Content

Title：	House Tax Act Ch
Date：	2014.06.04
Legislative：	History 1.Full-text (14 articles) promulgated on 11 March 1943 by Nationalist Government. 2.Amendment to Article 2 promulgated on 3 October 1944 by Nationalist Government. 3.Full-text amendments (15 articles) promulgated on 5 December 1946 by Nationalist Government. 4.Full-text amendments (14 articles) promulgated on 14 November 1947 by Nationalist Government. 5.Amendment to Articles 11 and 12 promulgated on 17 June 1950 by Presidential Decree. 6.Full-text amendments (20 articles) promulgated on 31 December 1955 by Presidential Decree. 7.Full-text amendments (25 articles) and change of title promulgated on 11 April 1967 by Presidential Decree. 8.Amendments to Articles 5, 14 and 15 promulgated on 8 July 1970 by Presidential Decree. 9.Amendments to Articles 13 and 15 promulgated on 11 December 1972 by Presidential Decree No.0915. 10.Amendment to Article 15 promulgated on 30 November 1974 by Presidential Decree No. 5416. 11.Amendment to Article 15 promulgated on 20 May 1981 by Presidential Decree No. 3139. 12.Amendment to Article 12 promulgated on 11 November 1983 by Presidential Decree No. 6262. 13.Amendments to Articles 6, 15, 18 and 25, and deletion of Articles 13 and 17 promulgated on 29 July 1992 by Presidential Decree No. 3668. 14.Deletion of Articles 19, 20 and 21 promulgated on 30 July 1993 by Presidential Decree No.3703. 15.Amendments to Articles 1, 4 to 7, 10, 11, 15, 16, 22, 24 and 25 promulgated on 20 June 2001 by Presidential Decree No. 9000116980 (and implemented on 1 July 2001 as approved by the Executive Yuan). 16.Amendment to Articles 15 promulgated on 21 March 2007 by Presidential Decree No. 09600034661. 17.Amendment to Articles 5 promulgated on 4 June 2014 by Presidential Decree No. 10300085851.
Content：	**Article 1** House tax shall be levied in accordance with the provisions of the Act herein. For matters not specified in this Act, other relevant acts and regulations shall govern. **Article 2** Terms depicted in this Act are defined as follows: 1. The term “house” means a structure attached to land and used for business, work or residential purposes.

2. The term “structure that enhances the utility value of the house” means other structures appended to the house subject to house tax that adds to the use value of the house.

Article 3

House tax shall be levied on all houses attached to land and on such other buildings which enhance the utility value of those houses.

Article 4

House tax shall be collected from the title owner of the house. Where a right of Dien exists, the house tax shall be collected from the Dien holder. Where a house is jointly owned by more than one person, the house tax shall be collected from the joint owners who shall designate one of them to pay the tax on their behalf, otherwise the present occupant or user shall pay the tax on behalf of the joint owners.

In case the whereabouts of the owner or Dien holder of the house referred to in the preceding paragraph is unknown or if he is not domiciled in the locality where the house is located, the house tax shall be paid by the manager or present occupant of the house.
In case the house is rented, the house tax shall be paid by the tenant and deducted from the rent payable to the owner.

For houses that have never had ownership registered and the whereabouts of the owner is unknown, the house tax due shall be collected from the builder indicated in the use license; in case no use license has been issued, from the builder indicated in the construction
license; in case no construction license has been issued, from the current occupant or manager.

In case a house is a trust property and the trust is in force, the taxpayer of its house tax shall be the trustee. In case there are two or more trustees, the provision in the first paragraph herein on joint ownership shall apply.

Article 5

House tax shall be levied according to the current value of the house at the following rates: 1. Houses used for residential purposes: For a house used for residential purposes by the owner or leased for public welfare purposes by a landlord registered with the local government as a charity, the rate shall be 1.2 percent of the current value of the house; for other houses used for residential purposes, the rate shall not be lower than 1.5 percent nor higher than 3.6 percent
of the current value of the house. The local government may stipulate

different rates based on the number of houses a person owns. 2. Houses used for non-residential purposes: For a house used for doing business ,or for operating a private hospital, a private clinic or a professional office, the rate shall not be lower than 3 percent nor higher than 5 percent of the current value of the house; for a house used as the premises of a non-profit civil organization, the rate shall not be lower than 1.5 percent nor higher than 2.5 percent of the current value of the house. 3. For a house used for both residential and non-residential purposes, the house tax thereon shall be levied at the applicable rates based on the area of the house used for residential and non-residential purposes, respectively. However, the taxable area for non-residential purposes shall not be less than one-sixth of the total area of the house. The standard of approval for houses defined as for use for residential purposes by owners and leased for public welfare purposes by a landlord registered with the local government as a charity in the preceding first subparagraph of the first paragraph shall be determined by the Ministry of Finance.

Article 6

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. The rate schedule should be submitted, after being approved by the local people's assembly, through regular channels to the Ministry of Finance for record.

Article 7

The taxpayer of house tax shall, in thirty (30) days after the completed construction of the house, submit relevant documents to declare its current value and file its use with the local tax authority; the same provision applies to subsequent addition, renovation, change of use, transfer of ownership or creation of Dien right of the house.

Article 8

In the case that a house is burned, collapsed, or demolished to the degree that it becomes uninhabitable, the taxpayer should report the fact to the local competent tax authority, and after the fact has been confirmed, receive the status of tax exemption until the house is reconstructed.

Article 9

A real estate assessment committee composed of officials in charge and experts in building technologies shall be organized in each municipality, county or city.

The aforesaid real estate assessment committee shall also be participated in by representatives of the local people' s assembly and related civil organizations, and the number of such representatives shall be no less than two-fifths of the total members of the committee. The rules governing the organization of such committee shall be set forth by the Ministry of Finance.

Article 10

The local tax authority shall determine the current value of houses based on the standard values assessed by the real estate assessment committee.

The local tax authority shall notify the taxpayer of the current value of the house thus determined. In case the taxpayer takes exception to said current value, he may, within thirty (30) days from the date of receipt of notice, file a request for re-calculation by submitting relevant documentary evidences.

Article 11

The standard values of houses shall be assessed by the real estate assessment committee based on the following items and publicly announced by respective municipal or county (city) government:

1. The category and the grade of house, determined according to the types of building materials used for its construction;

2. The service life of various categories of houses and depreciation standards applicable thereto;

3. The business and traffic conditions of the locality where the house is situated, the supply and demand of houses in the locality, and prevailing sales prices of houses in different sections of the same locality less the land value.

The standard values of houses shall be reassessed once every three (3) years and decreased each year based on their depreciation determined by the established service life.

Article 12

The house tax shall be collected yearly. The collection period shall be set forth by the provincial (municipal) government.

For newly built, expanded or rebuilt houses, the house tax shall be levied according to the months remaining in the completion year or exempted for the year provided the remaining period is less than one month.

Article 13

(Deleted).

Article 14

House tax is exempted for public buildings used as:

1. Office buildings of government agencies at each level of government or local autonomous organizations, including employee dormitories.

2. Office buildings of military institutes and units, including dormitories provided to their officers and men.

3. Jails, detention houses and office buildings of a prison as well as employee dormitories.

4. School buildings, hospital buildings and office buildings of a public school, hospital, social, educational or academic research institute or relief organization as well as dormitories provided to their employees.

5. Research or laboratory buildings of industrial, mining, agricultural, forestry, water conservancy, fishery or stock farming enterprises or institutes.

6. Warehouses of food administrations and salt administrations, as well as plant buildings and office buildings of state-owned monopolies and government-run waterworks.

7. Buildings used by postal services, telecommunication services, railroad services, highway services, aviation services, meteorological services or harbor services for their own business as well as dormitories provided to their employees.

8. Buildings at places preserved as scenic spots as well as for housing of ancient relics, and shrines dedicated to sages and martyrs.

9. Buildings assigned by the government for housing the poor.

10. Buildings used by government-operated enterprises to train retired servicemen for employment.

Article 15

House tax is exempted for private houses in any of the following situations:

1. School buildings and office buildings owned by a private school or an academic research institute on record with the competent authority and duly registered as a non-profitable organization.

2. Houses owned and directly used for its activities by a private charitable institution on record with the competent authority and duly registered as a non-profitable organization.

3. Shrines owned by clansmen organization and used exclusively for ancestral worship, or churches and temples owned and used by religious groups for religious service, provided such organization or group has been duly registered as a non-profit foundation or temple.

4. Houses offered free of charge to government organizations for public or military use.

5. Offices owned and directly used by a non-profit organization whose establishment has been duly approved by the government, However, the above situation does not include any organization that limits its services to the people of same trade, the same locality, schoolmates or clansmen, unless it is a labor union registered according to Labor Union Law and has been approved for exemption by special municipality, county, or city government through local tax authority.

6. Buildings for stock farming, greenhouses for cultivating agricultural products, operation buildings for growing rice seedlings, places of artificial reproduction, water pumps, kilns for smoking tobacco, dry machines for rice and tea leaves, warehouse for storing farming machines and dung heaps.

7. Houses of which more than 50% of floor area has been destroyed in a disaster and which must be repaired before they become usable.

8. Houses owned by a judicial protection institution.

9. Houses for residential use with current value under NT$100,000; the current value of the house will be adjusted by the unit of NT$1,000 according to its reassessed standard value as provided in the second paragraph of Article 11 herein; value adjustment of less than one unit will be treated as one unit.

10. Warehouses owned by farmers' associations used exclusively for storage of public grains by the food administrations as attested by the competent authorities.

11. Houses acquired based on a trust deed by a charitable trust and used for non-profit business, provided the establishment of such trust has been approved by the competent authorities.

House tax is reduced by half for private houses in any of the following situations:

1. Houses sold by the government to people at reduced prices.

2. Buildings owned by a duly-registered factory and used directly for production.

3. Warehouses and houses used for testing purposes which are owned and used by a farmers' association as attested by the competent authorities.

4. Houses of which more than 30% but less than 50% of floor area has been destroyed in a disaster.

For houses that are entitled to house tax exemption or reduction pursuant to Items 1 ~ 8, 10 and 11 of the first paragraph and the second paragraph hereof, the taxpayer should report to the local tax authority in thirty (30) days after the occurrence of the exemption or reduction event for investigation and determination.

If the taxpayer did not file for tax exemption or reduction according to the time period prescribed above, the tax exemption or reduction, if applicable, will begin from the month of filing.

Article 16

Taxpayers who fail to declare the current value of his house in accordance with the provision set forth in Article 7 herein that results in tax evasion shall be subject to a fine that is no more than double the amount of tax payable in addition to being liable to pay the tax owed.

Article 17

(Deleted).

Article 18

Taxpayers who fail to pay house tax before the deadline specified in the tax payment notice shall be subject to a surcharge for belated payment at one percent of the tax payable for every two days in arrears. Where the tax payable is over thirty days in arrears, the case will be referred to the court for compulsory enforcement.

Article 19

(Deleted).

Article 20

(Deleted).

Article 21

(Deleted).

Article 22

Houses with unpaid house tax may not register for title transfer or creation of Dien right.

The transferee of a house with unpaid house tax may pay the tax owed and then seek compensation from the taxpayer or deduct the payment from the purchase price or the Dien price.

Article 23

For houses that are newly built, rebuilt, expanded, have Dien right created or transferred, the competent building authorities and registration agency should notify the local tax authority on the date a licenses or permit is issued or on the date of registration.

Article 24

Rules for the collection of house tax shall be set forth by the municipal or county (city) government pursuant to this Act and reported to the Ministry of Finance for record.

Article 25

The implementation date of this Act shall be set by the decree of Executive Yuan.

The amended clauses of this Act shall be in force from the date of promulgation.

The implementation date of this Act amended on May 29, 2001 shall be set by the decree of Executive Yuan.

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System