

附表14. 房屋稅稅率
Table 14. House Tax Rates

課 徵 標 的	稅 率 Rate			Tax Base
	90.6.22 June 22, 2011	103.6.6 June 6, 2014	113.7.1 July 1, 2024	
按現值課徵				% of current value
1.住 家 用				1. Residential Purposes
(1)自住	1.2%	1.2%	1.2%	(1) For a house used for self-residence
(2)全國單一自住房屋			1%	(2) A person, spouse, and minor children own only one house in the country for their own residence, and the current value of the house is not over a certain amount
(3)公益出租人出租使用	1.2% ~ 2%	1.2%	1.2%	(3) For a house leased out for a public welfare purpose with the owner registering to and verified by local government
(4)出租申報租賃所得達租金標準或繼承取得共有			1.5%~2.4%	(4) For a house with declared rental income reaching the amount of prevailing rent, or a jointly owned house acquired through inheritance
(5)起造人待銷售房屋持有在2年以內			2%~3.6%	(5) For a house to be sold for residence and owned by the builder whose name is stated on the license of permit within two years
(6)其他供住家用	1.2% ~ 2%	1.5% ~ 3.6%	2%~4.8%	(6) For other houses for residential purposes
2.非 住 家				2. Non-Residential Purposes
(1)營業用	3% ~ 5%	3% ~ 5%	3% ~ 5%	(1) For business purposes
(2)私人醫院、診所或自由職業事務所	1.5% ~ 2.5%	3% ~ 5%	3% ~ 5%	(2) For operating a private hospital, a private clinic, or a professional office.
(3)非營業用	1.5% ~ 2.5%	1.5% ~ 2.5%	1.5% ~ 2.5%	(3) For non-business purposes
(4)同時作住家及非住家，按實際使用面積分別課稅；但非住家用者課說面積最低不得少於全部面積1/6。				(4) 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, provided the taxable area for non-residential purposes is not less than one-sixth of the total area of the house.
3.私有房屋有下列情形房屋稅減半徵收：				3. House tax is reduced by half for private houses in any of the following situations:
(1)政府平價配售之平民住宅				(1) Dwelling houses sold by the government to people in need at reduced prices.
(2)合法登記之工廠供直接生產使用之自有房屋				(2) Buildings owned by a duly-registered factory and used directly for production.
(3)農會所有之自用倉庫及檢驗場，經主管機關證明者				(3) Warehouses and houses used for testing purposes which are owned and used by a farmers' association as attested by the competent authorities.
(4)受重大災害，毀損面積佔整棟面積三成以上不及五成之房屋				(4) Houses of which more than 30% but less than 50% of floor area has been destroyed in a disaster.

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說 明：1.稅率由各直轄市及縣(市)政府在上列稅率範圍內分別規定徵收率。

2.本表資料更新截止日為115年5月31日。

Explanation: 1. The house tax rates shall be set by the municipal and county (city) governments in view of the local conditions within the range set forth in the foregoing article.

2. The data in this table is current as of May 31, 2026.