

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 103 年 11 月 11 日臺南市政府

府法規字第 1031065250A 號令公布

promulgated in the Fu Fa Guei Zih Order No. 1031065250A

on November 11, 2014 by Tainan City Government

第一條 本自治條例依房屋稅條例第六條規定制定之。

Article 1 This Self-Government Ordinance is formulated pursuant to Article 6 of the House Tax Act.

第二條 房屋稅徵收率規定如下：

Article 2 House tax shall be levied at the following rates:

一、住家用：

(一)自住或公益出租人出租用房屋，按其現值百分之一點二課徵之。

(二)非自住用房屋，按其現值百分之一點五課徵之。

1. Houses used for residential purposes:

(1) A house used for residential purposes by the owner or leased for public welfare purposes by a landlord registered with the local government as a charity shall be taxed at the rate of 1.2 percent of the current value of the house.

(2) Other houses for residential purposes shall be taxed at the rate of 1.5 percent of the current value of the house.

二、非住家用：

(一)營業用房屋，按其現值百分之三課徵之。

(二)私人醫院、診所或自由職業事務所房屋，按其現值百分之三課徵之。

(三)人民團體等非營業用房屋，按其現值百分之二課徵之。

(四)合法登記之工廠供直接生產使用之自有房屋，按營業用房屋減半課徵之。

2. Houses used for non-residential purposes:

(1) A house used for doing business shall be taxed at the rate

of 3 percent of the current value of the house.

(2) A house used as a private hospital, a private clinic or a professional office shall be taxed at the rate of 3 percent of the current value of the house.

(3) A house used as the premise of a non-profit civil organization shall be taxed at the rate of 2 percent of the current value of the house.

(4) A house owned by a duly-registered factory and used directly for production shall be taxed at 50 percent of the rate applicable to a house used for doing business.

第三條 本自治條例自一百零三年七月一日施行。

Article 3 This Self-Government Ordinance shall take effect on July 1, 2014.