

Attachment 3 Land Value Tax Split Payment Calculation Formula

(Attachment to Article 19 of the Enforcement Rules of the Land Tax Act)

Current year (term) tax amount split payment approved =

$$\frac{\text{Split-payment land current year (term) taxable land value}}{\text{Current year (term) total taxable land value}} \times \text{Current year (term) land value tax payable}$$