

1. Tax Stamps of receipts after students picking up the scholarship sha

The Revenue Service Office, Taitung County notes, students in the public or private schools, while receiving scholarships, shall sign the receipt or the pick-up list made by the school, where the tax stamp at 0.4% of the amount received shall be affixed. The parents' associations and faculty welfare fund collecting foundations in public and private schools, the Office adds, shall draw receipts after collecting the association fees and welfare funds, where the tax stamp at 0.4% of the amount received shall be affixed as well. The taxpayers can head to the post office for the purchase of one-, four-, ten-, fifty-, one-hundred- or two-hundred-dollar tax stamp affixed in the taxed documents with a seal stamped on the edge of junction between each stamp and document. No reuse of tax stamp is grantable.

2. Receipts drawn by the medical institutes shall be charged for tax sta

Revenue Service Office indicates, the special outpatient services clinics charging fees from the non-insured patients or registration fees from the insured and charges excluded from the scope of the national health insurance shall be obliged to pay the tax stamps at 0.4% of the amount received of the receipts. The medical institutes, hospitals or clinics are called upon to stamp on the junction between the tax stamp and document with a seal. No reuse of stamps is valid. The office suggests that hospitals or other medical institutes shall abide by the law in case of any violation. Also, they can head to the local revenue service office apply, with the preparation of 2 dies, for long-run payment on a regular basis

3. The examination of the stamp tax has been operated.

The taxed documents of the stamp tax, the Revenue Service Office notes, will be included as one examined item in the enforcement of the Key Project of Prohibition from Tax Evasion and Sustentation of Taxation Fairness in 2006 by the Ministry of Finance inclusive of last-year power supply industry, water supply industry, civil engineering, road engineering, landscape works, environmental protection, architecture, electromechanical engineering, interior decoration, construction, trucking carrier, reality investment, architecture services, advertisement, waste clearance and treatment, and medical institutes plus this year's reality broker and waste processing industries. Starting from 2002 to 2006 with five years, all kinds of taxed documents will be examined to see whether the tax stamps are legally affixed. Any violations or reports against the Law will be penalized. As a result, please proceed to the local revenue service office for stamp reprinting.

4. House Tax Registration Check Announcement and Reminders

Title: 2006 House Tax Registration Check Schedule and Reminders.

According to the announcement NO. 09404580210 of the Department of Finance on December 9, 2005, the check schedule will begin from February 1, 2006 to November 30, 2006.

Reminders:

- Our office will assign staffs to check your house tax registration status in person, whether you change the status of registration, start on a new construction, renovation or any updates on your house. Please cooperate with us.
- According to article no. 7 of the regulations of house tax, taxpayers should inform our office of the present property value and the usage situation (new construction, a renovation, a change of usage purpose or transference) in 30 days after the completion of their properties. For those who haven't reported to us, please prepare a copy of the license of usage, a

property floor plan, a three D plan, and the measurement formula of your property. Or you should provide them with the owner's ID card or household certificate and the personal stamp when our staffs arrive.

5. The current house tax doesn't provide exemptions for a house over 20

Recently, there are many people inquiring whether a house of over than 20 years old can be exempt from the house tax. In fact, the house tax is set on a certain tax rate according to its present value and the condition of usage. Due to some unclear news reports, many people have the same doubts about whether a house of over 20 years old could be exempt from the house tax. Our office is here to clarify people's doubts on this issue. According to Regulations of House Tax, statute No. 15, section NO. 1, article No. 9: a residential property with a present value lower than 100000 NTD can be exempt from the house tax. In other words, if a property is for business use, it is not applicable to the exemption rule. Thus, a property that is for residential use and has a present value lower than 100000 NTD, no matter it is over 20 years old or not, it is exempt from the house tax. But if a residential property's present value is above 100000, then no matter it has 20 30 or 50 years' history, the house tax is still applicable. We want to remind taxpayers one more time that if you have any tax-related questions, please dial our toll free number and we will have customer representatives to help you: **TEL: 0800-826969**

6. For those who are condu

Revenue Service Office of Taitung County said: For those who are conducting Internet sales business and render their residential properties for business use under registration, as long as their actual business transactions occur on the Internet platform, they are still applicable for paying house tax according to the residential property tax rate. The approved residential property, which has been charged for paying the land value tax rate, will continue to be charged for the land value tax according to the residential property tax rate.

7. Are the buildings with basements used for

parking lots exempt from

Recently, a newspaper issued a report on “Reduction and Exemption Policies for House Tax” concerning whether a basement parking lot can be exempted from house tax. We want to clarify that, a basement used for parking lots which charge parking/rental fees is still applicable for paying the tax according to the non-residential, non-operating tax rate, and not applicable for exemption from house tax. According the policies issued by Department of Finance, there are 4 kinds of exempt conditions for a basement that is not applicable for paying house tax:

- If the original space of a basement is used only for the storage of machines, water pumps or car parking, neither is it used for charging any fees, for rental use, nor does its owners share costs involving water, electricity, cleaning or maintenance expenses, and the owners are non-business operators, then the basement is exempt from house tax.
- If a basement is used for any business, office or residential purpose, a house tax is still applied according to the relevant tax rate and the actual measure of that area.
- A basement that is used for parking and charges parking fees per car, or it is served as a parking lot and rent its space for car parking, it is also applied for house tax according to non-residential, non-operating tax rate (2%).
- If a basement has registered a license as a parking lot but not in use, a house tax is applied according to a non-residential, non-operating tax rate.

Thus, only a basement that is used for self-parking, not used for car parking rental, could be exempt from house tax. As for above the basement floors which serve as parking lots, currently we don't provide them with any exemptions for house tax. We also want to remind our taxpayers that, if taxpayers have basements qualified for the above-mentioned policies, please go to your local revenue service office to apply for an exemption. If you have any tax-related questions, please dial our toll free number and we will have customer representatives to help you: **TEL: 0800-82969**

8. Please notice: the application for vehicle registration tax exemption

The President has announced that taxis are exempted from the vehicle registration tax, the Taitung County Revenue Service Office noted, as the public transportation starting December 2nd, 2005, under the condition of when the applications are granted and valid by the office. According to the Article 7, Item 2 in the Vehicle Registration Tax Law, the office added, the vehicles exempted from vehicle registration tax shall file the application prior to the use. Consequently, the office reminds the taxi drivers shall fill in the tax exemption form once and for all while applying for the License application in the Motor Vehicles Office. However, the taxi drives licensed prior to December 2, 2005, the office further added, don't have to make the application since the office has processed the operations via file transferring. For the drivers licensed later than December 2, 2005, the Ministry of Finance enforces the implementation of the Article 7, Item 2 of the Law. Besides, concerning the refund of overpaid vehicle registration tax during December 2 to 31 in 2005, the office will return the fund via the double registered check this February. Anyone who doesn't receive it, please contact the office for further inquiry at 0800-826969 or (089) 231600-274, 275, 276,