

Statutory house tax rates and collection rates of each local government

Table 1 House Tax Rate (applicable on June 6, 2014)

Dec. 1, 2021

Item		Statutory tax rates		Collection rates
		Minimum	Maximun	
Houses used for residential purposes	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%		
	Other houses used for residential purposes (non-owner occupied)	1.5%	3.6%	1.5%~3.6% (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

Sep. 1, 2023

Region	Other houses used for residential purposes (non-owner occupied) (A)	Houses used as the premises of a non-profit civil organization (B)	Applicable date
Taipei City	≤ 2 houses: 2.4%; ≥ 3 houses: 3.6% ★public buildings used for public purpose, public housing, employee dormitories, student dormitories of public schools constructed by private institutions: 1.5% ★jointly owned houses except those used by owners: 2.4% ★residential houses owned by builders and for sale, but not sold within 1 and a half years: 2%	2%	Jul. 1, 2021
Lienchiang County	≤ 2 houses: 1.6%; ≥ 3 houses: 2%	1.5%	Jul. 1, 2014
Yilan County	≤ 2 houses: 1.5%; 3-7 houses: 2%; ≥ 8 houses: 3.6%	Houses used as the premises of a non-profit civil organization: 1.5%; Houses used for non-residential and non-business purposes: 2%	Jul. 1, 2015
Tainan City (Note 1)	1 house: 1.5%; 2-3 houses: 1.8%; 4-5 houses: 2.4%; ≥ 6 houses: 3.6% ★public buildings used for public purpose, employee dormitories, student dormitories of public schools following the Built-Operate-Transfer procedure, jointly owned houses, total number of houses inherited by 1 person alone or by respective shares is fewer than 3, free parking garage owned by business and dedicated for employee, rental housing complying with the prescription in Article 17 of the Rental Housing Market Development and Regulation Act: 1.5% ★residential houses owned by builders and for sale, and sold within 3 years: 1.5%; longer than 3 years: 2.4%	2%	Jul. 1, 2022

Hsinchu City(Note 1)		<p>≤ 5 houses: 2.4%; ≥ 6 houses: 3.6%</p> <p>★public buildings used for public purpose, employee dormitories, student dormitories of schools following the Built-Operate-Transfer procedure, jointly owned houses, free parking garage dedicated for parking, rental housing complying with the prescription in Article 17 of the Rental Housing Market Development and Regulation Act, social housing provided in accordance with Article 19 of the Housing Act, residential houses owned by builders and for sale, and sold within 3 years: 1.5%</p>	2%	Jul. 1, 2022
Taoyuan City(Note 1)		<p>≤ 5 houses: 2.4%; ≥ 6 houses: 3.6%</p> <p>★public buildings used for public purpose, employee dormitories, student dormitories of public schools following the Built-Operate-Transfer procedure, jointly owned houses, parking garage dedicated for parking, rental housing complying with the prescription in Article 17 of the Rental Housing Market Development and Regulation Act, social housing provided in accordance with Article 19 of the Housing Act: 2.4%</p> <p>★residential houses owned by builders and for sale, and sold within 3 years: 2.4%</p>	2%	Jul. 1, 2022
Taichung City(Note 1)	tax rates are applicable based on the number of houses a person owns	<p>≤ 4 houses: 2.4%; ≥ 5 houses: 3.6%</p> <p>★public buildings used for public purpose, employee dormitories, student dormitories of public schools following the Built-Operate-Transfer procedure, free parking garage owned by business and dedicated for employee, rental housing complying with the prescription in Article 17 of the Rental Housing Market Development and Regulation Act, jointly owned houses: 1.5%</p> <p>★residential houses owned by builders and for sale, and sold within 3 years: 2%</p>	2%	Jul. 1, 2022
Kaohsiung City (Note 1)		<p>≤ 3 houses: 2.4%; ≥ 4 houses: 3.6%</p> <p>★public buildings used for public purpose, employee dormitories, student dormitories of public schools following the Built-Operate-Transfer procedure, jointly owned houses, social housing provided in accordance with Article 19 of the Housing Act, rental housing complying with the prescription in Article 17 of the Rental Housing Market Development and Regulation Act, non-business parking garage dedicated for parking, residential houses owned by builders and for sale, and sold within 3 years: 1.5%</p>	2%	Jul. 1, 2022

Hsinchu County (Note 1)		\leq 5 houses: 2.4%; \geq 6 houses: 3.6% ★public buildings used for public purpose, employee dormitories, student dormitories of public schools following the Built-Operate-Transfer procedure, jointly owned houses, free parking garage owned by business and dedicated for employee, rental housing complying with the prescription in paragraph 1, Article 17 of the Rental Housing Market Development and Regulation Act, social housing which is rented and managed for sublease by competent authorities or private organizations provided in accordance with Subparagraph 5, Paragraph 1, Article 19, Subparagraph 6, Paragraph 1, Article 19, and Subparagraph 4, Paragraph 2, Article 19 of the Housing Act, residential houses owned by builders and for sale, and sold within 3 years: 1.6%	2%	Jul. 1, 2022
Pingtung County (Note 1)		\leq 2 houses: 1.5%; \geq 3 houses: 3% ★public buildings used for public purpose, employee dormitories, student dormitories of public schools following the Built-Operate-Transfer procedure, jointly owned houses, free parking garage dedicated for parking, rental housing complying with the prescription in Article 17 of the Rental Housing Market Development and Regulation Act, social housing provided in accordance with Article 19 of the Housing Act, residential houses owned by builders and for sale, and sold within 2 years: 1.5%	2%	Jul. 1, 2022
Penghu County (Note2)		\leq 2 houses: 1.5%; 3-5 houses: 1.6%; \geq 6 houses: 2%	2%	Jul. 1, 2023
New Taipei City (Note3)		1 house: 1.5%; 2 houses: 2.4%; \geq 3 houses: 3.6% ★public buildings used for public purpose, employee dormitories, student dormitories of public schools following the Built-Operate-Transfer procedure, jointly owned houses, social housing provided in accordance with Article 19 of the Housing Act, rental housing complying with the prescription in Article 17 of the Rental Housing Market Development and Regulation Act, residential houses owned by builders and for sale, and sold within 2 years: 1.5%	2%	Sep. 1, 2023
Miaoli County	flat tax rate		2%	Jul. 1, 2014
Nantou County			2%	Jul. 1, 2014
Yunlin County			2%	Jun. 6, 2014
Chiayi County			2%	Jul. 1, 2014
Taitung County			2%	Jun. 6, 2014
Chiayi City			2%	Jul. 1, 2014
Keelung City			2%	Jul. 1, 2014
Hualien County			2%	Jul. 1, 2014
Kinmen County			1.5%	Jul. 1, 2014

Changhua County		2%	Jul. 1, 2014
-----------------	--	----	--------------

Notes: 1. The flat tax rate of non-owner occupied residential houses is applicable before June 30, 2022, which is 2.4% in Taoyuan City, 1.6% in

Hsinchu County, and 1.5% in Tainan City, Taichung City, Hsinchu City, Kaohsiung City and Pingtung County.

2. The flat tax rate of non-owner occupied residential houses is applicable before June 30, 2023.

3. The flat tax rate of non-owner occupied residential houses is applicable before August 31, 2023.