

Attachment 4 Total Land value Increase Amount Calculation Formula

(Attachment to Article 50 of the Enforcement Rules of the Land Tax Act)

Total land value increase amount =

Declared land transfer current value – Originally prescribed land value or the declared land transfer current

value at previous transfer X $\frac{\text{Taiwan region overall consumer price index}}{100}$ – (Land improvement fees

+ Community development fees + Land reconsolidation cost-sharing fees + Total announced current value of the land donated without consideration for public facility use due to land use change)