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Guide to Taiwan Deed Tax

1. Scope of Taxation

The deed tax is levied on the transfer of title of real estate through sale, acceptance of a dien right, exchange, donation, subdivision, or occupancy, except where the land value increment tax applies. The deed tax is payable at the time of transfer.

2. Taxpayer

The taxpayer of the deed tax is the party that acquires title to real estate through any of the following:

- (1) Purchase and sale: reported and paid by the purchaser.
- (2) Establishment of a dien right: reported and paid by the dien right assignor.
- (3) Exchange: reported and paid by each party to the exchange on the portion allocated to each party.
- (4) Donation: reported and paid by the recipient.
- (5) Trust: reported and paid by the trustee.
- (6) Subdivision: reported and paid by the partitioner.
- (7) Acquisition by possession: reported and paid by the acquirer.

3. Tax Base

The deed tax is based on the deed price prescribed by the Real Estate Appraisal Committee of the local government.

4. Tax Rate

The deed tax rates are as follows:

Deed Tax Rates	
Type of Deed	Tax Rate
Purchase and sale	6%
Establishment of a dien right	4%
Exchange	2%
Donation	6%
Subdivision	2%
Acquisition by possession	6%