

## 房屋稅退稅作業流程圖

權責單位	作業流程	備註
總分局收文單位	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">1. 申請書</div>	
總分局房屋稅科(股)	<div style="display: flex; flex-direction: column; align-items: center;"> <div style="margin-bottom: 10px;">↓</div> <div style="border: 1px solid black; width: 150px; height: 100px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <div style="text-align: center;">2. 書面審核 是否符合</div> </div> <div style="display: flex; justify-content: space-around; width: 100%; margin-top: 5px;"> <div style="text-align: center;">是 ↓</div> <div style="text-align: center;">否 →</div> </div> <div style="border: 1px solid black; width: 100px; height: 50px; margin: 0 auto; display: flex; align-items: center; justify-content: center; margin-top: 5px;"> <div style="text-align: center;">3. 通知 補正</div> </div> <div style="margin-top: 10px;">↓</div> <div style="border: 1px solid black; width: 150px; height: 50px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <div style="text-align: center;">4. 調檔查核</div> </div> </div>	
總分局發文單位	<div style="margin-top: 10px;">↓</div> <div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">5. 函覆申請人</div>	