

銷售特種貨物明細表  
Statement of Sale of Specifically Selected Goods  
(專供銷售房屋、土地使用)  
(for the use of sale of house and land only)

1 式 2 份：申報後由納稅義務人及稽徵機關各留存 1 份。  
Duplicate copies: After filing, the taxpayer and the taxing authority will each retain one copy.

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訂定銷售契約日： 年 月 日  
Date of entering into sales contract: Year month day

金額單位：新臺幣元  
Dollar amount in New Taiwan dollars

特種貨物項目 item of Specifically Selected Goods	開立統一發票 字軌號碼 Letter prefix and number of the uniform invoice issued	房屋或土地 House or Land					銷售價格(含營業稅) Sales price (including business tax)			
		前次移轉登記日 Previous transfer registration date	權利範圍 Extent of ownership	房屋稅籍編號 House tax registration numbe	坐 落 Location			適用 15% 稅率 Applicable to a tax rate of 15%	適用 10% 稅率 Applicable to a tax rate of 10%	
房屋 House					縣市 City/County	區鄉鎮市 Dist./Township/City	路街 段 Rd./St. Section	巷 弄 號 樓 室 Lane Alley No. Floor Room		
房屋 House					縣市 City/County	區鄉鎮市 Dist./Township/City	路街 段 Rd./St. Section	巷 弄 號 樓 室 Lane Alley No. Floor Room		
房屋 House					縣市 City/County	區鄉鎮市 Dist./Township/City	路街 段 Rd./St. Section	巷 弄 號 樓 室 Lane Alley No. Floor Room		
房屋 House					縣市 City/County	區鄉鎮市 Dist./Township/City	路街 段 Rd./St. Section	巷 弄 號 樓 室 Lane Alley No. Floor Room		
小 計 Subtotal									1 (1)	3 (2)
土地 Land					縣市 City/County	區鄉鎮市 Dist./Township/City	段 Section	小段 Subsection	地號 Land Serial No.	
土地 Land					縣市 City/County	區鄉鎮市 Dist./Township/City	段 Section	小段 Subsection	地號 Land Serial No.	
土地 Land					縣市 City/County	區鄉鎮市 Dist./Township/City	段 Section	小段 Subsection	地號 Land Serial No.	
土地 Land					縣市 City/County	區鄉鎮市 Dist./Township/City	段 Section	小段 Subsection	地號 Land Serial No.	
小 計 Subtotal									5 (3)	7 (4)
合 計 Total									9 (5)	11 (6) (e13c.4)

填表說明：

Instructions:

- 本表為 431 申報書之附表，係供納稅義務人申報銷售房屋、土地之明細專用。  
This statement is an attached table of the 431 filing report for the exclusive use of taxpayers to report the details of sale of house and land.
- 如納稅義務人在中華民國境內無總機構或其他固定營業場所、戶籍者，若銷售之房屋或土地坐落地不同者，請依不同坐落地分別辦理申報。  
If the taxpayer does not have a head office or other fixed place of business or household registration in the R.O.C., please file separate returns according to the different locations of the houses or land sold.
- 銷售房屋、土地應分別填報，按房屋或土地持有期間填寫「銷售價格」，持有期間在 1 年以內者，填載於「適用 15% 稅率」欄；持有期間逾 1 年且在 2 年以內者，填載於「適用 10% 稅率」欄。  
The sale of house and land should be reported separately, and the "sales price" should be entered according to the holding period of the house or land. It should be entered in the "Applicable to a tax rate of 15%" if the holding period is less than one year, and in the "Applicable to a tax rate of 10%" if the holding period is more than one year and less than two years.
- 本表「房屋銷售價格小計」欄即【(1)、(2)】，應與 431 申報書「房屋銷售價格」欄(代號 1、3)金額相同；「土地銷售價格小計」欄【即(3)、(4)】，應與 431 申報書「土地銷售價格」欄(代號 5、7)金額相同；「合計」欄【即(5)、(6)】為「房屋銷售價格小計」欄加計「土地銷售價格小計」欄之合計數，應與 431 申報書「合計」欄(代號 9、11)金額相同。  
The "Subtotal of sales prices of houses," i.e., [(1) and (2)], should be the same as the dollar amount in the "Sales Price of houses" (codes 1 and 3) in the 431 filing report; the "Subtotal of sales prices of land," i.e., [(3) and (4)], should be the same as the dollar amount in the "Sales price of land" (codes 5 and 7) in the 431 filing report; the "Total," i.e., [(5) and (6)], is the sum of the "Subtotal of sales prices of houses" and the "Subtotal of sales prices of land," and should be the same as the dollar amount in the "Total" (codes 9 and 11) in the 431 filing report.

納稅義務人蓋章：

核收機關人員蓋章：

Taxpayer's seal:

Seal of the personnel of the assessed receipt agency: