

Shenzhen, China

Rooms 1210-11
Di Wang Commercial Centre
5002 Shennan Road East
Luohu District, Shenzhen
Tel: +86 755 8268 4480
Fax: +86 755 8268 4481

Shanghai, China

Room 603, Tower B
Guangqi Culture Plaza
2899A Xietu Road
Xuhui District, Shanghai
Tel: +86 21 6439 4114
Fax: +86 21 6439 4414

Beijing, China

Room 408A
Interchina Commercial Building
No.33 Dengshikou Street
Dongcheng District, Beijing
Tel: +86 10 6210 1890
Fax: +86 10 6210 1882

Taiwan

Room 303, 3/F., 142
Section 4, Chung Hsiao
East Road, Daan District
Taipei, Taiwan
Tel: +886 2 2711 1324
Fax: +886 2 2711 1334

Singapore

36B, Boat Quay
Singapore 049825
Tel: +65 438 0116
Fax: +65 6438 0189

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.