

Detailed list of handling situations for tax offset in kind

_____ Regional Branch of National Property Administration (NPA) of the Ministry of Finance (MOF)

Authority receiving the payment:

Target being handled	Date and Document No. of the referral by the tax collection authority	Decedent or taxpayer	Handling situation	(A) Total revenue (TWD)	(B) Amount of payments on account (TWD)	(C=A-B) Net amount of settlement and appropriation (TWD)	Remarks
Total							

Description:

1. Where a target property being handled incurs changes in marking and area due to land severance, merger, re-measurement, re-zoning, or other matters, such situations shall be clearly stated in the field “Remarks”.
2. Where amounts of payments on account are associated with the target property being handled, please clearly state the reason for such payments in the field “Remarks”.
3. Where the tax offset in kind cannot be handled for any reason (such as damage, loss, etc.), please clearly state “Disposition failed” in the field “Handling situation”, and the reason in the field “Remarks”. The tax collection authority shall be notified to close the case for the payment pending treasury settlement.