

**Upper Limit Table of the Ratio of Outstanding Public Debt with a Maturity of 1 year or more Incurred by a Special Municipality to Average Gross Domestic Product (GDP) of Previous Three Years  
(For 2027)**

Unit : %

| Special Municipality | Percentage distributable to that special municipality calculated on the basis of the weighted average ratio of self-financing resources to its annual revenue for previous 3 fiscal years | Upper Limit of the Ratio of Outstanding Public Debt with a Maturity of 1 year or more Incurred by a Special Municipality to Average GDP of Previous Three |
|----------------------|---|---|
| Total                | 4.3074%   | 7.65%   |
| Taipei City          | 0.9307%   | 2.31%   |
| Kaohsiung City       | 0.6297%   | 1.50%   |
| New Taipei City      | 0.7626%   | 1.12%   |
| Taichung City        | 0.7478%   | 1.04%   |
| Tainan City          | 0.5095%   | 0.76%   |
| Taoyuan City         | 0.7271%   | 0.92%   |

Note: The upper limit of the debt ratio listed in this table is calculated in accordance with Article 5 of the Public Debt Act.