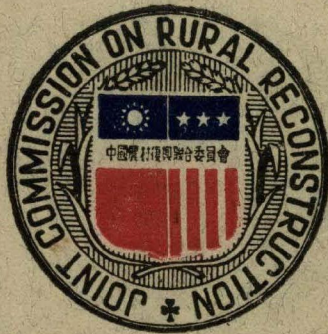


CHINESE-AMERICAN

JOINT COMMISSION ON RURAL RECONSTRUCTION

Economic Digest Series: No. 2

RURAL LAND TAXATION IN TAIWAN



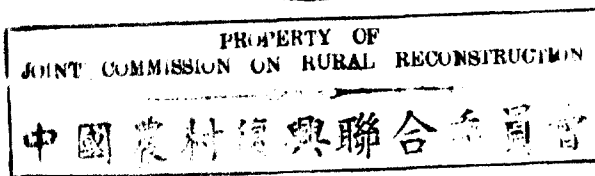
TAIWAN, CHINA

JULY, 1952

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Compiled by

S. M. Yeh and T. S. Kuo

Rural Economics Division

(Bernhardt M. Jensen, Chief)

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Rural Land Taxation In Taiwan

I. Introduction

Rural land tax has, for many years, been one of the important taxes in China. Its revenue was formerly shared by the Central and local governments according to the Financial Income and Expenditure Act promulgated by the Central Government in July, 1946. But for enriching the revenue resources of local governments, the Act was revised by the Legislative Yuan in June 1951 to make it entirely a local tax.

The Land Law promulgated on March 1, 1936 stipulates that there are two kinds of land tax: the land value tax and the land value increment tax, both of which are levied according to land value on a progressive scale. But since no evaluation or registration on land value has been made in Taiwan except on urban land in hsien and cities, and since the government has been in need of sufficient food to meet the requirements of the servicemen, public servants and general population on the island, the Central Government has decided that the tax on urban land shall be levied in cash according to land value and that the tax on rural land shall be levied in kind according to types and grades of land. For rural land other than paddy fields, however, the land tax may be paid in cash instead.

Rural land owners in Taiwan are paying to the government at present the rural land tax, plus a land surtax for prefectural public servants, and a defense surtax. In addition, owners of paddy land are also required to sell certain amounts of paddy per Chia (see Chapter IV Section B)* to the government at an official price to be jointly decided by the Provincial Government and the Provincial Provisional Congress. The land surtaxes are paid and the compulsory sale of paddy is made at the same time that the government collects the land tax. According to statistics compiled by the Provincial Food Bureau, paddy collected in 1951 from land tax and land surtaxes was 4.71 percent of total production of paddy, while paddy purchased by the government from landowners in 1951 was 4.02 percent of annual production. The Provincial Department of Finance has compiled statistics on land tax revenues in 1951 in terms of cash. The statistics show

* This is different from the compulsory purchase of surplus paddy which is made on a progressive scale and is confined to those landowners who pay more than 1,500 kilograms of paddy for rural land tax alone in a year. The amount of surplus paddy purchased by the government is quite small, as big landowners are few in Taiwan.

that revenue of rural land tax and surtaxes collected both in kind and in cash was 7.49 percent of the total annual tax revenue collected in the province. If revenues from custom duty, salt tax and income from monopolies of the year were excluded, the percentage of rural land tax and surtaxes to the annual tax revenue would be raised to 12.90. (See Tables X & XI) These statistics fully reveal the importance of land taxes in respect to the government control of food resources and to their contribution to the revenue of the province.

II. History of Rural Land Taxation in Taiwan

A. During Japanese Occupation:

Land was first reclaimed in Taiwan under the reign of Cheng Chen-kong (1624-1662), who took the island from the Hollanders and used it as a main base in his fight against the Manchus. The reclamation work then was largely confined to the southern part of the island and land rent was collected from the reclaimers for covering up expenses of Cheng's government.

The Ching Dynasty took over Taiwan in 1683 after the defeat of Cheng's grandson. Under its administration, land reclamation work was extended to other parts of the island, simple land maps were made, and ownership certificates were issued to those who possessed land. Instead of the land rent previously collected, a land tax was levied and adjusted in consideration of all the burdens formerly imposed on the islanders with respect to land under Cheng's Administration.

Following its defeat in a war with Japan, the Ching Dynasty surrendered Taiwan in 1894. But the patriots on the island fought desperately against its possession by the Japanese. Although their resistance was finally crushed, land records were for the most part burned and lost in the revolt.

As the first step to resume collection of the land tax, or "land rental" according to Japanese, the Japanese regime promulgated the "Land Rental Regulations" in 1896, which stipulated that land tax would be collected at the same rates and with the same procedures as before. A definite date was set for the landowners to bring in their land tax payment receipts issued by the former government and to register with designated public offices their name, address, land holdings and the amount of land tax formerly paid. With the information and data so obtained, the Japanese were able to compile a record of sorts on land ownership and land taxation.

The land tax was a main resource of revenue in the early days of the Japanese

regime, as Taiwan then was entirely an agricultural island. But the yield of land tax was small because of the following reasons:

1. Land ownership records were incomplete and never properly classified.

2. Land ownership in Taiwan, like that on the China mainland, was divided into the "right of space of the field" and the "right of farm surface or fertile soil",* which were taxed separately. It was therefore difficult to ascertain the land ownership and define clearly the obligations of taxpayers.

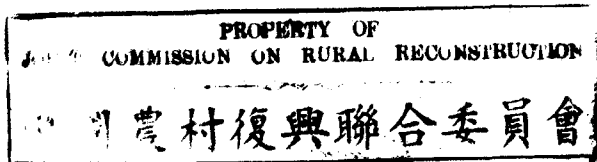
For improving land taxation and enhancing public revenue, a land survey was conducted in 1898 as one of the four major undertakings in Taiwan during the early period of Japanese rule. (The other three were the building of Keelung Harbor, building of railways from north to south and construction of government offices.) The land survey included triangulation, survey of topography and land ownership survey. The entire survey work was completed in 1904, which resulted in land ownership registration of a total acreage of 777,850 chia (about 760,000 hectares), more than double the former registered acreage of 361,417 chia.

To carry out a reform of the land tenancy system, a law was promulgated in 1904 to abolish the right of space of the field. Persons who possessed the right were to relinquish it in the two years from 1904 to 1906 and equitable compensations were duly paid to them by the Japanese Government-General.

After the completion of the land survey, classification of land groups, types and grades was made and completed in November 1904. There were five groups and twenty one types classified, with each type having a different number of grades. At first only group A, which included paddy field, dry land and piscicultural ponds, was subject to taxation. The new tax rates were first adopted for the western part of Taiwan in the latter part of 1904, then introduced in Taitung and Hwalien in 1914, and finally in Penghu in 1916. Since 1916, a uniform tax rate has been applied to the whole island.

In 1915 building sites were included in the taxable property in addition to the land

* The "right of space of the field" is a kind of land ownership which entails no disposition or use of land, while the "right of farm surface or fertile soil" is similar to the right of permanent tenancy. This classification of rights has its background in the early days of Cheng Chen-Kong's administration, when land was first reclaimed in Taiwan. Influential persons at that time used to acquire more land than they could make use of, and farm hands were hired to do reclamation work and offered the "right of farm surface or fertile soil". Such landowners had no practical rights to the land other than the collection of land rent.



of group A. As agricultural conditions had undergone great changes since 1904, land tax schedules were revised in 1919 for the first time. As a result, land tax revenue increased by 2 million yen. Due to the growth of modern cities, the improvement in transportation and irrigation, the progress in agriculture, and the general rise of commodity prices in the following decade, another land survey was made from 1930 to 1934, which resulted in the increase of taxable land from 830,000 hectares to 1,060,000 hectares. The tax rates were again revised, and forest and unclassified land became taxable for the first time.

Land tax rates were revised for the third time in 1942 when swamps, salt fields, mineral resources land, pastures and prairie were included in the tax category. The third land survey was completed in 1943 and tax rates were again revised in 1944. The following table will show the types and grades of taxable land and the tax rates thereof:

B. After Restoration:

Taiwan was restored to China in August, 1945 after World War II was ended. In view of the general suffering and widespread destruction caused by the war in the country, the Central Government ordered the exemption of rural land tax for the year. Rural land tax was first collected in Taiwan under the Chinese government in August, 1946 for the first crop of the year, and since then, the tax has been collected regularly twice a year in August and December.

Following the practice on the mainland, rural land tax in Taiwan has been collected in kind, but cash payment by landowners of other than paddy fields has been allowed. The tax rates and land grades remain the same as those laid down by the Japanese. The only difference made is the conversion of one Japanese yen into 8.85 kilograms of paddy.*

As Allied bombings during the war had done great damage to irrigation facilities, and agricultural conditions had changed after the war, it was gradually felt that rural land should be re-graded. The Provincial Government undertook a reclassification work in 1950, but owing to the limitations of funds and qualified personnel, it was only partially completed. Since the second rice crop of 1950, rural land tax has in part been adjusted according to the re-classification results.

Originally, there was no rural land surtax in Taiwan. The rural land surtax was levied from the first crop of 1947, following the decision of the Central Government to ration rice to public servants of all levels. The compulsory purchase of paddy from paddy land owners was started at the same time, as there was great need then for the government to control the food supply. But technically speaking, this purchase is not strictly a tax, since the paddy is paid for at a price decided by the government. It partakes of the nature of a tax to the extent that the official purchase price falls below the free market price. The defense surtax was collected from the first crop of 1950, following the military withdrawal from the Chushan Islands in the early part of that year, because the government was in need of money to strengthen the defense of the island.

* The average price of paddy in 1937 was ¥0.13 per kilogram and with one Japanese yen 7.7 kilograms of paddy could then be bought. Hence, this conversion rate since 1946 has actually shown an increase of 14.8 percent in rural land tax as compared with that in 1937.

III. Cadastre

A. Land Maps and Land Books :

The cadastral system of Taiwan was built up by the Japanese during their rule. The system consists of two kinds of records, the land survey record and the land registration record. The land survey record contains topographic maps of the island of 1:100,000 scale and rural land maps of Chuang and Kai (identical with Hsiang and Chen) of 1:1,200 scale. These rural land maps were numbered and marked with types of land, but with no statement of owner, size and grade of land. Unlike the land surveys which were conducted by tax organizations with the purpose of enhancing land tax revenue, the land registration, which was a registration of land ownership, was handled by the district court of justice. This land registration was made in the early days of Japanese occupation, and in 1923 was changed into a real property registration to include the registration of other real properties. But since the registration in both cases was not compulsory, the land record compiled by the Japanese was incomplete. Based on the available information and data from the surveys and registrations, the Japanese also made a land location book called "Tai Chang" (See Appendix I) and a land taxpayers classification book (See Appendix II) for facilitating the collection of land tax.

The cadastral system of Taiwan at present remains largely the same as during the Japanese rule, and Tai Chang and the land taxpayers classification book are still used as bases for the collection of the rural land tax. But in view of the defects of the land registration record made by the Japanese, the Provincial Government has undertaken a land registration program since April, 1946 to make a more detailed registration of all lands in the province according to the requirements of the Chinese Land Law. This new land registration which was handled by the district land offices, was compulsory and had absolute validity before law. It was made upon the pattern of the Australia's Torrens system which at present is generally considered the best land registration system.

The land registration book made by the Provincial Government (See Appendix III) is an official and legal record to determine rights to the land and to show changes of such rights. Record in the book is made of each tract of land according to the order of the location and number. The record contains such items as land-marks, land ownership and other rights to land, and is therefore more complete than the former land registration record made by the Japanese. The land maps, Tai Chang and the land registration books are now deposited in the land offices of hsien and cities, while the land taxpayers classification books are kept for most part by the tax bureaus of hsien and cities, though

occasionally some are kept by the land divisions of hsien and city governments.

B. Classification and Grading of Land:

Classification of land types and grades made by the Japanese remains unchanged since Taiwan's restoration to China. The twenty-one types of land are as follows:

- | | |
|---------------------------|-------------------------------|
| 1. Paddy field | 12. Land for railways |
| 2. Dry land | 13. Land for parks |
| 3. Piscicultural ponds | 14. Land for barracks |
| 4. Swamp | 15. Roads |
| 5. Salt field | 16. Railways |
| 6. Mineral resources land | 17. Drains |
| 7. Forests | 18. Underground water systems |
| 8. Pastures | 19. Rivers |
| 9. Building sites | 20. Dikes |
| 10. Prairie | 21. Unclassified land |
| 11. Land for cemeteries | |

Among these twenty-one types, the paddy field, dry land, piscicultural ponds, swamp, salt field, mineral resources land, forests, pastures, prairie and building sites are taxed as before, while the other types remain untaxed. The taxable types are classified into different number of grades, and the rural land tax is levied according to land type and grade. (For detailed information, see Table I)

The rural land tax rates at present are basically the same as laid down by the Japanese, but rural land surtaxes have been added. Furthermore, the yen is converted into paddy at the ratio of one to 3.85 kilograms.

The revenue from rural land tax at present comes for the most part from paddy field and dry land. The paddy field falls largely in Grade 11, while a large part of dry land belongs to Grade 12.

As land conditions are likely to change from time to time, it is necessary that adjustments be made from time to time on the existing land types and grades to meet the actual requirements. The recent land reclassification work undertaken by the Provincial Government in 1950 is summarized as follows:

1. The Provincial Land Bureau was the planning and supervising organization for this reclassification work, which was assisted by the Provincial Department of Finance, the Provincial Department of Agriculture and Forestry, the Provincial Bureau of Water Conservancy and the Food Bureau. The actual reclassification work was carried out by

the land and finance divisions of hsien and city governments, with assistance from food offices in the hsien and cities.

2. After pertinent information and data were collected by hsien or city government from areas where a reclassification was called for, a preliminary investigation was made by its land and finance divisions to see whether the reclassification was justified, and recommendations were made accordingly.

3. Reclassification of land types was made according to the general condition of land improvement in the area, government expropriation of land, and changes caused by natural calamity, and the re-grading of land was made according to the changes made in irrigation, topography, communications and windbreaks, and in comparison with the grades of land of neighboring areas.

4. Upon the recommendation of the hsien or city land and finance divisions for a reclassification, a spot investigation was made jointly by the representatives of the hsien or city government, the township people's council and the township land commission. The investigation results of each tract of land were duly recorded in a land reclassification form and sent to a local Land Reclassification Council for discussion and decision. This Land Reclassification Council, a temporary organization created especially for this purpose, was made up of two representatives of local landowners, two representatives of tenants, and five representatives of owner-cultivators. The decision of the council was reported to the hsien or city government for approval.

5. If the hsien or city government disagreed with the decisions of the Council, it could make its own reclassifications based on the investigation results, but was required to report the disputes to the Provincial Government for final decision.

6. After the reclassification results were recorded by the hsien or city government in the Land Registration Book, the land owners were informed in writing of the reclassification. If the owners had any objection to the decision, they were permitted to object within one month after the official notification and to request a reconsideration of their case. Revisions were made by the hsien or city government both on Tai Chang and land taxpayers classification book according to reclassification results, and separate statistics were compiled on the reclassifications made in each Hsiang or Chen and in the hsien or city for submittance to the Provincial Government for reference.

C. General Land Ownership Classification :

A complete cadastral system normally consists of two kinds of records, the land location record and the land ownership record. The land taxpayers classification book

left by the Japanese is similar to a land ownership record in nature, and Tai Chang made by the Japanese is itself a kind of land location record. However, they both contain very few items, both lack details, and both were compiled on each land section of the township. Consequently, their application is quite limited and cannot fully serve the purposes they were intended to.

The general land ownership classification program undertaken by the Provincial Government is a scientific survey intended to make a complete land registration record on the basis of each landowner. Such a record furnishes the most fundamental materials regarding existing land holding conditions in the province and provides the only technical basis upon which further land reforms are made possible. The program was first started in Kaohsiung Hsien and Pingtung Hsien in February, 1951 with financial and technical assistance from the Joint Commission on Rural Reconstruction and was later extended to cover the whole province. It was completed in March, 1952. The general procedure of the classification work is summarized as follows:

1. Making of Land Location Card:

This land location card (See Appendix IV) contains 4 major items: (a) land mark, (b) land use, (c) land ownership and (d) other rights to the land. Records under the items (a) (c) and (d) were copied down from the land registration book and checked by consultation with the records in the land taxpayers classification book, joint land ownership book and land title deed. The record on tenanted land under item (b) was copied down from the files of the 37.5% lease,* and lands other than the tenanted portion were put as owner-operated land under the same item. To insure accuracy, however, investigation on these owner-operated lands was followed, because there might be tenanted land among these owner-operated lands which was not registered. Similar investigation was made on the tenanted land; in case of less acreage found in the registration book or on those tenanted lands which had not been registered, the original lease was corrected or a new lease concluded. A final check on records of all the four items listed on the card was made by land workers by personal interviews with the present landowners.

During the making of the land location card, the most difficult technical problem encountered was the classification of lands under joint ownership which constitute more

* The 37.5% land rent reduction program is to reduce land rent to 37.5% of the total yield of main crops. This program was enforced in Taiwan in 1949, when new lease contracts in conformity with the government regulation were signed between the landlords and tenants throughout the island. An extra copy of these lease contracts has been required to be deposited in the hsien or city government for reference and for solving land rent disputes arising between landowners and tenants.

than one-third of the total number of tracts in the province. There are two kinds of joint land ownership in Taiwan at present. One is joint tenancy and the other tenancy in common. The land under joint tenancy is legally indivisible. Therefore, the joint owners were regarded as a legal entity and their land was registered with the name of one owner. But land under tenancy in common is legally divisible and furthermore each joint owner has his specific share of the land noted on a title deed to that particular share. After numerous discussions held on this subject, decision was made to register these lands in the same manner as those lands under joint tenancy. In both cases, an index card of all the joint owners on the tract of the land was compiled and attached to the land location card.

2. Making of Land Ownership Card:

In making the land ownership card (See Appendix V), two kinds of ownership classification work were involved. One was the classification work on the district level and the other the classification work on the hsien or city level. The district classification work was conducted by the district land offices, while the hsien or city classification work by hsien or city government.

The district classification work was divided into two steps:

a) All land location cards of each district land office were grouped according to the residence of the landowners, starting with house number to neighborhood number, village, hsiang or chen, city or hsien.

b) For owners who reside in the area of another district land office in the hsien or city or in another hsien or city, their land location cards were sent to the local hsien or city government for grouping.

All land location cards were sent to the hsien government after district classification work was completed. Under the hsien classification work, landowners were divided into two categories: (a) lands owned by resident-landowners, whether located in same or other hsien or city, were grouped together into one category, and (b) lands owned by landowners residing in another hsien or city were grouped into separate category with duplicate copies of their ownership cards sent to the hsien or cities concerned for grouping. Thus, each tract of land of every landowner, even if scattered over all the province, was grouped under one ownership card.

3. Statistical and Analytical Work:

Upon the completion of the land ownership card, statistical and analytical work on the general land holding and land use conditions began. A number of statistics have been

compiled by the Provincial Land Bureau of which the following one was released in April, 1952:

Table II. TOTAL ACREAGE ON TYPES OF LAND, PUBLIC AND PRIVATE

Unit: Chia

Type	Public	Private	Total
Grand Total	989,192	959,181	1,936,373
Paddy field	73,691	455,569	529,260
Dry land	100,055	225,627	325,682
Piscicultural ponds	6,092	8,147	14,239
Swamp	1,549	1,036	2,585
Pasture	187	582	769
Salt fields	6,404	75	6,459
Mineral resources land	1	0	1
Forests	121,756	180,647	302,403
Prairie	30,041	12,735	42,776
Building sites	11,102	36,264	47,366
Unclassified land	9,603	2,073	11,676
Land for ancestral temples and monasteries	362	348	710
Land for cemeteries	9,544	1,580	11,124
Land for railways	876	17	893
Land for parks	173	6	179
Roads	3,538	5,609	9,147
Railways	1,429	87	1,516
Underground water systems	4,528	13,289	17,817
Drains	192	88	280
Dikes	203	316	519
Pool	1,866	9,086	10,952

D. Land Organizations:

The Provincial Land Bureau under the Provincial Department of Civil Affairs is the highest organization of land administration in the province. There is a land division in each hsien or city government, and under each hsien or city government there are district land offices handling the land work in one or several townships. The land divisions normally have a staff of 8 to 20, while the district land offices a staff of 8 to 36.

There are at present 57 district land offices in the province. Their number in a hsien or city varies as actual requirements and conditions of each hsien or city are different. The distribution of the 57 district land offices is as follows:

Table III. DISTRIBUTION OF DISTRICT LAND OFFICES IN TAIWAN

Hsien/City	Townships where District Land Offices are located
Taipei Hsien	Panchiao, Hsintien, Hsinchuang, Tanshui, Hsitze, Shuifong
Yilan Hsien	Yilan, Lotung
Taoyuan Hsien	Taoyuan, Chungli, Tachi
Hsinchu Hsien	Hsinchu, Chutung, Chupei
Miaoli Hsien	Miaoli, Chunan, Tahu
Changhwa Hsien	Changhwa, Yuanlin, Peitou, Lukang
Taichung Hsien	Fengyuan, Tungshih, Tachia, Tatung
Nantou Hsien	Nantou, Chushan, Puli
Tainan Hsien	Hsinyin, Hsinhwa, Peimen, Jengwen, Hsinfong
Chiayi Hsien	Chiayi, Tungshih, Talin
Yuenlin Hsien	Huwei, Toulou, Peikong, Silo
Kaohsiung Hsien	Fengshan, Kangshan, Chishan
Pingtung Hsien	Pingtung, Likong, Chouchow, Tungkong, Hengchun
Taitung Hsien	Taitung
Hwalien Hsien	Yuli
Penghu Hsien	Penghu
Yangmingshan Adm.	Yangmingshan
Taipei City	Taipei
Keelung City	Keelung
Taichung City	Taichung
Tainan City	Tainan
Kaohsiung City	Kaohsiung

IV. Collection of Rural Land Tax

A. Fundamental Regulations Governing Collection of Rural Land Tax:

The levying of rural land tax in kind is based on the "Regulations Governing the Collection of Rural Land Tax in Kind" promulgated by the Central Government in September, 1944. There are in these regulations general stipulations with respect to the procedure and time of collection, tax rates, the ascertainment of the legal taxpayer, fines for overdue payment and exemption of land tax in whole or in part under special conditions. It is also stipulated therein that, as conditions may vary in different provinces, separate regulations may be made by individual provincial governments to meet their special requirements, subject to the approval of the Ministry of Finance.

Based on the broad principles of the regulations mentioned above, the Provincial Government promulgated its own "Regulations Governing the Collection of Rural Land Tax in Kind in Taiwan" in July, 1946. These regulations, which were revised in 1951, provide the legal basis upon which the rural land tax in Taiwan is now collected.

B. Tax Rates and Purchasing Price:

According to the stipulations of the "Regulations Governing the Collection of Rural Land Tax in Taiwan", rural land tax is, in principle, levied in kind; but for rural land other than paddy fields, it may be paid in cash in terms of paddy according to an official purchasing price. In case of single rice cropping fields, cash payments may also be made for the other season when paddy is not produced.

Rural land tax is levied according to the tax units of land grades (See Table I) recorded in the land registration book. For every Japanese yen formerly imposed, 8.85 kilograms of paddy are now collected. Besides, 30 percent (2.65 kilograms of paddy) each are added for the land surtax for prefectural public servants and defense surtax. The latter surtax is exempted in case of lands owned by the public. The rural land tax and surtaxes paid in kind are calculated with the following formulas:

Rural Land Tax = tax unit \times acreage (Chia) \times 8.85 kg (paddy)

Land surtax for prefectural public servants or defense surtax = tax unit \times acreage (Chia) \times 2.65 kg (paddy)

In case of payments made in cash, the rural land tax and surtaxes are calculated with the following formulas:

Rural Land Tax = Tax unit \times acreage (Chia) \times 8.85 kg \times official purchasing price

Land surtax for prefectural public servants or defense surtax = tax unit \times acreage \times 2.65 kg \times official purchasing price

With regard to the compulsory purchase of paddy by the government, the paddy land owners are paid with an official purchasing price. For every Japanese yen formerly imposed for land tax, 12 kilograms of paddy are now purchased. But no such purchase is made on lands other than paddy fields. The formula used for calculation is as follows:

Purchasing total = tax unit \times acreage \times 12 kg

The official purchasing price of paddy is jointly decided by the Provincial Government and the Provincial Provisional Congress in consideration of general commodity prices at the time of decision. The purchasing prices pegged since the first crop of 1947 are listed in the following table:

Table IV. OFFICIAL PURCHASING PRICES OF PADDY IN TAIWAN
SINCE 1947

(Unit: Dollar/Kilogram)

Year	Crop	Official Purchasing Price
1947	1	27.50
1947	2	34.50
1948	1	61.70
1948	2	367.00
1949	1	0.22
1949	2	0.26
1950	1	0.52
1950	2	0.60
1951	1	0.70
1951	2	0.80
1952	1	0.92
1952	2	1.05

Remarks: 1. Source of data: Provincial Food Bureau
2. Currency: Old Taiwan Dollars in 1947 and 1948, New Taiwan Dollars since 1949, NT\$ 1 = T\$ 40,000

C. Fixation of Single Rice Cropping Field:

"Single rice cropping field" is farmland on which one crop of paddy is produced every year. It may become "normal paddy field" (2 crops) as a result of land improvement; vice versa, normal paddy field may also become single rice cropping field as a result of natural calamity or change of land conditions. Since no compulsory purchase of paddy is imposed on single rice cropping field for the season when paddy is not produced and since its rural land tax is paid then in cash instead of in kind, which means a great difference in the burden of the land owners as well as in the revenue of the government, the Provincial Government has worked out a set of rules governing the fixation of the single rice cropping field. These rules are summarized as follows:

1. Farmland can be ascertained as single rice cropping field only under the following conditions:

a) No land improvement work is possible on the land under existing conditions nor has any such improvement been made in the past.

b) There is a shortage of water supply.

c) Only one crop of rice is actually produced.

2. Single rice cropping fields are those lands either located in the irrigation areas having water supply for only one crop or located in areas where there are no irrigation facilities, the so-called weather-dependent fields. In a sense, the lands in areas under the three-year rotation system are also single rice cropping fields, because paddy is produced from these lands only in the rotated year, and rural land taxes on them are levied in cash for the other two years when paddy is not produced.

3. For the season when another crop is planted, the land owner should, with the certification of the local township office, report to the hsien or city government within twenty days after the sowing of seeds and request approval for payment in cash for the rural land tax on that crop. A preliminary investigation will be made by the hsien or city government to see whether another crop than rice is actually planted on the land and whether the landowner is fully justified in planting another crop instead of rice. The hsien or city government will compile and send such requests to the Provincial Government for approval and a final check will be made by officers dispatched by the latter forty days before the time of the harvest. Cash payment of rural land tax will not be allowed until the fixation of single rice cropping fields is granted.

D. Ascertainment of Taxpayer :

The rural land taxpayer, according to the stipulation of the "Regulations Governing Collection of Rural Land Tax in Kind" promulgated by the Central Government, is one who presently owns the land, or, in case that the land is under lien, the one who takes over the land ownership through the lien.

These stipulations in the regulations have been followed by the Provincial Government in the ascertainment of rural land taxpayers. However, they are not sufficiently detailed to cope with problems arising from absentee ownerships or from land newly transferred. Consequently, the Provincial Government has found it necessary to make the following supplementary stipulations :

1. In the case of absentee landowners or where the address of the landowner is presently unknown, the tenants should pay the rural land tax and sell the regulated amount of paddy to the government, the amounts paid and sold to be deducted from their land rent to the landowners.

2. In case of land newly transferred, if the rights and obligations of the transacting parties are stipulated in the contract, they will be ascertained respectively as stipulated ; if there are no such stipulations in the contract, the taxpayer will be ascertained according to local custom ; and if still there is no such local custom to be followed, the taxpayer will be one who reaps the harvest of that crop.

E. Collection Procedures :

Rural land tax in Taiwan is collected in equal semi-annual installments. The collections generally start August 1 and December 1, with the exception of Kaohsiung area where the first collection starts July 1, as the harvest time of the first rice crop there is about one month earlier than in other areas.

Before the collection starts, a rural land tax collection book (See Appendix VI) is compiled by hsien or city tax bureau under guidance of the land taxpayers classification book, and in consultation with local land organizations about the changes of land ownership. Copies of this tax collection book are sent to the Provincial Department of Finance and local food office for reference.

Based on this rural land tax collection book, two tax forms are worked out by the tax bureau for use for payments to be made in kind and in cash respectively. The tax form for payment in kind (See Appendix VII) contains five sheets, of which one is a notification to the landowner, one a receipt to be signed by the landowner for payment

made by the government for the compulsory purchase of paddy, one a receipt to be given to the landowner by the warehouse after his payment in kind is made, one a receipt from the warehouse to be sent to the tax bureau for registration and accounting, and one kept by the bureau itself for reference. The tax form for cash payment (See Appendix VIII) has three sheets. One sheet is kept by the bureau for reference, one is a notification to the taxpayer, and one a receipt to be given to the taxpayer by local public treasury after payment in cash is made.

The notification to the taxpayer in both cases is sent out three to five days before the collection starts. The taxpayer is required to pay his tax within one month after the beginning of collection to a nearby designated warehouse if his payment is made in kind, or to a local public treasury if it is made in cash. During this time, personnel from both the tax bureau and township offices will press the collection by visiting the taxpayers at their home, and local authorities will also use many forms of publicity such as radio, newspaper, cinema house and public gatherings to inform people about the details of the collection and persuade taxpayers to make their payments within the set time. If a taxpayer fails to make his payment before the prescribed time, a fine of 5 percent extra will be imposed for payment overdue less than one month, 10 percent extra for payment overdue one to two months, and 20 percent extra for payment overdue more than two months. If he still fails to make payment after the maximum fine is imposed, his case will be referred to the court for legal execution. Such court cases are rare, as the Taiwanese are in general lawabiding in tradition.

F. Exemption of Rural Land Tax, in Whole or in Part:

Rural land tax is in principle imposed on all types of taxable land, but under certain special conditions, the tax may be exempted in whole or in part. According to the stipulations of the "Regulations Governing the Exemption of Rural Land Tax in Whole or in Part" and the "Regulations Governing Reporting and Investigation of Natural Calamity and Damage on Farmland", rural land may be exempted from all or part of rural land tax if it falls into one or more of the following classification:

1. Public lands used for the benefit of the general public and from which no land rent has been collected.
2. Private land expropriated by the government.
3. Lands owned by private schools, private research organizations and private relief organizations that have been established with the approval of the government, have been under successful operation for more than five years, and whose lands were not used for

the purpose of reaping profit.

4. Lands used for private-owned railways and highways.
5. Lands owned by private agricultural and forestry experimental stations established for more than ten years, or by public hospitals established for more than five years, which are used for non-profit purposes.
6. Lands on which the crops are attacked and damaged by insect pests, flood, drought, typhoon or other natural calamities.

Under cases 1-5, the request for exemption from the rural land tax is made by the landowner or relevant organization. A joint spot investigation will be made by the hsien or city tax bureau and land division to see whether the request for exemption is justified. Under case 6, the request for exemption is made by the related township office, and a spot investigation will be conducted instead by personnel dispatched by the Provincial Department of Finance and Provincial Food Bureau. Under all cases, exemptions granted are reported to the Provincial Government for reference.

G. Comparisons of Rural Land Tax Collected in Kind with Land Yield and Land Rent:

It would be a very interesting thing to know what percentages are paid by the landowners in Taiwan for the rural land tax out of their land yield and income from land rent. The landowners on Mainland China used to pay 5 to 10 percent of their land yield for rural land tax, and judging from that standard, the burden imposed on landowners in Taiwan cannot be considered high, as the following table shows that they pay in average for their rural land tax 5.38 percent of their gross land yield or 14.35 percent of their gross land rent. But this does not include the household tax and other specific levies paid by them.

Table V. COMPARISONS OF RURAL LAND TAX COLLECTED IN
KIND WITH PADDY YIELD AND LAND RENT

Unit: Kilogram of Paddy per Chia

Item	Average	Keelung City	Hsinchu Hsien	Taichung Area	Tainan City	Tainan Area	Kaohsiung Area	Hwalien Hsien	Taitung Hsien	Taipei Hsien
Annual paddy yield	3,632	4,080	3,954	4,086	2,670	3,300	3,780	3,882	3,000	3,882
37.5 land rent	1,362	1,530	1,483	1,532	1,001	1,360	1,418	1,450	1,125	1,450
Rural land tax paid in kind	195.41	195.41	195.41	195.41	195.41	195.41	195.41	195.41	195.41	195.41
Percentage of land tax to annual yield	5.39	4.79	4.94	4.78	7.31	5.82	5.17	5.03	6.51	5.03
Percentage of land tax to land rent	14.95	12.77	13.18	12.76	19.52	15.51	13.77	13.42	17.37	13.42

Remarks: 1. The data in this table are furnished by the Provincial Department of Finance.

2. The yield is an estimate based on the results of an investigation jointly conducted by the Provincial Finance Department and the Provincial Food Bureau in 1950.

3. The yield is based on average production of paddy fields of Grade 11, as a large part of paddy fields in Taiwan fall into this grade.

4. Included in rural land tax are land surtax for prefectural public servants and defense surtax.

5. Included in Taichung Area are Taichung City, Taichung Hsien and Changhwa Hsien.

6. Included in Tainan Area are Tainan Hsien and Chiayi Hsien.

7. Included in Kaohsiung Area are Kaohsiung City, Kaohsiung Hsien, and Pingtung Hsien.

H. Rural Land Tax Collected in Kind and in Cash Since Restoration:

Based on the primary data and materials furnished by the Provincial Department of Finance and the Provincial Food Bureau, the following statistics on rural land tax collected since Taiwan's Restoration to China were compiled, which fully reveal its importance to the government control of food resources and to the revenue of the province:

Table VI. RURAL LAND TAX COLLECTED IN KIND AND COMPULSORY PURCHASE OF PADDY IN TAIWAN SINCE 1946

Unit: MT. Paddy

Year	Rural land tax in kind	Surtax for pref. public servants	Defense surtax	Fine	Sub-total	Compulsory purchase	Total
1946	52,627	—	—	288	52,910	—	52,910
1st crop	27,872	—	—	169	28,041	—	28,041
2nd crop	24,755	—	—	114	24,869	—	24,869
1947	58,225	17,468	—	173	75,866	78,951	154,817
1st crop	26,989	8,082	—	54	35,075	36,529	71,604
2nd crop	31,236	9,386	—	119	40,791	42,422	83,213
1948	57,027	17,108	—	459	74,594	77,324	151,918
1st crop	25,702	7,710	—	92	33,504	34,850	68,354
2nd crop	31,325	9,398	—	367	41,090	42,474	83,564
1949	57,056	17,111	—	324	74,491	77,363	151,854
1st crop	26,089	7,827	—	116	34,032	35,375	69,407
2nd crop	30,967	9,284	—	208	40,459	41,988	82,447
1950	58,016	17,402	16,745	205	92,868	78,652	171,520
1st crop	26,664	7,997	7,691	93	42,445	36,141	78,586
2nd crop	31,352	9,405	9,054	112	49,923	42,511	92,434
1951	56,470	16,935	16,415	114	89,934	76,569	166,503
1st crop	26,546	7,956	5,636	114	42,252	35,993	78,245
2nd crop	29,924	8,979	8,779	—	47,682	40,576	88,258

Remarks: The fine is the total amount levied for overdue payments of rural land tax, land surtax for prefectural public servants, and defense surtax.

Table VII. RURAL LAND TAX COLLECTED IN CASH IN TAIWAN SINCE 1946

Unit: New Taiwan Dollar

Year	Rural land tax in cash	Surtax for pref. public servants	Defense surtax	Fine	Total
1946	23,607	—	—	942	24,549
1st crop	11,621	—	—	508	12,129
2nd crop	11,986	—	—	434	12,420
1947	37,158	11,416	—	983	49,557
1st crop	19,189	5,884	—	476	25,549
2nd crop	17,969	5,532	—	457	23,958
1948	203,083	61,093	—	2,346	266,522
1st crop	39,626	11,943	—	596	52,165
2nd crop	163,457	49,150	—	1,750	214,367
1949	8,704,777	2,613,455	—	32,235	11,350,467
1st crop	4,690,574	1,408,462	—	13,971	6,113,007
2nd crop	4,014,203	1,204,993	—	18,264	5,237,470
1950	23,048,850	6,915,832	6,411,960	120,267	36,496,909
1st crop	12,955,450	3,888,601	3,623,362	65,077	20,532,490
2nd crop	10,093,400	3,027,231	2,788,598	55,190	15,964,419
1951	30,171,614	9,048,833	8,455,242	161,502	47,837,191
1st crop	17,752,504	5,329,152	4,985,744	161,502	28,228,902
2nd crop	12,419,110	3,719,681	3,469,498	—	19,608,289

Remarks: The Old Taiwan Currency before 1948 has been converted into New Taiwan Dollars according to the official rate of 40,000 to 1.

Table VIII. COMPARISON OF RURAL LAND TAX COLLECTED IN KIND AND AMOUNT OF PADDY UNDER GOVERNMENT CONTROL SINCE 1946

Unit: MT Unpolished Rice

Year	Annual production (1)	Amount under Govt. control (2)	Rural land tax collected in kind & compulsory purchase (3)	Percentage of tax to annual production (3/1)	Percentage of tax to amount under govt. control (3/2)
1946	894,021	43,255	40,317	4.51	93.21
1947	999,012	144,424	117,971	11.81	81.68
1948	1,068,421	201,542	115,762	10.83	57.44
1949	1,214,523	261,710	115,743	9.95	44.21
1950	1,421,486	389,354	130,317	9.92	33.99
1951	1,484,792	393,074	129,675	8.73	32.99

Remarks: 1. The data in this table are furnished by the Provincial Food Bureau.

2. The amount under government control accrued from rural land tax collected in kind, compulsory purchase, land rent on public-owned land, purchase of surplus paddy from landowners of larger than medium sized holdings, and paddy exchanged for fertilizer and cloth.

3. Included in rural land tax are land surtax for prefectural public servants and defense surtax.

4. Paddy is converted to unpolished rice with a 23.8 percent discount.

Table IX. RURAL LAND TAX REVENUE OF THE PROVINCIAL GOVERNMENT
COMPARED WITH TOTAL ANNUAL REVENUE IN TAIWAN SINCE 1946

Unit: New Taiwan Dollar

Year (1)	1946	1947	1948	1949	1950	1951
Total annual revenue of Prov. Govt. (2)	70,209	207,241	1,324,508	105,713,876	386,775,124	606,921,690
Rural land tax revenue in kind (converted at official price) (3)	20,689	37,158	203,033	8,704,777	23,043,850	30,171,614
Rural land tax revenue in kind (converted at average farm price) (4)	20,689	86,331	687,946	14,365,188	24,670,044	30,219,087
Rural land tax revenue in cash (5)	13,052	15,505	327,052	13,791,000	32,676,480	42,621,400
Total I (6) (3-5)	33,741	82,663	530,135	22,795,777	55,725,330	72,698,014
Total II (7) (4-5)	33,741	102,336	1,014,998	28,156,188	57,346,524	72,740,437
R. L. tax revenue apportioned to Prov. Govt. I (8) (6x20%, 1946-50) (6x30%, 1951)	6,748	16,533	106,027	4,559,154	11,145,066	21,807,904
R. L. tax revenue apportioned to Prov. Govt. II (9) (7x20%, 1946-50) (7x30%, 1951)	6,748	20,467	202,999	5,631,237	11,469,304	21,322,131
Percentage of R. L. tax I in total revenue (10) (8-2)	9.61	7.98	8.01	4.31	2.88	3.58
Percentage of R. L. tax II in total revenue (11) (9-2)	9.61	9.88	15.33	5.33	2.97	3.61

Remarks: 1. The data under item (2) are adopted from the periodical "Taxation" No. 7 published by Provincial Department of Finance.

2. Land surtax for prefectural public servants and defense surtax are not included in the rural land tax under items (3), (4) and (5).

3. Revenues in kind under item (3) are converted into cash according to official purchasing price of paddy, which is also the accounting price. For the year 1945 when there was no official purchasing price, the revenue was calculated according to the average farm price of paddy in August and December of that year.

4. Revenues in kind under item (4) are converted into cash according to the average farm price of paddy in August and December, when the rural land taxes are collected. This item is compiled for purpose of reference, as the tax is undervalued when converted according to official purchasing price.

5. The Old Taiwan Dollars before 1948 are converted into New Taiwan Dollars according to official rate of 40,000 to 1.

6. Although revenue of rural land tax increased from year to year, its percentage in total annual revenue of the Taiwan Provincial Government decreased. This was due to the rapid increase of income from monopolies and public enterprises through the expansion of their business and also due to the increase of other tax revenues.

Table X. COMPARISON OF RURAL LAND TAX REVENUE AND OTHER TAX REVENUES IN TAIWAN SINCE 1946

(Including custom tax, salt revenue and income from monopolies)

Item	1946		1947		1948		1949		1950		1951	
	NT\$	%	NT\$	%	NT\$	%	NT\$	%	NT\$	%	NT\$	%
Total	56,419	100	265,485	100	4,406,591	100	128,486,711	100	806,405,595	100	1,249,938,453	100
Custom duty	1,111	1.97	14,966	5.64	2,655,566	60.26	26,533,780	20.66	223,393,682	27.70	341,772,471	27.33
Salt revenue	352	0.62	17,995	6.78	97,154	2.21	300,514	0.23	10,398,354	1.29	23,602,703	1.89
Income from monopolies	8,008	14.19	28,750	10.83	162,500	3.69	20,300,000	15.80	106,000,000	13.15	159,000,000	12.71
Income tax	1,072	1.90	7,486	2.82	126,419	2.87	3,869,899	3.01	43,640,272	5.41	120,732,530	10.45
Capital tax from legal persons	34	0.06	1	0	—	—	—	—	—	—	—	—
Excessive income tax	256	0.45	421	0.16	75	0.01	—	—	—	—	—	—
Inheritance tax	18	0.03	2,684	1.01	7,940	0.18	122,167	0.09	605,634	0.07	911,445	0.07
Stamp tax	644	1.14	6,086	2.29	59,694	1.31	3,309,118	2.58	27,600,772	3.42	68,634,255	5.48
Commodity tax	1,618	2.87	22,637	8.53	167,947	3.81	8,212,191	6.39	14,599,105	1.81	73,013,400	5.84
Mine products tax	2	0.01	1,065	0.40	13,592	0.31	538,883	0.42	2,142,065	0.27	—	—
Business tax	109	0.19	5,749	2.17	101,127	2.29	7,847,765	6.11	29,073,763	3.61	33,224,468	2.66
Special business Tax	160	0.28	293	0.11	18,569	0.31	304,327	0.24	5,376,051	0.67	—	—
Transportation tax	257	0.46	846	0.32	726	0.02	—	—	—	—	—	—
Harbor fee	—	—	—	—	496	0.01	2,237,459	1.74	33,085,928	4.10	41,315,183	3.30
Educational reconstruction tax	—	—	—	—	—	—	2,132,524	1.66	1,883,962	0.23	1,277,534	0.10
Land deeds tax	—	—	10,998	4.14	51,742	1.17	2,255,764	1.76	8,404,973	1.04	137,791	0.01
House tax	598	1.06	3,645	1.37	33,441	0.87	4,412,311	3.43	11,598,357	1.44	27,496,034	2.20
Slaughter tax	915	1.62	7,393	2.79	84,283	1.91	6,568,823	5.11	26,756,010	3.32	63,939,293	5.11
Business license tax	15	0.03	481	0.18	9,073	0.21	892,012	0.69	5,355,801	0.66	—	—
License tax	194	0.34	685	0.26	5,372	0.12	1,307,231	1.02	7,737,739	0.97	16,035,450	1.28
Entertainment tax	268	0.48	2,167	0.82	19,353	0.44	861,078	0.67	6,340,050	0.85	5,709,412	0.46
Amusement tax	331	0.68	1,910	0.72	13,629	0.31	1,481,353	1.15	—	—	5,215,580	0.42
Household tax	2,804	4.97	21,104	7.95	61,117	1.39	2,587,795	2.01	6,936,232	0.86	48,551,289	3.87
Special household tax	63	0.12	1,601	0.60	21,613	0.49	727,934	0.57	1,532,423	0.20	—	—
Theater ticket tax	23	0.04	—	—	—	—	—	—	—	—	—	—
Railways tax	10	0.02	—	—	—	—	—	—	—	—	—	—
Income tax from real estates	22	0.04	—	—	—	—	—	—	—	—	—	—
Special products tax	—	—	—	—	—	—	559,144	0.44	2,336,423	0.35	—	—
Hotel tax	—	—	—	—	—	—	48,929	0.04	155,263	0.02	—	—
Special assessment of beneficiary engineering projects	—	—	—	—	—	—	—	—	—	—	94,927	0.08
Fees	—	—	—	—	—	—	—	—	—	—	16,269,185	1.30
Income from penalties	—	—	188	0.07	1,329	0.03	574,462	0.45	4,504,846	0.56	—	—
Rural land tax & surtaxes	37,479	66.43	106,284	40.04	687,834	15.61	29,165,844	22.72	80,125,773	9.94	93,627,354	7.49
Land value tax	—	—	—	—	—	—	1,299,404	1.01	1,920,253	0.24	10,287,838	0.82
Defense surtaxes	—	—	—	—	—	—	—	—	143,801,349	17.83	39,090,311	3.13

Remarks: 1. The data are furnished by the Provincial Department of Finance.

2. Included in the rural land tax are the rural land surtax for prefectural public servants and defense surtax.

3. Defense surtax on rural land is excluded from the item of defense surtaxes.

Table XI. COMPARISON OF RURAL LAND TAX REVENUE AND OTHER TAX REVENUES IN TAIWAN SINCE 1946

(Excluding custom tax, salt revenue and income from monopolies)

Item	1946		1947		1948		1949		1950		1951	
	NT\$	%	NT\$	%	NT\$	%	NT\$	%	NT\$	%	NT\$	%
Total	46,967	100	202,123	100	1,491,371	100	81,346,917	100	466,613,249	100	725,563,279	100
Income tax	1,072	2.28	7,486	3.70	126,419	8.47	3,869,899	4.76	43,640,272	9.35	130,732,590	18.02
Capital tax from legal persons	34	0.07	1	0.01	—	—	—	—	—	—	—	—
Excessive income tax	256	0.55	421	0.21	75	0.01	—	—	—	—	—	—
Inheritance tax	18	0.04	2,684	1.33	7,940	0.05	122,167	0.15	605,684	0.13	911,445	0.13
Stamp tax	644	1.41	6,086	3.01	59,694	4.03	3,309,118	4.07	27,600,772	5.92	68,634,255	9.46
Commodity tax	1,618	3.45	22,637	11.20	167,947	11.26	8,212,191	10.10	14,599,105	3.13	73,013,400	10.06
Mine products tax	2	—	1,065	0.53	13,592	0.91	538,333	0.66	2,142,065	0.46	—	—
Business tax	109	0.23	5,749	2.84	101,127	6.78	7,847,765	9.65	29,073,763	6.23	33,224,468	4.58
Special business tax	160	0.34	293	0.15	13,569	0.91	304,827	0.38	5,376,051	1.15	—	—
Transportation tax	257	0.55	346	0.42	726	0.01	—	—	—	—	—	—
Harbor fee	—	—	—	—	496	0.01	2,237,459	2.75	33,085,928	7.09	41,315,133	5.69
Educational reconstruction tax	—	—	—	—	—	—	2,132,524	2.62	1,883,962	0.40	1,277,534	0.18
Land deeds tax	—	—	10,993	5.44	51,742	3.47	2,255,264	2.77	8,404,973	1.80	137,791	0.02
House tax	598	1.27	3,645	1.80	38,441	2.58	4,412,311	5.43	11,598,357	2.49	27,496,034	3.79
Slaughter tax	915	1.95	7,393	3.66	34,283	2.31	6,568,823	8.06	26,756,010	5.73	63,939,293	8.81
Business license tax	15	0.03	481	0.24	9,073	0.61	892,012	1.11	5,355,801	1.15	—	—
License tax	194	0.41	685	0.34	5,872	0.49	1,307,231	1.61	7,787,789	1.67	16,035,450	2.21
Entertainment tax	268	0.57	2,167	1.07	19,353	1.30	861,078	1.10	6,340,050	1.47	5,709,412	0.79
Amusement tax	381	0.81	1,910	0.94	18,629	1.25	1,481,353	1.82	—	—	5,215,530	0.72
Household tax	2,804	5.97	21,104	10.44	61,117	4.20	2,587,795	3.18	6,936,232	1.49	43,551,289	6.09
Special household tax	68	0.15	—	—	21,613	1.45	727,984	0.90	1,582,428	0.34	—	—
Theater ticket tax	23	0.05	—	—	—	—	—	—	—	—	—	—
Railways tax	10	0.02	—	—	—	—	—	—	—	—	—	—
Income tax from real estates	22	0.05	—	—	—	—	—	—	—	—	—	—
Special products tax	—	—	—	—	—	—	559,144	0.68	2,336,423	0.61	—	—
Hotel tax	—	—	—	—	—	—	48,929	0.01	155,263	0.03	—	—
Special assessment of beneficiary engineering projects	—	—	—	—	—	—	—	—	—	—	94,927	0.01
Fees	—	—	—	—	—	—	—	—	—	—	16,269,185	2.24
Income from penalties	—	—	183	0.09	1,329	0.12	574,462	0.71	4,504,486	0.97	—	—
Rural land tax & surtaxes	37,479	79.80	106,684	52.58	687,334	46.44	—	—	80,125,733	17.17	93,627,354	12.90
Land value tax	—	—	—	—	—	—	29,195,344	35.89	1,920,253	0.41	10,287,338	1.42
Defence surtaxes	—	—	—	—	—	—	1,299,404	1.60	143,301,349	30.82	89,090,311	12.28

Remarks: 1. The data are furnished by the Provincial Department of Finance.

2. Included in the rural land tax are the rural land surtax for prefectural public servants and defense surtax.

3. Defense surtax on rural land is excluded from the item of defense surtaxes.

V. Receipt of Rural Land Tax

Rural land tax is received by food organizations if it is paid in kind and by public treasuries if it is paid in cash. The receipt organizations and procedures are discussed in the following sections:

A. Receipt Organizations:

1. Receipt of Rural land Tax Paid in Kind:

For receiving and storing the paddy paid for rural land tax and delivered for government purchase, the Provincial Food Bureau is required to make use of public and private warehouses in the province, as there are not enough warehouses under the Bureau itself. There are now two kinds of warehouses being used for this purpose, warehouses of township farmers' associations and warehouses of private-owned rice mills. These warehouses are selected with the following considerations:

- a. Storing capacity
- b. Processing facilities and processing capacity
- c. Physical condition
- d. Management
- e. Convenience of location to taxpayer
- f. Convenience of location for outside transportation
- g. Distribution within the area

After the warehouses are selected, separate contracts are signed with the farmers' associations and rice mills by the Provincial Food Bureau, which contain the following stipulations:

a. The Food Bureau shall send to the warehouse a list of taxpayers and amounts of rural land tax to be paid by them in kind, copies of regulations related to the receipt of the tax, and other related forms and books. The warehouses shall undertake the receipt accordingly and register each receipt in the regulated forms and books.

b. Ponlai and Chailai paddy received by the warehouses shall be stored separately, and shall not be mixed with the paddy in their own possession.

c. The warehouses shall be responsible for the storage of paddy until it has been handed over to the Food Bureau or its designated agency. During this period, any loss

and damage to the paddy caused by fire, theft or careless management, with the exception of irresistible natural calamity, shall be duly compensated by the warehouses.

d. A handling allowance shall be given to the warehouses by the Food Bureau, with 100 kilograms of paddy as a base unit. The sum given for each base unit varies from year to year. For the first crop of 1951, a handling allowance of NT\$0.04 was given for every 100 kilograms of paddy.

e. The Food Bureau may dispatch its personnel to stay in the warehouses to supervise the receipt and storage. Warehouses shall extend to them required assistance and act upon their instruction or advice.

f. The warehouses shall provide two guarantors to the satisfaction of the Food Bureau. The guarantors shall be held jointly responsible for any loss to the Food Bureau due to violations of the contract.

Before the collection of rural land tax starts, Food Offices in different districts shall first estimate the amount of paddy to be received from their respective area and then, based on the number and storage capacity of warehouses in their area, make an overall plan for distribution of paddy to be received by each warehouse. A detailed list which contains names of warehouses, locations, and storing capacities, is compiled and sent to the related Tax Bureau, which then designates the warehouses to which individual taxpayers shall deliver their paddy payments.

The number of warehouses used for the receipt of rural land tax paid in kind in the second crop of 1951 and their storing capacities are listed in the following table:

Table XII. NUMBER OF WAREHOUSES USED BY PROVINCIAL FOOD BUREAU FOR RECEIPT OF RURAL LAND TAX PAID IN KIND IN SECOND CROP OF 1951

	Number	Storing Capacity (M/T)
Warehouses of Farmers' Associations	276	231,609
Warehouses of Private Rice Mills	171	83,659
Warehouse of Food Bureau	1	6,000
Total	448	321,268

2. Receipt of Rural Land Tax Paid in Cash:

Rural land tax paid in cash is received by the public treasury. The Bank of Taiwan

has been the designated agency of both the Provincial Treasury and Hsien or City Treasury, and is responsible, therefore, for the receipt of cash payment of rural land tax in the province. In places where there are no branches of the Bank of Taiwan, commercial banks or the credit departments of farmers' associations are designated by the Bank of Taiwan for the receipt; in places where there are no branches of commercial banks or credit departments of farmers' associations, the township offices will designate their officer to handle the receipt and thereafter send the received total to the Bank of Taiwan or its designated agency. Recently, for the convenience of the taxpayer, the Bank of Taiwan has dispatched its personnel to most of the Tax Bureau offices to receive the tax payments.

After all the tax payments are received in the hsien or city, the tax revenue will be apportioned to the Provincial Government and hsien or city government according to the stipulation in the Financial Income and Expenditure Act. The share of the former will be entered into the account of provincial treasury, while that of the latter to hsien or city treasury.

B. Receipt Procedures:

1. For Payment in Kind:

a. To make the payment in kind, the taxpayer goes first to a desk in the designated warehouse and hands in the notification and his receipt for the payment made to him for paddy sold to the government, both sent earlier to him by the Tax Bureau. After the desk checks the amounts of paddy for both tax and government purchase stated respectively on the notification and receipt with its own list, it shall keep the notification as an original voucher and give the taxpayer a numbered tag made of either metal or bamboo. If the payment is overdue, the desk shall make remarks of the fine imposed on the notification and inform the warehouse keeper.

b. With the numbered tag, the taxpayer then carries his paddy to the warehouse keeper for payment. After the paddy is inspected and weighed to his satisfaction, the keeper shall make a mark on the receipt of the taxpayer.

c. With the numbered tag and the marked receipt, the taxpayer then goes to the cashier, signs the receipt, and gets the payment for paddy sold. He is given a receipt stamped with the seal of the farmers' association or rice mill, certifying that his tax payment has been made.

d. For each receipt, the warehouse shall fill the date of payment on the notification. Based on these notifications, it shall keep accounts on the accounting book prepared by

the Food Bureau.

e. The warehouse shall make a report of paddy received on each day. There are five copies of this report, one kept by the warehouse for reference, two sent to the Tax Bureau with warehouse receipt sheets through the Township Office, and two directly to local Food Office with the notifications.

f. Upon receiving the daily report, the Tax Bureau and Food Office shall check the data with each other. In turn, they shall each make a report for every ten days to be submitted respectively to the Provincial Department of Finance and the Provincial Food Bureau.

The standards of paddy set for rural land tax payment are as follows :

a. The paddy must be clean and fresh. The grain must be full and must not show signs of having been infested with insect pests.

b. Foreign materials contained in the paddy must not exceed 0.5 percent.

c. The moisture of the paddy must not exceed 13 percent.

d. The unit weight of paddy shall be measured by a certain measurement. The total weight of six Tai Tou (equivalent to 1.083 hectoliter) of paddy must not be less than 57.6 kilograms.

e. The paddy must be either pure Ponlai or pure Chailai.

In case there is flood, drought, typhoon, pest or other natural calamity in the area, the standards may be lowered according to actual requirements.

2. For Payment in Cash :

a. The taxpayer goes to the designated public treasury or its agency to make his payment.

b. The public treasury or its agency shall check the amount of tax stated on the notification with that in the list sent over by the tax bureau. After the payment is received, a receipt will be given to the taxpayer stamped with the seal of the public treasury or its agency. Fines shall be imposed for overdue payment.

c. The public treasury or its agency shall fill the date of payment on the notification for each receipt. Based on these notifications, it shall keep accounts on the accounting book prepared by the Provincial Department of Finance.

d. The public treasury or its agency shall make a report of cash payment received on each day. This report is in three copies, one kept by itself for reference, and two sent to the tax bureau. The tax bureau in turn shall make a report every ten days to

the Provincial Department of Finance.*

C. Apportionment of Rural Land Tax Collected in Kind and in Cash:

Since 1946, revenue of rural land tax has been apportioned in Taiwan according to the stipulation of the Financial Income and Expenditure Act. Before the revision of the Act in June 1951, 30 percent of the revenue was apportioned to the Central Government, 20 percent to the Provincial Government, and 50 percent to the related hsien or city government; since the revision, the Provincial Government receives 30 percent of the revenue, the related hsien or city government 50 percent, and the remaining 20 percent goes to the Provincial Government for overall allocation as subsidy to those hsien in the province whose revenues are insufficient to cover their expenditures.

Technically speaking, the Provincial Department of Finance is in charge of the collection of all taxes and levies in the province including rural land tax. But for strengthening the food administration in the present national crisis, the Provincial Food Bureau has been designated by the Provincial Government to be responsible for the receipt of rural land tax paid in kind. The Bureau is authorized to keep the paddy collected from the tax, but pays to the public treasury the equivalent in cash according to official purchasing price to fill the gap of the budget.

The land surtax for prefectural public servants goes entirely to the related hsien or city. The Provincial Food Bureau pays the equivalent in cash for tax payment collected in kind according to official purchasing price, but will supply the rice needed to the hsien or city at a cost price for ration to public servants, which is computed from the official purchasing price of paddy plus the processing costs. The cost price of brown rice for the first half of 1952, for instance, was NT\$ 1.22 per kilogram, and that for the second half of the year NT\$ 1.39.

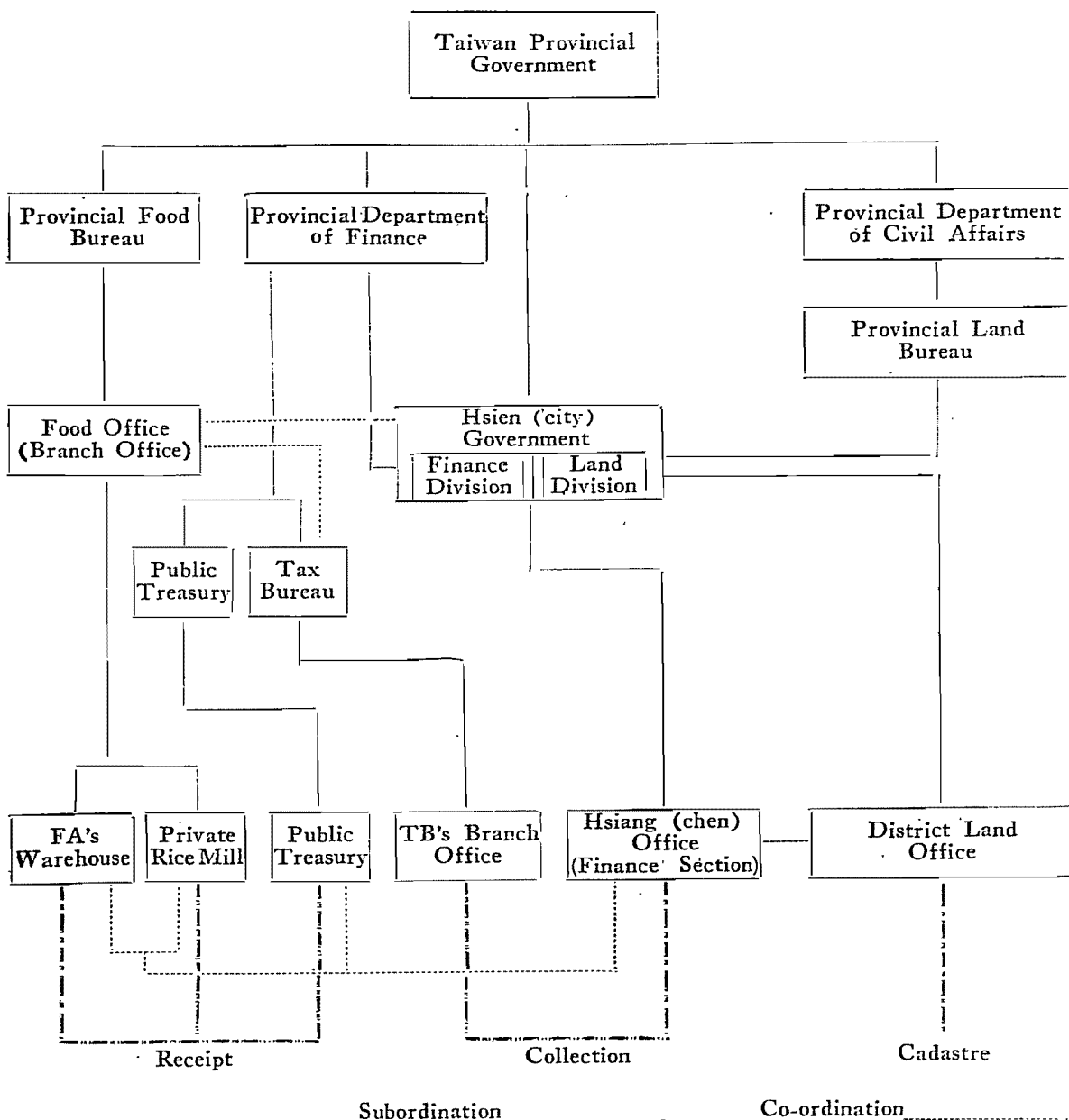
The defense surtax is a temporary tax of special nature. Its revenue goes all to a special account in the public treasury and its use is supervised by the Provincial Government. According to regulation, 50 percent of this revenue is apportioned to the Provincial Government for overall defense expenditures in the province, while the other 50 percent to related hsien or city government for local defense or military expenses. A cash equivalent is also paid to the public treasury by the Food Bureau for tax collected in kind.

D. Coordination among Organizations Related to Rural Land Taxation.

There are three kinds of organizations with their branches and offices involved in rural land taxation: the land organizations, financial organizations, and food organizations.

The land organizations provide basic information on cadastre upon which tax levy is based: the financial organizations take care of collection of rural land tax and receive the tax paid in cash; and the food organizations are responsible for the receipt of tax paid in kind and storage. Their inter-relations are shown in the following diagram:

Diagram I: Inter-Relations Among Land, Financial and Food Organizations in Rural Land Taxation



The main emphasis of coordination with other organizations is the responsibility of the land organizations, as rural land tax is collected and received according to information provided by the latter. Technically speaking, the land organizations should apply the results of various land programs that have been undertaken in the province in revising the land taxpayers classification book, and inform the tax collection organizations of changes made in land classification and ownership from time to time. But because they have been preoccupied with various land reform works carried out in the province, such as the land rent reduction program, the lease of public land and the land purchasing program to help owner-tillers, each of which requires the concentrated efforts of all land personnel in the province, they are currently playing a passive role in rural land taxation. Instead, the tax collection organizations usually consult them on changes made on land classification and ownerships before the collection starts and after disputes are raised by taxpayers. This lack of coordination on the part of land organizations has resulted in many difficulties in tax collection and receipt.

VI. Recommendations

All in all, the rural land tax has been one of the important tax revenue to the local government and its contribution is invaluable to both governmental control of rice supply and general economic stabilization in the present national crisis. Rural land taxation has a long history in Taiwan. A good foundation was laid by the Japanese and further improvements have been made by the Provincial Government. It is especially praiseworthy that the people in Taiwan, with very rare exceptions, have shown their patriotism in paying their taxes regularly.

Nevertheless, there is still much room for further improvements in the rural land taxation to insure its accuracy, fairness and efficiency. The following are our recommendations:

A. To revise or, if possible, remake the taxpayer classification book:

The taxpayer classification book made during the Japanese occupation is today still the base for rural land tax levy. As the records contained therein are out of date and changes have taken place on land title and landowners' addresses, the tax bureaus have in many cases depended largely on some old hands in the taxation offices in the enforcement of rural land tax. To meet the actual requirements at present, it is quite necessary that the taxpayer classification book be revised or a new one be made, based on results of the land registration program undertaken by the Provincial Government

since April, 1946.

In making use of the land registration results, the Taichung City tax bureau has made a land location card (See appendix IX) and is compiling a land ownership book (See appendix X). This land ownership card is similar to the taxpayer classification book in content, but will contain the most up-to-date records for use in rural land tax levy. Upon the completion of the compilation, the card is expected to facilitate greatly the taxation work, and it is hoped that tax bureaus of other localities will undertake the same work following its pattern.

B. To use general land ownership classification results for improvement in rural land taxation:

The general land ownership classification program completed in March, 1952 has resulted in the making of a land location card and a land ownership card. Although this program was chiefly intended for improving land cadastral system, it has been claimed that it would also serve the purpose of improving rural land taxation. As these cards furnish the most fundamental materials regarding existing land holding conditions in the province, they certainly should be made use of in rural land taxation.

Unfortunately, these cards were not made in duplicate and the original are presently kept by land divisions of hsien or city governments for their exclusive use. It is desirable that another copy of these cards be made by either land or tax organizations to be kept in tax bureaus for use in rural land taxation.

C. To make overall investigation and adjustment of land types and grades:

During their occupation of Taiwan, the Japanese used to make a general land classification once every ten years and make partial adjustment of land types and grades once every five years. The last classification was made by them eight years ago, in 1944, just before the end of the World War II. As changes in land conditions have been substantial during the post-war years, there is little doubt that the classification of land types and grades made by the Japanese are no longer completely satisfactory.

Although the Provincial Government undertook a land reclassification program in 1950 which resulted in partial adjustment of land types and grades, its accomplishments have been far from satisfactory in bringing about accuracy and fairness of rural land tax levy. Furthermore, the joint efforts of the government and the Joint Commission on Rural Reconstruction during recent years have brought marked improvement on land conditions, which fact also calls for a reclassification of some parts of the land. Since

rural land tax rates and land rent are both determined according to land types and grades, an overall investigation and reclassification is needed with respect both to the fair distribution of tax burden to taxpayers and to the accuracy and adequacy of the taxation itself.

D. To liquidate tax payments in arrear :

The tax bureaus in Taiwan have been able to collect in average 96-98 percent of rural land tax for each crop, but there were still overdue tax payments for as long as several years. Cases of tax evasions on the part of taxpayers are rather few, and in a majority of cases, the tax payments in arrear are due to the following reasons :

1. Because of lack of coordination between land and tax organizations, the taxpayers could not be found, the land ownership was doubtful, and the notification of the tax bureau was not deliverable.

2. Exemption of rural land tax had been previously granted, but the local tax office was not duly notified and still pressed for the tax.

3. The land had been re-graded, but the local tax office was not duly notified and asked for tax payments according to old type and grade.

It is not proper for the tax organizations to waste their time and labor to press time and again for a tax which is in most cases not payable. The land and related organizations should sit together to review these tax payments in arrears and liquidate them according to individual cases. If the tax payments were not made due to the mistakes or negligence of these governmental agencies, the taxpayers in question should be cleared of the charge and corrections be made in the tax collection book. And for tax-evasion cases, the taxpayers should be brought before the court for legal punishment.

E. To strengthen the coordination of land organizations with tax organizations in rural land taxation :

The difficulties arising from rural land taxation are largely due to the lack of coordination of land organizations with tax organizations. The land organizations have so far failed to take an active part in furnishing all needed information to the tax collection agencies. For the strengthening of coordination between them, the Provincial Land Bureau and Provincial Department of Finance should jointly work out detailed measures regarding the following :

1. Coordination on changes of land or ownership registration

2. Coordination on exemption of rural land tax
3. Coordination on information about absentee landowners

F. To establish the official purchasing price of paddy before tax collection starts :

During the past several years, the official purchasing price of paddy was not announced until days after the collection of rural land tax was started. The exception is made for the first crop of this year (1952), as the Provincial Government decided the purchasing price in June, almost 40 days ahead of the collection date. As the compulsory purchase of paddy is made at the same time when rural land tax in kind is collected, the warehouses entrusted with the receipt of paddy had rejected the taxpayers in the past, on the excuse that there was no price for them to make the payment for paddy they sold to the government. Consequently, those taxpayers who paid their tax promptly had to go to the warehouse for a second time. In the past, the receipt agencies had also rejected the payments in kind by taxpayers on the ground that the revolving fund advanced to them by the Provincial Food Bureau for the purchase was all used up. Hence, for the convenience of the taxpayer, the provincial authorities should see that the official purchasing price of paddy be established at least one month before the collection of rural land tax begins and to provide enough funds to warehouses for the compulsory purchase.

G. To strengthen the supervision of Provincial Food Bureau over warehouses in their receipt of tax payment in kind :

The warehouses entrusted with the receipt of rural land tax payment in kind usually do not have enough qualified personnel to handle the work and their ignorance and negligence have caused many disputes during the receipt. Although the Provincial Food Bureau usually dispatches its inspectors to look over these warehouses during the period of collection, their inspection is only superficial owing to the fact that the warehouses are numerous and are scattered over all parts of the island.

For the benefit of both taxpayer and the government, it is advisable that the Food Bureau assign each of its inspectors to a few warehouses and charge him with the following duties :

1. To check whether the paddy received by the warehouses is up to the established standards.
2. To help solve difficulties or disputes arising from receipt.
3. To see that the receipt procedures are to the convenience of taxpayer.
4. To see that the paddy received is well stored.
5. To help the warehouses keep accounts and make reports.

Land Registration Book

Registration Number	Order of Land Mark	Land Mark	Order of Rights	Land Ownership	Order of Other Rights to Land	Other Rights to Land

A. Rural Land Tax Collection Book (In Kind)

Year _____

Crop	Section	Tax Unit	Amount of Rural Land Tax Collected in Kind						Date of Receipt	Name of Tax-Payer	Address	Number
			Rural Land Tax kg.	Surtax for Prefectural Public Servants kg.	Defense Surtax kg.	Compulsory Purchase kg.	Total kg.	Payment for Purchase NT\$				
First												
Second												
First												
Second												
First												
Second												
First												
Second												
First												
Second												
First												
Second												
First												
Second												
First												
Second												

Appendix VII

Tax Forms For Payment in Kind

A. Notification for Collection of Rural Land Tax in Kind

for _____ Crop, _____ (Year)

Page No. of taxpayer classification book _____ Hsien (City) Government No. _____

Name of taxpayer:		Address:	
Name of payer:		Address:	
Land location:		Deadline for payment:	
Collection rate per yen (1) Rural land tax 8.85 kg (2) Surtax for prefectural public servants 2.65 kg (3) Defense surtax 2.65 kg (4) Compulsory purchase 12.00 kg			
Amount of tax unit for this crop (yen)	Item		Amount Paddy/kg.
	Rural land tax		
Payment for this crop (yen)	Surtax for prefectural public servants		
	Defense surtax		
	Compulsory purchase		
	Total		
Total payment for compulsory purchase	Deduction from tax exempted (yen)		
	Deduction from previous payment made before exemption is granted (yen)		
	Actually paid (yen)		
Name and location of warehouse for receipt		Rural land tax	
No. of certificate granting tax exemption		Surtax for prefectural public servants	
		Total	

This sheet should be sent to the taxpayer before collection of rural land tax starts

Remarks

(1) If alterations have been made of the figures on this sheet, the taxpayer must report to the collection organization to request for a re-issuance.
 (2) Attached herewith is a receipt sheet to be signed by the taxpayer for payment made to him for the compulsory purchase of paddy.
 (3) Payment must be made before the set deadline. If taxpayer fails to make his payment before the prescribed time, a fine of 5% extra will be imposed for payment overdue less than one month; 10% extra for payment overdue one to two months; & 20% extra for payment overdue more than 2 months. If he still fails to make payment after the maximum fine is imposed, his case will be referred to the court for legal execution.
 (4) The taxpayer must keep this sheet for the payment of rural land tax in kind. If it is lost, he must apply to the collection organization for a re-issuance of this sheet and pay a handling fee.
 (5) Forwarding of this sheet is free of charge. A receipt will be given to the taxpayer after his payment is made.

B. Receipt of Payment Made for Compulsory Purchase
for _____ Crop, _____ (Year)
_____ Hsien (City) Government

Page No. on taxpayer classification book _____

No. _____

Name of taxpayer:		Address:	
Name of payer:		Address:	
Land location:		Deadline for payment	
Collection rate per yen (1) Rural land tax 8.85 kg (2) Surtax for prefectural public servants 2.65 kg (3) Defense surtax 2.65 kg (4) Compulsory purchase 12.00 kg			
Amount of tax unit for this crop (yen)	Item		Amount: Paddy/kg.
	Rural land tax		
Payment for this crop (yen)	Surtax for prefectural public servants		
	Defense surtax		
	Compulsory purchase		
	Total		
Total payment for compulsory purchase	Deduction from tax exempted (yen)		
	Deduction from previous over payment made before exemption is granted (yen)		
	Actually paid (yen)		
Name and location of warehouse for receipt			
No. of certificate granting tax exemption			
Date:		The above payment for paddy sold has been fully received Taxpayer _____ (Signed)	
Date:		The above payment for paddy purchased has been fully made Cashier _____ (Signed)	

Remarks

(1) If the figures on this sheet are altered and do not coincide with those on the notification sheet, the taxpayer must report to the collection organization to request for a re-issuance of this sheet before payment is made.

(2) This sheet will be kept by the warehouse after the payment to the taxpayer is made. It will be sent together with the daily receipt report by the warehouse to the local food office for checking.

(3) The taxpayer must keep this sheet for getting the payment from the warehouse. If it is lost, he must report to the collection organization to request for a re-issuance of this sheet and pay a handling fee.

This sheet is attached to the notification sheet to be signed by the taxpayer after the payment for paddy sold to the government

C. Receipt Sheet for Rural Land Tax Paid in Kind

Page No. on taxpayer classification book _____

for _____ Crop, _____ (Year)

_____ Hsien (City) Government

No. _____

Name of taxpayer : _____		Address : _____	
Name of payer : _____		Address : _____	
Land location : _____			
Collection rate per yen (1) Rural land tax 8.85 kg. (2) Surtax for prefectural public servants 2.65 kg. (3) Defense surtax 2.65 kg. (4) Compulsory purchase 12.00 kg.			
Amount of tax unit for this crop (yen)		Item	
Payment for this crop (yen)		Surtax for prefectural public servants	
		Defense surtax	
		Compulsory purchase	
Total		Total	
Total payment for compulsory purchase	Deduction from tax exempted (yen)	Rural land tax	
		Surtax for prefectural public servants	
	Deduction from previous over payment made before exemption is granted (yen)	Defense surtax	
		Compulsory purchase	
Actually paid (yen)		Sub-Total	
Name and location of warehouse for receipt		Net amount to be paid	
No. of certificate granting tax exemption		Rural land tax	
		Surtax for prefectural public servants	
Total		Total	
The above payment in kind has been examined & received		Warehouse keeper _____ (Signed)	
Date of receipt: _____			

After tax payment in kind is received, the warehouse shall fill the date and put its stamp on it for submittance to local tax bureau or its branch office.

D. Receipt Sheet of Rural Land Tax in Kind

Page No. on taxpayer classification book

for Crop, (Year)

Hsien (City) Government

No.

Name of taxpayer:		Address:	
Name of payer:		Address:	
Land location:		Deadline for payment:	
(1) Rural land tax 8.85 kg. (2) Surtax for prefectural public servants 2.65 kg. (3) Defense surtax 2.65 kg (4) Compulsory purchase 12.00 kg.			
Amount of tax unit for this crop (yen)	Payment for this crop (yen)	Item	
	Total payment for compulsory purchase	Deduction from tax exempted (yen)	Rural land tax
Deduction from previous over payment made before exemption is granted (yen)		Surtax for prefectural public servants	
Actually paid (yen)		Defense surtax	
Name and location of warehouse for receipt		Compulsory purchase	
		Total	
No. of certificate granting tax exemption		Rural land tax	
		Net amount to be paid	
The above payment in kind has been received and payment in cash for paddy purchased has also been paid		Rural land tax	
Date		Surtax for prefectural public servants	
		Total	
		Cashier (Signed)	

This sheet is given to the taxpayer

E. Reference Sheet of Rural Land Tax in Kind

Page No. on taxpayer classification book _____

for _____ Crop, _____ (Year)

_____ Hsien (City) Government No. _____

Name of taxpayer:		Address:	
Name of payer:		Address:	
Land location: _____			
Deadline for payment: _____			
Collection rate per yen (1) Rural land tax 8.85 kg. (2) Surtax for prefectural public servants 2.65 kg. (3) Defense surtax 2.65 kg (4) Compulsory purchase 12.00 kg.			
Amount of tax unit for this crop (yen)			
Total payment for compulsory purchase	Payment for this crop (yen)		
	Deduction	Deduction from tax exempted (yen)	
	Deduction from previous payment made before exemption is granted (yen)		
	Actually paid (yen)		
Name and location of warehouse for receipt			
No. of certificate granting tax exemption			
Prepared by _____ (Signed)			
Date: _____			

Item		
Rural land tax		
Surtax for prefectural public servants		
Defense surtax		
Compulsory purchase		
Total		
Deduction from tax exempted or previous payment made before exemption is granted	Rural land tax	
	Surtax for prefectural public servants	
	Defense surtax	
	Compulsory purchase	
Sub-total		
Net amount to be paid		
Fine	Rural land tax	
	Surtax for prefectural public servants	
Total		

This sheet is kept by the collection organization for reference

Tax Form for Payment in Cash

A. Reference Sheet for Collection of Rural Land Tax in Cash

No.		for _____ Crop, _____ (Year)		Deadline for payment
Land location		_____ Hsien (City) Government		Page No. on the taxpayer book
Taxpayer Name Address		Amount	NT\$	Date of receipt
		Rural land tax	NT\$	
		Surtax for prefectural public servants	NT\$	
		Defense surtax	NT\$	
		Amount exempted	NT\$	
		Amount to be paid	NT\$	
		Fine	NT\$	
		Date of issuance: _____		

Receipt Place:

This sheet is kept by the collection organization for reference

B Notification Sheet for Collection of Rural Land Tax in Cash

Taxpayer Name Address	for _____ Crop, _____ (Year) _____ Hsien (City) Government	Deadline for payment	Page No. on the taxpayer book
Receipt Place	Remarks Tax payment must be made within one month: If the taxpayer fails to make his payment before the prescribed time, a fine of 5% extra will be imposed for payment overdue less than one month; 10% extra for payment overdue one to two months; and 20% extra for payment overdue more than 2 months. If he still fails to make payment after the maximum fine is imposed, his case will be referred to the court for legal execution.		
No. Land location	Amount NT\$		
Rural land tax	NT\$		
Surtax for prefectural public servants	NT\$		
Defense surtax	NT\$		
Amount exempted	NT\$		
Amount to be paid	NT\$		
Fine	NT\$		
(1) The taxpayer must keep this sheet for the payment of rural land tax in cash. If it is lost, he must report to the collection organization to request for a re-issuance of it, and pay a handling fee. (2) Forwarding of this sheet is free of charge. A receipt sheet will be given to the taxpayer after his payment is made.			
Date of Notification _____			

This sheet must be sent to the taxpayer within the prescribed period.

C. Receipt Sheet for Collection of Rural Land Tax

in Cash for _____ Crop, _____ (Year)

_____ Hsien (City) Government

No.	
Land location	

Taxpayer _____

Name Address _____

		Deadline for payment
		Page No. on the taxpayer book
		Date of receipt
Amount	NT\$	
Rural land tax	NT\$	
Surtax for prefectural public servants	NT\$	
Defense surtax	NT\$	
Amount exempted	NT\$	
Amount to be paid	NT\$	
Fine	NT\$	
Date: _____		

After the payment is received, this sheet will be given to the taxpayer stamped with the seals of the public treasury and cashier

行政院農委會圖書室



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