



Yearbook of Taxation, Republic of China  
2022



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## Major Improvements in Taxation in 2022

- a. In order to create a triple-win policy goal of energy use, environmental protection, and economic development, the amendment to Article 12-6 of the “Commodity Tax Act” promulgated on December 30, 2022 allows the applicable period of the commodity tax reduction on newly purchased heavy vehicles, which respectively replace the scrapped used vehicles, to be extended 4 years to December 31, 2026.
- b. In order to implement the protection of taxpayers’ rights, the “Regulations Governing the Installments of Tax Payment with Interest Surcharge for the Taxpayer” was promulgated on January 5, 2022 to assist taxpayers who are willing to pay tax, and prevent irreparable harm arising from delinquency charges for failure to pay the tax by the deadline or being referred for compulsory execution.
- c. The Executive Yuan designated that the Controlled Foreign Company (CFC) rules shall be enforced from the 2023 taxable year for enterprises and January 1, 2023 for individuals on January 14, 2022 to sound our anti-tax avoidance system.
- d. The “Regulations for the Security and the Maintenance of Personal Information Files for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents” was promulgated on January 20, 2022, which will help to enhance the awareness of personal data protection of certified public bookkeepers and bookkeeping and tax return filing agents, when doing the business of personal data protection.
- e. The amendments to “The Regulations Governing the Scope of Core Business revenues from the Banking and Insurance Business of the Banking and Insurance Industries” were promulgated on February 9, 2022, which stipulate that the revenues of banking and insurance industries from dealing and holding certificates of deposits issued by the Central Bank of the Republic of China (Taiwan) shall be applicable to a business tax rate of 2%.
- f. In order to protect the rights of taxpayers, Article 10-1 of the Enforcement Rules of the Income Tax Act was amended and promulgated on February 21, 2022 to amend the scope of application of disasters of force majeure.
- g. An announcement was issued on March 15, 2022, that the aggregate amount excludable from individuals' income for investment according to Article 8 of the “Act for the Development of Biotech and Pharmaceutical Industry” shall be added to individuals’ basic income to ensure individuals’ basic contribution to public finance.
- h. The “Regulations for the Announcement and Service of the Notice of Tax Assessment by the Tax Collection Authority” was promulgated on March 22, 2022, which simplifies the service of the notice of tax assessment by tax

collectors and saves costs for both tax collectors and taxpayers.

- i. The enactment of the “Regulations Governing Application of Additional Deduction of Donations to Professional or Amateur Sports Industry, and Major Sports Competition” was promulgated on May 12, 2022, which encourages profit-seeking enterprises to make donations to assist the development of our country’s sports industry.
- j. The “Enforcement Rules of the Tax Collection Act” was promulgated on May 23, 2022, which insures the rights of taxpayers and helps both tax collectors and taxpayers follow the rules so that their practical operations run smoothly.
- k. The “Regulations Governing the Organization of the “Real Estate Assessment Committee” were promulgated on 13 June 2022, stipulating the cause of convening temporary meetings by a real estate assessment committee. This will prevent temporary meetings convened by the committee from reassessing the standard values of houses within three years of its assessment by a regular meeting, which is not in accordance with Article 11 of the House Tax Act.
- l. The “Uniform Invoice Award Regulations” was amended and promulgated on July 21, 2022, which stipulates the criteria for rewarding informers and determined base.
- m. In order to save resources and reduce carbon emissions, as well as accomplish the vision of green energy technology and innovation industry, the Executive Yuan on August 8, 2022 approved extending the period of the commodity tax exemption for glass used exclusively for photovoltaic modules until November 23, 2027 in accordance with Paragraph 2, Article 9-1 of the Commodity Tax Act.
- n. In order to measures make the transaction information more transparent to protect consumers and ensure the accuracy and completeness of the taxation registration data, amendments to partial articles of the “Regulations Governing Taxation Registration” and the “Regulations Governing the Accounting Books and Vouchers of Profit-seeking Enterprises Managed by the Competent Tax Authorities” were promulgated on August 8, 2022.
- o. An announcement was issued on October 6, 2022, that the additional deduction of donation according to Article 26-2 of the “Sports Industry Development Act” shall be added to profit-seeking enterprises’ basic income to ensure profit-seeking enterprises’ basic contribution to public finance.
- p. A notice was made on November 2, 2022 that the basic living expense per person for 2022 is NT\$196,000 which applies to the individual income tax filed in May of 2023.
- q. The enactment of the “Regulations on Tax Cut for Employers of Recalled Reservist Employees” was promulgated on November 30, 2022, which both bolsters national security and reduces employers’ burden.

- r. An announcement was issued on December 21, 2022, that the amount of basic income exemption from Income Basic Tax for a profit-seeking enterprise according to the Income Basic Tax Act is adjusted to NT\$600,000 for 2023, which applies to the profit-seeking enterprise income tax filed in May of 2024.
- s. From January 1, 2022, the Ministry of Finance provides the Service of Pre-Calculation of Estate Tax Returns for cases which fulfill certain qualifications. The National Taxation Bureau provides the notice of pre-calculation of estate tax returns and a declaration form confirming the pre-calculation. After confirming that there is no mistake in the notice, the taxpayer can complete the tax declaration by returning the declaration form.



## **PART I Organization of the Tax Administration**



# I Organization of the Tax Administration

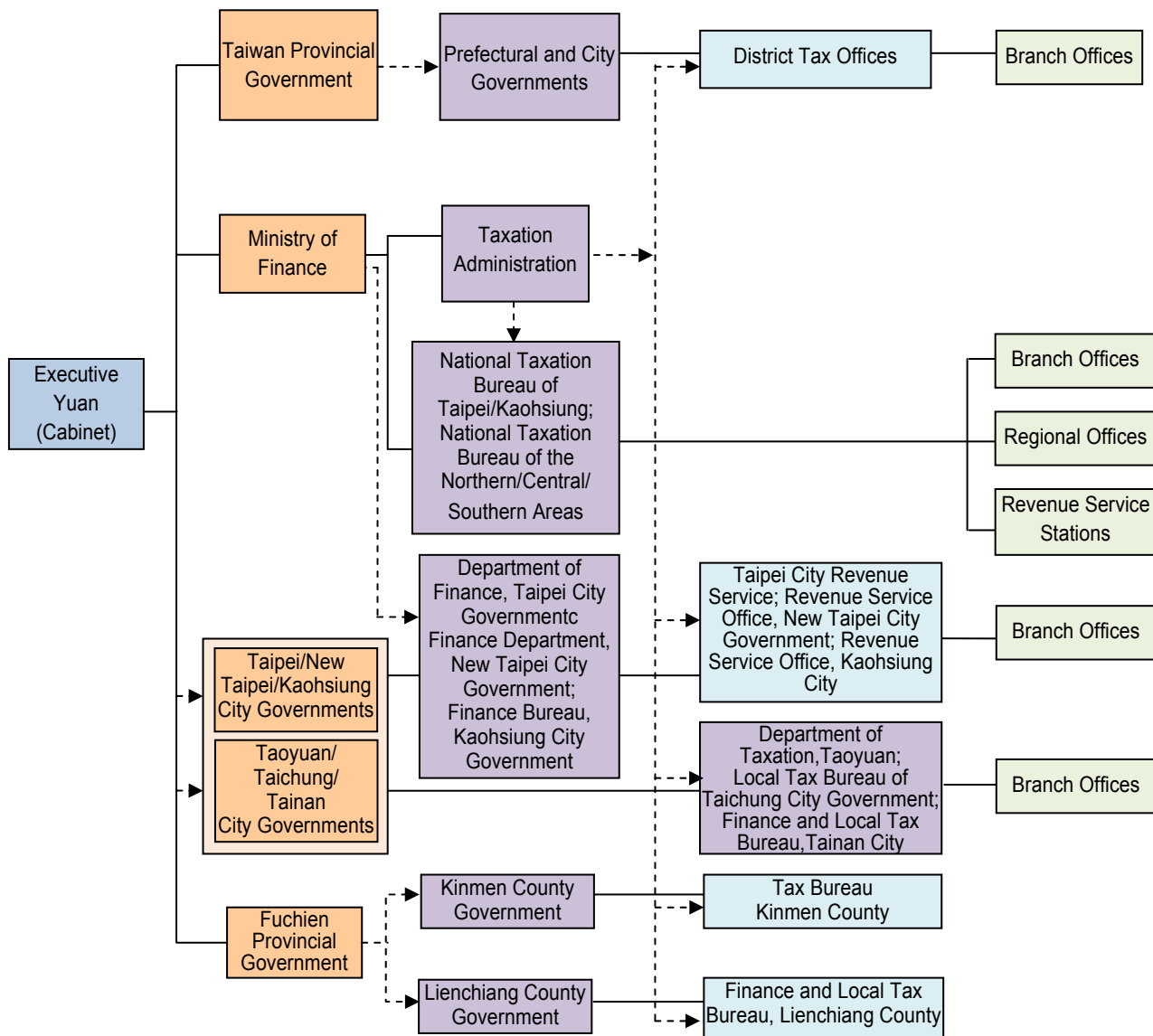
The Ministry of Finance (hereinafter MOF), subordinated to the Executive Yuan, is the highest administrative organ of taxation. Under the MOF, there is the Taxation Administration, which is in charge of drafting, enacting, and interpreting inland codes (for taxes other than customs duties), as well as overseeing the levy and collection of inland taxes.

There are five national taxation bureaus under the MOF, and in accordance with the restructuring of the Executive Yuan, the names of the five national taxation bureaus are changed to the National Taxation Bureau of Taipei, the National Taxation Bureau of Kaohsiung, the National Bureau of the Northern Area, the National Bureau of the Central Area, and the National Taxation of the Southern Area, all of which are in charge of the collection of national taxes.

County (or city) governments all have their own tax offices in charge of the collection of county and city taxes, respectively.

## Organization of the Tax Administration

—— Administrative System  
 -----Supervisory System

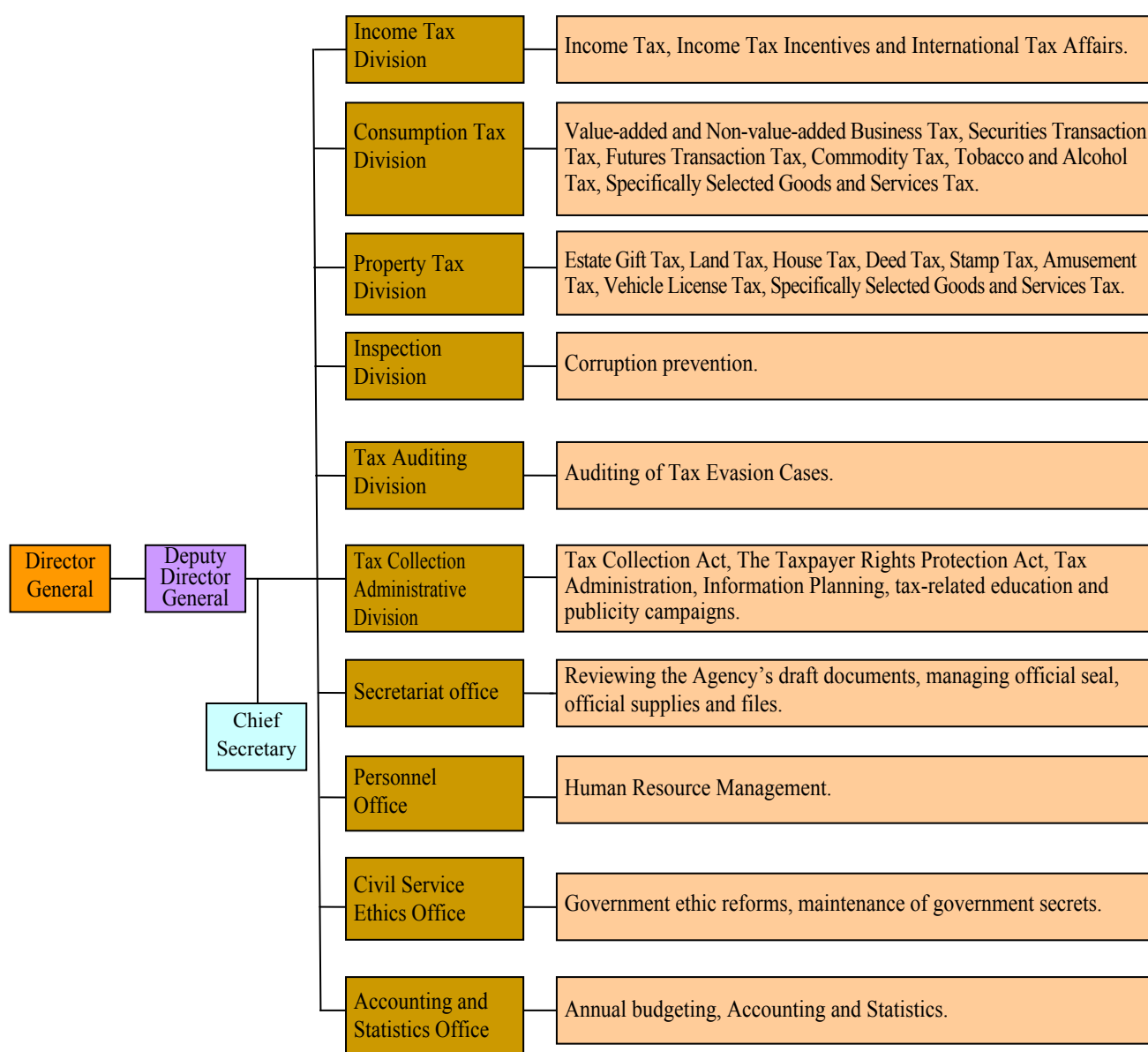


## II Organization & Functions

The Taxation Administration is an administrative authority directly subordinate to the Ministry of Finance. From the top down, there are one Director General, two Deputies, and one Chief Secretary. There are also six divisions and four offices. Each division has one Director and Deputy Director, and one chief officer heads the Personnel Office, the Civil Service Ethics Office, and the Accounting and Statistics Office, respectively. Within each division and secretariat are several sections taking charge of different tasks.

Major responsibilities include drafting, revision, and interpretation of inland tax regulations; planning, directing, supervising, and evaluating the levy and collection of national tax administrations and local tax administrations; directing, supervising, and evaluating the anti-corruption efforts of all levels of tax administration; auditing of major tax evasion cases, and supervising and evaluating the audit performance of all levels of tax administration; planning and evaluating matters relating to tax administration and tax information; and promoting tax-related education and publicity campaigns.

Below is a chart of organization and responsibilities as written above:



**Head of division in Taxation Administration**

<b>Job Title</b>	<b>Name</b>	<b>Date Began Office</b>
Director-General	Sung, Hsiu-Ling	March 2023
Deputy Director-General	Chen, Hui-Chi	March 2023
Deputy Director-General	Ni, Li-Hsin	July 2023
Chief Secretary	Yeh, Hui-Chuan	March 2023
Director Income Tax Division	Lin, Yen-Yu	August 2021
Director Consumption Tax Division	Liang, Jhen-Yu	March 2023
Director Property Tax Division	Wu, Chun-Tai	July 2023
Director Inspection Division	Ou Yang, Hung	February 2023
Director Tax Auditing Division	Tsai, Cheng-Fen	January 2022
Director Tax Collection Administrative Division	Lai, Chu-Fu	March 2023
Chief Secretariat Office	Chang, Chen-Kuen	June 2015
Chief Personnel Office	Tsai, Ping-Yao	March 2019
Chief Civil Service Ethics Office	Cheng, Guo-Tien	August 2023
Chief Accounting and Statistics Office	Wang, Hsueh-Fang	August 2022

### III Personnel in Taxation Authority

#### 1. Staff numbers and categories in Taxation Authority

There were 11,523 staff members in the Taxation Administration and taxation authorities by the end of year 2022. Staff numbers and categories are shown in the table and chart.

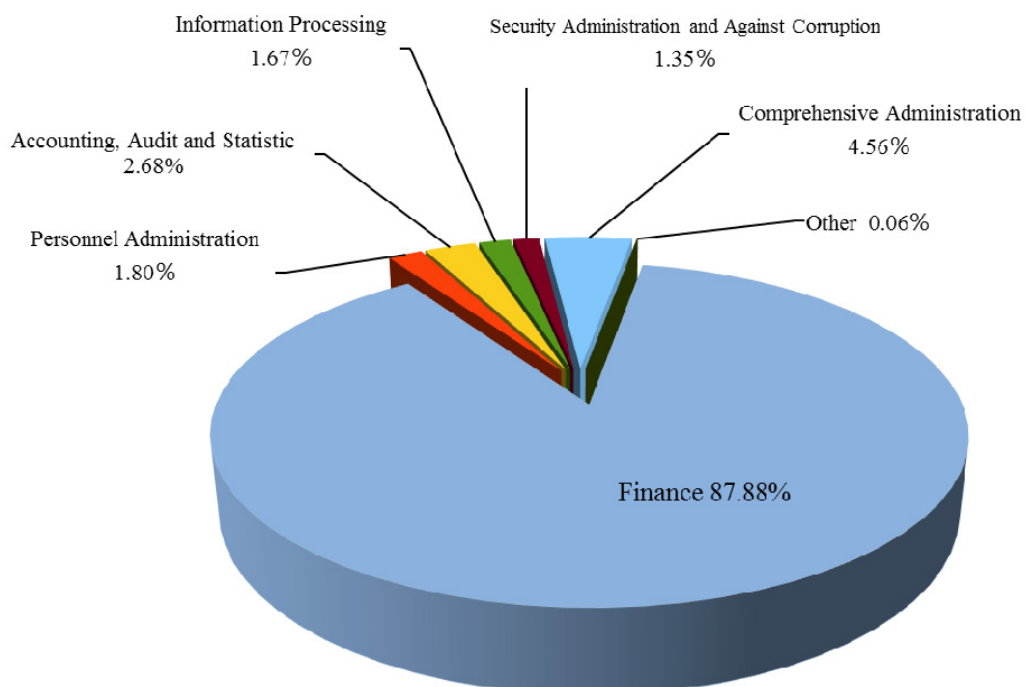
**Staff numbers and categories in Taxation Authority**

Unit: Person;%

Series	Nationwide	
	Number	Ratio
Finance	10,127	87.88%
Personnel Administration	207	1.80%
Accounting, Audit and Statistic	309	2.68%
Information Processing	193	1.67%
Security Administration and Against Corruption	155	1.35%
Comprehensive Administration	525	4.56%
Other	7	0.06%
<b>Total</b>	<b>11,523</b>	<b>100.00%</b>

**Pie chart of staff numbers and categories in Taxation Authority**

Total 100%



## 2. Gender and age of taxation officers

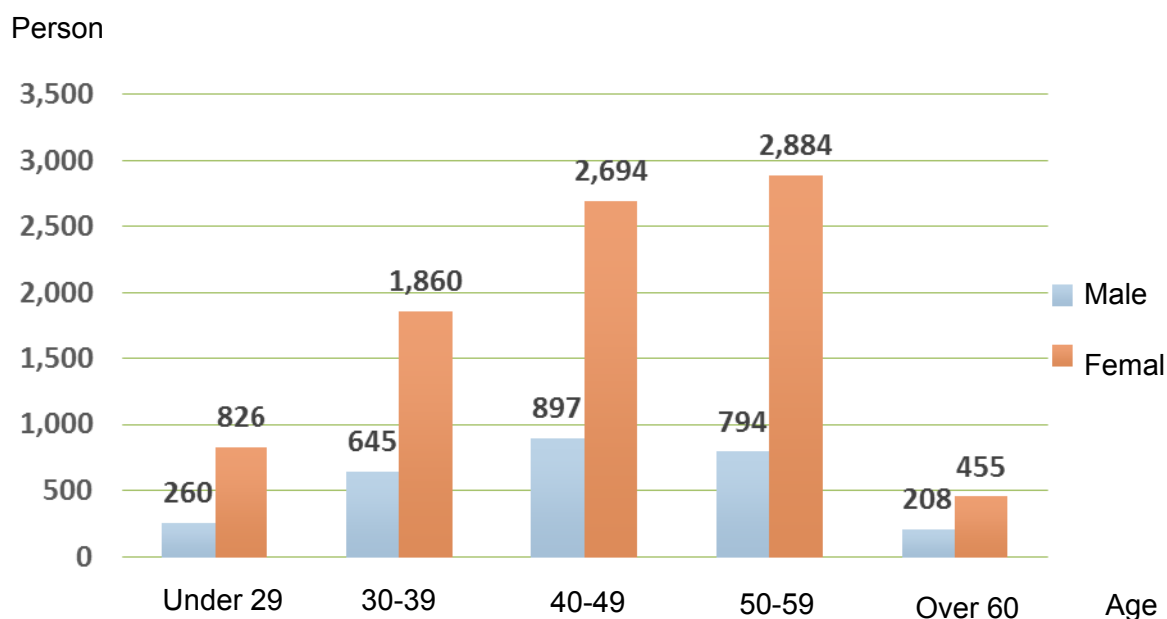
Most taxation officers are young adults. The ratios of men and women are 24.33% and 75.67%. Gender and age of taxation officers are shown in the table and chart.

### Gender and age of taxation officers

Unit: Person;%

Class interval (Age)	Nationwide			Ratio
	Number of Men	Number of Women	Subtotal	
Under 29	260	826	1,086	9.43%
30-39	645	1,860	2,505	21.74%
40-49	897	2,694	3,591	31.16%
50-59	794	2,884	3,678	31.92%
Over 60	208	455	663	5.75%
Total	2,804	8,719	11,523	100.00%

### Bar graph of gender and age of taxation officers



### 3. Education level of taxation officers

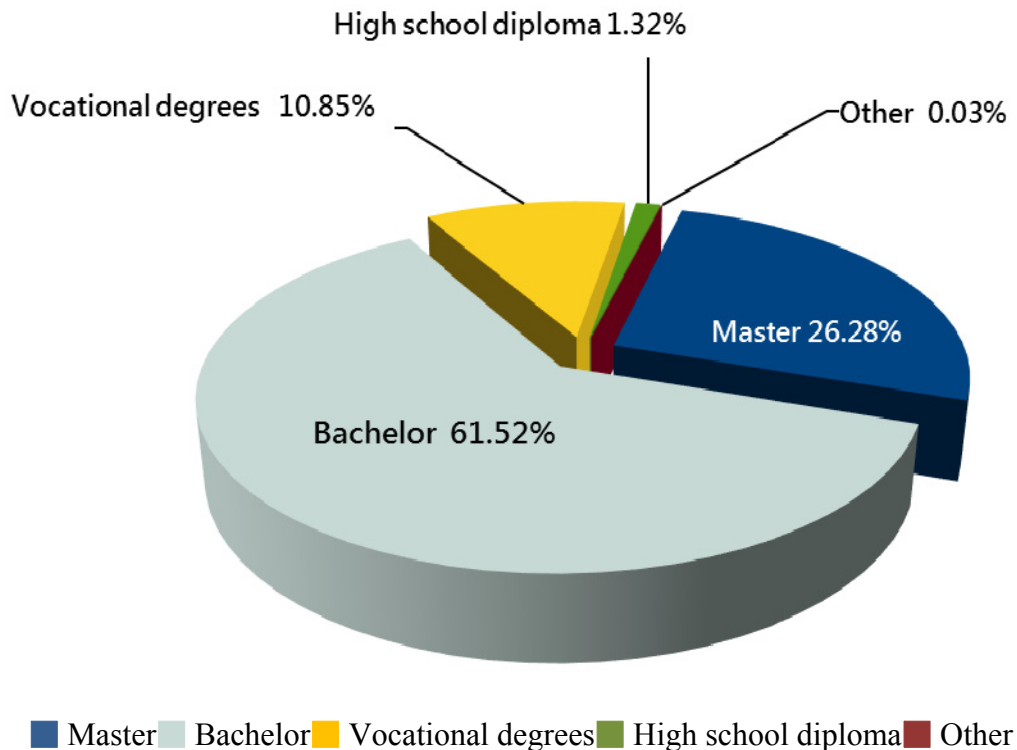
The ratio of taxation officers who have vocational degrees or above is 98.65%. As for the examination level, the ratio of taxation officers who passed the senior civil service examination or above is 80.13%.

#### Education level of taxation officers

Unit: Person; %

Education	Number	Ratio
Master	3,028	26.28%
Bachelor	7,089	61.52%
Vocational degrees	1,251	10.85%
High school diploma	152	1.32%
Other	3	0.03%
Total	11,523	100.00%

#### Pie chart of education level of taxation officers



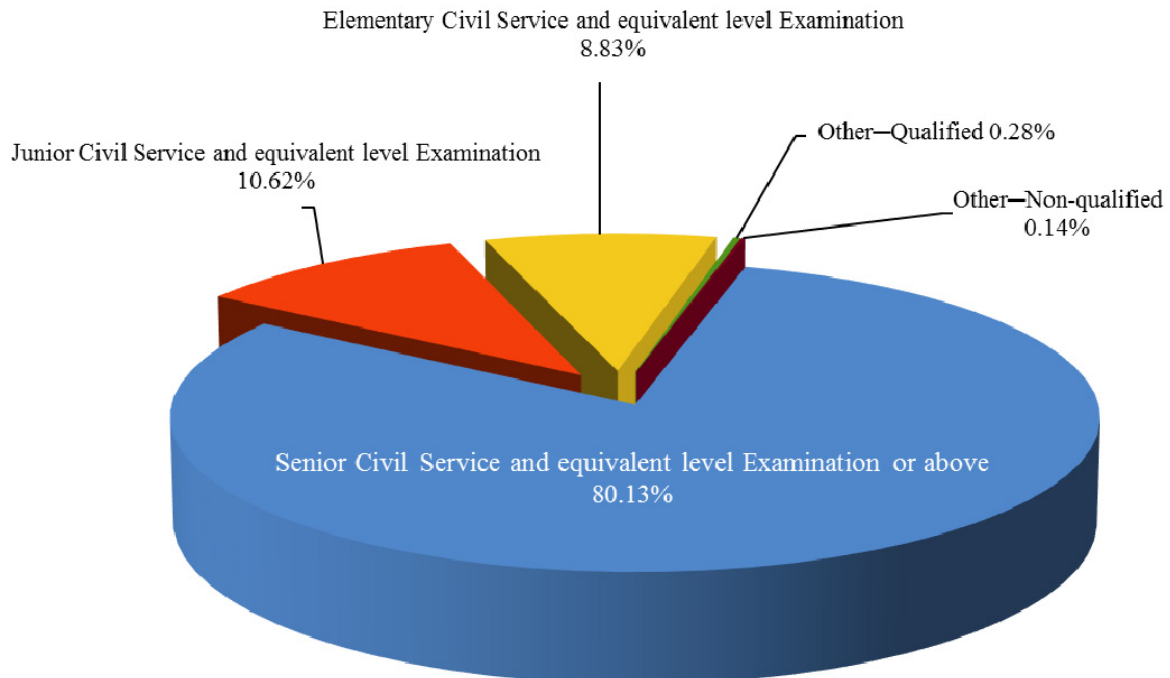
### Examination taken by taxation officers

Unit: Person; %

Examination Level	Nationwide	
	Number	Ratio
Senior Civil Service and equivalent level Examination or above	9,233	80.13%
Junior Civil Service and equivalent level Examination	1,224	10.62%
Elementary Civil Service and equivalent level Examination	1,018	8.83%
Other—Qualified	32	0.28%
Other—Non-qualified	16	0.14%
Total	11,523	100.00%

### Pie chart of examination level of taxation officers

Total 100%



#### 4. Director-Generals in Taxation Administration in chronological Order

The Director-Generals in the Taxation Administration since the relocation of the government in Taiwan are shown as in the table. The data before the relocation of the government have been lost.

**Director-Generals in Taxation Administration**

Name	Date Began Office	Date Left Office
Chen, Tsung	May 1950	March 1961
Chen, Shao-Shu	March 1961	July 1969
Jin, Wei-Shen	July 1969	December 1981
Shiue, Jia-Chuan	December 1981	December 1986
Chang, Yao-Tung	December 1986	April 1988
Wang, Jeng-Yi	April 1988	July 1991
Hou, Ba-Lieh	July 1991	March 1994
Lin, Jian-Syong	March 1994	January 1997
Wang, De-Shan	January 1997	June 2000
Lin, Tzeng-Ji	June 2000	August 2004
Lin, Ji-Chang	August 2004	August 2006
Chang, Sheng-Ford	August 2006	July 2007
Sheu, Yu-Jer	August 2007	December 2012
Wu, Tzu-Hsin	January 2013	June 2016
Lee, Ching-Hua	June 2016	June 2020
Hsu , Tzu-Mei	July 2020	January 2023
Sung, Hsiu-Ling	March 2023	

## 5. Directors of Taxation Authority

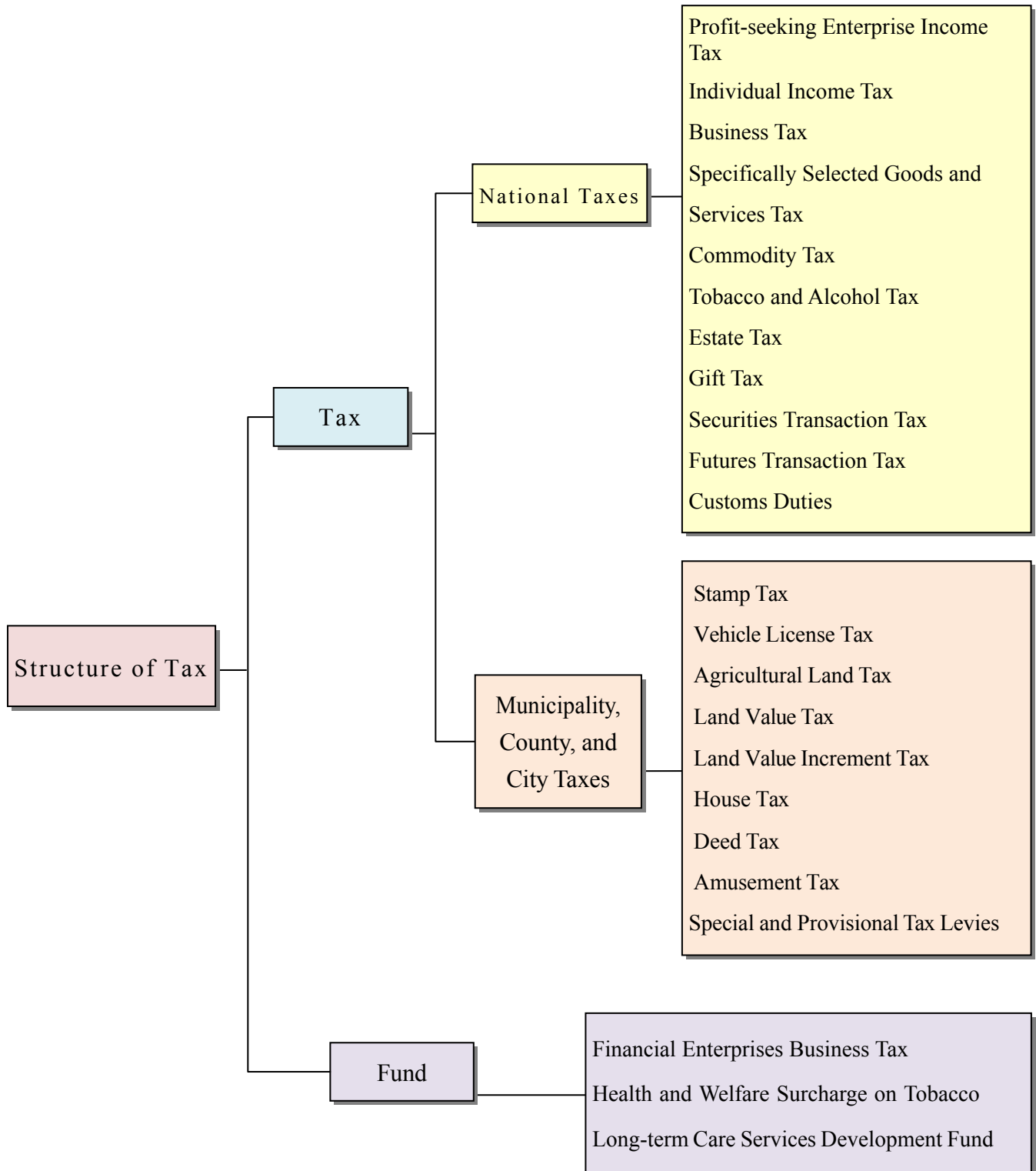
Organization	Job Title	Name	Date Began Office
Taxation Administration	Director-General	Sung, Hsiu-Ling	March 2023
National Taxation Bureau of Taipei	Director-General	Wu, Lien-Ying	March 2023
National Taxation Bureau of Kaohsiung	Director-General	Chen, Bo-Cheng	July 2023
National Taxation Bureau of the Northern Area	Director-General	Lee, I-Hui	July 2023
National Taxation Bureau of the Central Area	Director-General	Lou, Mei-Chung	March 2023
National Taxation Bureau of the Southern Area	Director-General	Lee, Ya-Ching	July 2023
Taipei City Revenue Service	Director	Ni, Yung-Jsu	July 2019
Revenue Service Office, New Taipei City Government	Director	Chang, Shih-Bin	August 2020
Local Tax Bureau of Taichung City Government	Director-General	Shen, Zheng-An	March 2019
Finance and Local Tax Bureau, Tainan City	Director-General	Lu, Jen-Hsiu	September 2023
Revenue Service Office, Kaohsiung City	Director	Tsai, Li-Hui	January 2023
Department of Taxation, Taoyuan	Director-General	Yao, Shih-Chang	December 2018
Local Tax Bureau, Hsinchu County	Director-General	Huang, Kuo-Fong	August 2023
Local Tax Bureau, Miaoli County	Director-General	Huang, Guo-Liang	January 2019
Tax Bureau, Nantou County	Director-General	Wu, Yu-Hung	July 2020
Local Tax Bureau, Changhua County	Director-General	Chen, Yen-Hui	August 2020
Revenue Service Bureau, Yunlin County	Director-General	Chang, Yung-Ching	August 2014
Finance and Taxation Bureau, Chiayi County	Director-General	Hsiao, Chun-Ming	December 2018
Finance and Taxation Bureau of Pingtung County	Director-General	Cheng, Chun	September 2015
Finance and Taxation Bureau, Yilan County	Director-General	Lu, Tien-Lung	December 2018
Local Tax Bureau, Hualien County	Director-General	Lu, Yu-Chih	August 2016
Tax Bureau, Taitung County	Director-General	Li, Su-Chin	July 2013
Local Tax Bureau, Penghu County	Director-General	Lin, Hong-Cheng	July 2021
Local Tax Bureau, Keelung City	Director-General	Ou, Chiou-Shya	January 2014
Local Tax Bureau, Hsinchu City	Director-General	Su, Wei-Fang	December 2022
Finance and Taxation Bureau, Chiayi City	Acting Director-General	Hung, Tsai-Yan	July 2023
Tax Bureau, Kinmen County	Acting Director-General	Hsu, Hung-Chih	September 2023
Finance and Local Tax Bureau, Lienchiang County	Director-General	Chen, Sui-Chin	July 2018



**PART II    Structure of Tax**  
**(including Customs Duties and Fund)**



Structure of Tax ( including Customs Duties and Fund )



Notes : 1. Customs Duties are imposed by Customs.

2. Agricultural Land Tax has been stop imposed since the second period of 1987.



**PART III** Overview of Tax Revenue  
(for past 10 years)



## I Overview of taxation

With the development of the economy, tax administration optimization and national taxation awareness have increased, tax revenues (including Customs Duties, Financial Enterprises Business Tax, Health and Welfare Surcharge on Tobacco and Long-term Care Services Development Fund, etc.) have grown rapidly.

In 2022, tax revenue was NT\$3,247.88 billion, which was 1.77 times the 2013 tax revenue of NT\$1,834.12 billion, of which National Taxes increased 77.1% and Municipality, County, and City Taxes increased 17% compared with the 2013 tax revenue.

### Statistics of tax revenues for 2013 to 2022

Index Base: CY2013=100.

Unit: NT\$1,000; %

CY	Total	Index Base	National Taxes	Index Base	Municipality, County, and City Taxes	Index Base	Education Surtax	Index Base
2013	1,834,124,153	100.0	1,448,390,897	100.0	320,424,641	100.0	1,198	100.0
2014	1,976,106,922	107.7	1,594,839,262	110.1	322,769,040	100.7	493	41.2
2015	2,134,857,093	116.4	1,733,504,903	119.7	343,110,612	107.1	7,393	617.1
2016	2,224,075,454	121.3	1,828,375,406	126.2	337,592,959	105.4	(1,454)	(121.4)
2017	2,251,246,001	122.7	1,839,484,777	127.0	356,458,687	111.2	175	14.6
2018	2,386,944,903	130.1	1,944,277,331	134.2	354,930,856	110.8	(12)	(1.0)
2019	2,470,519,242	134.7	2,003,982,781	138.4	370,946,018	115.8	(7)	(0.6)
2020	2,398,667,080	130.8	1,905,788,776	131.6	384,106,350	119.9	(26)	(2.2)
2021	2,874,212,555	156.7	2,357,876,227	162.8	385,903,602	120.4	(2)	(0.2)
2022	3,247,877,156	177.1	2,719,007,004	187.7	374,930,865	117.0	(8)	(0.7)
CY	Financial Enterprises Business Tax	Index Base	Health and Welfare Surcharge on Tobacco	Index Base	Long-term Care Services Development Fund	Index Base	Specifically Selected Goods and Services Tax	Index Base
2013	24,931,718	100.0	35,057,254	100.0	-	-	5,318,445	100.0
2014	25,609,386	102.7	32,888,741	93.8	-	-	-	-
2015	25,137,156	100.8	33,097,029	94.4	-	-	-	-
2016	23,745,524	95.2	34,363,019	98.0	-	-	-	-
2017	23,124,126	92.7	32,178,236	91.8	8,253,269	-	-	-
2018	24,473,563	98.2	28,186,471	80.4	35,076,694	-	-	-
2019	26,159,164	104.9	27,721,290	79.1	41,709,996	-	-	-
2020	26,623,186	106.8	29,437,537	84.0	52,711,257	-	-	-
2021	28,196,403	113.1	30,164,461	86.0	72,071,864	-	-	-
2022	30,338,957	121.7	29,688,169	84.7	93,912,169	-	-	-

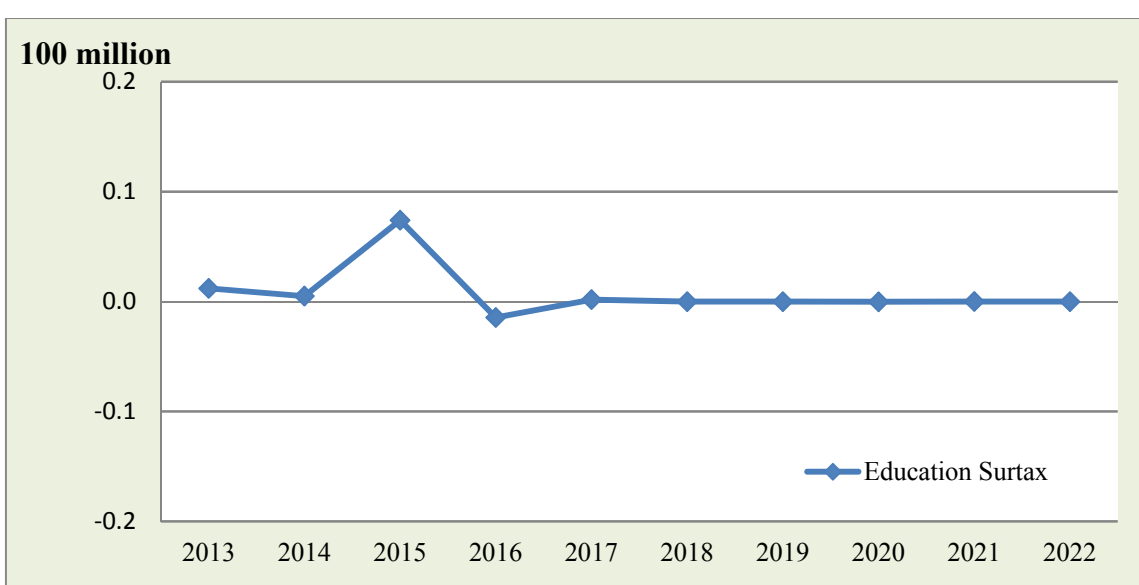
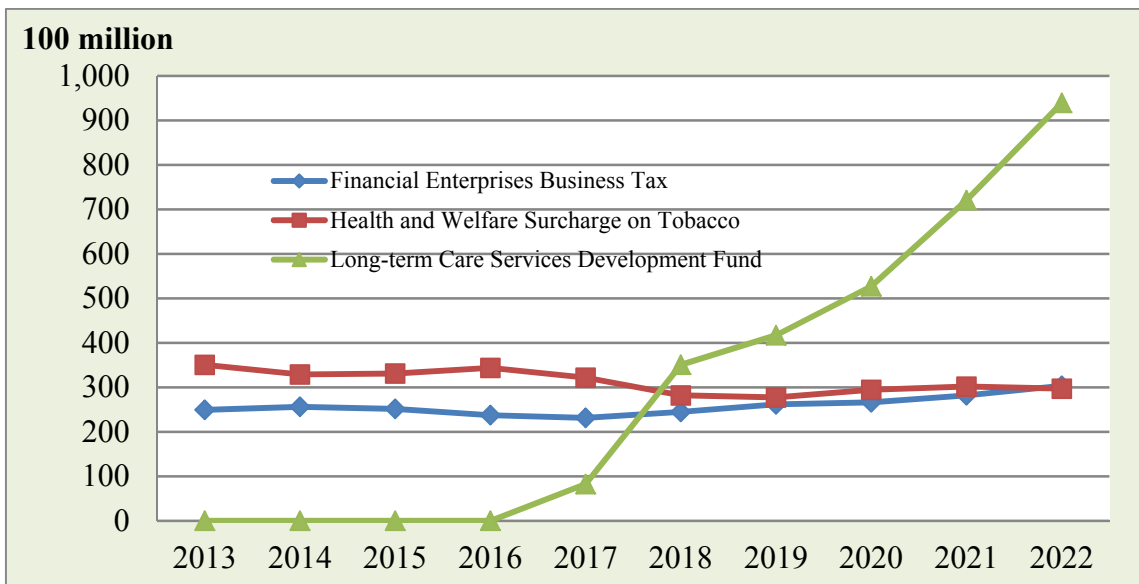
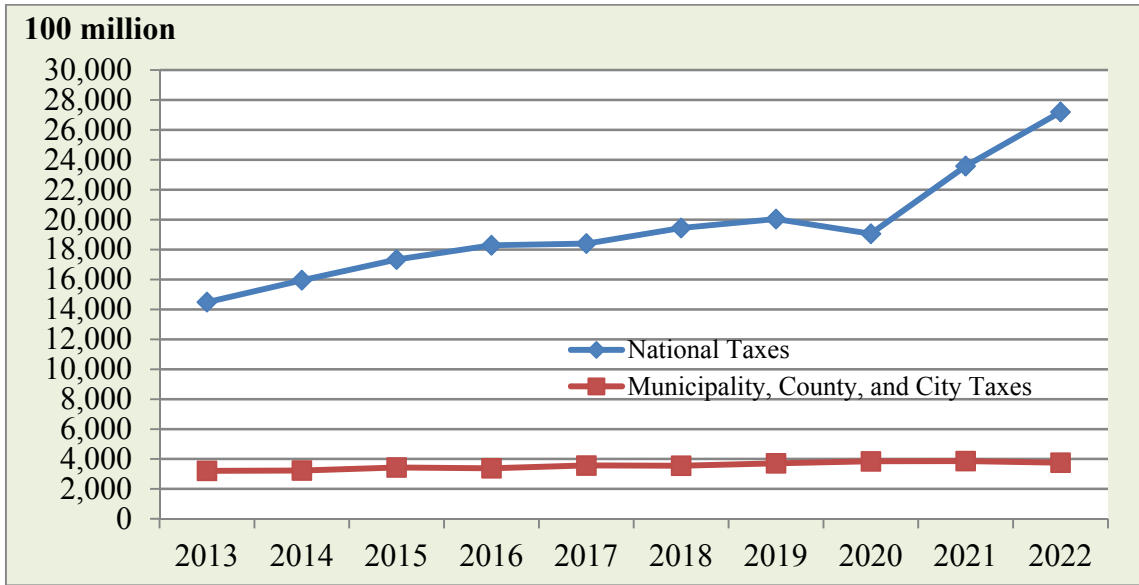
Source: Yearbook of Financial Statistics, Republic of China, 2022.

Note: 1.The Specifically Selected Goods and Services Tax was imposed from June 2011, was included in Fund from 2011 to 2013, and was included in national tax from 2014.

2.Since 2014, Municipality, County, and City Tax includes Special and Provisional Tax Levies.

3.The Long-term Care Services Development Fund was established in 2017.

Growth chart of tax revenues for past 10 years



## II Proportion of Taxes in National Tax Revenue

### 1. The proportions of taxes in the National Tax Revenue

The National Tax Revenue consists of Internal Revenue Taxes, Customs Duties, and the Fund Revenue (this fund includes the Financial Enterprises Business Tax, the Health and Welfare Surcharge on Tobacco, and the Long-term Care Services Development Fund). In the past 10 years, the proportion of each revenue source in the national tax revenue can be found in the table below.

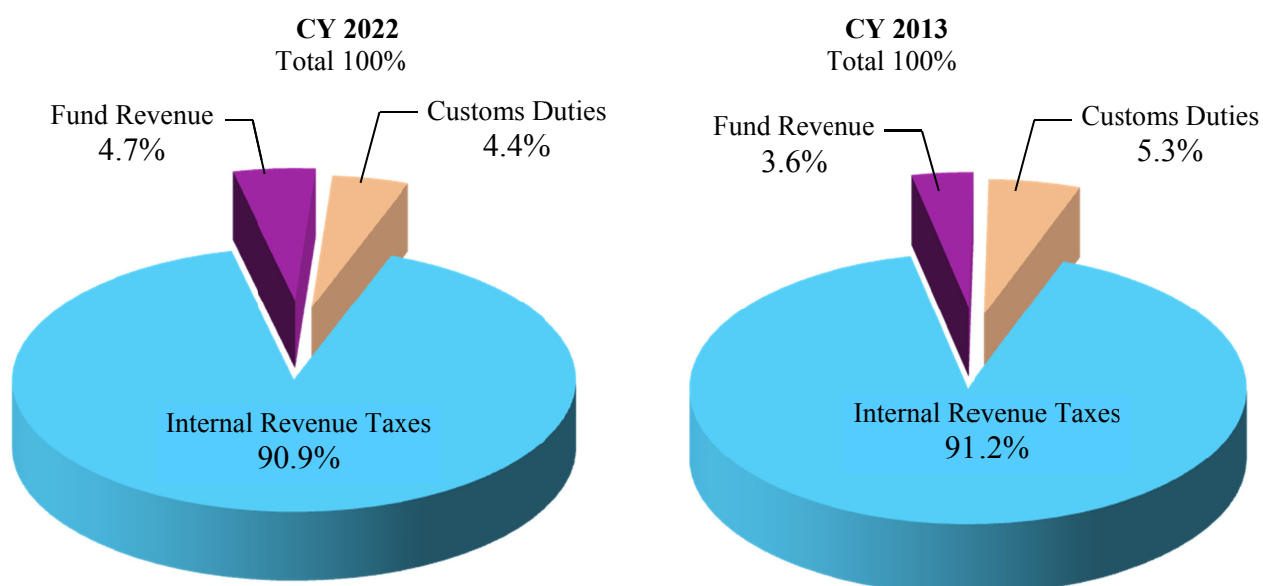
#### Proportions in National Tax Revenue Sources

Unit: %

Items CY	Total	Internal Revenue Taxes	Customs Duties	Fund Revenue
2013	100.0	91.2	5.3	3.6
2014	100.0	91.6	5.4	3.0
2015	100.0	92.1	5.2	2.7
2016	100.0	92.2	5.2	2.6
2017	100.0	92.1	5.1	2.8
2018	100.0	91.3	5.0	3.7
2019	100.0	91.2	5.0	3.9
2020	100.0	90.4	5.1	4.5
2021	100.0	90.8	4.6	4.5
2022	100.0	90.9	4.4	4.7

Source: Yearbook of Financial Statistics, Republic of China 2022.

Explanation: Figures may not add up to the total due to rounding.



## 2. The proportion of tax revenue in national tax revenue-by item of tax

Observing the structure of each tax, the proportion of income tax is the highest. In 2022, Income Tax account for the highest proportion (51.8%), followed by Business Tax (16.8%), Land Tax (5.8%), Securities Transaction Tax (5.4%), Commodity Tax (4.7%), and Customs Duties (4.4%).

### Proportion of tax revenue in national tax revenue-by item of tax (Education Surtax is excluded)

Unit: %

Items	CY	2013	2014	2015	2016	2017
Grand Total		100.0	100.0	100.0	100.0	100.0
Customs Duties		5.3	5.4	5.2	5.2	5.1
Income Tax		40.5	41.2	43.9	45.2	43.8
Profit-seeking Enterprise Income Tax		19.1	20.4	21.7	22.9	22.4
Individual Income Tax		21.4	20.8	22.2	22.3	21.5
Estate and Gift Tax*		1.3	1.3	1.5	2.1	2.3
Estate Tax*		0.8	0.7	0.9	1.1	0.9
Gift Tax*		0.5	0.6	0.7	1.0	1.3
Commodity Tax		8.9	8.7	8.6	8.2	7.9
Securities Transaction Tax		3.9	4.5	3.8	3.2	4.0
Futures Transaction Tax		0.1	0.1	0.2	0.2	0.2
Tobacco and Alcohol Tax*		2.4	2.2	2.1	2.1	2.2
Specifically Selected Goods and Services Tax		0.3	0.3	0.2	0.1	0.1
Business Tax**		17.9	18.3	16.9	17.0	17.1
Financial Enterprises Business Tax		1.4	1.3	1.2	1.1	1.0
Land Tax		9.5	8.8	8.6	8.0	8.4
Land Value Tax		3.9	3.6	3.3	4.2	4.2
Land Value Increment Tax		5.6	5.1	5.3	3.7	4.2
House Tax		3.4	3.3	3.3	3.3	3.4
Vehicle License Tax		3.1	3.0	2.9	2.8	2.8
Deed Tax		0.7	0.6	0.6	0.5	0.6
Stamp Tax		0.6	0.5	0.5	0.5	0.5
Amusement Tax		0.1	0.1	0.1	0.1	0.1
Special and Provisional Tax Levies		—	—	0.0	0.0	0.1
Education Surtax		0.0	0.0	0.0	0.0	0.0
Health and Welfare Surcharge on Tobacco		1.9	1.7	1.6	1.5	1.4
Items	CY	2018	2019	2020	2021	2022
Grand Total		100.0	100.0	100.0	100.0	100.0
Customs Duties		5.0	5.0	5.1	4.6	4.4
Income Tax		45.1	46.5	40.9	42.9	51.8
Profit-seeking Enterprise Income Tax		23.8	26.2	19.9	24.4	31.6
Individual Income Tax		21.3	20.3	21.0	18.4	20.2
Estate and Gift Tax*		1.3	1.4	1.8	1.8	1.8
Estate Tax*		0.9	1.0	1.2	1.2	1.2
Gift Tax*		0.4	0.4	0.5	0.7	0.6
Commodity Tax		7.5	7.2	7.1	6.3	4.7
Securities Transaction Tax		4.2	3.7	6.3	9.6	5.4
Futures Transaction Tax		0.3	0.2	0.3	0.4	0.3
Tobacco and Alcohol Tax*		2.9	2.8	3.0	2.5	2.3
Specifically Selected Goods and Services Tax		0.1	0.1	0.1	0.1	0.1
Business Tax**		17.4	17.0	18.2	17.4	16.8
Financial Enterprises Business Tax		1.0	1.1	1.1	1.0	0.9
Land Tax		7.6	7.8	8.5	7.0	5.8
Land Value Tax		3.8	3.7	3.8	3.1	2.9
Land Value Increment Tax		3.8	4.1	4.7	3.8	2.9
House Tax		3.3	3.3	3.3	2.9	2.6
Vehicle License Tax		2.7	2.7	2.8	2.3	2.1
Deed Tax		0.6	0.6	0.7	0.6	0.5
Stamp Tax		0.5	0.5	0.6	0.5	0.5
Amusement Tax		0.1	0.1	0.1	0.0	0.1
Special and Provisional Tax Levies		0.1	0.1	0.1	0.1	0.0
Education Surtax		0.0	0.0	0.0	0.0	0.0
Health and Welfare Surcharge on Tobacco		1.2	1.1	1.2	1.0	0.9

Source: Yearbook of Financial Statistics, Republic of China, 2022.

Note: 1.\*Since 2017, Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for the Long-term Care Services Development Fund.

2.\*\*Business Tax include undesignated portion and Financial Enterprises Business Tax, which were appropriated to financial special reserves.

In the past decade, the national tax revenue, except for the Securities Transactions Tax and Futures Transactions Tax, were affected by market transactions. The other taxes increased to NT\$2,843.26 billion in 2022, the highest increase in the past decade.

### Statistics of national tax revenue for 2013 to 2022

Index Base: CY 2013 = 100.

Units: NT\$1,000; %

CY	Profit-seeking Enterprise Income Tax*		Individual Income Tax*		Income Tax		Estate and Gift Tax*		Commodity Tax		Tobacco and Alcohol Tax*	
	Amount	Index Base	Amount	Index Base	Amount	Index Base	Amount	Index Base	Amount	Index Base	Amount	Index Base
2013	351,115,287	100.0	392,174,282	100.0	743,289,569	100.0	23,727,917	100.0	162,503,713	100.0	44,769,009	100.0
2014	402,631,678	114.7	410,852,287	104.8	813,483,965	109.4	25,444,324	107.2	172,897,429	106.4	43,809,966	97.9
2015	462,784,445	131.8	473,946,434	120.9	936,730,879	126.0	32,735,575	138.0	183,130,790	112.7	44,160,168	98.6
2016	510,388,471	145.4	495,971,933	126.5	1,006,360,404	135.4	47,515,086	200.2	181,906,968	111.9	45,626,761	101.9
2017	503,312,206	143.3	483,099,840	123.2	986,412,046	132.7	51,085,366	215.3	178,467,404	109.8	50,234,984	112.2
2018	567,944,689	161.8	509,134,609	129.8	1,077,079,298	144.9	31,824,830	134.1	180,111,430	110.8	69,602,514	155.5
2019	647,910,948	184.5	500,903,111	127.7	1,148,814,059	154.6	34,925,726	147.2	176,878,186	108.8	68,649,317	153.3
2020	477,052,060	135.9	504,655,105	128.7	981,707,165	132.1	42,296,348	178.3	170,223,762	104.8	71,472,435	159.6
2021	701,845,090	199.9	530,188,503	135.2	1,232,033,593	165.8	53,061,964	223.6	180,093,438	110.8	70,859,143	158.3
2022	1,027,278,985	292.6	655,119,764	167.0	1,682,398,749	226.3	57,613,334	242.8	153,523,425	94.5	73,322,979	163.8

CY	Securities Transaction Tax		Futures Transaction Tax		Business Tax**		Specifically Selected Goods and Services Tax		Customs Duties		Grand Total	
	Amount	Index Base	Amount	Index Base	Amount	Index Base	Amount	Index Base	Amount	Index Base	Amount	Index Base
2013	71,383,425	100.0	2,669,191	100.0	327,971,096	100.0	5,318,445	100.0	97,008,695	100.0	1,478,641,060	100.0
2014	88,710,600	124.3	2,861,748	107.2	360,697,761	110.0	5,400,976	101.6	107,141,879	110.4	1,620,448,648	109.6
2015	82,032,932	114.9	3,783,497	141.7	360,898,524	110.0	4,191,738	78.8	110,977,956	114.4	1,758,642,059	118.9
2016	70,854,816	99.3	3,705,866	138.8	378,354,422	115.4	2,825,530	53.1	114,971,077	118.5	1,852,120,930	125.3
2017	89,967,010	126.0	4,190,423	157.0	384,978,061	117.4	2,316,766	43.6	114,956,843	118.5	1,862,608,903	126.0
2018	101,170,666	141.7	6,099,829	228.5	415,408,541	126.7	2,473,693	46.5	120,056,787	123.8	2,003,827,588	135.5
2019	91,204,700	127.8	4,694,563	175.9	420,908,352	128.3	2,734,703	51.4	123,042,335	126.8	2,071,851,941	140.1
2020	150,631,874	211.0	7,535,931	282.3	437,212,013	133.3	2,653,534	49.9	121,390,157	125.1	1,985,123,219	134.3
2021	275,392,541	385.8	10,459,907	391.9	499,357,607	152.3	3,616,250	68.0	133,270,051	137.4	2,458,144,494	166.2
2022	175,604,475	246.0	9,986,117	374.1	544,366,239	166.0	3,895,538	73.2	142,547,274	146.9	2,843,258,130	192.3

Source: Yearbook of Financial Statistics, Republic of China, 2022.

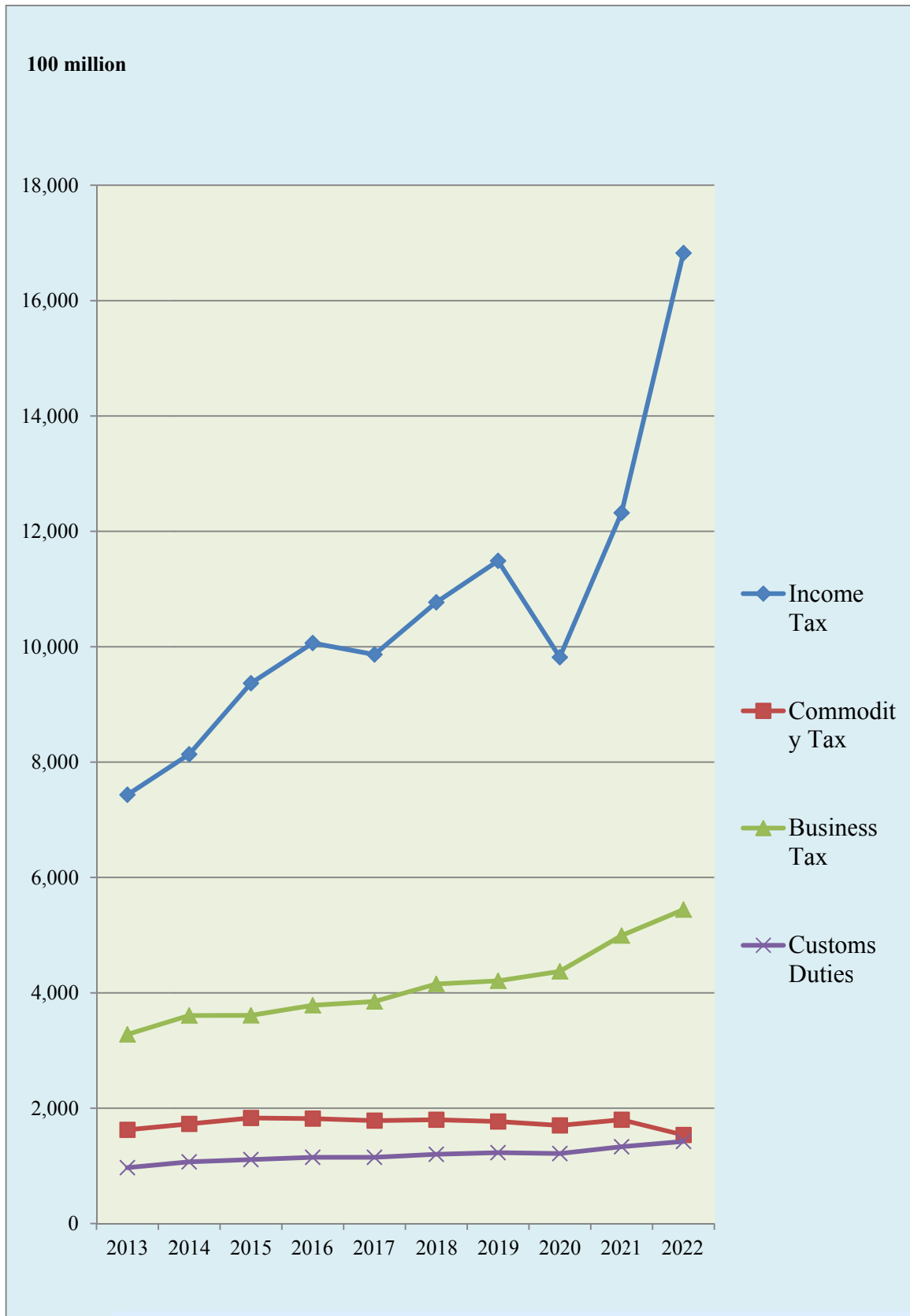
Note: 1. The Specifically Selected Goods and Services Tax was imposed from June 2011.

2. \* Since 2017, Income Tax, the Estate and Gift Tax, and the Tobacco and Alcohol Tax include revenues for the Long-term Care Services Development Fund.

3. \*\* Business Tax includes the undesignated portion of the Financial Enterprises Business Tax, which was appropriated to financial special reserves.

### III Statistics of National Tax Revenue by Tax Items over the years

**Growth chart of major national tax revenues( income tax, commodity tax, and customs duties) for past 10 years**



### Statistics of municipality, county, and city taxes for past 10 years

Unit: NT\$1,000

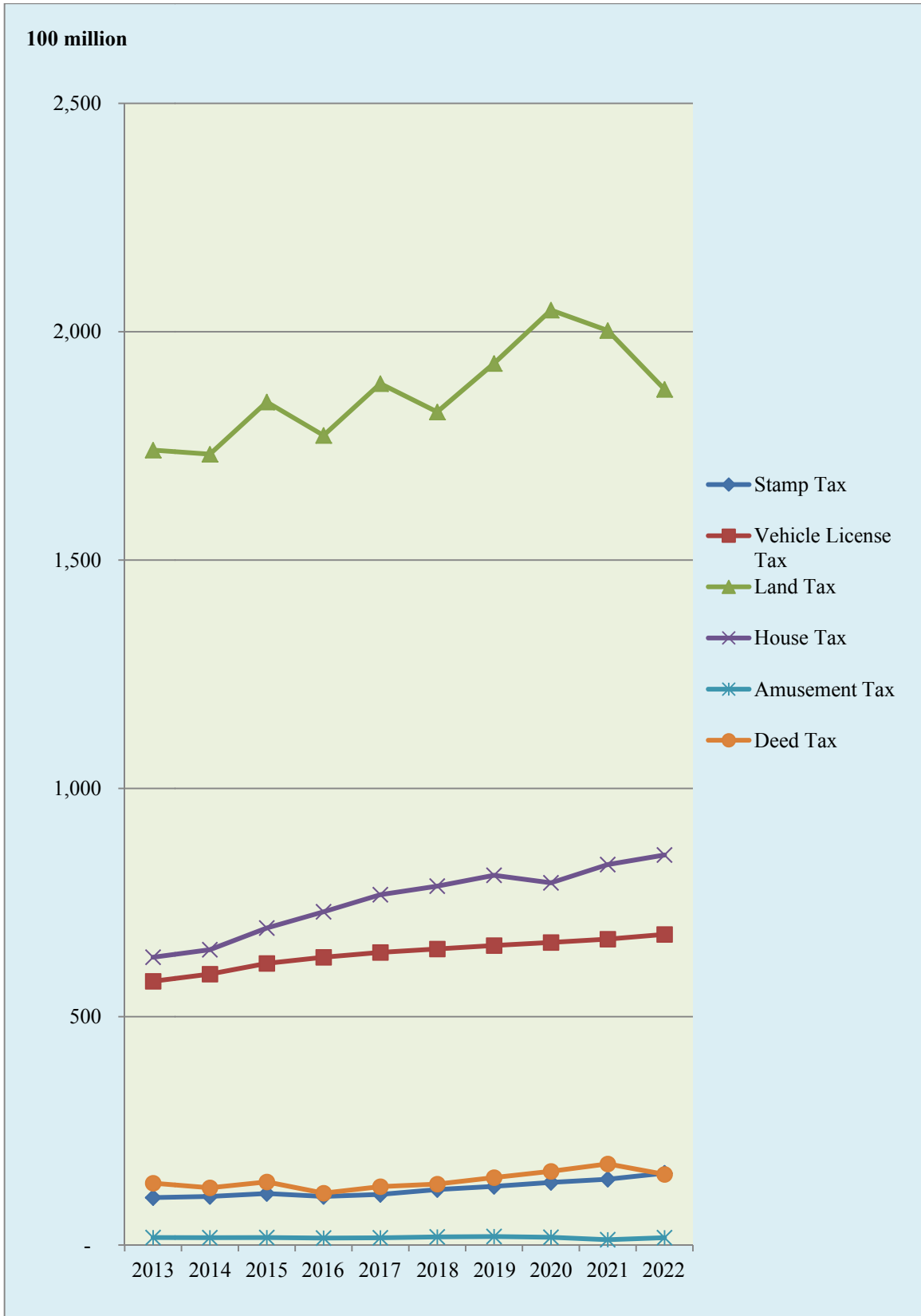
Items CY	Total	Stamp Tax	Vehicle License Tax	Land Tax	House Tax	Amusement Tax	Deed Tax	Special and Provisional Tax Levies
2013	320,424,641	10,376,985	57,759,406	174,080,706	63,013,454	1,633,756	13,560,334	-
2014	322,769,040	10,643,617	59,326,118	173,174,512	64,672,878	1,623,815	12,534,737	793,363
2015	343,110,612	11,285,336	61,679,154	184,598,397	69,421,961	1,632,574	13,826,660	666,530
2016	337,592,959	10,644,443	63,016,185	177,273,904	72,962,850	1,524,589	11,375,814	795,174
2017	356,458,687	11,099,530	64,076,999	188,638,208	76,723,547	1,595,772	12,789,424	1,535,207
2018	354,930,856	12,146,755	64,830,354	182,436,812	78,588,425	1,777,643	13,365,520	1,785,347
2019	370,946,018	12,856,984	65,597,591	193,033,959	80,972,489	1,877,780	14,773,001	1,834,214
2020	384,106,350	13,725,428	66,258,963	204,742,200	79,315,449	1,707,158	16,147,441	2,209,711
2021	385,903,602	14,427,386	66,984,023	200,257,068	83,308,470	1,156,032	17,778,698	1,991,925
2022	374,930,865	15,722,375	68,016,771	187,366,636	85,419,223	1,627,903	15,481,118	1,296,839

Source: Yearbook of Financial Statistics, Republic of China, 2022.

Note: Since 2014, Municipality, County, and City Tax includes Special and Provisional Tax Levies.

IV Tax Revenues of Municipality, County, and City over the years

Growth chart of municipality, county, and city tax for past 10 years



Direct Taxes include Income Tax (including Consolidated Housing and Land Income Tax for Long-term Care Services Development Fund), Securities Transaction Tax, Futures Transaction Tax, Land Tax, House Tax, Estate and Gift Tax (including Long-term Care Services Development Fund), Deed Tax and their attached Education Surtax, Customs Duties、Business Tax (including Financial Enterprises Business Tax), Commodity Tax, and others (including Specifically Selected Goods and Services Tax, Vehicle License Tax, Stamp Tax, Amusement Tax, Special and Provisional Tax Levies, Health and Welfare Surcharge on Tobacco and Tobacco and Alcohol Tax, which includes Long-term Care Services Development Fund) are classified as Indirect Taxes. In the past 10 years, the proportion of Direct Taxation to National Tax revenue has remained between 59.5% and 68.2%.

### Statistics of the proportion of direct and indirect taxes for past 10 years

Unit: %

CY	Direct Taxes					Indirect Taxes			
	Total	Income Tax			Others	Total	Business Tax	Commodity Tax	Others
		Subtotal	Profit-seeking Enterprise	Individual Income Tax					
2013	59.5	40.5	19.1	21.4	19.0	40.5	17.9	8.9	13.7
2014	59.8	41.2	20.4	20.8	18.6	40.2	18.3	8.7	13.2
2015	62.0	43.9	21.7	22.2	18.1	38.0	16.9	8.6	12.5
2016	62.5	45.2	22.9	22.3	17.3	37.5	17.0	8.2	12.3
2017	62.6	43.8	22.4	21.5	18.8	37.4	17.1	7.9	12.3
2018	62.4	45.1	23.8	21.3	17.3	37.6	17.4	7.5	12.6
2019	63.5	46.5	26.2	20.3	17.0	36.5	17.0	7.2	12.3
2020	61.8	40.9	19.9	21.0	20.9	38.2	18.2	7.1	12.9
2021	65.1	42.9	24.4	18.4	22.3	34.9	17.4	6.3	11.2
2022	68.2	51.8	31.6	20.2	16.4	31.8	16.8	4.7	10.3

Source: Yearbook of Financial Statistics, Republic of China, 2022.

Explanation: Figures may not add up to the total due to rounding.



**PART IV** Overview of Internal Revenue Tax  
Collection in 2022



## I Comparison of tax revenues, budgets, and tax revenues in last year

The budget for internal revenue taxes in 2022 (excluding Customs Duties and Health and Welfare Surcharge on Tobacco) was NT\$2,537.74 billion. The tax revenue was NT\$3,075.64 billion, more than the budget by NT\$537.9 billion (including Education Surtax), or 21.2%. The 2021 tax revenue was NT\$2,710.78 billion, so the 2022 tax revenue showed an increase of 13.5%. The analysis of the major tax items is as follows:

1. Profit-seeking Enterprise Income Tax: In 2022, tax revenues were NT\$1,027.28 billion. The main reasons for this is economic growth in 2021 is better than estimated, and the increase in profits of some companies in 2021. The tax revenues exceeded the budget by NT\$297.28 billion with a tax achievement rate of 140.7%. Compared with the previous year's tax revenues of NT\$701.85 billion, there was an increase of 46.4%.
2. Individual Income Tax: In 2022, tax revenues were NT\$655.12 billion. The main reason for this is continued economic growth in 2021. The tax revenues exceeded the budget by NT\$126.07 billion with a tax achievement rate of 123.8%. Compared with the previous year's tax revenues of NT\$530.19 billion, there was an increase of 23.6%.
3. Estate and Gift Tax: In 2022, tax revenues were NT\$57.61 billion. The main reason was the collection of old cases of Estate Tax, causing the tax revenues exceeded the budget by NT\$22.37 billion with a tax achievement rate of 163.5%. Compared with the previous year with tax revenues of NT\$53.06 billion, there was an increase of 8.6%.
4. Commodity Tax: In 2022, tax revenues were NT\$153.52 billion. The main reason for this was the reduction of tax amounts of commodity tax on cement, gasoline, and diesel oil, and the cuts in domestic auto production. The tax revenues fell short of the budget by NT\$30.07 billion with a tax achievement rate of 83.6%. Compared with the previous year's tax revenues of NT\$180.09 billion, there was a decrease of 14.8%.
5. Tobacco and Alcohol Tax: In 2022, tax revenues were NT\$73.32 billion (including revenues for the Long-term Care Services Development Fund). The main reason for this was the wine market has gradually relaxed restrictions due to epidemic control measures, and consumption has grown steadily, resulting in the tax revenues exceeding the budget by NT\$2.9 billion with a tax achievement rate of 104.1%. Compared with the previous year with tax revenues of NT\$70.86 billion, there was an increase of 3.5%.
6. Securities Transaction Tax: In 2022, tax revenues were NT\$175.6 billion. The main reason for this was that the transaction value of the securities market was lower than estimated, resulting in the tax revenues fell short of the budget by NT\$1.24 billion with a tax achievement rate of 99.3%. Compared with the previous year with tax revenues of NT\$275.39 billion, there was a decrease of 36.2%.
7. Business Tax: In 2022, tax revenues were NT\$544.37 billion. The main reason for this was that the taxes on imported mineral products and electronic components have increased, and the tax refunds claimed by business entities for zero-rate sales have increased, resulting in the tax revenues exceeding the budget by NT\$116.23 billion with a tax achievement rate of 127.1%. Compared with the previous year with tax revenues of NT\$499.36 billion, there was an increase of 9%.
8. Land Value Tax: In 2022, tax revenues were NT\$94.32 billion. The main reason was Land Value Tax registration check and clear old tax arrears, resulting in the tax revenues exceeding the budget by NT\$3.29 billion with a tax achievement rate of 103.6%. Compared with the previous year tax revenues of NT\$90.24 billion, there was an increase of 4.5%.
9. Land Value Increment Tax: In 2022, tax revenues were NT\$93.05 billion. The main reason was the decrease in the total amount of land price, resulting in tax revenues fell short of the budget by NT\$11.58 billion with a tax achievement rate of 88.9%. Compared with the previous year tax revenues of NT\$110.02 billion, there was a decrease of 15.4%.

**Comparison of tax revenues, the budgets in 2022  
and tax revenues in last year**

Units: NT\$100 million; %

Tax items	Items	Budget in 2022 (1)	Tax revenues in 2022 (2)	Increase (decrease) number (3)=(2)-(1)	tax achievement rate (4)=(2)/(1)	Tax revenues in 2021 (5)	Growth rate (6)=(2)/(5)-1
	Total	25,377.38	30,756.42	5,379.03	121.2	27,107.78	13.5
	National Taxes	21,636.92	27,007.11	5,370.19	124.8	23,248.74	16.2
	Income Tax	12,590.50	16,823.99	4,233.49	133.6	12,320.34	36.6
	Profit-seeking Enterprise Income Tax	7,300.02	10,272.79	2,972.77	140.7	7,018.45	46.4
	Individual Income Tax	5,290.48	6,551.20	1,260.72	123.8	5,301.89	23.6
	Estate and Gift Tax*	352.43	576.13	223.70	163.5	530.62	8.6
	Commodity Tax	1,835.90	1,535.23	-300.67	83.6	1,800.93	-14.8
	Securities Transaction Tax	1,768.48	1,756.04	-12.44	99.3	2,753.93	-36.2
	Futures Transaction Tax	78.08	99.86	21.78	127.9	104.60	-4.5
	Tobacco and Alcohol Tax*	704.33	733.23	28.90	104.1	708.59	3.5
	Specifically Selected Goods and Services Tax	25.80	38.96	13.16	151.0	36.16	7.7
	Business Tax**	4,281.41	5,443.66	1,162.26	127.1	4,993.58	9.0
	Municipality, County, and City Taxes	3,740.46	3,749.31	8.85	100.2	3,859.04	-2.8
	Stamp Tax	126.94	157.22	30.28	123.9	144.27	9.0
	Vehicle License Tax	661.23	680.17	18.93	102.9	669.84	1.5
	Land Tax	1,956.58	1,873.67	-82.92	95.8	2,002.57	-6.4
	Land Value Tax	910.28	943.20	32.92	103.6	902.43	4.5
	Land Value Increment Tax	1,046.30	930.46	-115.84	88.9	1,100.15	-15.4
	House Tax	819.92	854.19	34.27	104.2	833.08	2.5
	Amusement Tax	15.91	16.28	0.37	102.3	11.56	40.8
	Deed Tax	151.55	154.81	3.26	102.1	177.79	-12.9
	Special and Provisional Tax Levies	8.32	12.97	4.65	156.0	19.92	-34.9
	Education Surtax	—	-	-	-	-	-

Source: Yearbook of Financial Statistics, Republic of China, 2022.

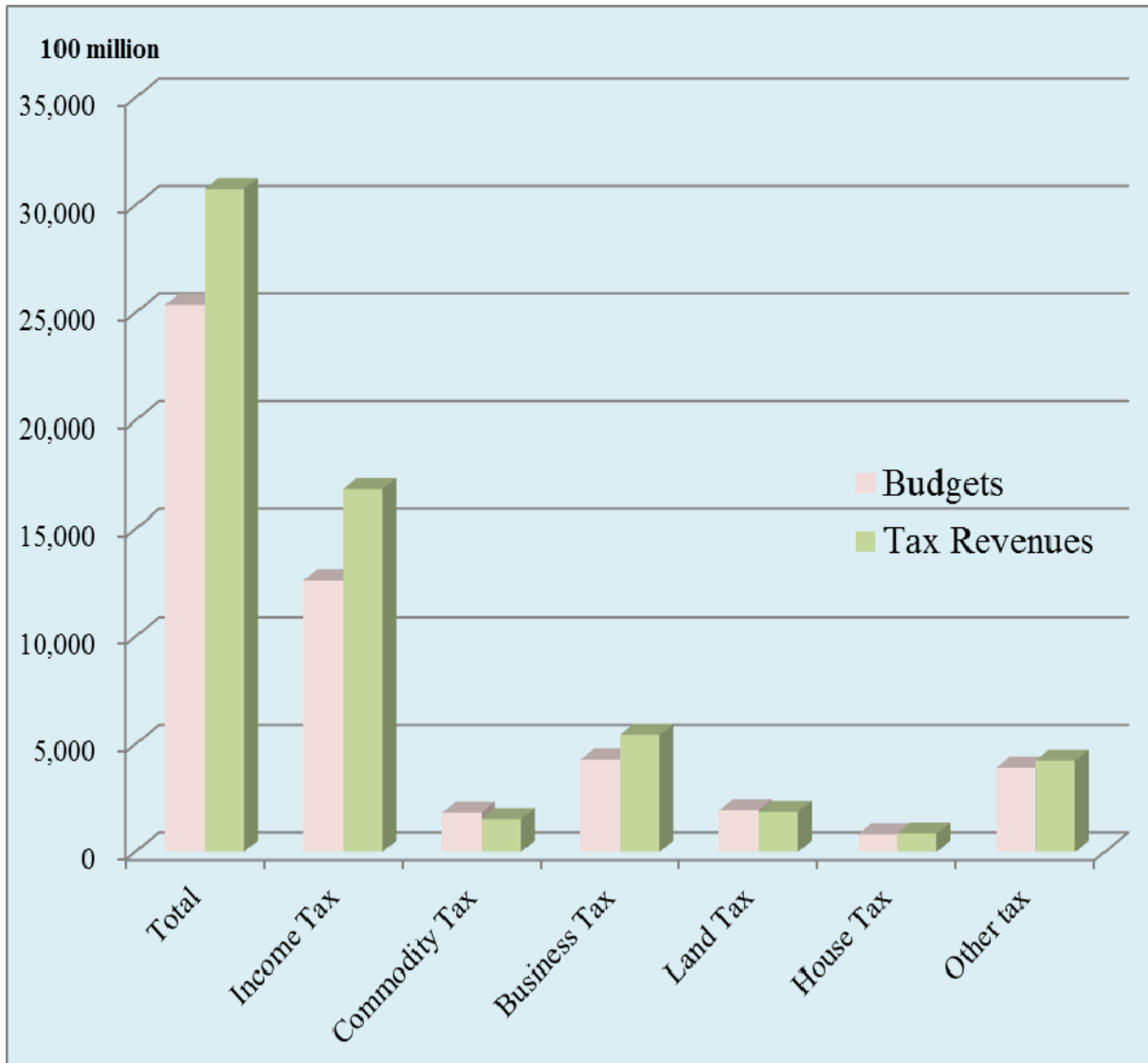
Explanation: 1. The specifically selected goods and services tax was imposed from June 2011.  
Special and Provisional Tax Levies included in Municipality, County, and City Taxes.

2. Figures may not add up to the total due to rounding.

Note: 1. \* Estate and Gift Tax, Tobacco and Alcohol Tax include taxes allocated to the Long-term Care Services Development Fund.

2. \*\* Business tax includes the undesignated portion of the financial enterprises business tax, which was appropriated to financial special reserves.

**Comparison chart of tax revenues and budgets in 2022**



## II Comparison of tax revenues, budgets, and tax revenues in last year of tax collection agencies

1. National Taxation Bureau of Taipei  
In 2022, tax revenues were NT\$1,047.27 billion, exceeding the budget of NT\$859 billion by NT\$188.27 billion. The tax achievement rate was 121.9%, an increase of 10.3% compared with the previous year's tax revenues.
2. National Taxation Bureau of the Northern Area  
In 2022, tax revenues were NT\$894.87 billion, exceeding the budget of NT\$681.58 billion by NT\$213.29 billion. The tax achievement rate was 131.3%, an increase of 22.3% compared with the previous year's tax revenues.
3. National Taxation Bureau of the Central Area  
In 2022, tax revenues were NT\$348.64 billion, exceeding the budget of NT\$322.81 billion by NT\$25.83 billion. The tax achievement rate was 108%, an increase of 22.3% compared with the previous year's tax revenues.
4. National Taxation Bureau of the Southern Area  
In 2022, tax revenues were NT\$161.99 billion, exceeding the budget of NT\$143.48 billion by NT\$18.51 billion. The tax achievement rate was 112.9%, an increase of 5.9% compared with the previous year's tax revenues.
5. National Taxation Bureau of Kaohsiung  
In 2022, tax revenues were NT\$277.64 billion, exceeding the budget of NT\$209.78 billion by NT\$67.86 billion. The tax achievement rate was 132.3%, an increase of 33.2% compared with the previous year's tax revenues,.
6. Tax collection agencies of each county/ city government  
In 2022, tax revenues were NT\$80.55 billion, exceeding the budget of NT\$75.34 billion by NT\$5.22 billion. The tax achievement rate was 106.9%, a decrease of 2.7% compared with the previous year's tax revenues.
7. Taipei City Revenue Service Office  
In 2022, tax revenues were NT\$76.82 billion, exceeding the budget of NT\$75.21 billion by NT\$1.61 billion. The tax achievement rate was 102.1%, an increase of 0.2% compared with the previous year's tax revenues.
8. New Taipei City Revenue Service Office  
In 2022, tax revenues were NT\$64.63 billion, exceeding the budget of NT\$64.27 billion by NT\$0.36 billion. The tax achievement rate was 100.6%, an increase of 3.8% compared with the previous year's tax revenues.
9. Taoyuan City Revenue Service Office  
In 2022, tax revenues were NT\$40.05 billion, fell short of the budget of NT\$42.24 billion by NT\$2.19 billion. The tax achievement rate was 94.8%, a decrease of 5.2% compared with the previous year's tax revenues.
10. Taichung City Revenue Service Office  
In 2022, tax revenues were NT\$43.9 billion, fell short of the budget of NT\$48 billion by NT\$4.11 billion. The tax achievement rate was 91.4%, a decrease of 5.8% compared with the previous year's tax revenues.
11. Tainan City Revenue Service Office  
In 2022, tax revenues were NT\$25.79 billion, fell short of the budget of NT\$26.22 billion by NT\$0.44 billion. The tax achievement rate was 98.3%, a decrease of 1.4% compared with the previous year's tax revenues.
12. Kaohsiung City Revenue Service Office  
In 2022, tax revenues were NT\$42.57 billion, exceeding the budget of NT\$42.26 billion by NT\$0.31 billion. The tax achievement rate was 100.7%, a decrease of 2.5% compared with the previous year's tax revenues.
13. Kinmen County Revenue Service Office  
In 2022, tax revenues were NT\$0.58 billion, exceeding the budget of NT\$0.48 billion by NT\$0.1 billion. The tax achievement rate was 120.8%, an increase of 6% compared with the previous year's tax revenues.
14. Lienchiang County Revenue Service Office  
In 2022, tax revenues were NT\$51 million, exceeding the budget of NT\$32 million by NT\$19 million. The tax achievement rate was 159.9%, an increase of 9.7% compared with the previous year's tax revenues.

### Collection performance of various national tax collection agencies in 2022

Units: NT\$100 million; %

Items Tax collection agencies	Budget in 2022 (1)	Tax revenues in 2022 (2)	Budget implementation		Comparison of tax revenues in 2022 and tax revenues in 2021		Tax ratio
			Increase (decrease) number (3)=(2)-(1)	Tax achievement rate (4)=(3)/(1)	Tax revenues in 2021 (5)	Growth rate (6)= [(2)-(5)] / (5)	
Total	25,906.94	31,053.29	5,146.35	119.9	27,409.43	13.3	100.0
National Taxation Bureau of Taipei	8,590.00	10,472.70	1,882.70	121.9	9,495.57	10.3	33.7
National Taxation Bureau of the Northern Area	6,815.83	8,948.68	2,132.85	131.3	7,314.03	22.3	28.8
National Taxation Bureau of the Central Area	3,228.07	3,486.35	258.28	108.0	3,126.99	11.5	11.2
National Taxation Bureau of the Southern Area	1,434.75	1,619.89	185.14	112.9	1,529.04	5.9	5.2
National Taxation Bureau of Kaohsiung	2,097.83	2,776.37	678.55	132.3	2,084.76	33.2	8.9
Tax collection agencies of each county/ city government	753.36	805.52	52.16	106.9	827.88	-2.7	2.6
Taipei City Revenue Service Office	752.10	768.22	16.12	102.1	766.86	0.2	2.5
New Taipei City Revenue Service Office	642.70	646.31	3.61	100.6	672.00	-3.8	2.1
Taoyuan City Revenue Service Office	422.35	400.46	-21.89	94.8	422.57	-5.2	1.3
Taichung City Revenue Service Office	480.00	438.95	-41.05	91.4	465.80	-5.8	1.4
Tainan City Revenue Service Office	262.21	257.86	-4.35	98.3	261.44	-1.4	0.8
Kaohsiung City Revenue Service Office	422.61	425.66	3.05	100.7	436.53	-2.5	1.4
Kinmen County Revenue Service Office	4.82	5.82	1.00	120.8	5.49	6.0	0.0
Lienchiang County Revenue Service Office	0.32	0.51	0.19	159.9	0.46	9.7	0.0

Source: Yearbook of Financial Statistics, Republic of China, 2022 and the database of the Ministry of Finance.

Illustration: 1. The financial enterprises business tax, health and welfare surcharge on tobacco, estate and gift and tobacco and alcohol tax are both included in the long-term service development fund.

2. Figures may not add up to the total due to rounding.

**Collection performance comparison of tax collection agencies of each county/  
city government in 2022**

Units: NT\$100 million; %

Tax collection agencies	Item	Budget in 2022 (1)	Tax revenues in 2022 (2)	Budget implementation		Comparison of tax revenues in 2022 and tax revenues in 2021		Tax ratio
				Increase (decrease) number (3)=(2)-(1)	Tax achievement rate (4)=(3)/(1)	Tax revenues in 2021 (5)	Growth rate (6)= [(2)-(5)] / (5)	
Total		753.36	805.52	52.16	6.9	827.88	-2.7	100.0
Yilan County Revenue Service Office		61.41	66.38	4.98	8.1	70.03	-5.2	8.2
Hsinchu County Revenue Service Office		105.21	103.31	-1.90	-1.8	116.47	-11.3	12.8
Miaoli County Revenue Service Office		62.65	68.77	6.12	9.8	68.30	0.7	8.5
Changhua County Revenue Service Office		112.04	121.93	9.89	8.8	121.77	0.1	15.1
Nantou County Revenue Service Office		39.26	47.94	8.68	22.1	45.34	5.7	6.0
Yunlin County Revenue Service Office		70.37	68.42	-1.95	-2.8	71.18	-3.9	8.5
Chiayi County Revenue Service Office		38.51	43.42	4.91	12.7	44.03	-1.4	5.4
Pingtung County Revenue Service Office		68.68	78.19	9.51	13.9	73.80	5.9	9.7
Taitung County Revenue Service Office		14.79	16.39	1.60	10.8	16.18	1.3	2.0
Hualien County Revenue Service Office		30.20	32.86	2.66	8.8	44.95	-26.9	4.1
Penghu County Revenue Service Office		5.15	6.17	1.02	19.8	5.91	4.4	0.8
Keelung City Revenue Service Office		33.79	39.55	5.77	17.1	33.21	19.1	4.9
Hsinchu City Revenue Service Office		83.74	81.53	-2.21	-2.6	86.06	-5.3	10.1
Chiayi City Revenue Service Office		27.57	30.66	3.08	11.2	30.65	0.0	3.8

Source: Yearbook of Financial Statistics, Republic of China, 2022.

Explanation: Figures may not add up to the total due to rounding.

### III Comparison of the proportion of various taxes to internal revenue taxes

As far as the tax items of internal revenue taxes (including Financial Enterprises Business Tax, Education Surtax, Health and Welfare Surcharge on Tobacco and Long-term Service Development Fund) are concerned, the income tax for the year 2022 accounts for 54.7%, ranking first among all tax items, followed by the business tax at 17.7%. These two tax items total 72.4%, more than half of internal revenue taxes. Among them, Income Tax has been in the leading position of all tax items for 10 years. The proportion of each tax item is shown in the table.

#### Proportion of various tax items to internal revenue taxes

Unit: %

Tax items		CY	
		CY 2013	CY 2022
Total		100.0	100.0
National Taxes	<b>Subtotal</b>	81.2	87.8
	Income Tax	43.7	54.7
	Estate and Gift Tax	1.4	1.9
	Commodity Tax	9.5	5.0
	Tobacco and Alcohol Tax	2.6	2.4
	Securities Transaction Tax	4.2	5.7
	Futures Transaction Tax	0.2	0.3
	Business Tax	19.3	17.7
	Specifically Selected Goods and Services Tax	0.3	0.1
Municipality, County, and City Taxes	<b>Subtotal</b>	18.8	12.2
	Stamp Tax	0.6	0.5
	Vehicle License Tax	3.4	2.2
	Land Tax	10.2	6.1
	House Tax	3.7	2.8
	Amusement Tax	0.1	0.1
	Deed Tax	0.8	0.5
	Special and Provisional Tax Levies	0.0	0.0

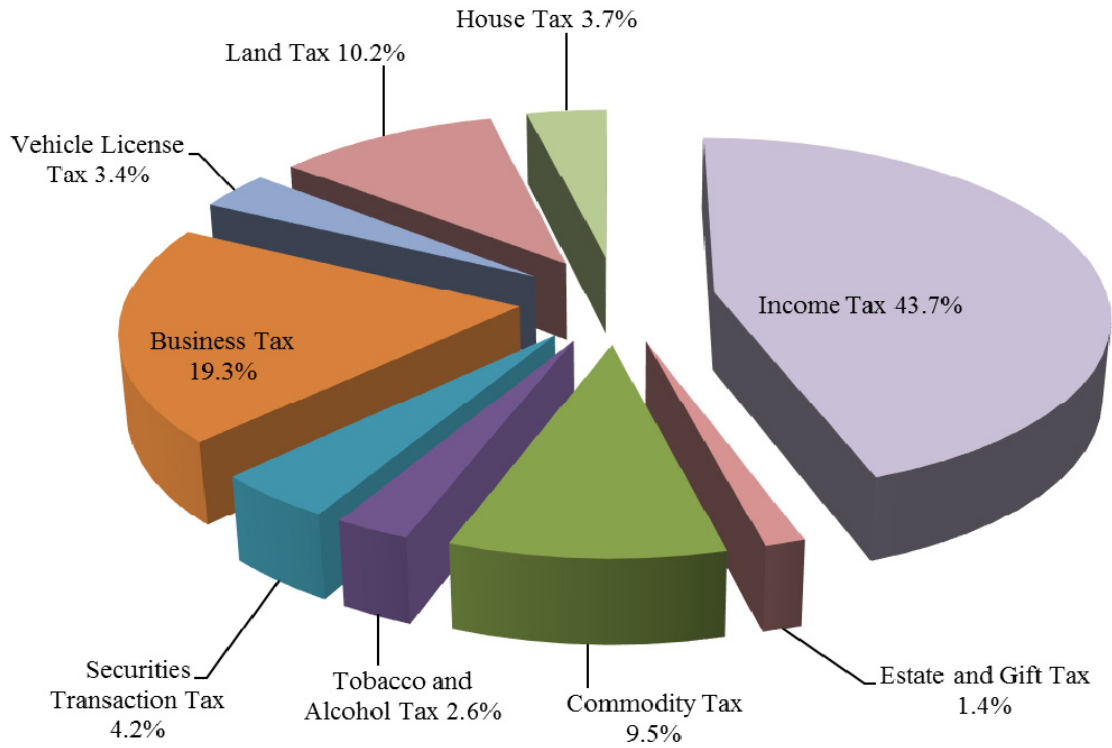
Source: Yearbook of Financial Statistics, Republic of China, 2022.

Explanation : 1. Since 2014, both Specifically Selected Goods and Services Tax and Special and Provisional Tax Levies are included in tax revenues.

2. Figures may not add up to the total due to rounding.

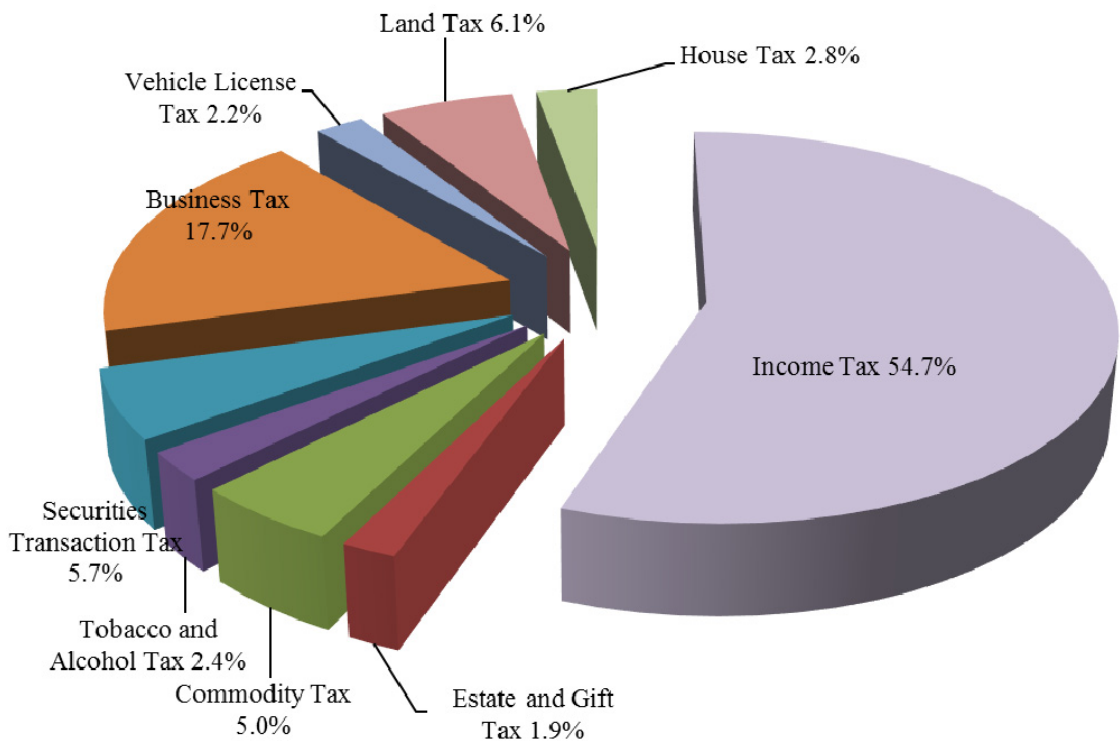
**CY 2013**

Total 100%



**CY 2022**

Total 100%



**PART V Analysis of Tax Burden in Taiwan and Comparison  
with Other Countries**



## I Changes in tax revenue to gross domestic production and tax revenue to net expenditure of government

The standard for measuring the national tax burden is usually based on the ratio of tax revenue to the gross domestic product, the higher ratio meaning a higher tax burden. In the past 10 years, tax revenue as a percentage of net government expenditures and gross domestic product is provided as below.

Unit: %

CY	Items	
	Tax revenue as percentage of net government expenditures	Tax revenue as percentage of gross domestic product (GDP)
2013	66.4	12.0
2014	72.5	12.2
2015	78.5	12.5
2016	78.9	12.7
2017	78.7	12.5
2018	80.8	13.0
2019	81.6	13.1
2020	70.6	12.0
2021	81.7	13.2
2022	84.7	14.3

Source: Yearbook of Financial Statistics, Republic of China, 2022.

## II Per Capita Tax Burden and Per Capita National Income

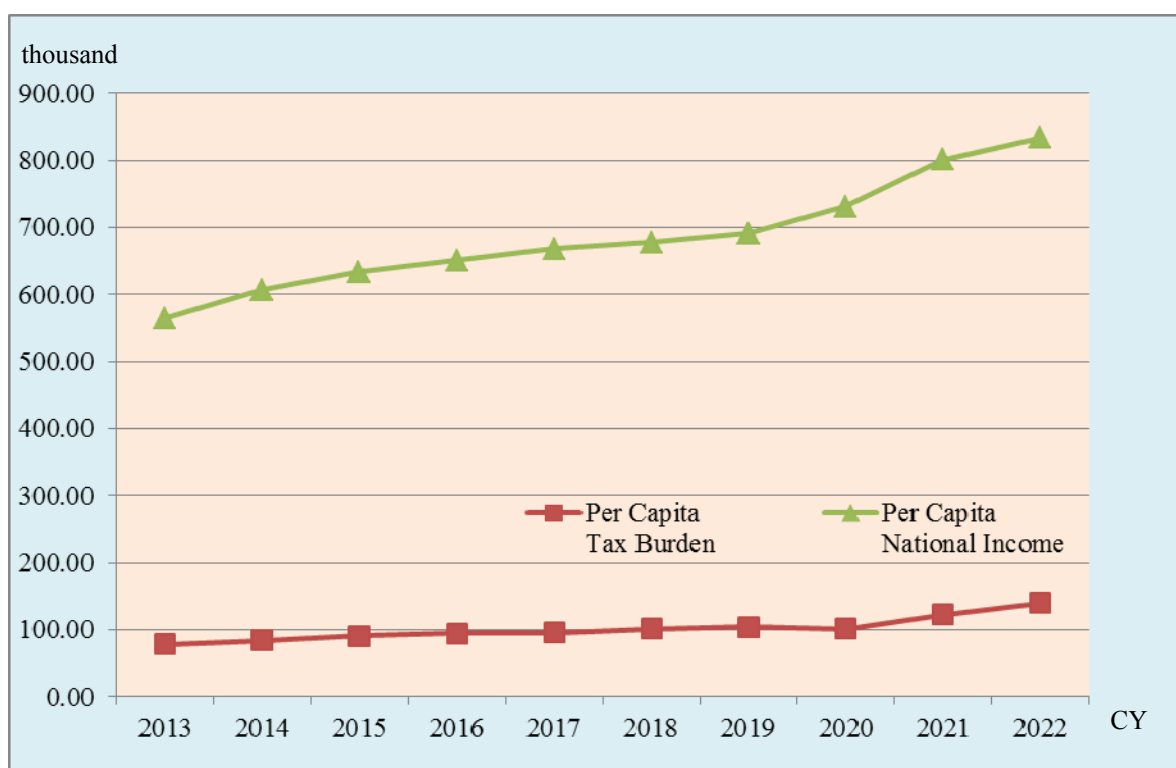
In the past 10 years, the average per capita national income has increased year by year. In 2022, the average per capita national income has been about NT\$833.45 thousand, the average per capita tax burden has been about NT\$140.08 thousand, and the average per capita tax burden has accounted for about 16.8% of the average per capita national income.

### Comparison of per capita tax burden and national income over the past 10 years

Units: NT\$1,000; %

CY	Per Capita Tax Burden	Per Capita National Income	Per capita tax burden as a percentage of per capita national income
2013	78.57	565.20	13.9
2014	84.48	607.26	13.9
2015	90.99	633.37	14.4
2016	94.61	650.85	14.5
2017	95.59	667.95	14.3
2018	101.25	677.20	15.0
2019	104.72	691.33	15.1
2020	101.71	726.40	14.0
2021	122.37	795.52	15.4
2022	140.08	833.45	16.8

Source: Yearbook of Financial Statistics, Republic of China, 2022 and website of The Directorate General of Budget, Accounting and Statistics (DGBAS).  
 “Summary of National Income Statistics”(Updated February 2023)



### III Comparison of national tax burden and other countries

According to tax revenue as a percentage of gross domestic product (GDP) in the Yearbook of Financial Statistics, Republic of China 2022, from 2018 to 2020, tax revenues accounted for 13%, 13.1%, and 12% of the gross domestic product. The percentages of other major countries are 19.8% in Japan, 19.9% in South Korea, 19.4% in the United States, 30.5% in France, and 22.9% in Germany, all higher than for the Republic of China (excluding Social Security Contributions).

#### Republic of China and other countries' tax revenues as a percentage of gross domestic product (GDP) in 2020

Unit: %

Countries	Tax revenue as a percentage of gross domestic product (GDP)
Republic of China	12.0
Japan	19.8
Korea	19.9
United States	19.4
France	30.5
Germany	22.9

Source: Yearbook of Financial Statistics, Republic of China 2022.



## PART VI Analysis of Tax Sources



## I Income Tax

### 1. Percentage of Profit-Seeking Enterprise Income Tax and of Individual Income Tax

According to the theory of taxation, individual income tax has a higher capacity in achieving the ability-to-pay principle. Among the Organization for Economic Co-operation and Development (OECD) countries, the percentage of individual income tax in income tax is higher than that of profit-seeking enterprise income tax in most countries. The net tax revenue of income tax was NT\$1,682.40 billion in 2022 where individual income tax revenue was NT\$655.12 billion, 38.94% of total net income tax revenues, and profit-seeking enterprise income tax revenue accounted for the remaining NT\$1,027.28 billion, 61.06% of total net income tax revenues. The proportion of individual income tax is lower than profit-seeking enterprise income tax.

#### Percentage of Profit-Seeking Enterprise Income Tax and of Individual Income Tax

Unit: NT\$1,000; %

Year	Income Tax	Individual Income Tax	Ratio	Profit-Seeking Enterprise Income Tax	Ratio
2013	743,289,570	392,174,283	52.76	351,115,287	47.24
2014	813,483,965	410,852,287	50.51	402,631,678	49.49
2015	936,730,879	473,946,434	50.60	462,784,445	49.40
2016	1,006,360,404	495,971,933	49.28	510,388,471	50.72
2017	986,412,046	483,099,840	48.98	503,312,206	51.02
2018	1,077,079,298	509,134,610	47.27	567,944,688	52.73
2019	1,148,814,059	500,903,111	43.60	647,910,948	56.40
2020	981,707,165	504,655,105	51.41	477,052,060	48.59
2021	1,232,033,593	530,188,503	43.03	701,845,090	56.97
2022	1,682,398,749	655,119,764	38.94	1,027,278,985	61.06

Source: The Department of Statistics, Ministry of Finance.

### 2. Percentage of Publicly-Owned Profit-Seeking Enterprise Income Tax and of Private Profit-Seeking Enterprise Income Tax

The net tax revenue of profit-seeking enterprise income tax was NT\$1,027.28 billion in 2022, where publicly-owned profit-seeking enterprise income tax revenue was NT\$5.30 billion, 0.52% of total net profit-seeking enterprise income tax revenues and private profit-seeking enterprise income tax revenue accounted for the remaining NT\$1,021.98 billion, 99.48% of total net profit-seeking enterprise income tax revenues. Therefore the main share of our profit-seeking enterprise income tax revenues is derived from private profit-seeking enterprises.

#### Percentage of Publicly-Owned Profit-Seeking Enterprise Income Tax and of Private Profit-Seeking Enterprise Income Tax

Unit: NT\$1,000; %

Year	Profit-Seeking Enterprise Income Tax	Publicly-Owned	Ratio	Private	Ratio
2013	351,115,287	6,142,700	1.75	344,972,587	98.25
2014	402,631,678	842,960	0.21	401,788,718	99.79
2015	462,784,445	4,883,296	1.06	457,901,149	98.94
2016	510,388,471	1,117,891	0.22	509,270,580	99.78
2017	503,312,206	-9,440,483	-1.88	512,752,689	101.88
2018	567,944,688	7,091,410	1.25	560,853,278	98.75
2019	647,910,948	7,213,163	1.11	640,697,785	98.89
2020	477,052,060	-801,510	-0.17	477,853,570	100.17
2021	701,845,090	2,884,438	0.41	698,960,652	99.59
2022	1,027,278,985	5,302,518	0.52	1,021,976,467	99.48

Source: The Department of Statistics, Ministry of Finance.

### 3. Statistical Table of Profit-Seeking Enterprise Income Tax Returns and Tax Paid

Unit: Case; NT\$1,000

National Taxation Bureau	Year	Provisional Income Tax Returns and Tax Paid <sup>(Note)</sup>		Income Tax Returns	
		Cases Filed	Tax Paid	Cases Filed	Tax Paid
National Taxation Bureau of Taipei	2017	39,924	65,618,000	183,510	109,898,000
	2018	40,842	77,076,000	187,016	95,853,000
	2019	42,408	76,459,000	189,697	96,168,000
	2020	35,440	62,581,000	192,630	170,894,000
	2021	33,823	82,415,000	195,248	229,096,000
National Taxation Bureau of Kaohsiung	2017	31,084	11,866,000	98,540	22,851,000
	2018	32,105	15,279,000	100,909	30,278,000
	2019	33,057	18,920,000	103,600	18,971,000
	2020	30,616	11,209,000	106,844	28,306,000
	2021	30,666	12,301,000	111,336	78,338,000
National Taxation Bureau of the Northern Area	2017	87,999	72,372,000	312,032	90,541,000
	2018	90,941	58,411,000	319,001	125,717,000
	2019	93,187	77,284,000	326,708	103,940,000
	2020	81,197	62,707,000	337,756	155,978,000
	2021	80,626	86,613,000	351,662	256,055,000
National Taxation Bureau of the Central Area	2017	68,183	32,405,000	219,922	44,354,000
	2018	70,813	35,836,000	225,803	52,323,000
	2019	72,998	37,757,000	232,396	40,512,000
	2020	62,727	16,868,000	240,385	52,138,000
	2021	63,127	19,168,000	250,200	81,368,000
National Taxation Bureau of the Southern Area	2017	23,639	9,878,000	103,005	14,224,000
	2018	24,507	10,592,000	105,794	17,121,000
	2019	25,285	11,707,000	108,840	13,161,000
	2020	22,617	7,374,000	112,788	19,227,000
	2021	22,288	8,118,000	117,988	28,707,000
Total	2017	250,829	192,139,000	917,009	281,868,000
	2018	259,208	197,194,000	938,523	321,292,000
	2019	266,935	222,127,000	961,241	272,752,000
	2020	232,597	160,739,000	990,403	426,543,000
	2021	230,530	208,615,000	1,026,434	673,564,000

Sources: 1. Statistics of Income Tax Return of the National Taxation Bureau, Ministry of Finance.

2. Statistics of Provisional Tax Payments of the National Taxation Bureau, Ministry of Finance.

Note: According to article 67 and article 69 of the Income Tax revised on May 27, 2009, starting from 2009 a sole proprietorship or a partnership is exempted from making a provisional payment of tax and filing a provisional income tax return. Hence, only a profit-seeking enterprise organized in the form of a company or a cooperative shall make its provisional payment of tax and file its provisional income tax return. A profit-seeking enterprise which fulfills the provisional payment without investment tax credit, without refundable tax from administrative remedy, and without having claimed withholding tax is exempted from filing a provisional income tax return after making a provisional payment to the Treasury. Therefore, the cases listed in the above table include the cases where profit-seeking enterprises make provisional payments without filing provisional income tax returns as well as tax paid listed in the above table include tax payment collected from the aforesaid cases.

#### 4. Statistical Table of Individual Income Tax Returns and Tax Paid

Unit: Case; NT\$1,000

National Taxation Bureau	Year	Income Tax Return	
		Cases Filed	Tax Paid
National Taxation Bureau of Taipei	2017	884,673	76,572,000
	2018	877,158	76,518,000
	2019	870,803	79,921,000
	2020	868,554	79,483,000
	2021	855,906	90,534,000
National Taxation Bureau of Kaohsiung	2017	717,833	13,582,000
	2018	715,455	12,956,000
	2019	724,169	13,206,000
	2020	735,262	12,842,000
	2021	732,848	15,079,000
National Taxation Bureau of the Northern Area	2017	2,401,632	52,039,000
	2018	2,407,971	48,904,000
	2019	2,469,672	51,530,000
	2020	2,503,473	55,219,000
	2021	2,521,005	73,634,000
National Taxation Bureau of the Central Area	2017	1,444,744	28,335,000
	2018	1,441,546	26,915,000
	2019	1,458,206	28,754,000
	2020	1,466,950	28,700,000
	2021	1,463,341	32,881,000
National Taxation Bureau of the Southern Area	2017	856,598	13,940,000
	2018	854,731	13,589,000
	2019	863,337	13,612,000
	2020	876,146	13,728,000
	2021	873,853	16,489,000
Total	2017	6,305,480	184,468,000
	2018	6,296,861	178,882,000
	2019	6,386,187	187,023,000
	2020	6,450,385	189,972,000
	2021	6,446,953	228,617,000

Source: Statistics of the National Taxation Bureau, Ministry of Finance.

## 5. Individual Income Tax Structure Analysis

The national economy of our country is based on the Principle of People's Livelihood, which seeks to attain a well-balanced sufficiency in national welfare and people's livelihood. The assessment of Individual Income Tax is the best way to achieve this. Thus, we divided the structure of Individual Income Tax of 2020 into 3 points introduced below for reference.

- (1) A progressive tax rate system has been adopted for individual income tax, and tax distribution increases as income increases. With regard to the ratio of the assessed tax payable to assessed gross income, those with a net income of less than \$540,000 accounted for only 1.79%, while those with a net income of more than \$10 million amounted to 29.88%, as detailed in the attached table.

**Individual Income Tax Burden Distribution Table in 2020**

Unit: NT\$1,000;%

Level	Brackets (Ten Thousand)	Assessed Gross Income (including dividend income calculated separately)	Assessed Net Income Assessed Gross Income (including dividend income calculated separately)	Assessed Tax Payable Assessed Gross Income (including dividend income calculated separately)	
				Amount	Percentage of Assessed Gross Income
	NET=0	928,206,554	36,414,086	10,195,944	1.10
1	0-54	1,447,668,099	457,695,091	25,850,658	1.79
2	54-121	940,104,582	536,174,295	38,082,986	4.05
3	121-242	736,644,638	513,224,549	53,374,858	7.25
4	242-453	472,137,186	377,330,227	59,632,586	12.63
5	453-500	56,829,749	48,153,464	9,394,526	16.53
6	500-1000	252,136,186	221,625,277	51,586,477	20.46
7	1000 and over	199,590,051	188,547,871	59,630,651	29.88
	Total	5,033,317,045	2,379,164,861	307,748,686	6.11

Source: Fiscal Information Agency, Ministry of Finance, The 2020 statistical book of assessed individual income tax filing data (Table 6A-2).

- (2) Information based on the net income and tax payable of households shows that the percentage of taxation cases in the low income bracket is higher while the amount of tax paid is lower, whereas the percentage of taxation cases in the high income bracket is lower while the amount of tax paid accounts for a higher percentage. This is sufficient to illustrate the ability-to-pay principle of income taxation, as detailed in the attached table.

### Comparison Table of Taxpayer Unit and Tax Payable of Individual Income Tax in 2020

Unit: Case; NT\$1,000; %

Brackets (Ten Thousand)	Taxpayer Unit		Assessed Tax Payable (including dividend income calculated separately)	
	Cases Filed	Percentage	Amount	Percentage
000-054	5,369,490	83.01	36,046,602	11.71
054-242	944,975	14.61	91,457,844	29.72
242 and over	153,824	2.38	180,244,240	58.57
Total	6,468,289	100.00	307,748,686	100.00

Source: Fiscal Information Agency, Ministry of Finance, The 2020 statistical book of assessed individual income tax filing data (Table 6A-2).

- (3) Income from salaries and wages is highest, followed by dividend income, as detailed in the attached table.

### Statistical Table of Income Categories of Individual Income Tax in 2020

Unit: Case; NT\$1,000; %

Item of Income	Income	Percentage
Business income	117,615,864	2.34
Income from professional practice	140,914,503	2.80
Income from salaries and wages	3,586,039,055	71.25
Income from interest	192,761,957	3.83
Income from leases and from royalties	138,517,175	2.75
Income from self-undertaking in farming, fishing, animal husbandry, forestry, and mining	0	0
Income from property transactions	19,174,958	0.38
Income from prizes and awards won by chance	8,013,959	0.16
Dividend income	705,576,864	14.02
Separation income	9,242,695	0.18
Other income	88,797,746	1.76
Income derived from written articles	1,564,568	0.03
Non-classified income	25,097,701	0.50
Total (Gross Income)	5,033,317,045	100.00

Source: Fiscal Information Agency, Ministry of Finance, The 2020 statistical book of assessed individual income tax filing data (Table 16-2).

Explanation: Figures may not add up to the total due to rounding.

**Statistical Table of Income Categories and Tax Brackets of Individual Income Tax in 2020**

Unit: Case; NT\$1,000

Type of Income	Brackets (Ten Thousand)								
	NET=0	0-54	54-121	121-242	242-453	453-500	500-1000	1000 and over	Total
Taxpayer Unit	3,167,200	2,202,290	648,621	296,354	108,928	9,153	28,955	6,788	6,468,289
Total	928,206,554	1,447,668,099	940,104,582	736,644,638	472,137,186	56,829,749	252,136,186	199,590,051	5,033,317,045
Business income	35,177,694	31,975,568	20,328,567	14,923,930	7,486,903	714,795	2,330,480	4,677,927	117,615,864
Income from professional practice	21,358,256	36,207,640	28,128,727	23,411,280	14,244,856	1,605,965	7,573,699	8,384,079	140,914,503
Income from salaries and wages	640,976,269	1,133,729,167	708,157,841	528,241,927	309,828,717	35,297,131	142,167,633	87,640,369	3,586,039,055
Income from interest	67,651,118	53,695,512	29,833,385	20,860,530	11,659,956	1,331,637	4,938,039	2,791,780	192,761,957
Income from leases and from royalties	24,804,404	35,219,619	25,807,997	22,824,266	15,792,179	1,966,563	7,699,736	4,402,411	138,517,175
Income from property transactions	3,067,279	4,063,179	3,187,414	2,968,134	2,082,926	262,941	1,542,933	2,000,153	19,174,958
Income from prizes and awards won by chance	1,671,368	2,608,174	1,627,141	1,208,188	597,195	67,393	190,151	44,348	8,013,959
Dividend income	117,419,454	127,423,146	106,128,446	104,760,707	94,581,851	13,201,748	72,353,852	69,707,660	705,576,864
Separation income	139,381	471,261	783,925	1,234,962	1,484,922	238,959	1,766,501	3,122,784	9,242,695
Other income	12,009,669	17,446,475	12,044,880	12,256,017	11,546,560	1,744,706	9,284,654	12,464,785	88,797,746
Income derived from written articles	290,056	411,645	290,937	266,161	159,029	12,799	69,343	64,598	1,564,568
Non-classified income	3,641,605	4,416,713	3,785,323	3,688,536	2,672,092	385,112	2,219,164	4,289,156	25,097,701

Source: Fiscal Information Agency, Ministry of Finance, The 2020 statistical book of assessed individual income tax filing data (Table 16-2).

## II Commodity Tax

The net revenues of commodity tax were NT\$153.52 billion in 2022. That was about NT\$26.57 billion less than in 2021. Most of the revenue from commodity tax was concentrated from oil/gas and vehicles, accounting for 88.84%. Commodity tax revenues and the ratio for each taxable item are as follows:

### Comparative Analysis Table of Commodity Tax Sources in 2021 and 2022

Unit: NT\$1,000; %

Item	2021			2022		
	No. of businesses	Revenues	Ratio	No. of businesses	Revenues	Ratio
Total	1,151	180,093,438	100.00	1,155	153,523,425	100.00
Oil / Gas	31	85,371,181	47.40	33	62,490,132	40.70
Vehicles	498	76,959,293	42.73	508	73,899,421	48.14
Electric Appliances	264	7,788,577	4.32	224	8,371,416	5.45
Cement	25	4,155,133	2.31	28	2,488,977	1.62
Beverages	303	3,154,326	1.75	343	3,312,528	2.16
Rubber Tires	27	2,223,041	1.23	17	2,529,164	1.65
Flat-glass	3	441,888	0.25	2	431,787	0.28

Source: The Department of Statistics, Ministry of Finance.

### III Tobacco and Alcohol Tax

1. The Tobacco and Alcohol Tax Act was implemented on January 1, 2002. Upon implementation, a tobacco and alcohol tax was imposed on tobacco and alcohol products regardless of whether they were manufactured domestically or imported from abroad. The taxable items and rates of the tobacco and alcohol tax are as follows:
  - (1) Taxable tobacco products includes cigarettes, cut tobacco, cigars, and other tobacco products. Their corresponding tax rate is NT\$1,590 per 1,000 sticks or kilo.
  - (2) Taxable alcohol products and their corresponding tax rates are as follows:
    - a. Brewed alcoholic beverages: Beer is NT\$26 per litre; other brewed alcoholic beverages are NT\$7 per litre per degree of alcohol content.
    - b. Distilled spirits: NT\$2.5 per litre per degree of alcohol content.
    - c. Reprocessed alcoholic beverages: Alcohol content exceeding 20% by volume is NT\$185 per litre; alcohol content less than 20% by volume is NT\$7 per litre per degree of alcohol content.
    - d. Cooking alcoholic beverages: NT\$9 per litre.
    - e. Other alcoholic beverages: NT\$7 per litre per degree of alcohol content.
    - f. Ethyl alcohol: NT\$15 per litre.
2. The net revenues of tobacco and alcohol tax were NT\$73.32 billion in 2022, with an increase of more than NT\$2.46 billion compared to 2021. Revenues and ratio of tobacco and alcohol tax are as follows:

#### Net Revenues Comparative Table of Tobacco and Alcohol Tax in 2021 and 2022

Unit: NT\$1,000; %

Item	2021		2022	
	Net revenues	Ratio	Net revenues	Ratio
Tobacco and Alcohol Tax	70,859,143	100.00	73,322,979	100.00
Tobacco	47,988,677	67.72	47,226,358	64.41
Alcohol	22,870,466	32.28	26,096,621	35.59

Source: The Department of Statistics, Ministry of Finance.

## IV Business Tax

### 1. Analysis of the number of business entities and sales amount by industry

Value-added and non-value-added business tax shall be levied on the sale of goods or services within the territory of the Republic of China (R.O.C.) and the import of goods. There are 39 industries by business nature.

The top three industries in annual sales amount of 2022 are: trading, manufacturing, and contracting, accounting for 76.23% of total sales. The number, sales amount and sales ratio of business entities by industry are as follows:

**Table of 2022 Sales Amount Filed by Business Entities by Industry**

Unit: NT\$1,000; %

Industry	Number	Sales amount	Ratio	Industry	Number	Sales amount	Ratio
Trading	498,543	17,826,214,913	32.47	Barber shops	2,029	8,532,395	0.02
Manufacturing	126,275	19,464,299,451	35.46	Bathhouses	74	582,655	0.00
Handicraft	29	146,784	0.00	Labor service	60,360	1,330,509,443	2.42
Journalism	1,569	73,692,711	0.13	Warehousing	1,148	169,264,336	0.31
Publishing	6,574	255,171,955	0.46	Leasing	24,070	689,532,085	1.26
Agriculture and forestry	2,489	28,657,941	0.05	Agency service	8,343	317,505,660	0.58
Animal husbandry	292	15,262,191	0.03	Brokerage service	19,842	1,148,404,207	2.09
Aquaculture	792	15,484,904	0.03	Technical and design service	49,777	1,536,823,425	2.80
Mining	1,210	86,254,341	0.16	Food and beverage services	40,456	506,489,127	0.92
Contracting	143,960	4,557,431,820	8.30	Special food and beverage services	319	596,039	0.00
Printing	6,745	204,232,800	0.37	Notary public	253	5,405,992	0.01
Public utilities	4,462	1,603,178,684	2.92	Banking	5,518	1,654,739,286	3.01
Entertainment services	5,429	73,703,704	0.13	Insurance	969	644,294,845	1.17
Transport	11,511	1,067,071,278	1.94	Trust investment	8,324	323,327,775	0.59
Photo service	2,342	6,255,054	0.01	Securities	847	156,843,650	0.29
Building furnishing	31,491	328,739,728	0.60	Futures	55	23,583,477	0.04
Advertising	15,819	188,074,410	0.34	Bills	49	16,065,665	0.03
Repair	11,724	168,898,085	0.31	Pawn-broking	51	185,132	0.00
Processing	3,883	185,078,331	0.34	Other	2,761	73,886,793	0.13
Lodging and accommodations	4,687	141,375,084	0.26	Total	1,105,071	54,895,796,156	100

Source: 1. Fiscal Information Agency, Ministry of Finance.

2. Number of business entities based on the reporting period of November to December 2022.

## 2. Table of 2022 Business Tax Assessed by the Tax Authority

Unit: NT\$1,000; number

Item	Total	National Taxation Bureau of Taipei	National Taxation Bureau of Kaohsiung	National Taxation Bureau of the Northern Area	National Taxation Bureau of the Central Area	National Taxation Bureau of the Southern Area
Number of business entities whose business tax is assessed	272,282	31,129	28,392	99,203	67,340	46,218
Number of business entities whose assessed sales amount is less than tax threshold	186,509	9,391	31,575	44,265	51,999	49,279
Number of business entities whose business tax are assessed and exempted	61,959	6,332	5,317	27,428	9,320	13,562
Number of business entities whose assessed tax amount is less than tax threshold due to their input tax deducted from the assessed tax	77	46	2	12	4	13
Total	520,827	46,898	65,286	170,908	128,663	109,072
Assessed sales amount	512,317,005	55,974,095	56,489,339	179,345,005	124,035,308	96,473,258
Assessed tax amount	3,484,951	463,819	357,217	1,303,845	832,252	527,818
Input tax filed to be deducted from the assessed tax amount	18,873	1,861	1,790	8,157	4,556	2,509
Input tax deducted from the assessed tax amount	17,996	1,409	1,703	7,920	4,526	2,438
Amount of business tax payable	3,466,954	462,410	355,513	1,295,925	827,726	525,380

Source: 1. Fiscal Information Agency, Ministry of Finance.

2. Number of assessed business entities based on 2022 Q4 figures.

### 3. Table of 2022 Business Tax Filed (2-1)

Unit: NT\$1,000; number

National Taxation Bureau		Total	National Taxation Bureau of Taipei	National Taxation Bureau of Kaohsiung	National Taxation Bureau of the Northern Area	National Taxation Bureau of the Central Area	National Taxation Bureau of the Southern Area	
Item								
Number of business entities filing business tax		1,105,071	200,940	120,819	382,320	270,714	130,278	
Sales amount	Total	54,895,481,548	16,904,580,913	5,806,967,630	18,293,917,413	9,796,766,500	4,093,249,092	
	5%-tax-rate	34,078,516,928	10,881,432,097	3,780,081,233	10,026,397,406	6,531,443,636	2,859,162,557	
	Zero-tax-rate	14,640,434,488	2,767,602,985	1,516,711,162	7,096,920,193	2,515,755,299	743,444,849	
	Tax-exempt	4,166,580,041	1,798,603,333	420,650,869	942,626,318	585,970,094	418,729,426	
	Special-tax-rate	2,010,264,699	1,456,906,572	89,675,441	228,085,725	163,710,441	71,886,520	
Tax base of imported goods and the payment amount of purchase of foreign services	Fixed assets	61,768,391	16,388,358	4,888,376	31,464,511	7,136,933	1,890,213	
	Purchases	8,865,909,469	2,896,670,425	1,758,291,651	2,410,308,114	1,491,405,501	309,233,778	
	Purchase of foreign services	328,667,140	186,760,753	52,837,625	82,098,220	5,700,305	1,270,237	
Input	Total	37,039,575,784	11,491,384,167	4,937,381,748	11,789,841,538	6,316,266,104	2,504,702,228	
	Creditable	34,594,915,940	11,300,504,721	4,720,765,861	10,219,416,595	6,009,902,098	2,344,326,665	
	Creditable input tax	Purchases	1,684,486,210	572,043,203	231,273,736	491,701,313	281,718,764	107,749,194
		Fixed assets	44,911,765	16,719,475	4,145,781	13,916,388	6,836,399	3,293,722

Source: 1. Fiscal Information Agency, Ministry of Finance.

2. Supplementary tax declarations and payments not included

### 3. Table of 2022 Business Tax Filed (2-2)

Unit: NT\$1,000; number

National Taxation Bureau		Total	National Taxation Bureau of Taipei	National Taxation Bureau of Kaohsiung	National Taxation Bureau of the Northern Area	National Taxation Bureau of the Central Area	National Taxation Bureau of the Southern Area
Item							
Calculation	Total output taxes for current period	1,704,224,882	641,560,020	214,123,732	453,536,530	276,953,797	118,050,804
	Tax of the purchase of foreign services	1,865,973	1,642,146	182,459	29,652	7,784	3,931
	Tax calculated at special tax rate	56,396,709	34,416,546	3,629,200	9,265,680	6,419,412	2,665,871
	Payment of tax payable due to business suspension or adjustment	1,629,159	764,715	266,234	381,659	138,656	77,896
	Creditable input tax for current period	1,711,935,553	582,519,086	233,388,613	501,718,048	285,575,361	108,734,445
	Refundable tax due to business suspension or adjustment	1,216,839	358,266	170,576	305,109	345,916	36,972
	Tax liability for current period	461,069,005	183,112,331	40,613,406	127,889,540	75,202,741	34,250,988
	Refundable tax for current period	365,599,952	69,278,855	46,058,826	155,348,565	74,549,451	20,364,255
	Accumulated input tax carried forward to next period	180,333,779	75,342,899	23,252,506	49,805,646	21,874,689	10,058,039

Source: Fiscal Information Agency, Ministry of Finance.

## V Stamp Tax

The items subject to the levy of stamp tax are receipts for monetary payments, deeds for sale of movables, contracting agreements, and contracts for the sale, transfer and partition of real estate.

### Stamp Tax Statistical Table

Unit: NT\$100 million; %

Item	2021		2022	
	Amount	%	Amount	%
Total	144.27	100.00	157.22	100.00
Tax stamps	10.76	7.46	11.31	7.19
Amount of collective or large payment of Stamp Tax	133.51	92.54	145.91	92.81
Banking business and trust enterprise	25.58	17.73	29.16	18.55
Insurance enterprise	17.71	12.28	18.58	11.82
Public utilities	1.39	0.96	1.51	0.96
Contracting agreements	35.54	24.63	41.90	26.65
Contracts for the sale, transfer, or partition of real estate	26.43	18.32	24.24	15.42
Other	26.86	18.62	30.52	19.41

Source: The Department of Statistics.

Explanation: Totals may not add up because of rounding.

## VI Land Tax

### 1. Analysis of Land Tax Revenues in the Recent 10 Years

Analysis of land tax revenues (consisting of agricultural land tax, land value tax, and land value increment tax) is as follows:

- (1) Agricultural Land Tax: The levying of the agricultural land tax has been suspended since 1987.
- (2) Land Value Tax: The reasons for the increase in revenues for land value tax year by year are mainly the reassessment of land value in accordance with the laws in 2010, 2013, and 2016. In view of the long-term low base of the land value tax in the past, the adjustment of announced land value (30.54%) in 2016 was higher than the previous adjustment. Afterwards, the land value was reassessed in 2018, 2020, and 2022. The national average was 3.63%, 0.66% lower than the previous adjustments in 2018 and 2020; however, it was 2.68% higher than the previous adjustment in 2022. The revenues of land value tax in 2019, 2020, and 2021 were NT\$91.9 billion, NT\$91.8 billion, and 90.2 billion, respectively. The revenue of land value tax in 2022 was NT\$94.3 billion, an increase of 4.5% compared to 2021.
- (3) Land Value Increment Tax: Faced with the global financial crisis in 2009, the land transaction volume was greatly reduced. Starting from 2010, the transaction volume gradually grew, and the assessed present value of land increased year by year. The revenue in 2022 was NT\$93 billion, a decrease of 15.4% compared to 2021.

#### Statistics of Land Tax Revenues in the Recent 10 Years

Base Year: 2013

Unit: NT\$1,000; %

Item CY	Grand Total			Agricultural Land Tax			Land Value Tax			Land Value Increment Tax		
	Amount	Proportion	Base Ratio	Amount	Proportion	Base Ratio	Amount	Proportion	Base Ratio	Amount	Proportion	Base Ratio
2013	174,080,706	100	100	0	0	0	70,826,019	40.7	100	103,254,687	59.3	100
2014	173,174,512	100	99.5	0	0	0	71,515,636	41.3	101.0	101,658,876	58.7	98.5
2015	184,598,397	100	106.0	0	0	0	71,141,328	38.5	100.4	113,457,069	61.5	109.9
2016	177,273,904	100	101.8	0	0	0	93,888,422	53	132.6	83,385,482	47	80.8
2017	188,638,208	100	108.4	0	0	0	94,776,475	50.2	133.8	93,861,733	49.8	90.9
2018	182,436,812	100	104.8	0	0	0	91,885,304	50.4	129.7	90,551,508	49.6	87.7
2019	193,033,959	100	110.9	0	0	0	91,897,189	47.6	129.8	101,136,770	52.4	97.9
2020	204,742,200	100	117.6	0	0	0	91,752,605	44.8	129.5	112,989,595	55.2	109.4
2021	200,257,068	100	115.0	0	0	0	90,242,554	45.1	127.4	110,014,514	54.9	106.5
2022	187,366,636	100	107.6	0	0	0	94,320,142	50.3	133.2	93,046,494	49.7	90.1

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

## 2.Land Value Tax

### Sources of Land Value Tax

Unit: Hectare; NT\$ Million

CY Location	Regular Land			Self-use Residential Land			Others		
	No. of Houses	Area	Land Value	No. of Houses	Area	Land Value	No. of Houses	Area	Land Value
2017	4,804,294	106,931	4,391,983	3,364,578	29,345	3,069,410	32,381	47,763	1,305,023
2018	4,832,069	108,586	4,254,780	3,449,496	30,101	2,992,630	32,743	47,627	1,304,595
2019	4,859,067	110,185	4,248,860	3,536,800	30,820	3,034,012	33,416	48,845	1,309,431
2020	4,900,498	111,684	4,209,830	3,603,507	31,421	3,048,090	34,440	49,749	1,302,698
2021	4,957,469	113,607	4,178,346	3,674,041	31,915	3,075,710	35,111	50,561	1,332,039
2022	5,023,176	115,777	4,294,496	3,754,241	32,496	3,198,617	35,863	51,304	1,373,270
Taipei City	397,442	2,307	1,318,030	524,497	2,158	1,312,907	4,093	551	331,588
New Taipei City	761,209	10,647	787,333	866,860	3,395	613,863	4,792	3,951	143,390
Taoyuan City	453,777	10,221	357,770	416,447	3,082	212,608	3,901	6,032	182,401
Taichung City	609,651	13,626	306,592	374,881	4,030	143,641	3,867	6,003	93,459
Tainan City	431,778	11,852	286,228	282,962	3,783	173,490	4,190	5,790	93,136
Kaohsiung City	497,399	10,404	480,159	508,434	4,011	352,477	3,367	7,729	246,908
Taiwan Province	1,845,490	55,850	755,963	779,963	12,016	389,426	11,539	21,091	281,810
Fujian Province	26,430	874	2,422	197	22	205	114	155	582

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

Explanation: Totals may not add up because of rounding.

### 3. Land Value Increment Tax

#### Sources of Land Value Increment Tax

Unit: Plot; Square of Meter; NT\$ 1,000

CY Location	Item	No. of Transferred		Present Value of Transferred	Original Declared Value After Adjustment	Gross Amount of Land Value Increment
		Plots	Area			
2017		1,074,284	259,415,433	1,697,529,328	901,426,190	806,709,227
2018		1,114,620	238,839,533	1,794,770,069	996,761,070	816,262,285
2019		1,181,992	244,955,303	2,059,329,103	1,154,571,434	938,433,935
2020		1,344,964	266,531,397	2,204,070,986	1,251,233,686	956,161,321
2021		1,440,709	284,681,834	2,325,282,482	1,364,829,430	967,107,290
2022		1,356,742	271,226,542	2,042,203,205	1,252,392,320	823,894,184
Taipei City		92,995	2,387,430	327,581,285	195,027,407	136,884,145
New Taipei City		194,264	14,183,925	380,686,889	215,524,848	162,824,066
Taoyuan City		182,534	19,916,260	257,470,567	148,253,220	110,378,422
Taichung City		162,278	16,455,928	243,979,105	139,828,090	99,810,325
Tainan City		146,700	32,067,624	163,985,933	105,874,268	62,980,726
Kaohsiung City		128,637	18,765,241	209,863,044	159,325,191	70,501,930
Taiwan Province		444,955	166,178,038	453,466,271	287,112,469	176,769,544
Fujian Province		4,379	1,272,096	5,170,112	1,446,828	3,745,025

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

Explanation: Totals may not add up because of rounding.

## VII House Tax

### Number of Cases, Area, and Current Value(3-1)

Unit: Case; Hectare; NT\$ Million

CY Location	Item	Total			Taxable House					
					Residence (Including Reduced to a Half)					
		Number of Cases	Area	Current Value	Residential Purposes by Owner or Leased for Public Welfare Purposes			Residential Purposes Not by Owner		
					Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2016		10,148,669	207,496	5,662,854	6,438,097	92,618	2,425,348	659,854	10,915	396,993
2017		10,280,163	213,901	6,001,821	6,456,077	93,490	2,538,085	678,912	11,224	439,145
2018		10,409,416	215,816	6,149,586	6,528,328	94,558	2,598,062	685,051	11,332	440,431
2019		10,530,987	219,613	6,392,581	6,578,981	95,494	2,670,202	685,364	11,429	467,445
2020		10,657,184	222,645	6,444,912	6,645,486	96,447	2,699,445	680,527	11,460	464,365
2021		10,786,494	226,333	6,651,298	6,719,412	97,638	2,794,610	678,248	11,506	448,647
2022		10,915,672	229,657	6,876,228	6,797,991	98,657	2,892,652	674,753	11,370	436,993
Taipei City		1,208,688	20,906	1,171,748	692,942	7,356	360,316	91,922	1,006	88,960
New Taipei City		1,944,973	30,933	1,211,738	1,328,053	14,056	583,268	132,706	1,675	83,866
Taoyuan City		1,025,209	26,204	752,600	737,650	11,112	321,269	64,327	1,237	37,289
Taichung City		1,293,030	32,457	875,579	837,125	13,413	343,796	103,862	1,990	62,174
Tainan City		875,908	20,667	482,326	560,168	9,477	225,122	41,104	890	25,953
Kaohsiung City		1,264,257	26,340	903,902	842,661	11,909	395,978	80,275	1,314	56,873
Taiwan Province		3,272,213	71,481	1,469,442	1,782,723	31,031	658,915	157,927	3,218	81,317
Fujian Province		31,394	669	8,893	16,669	306	3,989	2,630	40	561

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

Explanation: Totals may not add up because of rounding.

### Number of Cases, Area, and Current Value(3-2)

Unit: Case; Hectare; NT\$ Million

CY Location	Taxable House								
	Non - Residence (Including Reduced to a Half)								
	Business			Private Hospital, Clinic, or Professional Office			Non-Residential & Non-Business Purposes		
	Number of Cases	Area	Current Value	Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2016	769,163	39,984	1,205,187	15,527	834	35,834	268,714	11,394	417,415
2017	784,369	40,965	1,275,020	16,381	837	35,505	273,834	11,798	446,734
2018	796,957	42,052	1,315,767	17,269	860	36,382	278,234	12,041	442,483
2019	811,358	42,976	1,368,783	18,119	899	38,218	280,619	12,294	460,971
2020	821,541	43,478	1,326,600	18,928	908	38,266	288,269	12,920	495,461
2021	830,091	43,823	1,331,469	20,017	950	40,852	300,180	13,744	544,696
2022	850,163	45,565	1,435,760	20,772	937	40,992	288,072	13,042	504,528
Taipei City	164,893	3,737	296,336	6,510	148	9,260	47,178	1,733	118,700
New Taipei City	171,873	5,322	173,982	3,984	100	5,879	51,391	2,074	103,384
Taoyuan City	72,155	6,690	181,240	1,720	122	4,135	28,179	1,384	43,635
Taichung City	110,374	6,862	163,576	2,413	139	5,349	36,551	1,840	58,941
Tainan City	56,168	4,671	122,280	901	64	2,180	18,483	936	26,469
Kaohsiung City	79,243	5,497	180,933	2,058	148	7,398	30,451	1,268	53,904
Taiwan Province	190,799	12,692	315,933	3,159	215	6,783	74,985	3,776	99,000
Fujian Province	4,658	94	1,479	27	1	11	854	31	493

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

Explanation: Totals may not add up because of rounding.

### Number of Cases, Area, and Current Value(3-3)

Unit: Case; Hectare; NT\$ Million

CY Location	Item	Tax-Exempt House					
		Residence			Non - Residence		
		Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2016		1,841,709	21,608	301,164	155,605	30,144	880,914
2017		1,911,674	22,656	334,967	158,916	32,930	932,365
2018		1,939,973	23,064	350,124	163,604	31,908	966,337
2019		1,989,390	23,814	377,186	167,156	32,707	1,009,776
2020		2,032,531	24,234	391,878	169,902	33,198	1,028,898
2021		2,065,492	24,884	426,330	173,054	33,788	1,064,694
2022		2,106,672	25,503	450,933	177,249	34,583	1,114,370
Taipei City		175,414	1,503	34,436	29,829	5,422	263,739
New Taipei City		240,021	3,900	129,218	16,945	3,805	132,142
Taoyuan City		107,406	1,616	27,691	13,772	4,043	137,341
Taichung City		185,884	2,686	47,414	16,821	5,527	194,329
Tainan City		181,981	2,094	20,415	17,103	2,534	59,908
Kaohsiung City		215,724	3,023	87,912	13,845	3,181	120,905
Taiwan Province		994,771	10,597	103,231	67,849	9,957	204,259
Fujian Province		5,471	83	616	1,085	115	1,745

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

Explanation: Totals may not add up because of rounding.

## VIII Deed Tax

### Deed Taxes(2-1)

Unit: Case; NT\$1,000

CY Location	Number of Cases		Assessment Tax	
	Taxable	Exempt	Taxable	Exempt
	2016	321,439	8,112	11,635,953
2017	341,710	4,067	12,867,001	461,026
2018	351,292	6,332	13,484,409	680,274
2019	374,862	6,622	14,674,850	768,900
2020	408,601	5,569	16,239,427	547,959
2021	428,046	7,584	17,929,507	718,982
2022	393,169	7,413	15,415,328	650,858
Taipei City	39,321	47	1,749,695	19,888
New Taipei City	73,149	1,747	3,252,581	143,410
Taoyuan City	47,163	4,775	1,887,421	421,647
Taichung City	59,010	208	2,455,736	12,377
Tainan City	29,518	2	1,036,987	1,939
Kaohsiung City	46,445	578	2,055,009	40,758
Taiwan Province	97,721	47	2,967,460	10,814
Fujian Province	842	9	10,438	26

Unit: Case; NT\$1,000

CY Location	Deed Tax on a Sale				Deed Tax on a Creation of Dien			
	Number of Cases		Assessment Tax		Number of Cases		Assessment Tax	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2016	263,288	7,794	10,559,801	863,124	2	-	1	-
2017	283,523	3,837	11,773,598	438,188	3	-	225	-
2018	292,523	5,971	12,465,145	613,823	3	-	48	-
2019	314,853	6,266	13,555,420	710,745	2	-	16	-
2020	347,918	5,261	15,196,621	495,197	3	-	257	-
2021	365,260	7,166	16,767,494	664,214	1	-	7	-
2022	327,054	7,122	14,232,817	610,199	1	-	1	-
Taipei City	30,776	44	1,573,714	18,881	-	-	-	-
New Taipei City	60,446	1,713	2,980,095	135,187	-	-	-	-
Taoyuan City	41,245	4,774	1,770,662	421,598	-	-	-	-
Taichung City	51,619	3	2,325,635	235	1	-	1	-
Tainan City	24,603	-	960,143	-	-	-	-	-
Kaohsiung City	39,533	550	1,927,307	29,706	-	-	-	-
Taiwan Province	78,200	29	2,686,869	4,567	-	-	-	-
Fujian Province	632	9	8,390	26	-	-	-	-

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

Explanation: Totals may not add up because of rounding.

## Deed Taxes(2-2)

Unit: Case; NT\$1,000

CY Location	Item	Deed Tax on an Exchange				Deed Tax on a Bestowal or a Donation			
		Number of Cases		Assessment Tax		Number of Cases		Assessment Tax	
		Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2016		3,857	2	151,583	1,051	54,126	296	923,060	36,574
2017		3,210	67	143,126	2,922	54,827	156	948,865	18,070
2018		4,025	138	130,715	7,880	54,639	167	888,025	32,874
2019		4,810	68	235,924	18,989	55,093	256	882,847	32,464
2020		4,459	112	149,345	19,125	56,111	94	892,620	13,052
2021		6,047	228	228,273	11,515	56,592	58	932,402	14,192
2022		4,244	2	170,897	55	61,635	239	1,010,637	26,464
Taipei City		722	-	55,498	-	7,690	3	120,031	1,007
New Taipei City		2,461	-	95,428	-	10,240	33	177,054	8,177
Taoyuan City		335	-	10,869	-	5,583	1	105,890	48
Taichung City		88	-	1,251	-	7,301	177	128,845	7,031
Tainan City		92	-	1,350	-	4,791	-	75,321	-
Kaohsiung City		171	2	2,484	55	6,739	10	125,217	4,478
Taiwan Province		357	-	3,952	-	19,100	15	276,297	5,722
Fujian Province		18	-	66	-	191	-	1,980	-

Unit: Case; NT\$1,000

CY Location	Item	Deed Tax on a Partition				Deed Tax on a Possession			
		Number of Cases		Assessment Tax		Number of Cases		Assessment Tax	
		Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2016		166	20	1,508	18,037	-	-	-	-
2017		145	7	1,186	1,845	2	-	1	-
2018		101	56	458	25,698	1	-	18	-
2019		101	32	634	6,702	3	-	11	-
2020		107	102	573	20,586	3	-	12	-
2021		140	132	1,288	29,062	6	-	43	-
2022		233	50	973	14,140	2	-	3	-
Taipei City		132	-	451	-	1	-	1	-
New Taipei City		2	1	4	46	-	-	-	-
Taoyuan City		-	-	-	-	-	-	-	-
Taichung City		1	28	4	5,112	-	-	-	-
Tainan City		32	2	173	1,939	-	-	-	-
Kaohsiung City		2	16	1	6,518	-	-	-	-
Taiwan Province		64	3	340	525	-	-	-	-
Fujian Province		-	-	-	-	1	-	2	-

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

Explanation: Totals may not add up because of rounding.

## IX Estate Tax

### Number of Estate Tax Declarations and Cases Verified as Taxation or Exemption

Unit: Person; Case

CY Location	Item	No. of Deceased	No. of Declared	No. of Cases Verified as Taxation or Exemption	
				Taxation	Exemption
2018		172,784	154,769	7,261	145,499
2019		176,296	155,073	7,609	146,323
2020		173,156	153,764	8,064	144,491
2021		183,732	157,244	9,006	146,852
2022		207,230	180,560	10,072	169,718
Taipei City		20,783	22,071	3,274	18,463
New Taipei City		30,533	25,656	1,519	24,002
Taoyuan City		15,791	14,031	791	13,147
Taichung City		20,750	17,293	1,151	16,068
Tainan City		17,908	16,720	663	16,040
Kaohsiung City		25,462	21,108	812	20,201
Taiwan Province		75,024	62,807	1,829	60,937
Fujian Province		979	874	33	860

Unit: NT\$1,000

CY Location	Item	Cases Verified as Taxation		
		Taxable Estate Amount	Deduction and Exemption	Net Amount of Taxable Estate
2018		449,746,382	251,864,084	197,882,298
2019		458,374,044	224,563,651	233,810,393
2020		462,854,459	245,761,903	217,092,556
2021		502,962,786	270,663,582	232,299,204
2022		581,790,147	296,880,354	284,909,793
Taipei City		204,620,316	92,857,105	111,763,211
New Taipei City		98,159,522	54,485,800	43,673,722
Taoyuan City		43,928,050	25,353,620	18,574,430
Taichung City		66,936,936	30,634,618	36,302,318
Tainan City		32,813,019	14,235,041	18,577,978
Kaohsiung City		45,128,998	24,333,527	20,795,471
Taiwan Province		88,040,345	53,463,303	34,577,042
Fujian Province		2,162,961	1,517,340	645,621

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

## X Gift Tax

### Number of Gift Tax Declarations and Cases Verified as Taxation or Exemption

Unit: Case

CY Location	Item	No. of Declared	No. of Cases Verified as Taxation or Exemption	
			Taxation	Exemption
2018		193,750	16,035	189,647
2019		191,676	16,517	184,303
2020		198,723	17,840	189,250
2021		202,903	19,890	191,662
2022		213,760	20,023	203,655
Taipei City		31,452	4,515	27,608
New Taipei City		30,904	3,202	28,154
Taoyuan City		19,677	1,682	18,302
Taichung City		24,530	2,911	24,619
Tainan City		19,782	1,496	19,443
Kaohsiung City		22,489	1,853	21,551
Taiwan Province		63,589	4,298	62,674
Fujian Province		1,337	66	1,304

Unit: NT\$1,000

CY Location	Item	Cases Verified as Taxation		
		Taxable Gift Amount	Exemption	Net Amount of Taxable Gift
2018		124,212,981	38,706,822	85,506,159
2019		126,366,107	40,890,504	85,475,603
2020		150,291,625	42,750,962	107,540,663
2021		199,155,041	47,783,736	151,371,305
2022		263,538,016	52,297,836	211,240,180
Taipei City		126,595,727	12,521,768	114,073,959
New Taipei City		30,578,361	8,428,591	22,149,770
Taoyuan City		12,625,549	4,340,147	8,285,402
Taichung City		30,429,333	7,542,550	22,886,783
Tainan City		13,720,577	3,801,658	9,918,919
Kaohsiung City		16,138,896	4,617,180	11,521,716
Taiwan Province		33,160,946	10,878,740	22,282,206
Fujian Province		288,627	167,202	121,425

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

## XI Amusement Tax

Due to the increase in the number of amusement places, the revenue of amusement tax in 2022 was NT\$1.628 billion, NT\$0.472 billion more than in 2021.

### Analysis of Number of Amusement Places

Unit: Establishment; Case

CY Location	Item	Number of Amusement Places					
		Grand Total	Cinemas	Music Hall, Dance Halls	Golf Course, Driving Ranges	Claw Machines	Arcades
2017		16,785	148	76	171	4,181	1,839
2018		20,651	143	74	169	8,213	1,723
2019		21,964	145	74	163	9,784	1,684
2020		21,600	137	68	162	10,038	1,639
2021		18,509	135	55	161	9,478	1,479
2022		20,451	128	65	157	10,032	1,511
Taipei City		1,981	31	21	9	591	43
New Taipei City		2,729	18	3	28	1,588	22
Taoyuan City		1,809	8	11	26	1,202	46
Taichung City		2,630	18	11	17	1,498	172
Tainan City		1,982	12	4	12	999	349
Kaohsiung City		2,119	11	9	15	981	188
Taiwan Province		7,125	28	6	50	3,146	686
Fujian Province		76	2	0	0	27	5

Unit: Establishment; Case

CY Location	Item	Number of Amusement Places					
		Entertainment Restaurants	MTV,KTV	Internet Cafes	Amusement Parks	Temp. Public Shows	Others
2017		121	6,229	753	138	651	2,478
2018		109	6,332	635	134	643	2,476
2019		118	6,212	547	135	561	2,541
2020		123	5,772	491	98	659	2,413
2021		83	3,864	408	88	463	2,295
2022		122	4,761	381	97	615	2,582
Taipei City		57	635	39	8	287	260
New Taipei City		2	485	54	1	40	488
Taoyuan City		7	291	44	1	20	153
Taichung City		13	492	35	7	62	305
Tainan City		11	388	26	9	32	140
Kaohsiung City		15	577	83	18	90	132
Taiwan Province		17	1,868	88	52	82	1,102
Fujian Province		0	25	12	1	2	2

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

## XII Vehicle License Tax

### Number of Vehicles Arranged by Vehicle License Tax

Unit: Case

CY Location	Item	Grand Total		Small Passenger Vehicles	
		Taxable	Exempt	Taxable	Exempt
2017		8,177,007	141,167	6,597,178	137,405
2018		8,338,476	140,844	6,698,652	136,607
2019		8,497,120	139,571	6,791,961	134,527
2020		8,963,011	133,873	7,130,344	128,369
2021		8,797,212	123,533	6,892,745	118,034
2022		9,048,891	124,262	7,009,096	118,515
Taipei City		1,001,265	12,424	816,638	11,968
New Taipei City		1,186,911	12,333	900,498	11,830
Taoyuan City		917,284	11,692	727,904	11,231
Taichung City		1,209,664	14,378	965,642	13,930
Tainan City		766,483	8,594	594,544	8,369
Kaohsiung City		1,042,890	14,310	791,688	13,701
Taiwan Province		2,899,055	48,016	2,190,822	45,426
Fujian Province		25,339	2,515	21,360	2,060

Unit: Case

CY Location	Item	Large Passenger Vehicles		Trucks		Motorcycles	
		Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2017		36,074	712	1,242,274	2,850	301,481	200
2018		32,883	744	1,252,813	3,255	354,128	238
2019		33,001	874	1,262,354	3,682	409,804	488
2020		61,061	662	1,277,804	4,058	493,802	784
2021		29,511	550	1,290,292	4,085	584,664	864
2022		28,353	729	1,322,388	3,891	689,054	1,127
Taipei City		6,911	107	108,906	271	68,810	78
New Taipei City		2,104	216	138,321	237	145,988	50
Taoyuan City		199	14	122,168	303	67,013	144
Taichung City		3,842	141	164,752	223	75,428	84
Tainan City		2,551	36	113,556	152	55,832	37
Kaohsiung City		4,027	27	162,823	406	84,352	176
Taiwan Province		8,707	168	510,524	1,985	189,002	437
Fujian Province		12	20	1,338	314	2,629	121

Source: Yearbook of Public Finance Statistics, Republic of China, 2022.

Explanation: The data for "exempt" mean the number of applications exempt from Vehicle License Tax for each year.

## XIII Securities Transaction Tax

Securities transaction tax is a turnover tax that sellers of securities shall pay on each transaction at the following rates based on the transaction amount:

1. 3‰ for shares or share certificates embodying the right to shares issued by companies; 1.5‰ for day-trading stocks.
2. 1‰ for corporate bonds and other securities approved by the government.

### The Budget Amount and Net tax Revenues of Securities Transaction Tax of the last 10 years

Unit: NT\$100 million

Year	Budget Amount	Net tax Revenues
2013	963.63	713.83
2014	871.17	887.11
2015	940.27	820.33
2016	888.18	708.55
2017	977.00	899.67
2018	991.56	1,011.71
2019	1,129.00	912.05
2020	1,064.75	1,506.32
2021	1,199.95	2,753.93
2022	1,768.48	1,756.04

Source: The Department of Statistics, Ministry of Finance.

### Legislative History of Securities Transaction Tax Rates

Effectivite Date	Legal Rates	Applicable rates
1955.12.31	1‰	1‰
1960.10.1	1‰	Suspended
1965.6.21	1.5‰	1.5‰
1971.8.20	1.5‰	Suspended
1973.1.1	1.5‰	1.5‰
1978.1.1	1.5‰	1.5‰
1978.11.29	3‰	3‰
1985.6.24	3‰	Suspended
1987.1.1	3‰	3‰
1989.1.1	3‰	1.5‰
1990.1.1	1. shares: 6 ‰ 2. corporate bonds and other securities: 1‰	1. shares: 6 ‰ 2. corporate bonds and other securities: 1‰
1993.2.1	1. shares: 3 ‰ 2. corporate bonds and other securities: 1‰	1. shares: 3 ‰ 2. corporate bonds and other securities: 1‰
2002.2.1	1. shares: 3 ‰ 2. other securities: 1‰	1. shares: 3 ‰ 2. other securities: 1‰
2010.1.1	1. shares : 3 ‰ 2. other securities: 1‰	1. shares: 3 ‰ 2. other securities: 1‰
2017.1.2	1. shares: 3 ‰ 2. other securities: 1 ‰	1. shares: 3 ‰ 2. other securities: 1 ‰
2017.4.28	1. stock day-trading through brokerage accounts: 1.5 ‰ 2. stock sellings other than day-trading through brokerage accounts: 3 ‰ 3. other securities: 1 ‰	1. stock day-trading through brokerage accounts: 1.5 ‰ 2. stock sellings other than day-trading through brokerage accounts: 3 ‰ 3. other securities: 1 ‰
2018.4.28	1. stock sellings other than day-trading: 3 ‰ 2. day-trading of listed or OTC-listed stocks: 1.5 ‰ 3. other securities: 1 ‰	1. stock sellings other than day-trading: 3 ‰ 2. day-trading of listed or OTC-listed stocks: 1.5 ‰ 3. other securities: 1 ‰
2022.1.1	1. stock sellings other than day-trading: 3 ‰ 2. day-trading of listed or OTC-listed stocks: 1.5 ‰ 3. other securities: 1 ‰	1. stock sellings other than day-trading: 3 ‰ 2. day-trading of listed or OTC-listed stocks: 1.5 ‰ 3. other securities: 1 ‰

## XIV Futures Transaction Tax

The buying and selling parties of a futures transaction shall each pay transaction tax at the following rates:

- (1) Stock index and single stock futures contracts: Transaction tax is levied per transaction at a rate of not less than 0.0000125% and not more than 0.06%, based on the value of the futures contract. The current applicable tax rate, approved by the Executive Yuan is on April 1, 2013, has been reduced from 0.004% to 0.002% since.
- (2) Interest rate futures contracts: Transaction tax is levied per transaction at a rate of not less than 0.0000125% and not more than 0.00025% based on the value of the futures contract. As all products have been delisted.
- (3) Option contracts or option contracts on futures: Transaction tax is levied per transaction at a rate of not less than 0.1% and not more than 0.6%, based on the premium paid. The current applicable tax rate approved by the Executive Yuan is 0.1%.
- (4) Other futures contracts: Transaction tax is levied per transaction at a rate of not less than 0.0000125% and not more than 0.06%, based on the value of the futures contract. The current applicable tax rate approved by the Executive Yuan is at the following rates:

Product	Current Applicable Rate
Gold futures	0.00025%
Foreign exchange futures	0.0001%
Oil futures	0.0005%

### The Budget Amount and Net Tax Revenues by Futures Transaction Tax of the last 10 years

Unit: NT\$1,000

Year	Budget Amount	Net Tax Revenues
2013	5,953,000	2,669,191
2014	3,680,000	2,861,748
2015	2,249,000	3,783,497
2016	2,862,000	3,705,866
2017	4,004,000	4,190,423
2018	4,004,000	6,099,829
2019	6,150,000	4,694,563
2020	5,145,000	7,535,931
2021	5,145,000	10,459,907
2022	7,808,000	9,986,117

Source :The Department of Statistics, Ministry of Finance.

## XV The Specifically Selected Goods and Services Tax

1. The Specifically Selected Goods and Services Tax Act was implemented on June 1, 2011. A specifically selected goods and services tax is levied in accordance with the provisions of this Act, on the sale, manufacture, and import of specifically selected goods or the sale of specifically selected services within the territory of the Republic of China.
  - (1) The specifically selected goods regulated by this Act are the following:
    - a. Buildings and land: Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years. The Specifically Selected Goods and Services Tax Act ceased to apply on sale contracts of buildings and land effective from January 1, 2016.
    - b. Passenger cars, airplanes, helicopters, and ultra-light vehicles: With a selling price or taxable value of not less than NT\$3 million.
    - c. Yachts: Any yacht with a full length of not less than 30.48 meters.
    - d. Furniture, turtle shells, hawksbill, coral, ivory, furs, and their products: Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000.
    - e. As used in this Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.
  - (2) The tax rate for the specifically selected goods and services tax is 10%, provided that the tax rate for the specifically selected goods of buildings and land is 15% if the holding period is no more than 1 year.
2. The net revenues of Specifically Selected Goods and Services Tax in 2022 were NT\$3.90 billion. The items, revenues, and ratios of the specifically selected goods and services tax are as follows:

### Net Revenues Statistics Table of Specifically Selected Goods and Services Tax in 2021 and 2022

Unit: NT\$1,000; %

Item	2021		2022	
	Net revenues	Ratio	Net revenues	Ratio
Total	3,616,250	100.00	3,895,538	100.00
Buildings and land	17,659	0.49	15,813	0.41
Passenger cars	3,521,143	97.37	3,771,796	96.82
Yachts	0	0	0	0
Airplanes	0	0	404	0.01
Conservation products	809	0.02	275	0.01
Furniture	10,797	0.30	16,291	0.42
The specifically selected services	65,842	1.82	90,959	2.33

Source: The Department of Statistics, Ministry of Finance.

## PART VII Milestones



## Milestones

Date	Event
111.01.05	The “Regulations Governing the Installments of Tax Payment with Interest Surcharge for the Taxpayer” has been issued.
111.01.06	The amendments to the “Directions Regarding Awards for Tax Agents” and Articles 2, 3, and 7 of the “Directions Regarding Discipline Codes for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents” have been issued.
111.01.11	The amendments to partial articles of the “Directions for the Service of Pre-Calculation of Individual Consolidated Income Tax Returns” have been issued.
111.01.14	The Article 43-3 of the “Income Tax Act” amended and promulgated on 27 July 2016 shall come into force in fiscal year 2023. The partial articles of the “Income Basic Tax Act” amended and promulgated on 10 May 2017 shall come into force on 1 January 2023.
111.01.17	The “Standards for Necessary Losses and Expenses from Leasing Property for the 2021 Taxable Year” has been issued.
111.01.17	The “Standards for Costs and Necessary Expenses on Revenues from Self-undertaking in Farming, Fishing, Animal Husbandry, and Forestry Businesses for the Taxable Year 2021” has been issued.
111.01.17	The “Pilot Guidelines for the Tax Collection Authority-in-Charge in Regard to Inquiring about the Income Data of Tax Year 2021 of Profit-Seeking Enterprises, Organizations or Institutions, and Offices of Professionals during the Period for the Filing of Income Tax Returns” has been issued.
111.01.20	The “Regulations for the Security and the Maintenance of Personal Information Files for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents” has been issued.
111.01.20	The “Essentials of the Implementation of the Expanding of Paper Examinations Relating to Profit-Seeking Enterprise Income Tax Returns for the 2021 Taxable Year” has been issued.

Date	Event
111.01.20	The “Table of the Index of Wholesale Prices and Multiples of Values Used for Asset Revaluation in the R.O.C.Taiwan Territory, which Applies to Profit-Seeking Enterprises in Handling Asset Revaluation” has been issued.
111.01.24	The amendments to partial provisions of the “Directions for Electronic-Filing of Individual Consolidated Income Tax Returns” have been issued.
111.01.24	The amendments to partial provisions of the “Directions for Electronic-Filing of Individual Consolidated Income Tax Returns for Aliens” have been issued.
111.01.25	The “Standards for Tax Authorities in Verifying the Revenue of Professional Practitioners for the Taxable Year 2021” has been issued.
111.01.25	The “Standards for Expenses for Professional Practitioners for the Taxable Year 2021” has been issued.
111.01.25	The “Standards for Costs and Necessary Expenses for Private Cram Schools, Kindergartens, and Nursing Homes for the Taxable Year 2021” has been issued.
111.01.28	The “Regulations Governing the Calculation of Income from Property Transactions on house for the Taxable Year 2021” has been issued.
111.02.09	The amendments to the “Regulation Governing the Scope of Core Business revenues from the Banking and Insurance Business of the Banking and Insurance Industries” have been issued.
111.02.14	The “Directions for Tax Treatment of Financial Leasing” has been abolished.
111.02.21	The amendment to Article 10-1 of the “Enforcement Rules of the Income Tax Act” has been issued.
111.02.22	The amendments on partial provisions of the “Enforcement Rules of the Income Basic Tax Act” have been issued.

<b>Date</b>	<b>Event</b>
111.03.22	The “Regulations for the Announcement and Service of the Notice of Tax Assessment by the Tax Collection Authority” has been issued.
111.03.22	The “Standard for Calculating the Amount of Deductions for Contributions and Donations of Land Reserved for Public Facilities or Land Used by Government for Public Passage Made by Individuals for the 2021 Taxable Year” has been issued.
111.03.28	Imported soybeans, wheat, and corn are exempted from the business tax from 1 May to 30 June 2022.
111.03.30	The amendments to the “Guidelines for the Business Tax for Goods Auctioned or Sold Off by Courts, Administrative Enforcement Organizations, and Customs” have been issued and will become effective on 1 July 2022.
111.04.01	The amendments to partial articles of the “Directions for Electronic-filing of Individual Income Tax on House and Land Transactions” have been issued.
111.04.01	Notice is hereby given that, for stipulating a temporary reduction of tax amounts of commodity tax on portland I cement, gasoline and diesel oil; implementation period of the aforesaid reduction shall be extended to 30th, June 2022.
111.04.08	The amendments to Articles of the “Directions for Filing Profit-Seeking Enterprise Income Tax Returns via Electronic Media” have been issued.
111.04.22	The “Operational Directions for the Announcement of Assessable Amusement Tax Returns” and “Operational Directions for the Announcement of Assessable Stamp Tax” have been issued.
111.04.28	Notice is hereby given concerning the stipulation to extend the deadline to June 30, 2022 for the filing and paying of 2021 income tax due to the impact of COVID-19.
111.05.04	The amendment to Articles 15 of the “Certified Public Bookkeepers Act” has been promulgated.

Date	Event
111.05.16	The amendments to the “Principles Governing the Prohibition from the Disposal of Property for Tax Collection Authorities” and the renaming of the directions as “Principles Governing the Prohibition and Cancellation from the Disposal of Property for Tax Collection Authorities” have been issued.
111.05.19	The revisions on partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Paragraph 1 of Article 5 of the “Futures Transaction Tax Act” have been issued.
111.05.23	The amendments to the “Enforcement Rules of the Tax Collection Act” have been issued.
111.05.26	Imported soybeans, wheat, and corn are exempted from the business tax from 1 July to 30 September 2022.
111.05.31	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on portland I cement, gasoline, and diesel oil from 1 July to 30 September 2022.
111.06.13	The amendments to the “Regulations Governing the Organization of the Real Estate Assessment Committee” have been issued.
111.06.22	The amendments to the “Reference Table for Fines and Multiples of Punishments” under Articles 44 and 45 of the Estate and Gift Tax Act have been issued.
111.06.27	The “Directions for Financial Institutions Providing High-Frequency Transaction Information of Personal Financial Accounts for Tax Authority” has been issued.
111.06.30	The amendments on partial provisions of the “Guidelines for the Service of Pre-Calculation of Estate Tax Returns,” the amendments of the “Operation Directions for Providing One-stop Service for Inquiry of the Financial Heritage Information of the Decedent Applicable to the Tax Collection Authorities,” and the amendments to Articles 4 and 6 of the “Directions for Taxpayer of the Estate Tax Inquiring about the Property Information of the Decedent” have been issued and will become effective on 1 July 2022.

Date	Event
111.07.07	The amendments to the “Operation Directions for Cross-district Declaration of Estate Tax” have been issued.
111.07.14	The revision of the “Reference Table for Fines and Multiples of Punishments” related to Article 19 of the Tobacco and Alcohol Tax Act has been issued.
111.07.21	The amendments to partial articles of the “Uniform invoice Award Regulations” have been issued.
111.07.28	The “Directions for Online Application for the Purchase of Tax-Exempt Materials by the Manufacturer” has been issued.
111.08.08	The amendments to partial articles of the “Regulations Governing Taxation Registration” have been issued.
111.08.08	The amendments to partial articles of the “Regulations Governing the Accounting Books and Vouchers of Profit-Seeking Enterprises managed by the Competent Tax Authorities” have been issued.
111.08.11	The amendments to the “Guidelines for Filing Profit-Seeking Enterprise Income Tax Provisional Returns through Electronic Media” have been issued.
111.08.19	The amendments to the “The Guidelines Governing the Restriction of Exit from the Country by Persons or Responsible Persons of Business Enterprises Liable for Overdue Tax” and the renaming of the directions as “The Guidelines Governing the Restriction and Release of Exit from the Country by Persons or Responsible Persons of Business Enterprises Liable for Overdue Tax” have been issued.
111.08.25	The “Regulations Governing Application of Deferred Taxation of Income Tax in Accordance with the Act for the Development of Biotech and Pharmaceutical Industry” has been issued.
111.08.29	The “Operational Directions for the Announcement of Assessable Commodity Tax, Tobacco and Alcohol Tax and the Specifically Selected Goods and Services Tax Returns” has been issued.

Date	Event
111.09.15	Imported soybeans, wheat, and corn are exempted from the business tax from 1 October to 31 December 2022.
111.09.20	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on portland I cement, gasoline, and diesel oil from 1 October to 31 December 2022.
111.09.22	The amendment to Article 5 of the “Principles for the Services of Tax Payment Documents and Tax Assessment and Related Matters by the Tax Collection Authority in cases where Taxpayers are All Joint Owners as a whole” has been issued.
111.10.18	The amendments to Article 3 and 4 of the “Operation Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts” have been issued and will become effective on 1 January 2023.
111.10.18	The amendments on partial provisions of the “Operation Directions for Electronic-filing Returns of Estate and Gift Tax” have been issued.
111.11.18	The revisions on Paragraph 5 and Paragraph 6 of the “Directions for Information Service Provided by the Tax Collection Authority on Income and Deductions Data Inquired by Taxpayers During the Period of Filing Income Tax Return” have been issued.
111.11.18	The enforcement date of the “Regulations Governing Application of Accrued Income from Controlled Foreign Company for Profit-Seeking Enterprise” issued on 22 September 2017 is designated for the taxable year 2023. The enforcement date of the “Regulations Governing Application of Income Calculation from Controlled Foreign Company for Individual” issued on 14 November 2017 is designated to go into effect on 1 January 2023.
111.11.18	The effective date of “The Directions for Examination of Accrued Income from Controlled Foreign Company for Profit-Seeking Enterprise” issued on 14 December 2018 is designated to go into effect from 1 January 2023 (apply to annual profit-seeking enterprise income tax return of taxable year 2023). The effective date of the “Directions for Examination of Income Calculation from Controlled Foreign Company for Individual” issued on 21 December 2018 is designated to go into effect on 1 January 2023.

<b>Date</b>	<b>Event</b>
111.11.21	The “Operational Directions for the Announcement of Assessable Securities Transaction Tax and Futures Transaction Tax Returns” has been issued.
111.12.15	The revisions on Paragraph 5 and Paragraph 6 of the “Directions for Information Service Provided by the Tax Collection Authority on Income and Deductions Data Inquired by Taxpayers During the Period of Filing Income Tax Return” have been issued.
111.12.15	Imported soybeans, wheat, and corn are exempted from the business tax from 1 January to 31 March 2023.
111.12.19	The “Standards on Profit-Seeking Enterprises in the 2023 Taxable Year for the Ceiling Interest Rate on Loans and Standards on General Salary of Employees” has been issued.
111.12.21	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on portland I cement, gasoline, and diesel oil from 1 January to 31 March 2023.
111.12.23	The “Pilot Directions for the Tax Collection Authority-in-Charge in Regard to Inquiring about the Income Data of Tax Year 2022 of Profit-Seeking Enterprises, Organizations or Institutions, and Offices of Professionals During the Period for the Filing of Income Tax Return” has been issued.
111.12.30	The amendment to Article 12-6 of the “Commodity Tax Act” has been promulgated.



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**Establish the clean and competent government**

If there are any suggestions related to tax system, tax administration or civil service ethics needed to report, please feel free to contact us.

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