

The latest adjustments of standard values of houses and their references for local governments

July 14, 2026

| Region          | The latest year for adjustment | Applicable year | Main reference                                                                                                                                                                                                                                             | Average adjustment ratio of current standard values of houses against those of 1984 (%) |
|-----------------|--------------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Taipei City     | 2026                           | 2027            | “Chronology of Construction Cost General Index (Taipei City)”                                                                                                                                                                                              | 183.65%                                                                                 |
| New Taipei City | 2026                           | 2027            | “Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan                                                                                                                                      | 128.14%                                                                                 |
| Taoyuan City    | 2024                           | 2025            | “Construction Cost Standard of Building of Taoyuan City”                                                                                                                                                                                                   | 100%                                                                                    |
| Taichung City   | 2026                           | 2027            | “Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan                                                                                                                                      | 111.4%                                                                                  |
| Tainan City     | 2025                           | 2026            | “Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan                                                                                                                                      | 100%                                                                                    |
| Kaohsiung City  | 2026                           | 2027            | “Construction Cost Index of Kaohsiung City”                                                                                                                                                                                                                | 110.94%                                                                                 |
| Yilan County    | 2024                           | 2025            | “The unit price reference of total construction cost of building in Yilan County” announced by the Architects Association of Taiwan Province                                                                                                               | 175.53%                                                                                 |
| Hsinchu County  | 2025                           | 2026            | “Construction Cost of Building in Hsinchu County”                                                                                                                                                                                                          | 100%                                                                                    |
| Miaoli County   | 2026                           | 2027            | “Construction Cost of Building in Miaoli County”                                                                                                                                                                                                           | 104.55%                                                                                 |
| Changhua County | 2025                           | 2026            | “Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan                                                                                                                                      | 84%                                                                                     |
| Nantou County   | 2025                           | 2026            | “Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan and “Estimation criteria of construction cost of building in Nantou County”                                                          | 100.04%                                                                                 |
| Yunlin County   | 2025                           | 2026            | “Construction Cost Standard of Building of Yunlin County”                                                                                                                                                                                                  | 100%                                                                                    |
| Chiayi County   | 2025                           | 2026            | “Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan                                                                                                                                      | 109.63%                                                                                 |
| Pingtung County | 2025                           | 2026            | “Construction Cost of Building in Pingtung County”                                                                                                                                                                                                         | 93.89%                                                                                  |
| Hsinchu City    | 2025                           | 2026            | “Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan                                                                                                                                      | 122.8%                                                                                  |
| Chiayi City     | 2025                           | 2026            | “The cost standard of building permit of Chiayi City”                                                                                                                                                                                                      | 104.84%                                                                                 |
| Keelung City    | 2025                           | 2026            | “Estimation criteria of construction cost of building in Keelung City”                                                                                                                                                                                     | 108.77%                                                                                 |
| Hualien County  | 2025                           | 2026            | “Construction Cost of Building” announced by architectural management agencies in Hualien County                                                                                                                                                           | 70.01%                                                                                  |
| Taitung County  | 2025                           | 2026            | “Construction Cost of Building in Taitung County”                                                                                                                                                                                                          | 115.25%                                                                                 |
| Penghu County   | 2024                           | 2025            | “Construction Cost Index” announced by Directorate General of Budget, Accounting and Statistics of the Executive Yuan, “Chronology of Construction Cost General Index (Taipei City)”, and “Chronology of Construction Cost General Index (Kaohsiung City)” | 108.68%                                                                                 |

|                   |      |      |                                                                                                                                                |      |
|-------------------|------|------|------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Kinmen County     | 2021 | 2023 | “The cost standard of building permits, miscellaneous works, and land improvements in Kinmnen County and Lienchiang County of Fujian Province” | 50%  |
| Lienchiang County | 2016 | 2017 | “Building and Construction Cost Standard” in the Gazette No. 4 announced by the Real Estate Appraiser Association                              | 145% |

**Note 1. Information was provided by local tax authorities and calculated in accordance with the formula issued by the MOF on August 10, 2021 and June 14, 2022.**

**2. The standard values of houses reflect the construction cost of houses. Even if the average adjustment ratio of current standard values of houses against those of 1984 reaches 100%, there is still a gap between the market price of houses and the current value of houses calculated by the standard values.**