



Asia Pacific  
Property Guide

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	ACQUISITION COSTS			TENANT'S COSTS	LEASES					RENT				LANDLORD & TENANT			
	TRANSFER TAX	AGENT'S FEES	LEGAL FEES	AGENT'S FEES	LEASE LENGTH	RIGHT TO RENEW	PAID IN ADVANCE	GUARANTEE (Months)	VAT	RENT PERIOD	BASIS	INDEXATION PERIOD	BASIS	REPAIRS & MAINTENANCE LANDLORD	TENANT	INSURANCE TENANT PAYS	
AUSTRALIA	Sliding Scale	2%-3%	Varies	A\$40/M <sup>2</sup> <sup>PBT</sup>	3-6 years	No	Monthly	3-6	10%	2 years	Market	Annual	3%-4%	Structural	Maintenance	Yes	
CHINA	1.5%	1%-1.5%	Varies	1 mo rent <sup>PBL</sup>	2-3 years	Yes	Monthly	3	17%	Expiry	Market	N/A	N/A	Structural	Inside Maintenance	Yes	
HONG KONG	0.01%-3.75%	1% <sup>Both B/S</sup>	Varies	1 mo rent <sup>PBL</sup>	2-3 years	No	Monthly	3	None	1-3 years	Market	N/A	N/A	Structural	Maintenance	Yes	
INDIA	6%-8%	2%	Varies	1 mo rent <sup>PBT</sup>	3-9 years	Yes	Monthly	3-6	N/A	3-9 years	Market	N/A	N/A	Structural	Maintenance	No	
INDONESIA	15%	2%	Varies	3% total rent <sup>PBL</sup>	3-5 years	Yes	Quarterly	3	10%/4% 10%rent/4%sc	3 years	Varies	N/A	N/A	Repairs	Inside Maintenance	Varies	
JAPAN	0%	2%-3%	Varies	1 mo rent <sup>PBT</sup>	2-5 years	Varies	Monthly	8-12	5% sales tax	6 mos prior to lease exp.	Varies	N/A	N/A	Repairs	Inside Maintenance	Varies	
KOREA	5.8% (Seller) Varies (Buyer)	1%-2%	Varies	1 mo rent <sup>PBT</sup>	1-2 years	Yes	Monthly	Varies	10%	1-3 years	Market	N/A	N/A	Structural	Maintenance	Yes	
MALAYSIA	1%-3%	2%-2.75%	Varies	1 mo rent <sup>PBL</sup>	2-3 years	Yes	Monthly	3	0%	2-3 years	Market	N/A	N/A	Structural	Maintenance	No	
NEW ZEALAND	N/A	2%-3%	Varies	13% year 1 rent <sup>PBL</sup>	Up to 21 years	Yes	Monthly	Varies	N/A	2-3 years	Market	N/A	N/A	Structural	Maintenance	N/A	
PHILIPPINES	0.25-0.75 of 1%	2%-4%	Varies	1-1.5 mo rent <sup>PBL</sup>	3 years	Yes	Monthly	2-4	10%	3 years	Market	N/A	N/A	Structural	Maintenance	No	
SINGAPORE	Varies	1%	Varies	1 mo rent <sup>PBL</sup>	1-5 years	Yes	Monthly	1-3	4%	N/A	N/A	N/A	N/A	Structural	Maintenance	No	
TAIWAN	6% Contract Tax <sup>PBB</sup> Land Increment Tax <sup>PBS</sup>	2%-3%	Varies	0.5-1 mo rent <sup>PBL</sup>	2-10 years	Yes	Mthly/Qtrly	3-6	5%	2-3 years	Market	Annual	Consumer Price Index	Structural	Maintenance	No	
THAILAND	0.01%	2%-3%	Varies	1 mo rent <sup>PBL</sup>	3 years	No	Monthly	3-6	7%	N/A	N/A	N/A	N/A	Structural	Maintenance	Yes	
VIETNAM	N/A	1%-3%	By Agreement	1 mo rent <sup>PBL</sup>	2-3 years	No	Mthly/Qtrly	1-3	10%	N/A	N/A	N/A	N/A	Structural	Maintenance	Varies	
USA	Varies by State	1%-6%**	By Agreement	4%-6%** Per annum of lease	5 years	No	Monthly	1-3	N/A	N/A	N/A	Annual	Cost of Living	Varies	Varies	Yes	

KEY

\*\* Usually paid by Vendor or Lessor  
B/S Buyer/Seller  
PBB Paid By Buyer

PBL Paid By Landlord  
PBS Paid By Seller  
PBT Paid By Tenant

SC Service Charge  
VBT Varies By Transaction

This table is intended as an overview, and NAI accepts no liability for any loss or damage arising from its contents. Professional advice should be sought for specific transactions.