報契稅時提出申請。

依前項第一款規定減免地價稅及房屋稅者，於減免原因消滅時，納稅義務人應向主管機關申報，並自次年（期）地價稅按一般用地稅率課徵；房屋稅全額課徵。未申報者，亦同。

Article 8 A taxpayer eligible for the exemption or reduction prescribed in this Self-Government Ordinance should submit a completed application form and required supporting documents to the competent authority and observe the following rules:

1. Land value tax and house tax: The application shall be submitted no later than forty days before the land value tax and house tax collection starting dates of the year (period). For any application after the prescribed dates, the exemption or reduction shall apply beginning the year (period) following the application.
2. Deed tax: The application shall be submitted at the time of deed tax filing.

The taxpayer should, if the reason of exemption or reduction of land value tax and house tax prescribed in Subparagraph 1 of the preceding paragraph ceases to exist, notify the competent authority. The regular land value rate and the full house tax amount shall apply beginning the following year (period). In the case of failure to notify, the same applies.

第九條 本自治條例，除第八條自中華民國一百十三年七月一日施行外，自公布日施行。

Article 9 This Self-Government Ordinance shall, except for Article 8, which shall take effect on July 1, 2024, take effect on the date of promulgation.