

房屋稅稅率  
House Tax Rates

課 徵 標 的	稅 率 Rate			Tax Base
	90.6.22 June 22, 2011	103.6.6 June 6, 2014	113.7.1 July 1, 2024	
按現值課徵				% of current value
1.住 家 用				1.Residential Purposes
(1)自住	1.2%	1.2%	1.2%	(1)Occupied by the owner.
(2)公益出租人出租使用	1.2% ~ 2%	1.2%	1.2%	(2)Leased for public welfare purposes by a landlord registered with the local government as a charity.
(3)全國單一自住	1.2%	1.2%	1.0%	(3)If only one house is owned per person, his/her spouse, and his/her minor children in the whole country, which is used for residential purposes by the owner with the current value thereof below a certain threshold.
(4)出租申報租賃所得達所得稅法第14條第1項第5類規定之當地一般租金標準者或繼承取得之共有房屋	1.2% ~ 2%	1.5% ~ 3.6%	1.5% ~ 2.4%	(4)A house with a declared rental income reaching the local prevailing rental standard specified for Category 5 under Paragraph 1, Article 14 of the Income Tax Act, or for a jointly-owned house acquired through inheritance.
(5)起造人持有使用執照所載用途為住家用之待銷售房屋，於起課房屋稅2年內	1.2% ~ 2%	1.5% ~ 3.6%	2.0% ~ 3.6%	(5)A house for sale whose use is for residential purposes as stated in the Usage License held by the builder within two (2) years of the house tax becoming payable.
(6)其他供住家用	1.2% ~ 2%	1.5% ~ 3.6%	2.0% ~ 4.8%	(6)For other houses used for residential purposes.
2.非 住 家				2.Non-Residential Purposes
(1)營業用	3% ~ 5%	3% ~ 5%	3% ~ 5%	(1)For business purposes
(2)私人醫院、診所或自由職業事務所	1.5% ~ 2.5%	3% ~ 5%	3% ~ 5%	(2)For operating a private hospital, a private clinic or a professional office.
(3)非營業用	1.5% ~ 2.5%	1.5% ~ 2.5%	1.5% ~ 2.5%	(3)For non-business purposes
(4)同時作住家及非住家，按實際使用面積分別課稅；但非住家用者課說面積最低不得少於全部面積1/6。				(4)For both residential and non-residential purposes, the house tax thereon shall be levied at the applicable rates based on the area of house used for residential and non-residential purposes respectively, provided the taxable area for non-residential purposes is not less than one-sixth of the total area of the house.

說 明：稅率由各直轄市及縣(市)政府在上列稅率範圍內分別規定徵收率。

Explanation: The house tax rates shall be fixed by the municipal and county (city) governments in view of the local conditions within the range set forth in the Foregoing article.