

Country / City	Annual Property Tax	Vacant/Unused Property Tax	Rental Income Tax	Notable Features & Sources
Thailand (Bangkok)	Land & Building Tax (LBT) under the 2019 Act:• Agricultural: 0.15 % of assessed value• Residential: 0.30 %• Other uses: 1.20 % (Forvis Mazars)	Vacant/Unused (land or buildings) taxed at 1.20 % , rising by 0.30 pp every three years (capped at 3 %) (Forvis Mazars)	Non-residents: 15 % withholding on gross rent (can file return to claim deductions) (Koh Samui Real Estate)	– LBT effective Jan 2020 (replaced the old house/land tax)– Standard 30 % deduction before WHT refund
Indonesia (Jakarta)	Pajak Bumi & Bangunan (PBB): final rate 0.5 % of assessed value (flat) (aryapropterties.com) or progressive tiers: • ≤ IDR 200 M: 0.01 % • IDR 200 M– 2 B: 0.10 % • IDR 2 B– 10 B: 0.20 % • > IDR 10 B: 0.30 % (PwC Tax Summaries)	No special vacancy levy; PBB applies uniformly (even to idle land/structures)	Final WHT 10 % on gross rent (PPH 4(2) Final) (PwC Tax Summaries)	– Collected by local tax offices– Assessed value set by regional government every 3–5 years
Malaysia (KL)	Assessment Tax (Cukai Taksiran/Cukai Pintu): 2–7 % of the property's annual rental value (malaysiavaluer.com , IQI Global)	No separate vacancy tax; empty units pay the same assessment as occupied ones	Residents: 0–30 % progressive on net rent Non-residents: flat 30 % on gross rental income (PropertyGuru , Henry Butcher Malaysia Penang)	– Paid in two installments (Jan–Jun, Jul–Dec)– Deductible expenses include assessment tax, quit rent, repairs
Philippines (Manila)	Basic RPT: up to 2 % of assessed value in Metro Manila (1 % provinces) + 1 % SEF (Emerhub)	No nationwide vacant-home tax, though some LGUs may levy up to 5 % on truly idle land (e.g., “idle land tax”) (cocogen.com)	Flat 25 % on gross rental (or taxed at personal rates up to 35 % if elected) (Global Property Guide)	– RPT due annually (by Jan 31)– SEF funds local education– Idle-land penalties rare but possible