

臺南市房屋稅徵收率自治條例
Tainan Municipal Self-Government Ordinance on House Tax Rates

中華民國 114 年 1 月 9 日臺南市政府
府法規字第 1140100489A 號令修正公布
Amended and promulgated by Tainan City Government
Fu Fa Guei Zih Order No. 1140100489A on January 9, 2025

第一條 為規定房屋稅徵收率以徵收本市房屋稅，並依房屋稅條例第六條第一項規定，制定本自治條例。

Article 1 This Self-Government Ordinance is formulated pursuant to Article 6, Paragraph 1 of the House Tax Act to prescribe the house tax rates applicable to the collection of house tax in this City.

第二條 本自治條例之主管機關為本府財政稅務局。

Article 2 The competent authority of this Self-Government Ordinance is the Finance and Taxation Bureau of the Tainan City Government.

第三條 本市房屋稅依其房屋現值，按下列稅率課徵之：

一、住家用房屋：

- (一) 供自住、公益出租人出租使用或以土地設定地上權之使用權房屋並供該使用權人自住使用者，百分之一點二。但本人、配偶及未成年子女於全國僅持有一戶房屋，供自住且房屋現值在一定金額以下者，百分之一。
- (二) 前目以外，出租申報租賃所得達所得稅法第十四條第一項第五類規定之本市一般標準者或繼承取得之共有房屋，四戶以內者，百分之一點五；五戶至六戶者，百分之二；七戶以上者，百分之二點四。
- (三) 起造人持有使用執照所載用途為住家用之待銷售房屋，於起課房屋稅一年以內，百分之二；超過一年，二年以內，百分之二點二；超過二年，三年以內，百分之二點八；超過三年，四年以內，百分之三點六；超過四年，五年以內，百分之四點二；超過五年，百分之四點八。
- (四) 其他住家用房屋，持有二戶以內者，百分之三點二；三戶至四戶者，百分之三點八；五戶至六戶者，百分之四點二；七戶以上者，百分之四點八。
- (五) 符合房屋稅條例第五條與第十五條第一項第九款規定住家用房屋戶數認定及申報擇定辦法第四條規定者，採單一稅率百分之二，不計入第二目至第四目房屋戶數及適用差別稅率。
- (六) 前目房屋符合第二目規定者，採單一稅率百分之一點五。

二、非住家用房屋：

- (一) 供營業、私人醫院、診所或自由職業事務所使用者，百分之三。
- (二) 供人民團體等非營業使用者，百分之二。

Article 3 This City taxes houses based on their current values at the following rates:

a. Houses used for residential purposes:

- (1) A house used for residential purposes by its owner, or leased for public welfare purposes by a landlord registered with the local government as a charity, or used for residential purposes by its land right owner, shall be taxed at the rate of 1.2 percent, except in the case where a house used for residential purposes by its owner shall be taxed at the rate of 1 percent if it is the only house held among its owner, its owner's

- spouse and their minor children in the country and its current value does not exceed the specified amount;
- (2) Apart from those under the preceding Item, a house with a declared rent income reaching the amount of rent prevailing in this City as provided in Article 14, Paragraph 1, Category 5 of the Income Tax Act, or a jointly owned house acquired through inheritance, shall be taxed at 1.5 percent if it is held by an owner of not more than four such houses, 2 percent if held by an owner of five to six such houses, and 2.4 percent if held by an owner of seven or more such houses;
 - (3) A house to be sold shall be taxed at the rate of 2 percent if it is stated to be used for residential purposes on its user license and has been held by its builder for not more than one year since the beginning of its house tax obligation, 2.2 percent if held for more than one but not more than two years, 2.8 percent if held for more than two but not more than three years, 3.6 percent if held for more than three but not more than four years, 4.2 percent if held for more than four but not more than five years, and 4.8 percent if held for more than five years;
 - (4) A residential house other than specified above shall be taxed at the rate of 3.2 percent if it is held by an owner of not more than two such houses, 3.8 percent if held by an owner of three to four such houses, 4.2 percent if held by an owner of five to six such houses, and 4.8 percent if held by an owner of seven or more such houses;
 - (5) A house meeting one of the criteria listed in Article 4 of the Regulations Governing the Determination of the Count of Houses for Residential Purposes and the Choice of Reporting Method Applicable to Article 5 and Article 15, Paragraph 1, Subparagraph 9 of the House Tax Act shall be taxed at a single rate of 2 percent and not counted in the determination of the applicable rate under Items (2) to (4);
 - (6) A house classed under the preceding Item and meeting one of the criteria listed in Item (2) shall be taxed at a single rate of 1.5 percent;
- b. Houses used for non-residential purposes:
- (1) A house used for business purposes, or as a private hospital, private clinic, or professional office shall be taxed at the rate of 3 percent;
 - (2) A house used for non-business purposes by a non-governmental organization shall be taxed at the rate of 2 percent.

前項第一款第一目但書規定之房屋現值一定金額，由主管機關另定之。

The current house value criterion for exception under Subparagraph a, Item (1) of the preceding Paragraph shall be specified separately by the competent authority.

第一項第一款第二目及第四目規定之房屋，其稅率應按各該目納稅義務人全國總持有應稅房屋戶數課徵之。

A house classed under Paragraph 1, Subparagraph a, Items (2) to (4) shall be taxed at a rate determined based on the total number of taxable houses held by its owner in the country.

第一項第一款第三目規定之房屋，應按起造人持有房屋年數期間課徵之。

A house classed under Paragraph 1, Subparagraph a, Items (3) shall be taxed based on the number of years it has been held by its builder.

第四條 本自治條例自中華民國一百十三年七月一日施行。

Article 4 This Self-Government Ordinance shall take effect on July 1, 2024.