

➤ **Q: What are the tax base an tax rates of urban real estate tax?**

A: There are two types of tax base: one is based on the price of the house property and the other is based on the rental income from leasing the house property.

Accordingly, there are rates: one is 1.2% for the tax based on the price of the house property, and the other is 18% for the tax based on the rental income.



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