

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

中華民國 100 年 8 月 24 日臺南市政府
府法規字第 1000649857A 號令制定公布
formulated and promulgated in the Fu Fa Guei Zih Order No.
1000649857A
on August 24, 2011 by Tainan City Government

第一條 臺南市政府為提供誘因，吸引民間投資，加速社會經濟發展，特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") by The Tainan City Government in order to provide incentives to encourage private investment and promote social and economic development.

第二條 民間機構於本自治條例公布施行後，參與促參法第三條第二項所定之重大公共建設，有關地價稅、房屋稅及契稅之減免，依本自治條例之規定。

Article 2 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 after its promulgation.

第三條 同一地號之土地或同一建號之房屋，其使用情形僅部分合於本自治條

例者，得依其使用面積比率，減免地價稅、房屋稅或契稅。

Article 3 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 reduction or exemption stipulated herein, be reduced or exempted by the proportion of eligible area.

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，第三年至第五年地價稅減徵應納稅額百分之五十。

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

Article 4 A land for direct use during the construction or operation of an infrastructure project meeting the definition in Paragraph 2, Article 3 of the Act shall, with the approval of the competent authority, be exempted from land value tax for two years and taxed at 50 percent of the full tax amount for the following three years.

A land exempted from land value tax or taxed at a reduced rate pursuant to the preceding paragraph shall, in the case of transferring the construction or operation of the project to a third party before the expiration of tax exemption or reduction, enjoy the land value tax exemption or reduction until the expiration of exemption or reduction.

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，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，第三年至第五年房屋稅減徵應納稅額百分之五十。

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

Article 5 A house for direct use in an infrastructure project meeting the definition in Paragraph 2, Article 3 of the Act shall, with the approval of the competent authority, be exempted from house tax for two years and taxed at 50 percent of the full tax amount for the following three years.

A house exempted from house tax or taxed at a reduced rate pursuant to the preceding paragraph shall, in the case of transferring the operation of the project to a third party before the expiration of tax exemption or reduction, enjoy the house tax exemption or reduction until the expiration of exemption or reduction.

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，亦同。

Article 6 A real estate for direct use 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.

Any deed tax exempted in accordance with 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 transfer of the real estate, be returned.

The same applies to a real estate of which the title is acquired by a private institution, approved by the competent authorities pursuant to Paragraph 3, Article 52 of the Act, for taking over or continuation of construction or operation.

第七條 合於第四條至第六條減免規定者，納稅義務人應填具減免申請書表，檢同相關證明文件，依下列規定向本市財政稅務局或分局申請。

一、依第四條規定減免地價稅者，應於每年（期）地價稅開徵日四十日前提出申請；逾期申請者，自申請之次年（期）起適用。

二、依第五條規定減免房屋稅者，應於減免原因事實發生之日起三十日內提出申請；逾期申請者，自申請當月份起減免。

三、依第六條規定免徵契稅者，應於申報契稅時提出申請。

依前項第一款規定減免地價稅者，於減免原因消滅時，納稅義務人應即向本市財政稅務局或分局申報，自次年（期）恢復按一般用地稅率徵收。

依第一項第二款規定減免房屋稅者，於減免原因消滅時，納稅義務人應即向本市財政稅務局或分局申報，自次月起恢復全額課徵。

Article 7 A taxpayer eligible for the reduction or exemption prescribed in Article 4, 5 and 6 should observe the following rules and submit a complete reduction/exemption application form along with applicable supporting documents to the head office or a branch office of Local Tax Bureau, Tainan City for approval.

1. An application for the land value tax reduction or exemption prescribed in Article 4 shall be submitted no later than forty days before the collection starting date of the year (period). For an application submitted after the prescribed date of the year, tax reduction or exemption shall apply beginning in the year (period) following the application.

2. An application for the house tax reduction or exemption prescribed in Article 5 shall be submitted no later than thirty days after the occurrence of the event eligible for reduction or exemption. For an application submitted after the prescribed date, tax reduction or exemption shall apply beginning in the

month of application.

3. An application for the deed tax reduction or exemption prescribed in Article 6 shall be submitted at the time of deed tax filing.

The taxpayer should, if the reason of the land value tax reduction or exemption prescribed in Subparagraph 1 of the preceding paragraph ceases to exist, immediately notify the head office or a branch office of Local Tax Bureau, Tainan City. The general land value rate shall apply beginning in the following year (period).

The taxpayer should, if the reason of the house tax reduction or exemption prescribed in Subparagraph 2 of the first paragraph ceases to exist, immediately notify the head office or a branch office of Local Tax Bureau, Tainan City. The full house tax rate shall apply beginning the following month.

第八條 本自治條例自公布日施行。

Article 8 This Self-Government Ordinance shall take effect on the date of promulgation.