

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.