

- ☐ 第一聯：申報聯 收件後由稽徵機關留存
(Copy I: Kept by the tax authority.)
☐ 第二聯：收執聯 由納稅義務人留存
(Copy II: Taxpayer's receipt.)

個人房屋土地交易所得稅聲明事項表
Declaration of Material Items for the Individual House and Land Transactions Income Tax

納稅義務人姓名 Taxpayer		國民身分證統一編號或 統一證號 ID No. or ARC No.											
交易(登記)日期 Transaction (Registration) Date	年 月 日 (yyyy /mm /dd)	交易項目 Transaction Items											

本人依納稅者權利保護法第7條第8項但書規定為重要事項陳述，特此聲明，並檢附相關證明文件。
According to the proviso under Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, I hereby declare certain items with material facts for this transaction and submit supplementary documents of evidence.

編號 Item	可能涉及租稅規避之事實說明 Description of facts that may be relevant to tax avoidance	檢附證明文件 Supplementary documents attached
1		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
2		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

納稅義務人
簽名或蓋章
(Taxpayer's
Signature)

申報代理人
簽名或蓋章
(Agent's
Signature)

申報代理人
統一編號
(Agent's Code No.): _____
請勾選(Please mark a "√" in the
box): ☐會計師 CPA ☐地政士
Land Administration Agent
☐記帳士(記帳及報稅代理人)
Certified bookkeeper
☐其他 Others: _____

(稽徵機關收件戳記、日期)
Official Use Only

【填表說明】

一、法令規定

納稅者權利保護法第 7 條第 3 項及第 8 項規定，納稅者基於獲得租稅利益，違背稅法之立法目的，濫用法律形式，以非常規交易規避租稅構成要件之該當，以達成與交易常規相當之經濟效果，為租稅規避。稅捐稽徵機關仍根據與實質上經濟利益相當之法律形式，成立租稅上請求權，並加徵滯納金及利息，主管機關不得另課予逃漏稅捐之處罰。但納稅者於申報或調查時，對重要事項隱匿或為虛偽不實陳述或提供不正確資料，致使稅捐稽徵機關短漏核定稅捐者，不在此限。

二、本表專供納稅義務人陳述可能涉及綜合所得稅之租稅規避行為。

【Instruction】

1. Regulation

In accordance with the provision of Paragraph 3 and Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, Taxpayers, based on gaining tax benefits, may abuse legal forms to avoid the constituent elements of taxation by irregular transactions and attain economic benefits equivalent to normal transactions. Such actions shall be termed tax avoidance. The tax collection authorities shall set up a claim for tax according to the legal forms equivalent to actual economic benefits and levy belated surcharges and interests. The authorities may not impose a penalty on tax avoidance, except that taxpayers conceal, make false and misleading presentation, or provide incorrect information to material items when declaring or being investigated, which results in the tax collection authorities making an inaccurate decision.

2. This form is exclusively used for the taxpayer to state actions that may be relevant to his or her individual income tax avoidance.