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：	2024.04.25
Legislative：	Note: In case of any discrepancy between the English version and the Chinese text of these Standards, the Chinese text shall govern. 1.Promulgated by Decree No.10304579390 issued by the Ministry of Finance on June 29, 2014. 2.Amended and Promulgated by Decree No. 10604699030 issued by the Ministry of Finance on November 30, 2017. 3.Amended and Promulgated by Decree No. 11304559770 issued by the Ministry of Finance on April 25, 2024.
Content：	Article 1 These Standards are enacted pursuant to the provisions of Paragraph 4, Article 5 of the House Tax Act. Article 2 Ⅰ. A house used for residential purposes by the individual owner or a right-of-use house with superficies registered on the land thereof and used for residential purposes by the individual right-of-use holder is self-residence if the following conditions are satisfied: 1.The house is not leased out or used for business; 2.The house owner or right-of-use holder, his/her spouse or one of their lineal relatives resides in the house and has set their residence in the house on their household registration; 3.The total number of houses owned by a person, his/her spouse, or their minor children shall not exceed three. Ⅱ.If a married couple and their minor children only own one house in the country, are in compliance with the provisions of Subparagraph 1 and Subparagraph 2 of the preceding paragraph, and the current value of the house is below a certain amount, the tax rate stipulated in the proviso in the first item of Subparagraph 1 of Paragraph 1 of Article 5 of the House Tax Act shall apply. Article 3 The phrase “houses leased out for public welfare purposes by a landlord registered with the local government as a charity,” as referred to in Item 1 of Subparagraph 1 of Paragraph 1 of Article 5 of the House Tax Act, refers to the situation where a landlord registered with a municipality, county, or city competent authority in accordance with the Housing Act and other related regulations leases out houses for residential purposes within a particular period of time determined by such competent authority. Article 4 These Standards shall come into effect from July 1, 2024.