

Statutory house tax rates and collection rates of each local government

Table 1 House Tax Rate (applicable on Jan 1, 2024)

Jul. 10, 2024

Item			Statutory tax rates		Collection rates
			Minimum	Maximum	
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 (Note 1)	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	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	2.0%	3.6%	2%~3.6% (Table 2A)
		Other houses used for residential purposes (non-owner occupied)	2.0%	4.8%	2%~4.8% (Table 2A)
	Houses used for non-residential purposes	Houses used for doing business		3%	5%
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

Jul. 10, 2024

Region	Other houses used for residential purposes (non-owner occupied) (A)		Houses used as the premises of a non-profit civil organization (B)
Hsinchu City	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% ★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%	
	Category 3.2	≤ 1 houses: 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% ★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%	
	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%	
Other counties (cities)	The collecting of house tax is changed from monthly to yearly, the collection rates are not revised yet.		

Notes: 1. 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 shall be set by the municipal and county (city) governments.