

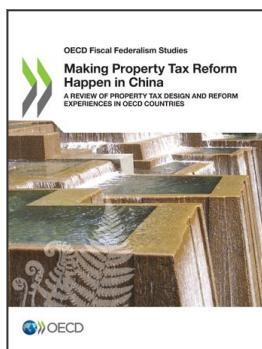
## Annex B. Tax rates across OECD countries

Table A B.1. Tax rates across OECD countries

Country - Tax	Tax Rate Description
AUS - Land	Marginal rates of 1.6% land tax are applied above a tax-free threshold of AUD 412 000, and 2% on landholdings that exceed AUD 2 519 000.
AUS - Council	NSW has 152 local governments, each of which applies their own local government rates. It is common practice to apply different rates to residential, business, and farming land. As example, Leichhardt Council (within suburban Sydney) applies ad valorem rates of 0.2021% for residential land and 0.9164% for business land.
AUT	(1) Agricultural land and forest: first EUR 3 633 is taxed at 0.16%; (2) Single family house: first EUR 3 633 is taxed at 0.05% and the next EUR 7 267 is taxed at 0.1%; (3) Rented and mixed use property: first EUR 3 633 is taxed at 0.1% and the next EUR 3 633 at 0.15%; (4) Other property: first EUR 3 633 is taxed at 0.1%. The final rate is calculated by using a Municipal surcharge rate which is decided by the Municipal Parliament but must not be higher than 500%.
CHE-BERNE	The tax is levied only once for land and buildings together and vary from 0 to 1.5%
CHL	The tax rate is 1.0% for agricultural properties, varies between 0.98% to 1.143% for non-agricultural residential properties and is 1.2% for non-agricultural and non-residential properties.
CZE	1 to 6 CZK per square metre, depending on type of property.
DNK	The rate varies between 1.6% and 3.4% but for properties used in agriculture, gardening, nursery, orchards or forestry the land tax rate is reduced by 1.48 percentage points and may not exceed 0.72%.
ESP	For urban property the minimum rate shall be 0.4% and the maximum 1.10%. In the case of rural property rates go from 0.3% to 0.9%. Moreover, the law allows increasing the rate depending on certain circumstances (for instance, when a municipality provides certain services, or it is the capital of a province or region). Considering all possible increases, the tax rate for urban property can reach a maximum of 1.3%. Within these limits, local governments may establish a surcharge of up to 0.5% to the vacant urban properties or different rates depending on the use of the property. On the other hand, another range of rates are established for special kinds of constructions (reservoirs, power plants, etc.)
EST	The tax rate shall be established by the local government council and varies from 0.1% to 2.5%. The rate of land tax for areas under cultivation and for natural grasslands is lower than the regular rate (vary from 0.1 to 2.0%).
FIN	General property taxes (land and commercial buildings) are allowed to vary from 0.93% to 2.00%. Residential building taxes are allowed to range from 0.41% to 1.00%. In addition, separate tax rates can be used for leisure homes, undeveloped residential land and power plants.
HUN	Maximum rates of 3%/3.6% of the adjusted market value or 331/1821 HUF per square metre for lands/buildings. Only the maximum tax rates are defined in the Act, but the local governments define the rate in their jurisdictions (they may as well decide not to levy the tax).
IRL - LPT	For LPT, property values are organised into market value bands: EUR 0 to 100 000 as the first band, followed by 18 bands of increments of EUR 50 000 each and the final band encompassing all properties valued over EUR 1 million. The tax liability is calculated by applying the tax rate to the midpoint of the band. The rate of LPT is 0.18% for properties up to a market value of EUR 1 million. Residential properties valued over EUR 1 million are assessed at 0.18% on the first EUR 1 million in value and 0.25% on the portion of the value above EUR 1 million.
IRL - NPPR	There are different tax rates across local authority areas. Commercial Rates are calculated by applying an Annual Rate of Valuation (ARV) to the Rateable Valuation (RV). The ARV is set by each local authority area and is agreed by each county/city council at its annual budget meeting.

Country - Tax	Tax Rate Description
ITA	Vary from 0.46% to 1.06%
JPN - CPT	Though the limited tax rate set by the central government is 0.3%, the actual tax rates are determined by ordinances of municipalities.
JPN - MPT	Though the standard rate set by the central government is 1.4%, the actual tax rates are determined by ordinances of municipalities.
KOR	Progressive rate from 0.07%/0.1% to 4% for lands/buildings.
LUX	Minimum rate of 3.3%/0.74% for lands/buildings. Buildings have a maximum rate of 4.5%.
LTU	Minimum rate of 0.5%/0.5% and maximum rate of 2%/3% for residential/business properties
MEX	Tax rates vary from 0.13% to 0.33%.
NLD	Tax rates vary: For owner-occupied from 0.0451% to 0.23%; For rented properties from 0.0489% to 0.3836%; For business properties from 0.0623% to 0.4752%
NOR	Tax rates vary from 0.2% to 0.7%.
NZL	There are no tax rate bands.
POL	Tax rates cannot exceed: For land related to an economic activity, PLN 0.89 for 1 m <sup>2</sup> of the area; Under lakes, occupied by retention reservoirs or water power stations – PLN 4.56 for 1 ha of the area; For other land, PLN 0.46 for 1 m <sup>2</sup> of the area; For residential buildings, PLN 0.74 for 1 m <sup>2</sup> of the useable area; For buildings related to economic activity and residential buildings or parts thereof occupied for economic activity, PLN 23.03 for 1 m <sup>2</sup> of the useable area; For buildings occupied for economic activity in the field the qualified seed material marketing, PLN 10.75 for 1 m <sup>2</sup> of the useable area; For buildings occupied for economic activity in the field of providing health care, PLN 4.68 for 1 m <sup>2</sup> of the useable area; For other buildings, PLN 7.73 for 1 m <sup>2</sup> of the useable area; For building structures, 2% of the value. Maximum tax rates expressed in PLN are annually indexed according to the inflation rate.
PRT	Tax rates applied to lands are 0.8% while to buildings vary from 0.3% to 0.8%.
SVK	The tax rate on land is recommended to be set at 0.25% but Municipalities may increase or decrease the tax rate up to 5 times the lowest annual tax rate on land set by any Municipality. Tax rate on buildings is recommended to be set at EUR 0.033 per each square metre but Municipalities may increase or decrease the tax rate up to 10 times the lowest annual tax rate on buildings set by any Municipality.
SVN - DPQ	The tax rate depends on the value (progressive) and of the type of property and is set by the State. The tax rate for dwellings varies from 0.1% to 1% of the value. The tax rates on premises used for rest and recreation are in the range 0.2% to 1.5%. The tax rate for business premises varies from 0.15% to 1.25%. For business premises that are not used for attendant activities or are not rented, the tax rate is increased by 50%.
SVN - NUSZ	Charge is set by local communities not through tax rates but as a value of a charge itself. There are no rules about setting the level of the taxation among local communities. Based on comparison of market values with the levels of charge for the use of building ground the effective tax rates is estimated to vary, among local communities, for residential properties from 0.002% to 0.44 % (average: 0.081%) and for business properties from 0.001% to over 3% (average: 0.71%).
SWE	No maximum or minimum tax rates. Instead there are maximum lump-sum values.
TUR	Tax rates vary from 0.1% to 0.3% and are doubled for properties within the borders of metropolitan municipalities and contiguous areas.
USA	Vary by state/local government.

Source: Responses from the OECD Survey on Recurrent Taxes on Immovable Property, updated in 2021.



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