財政部南區國稅局
財政部臺北國稅局
財政部北區國稅局公告
財政部中區國稅局
財政部高雄國稅局

中華民國 110 年 1 月 15 日

南區國稅審二字第 1100000016 號

財北國稅徵字第 1100000007 號

北區國稅徵字第 1101001520 號

中區國稅二字第 1100000016 號

財高國稅審二字第 1100000119 號

主　　旨：公告 105 年度至 109 年度個人房屋土地交易所得稅申報，業於 109 年 1 月 1 日至 12 月 31 日經核定之案件，不寄發核定稅額通知書。

依　　據：所得稅法第 14 條之 7 第 3 項及第 81 條第 3 項。

公告事項：

一、旨揭公告範圍係指納稅義務人申報之 105 年度至 109 年度個人房屋土地交易所得稅案件，經所轄稽徵機關於 109 年 1 月 1 日至 12 月 31 日核定結果符合以下情形之一者，依所得稅法第 81 條第 3 項規定公告核定稅額通知書，並自本公告日起發生核定稅額通知書送達之效力：

(一) 無應補或應退稅款。

(二) 應補稅款符合免徵規定。

二、本公告代替個人房屋土地交易所得稅案件核定稅額通知書之填具及送達，並自本公告之日起發生核定稅額通知書送達之效力。納稅義務人如須查詢個人房屋土地交易所得稅納稅證明書或核定資料，可利用自然人憑證或健保卡加密碼至財政部稅務入口網（網址：https://www.etax.nat.gov.tw）或各國稅局網站線上查詢、申辦；或就近洽各地區國稅局所屬分局、稽徵所及服務處臨櫃查詢。

三、納稅義務人如發現核定內容有記載、計算錯誤或重複時，於本公告日翌日起算 10 日內，得向該管稽徵機關申請查對更正；對於核定稅捐之處分如有不服，應依稅捐稽徵法第 35 條第 1 項第 2 款規定，於本公告日翌日起算 30 日內，向戶籍所在地稽徵機關申請復查。

四、本公告係就納稅義務人個人房屋土地交易所得稅申報之內容予以核定，稽徵機關在核課期間內，如另行發現應徵之稅捐者，仍應依法補徵或併予處罰。

Subject: The National Taxation Bureaus announce that individual house and land transactions income tax returns for year 2016 to 2020 have been assessed from January 1, 2020 to December 31, 2020 without the delivery of assessment notification.

Date: January 15, 2021

Authority: National Taxation Bureau of the Southern Area, National Taxation Bureau of Taipei, National Taxation Bureau of the Northern Area, National Taxation Bureau of the Central Area, National Taxation Bureau of Kaohsiung, Ministry of Finance

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Bei-Qu-Guo-Shui-Zheng-1101001520,
Zhong-Qu-Guo-Shui-Er-1100000016 and
Tsai-Gao-Guo-Shui-Shen-Er-1100000119

Relevant Regulations: Paragraph 3, Article 14-7 and Paragraph 3, Article 81 of the Income Tax Act

Description:

I. This public declaration on assessment notifications for taxpayers shall come into effect from the date of issuance and shall be applicable to those cases that fall within the scope of the above subject and which have been assessed by the jurisdictional tax authority and the circumstances of the assessment fall into one of the following categories:

●No tax is payable or refundable,

●The tax payable falls under the collection threshold.

II. This bulletin replaces the issuance and the service of the Notice of Individual House and Land Transactions Income Tax Assessment and is effective from the date of issuance. If taxpayers inquire Tax Certificate or the content of their assessments, taxpayers can log on to the e-Tax portal of the Ministry of Finance (https://www.etax.nat.gov.tw) via Aliens Citizen Digital Certificate or National Health Insurance Card with Password, or apply to the jurisdictional tax authority.

III. In the case that the declaration carries any error, miscalculation or repetition, the taxpayer may, within 10 days from the next day after the date of issuance, check with the collection authority in charge or apply for correction. The taxpayer may, in the case that he or she disagrees with the tax decision made in the assessment, file an application in the statutory format for recheck with the collection authority in charge within 30 days from the next day after the date of issuance according to Subparagraph 2, Paragraph 1 of Article 35 of the Tax Collection Act.

IV. The assessment mentioned above is based on the content of the individual house and land transactions income tax return filed by the taxpayer. In the case of the discovery of other taxable information within the assessment period, the tax authority will reassess and levy tax payable and/or impose subsequent penalty in accordance with the relevant regulations.

V. Should the English translation of this announcement differ from the Chinese version, the Chinese version shall prevail.