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Guide to Taiwan Building Tax

1. Scope of Taxation

The building tax is levied on buildings and construction that strengthens the utility of buildings.

2. Taxpayer

The taxpayer is the owner of the building, or if a dien right has been established, the dien right assignor.

3. Tax Base

The building tax is levied on the government-assessed value of the building at the applicable tax rate. The government-assessed value is not the market value of the building, but rather the value as assessed by the tax office based on standards issued by the MOF. The value assessment factors are location, construction type (i.e. steel frame, etc.), and the total number of units in the building.

4. Tax Rate

The building tax rates are set by the municipal and county (city) governments in view of the local conditions within the range in the following table. Once approved by the local people's assembly, the rate schedule is submitted to the MOF for the record.

Tax Rate of Building Tax		
Purpose of Building	Maximum Statutory Tax Rate Range	
	Maximum Rate	Minimum Rate
Business	5%	3%
Private hospitals and clinics, free-lance offices, offices of non-profit civil organizations	2.5%	1.5%
Residential	2%	1.2%
Self-owned	1.2%	1.2%

Where a building is used for both residential and non-residential purposes, the tax rate calculation is based on the actual size used for each purpose. However, the taxable non-residential area may not be less than one-sixth of the total area.