

Content

Title :	Standards for the Recognition of Owner-Occupied Houses and of the Status of an Individual to Lease out Premises for Public-Welfare Purposes Ch
Date :	2017.11.30
Legislative :	<p>Note:</p> <p>In case of any discrepancy between the English version and the Chinese text of these Standards, the Chinese text shall govern.</p> <p>1.Promulgated by Decree No.10304579390 issued by the Ministry of Finance on June 29, 2014.</p> <p>2.Amended and Promulgated by Decree No. 10604699030 issued by the Ministry of Finance on November 30, 2017.</p>
Content :	<p>Article 1</p> <p>These Standards are enacted pursuant to the provisions of Paragraph 2, Article 5 of the House Tax Act.</p> <p>Article 2</p> <p>Residential houses owned by an individual shall be regarded as the houses used for residential purpose by the owner, provided that</p> <ol style="list-style-type: none">1. The house is not for rent;2. The house owner or his/her spouse or his/her lineal relative resides in the house;3. The total number of houses owned by a married couple or their minor children, which can be regarded as houses used for a residential purpose by the owner(s), shall not exceed three. <p>Article 3</p> <p>Houses leased for public welfare purposes by landlords registered with the local government as a charity, who are determined by the municipality, county, or city competent authority in accordance with the Housing Act and other related regulations, are rented for residential purposes within the validity period of determination.</p> <p>Article 4</p> <p>These Standards shall come into effect from the date of promulgation.</p>

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