

Statutory house tax rates and collection rates of each local government

Table 1 House Tax Rate (applicable on Jul. 1, 2024)

Dec. 5, 2024

Item			Statutory tax rates		Collection rates
			Minimum	Maximun	
Houses used for residential purposes	Houses used by owners	The Only House Owned by a Married Couple and Their Minor Children Used for Residential Purpose in the Whole Country (Table 3)	1%		1%
		Houses used by owners	1.2%		1.2%
		Houses leased for public welfare purposes by the landlord registered with the local government as a charity	1.2%		
	Houses not used by owners	A house used for residential purposes but not occupied by the owner, his or her spouse or relatives of direct lineage of the household which is jointly held by inheriting, or for rent and the rental income is declared and reaches the Local Prevailing Rental Standards (Category 1)	1.5%	2.4%	1.5%~2.4% (Table 2A)
		A house used for residential purposes but not occupied by the owner, his or her spouse or relatives of direct lineage of the household which is held by their constructor within 2 years (Category 2)	2%	3.6%	2%~3.6% (Table 2A)
		Other houses used for residential purposes (non-owner occupied) (Category 3.1 and 3.2)	2%	4.8%	2%~4.8% (Table 2A)
Houses used for non-residential purposes	Houses used for doing business		3%	5%	3%
	Houses for operating a private hospital, a private clinic, or a professional office				
	Houses used as the premises of a non-profit civil organization		1.5%	2.5%	1.5% or 2% (Table 2B)

Table 2 Collection rates of house tax for local governments

Jan. 24, 2025

Region	Other houses used for residential purposes (non-owner occupied) (A)		Houses used as the premises of a non-profit civil organization (B)
Taipei City New Taipei City Taoyuan City Taichung City Kaohsiung City	Category 1	≤ 4 houses: 1.5%; 5-6 houses: 2%; ≥ 7 houses: 2.4% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 1.5%	2%
	Category 2 Category 3.1	The time period during which house taxes are collected from builders is N $N \leq 1$: 2%; $1 < N \leq 2$: 2.4%; $2 < N \leq 4$: 3.6%; $4 < N \leq 5$: 4.2%; $N > 5$: 4.8%	
	Category 3.2	≤ 2 houses: 3.2%; 3-4 houses: 3.8%; 5-6 houses: 4.2%; ≥ 7 houses: 4.8% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 2%	
Tainan City	Category 1	≤ 4 houses: 1.5%; 5-6 houses: 2%; ≥ 7 houses: 2.4% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 1.5%	2%
	Category 2 Category 3.1	The time period during which house taxes are collected from builders is N $N \leq 1$: 2%; $1 < N \leq 2$: 2.2%; $2 < N \leq 3$: 2.8%; $3 < N \leq 4$: 3.6%; $4 < N \leq 5$: 4.2%; $N > 5$: 4.8%	
	Category 3.2	≤ 2 houses: 3.2%; 3-4 houses: 3.8%; 5-6 houses: 4.2%; ≥ 7 houses: 4.8% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 2%	
Yilan County Miaoli County Changhua County Nantou County Yunlin County Chiayi County Pingtung County Hsinchu City Chiayi City Hualien County Taitung County Penghu County	Category 1	≤ 4 houses: 1.5%; 5-6 houses: 2%; ≥ 7 houses: 2.4% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 1.5%	2%
	Category 2 Category 3.1	The time period during which house taxes are collected from builders is N $N \leq 1$: 2%; $1 < N \leq 2$: 2.4%; $2 < N \leq 4$: 3.6%; $4 < N \leq 5$: 4.2%; $N > 5$: 4.8%	
	Category 3.2	≤ 1 house: 2.6%; 2-4 houses: 3.2%; 5-6 houses: 3.8%; ≥ 7 houses: 4.8% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 2%	

Keelung City	Category 1	≤ 4 houses: 1.5%; 5-6 houses: 2%; ≥ 7 houses: 2.4% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 1.5%	Houses used as the premises of a non-profit civil organization: 2%; unused properties: 2.5%*
	Category 2 Category 3.1	The time period during which house taxes are collected from builders is N $N \leq 1$: 2%; $1 < N \leq 2$: 2.4%; $2 < N \leq 4$: 3.6%; $4 < N \leq 5$: 4.2%; $N > 5$: 4.8%	
	Category 3.2	≤ 1 house: 2.6%; 2-4 houses: 3.2%; 5-6 houses: 3.8%; ≥ 7 houses: 4.8% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 2%	
Kinmen County	Category 1	≤ 4 houses: 1.5%; 5-6 houses: 2%; ≥ 7 houses: 2.4% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 1.5%	1.5%
	Category 2 Category 3.1	The time period during which house taxes are collected from builders is N $N \leq 1$: 2%; $1 < N \leq 2$: 2.4%; $2 < N \leq 4$: 3.6%; $4 < N \leq 5$: 4.2%; $N > 5$: 4.8%	
	Category 3.2	≤ 1 house: 2.6%; 2-4 houses: 3.2%; 5-6 houses: 3.8%; ≥ 7 houses: 4.8% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 2%	
Hsinchu County	Category 1	≤ 4 houses: 1.6%; 5-6 houses: 2%; ≥ 7 houses: 2.4% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 2%	2%
	Category 2 Category 3.1	The time period during which house taxes are collected from builders is N $N \leq 1$: 2%; $1 < N \leq 2$: 2.4%; $2 < N \leq 4$: 3.6%; $4 < N \leq 5$: 4.2%; $N > 5$: 4.8%	
	Category 3.2	≤ 1 house: 2.6%; 2-4 houses: 3.2%; 5-6 houses: 3.8%; ≥ 7 houses: 4.8% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 2%	
Lienchiang County	Category 1	≤ 4 houses: 1.5%; ≥ 5 houses: 2% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 1.5%	1.5%
	Category 2 Category 3.1	The time period during which house taxes are collected from builders is N $N \leq 1$: 2%; $1 < N \leq 2$: 2.4%; $2 < N \leq 4$: 2.8%; $N > 4$: 3.2%	
	Category 3.2	≤ 4 houses: 2%; ≥ 5 houses: 2.5% ★houses which aren't taken into account the total number of taxable houses held in the whole country and not applicable in the differential tax rate: 2%	

* The house tax rates of unused properties amended on July 1, 2025.

Table 3 Criteria for the Current Value Threshold for the One House Owned by a Married Couple and Their Minor Children Used for Residential Purpose in the Whole Country for local governments

Feb.13, 2025

Region	Criteria in 2025 for the Current Value Threshold for the One House Owned by a Married Couple and Their Minor Children Used for Residential Purpose in the Whole Country(New Taiwan Dollar)
Taipei City	2,842,000
New Taipei City	2,350,500
Taoyuan City	1,777,400
Taoyuan City	1,481,400
Tainan City	1,526,900
Kaohsiung City	2,179,800
Yilan County	2,496,800
Hsinchu County	1,829,100
Miaoli County	1,722,000
Changhua County	1,487,900
Nantou County	1,785,700
Yunlin County	1,892,900
Chiayi County	1,354,000
Pingtung County	1,345,000
Hsinchu City	1,878,300
Chiayi City	1,823,100
Keelung City	1,200,200
Hualien County	1,456,400
Taitung County	1,413,500
Penghu County	2,051,000
Kinmen County	776,900
Lienchiang County	1,038,800