

TAX ADMINISTRATION SERVICE BOOK

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1. Introduction

1-1 History

1. I After World War II, Chiayi City was set as a provincial municipality and a revenue post for Chiayi City was established, which was renamed as the Revenue Office in 1947.
1. II In October 1950, the administrative regions were adjusted, and Chiayi City became the municipality of Chiayi County, whereas this Office was also combined into the Revenue Office of Chiayi County.
1. III On July 1st, 1982, Chiayi City was promoted as a special municipality and a municipal revenue office was established, but it worked together with the Revenue Office of Chiayi County.
1. IV On June 30th, 1999, an official separation was made from the Revenue Office of Chiayi County. On July 1st of the same year, business tax of provincial tax was amended as national tax, but the National Tax Administration consigned the Office to continue the levy on its behalf.
1. V To cooperate with transferring business tax to the National Tax Administration on January 1st, 2003, this Office carried out a restructuring of the organization, with 7 Sections and 4 Rooms up until now. According to this, national tax and local tax are separated for each individual administration.



1-2 Director's Report

This Office is in charge of levy of local tax under jurisdiction of Chiayi City.

As we face the age of evolutionary advance of technical information and internet knowledge nowadays, the Office continuously innovate our thoughts and modify traditions in order to enhance public satisfaction towards administrative efficiency of the government. We combine service with technology and actively promote an all-position service that takes clients as the orientation, so that excellent efficiency of service can be seen.

"Good efficiency, excellent quality and harmonic levy" are principles of our service. Active promotion of various easy policies as measures for public convenience that makes taxpayers fulfil tax duty peacefully is our prime target of promoting convenience for the public and benefit for tax levies. Furthermore, we serve the public with "affection," "patience," and "understanding," which allows us to achieve the standard of "not taking a penny more and not a penny less" and bring the principle of fair tax / lease into reality; in addition, we also pursue the value-added service of "not walking a pace more and not wasting any pace that is made" for the public.

The national economic development, social prosperity, enhancement of living standard among civilians and the revenue from taxes / leases are the driving force of the country. In order to strictly execute active municipal actions of "honesty, diligence and love to the public," as well as living up to the municipal vision and strategic goal of "Going all the way for Chiayi", this Office shall strengthen its tax levy to provide sufficient financial resources for the City. At the same time, innovation for public conveniences and improvements in service quality shall depend on the support and devotion from all citizens. In order to impress citizens understanding on affairs of the Office and enhance a harmonic relationship between levy and taxed parties, this web site offers the latest tax information and various services for your convenience. All citizens are welcome to use this site frequently; please feel free to provide your valuable comments to us, so we can build a better environment of tax levy.

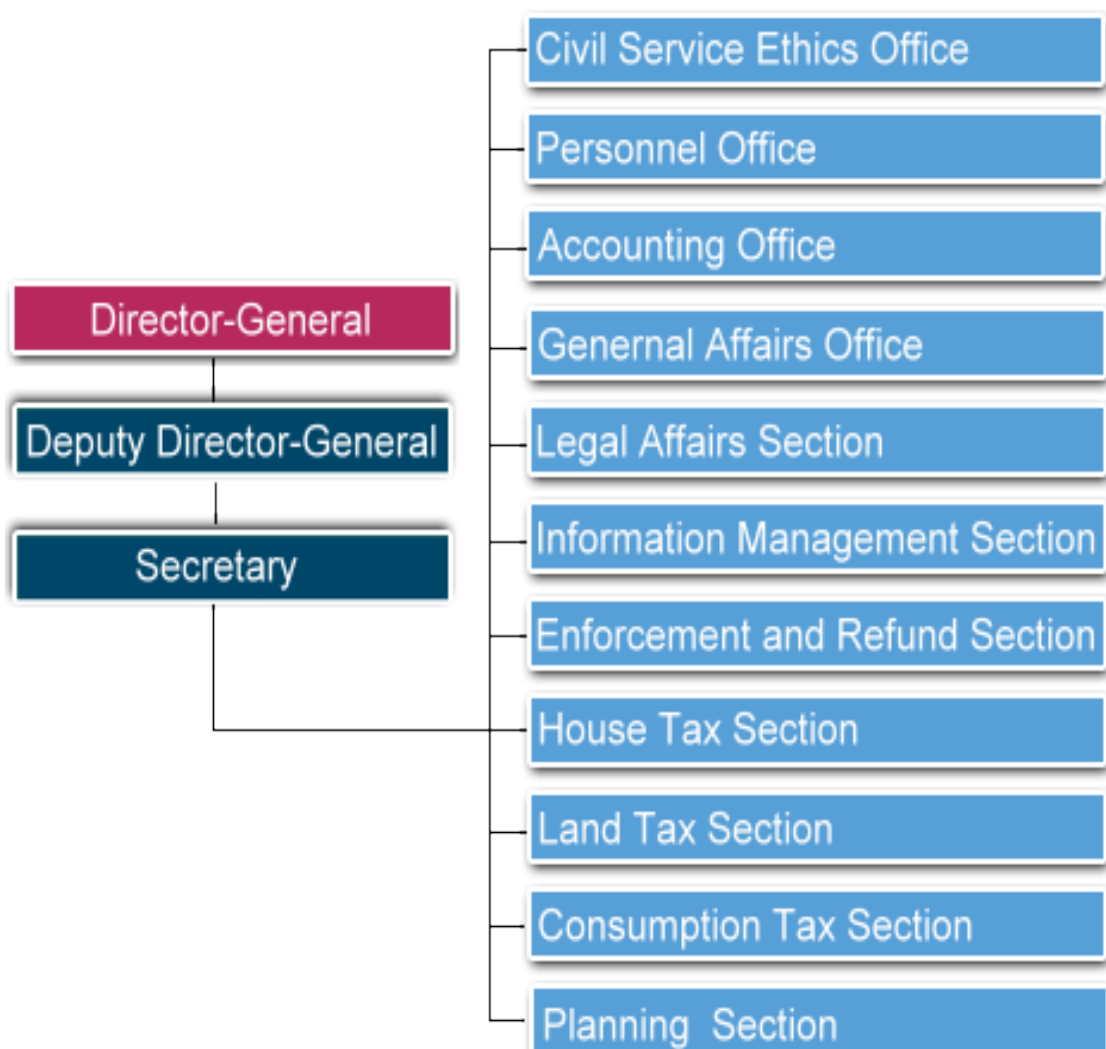
1-3 Functions

Division or Office	Duty Descriptions	Location	Direct Line
Consumption Taxes Section	To levy amusement tax, vehicle license tax, and inspection on tax arrears.	1F	2168008
House Tax Section	To collect house tax, deed tax, as well as stamp tax.	1F	2167949
Legal Affairs Section	To deal with businesses regarding investigation of tax arrears of contraband building, administration & law relief, taxes service as well as constitution proclaim.	1F & 2F	2168040
Land Tax Section	To tax land tax, agricultural land tax, land value increment tax, and construction benefit fee.	2F	2168041
Enforcement and Refund Section	To deal with issues regarding tax arrears and fines cleaning, tax refund, and tax splitting, single license management.	2F	2168042
Planning Section	To handle all sorts of reauthorization of revenue service, operation examination, project research, and others.	2F	2240844
General Affairs Office	To handle document, general affairs, payroll, investigation and research and other issues other than the divisions and offices of this institute.	2F	2224379
Accounting Office	To deal with annual revenue, accounting, and statistics.	2F	2236864
Information Management Section	To handle operation control, information management, as well as machine operating maintenance.	3F	2226158
Personnel Office	To deal with human resources management.	3F	2258346
Civil Service Ethics Office	To deal with issues regarding civil service ethics.	3F	2224586

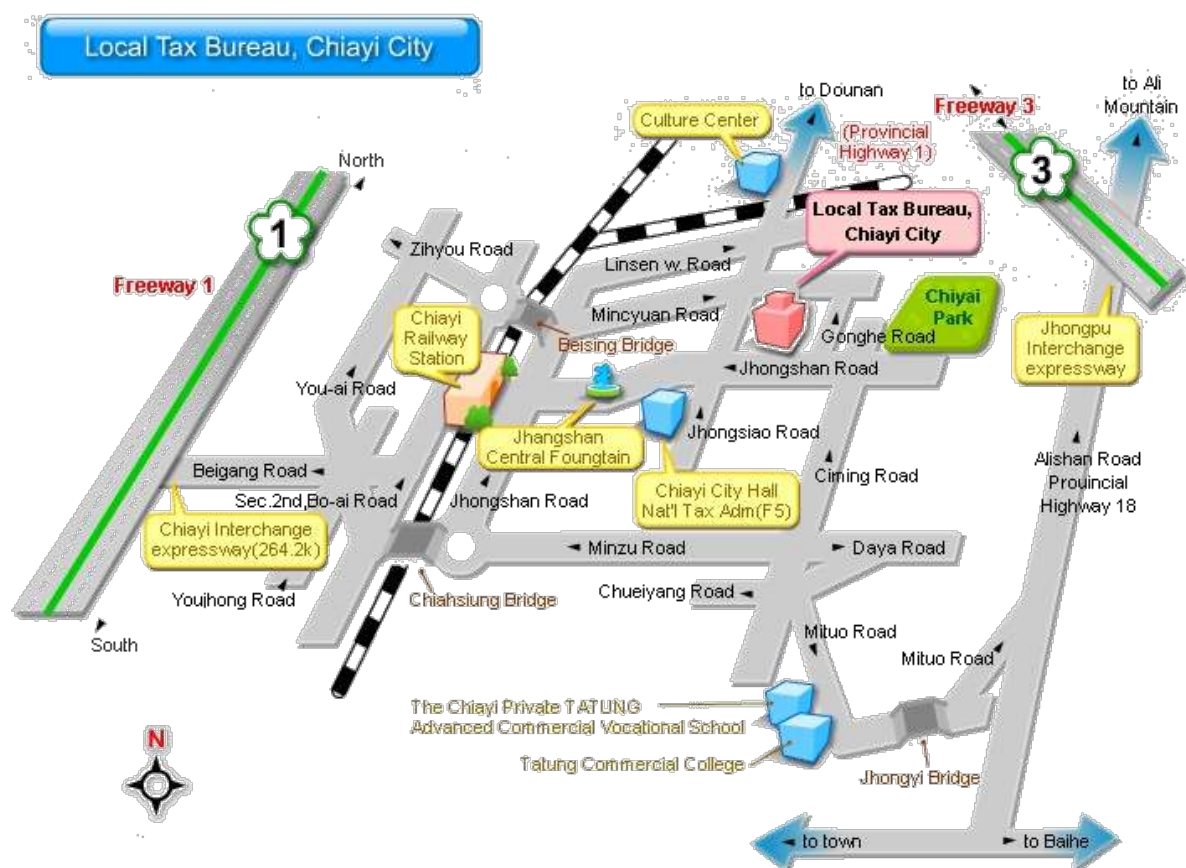
1-4 Organization

There are seven sections and four offices instituted in this office to execute tasks concerning the tax administration. For the convenience to taxpayers and their needs in conducting official business, other three branch offices are established in charge of issues concerning checking and levy of taxation for East, South, Pei Tun, Hsin Tun and Nan Tun Districts in addition to the head office.

The organized system is specified as follows:



1-5 Location Map



Drives: Chiayi hands over the flow channel by the Beigang Rd highway under, after the northern port road, Jhongshan Road then arrives.

Train: Travels by the train to the Chiayi station, leaves the advance party straight to walk Jhongshan Road then to arrive.

Address: No. 154, Jhongshan Rd., Chiayi City 60001, Taiwan, ROC



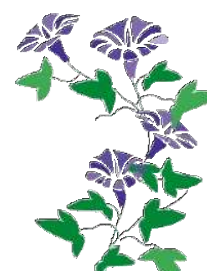
2. Services provided

1. Levy on house tax, land tax, license tax, entertainment tax, stamp duty, farm tax, land value increment tax, and deed tax, as well as consultation on legal regulations.
2. Information and inquiries on national income and property information.
3. Assessment and issuance of payment notice for local tax and certificate of payment, levy details on house tax and land tax, as well as house tax registration.
4. Search on whether the land value increment tax has used land tax rate of self-use residence and present land value announced.
5. Search for application on various reductions, exemptions, and refunds.
6. Consultation service on general tax affairs.
7. Inquiries from creditors regarding income information of debtor's property.



3. Local Tax

Local Tax Services within the Revenue Service Office, Chiayi City

Tax Items	Levy Targets and Range	Service Items	Major Regulations
Stamp Tax	1. Cash receipt 2. Title of buying & selling personal estate 3. Contracting title 4. Title of pledge, lease, and segmentation	1. To apply for payment bill of big amount taxes. 2. To apply for consolidation payment. 3. To accept the application to overall payment of stamp tax.	Stamp tax law, measurement regulations of stamp tax
Vehicle License Tax	It applies to the public and the private transportation automobiles and boat of the public terraqueous roads.	1. To reissue the demand notice of paying for vehicle license tax. 2. To apply for refund for the overpaid or repeated paid vehicle license tax. 3. Application of taxes deduction for the handicapped people's automobiles.	Vehicle license tax law, vehicle license tax levy regulation of Chiayi City 
Land Value Tax	Except for the persons who levy for agricultural land tax based on the 22 nd regulation, the land that is already priced should levy the land value tax.	1. To change mailing address. 2. To apply for taxes bill reissuing. 3. To apply for tax details list. 4. To apply for self-used residential land. 5. To apply for taxes payment proof. 6. Application of taxes deduction land. 7. Industrial land application.	Land tax law, measurement regulations of land tax law, regulations of taxes deduction land, agrarian regulations, measurement regulations of agrarian

Agricultural land Tax	Non-urban lands that are permed as agricultural land, or lands in the un-regulated pricing districts or the lands that are in the regulated pricing districts but are still provided as croplands, these land should be levied land lot.	1. To inquiry agricultural operation of un-separated lands.	Land tax law, measurement regulations of land tax law, regulations of taxes deduction land, agrarian regulations, measurement regulations of agrarian
Land value Increment Tax	The land value increment tax, after the land price has been set, its land right should be levied based on the total natural increasing amount. Or it should be pre-levied as it sets up the soak rights.	<ol style="list-style-type: none"> 1. To accept application of the land value increment tax. 2. The estimated taxes amount of the land value increment tax. 3. To inquire if the persons used to benefit from self-used residential land tax percentage 4. To inquire the current announced land pricing. 5. To check cases processing status via touch tone number (Tel: 2280028). 6. To apply for tax refund of rebuying self-used residential land 	Land tax law, measurement regulations of land tax law, regulations of taxes deduction land, agrarian regulations, measurement regulations of agrarian
House Tax	Housings that are attached onto the land and architecture that will increase usage values of that house.	<ol style="list-style-type: none"> 1. To check the taxes record number of a house. 2. To inquire estimated values of a house. 3. Change mailing address. 4. To apply for taxes bill reissuing. 5. To apply for usage modification of a house. 6. To apply for taxes deduction because of casualty. 	The house tax regulations, measurement regulations of the house tax in Chiayi city.

Deed Tax	Real estate sell and buy in, mortgage, exchange, donate, dismember or the rights owner due to occupancy, all of the abovementioned should pay for the title deed tax. The lands that are located in the districts of land value increment tax can be exempted from the deed tax.	<ol style="list-style-type: none"> 1. Providing free application form of the deed tax. 2. Offering free application media software regarding the title deed tax. 3. Touchtone number for checking the completion status of the deed tax: 2280028. 	The deed tax regulations
Amusement Tax	<ol style="list-style-type: none"> 1. Movies. 2. Professional performances such as singing, story telling, dance, circus, magicians, performing arts and night club performance. 3. Drama, music concerts and amateur singing and dancing performances. 4. All kinds of sports competition. 5. Dance ball or pubs. 6. golf course and any other entertaining measurement that are to amuse people. 	<ol style="list-style-type: none"> 1. Application of amusement tax for starting an entertainment business. 2. Application for ceasing or resuming entertainment business. 3. Application regarding all kinds of temporary performance in public (temporary performance in public can be exempted from the amusement tax). 	Amusement tax law, taxes payment regulations of amusement tax in Chiayi city.

4. Thoughtful services provided

♥ Free telephone comment

No matter where you are, the toll-free number of 0800-536969 and the intelligent internet free number of 0800086969 for revenue offices over the province offer you quality service.

♥ 24 hours around-the-clock service throughout the year

The establishment of the “Internet” allows citizens “instant full access with just one click”.

All applications can be completed between mere computer mouse clicks; in addition, the Voice inquiry (05-2294318) for applications on land value increment tax and deed tax allows you to “sit at home will all the information” at any time.

♥ Service throughout lunch breaks for public convenience

The general service counter provides cross-departmental services with immediate process of “collection at one counter with full-course service”. In order to provide more convenient service for the public, the general service counter is not closed for lunch break.

♥ Service throughout lunch break during levy period on each tax

In order to enhance convenient service for the public, the personnel take shifts during levy period of license tax, house tax, and land tax to provide services such as consultation on tax affairs and re-issuance of tax payment notices.

♥ Self-service

At our offices, the multimedia-touch type service network allows you to search for various kinds of tax information by touching the screen of the machine. In addition, the coin-pay copying machine provides convenience to the public on photocopying of documents.

♥ Service bell

A “service bell” is set up at the main entrance with wheelchairs for disabled citizens.

♥ Comfortable rest area

Comfortable writing tables, a spacious rest area, and free tea/water are provided on the first and second floors, as well as newspapers, magazines, and journals for citizens to read while waiting.

♥ Adequate accessories

There is a free supply on various application forms and a list of documents to be prepared, examples of filled-out forms, a manual for tax saving, information on promotion on tax laws, as well as ball pens, staplers, reading glasses of different prescriptions, a magnifying glass, and charity umbrellas in the Office.

♥ Voluntary service group

Compassionate citizens and retired personnel are invited to join our voluntary service group to assist with consultation of tax payment, guidance, tea service, and filling-out of application forms during our regular shifts.

♥ Nursery room

In order to provide a better office environment and privacy for citizens with children, a comfortable nursery room is provided by the stairs at the main entrance on the first floor for our female patrons' use.

♥ Initiative assistance on reduction of tax contribution

In order to put the tax process into better practice, messages of disaster within the jurisdictional region is attentively observed. If a disaster happens, a serving group for reduction of tax contribution is formed and personnel are initiatively assigned to assist on reduction of tax contribution together with notification sent to the National Tax Administration for reference.



5. Fulfil tax duty with ease

There are many methods of tax payments and you may select the most suitable method for yourself. These methods are briefly described as follows:



Cash payment for tax

Directly carry cash to banks and farmers' associations that receive tax payment; but this method is more suitable for taxes of small amounts.



Tax payment by transfer

Use the account for yourself, your spouse or a dependent relative in a bank, farmers' association, credit cooperative association or postal office for automatic payment by transfer.

The advantages for this method is its simplicity and convenience, which saves you the time and energy of travelling to the bank; you neither have to worry about loss of cash or robbery, nor the penalty for overdue payment or loss of interest for dearly payment.



Tax payment at convenient stores

Convenient stores are everywhere and it will be a great Convenience for taking the house tax, license tax, or land tax to these stores.



Tax payment at ATM machines

If your tax amount does not exceed 2,000,000, you may make tax payments with your cash card at ATM machines attached with a logo of "cross-bank: withdraw + transfer + tax payment" during present period of tax levy.



Tax payment with voice transfer via telephone

Within the deadline of each tax levy, savings account opened at financial institutes for individuals can be used. Relevant information of payment transfer can be entered via telephone following the voice instructions.



Tax payment with credit cards

The applicable scope includes license tax, house tax, and land tax.



Tax payment with smart card via Internet

From May 1st, 2006 and onward, taxpayers may use smart cards issued by financial institutes to make tax payments via internet transfer.

6. Multi-Function Service Counter

Matching with the internal manpower allocation and adjustment of jobs assignment, the goal of the multiple counter is to integrate the data in the computer regarding housing tax, land value tax, land increased-value tax, owing tax, taxes refund, and taxes transferring through the internet online operation and computerized information measure. To switch the current service items of each business unit, such as inquiries from tax payers, reissuing taxes bill as well as issuing certificates, to the multiple counter, which aims at simplifying operation process and saving time. The tax payers can directly hand in their applications to the counter to receive immediate and quick-responded services.

7. Future Vision

● Focus on value-added service

It is our responsibility and expectation to provide convenient Services to the public because the “document collection at one counter with full-course service” is demanded by the public everyday. In order to reduce travelling made by taxpayers to and from each authority and develop a service platform that provides simple administration for public convenience, we wish to offer kind and efficient service to the public via integration of each authority in the future.

● Improvements on existing limitations

The public will continue to have high expectations of their government. In order to construct a “highly satisfied” environment of tax service, we will be more practical with our research and innovation of legal regulations, business, and convenient services.

We will approach these goals with a spirit that evolved from traditions, thinking differently, and pursuing perfection. From this, we expect to constantly introduce new methods that provide more thoughtful tax payment services.

Afection, patience,
and understanding.