



新竹市稅務局

LOCAL TAX BUREAU, HSINCHU CITY

Saving Taxes While Living Between Two Homes

Foreign nationals holding an ARC may be “deemed as having completed household registration” and thereby qualify for the preferential housing and land tax rate



Eligible Applicants



- Foreign nationals
- Mainland China residents
- Nationals without household registration in the Taiwan Area
- Hong Kong or Macao residents



Individuals who have obtained a Republic of China (Taiwan) Resident Certificate and whose registered residence is located at land or buildings owned by themselves, their spouse, or their lineal relatives shall be deemed to have completed household registration procedures for that property.



House Tax Incentives

(Hsinchu City)



- Owner-occupied residential rate: 1.2%
- Nationwide single owner-occupied residence with an assessed building value below the statutory threshold: 1%
- Owner-occupied residence without completed household registration → taxed at non-self-use rates: 2.6%–4.8%

Qualification Requirements

- The property is actually occupied and used for residence by the applicant, their spouse, or their lineal relatives, and household registration has been completed at that address.
- The property is not leased out or used for business operations.
- The combined total of qualifying owner-occupied residences nationwide for the applicant, their spouse, and their minor children does not exceed 3 properties.



Land Value Tax Incentives

- Preferential rate for self-use residential land: 2‰
- General land rate: 10‰–55‰ (a gap of at least fourfold)

Qualification Requirements

- The building on the land must be owned by the applicant, their spouse, or their lineal relatives.
- The land is not leased out or used for business operations.
- The applicant, their spouse, or their lineal relatives have completed household registration at that address.
- Only one (1) qualifying property nationwide is permitted for the applicant, their spouse, and their minor dependent relatives combined.
- Urban land ≤ 3 ares (300m²); non-urban land ≤ 7 ares (700m²).



Tax-Saving Example



Mr. Hsu, employed at Hsinchu Science Park, owns a townhouse in Taipei and an apartment in Hsinchu City. He has completed household registration at the Taipei property, while his French spouse's ROC Resident Certificate is registered at their Hsinchu apartment. Since the spouse's registered residence satisfies the "deemed as having completed household registration" requirement, and both properties meet the owner-occupied residential criteria, both properties qualify for the owner-occupied house tax rate of 1.2%.

Analysis

House Tax

- Self-use residential rate: 1.2%
- Self-use property without completed household registration → subject to non-owner-occupied tax rates: 2.6%–4.8%

Land Value Tax

- Preferential treatment for owner-occupied residential land is limited to one (1) location nationwide
- Preferential rate: 2‰ (general land rates: 10‰–55‰)

Mr. Hsu elects to apply the preferential owner-occupied residential land rate to his Taipei townhouse, which has the higher assessed land value. His Hsinchu apartment is therefore subject to the general land value tax rates.



Key Application Deadlines



House Tax —Owner-Occupied Residential Preferential Rate

▶▶ By March 22 each year

Land Value Tax —Owner-Occupied Residential Land Preferential Rate

▶▶ By September 22 each year

Late application → Applicable starting from the following tax period (year)



Quick Reminders



- Foreign nationals can enjoy preferential tax rates using a Resident Certificate, even without household registration.
- With smart planning of your registered residence, living between two homes can save you a significant amount in taxes.
- Apply for preferential tax rates early—if you miss the deadline, you'll have to wait until next year.

