



賦稅署

Taxation Administration

Yearbook of Taxation, Republic of China

2021



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## Major Improvements in Taxation in 2021

### Major Improvements in Taxation in 2021

#### 1. To Improve the Tax System and Achieve Fairness and Equality of Taxation

- (1) In order to follow the amendment of the Civil Code which lowers the age of majority from twenty to eighteen, the amendments to Article 17 of the “Income Tax Act” and Article 17 of the “Estate and Gift Tax Act” were amended and promulgated on January 20, 2021. The amendments to partial articles of the “Enforcement Rules of the Estate and Gift Tax Act” were amended and promulgated on April 26, 2021. The amendments to Article 21 of the “Enforcement Rules of the Income Tax Act” were amended and promulgated on September 16, 2021.
- (2) In order to uphold tax equity, Articles 12 and 18 of the “Income Basic Tax Act” were amended and promulgated on January 27, 2021. We put transaction income from securities not listed on the stock exchange or traded on over-the-counter markets back into the amount of individual basic income and became effective on January 1, 2021. Securities issued by companies that have been approved by the central authority in charge of relevant enterprises as high-risk innovative startups and incorporated for less than five years are exempt from the new ruling to cooperate with the industrial policy of developing innovative startups. To follow the aforementioned amendment, “Regulations Governing Identification of High-Risk Innovative Startups Referred to Article 12 of the Income Basic Tax Act” has been enacted and promulgated on April 14, 2021, and “Regulations Governing Assessment of the Income or Losses of an Individual Arising from Securities Transactions” was amended and promulgated on June 18, 2021 to facilitate the compliance by both taxpayers and tax authorities.
- (3) In order to prevent short-term real estate speculation, to preserve housing justice, to curb tax avoidance, and to maintain tax fairness, partial articles of the “Income Tax Act” were amended and promulgated on April 28, 2021. The house and land transactions income tax system reform extends the holding period for the high tax rate applicable to short-term real estate transactions, amends the applicable tax rates for the income derived from transactions of house and land incurred by a profit-seeking enterprise

according to the holding period of the transferred house and land, and regards transactions of presale houses or qualified shares or capital as real estate transactions, which came into force on July 1, 2021. To follow the aforementioned amendment, The announcement of “Situations of house and land that have been held for a period of no more than five years are transferred because of involuntary cause for individuals and profit-seeking enterprises” has been issued on June 11, 2021. “The Guidelines for Filing the Income Tax on the Consolidated Income from House and Land Transactions” and “Standards of Withholding Rates for Various Incomes” were amended and promulgated on June 30, 2021 to facilitate the compliance by both taxpayers and tax authorities.

- (4) The amendments to partial articles of the “Commodity Tax Act” were promulgated on May 26, 2021, so as to encourage consumers to scrap or export their used vehicles as well as purchase new ones. The amendments to the “Regulations of Commodity Tax Reduction/Refund on Newly Purchased Vehicles for Discard or Export of Used Car/Motorcycle” were promulgated on July 7, 2021 for the compliance of both tax authorities and taxpayers. Executive Yuan approved on November 15, 2021 to extend the period of the commodity tax exemption for completely electric-operated vehicles until December 31, 2025 in accordance with Paragraph 3, Article 12-3 of the “Commodity Tax Act” to realize the vision of innovation for the industry with green-energy technology.
- (5) The amendments to the “Land Tax Act” were promulgated on June 23, 2021, adding the transfer of private non-urban land for public facilities before expropriation exempted from the land value increment tax to comply with the Judicial Yuan Interpretation No.779. The “Regulations for Identifying and Certifying the Non-urban Land as Being Used for Public Facilities” was enacted and promulgated on August 12, 2021. It regulates the certification of the issuance of the procedure and other related matters for a land use applicant. The amendments to the “Enforcement Rules of the Land Tax Act” were promulgated on September 23, 2021, in accordance with the amendments to the Land Tax Act.

- (6) The amendment to partial articles of the “Tax Collection Act” was promulgated on December 17, 2021, reducing the late fee surcharge rate from 1% every 2 days to 1% every 3 days, relaxing the requirements for applying for tax payment in installments with additional interest, reducing the proportion of the amount of tax payable determined in a recheck decision that can be deferred for execution from 1/2 to 1/3, specifying the incomplete situation during the assessment period, strengthening tax preservation measures, increasing the criminal penalties for tax evasion, and raising the penalties for profit-seeking enterprises failing to provide, obtain or keep certificates in accordance with the law. This will help to protect taxpayers’ rights and safeguard the country’s tax claims. The amendment stipulating the reduction in the rate of overdue fines was approved by the Executive Yuan and will be implemented on January 1, 2022.
- (7) The amendments to Articles 2-2 and 3 of the “Securities Transaction Tax Act” were promulgated on December 29, 2021, which stipulate that securities transaction tax of stock day trades shall be levied at the rate of 1.5‰ from January 1, 2022 until December 31, 2024.
- (8) The amendments to Article 5 and 25 of the “Vehicle license Tax Act” were promulgated on December 30, 2021, to encourage the use of less-polluting vehicles, to continue to promote the development of related industries, and to realize the vision of innovation for the industry with green-energy technology.
- (9) To review the deficiencies raised in the Asia Pacific Group on Money Laundering (APG) 3rd Round Mutual Evaluation Report on Designated Non-Financial Businesses and Professions (DNFBPs), the “Regulations Governing Anti-Money Laundering and Counter-Terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents” were amended and promulgated on January 11, 2021. The amendments to Article 15 of the aforementioned Regulations were amended and promulgated on December 22, 2021, stipulating that on-the-job training could be conducted in the form of video courses, so as to enhance Taiwan’s reputation in combating money laundering and terrorist financing

and improve the regulations on anti-money laundering and counter-terrorist financing for certified public bookkeepers and bookkeeping and tax return filing agents.

- (10) Articles 3-1, 12 and, 17 of the “Uniform Invoice Award Regulations” was amended and promulgated on April 12, 2021 to increase the incentives for the public to request cloud invoices and to save energy and reduce carbon. Articles 15-1 and 17 of the “Uniform Invoice Award Regulations” was amended and promulgated on May 20, 2021. In the event of overpayment by the prize disbursement institutions due to business entities issuing uniform invoices under other conditions as announced by the Ministry of Finance, the said business entity shall be liable for repayment of the amount of the reward. Article 15 of the “Uniform Invoice Award Regulations” was amended and promulgated on December 7, 2021, and became effective January 1, 2022, stipulating that those who have obtained a large number of small purchased Uniform Invoices through illegal transactions or payments, and have won the drawing for a certain number of invoices, will not be allowed to claim said prizes. For those who have already claimed cash awards, the competent authority shall recover the reward by official document.
- (11) The “Regulations Governing Electronic Payment Institutions Providing Identity Information and Necessary Transaction Records for Tax Authority and Customs” was enacted and promulgated on August 17, 2021, which stipulates that electronic payment institutions provide the scope of the user identification data and the necessary transaction records, so that taxation authorities can grasp tax data, improve the efficiency of tax collection operations, effectively curb evasion, and maintain tax fairness.
- (12) The amendments to articles 15 of “The Standards for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs” and partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Article 51 of the Value-added and Non-value-added Business Tax Act were promulgated on September 15, 2021, which stipulate the standard of the amount of fine exempted or mitigated applying to business

entities issuing the cloud invoice up to a certain ratio so as to enhance the willingness of business entities to issue cloud invoices.

- (13) The amendments to Articles 15, 18, and 32 of the “Regulations Governing the Use of Uniform Invoices” were promulgated on October 22, 2021, which stipulate that business entities selling foods, beverages, or charging parking fees via automatic vending machines shall issue uniform invoices on an item-by-item basis to the purchaser in order to maintain the fairness of taxation and ensure the rights of the public.
- (14) The amendments to the “Regulations Governing Reduction and Exemption of Income Tax of Foreign Special Professionals” were promulgated on October 28, 2021, adding special expertise in the fields of finance, law, architectural design, national defense, etc., or those that can be recognized by the competent authority as having special expertise as a foreign specified professional. The period of application of the tax incentives has been extended to five years.
- (15) The Executive Yuan approved on December 1, 2021 to temporarily reduce the commodity tax for Portland I cement, gasoline, and diesel from December 1, 2021 to March 31, 2022 to stabilize commodity prices.
- (16) The amendments to partial articles of the “Directions for the Electronic Filing of Commodity Tax Returns” were promulgated on April 13, 2021, which stipulate the related commodity tax reports for the manufacturers undertaking controlled transactions conduct one-time Transfer Pricing adjustment before the end of the fiscal year, so as to facilitate the taxpayers’ compliance.
- (17) The amendments to partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Article 23 of the Specifically Selected Goods and Services Tax Act were promulgated on May 10, 2021, so as to mitigate the penalties, simplify the collection process, and protect taxpayer rights.
- (18) The “Operational Directions for Tax Payment via Electronic Payment

Account” was enacted and promulgated on October 20, 2021 and became effective on November 1, 2021 to provide taxpayers with a convenient electronic payment channel and expand the application of electronic payment.

- (19) The “Reference Table for Fines and Multiples of Punishments” regarding Article 44 of the Tax Collection Act was amended and promulgated on December 20, 2021. Where a profit-seeking enterprise fails to provide or obtain or keep certificates as required by the law, the tax collection authorities should judge the multiple of punishment according to the times of violations detected within one year and whether it is intentionally violating the rules, so as to the severity of the illegal circumstances for the punishment.

## **2. To Reform the Tax Administration and Carry Out Simplified and Convenient Services**

- (1) As a service providing the public with a variety of ways to file an income tax return, mobile service has been added for taxpayers to file their individual income tax and individual taxpayers can use mobile phone authentication for registration and certification to check and download income and deduction data as well as to file their individual consolidated income tax return via the internet from 2021. A total of 0.84 and 1.327 million cases of this innovative service measure was used in 2021, with a ratio of online tax filing of about 19.21% and 31.49%. This innovative service also effectively reduces the taxpayer’s burden and enhances the ratio of online tax filing and overall government efficiency.
- (2) Starting July 14, 2021, a new and convenient “simplified identity authentication” mechanism has been added to provide buyers who purchase energy-saving appliances with a reduction or refund of the commodity tax. IC cards and card readers are needless with this mechanism which is expected to improve paperless benefits.
- (3) From September 1, 2021, all national taxation bureaus provide one-stop service for cross-district response to inquiries of the financial heritage

information of a decedent. After inquiring into the financial heritage information of the decedent at any branch office of the tax authorities, taxpayers can receive a response from the tax authorities instead of from financial institutions separately.

- (4) In response to the impact of the COVID-19 pandemic on economic development and social stability in 2021, the Tax authorities have provided better and more relevant regulations to alleviate economic pressures.
- (5) In order to encourage the willingness of consumers to ask for receipts when purchasing goods and to further urge manufacturers to issue uniform-invoices and pay tax honestly, it was promulgated that starting from the January-February 2021 issuance and for all following issuances, for each draw, there is one special prize, one grand prize, three first to sixth prizes, and one additional sixth prize. The cloud invoice award included 30 sets of winning numbers for the NT\$1 million prize and 16,000 sets of winning numbers for the NT\$2,000 prize. Furthermore, there were 600,000 sets of winning numbers for the NT\$500 cloud invoice award prize for the months of January-February and 1 million sets of winning numbers for the NT\$500 cloud invoice award prize for the months of March-December and 100,000 sets of winning numbers for the NT\$800 cloud invoice award prize for the months of July-December for each draw. Through these promotional activities, consumers will be reminded to ask for uniform-invoice receipts when they purchase goods and to claim their prizes on time whenever the winning numbers are drawn.



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



# I Organization of the Tax Administration

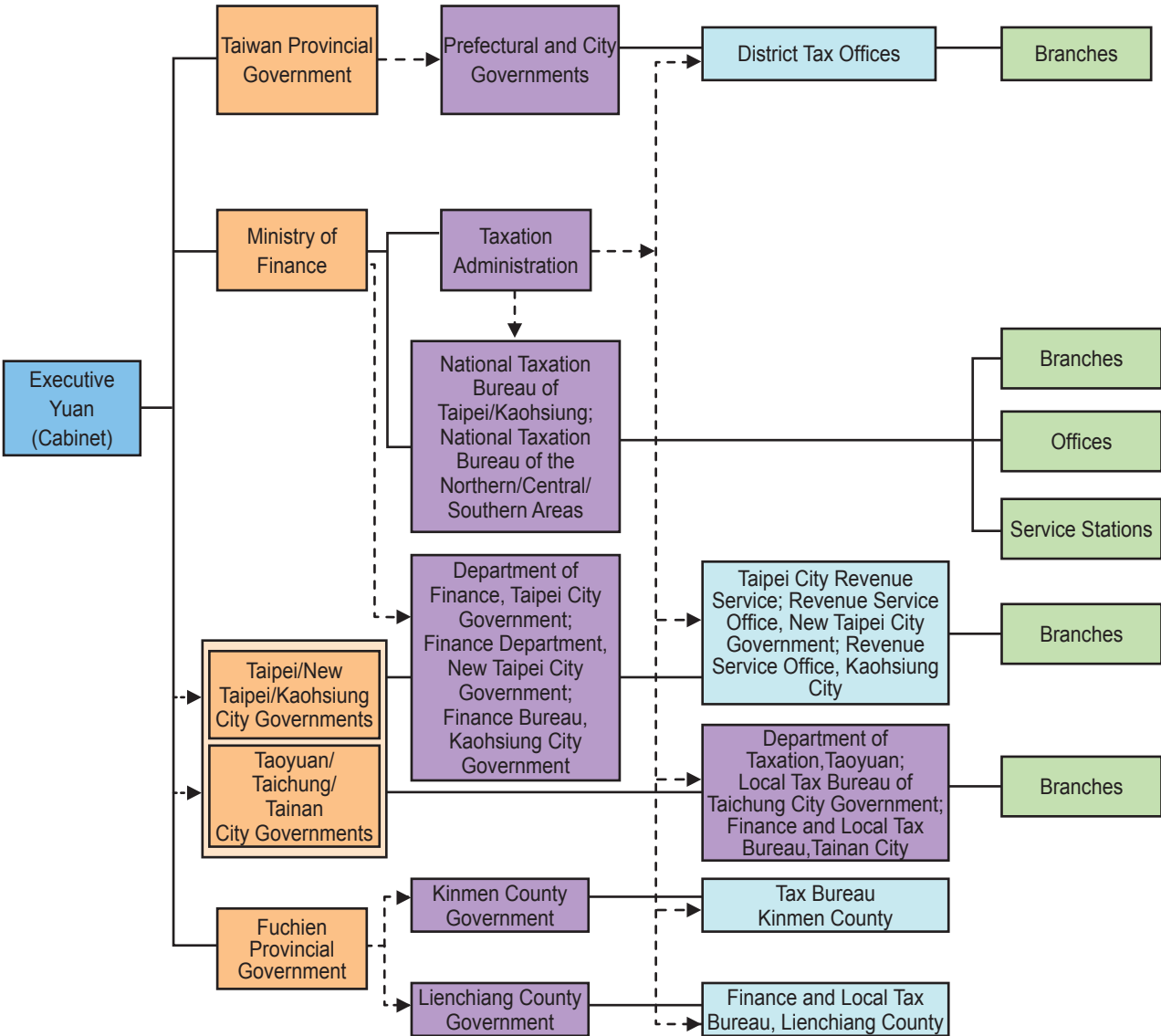
The Ministry of Finance (hereinafter MOF), subordinate to the Executive Yuan, is the highest administrative organ of taxation. Under the MOF, there is the Taxation Administration, which is in charge of drafting, enacting, and interpreting inland codes (for taxes other than customs duties), as well as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

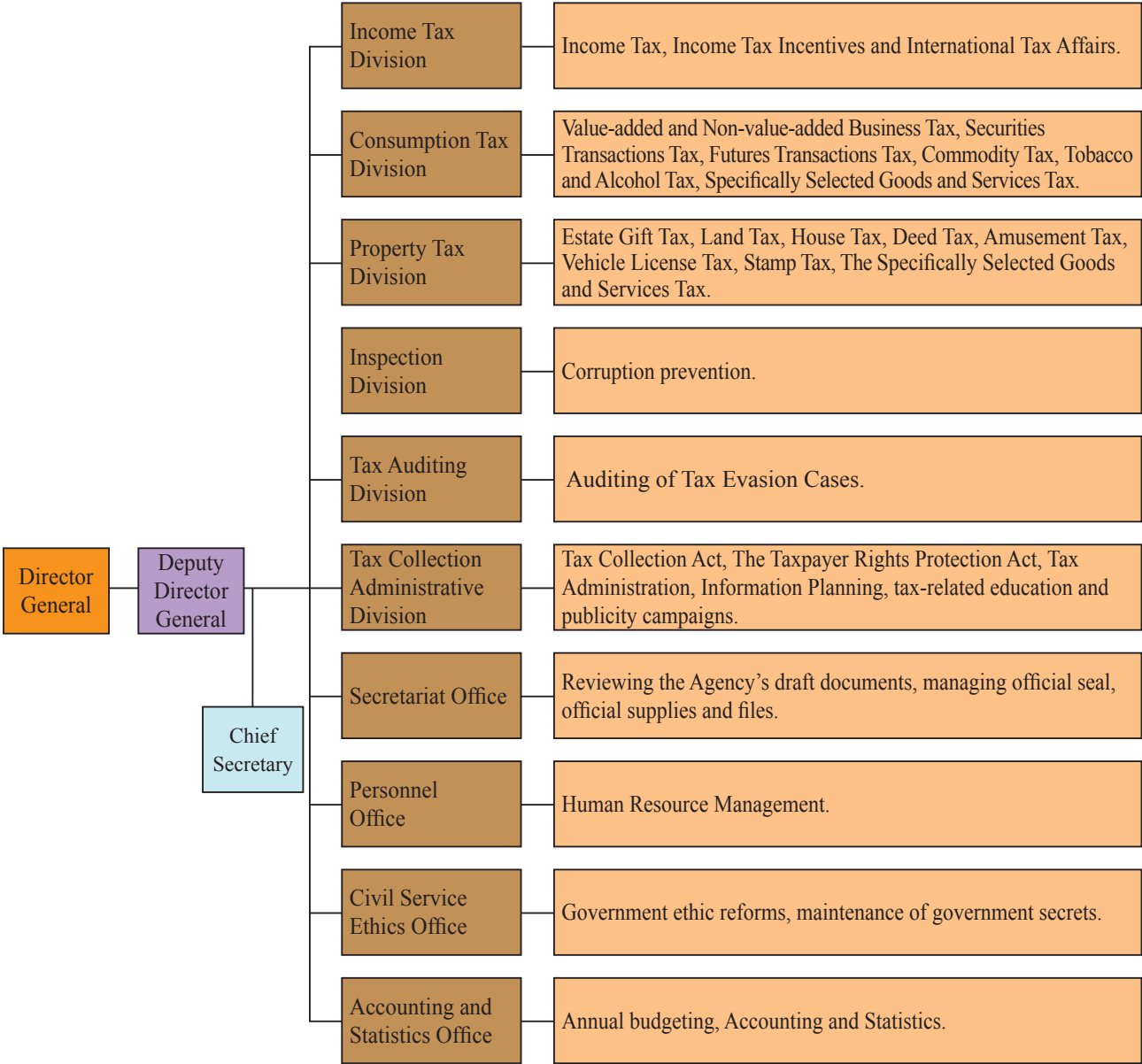


## II Organization & Functions

The Taxation Administration is an administrative authority directly subordinate to the Ministry of Finance. From the top down, there is 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

Job Title	Name	Date Began Office
Director-General	Hsu, Tzu-Mei	July 2020
Deputy Director-General	Lee, Ya-Ching	February 2022
Deputy Director-General	Lou, Mei-Chung	July 2020
Chief Secretary	Lai, Chu-Fu	August 2021
Director Income Tax Division	Lin, Yen-Yu	August 2021
Director Consumption Tax Division	Lee, Chih-Chung	December 2017
Director Property Tax Division	Chen, Man-Huang	September 2020
Director Inspection Division	Chen, Hsiao-Chang	January 2021
Director Tax Auditing Division	Tsai, Cheng-Fen	January 2022
Director Tax Collection Administrative Division	Liang, Jhen-Yu	August 2021
Chief Secretariat Office	Chang, Chen-Kuen	June 2015
Chief Personnel Office	Tsai, Ping-Yao	March 2019
Chief Civil Service Ethics Office	Fan, Yi-Kai	July 2020
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 11,520 staff members in the Taxation Administration and taxation authorities by the end of year 2021. Staff numbers and categories are shown in the table and chart.

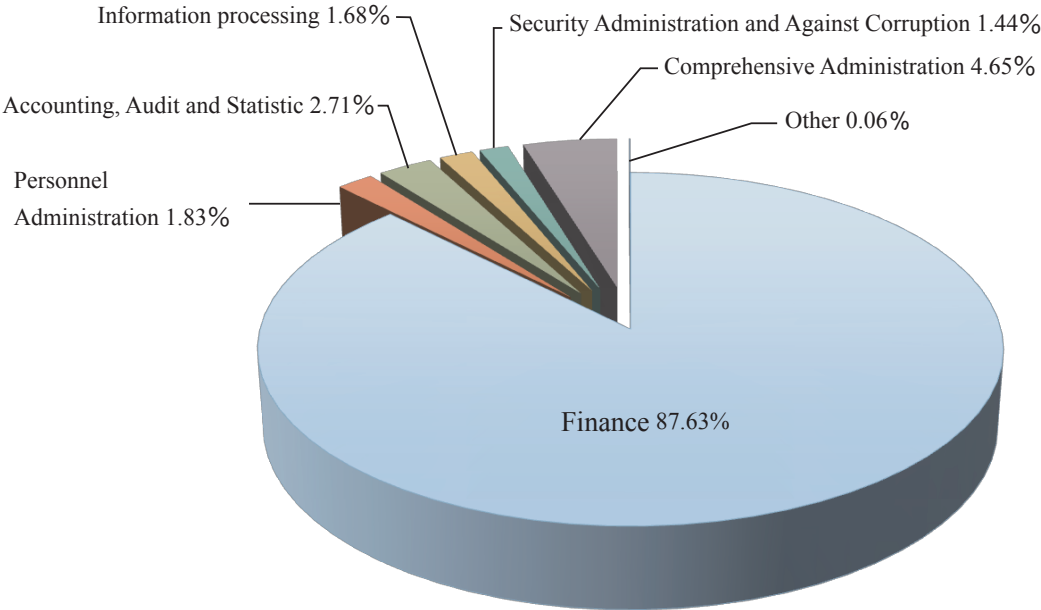
**Staff numbers and categories in Taxation Authority**

Unit: Person;%

Series	Nationwide	
	Number	Ratio
Finance	10,095	87.63%
Personnel Administration	211	1.83%
Accounting, Audit and Statistic	312	2.71%
Information Processing	193	1.68%
Security Administration and Against Corruption	166	1.44%
Comprehensive Administration	536	4.65%
Other	7	0.06%
Total	11,520	100.00%

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

Total 100%



## 2. Gender and age of taxation officers

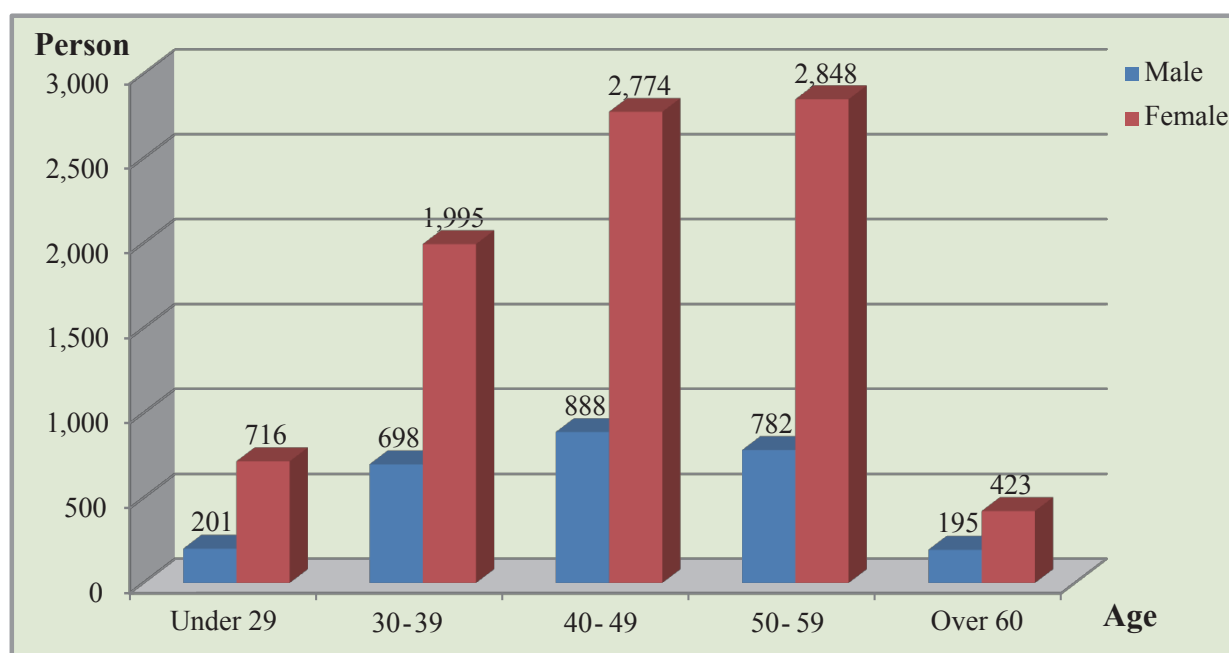
Most taxation officers are young adults. The ratio of the age of taxation officers under 39 years old is 31.34%. The ratios of men and women are 24.90% and 75.10%.

### Gender and age of taxation officers

Unit: Person;%

Class interval (Age)	Nationwide			Ratio
	Male	Female	Subtotal	
Under 29	201	716	917	7.96%
30-39	698	1,995	2,693	23.38%
40-49	888	2,774	3,662	31.79%
50-59	782	2,848	3,630	31.51%
Over 60	195	423	618	5.36%
Total	2,764	8,756	11,520	100.00%

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



### 3.Education level of taxation officers

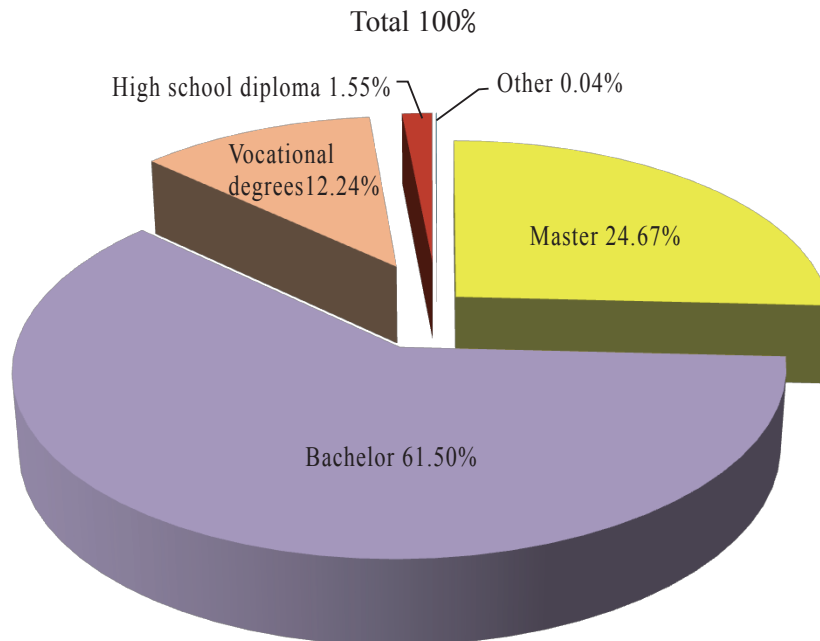
The ratio of taxation officers who have vocational degrees or above is 98.48%. As for the examination level, the ratio of taxation officers who passed the senior civil service examination or above is 77.82%.

#### Education level of taxation officers

Unit: Person;%

Education	Number	Ratio
Master	2,970	25.78%
Bachelor	7,039	61.10%
Vocational degrees	1,336	11.60%
High school diploma	170	1.48%
Other	5	0.04%
Total	11,520	100.00%

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



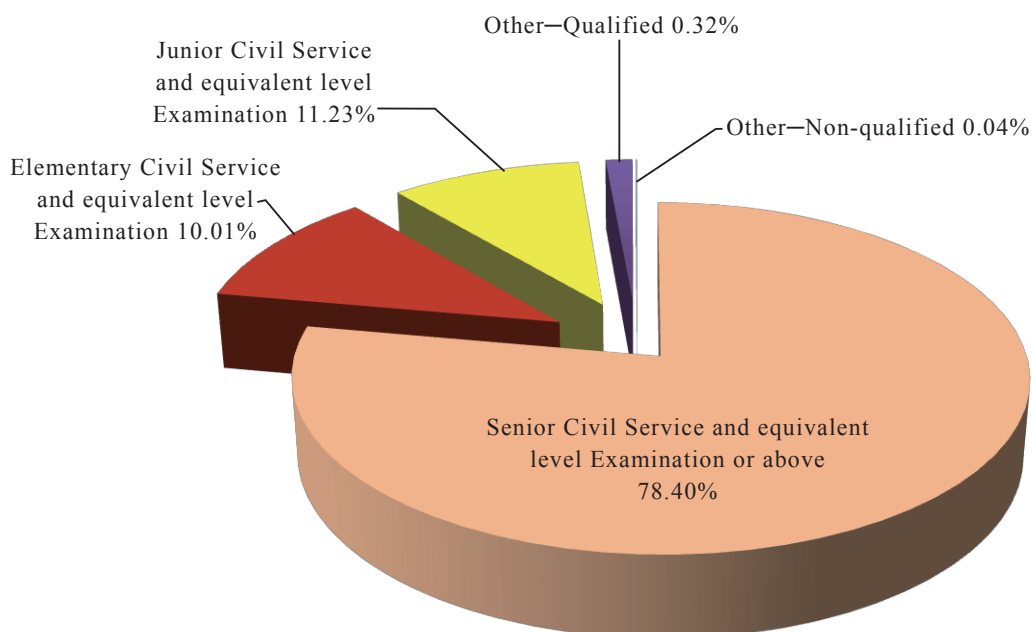
### Examination taken by taxation officers

Unit: Person;%

Examination Level	Nationwide	
	Number	Ratio
Senior Civil Service and equivalent level Examination or above	8,965	77.82%
Junior Civil Service and equivalent level Examination	1,267	11.00%
Elementary Civil Service and equivalent level Examination	1,125	9.77%
Other—Qualified	158	1.37%
Other—Non-qualified	5	0.04%
Total	11,520	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	

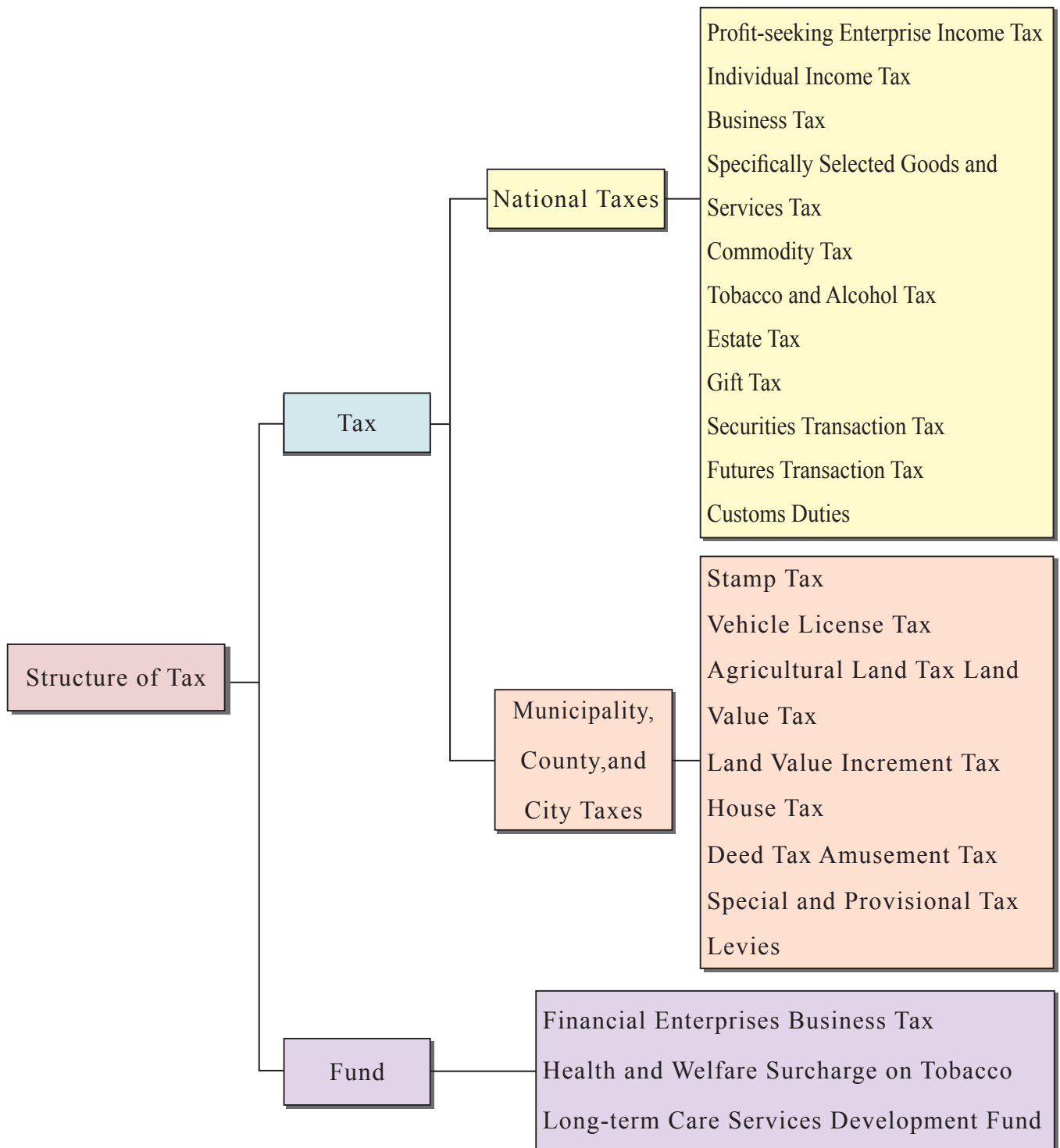
## 5. Directors of Taxation Authority

Organization	Job Title	Name	Date Began Office
Taxation Administration	Director-General	Hsu, Tzu-Mei	July 2020
National Taxation Bureau of Taipei	Director-General	Sung, Hsiu-Ling	July 2020
National Taxation Bureau of Kaohsiung	Director-General	LI,I-Hui	January 2022
National Taxation Bureau of the Northern Area	Director-General	Tsai,Pi-Chen	January 2022
National Taxation Bureau of the Central Area	Director-General	Wu, Lien-Ying	July 2020
National Taxation Bureau of the Southern Area	Director-General	Lu, Jen-Hsiu	January 2017
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	Chen, Bo-Cheng	December 2018
Revenue Service Office, Kaohsiung City	Director	Huang, Hui-Ling	July 2021
Department of Taxation, Taoyuan	Director-General	Yao, Shih-Chang	December 2018
Local Tax Bureau, Hsinchu County	Director-General	Peng, Hui-Chu	June 2016
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	January 2022
Local Tax Bureau, Keelung City	Director-General	Ou, Chiou-Shya	January 2014
Local Tax Bureau, Hsinchu City	Acting Director-General	Huang,Kuei-Mei	June 2022
Finance and Taxation Bureau, Chiayi City	Director-General	Lin, Jui- Yen	December 2018
Tax Bureau, Kinmen County	Director-General	Tung, Li-Ching	January 2021
Finance and Local Tax Bureau, Lienchiang County	Director-General	Chen, Sui-Chin	July 2018



**PART II 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 2021, tax revenue was NT\$2,874.21 billion, which was 1.6 times the 2012 tax revenue of NT\$1,796.7 billion, of which National Taxes increased 62.8% and Municipality, County, and City Taxes increased 35.2% compared with the 2012 tax revenue.

### Statistics of tax revenues for 2012 to 2021

Index Base: CY2012 = 100.

Unit: NT\$1,000; %

CY	Total	Index Base	National Taxes	Index Base	Municipality, County, and City Taxes	Index Base	Education Surtax	Index Base
2012	1,796,697,193	100.0	1,447,899,812	100.0	285,447,913	100.0	2,138	100.0
2013	1,834,124,153	102.1	1,448,390,897	100.0	320,424,641	112.3	1,198	56.0
2014	1,976,106,922	110.0	1,594,839,262	110.1	322,769,040	113.1	493	23.1
2015	2,134,857,093	118.8	1,733,504,903	119.7	343,110,612	120.2	7,393	345.8
2016	2,224,075,454	123.8	1,828,375,406	126.3	337,592,959	118.3	(1,454)	(68.0)
2017	2,251,246,001	125.3	1,831,231,508	126.5	356,458,687	124.9	175	8.2
2018	2,386,944,903	132.9	1,944,277,331	134.3	354,930,856	124.3	(12)	(0.6)
2019	2,470,519,242	137.5	2,003,982,781	138.4	370,946,018	130.0	(7)	(0.3)
2020	2,398,667,080	133.5	1,905,788,776	131.6	384,106,350	134.6	(26)	(1.2)
2021	2,874,212,555	160.0	2,357,876,227	162.8	385,903,602	135.2	(2)	(0.1)
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
2012	24,719,963	100.0	34,352,076	100.0	-	-	4,275,291	100.0
2013	24,931,718	100.9	35,057,254	102.1	-	-	5,318,445	124.4
2014	25,609,386	103.6	32,888,741	95.7	-	-	-	-
2015	25,137,156	101.7	33,097,029	96.3	-	-	-	-
2016	23,745,524	96.1	34,363,019	100.0	-	-	-	-
2017	23,124,126	93.5	32,178,236	93.7	8,253,269	-	-	-
2018	24,473,563	99.0	28,186,471	82.1	35,076,694	-	-	-
2019	26,159,164	105.8	27,721,290	80.7	41,709,996	-	-	-
2020	26,623,186	107.7	29,437,537	85.7	52,711,257	-	-	-
2021	28,196,403	114.1	30,164,461	87.8	72,071,864	-	-	-

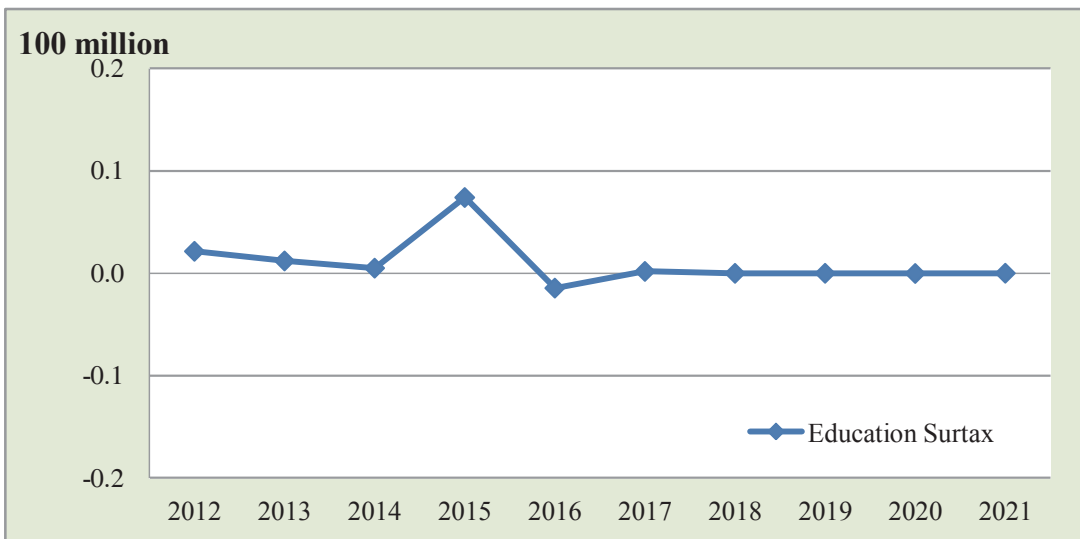
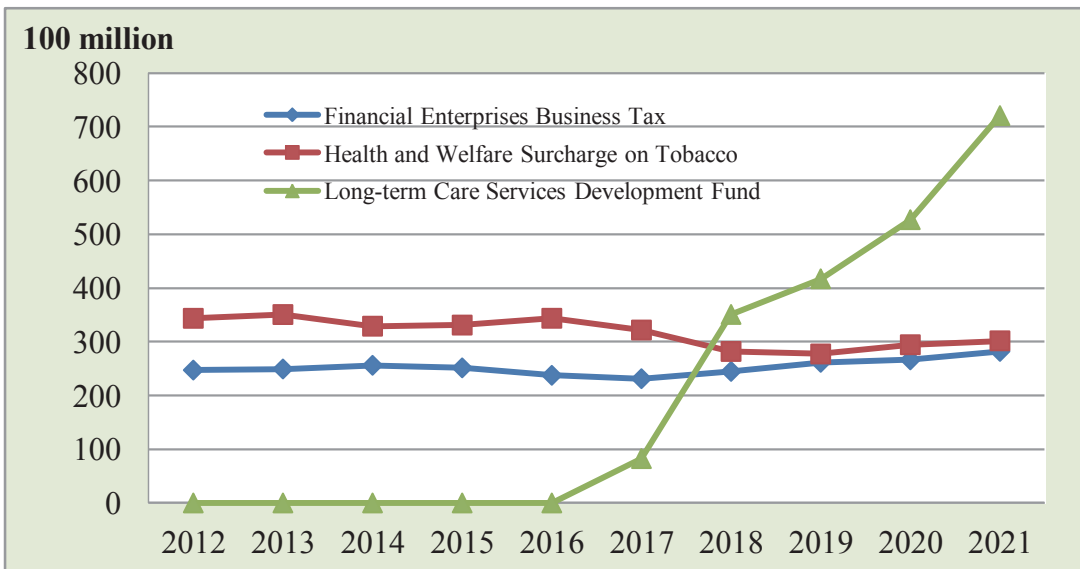
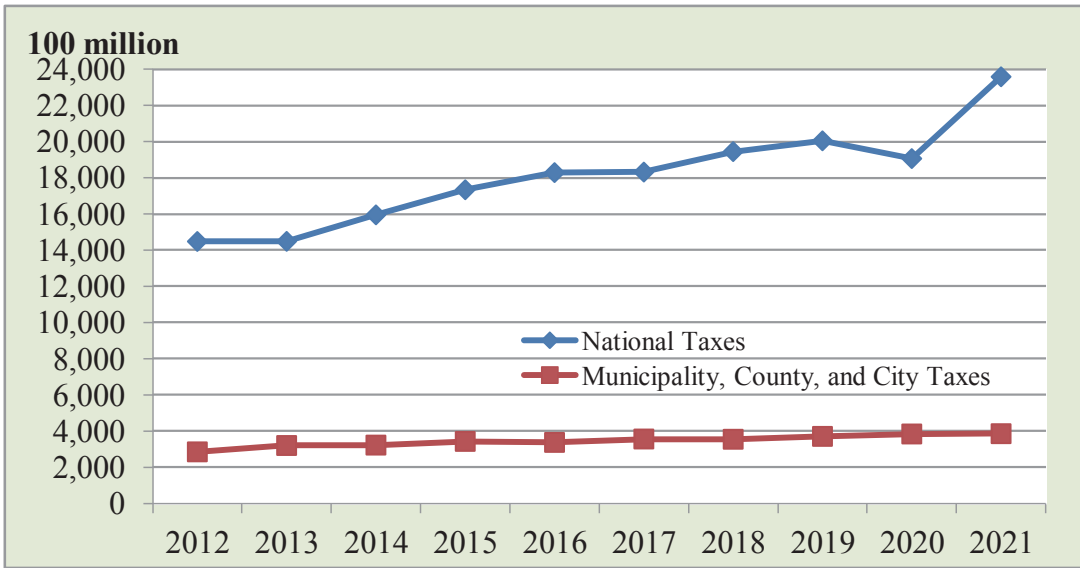
Source: Yearbook of Financial Statistics, Republic of China, 2021.

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.

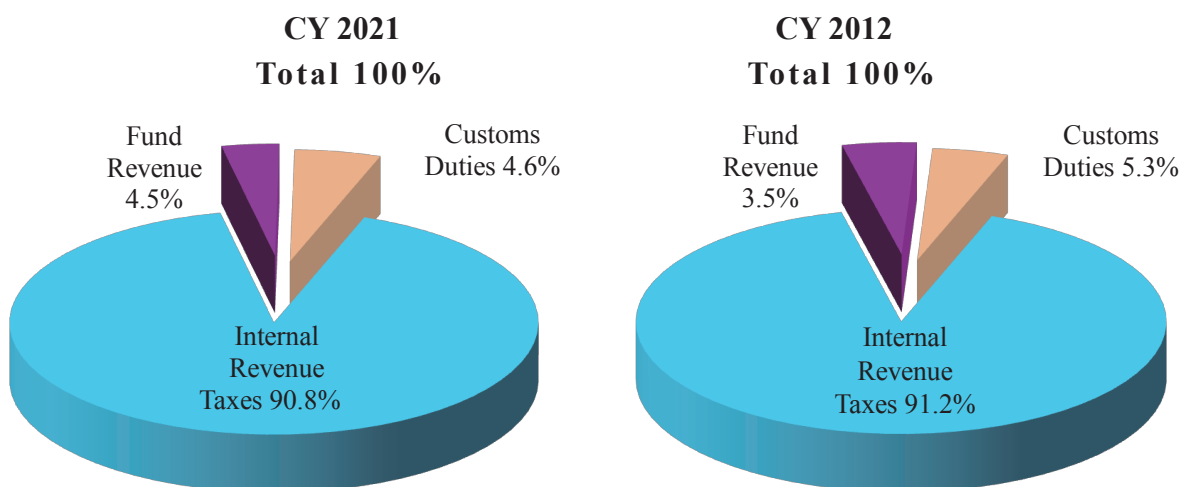
**Proportions in National Tax Revenue Sources**

Unit: %

Items CY	Total	Internal Revenue Taxes	Customs Duties	Fund Revenue
2012	100	91.2	5.3	3.5
2013	100	91.2	5.3	3.6
2014	100	91.6	5.4	3.0
2015	100	92.1	5.2	2.7
2016	100	92.2	5.2	2.6
2017	100	92.1	5.1	2.8
2018	100	91.3	5.0	3.7
2019	100	91.2	5.0	3.9
2020	100	90.4	5.1	4.5
<b>2021</b>	100	<b>90.8</b>	<b>4.6</b>	<b>4.5</b>

Source: Yearbook of Financial Statistics, Republic of China 2021.

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, about 40% over the years. In 2021, Income Tax account for the highest proportion (42.9%), followed by Business Tax (17.4%), Securities Transaction Tax (9.6%), Land Tax (7.0%), Commodity Tax (6.3%), and Customs Duties (4.6%).

### Proportion of tax revenue in national tax revenue-by item of tax

(Education Surtax is excluded)

Unit: %

Items	CY	2012	2013	2014	2015	2016
Grand Total		100.0	100.0	100.0	100.0	100.0
Customs Duties		5.3	5.3	5.4	5.2	5.2
Income Tax		42.3	40.5	41.2	43.9	45.2
Profit-seeking Enterprise Income Tax		20.5	19.1	20.4	21.7	22.9
Individual Income Tax		21.9	21.4	20.8	22.2	22.3
Estate and Gift Tax*		1.6	1.3	1.3	1.5	2.1
Estate Tax*		1.1	0.8	0.7	0.9	1.1
Gift Tax*		0.5	0.5	0.6	0.7	1.0
Commodity Tax		9.0	8.9	8.7	8.6	8.2
Securities Transaction Tax		4.0	3.9	4.5	3.8	3.2
Futures Transaction Tax		0.2	0.1	0.1	0.2	0.2
Tobacco and Alcohol Tax*		2.5	2.4	2.2	2.1	2.1
Specifically Selected Goods and Services Tax		0.2	0.3	0.3	0.2	0.1
Business Tax**		17.1	17.9	18.3	16.9	17.0
Financial Enterprises Business Tax		1.4	1.4	1.3	1.2	1.1
Land Tax		8.0	9.5	8.8	8.6	8.0
Land Value Tax		3.5	3.9	3.6	3.3	4.2
Land Value Increment Tax		4.5	5.6	5.1	5.3	3.7
House Tax		3.4	3.4	3.3	3.3	3.3
Vehicle License Tax		3.1	3.1	3.0	2.9	2.8
Deed Tax		0.7	0.7	0.6	0.6	0.5
Stamp Tax		0.6	0.6	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	0.0
Education Surtax		0.0	0.0	0.0	0.0	-0.0
Health and Welfare Surcharge on Tobacco		1.9	1.9	1.7	1.6	1.5
Items	CY	2017	2018	2019	2020	2021
Grand Total		100.0	100.0	100.0	100.0	100.0
Customs Duties		5.1	5.0	5.0	5.1	4.6
Income Tax		43.8	45.1	46.5	40.9	42.9
Profit-seeking Enterprise Income Tax		22.4	23.8	26.2	19.9	24.4
Individual Income Tax		21.5	21.3	20.3	21.0	18.4
Estate and Gift Tax*		2.3	1.3	1.4	1.8	1.8
Estate Tax*		0.9	0.9	1.0	1.2	1.2
Gift Tax*		1.3	0.4	0.4	0.5	0.7
Commodity Tax		7.9	7.5	7.2	7.1	6.3
Securities Transaction Tax		4.0	4.2	3.7	6.3	9.6
Futures Transaction Tax		0.2	0.3	0.2	0.3	0.4
Tobacco and Alcohol Tax*		2.2	2.9	2.8	3.0	2.5
Specifically Selected Goods and Services Tax		0.1	0.1	0.1	0.1	0.1
Business Tax**		17.1	17.4	17.0	18.2	17.4
Financial Enterprises Business Tax		1.0	1.0	1.1	1.1	1.0
Land Tax		8.4	7.6	7.8	8.5	7.0
Land Value Tax		4.2	3.8	3.7	3.8	3.1
Land Value Increment Tax		4.2	3.8	4.1	4.7	3.8
House Tax		3.4	3.3	3.3	3.3	2.9
Vehicle License Tax		2.8	2.7	2.7	2.8	2.3
Deed Tax		0.6	0.6	0.6	0.7	0.6
Stamp Tax		0.5	0.5	0.5	0.6	0.5
Amusement Tax		0.1	0.1	0.1	0.1	0.0
Special and Provisional Tax Levies		0.1	0.1	0.1	0.1	0.1
Education Surtax		0.0	-0.0	-0.0	-0.0	0.0
Health and Welfare Surcharge on Tobacco		1.4	1.2	1.1	1.2	1.0

Source: Yearbook of Financial Statistics, Republic of China, 2021.

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.

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

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\$2,458.14 billion in 2021, the highest increase in the past decade.

#### Statistics of national tax revenue for 2012 to 2021

Index Base: CY 2012 = 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
2012	367,744,332	100.0	393,065,301	100.0	760,809,633	100.0	28,280,408	100.0	160,897,298	100.0	44,938,842	100.0
2013	351,115,287	95.5	392,174,282	99.8	743,289,569	97.7	23,727,917	83.9	162,503,713	101.0	44,769,009	99.6
2014	402,631,678	109.5	410,852,287	104.5	813,483,965	106.9	25,444,324	90.0	172,897,429	107.5	43,809,966	97.5
2015	462,784,445	125.8	473,946,434	120.6	936,730,879	123.1	32,735,575	115.8	183,130,790	113.8	44,160,168	98.3
2016	510,388,471	138.8	495,971,933	126.2	1,006,360,404	132.3	47,515,086	168.0	181,906,968	113.1	45,626,761	101.5
2017	503,312,206	136.9	483,099,840	122.9	986,412,046	129.7	51,085,366	180.6	178,467,404	110.9	50,234,984	111.8
2018	567,944,689	154.4	509,134,609	129.5	1,077,079,298	141.6	31,824,830	112.5	180,111,430	111.9	69,602,514	154.9
2019	647,910,948	176.2	500,903,111	127.4	1,148,814,059	151.0	34,925,726	123.5	176,878,186	109.9	68,649,317	152.8
2020	477,052,060	129.7	504,655,105	128.4	981,707,165	129.0	42,296,348	149.6	170,223,762	105.8	71,472,435	159.0
2021	701,845,090	190.9	530,188,503	134.9	1,232,033,593	161.9	53,061,964	187.6	180,093,438	111.9	70,859,143	157.7

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
2012	71,940,358	100.0	4,297,887	100.0	306,537,199	100.0	4,275,291	100.0	94,918,150	100.0	1,476,895,066	100.0
2013	71,383,425	99.2	2,669,191	62.1	327,971,096	107.0	5,318,445	124.4	97,008,695	102.2	1,478,641,060	100.1
2014	88,710,600	123.3	2,861,748	66.6	360,697,761	117.7	5,400,976	126.3	107,141,879	112.9	1,620,448,648	109.7
2015	82,032,932	114.0	3,783,497	88.0	360,898,524	117.7	4,191,738	98.0	110,977,956	116.9	1,758,642,059	119.1
2016	70,854,816	98.5	3,705,866	86.2	378,354,422	123.4	2,825,530	66.1	114,971,077	121.1	1,852,120,930	125.4
2017	89,967,010	125.1	4,190,423	97.5	384,978,061	125.6	2,316,766	54.2	114,956,843	121.1	1,862,608,903	126.1
2018	101,170,666	140.6	6,099,829	141.9	415,408,541	135.5	2,473,693	57.9	120,056,787	126.5	2,003,827,588	135.7
2019	91,204,700	126.8	4,694,563	109.2	420,908,352	137.3	2,734,703	64.0	123,042,335	129.6	2,071,851,941	140.3
2020	150,631,874	209.4	7,535,931	175.3	437,212,013	142.6	2,653,534	62.1	121,390,157	127.9	1,985,123,219	134.4
2021	275,392,541	382.8	10,459,907	243.4	499,357,607	162.9	3,616,250	84.6	133,270,051	140.4	2,458,144,494	166.4

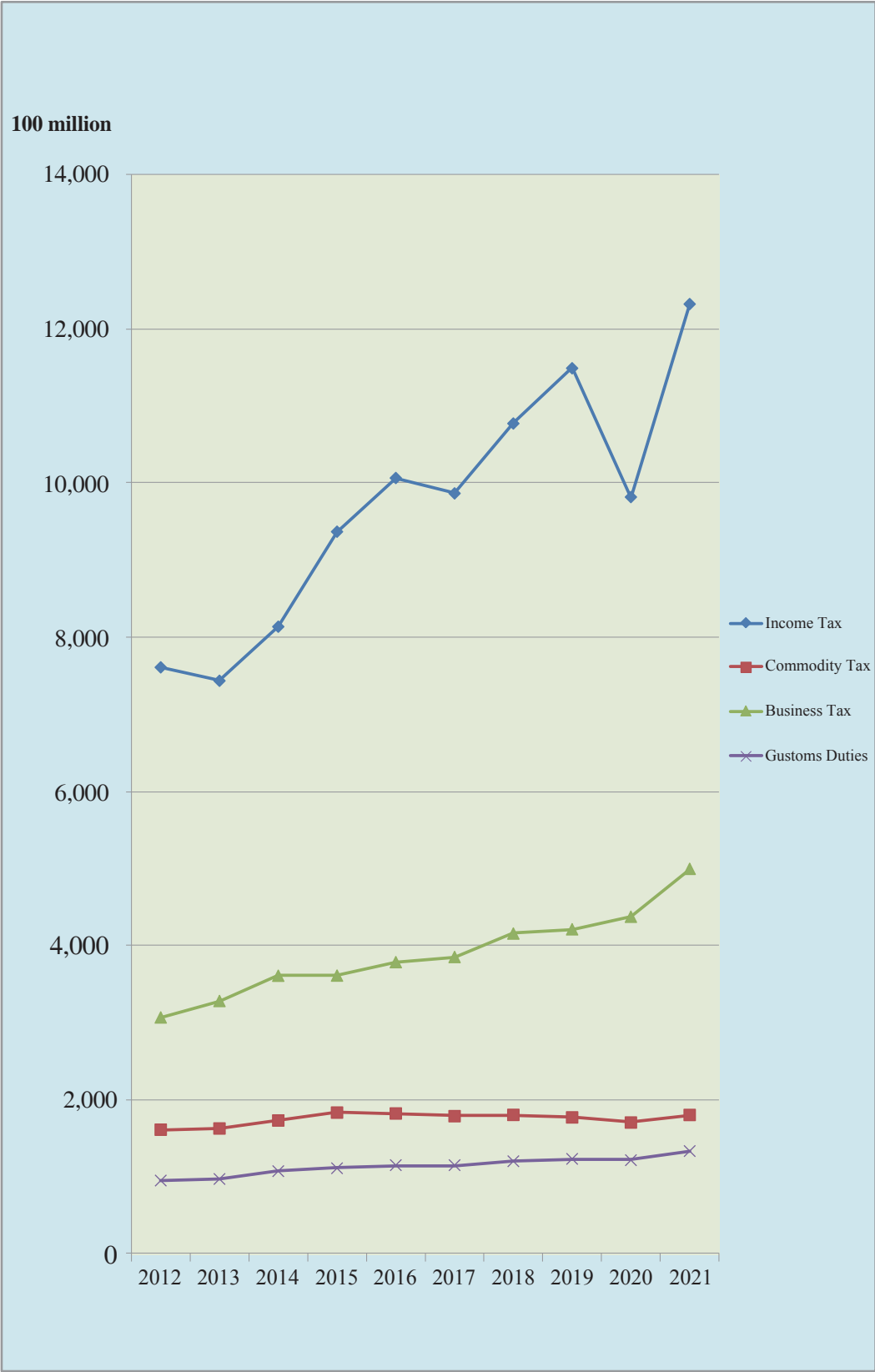
Source: Yearbook of Financial Statistics, Republic of China, 2021.

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.

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



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

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

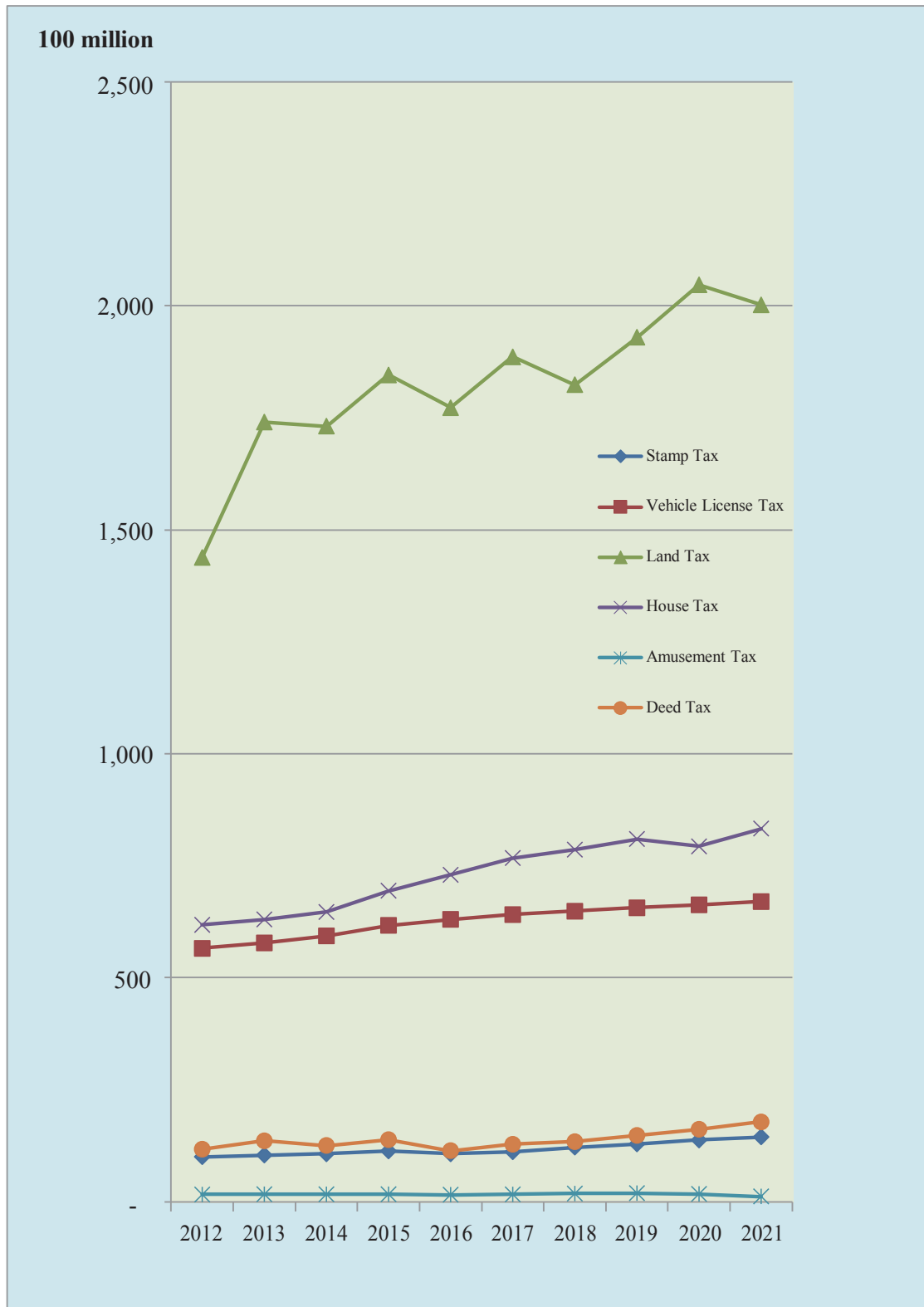
Unit: NT\$1,000

Items CY	Total	Stamp Tax	Vehicle License Tax	Land Tax	House Tax	Amusement Tax	Deed Tax	Special and Provisional Tax Levies
2012	285,447,913	10,009,459	56,533,991	143,848,851	61,796,279	1,566,328	11,693,005	-
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

Source: Yearbook of Financial Statistics, Republic of China, 2021.

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

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



## V The proportion of direct and indirect taxes 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 65.1%.

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

Unit: %.

Items CY	Direct Taxes					Indirect Taxes			
	Total	Income Tax			Others	Total	Business Tax	Commodity Tax	Others
		Subtotal	Profit-seeking Enterprise	Individual Income Tax					
2012	60.3	42.3	20.5	21.9	17.9	39.7	17.1	9.0	13.7
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

Source: Yearbook of Financial Statistics, Republic of China, 2021.

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



## **PART IV   Overview of Internal Revenue Tax Collection in 2021**



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

The budget for internal revenue taxes in 2021 (excluding Customs Duties and Health and Welfare Surcharge on Tobacco) was NT\$2,294.75 billion. The tax revenue was NT\$2,710.78 billion, more than the budget by NT\$416.03 billion (including Education Surtax), or 18.1%. The 2020 tax revenue was NT\$2,247.84 billion, so the 2021 tax revenue showed an increase of 20.6%. The analysis of the major tax items is as follows:

1. Profit-seeking Enterprise Income Tax: In 2021, tax revenues were NT\$701.85 billion. The main reasons for this is economic growth in 2020 is better than estimated, and the increase in profits of some companies in 2020. The tax revenues exceeded the budget by NT\$91.85 billion with a tax achievement rate of 115.1%. Compared with the previous year's tax revenues of NT\$477.05 billion, there was an increase of 47.1%.
2. Individual Income Tax: In 2021, tax revenues were NT\$530.19 billion. The main reason for this is continued economic growth in 2020. The tax revenues exceeded the budget by NT\$43.7 billion with a tax achievement rate of 109%. Compared with the previous year's tax revenues of NT\$504.66 billion, there was an increase of 5.1%.
3. Estate and Gift Tax: In 2021, tax revenues were NT\$53.06 billion. The main reason was the collection of old cases of Estate Tax, causing the tax revenues exceeded the budget by NT\$17.82 billion with a tax achievement rate of 150.6%. Compared with the previous year with tax revenues of NT\$42.3 billion, there was an increase of 25.5%.
4. Commodity Tax: In 2021, tax revenues were NT\$180.09 billion. The main reason for this was the global shortage of car chips. It was estimated that there will be a shortage of automobiles in the future, so people bought cars in advance, resulting in the tax on vehicles increase this year. The tax revenues exceeded the budget by NT\$1.61 billion with a tax achievement rate of 100.9%. Compared with the previous year's tax revenues of NT\$172.02 billion, there was an increase of 5.8%.
5. Tobacco and Alcohol Tax: In 2021, tax revenues were NT\$70.86 billion (including revenues for the Long-term Care Services Development Fund). The main reason for this was the increase on Tobacco Tax and Tobacco Health and Welfare Surcharges, resulting in the tax revenues exceeding the budget by NT\$6.21 billion with a tax achievement rate of 109.6%. Compared with the previous year with tax revenues of NT\$71.47 billion, there was a decrease of 0.9%.
6. Securities Transaction Tax: In 2021, tax revenues were NT\$275.39 billion. The main reason for this was that the transaction value of the securities market was higher than estimated, resulting in the tax revenues exceeding the budget by NT\$155.4 billion with a tax achievement rate of 229.5%. Compared with the previous year with tax revenues of NT\$150.63 billion, there was an increase of 82.8%.
7. Business Tax: In 2021, tax revenues were NT\$499.36 billion. The main reason for this was domestic production and sales were stable, and taxes on imported products have increased, resulting in the tax revenues exceeding the budget by NT\$69.78 billion with a tax achievement rate of 116.2%. Compared with the previous year with tax revenues of NT\$437.21 billion, there was an increase of 14.2%.
8. Land Value Tax: In 2021, tax revenues were NT\$90.24 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\$0.42 billion with a tax achievement rate of 100.5%. Compared with the previous year tax revenues of NT\$91.75 billion, there was a decrease of 1.6%.
9. Land Value Increment Tax: In 2021, tax revenues were NT\$110.01 billion. The main reason was the increase in the total amount of land price, resulting in tax revenues exceeding the budget by NT\$11.45 billion with a tax achievement rate of 111.6%. Compared with the previous year tax revenues of NT\$113 billion, there was a decrease of 2.6%.

**Comparison of tax revenues, the budgets in 2021  
and tax revenues in last year**

Units: NT\$100 million ; %.

Tax items	Items	Budget in 2021 (1)	Tax revenues in 2021 (2)	Increase (decrease) number (3)=(2)-(1)	tax achievement rate (4)=(2)/(1)	Tax revenues in 2020 (5)	Growth rate (6)=(2)/(5)-1
Total		22,947.46	27,107.78	4,160.32	118.1	22,478.39	20.6
<b>National Taxes</b>		19,320.82	23,248.74	3,927.92	120.3	18,637.33	24.7
Income Tax		10,964.82	12,320.34	1,355.52	112.4	9,817.07	25.5
Profit-seeking Enterprise Income Tax		6,099.93	7,018.45	918.52	115.1	4,770.52	47.1
Individual Income Tax		4,864.89	5,301.89	437.00	109.0	5,046.55	5.1
Estate and Gift Tax*		352.43	530.62	178.19	150.6	422.96	25.5
Commodity Tax		1,784.86	1,800.93	16.07	100.9	1,702.24	5.8
Securities Transaction Tax		1,199.95	2,753.93	1,553.98	229.5	1,506.32	82.8
Futures Transaction Tax		51.45	104.60	53.15	203.3	75.36	38.8
Tobacco and Alcohol Tax*		646.50	708.59	62.09	109.6	714.72	-0.9
Specifically Selected Goods and Services Tax		25.08	36.16	11.08	144.2	26.54	36.3
Business Tax**		4,295.74	4,993.58	697.84	116.2	4,372.12	14.2
<b>Municipality, County, and City Taxes</b>		3,626.64	3,859.04	232.40	106.4	3,841.06	0.5
Stamp Tax		119.77	144.27	24.50	120.5	137.25	5.1
Vehicle License Tax		656.36	669.84	13.48	102.1	662.59	1.1
Land Tax		1,883.85	2,002.57	118.72	106.3	2,047.42	-2.2
Land Value Tax		898.20	902.43	4.23	100.5	917.53	-1.6
Land Value Increment Tax		985.65	1,100.15	114.50	111.6	1,129.90	-2.6
House Tax		801.76	833.08	31.32	103.9	793.15	5.0
Amusement Tax		16.07	11.56	-4.51	71.9	17.07	-32.3
Deed Tax		131.87	177.79	45.92	134.8	161.47	10.1
Special and Provisional Tax Levies		16.94	19.92	2.98	117.6	22.10	-9.9
<b>Education Surtax</b>		-	-	-	-	-	-

Source: Yearbook of Financial Statistics, Republic of China, 2021.

Explanation: 1. The specifically selected goods and services tax was imposed from June 2011.

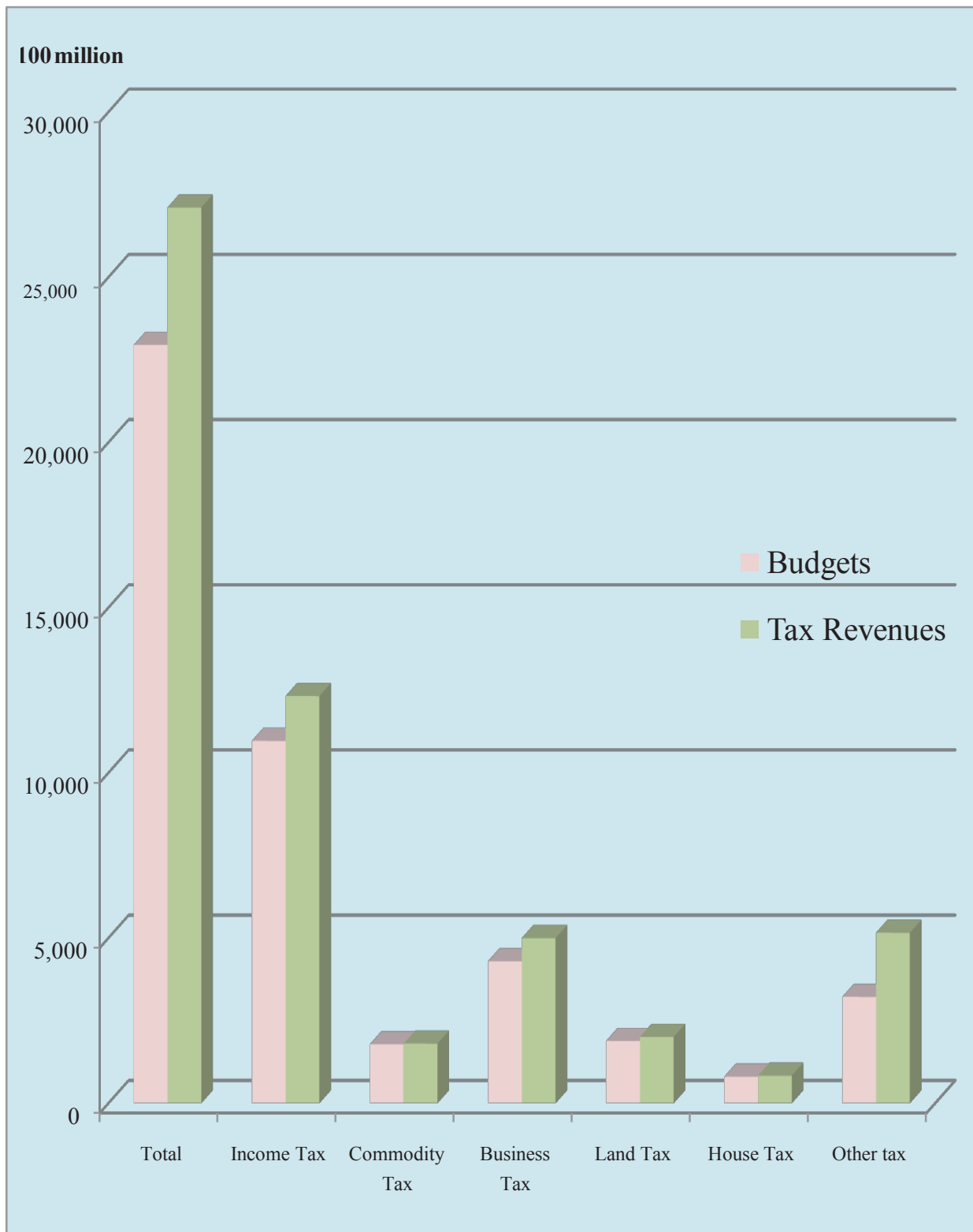
Special and Provisional Tax Levies included in Municipality, County, and City Taxes.

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 2021**



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

1. National Taxation Bureau of Taipei  
In 2021, tax revenues were NT\$949.56 billion, exceeding the budget of NT\$744.36 billion by NT\$205.2 billion. The tax achievement rate was 127.6%, an increase of 27.4% compared with the previous year's tax revenues.
2. National Taxation Bureau of the Northern Area  
In 2021, tax revenues were NT\$731.4 billion, exceeding the budget of NT\$600.2 billion by NT\$131.2 billion. The tax achievement rate was 121.9%, an increase of 25.9% compared with the previous year's tax revenues.
3. National Taxation Bureau of the Central Area  
In 2021, tax revenues were NT\$312.7 billion, exceeding the budget of NT\$292.84 billion by NT\$19.86 billion. The tax achievement rate was 106.8%, an increase of 22.1% compared with the previous year's tax revenues.
4. National Taxation Bureau of the Southern Area  
In 2021, tax revenues were NT\$152.9 billion, exceeding the budget of NT\$124.92 billion by NT\$27.98 billion. The tax achievement rate was 122.4%, an increase of 15.9% compared with the previous year's tax revenues.
5. National Taxation Bureau of Kaohsiung  
In 2021, tax revenues were NT\$208.48 billion, exceeding the budget of NT\$195.76 billion by NT\$12.72 billion. The tax achievement rate was 106.5%, an increase of 16.5% compared with the previous year's tax revenues,.
6. Tax collection agencies of each county/ city government  
In 2021, tax revenues were NT\$82.79 billion, exceeding the budget of NT\$75.19 billion by NT\$7.59 billion. The tax achievement rate was 110.1%, an increase of 0.6% compared with the previous year's tax revenues.
7. Taipei City Revenue Service Office  
In 2021, tax revenues were NT\$76.69 billion, exceeding the budget of NT\$73.46 billion by NT\$3.23 billion. The tax achievement rate was 104.4%, an increase of 1.2% compared with the previous year's tax revenues.
8. New Taipei City Revenue Service Office  
In 2021, tax revenues were NT\$67.2 billion, exceeding the budget of NT\$60.03 billion by NT\$7.17 billion. The tax achievement rate was 111.9%, an increase of 3% compared with the previous year's tax revenues.
9. Taoyuan City Revenue Service Office  
In 2021, tax revenues were NT\$42.26 billion, exceeding the budget of NT\$40.5 billion by NT\$1.76 billion. The tax achievement rate was 104.3%, a decrease of 2.5% compared with the previous year's tax revenues.
10. Taichung City Revenue Service Office  
In 2021, tax revenues were NT\$46.58 billion, exceeding the budget of NT\$46.02 billion by NT\$0.56 billion. The tax achievement rate was 101.2%, a decrease of 2.5% compared with the previous year's tax revenues.
11. Tainan City Revenue Service Office  
In 2021, tax revenues were NT\$26.14 billion, exceeding the budget of NT\$24.83 billion by NT\$1.31 billion. The tax achievement rate was 105.3%, a decrease of 2.1% compared with the previous year's tax revenues.
12. Kaohsiung City Revenue Service Office  
In 2021, tax revenues were NT\$43.65 billion, exceeding the budget of NT\$42.17 billion by NT\$1.49 billion. The tax achievement rate was 103.5%, an increase of 2.8% compared with the previous year's tax revenues.
13. Kinmen County Revenue Service Office  
In 2021, tax revenues were NT\$0.55 billion, exceeding the budget of NT\$0.42 billion by NT\$0.13 billion. The tax achievement rate was 130.8%, an increase of 16.1% compared with the previous year's tax revenues.
14. Lienchiang County Revenue Service Office  
In 2021, tax revenues were NT\$46 million, exceeding the budget of NT\$32 million by NT\$14 million. The tax achievement rate was 145.7%, a decrease of 10.2% compared with the previous year's tax revenues.

## Collection performance of various national tax collection agencies in 2021

Units: NT\$100 million ; %

Tax collection agencies	Items	Budget in 2021 (1)	Tax revenues in 2021 (2)	Budget implementation		Comparison of tax revenues in 2018 and tax revenues in 2017		Tax ratio
				Increase (decrease) number (3)=(2)-(1)	Tax achievement rate (4)=(3)/(1)	Tax revenues in 2020 (5)	Growth rate (6)= [(2)-(5)]/(5)	
Total		23,207.46	27,409.43	4,201.97	118.1	22,772.77	20.4	100.0
National Taxation Bureau of Taipei		7,443.55	9,495.57	2,052.02	127.6	7,454.90	27.4	34.6
National Taxation Bureau of the Northern Area		6,002.03	7,314.03	1,312.00	121.9	5,807.46	25.9	26.7
National Taxation Bureau of the Central Area		2,928.41	3,126.99	198.58	106.8	2,560.88	22.1	11.4
National Taxation Bureau of the Southern Area		1,249.24	1,529.04	279.80	122.4	1,318.76	15.9	5.6
National Taxation Bureau of Kaohsiung		1,957.60	2,084.76	127.16	106.5	1,789.70	16.5	7.6
Tax collection agencies of each county/ city government		751.94	827.88	75.94	110.1	822.90	0.6	3.0
Taipei City Revenue Service Office		734.60	766.86	32.26	104.4	757.51	1.2	2.8
New Taipei City Revenue Service Office		600.33	672.00	71.67	111.9	652.27	3.0	2.5
Taoyuan City Revenue Service Office		405.00	422.57	17.57	104.3	433.58	-2.5	1.5
Taichung City Revenue Service Office		460.22	465.80	5.58	101.2	477.98	-2.5	1.7
Tainan City Revenue Service Office		248.34	261.44	13.10	105.3	266.99	-2.1	1.0
Kaohsiung City Revenue Service Office		421.68	436.53	14.85	103.5	424.59	2.8	1.6
Kinmen County Revenue Service Office		4.20	5.49	1.29	130.8	4.73	16.1	0.0
Lienchiang County Revenue Service Office		0.32	0.46	0.14	145.7	0.52	-10.2	0.0

Source: Yearbook of Financial Statistics, Republic of China, 2021 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 2021

Units: NT\$100 million ; %

Tax collection agencies	Item	Budget in 2021 (1)	Tax revenues in 2021 (2)	Budget implementation		Comparison of tax revenues in 2021 and tax revenues in 2020		Tax ratio
				Increase (decrease) number (3)=(2)-(1)	Tax achievement rate (4)=(3)/(1)	Tax revenues in 2020 (5)	Growth rate (6)= [(2)-(5)] /(5)	
Total		751.94	827.88	75.94	10.1	822.90	0.6	100.0
Yilan County Revenue Service Office		63.49	70.03	6.54	10.3	62.15	12.7	8.5
Hsinchu County Revenue Service Office		92.12	116.47	24.35	26.4	111.32	4.6	14.1
Miaoli County Revenue Service Office		62.78	68.30	5.52	8.8	65.58	4.1	8.2
Changhua County Revenue Service Office		113.83	121.77	7.94	7.0	126.96	-4.1	14.7
Nantou County Revenue Service Office		40.99	45.34	4.35	10.6	47.97	-5.5	5.5
Yunlin County Revenue Service Office		69.65	71.18	1.53	2.2	71.84	-0.9	8.6
Chiayi County Revenue Service Office		38.01	44.03	6.02	15.8	41.91	5.1	5.3
Pingtung County Revenue Service Office		68.97	73.80	4.83	7.0	73.05	1.0	8.9
Taitung County Revenue Service Office		14.69	16.18	1.48	10.1	16.50	-2.0	2.0
Hualien County Revenue Service Office		38.14	44.95	6.81	17.8	45.01	-0.1	5.4
Penghu County Revenue Service Office		5.04	5.91	0.87	17.3	5.83	1.4	0.7
Keelung City Revenue Service Office		37.35	33.21	-4.14	-11.1	33.42	-0.6	4.0
Hsinchu City Revenue Service Office		79.40	86.06	6.66	8.4	90.41	-4.8	10.4
Chiayi City Revenue Service Office		27.47	30.65	3.18	11.6	30.96	-1.0	3.7

Source: Yearbook of Financial Statistics, Republic of China, 2021.

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 2021 accounts for 45.4%, ranking first among all tax items, followed by the business tax at 18.4%. These two tax items total 63.8 %, 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 2012	CY 2021
<b>Total</b>			<b>100.0</b>	<b>100.0</b>
National Taxes	<b>Subtotal</b>		82.9	85.7
	Income Tax		45.6	45.4
	Estate and Gift Tax		1.7	2.0
	Commodity Tax		9.6	6.6
	Tobacco and Alcohol Tax		2.7	2.6
	Securities Transaction Tax		4.3	10.2
	Futures Transaction Tax		0.3	0.4
	Business Tax		18.4	18.4
	Specifically Selected Goods and Services Tax		0.3	0.1
Municipality, County, and City Taxes	<b>Subtotal</b>		17.1	14.3
	Stamp Tax		0.6	0.5
	Vehicle License Tax		3.4	2.5
	Land Tax		8.6	7.4
	House Tax		3.7	3.1
	Amusement Tax		0.1	0.0
	Deed Tax		0.7	0.7
	Special and Provisional Tax Levies		0.0	0.1

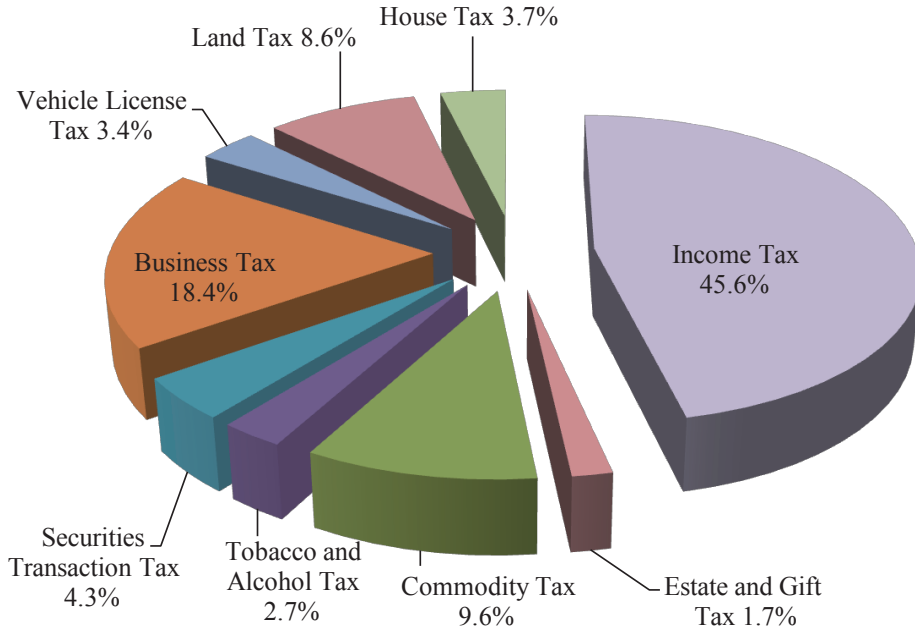
Source: Yearbook of Financial Statistics, Republic of China, 2021.

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.

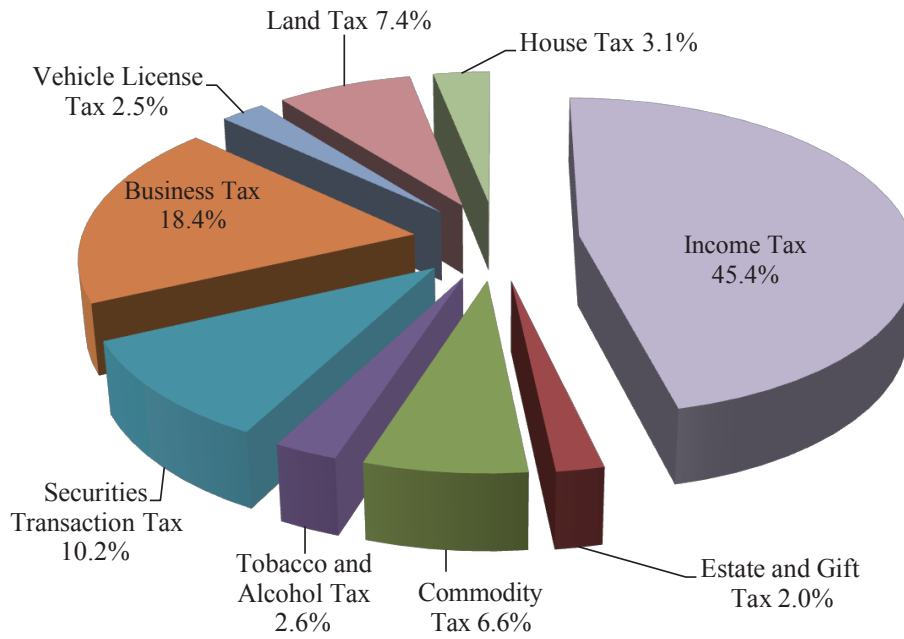
**CY 2012**

Total 100%



**CY 2021**

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)
2012	64.7	12.2
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	12.1
2021	81.7	13.2

Source: Yearbook of Financial Statistics, Republic of China, 2021.

## 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 2021, the average per capita national income has been about NT\$722.87 thousand, the average per capita tax burden has been about NT\$101.71 thousand, and the average per capita tax burden has accounted for about 14.1% of the average per capita national income.

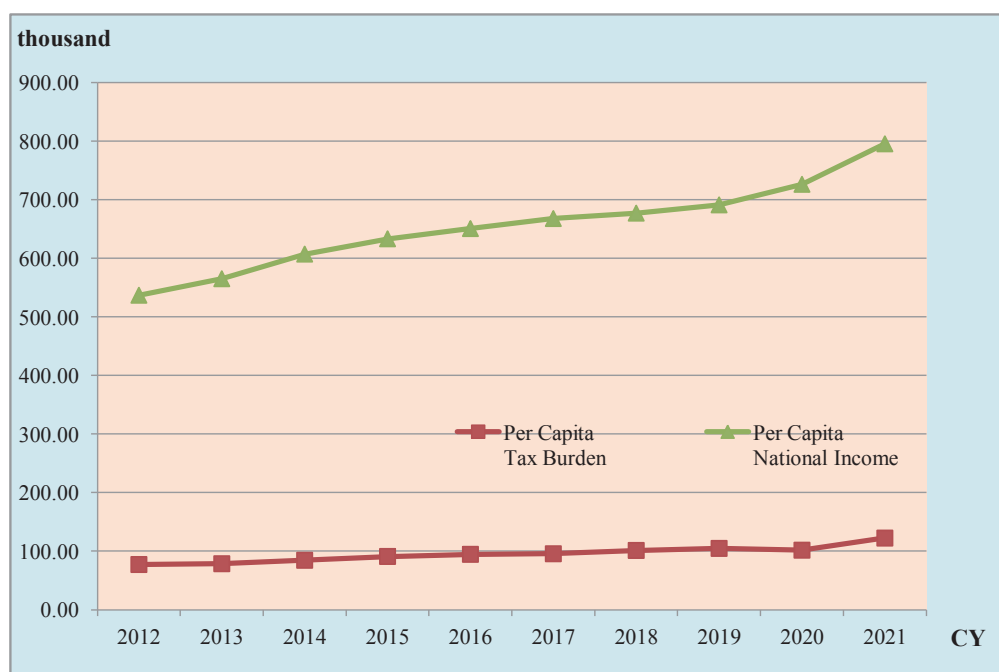
### Comparison of per capita tax burden and national income over the past 10 years

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
2012	77.24	537.02	14.4
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

Source: Yearbook of Financial Statistics, Republic of China, 2021 and website of The Directorate General of Budget, Accounting and Statistics (DGBAS).

“Summary of National Income Statistics”(Updated February 2022)



### 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 2021, from 2017 to 2019, tax revenues accounted for 12.5%, 13%, and 13.1% of the gross domestic product. The percentages of other major countries are 18.5% in Japan, 20% in South Korea, 18.9% in the United States, 30.1% in France, and 24% 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 2019

Unit: %

Countries	Tax revenue as a percentage of gross domestic product (GDP)
Republic of China	13.1
Japan	18.5
Korea	20.0
United States	18.9
France	30.1
Germany	24.0

Source: Yearbook of Financial Statistics, Republic of China, 2021.



## **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\$1,232.04 billion in 2021 where individual income tax revenue was NT\$530.19 billion, 43.03% of total net income tax revenues, and profit-seeking enterprise income tax revenue accounted for the remaining NT\$701.85 billion, 56.97% of total net income tax revenues. The proportion of individual income tax is slightly 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
2012	760,809,633	393,065,301	51.66	367,744,332	48.34
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

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\$701.85 billion in 2021, where publicly-owned profit-seeking enterprise income tax revenue was NT\$2.9 billion, 0.41% of total net profit-seeking enterprise income tax revenues and private profit-seeking enterprise income tax revenue accounted for the remaining NT\$698.96 billion, 99.59% 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
2011	367,186,074	3,131,884	0.85	364,054,190	99.15
2012	367,744,332	4,499,172	1.22	363,245,160	98.78
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

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	2016	39,633	62,840,000	179,560	72,588,000
	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
National Taxation Bureau of Kaohsiung	2016	30,550	12,778,000	95,730	15,970,000
	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
National Taxation Bureau of the Northern Area	2016	86,692	64,354,000	304,090	86,772,000
	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
National Taxation Bureau of the Central Area	2016	66,336	26,536,000	213,821	43,214,000
	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
National Taxation Bureau of the Southern Area	2016	22,857	8,894,000	99,752	12,079,000
	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
Total	2016	246,068	175,402,000	892,953	230,623,000
	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

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	2016	882,501	75,602,000
	2017	884,673	76,572,000
	2018	877,158	76,518,000
	2019	870,803	79,921,000
	2020	868,554	79,483,000
National Taxation Bureau of Kaohsiung	2016	709,559	12,961,000
	2017	717,833	13,582,000
	2018	715,455	12,956,000
	2019	724,169	13,206,000
	2020	735,262	12,842,000
National Taxation Bureau of the Northern Area	2016	2,351,683	50,709,000
	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
National Taxation Bureau of the Central Area	2016	1,428,481	27,922,000
	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
National Taxation Bureau of the Southern Area	2016	846,811	13,512,000
	2017	856,598	13,940,000
	2018	854,731	13,589,000
	2019	863,337	13,612,000
	2020	876,146	13,728,000
Total	2016	6,219,035	180,706,000
	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

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 2019 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 29.60%, as detailed in the attached table.

**Individual Income Tax Burden Distribution Table in 2019**

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	935,334,420	40,072,290	11,220,241	1.20
1	0-54	1,416,162,195	445,276,231	25,306,596	1.79
2	54-121	925,115,333	525,603,826	37,425,644	4.05
3	121-242	724,847,018	504,603,895	52,723,252	7.27
4	242-453	463,159,399	369,566,720	58,368,670	12.60
5	453-500	57,784,843	49,137,756	9,761,199	16.89
6	500-1000	253,632,477	223,065,063	51,938,822	20.48
7	1000 and over	197,856,641	187,295,279	58,572,484	29.60
	Total	4,973,892,327	2,344,621,061	305,316,907	6.14

Source: Fiscal Information Agency, Ministry of Finance, The 2019 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 2019

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	5,312,283	83.16	36,526,837	11.96
054-242	924,674	14.48	90,148,896	29.53
242 and over	150,868	2.36	178,641,175	58.51
Total	6,387,825	100.00	305,316,907	100.00

Source: Fiscal Information Agency, Ministry of Finance, The 2019 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 2019

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

Item of Income	Income	Percentage
Business income	109,211,465	2.20
Income from professional practice	144,867,714	2.91
Income from salaries and wages	3,472,100,636	69.81
Income from interest	228,629,531	4.60
Income from leases and from royalties	136,664,544	2.75
Income from self-undertaking in farming, fishing, animal husbandry, forestry, and mining	0	0
Income from property transactions	16,065,504	0.32
Income from prizes and awards won by chance	8,247,905	0.17
Dividend income	746,937,962	15.02
Separation income	9,593,995	0.19
Other income	77,280,966	1.55
Income derived from written articles	1,804,142	0.04
Non-classified income	22,487,963	0.45
Total (Gross Income)	4,973,892,327	100.00

Source: Fiscal Information Agency, Ministry of Finance, The 2019 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 2019

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	3,177,138	2,135,145	634,582	290,092	106,672	9,000	28,705	6,491	6,387,825
Total	935,334,420	1,416,162,195	925,115,333	724,847,018	463,159,399	57,784,843	253,632,477	197,856,641	4,973,892,327
Business income	34,821,428	31,214,315	18,782,119	13,148,463	6,065,093	590,801	1,907,892	2,681,354	109,211,465
Income from professional practice	19,769,416	33,476,721	27,880,101	26,357,194	18,220,665	2,040,490	8,608,800	8,514,326	144,867,714
Income from salaries and wages	636,636,947	1,095,703,187	688,230,372	506,218,081	293,329,270	33,356,346	134,823,636	83,802,797	3,472,100,636
Income from interest	77,682,458	62,792,302	35,388,394	25,552,146	14,962,597	1,644,942	6,846,427	3,760,265	228,629,531
Income from leases and from royalties	24,195,359	34,144,001	25,181,753	22,667,740	15,978,628	1,944,370	8,027,329	4,525,364	136,664,544
Income from property transactions	2,867,841	3,618,772	2,646,259	2,506,202	1,856,891	232,719	1,277,933	1,058,887	16,065,504
Income from prizes and awards won by chance	1,866,362	2,783,268	1,626,933	1,194,862	549,147	45,687	154,090	27,555	8,247,905
Dividend income	122,377,180	131,316,810	109,682,253	111,779,439	98,517,637	16,004,191	80,424,361	76,836,092	746,937,962
Separation income	251,707	658,391	869,087	1,242,365	1,446,360	245,889	1,808,704	3,071,491	9,593,995
Other income	11,064,842	16,084,480	11,151,506	10,577,441	9,455,038	1,343,981	7,601,032	10,002,648	77,280,966
Income derived from written articles	334,987	441,280	296,409	302,746	186,487	17,283	95,928	129,022	1,804,142
Non-classified income	3,465,894	3,928,669	3,380,147	3,300,341	2,591,586	318,144	2,056,345	3,446,838	22,487,963

Source: Fiscal Information Agency, Ministry of Finance, The 2019 statistical book of assessed individual income tax filing data (Table 16-2).

## II Commodity Tax

The net revenues of commodity tax were NT\$180.093 billion in 2021. That was about NT\$9.87 billion less than in 2020. Most of the revenue from commodity tax was concentrated from oil/gas and vehicles, accounting for 90.13%. Commodity tax revenues and the ratio for each taxable item are as follows:

### Comparative Analysis Table of Commodity Tax Sources in 2020 and 2021

Unit: NT\$1,000; %

Item	2020			2021		
	No. of businesses	Revenues	Ratio	No. of businesses	Revenues	Ratio
Total	1,107	170,223,762	100.00	1,151	180,093,438	100.00
Oil / Gas	31	90,348,551	53.08	31	85,371,181	47.40
Vehicles	472	63,244,844	37.15	498	76,959,293	42.73
Electric Appliances	262	7,064,414	4.15	264	7,788,577	4.32
Cement	26	3,955,697	2.32	25	4,155,133	2.31
Beverages	287	3,163,394	1.86	303	3,154,326	1.75
Rubber Tires	26	2,068,721	1.22	27	2,223,041	1.23
Flat-glass	3	378,139	0.22	3	441,888	0.25

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\$70.859 billion in 2021, with and decrease of more than NT\$6.13 billion compared to 2020. Revenues and ratio of tobacco and alcohol tax are as follows:

#### Net Revenues Comparative Table of Tobacco and Alcohol Tax in 2020 and 2021

Unit: NT\$1,000; %

Item	2020		2021	
	Net revenues	Ratio	Net revenues	Ratio
Tobacco and Alcohol Tax	71,472,435	100.00	70,859,143	100.00
Tobacco	46,870,603	65.58	47,988,677	67.72
Alcohol	24,601,832	34.42	22,870,466	32.28

Data 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 2021 are: trading, manufacturing, and contracting, accounting for 77.03% of total sales. The number, sales amount and sales ratio of business entities by industry are as follows:

**Table of 2021 Sales Amount Filed by Business Entities by Industry**

Unit: NT\$1,000; %

Industry	Number	Sales amount	Ratio	Industry	Number	Sales amount	Ratio
Trading	486,553	16,793,976,365	33.41	Barber shops	1,973	7,408,002	0.01
Manufacturing	125,746	17,826,984,869	35.47	Bathhouses	76	680,863	0.00
Handicraft	30	196,537	0.00	Labor service	56,384	1,209,181,165	2.41
Journalism	1,574	66,766,847	0.13	Warehousing	1,115	170,230,156	0.34
Publishing	6,258	222,987,600	0.44	Leasing	22,751	668,406,307	1.33
Agriculture and forestry	2,420	26,757,513	0.05	Agency service	8,338	296,294,109	0.59
Animal husbandry	248	8,918,667	0.02	Brokerage service	19,505	1,058,438,804	2.11
Aquaculture	779	16,224,643	0.03	Technical and design service	47,494	1,410,360,268	2.81
Mining	1,195	77,289,324	0.15	Food and beverage services	38,733	412,838,432	0.82
Contracting	136,282	4,097,032,164	8.15	Special food and beverage services	353	451,692	0.00
Printing	6,756	175,500,263	0.35	Notary public	252	5,466,849	0.01
Public utilities	4,086	1,405,574,872	2.80	Banking	5,459	1,314,856,579	2.62
Entertainment services	5,158	58,712,425	0.12	Insurance	996	609,626,356	1.21
Transport	11,283	779,620,425	1.55	Trust investment	7,520	270,022,242	0.54
Photo service	2,245	6,107,481	0.01	Securities	841	221,111,515	0.44
Building furnishing	29,745	300,398,178	0.60	Futures	54	23,788,853	0.05
Advertising	15,071	175,803,724	0.35	Bills	51	15,374,728	0.03
Repair	11,496	155,163,391	0.31	Pawn-broking	51	182,141	0.00
Processing	3,776	182,645,009	0.36	Other	1,976	66,466,910	0.13
Lodging and accommodations	4,663	121,937,756	0.24	Total	1,069,286	50,259,784,023	100.00

Source:

1. Fiscal Information Agency, Ministry of Finance.
2. Number of business entities based on the reporting period of November to December 2021.

## 2. Table of 2021 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	266,404	31,317	27,759	97,083	65,510	44,735
Number of business entities whose assessed sales amount is less than tax threshold	188,379	9,390	31,600	44,553	52,939	49,897
Number of business entities whose business tax are assessed and exempted	62,647	6,555	6,086	27,358	9,269	13,379
Number of business entities whose assessed tax amount is less than tax threshold due to their input tax deducted from the assessed tax	68	43	1	10	4	10
Total	517,498	47,305	65,446	169,004	127,722	108,021
Assessed sales amount	426,680,829	47,573,549	47,103,566	147,839,349	103,452,637	80,711,728
Assessed tax amount	2,870,861	392,771	292,617	1,067,699	682,658	435,116
Input tax filed to be deducted from the assessed tax amount	16,278	1,195	1,331	7,147	4,212	2,393
Input tax deducted from the assessed tax amount	15,732	1,029	1,340	6,963	4,071	2,329
Amount of business tax payable	2,855,129	391,742	291,278	1,060,735	678,587	432,787

Source:

1. Fiscal Information Agency, Ministry of Finance.
2. Number of assessed business entities based on 2021 Q4 figures.

### 3. Table of 2021 Business Tax Filed (2-1)

Unit: NT\$1,000; number

Item		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	
Number of business entities filing business tax			1,069,286	199,107	116,093	369,029	260,607	124,450	
Sales amount	Total		50,258,363,832	15,393,564,833	5,510,545,538	16,300,447,952	9,171,279,765	3,882,525,745	
	5%-tax-rate		31,950,208,843	10,151,001,169	3,648,644,412	9,309,164,574	6,174,139,080	2,667,259,607	
	Zero-tax-rate		12,931,187,694	2,491,355,379	1,452,737,311	5,905,503,624	2,297,521,249	784,070,130	
	Tax-exempt		3,588,502,935	1,481,459,029	325,491,590	875,536,232	543,483,920	362,532,163	
	Special-tax-rate		1,789,884,552	1,271,273,389	83,695,265	210,185,854	156,066,847	68,663,198	
Tax base of imported goods and the payment amount of purchase of foreign services	Fixed assets		59,742,382	10,607,514	4,141,969	34,026,458	9,074,497	1,891,944	
	Purchases		7,456,240,286	2,562,660,726	1,243,829,459	2,200,969,907	1,134,357,414	314,422,780	
	Purchase of foreign services		266,314,419	151,031,198	17,624,740	90,827,242	5,585,301	1,245,939	
Input	Total		34,206,968,361	10,726,596,176	4,305,151,212	10,825,587,001	5,900,318,014	2,449,315,957	
	Creditable		31,816,129,480	10,339,039,983	4,137,743,449	9,442,240,039	5,606,037,549	2,291,068,460	
	Creditable input tax	Purchases		1,551,655,740	525,805,229	201,575,157	454,856,977	263,283,852	106,134,525
		Fixed assets		38,842,595	14,302,754	4,091,138	12,037,694	5,713,515	2,697,494

Source: Fiscal Information Agency, Ministry of Finance.  
(Supplementary tax declarations and payments not included)

### 3. Table of 2021 Business Tax Filed (2-2)

Unit: NT\$1,000; number

Item		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
Calculation	Total output taxes for current period		1,598,626,388	602,454,361	200,989,492	421,001,298	262,803,347	111,377,891
	Tax of the purchase of foreign services		1,621,408	1,529,536	66,254	16,249	7,679	1,691
	Tax calculated at special tax rate		50,005,198	30,437,657	3,254,853	8,181,083	5,697,147	2,434,458
	Payment of tax payable due to business suspension or adjustment		1,072,423	496,195	70,691	293,815	140,570	71,153
	Creditable input tax for current period		1,573,592,463	534,079,983	204,071,327	463,326,501	265,910,285	106,204,367
	Refundable tax due to business suspension or adjustment		845,152	270,446	105,853	228,070	204,846	35,937
	Tax liability for current period		433,592,528	175,560,066	38,407,174	117,417,907	70,878,467	31,328,915
	Refundable tax for current period		332,435,951	66,515,199	36,753,665	145,059,812	62,454,185	21,653,090
	Accumulated input tax carried forward to next period		140,020,653	57,702,279	12,917,311	41,231,918	19,341,169	8,827,977

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	Year	2020		2021	
		Amount	%	Amount	%
Total		137.49	100.00	144.36	100.00
Tax stamps		10.50	7.64	10.76	7.45
Amount of collective or large payment of Stamp Tax		126.99	92.36	133.60	92.55
Banking business and trust enterprise		26.04	18.94	25.58	17.72
Insurance enterprise		16.83	12.24	17.71	12.27
Public utilities		1.01	0.74	1.39	0.96
Contracting agreements		32.51	23.65	35.54	24.62
Contracts for the sale, transfer, or partition of real estate		25.38	18.46	26.43	18.31
Other		25.21	18.33	26.96	18.67

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 and 2020, and the national average was 3.63% and 0.66% lower than the previous adjustment, respectively. The revenues of land value tax in 2019 and 2020 were NT\$91.9 billion and NT\$91.8 billion, respectively. The revenue of land value tax in 2021 was NT\$90.2 billion, a decrease of 1.65% compared to 2020.
- (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 2021 was NT\$110 billion, an increase of 2.63% compared to 2020.

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

Base Year: 2012

Unit: NT\$1,000; %

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
2012	143,848,851	100	100.0	0	0	0	62,712,169	43.6	100.0	81,136,682	56.4	100.0
2013	174,080,706	100	121.0	0	0	0	70,826,019	40.7	112.9	103,254,687	59.3	127.3
2014	173,174,512	100	120.4	0	0	0	71,515,636	41.3	114.0	101,658,876	58.7	125.3
2015	184,598,397	100	128.3	0	0	0	71,141,328	38.5	113.4	113,457,069	61.5	139.8
2016	177,273,904	100	123.2	0	0	0	93,888,422	53.0	149.7	83,385,482	47.0	102.8
2017	188,638,208	100	131.1	0	0	0	94,776,475	50.2	151.1	93,861,733	49.8	115.7
2018	182,436,812	100	126.8	0	0	0	91,885,304	50.4	146.5	90,551,508	49.6	111.6
2019	193,033,959	100	134.2	0	0	0	91,897,189	47.6	146.5	101,136,770	52.4	124.6
2020	204,742,200	100	142.3	0	0	0	91,752,605	44.8	146.3	112,989,595	55.2	139.3
2021	200,257,068	100	139.2	0	0	0	90,242,554	45.1	143.9	110,014,514	54.9	135.6

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

## 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
2016	4,762,682	105,070	4,409,935	3,294,323	28,638	3,031,683	31,206	46,523	1,266,696
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
Taipei City	392,814	2,311	1,283,426	522,539	2,159	1,268,024	3,913	551	322,832
New Taipei City	756,543	10,693	751,891	845,360	3,331	566,557	4,795	3,864	136,477
Taoyuan City	448,096	10,029	352,995	405,317	3,024	207,816	3,875	6,042	178,416
Taichung City	601,583	13,461	305,697	365,460	3,968	141,232	3,819	5,927	90,189
Tainan City	426,900	11,511	272,926	274,576	3,698	166,421	4,005	5,679	85,414
Kaohsiung City	489,492	10,304	467,538	499,883	3,966	344,390	3,330	7,653	242,229
Taiwan Province	1,816,330	54,437	741,530	760,718	11,748	381,069	11,272	20,715	275,974
Fujian Province	25,711	862	2,343	188	21	201	102	131	507

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

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	No. of Transferred		Present Value of Transferred	Original Declared Value After Adjustment	Gross Amount of Land Value Increment
	Plots	Area			
2016	1,003,491	253,790,179	1,587,956,926	833,645,359	764,942,206
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
Taipei City	93,339	2,356,214	373,198,679	215,277,211	163,238,514
New Taipei City	220,582	16,688,027	417,315,477	231,079,168	181,340,520
Taoyuan City	184,798	22,425,778	294,438,292	164,399,079	128,142,849
Taichung City	170,388	20,169,455	312,952,823	178,274,944	128,044,546
Tainan City	157,518	34,837,963	201,078,286	128,435,344	76,908,197
Kaohsiung City	153,517	23,884,200	227,480,071	139,391,760	91,682,584
Taiwan Province	455,402	163,208,225	493,820,155	306,653,144	194,059,029
Fujian Province	5,165	1,111,972	4,998,696	1,318,782	3,691,052

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

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	Total			Taxable House					
	Number of Cases	Area	Current Value	Residence (Including Reduced to a Half)					
				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
2015	10,078,122	204,631	5,477,261	6,432,491	92,330	2,389,515	622,356	10,371	349,821
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
Taipei City	1,203,095	20,814	1,111,316	691,976	7,379	342,883	91,629	1,012	83,877
New Taipei City	1,923,637	30,564	1,170,590	1,317,325	13,959	558,030	135,284	1,716	88,431
Taoyuan City	1,004,375	25,814	735,133	726,687	10,997	315,505	63,763	1,232	37,773
Taichung City	1,271,882	31,790	847,522	823,883	13,230	333,472	101,577	1,954	62,326
Tainan City	863,261	20,307	467,667	550,037	9,339	217,200	41,337	894	27,489
Kaohsiung City	1,249,334	26,016	874,450	829,506	11,736	379,853	81,476	1,427	63,938
Taiwan Province	3,240,088	70,370	1,435,830	1,763,886	30,700	643,778	160,132	3,224	84,130
Fujian Province	30,822	657	8,791	16,112	298	3,888	3,050	46	680

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

Explanation: Totals may not add up because of rounding.

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

Unit: Case; Hectare; NT\$ Million

Item  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
2015	765,077	39,238	1,187,960	14,338	746	32,097	268,084	11,283	393,806
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
Taipei City	162,210	3,624	276,288	6,322	144	8,852	48,718	1,801	120,769
New Taipei City	174,901	5,155	155,210	3,778	97	5,617	53,646	2,200	112,116
Taoyuan City	68,123	6,454	170,312	1,679	121	4,096	29,417	1,474	47,068
Taichung City	106,542	6,585	153,526	2,267	138	5,348	38,237	1,929	63,081
Tainan City	53,925	4,464	112,964	869	63	2,155	19,872	1,007	30,132
Kaohsiung City	76,766	5,287	164,405	1,986	145	7,127	31,814	1,399	67,431
Taiwan Province	183,245	12,168	297,409	3,087	241	7,644	77,595	3,900	103,569
Fujian Province	4,379	86	1,357	29	1	13	881	33	531

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

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	Tax-Exempt House					
	Residence			Non - Residence		
	Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2015	1,822,308	21,257	280,652	153,468	29,404	843,411
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
Taipei City	172,440	1,470	29,491	29,800	5,383	249,155
New Taipei City	223,541	3,713	121,390	15,162	3,723	129,796
Taoyuan City	101,280	1,530	23,059	13,426	4,005	137,320
Taichung City	182,854	2,633	45,987	16,522	5,320	183,781
Tainan City	180,251	2,066	20,308	16,970	2,475	57,419
Kaohsiung City	214,175	2,928	81,913	13,611	3,094	109,782
Taiwan Province	985,618	10,462	103,571	66,525	9,677	195,729
Fujian Province	5,333	82	610	1,038	112	1,713

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

Explanation: Totals may not add up because of rounding.

## VIII Deed Tax

### Deed Taxes(2-1)

Unit: Case; NT\$1,000

CY Location	Total			
	Number of Cases		Assessment Tax	
	Taxable	Exempt	Taxable	Exempt
2015	367,221	4,147	13,517,574	637,779
2016	321,439	8,112	11,635,953	918,786
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
Taipei City	42,021	18	2,023,462	4,520
New Taipei City	83,266	1,878	3,899,876	189,801
Taoyuan City	50,845	4,165	2,108,001	369,084
Taichung City	59,128	114	2,219,703	9,807
Tainan City	32,942	23	1,357,636	15,492
Kaohsiung City	55,476	1,332	2,862,916	113,909
Taiwan Province	103,325	54	3,445,488	16,367
Fujian Province	1,043	-	12,424	-

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
2015	296,487	4,023	11,993,752	596,081	-	-	-	-
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	-
Taipei City	33,741	16	1,841,443	4,459	-	-	-	-
New Taipei City	70,467	1,620	3,615,921	172,193	-	-	-	-
Taoyuan City	45,524	4,164	2,007,828	369,078	-	-	-	-
Taichung City	52,042	14	2,095,206	560	-	-	-	-
Tainan City	28,727	-	1,292,333	-	-	-	-	-
Kaohsiung City	49,128	1,329	2,733,689	109,983	-	-	-	-
Taiwan Province	84,760	23	3,170,752	7,940	1	-	7	-
Fujian Province	871	-	10,323	-	-	-	-	-

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

Explanation: Totals may not add up because of rounding.

## Deed Taxes(2-2)

Unit: Case; NT\$1,000

CY Location	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
2015	4,574	10	340,834	484	65,961	72	1,180,443	19,118
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
Taipei City	1,037	-	57,078	-	7,194	1	124,530	20
New Taipei City	3,379	228	120,144	11,515	9,420	30	163,811	6,094
Taoyuan City	249	-	6,269	-	5,071	1	93,838	6
Taichung City	142	-	1,039	-	6,923	-	123,319	-
Tainan City	33	-	337	-	4,162	1	64,620	151
Kaohsiung City	430	-	21,684	-	5,917	1	107,531	7
Taiwan Province	776	-	21,717	-	17,734	24	252,656	7,914
Fujian Province	1	-	5	-	171	-	2,097	-

Unit: Case; NT\$1,000

CY Location	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
2015	198	42	2,532	22,096	1	-	12	-
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	-
Taipei City	48	1	402	40	1	-	9	-
New Taipei City	-	-	-	-	-	-	-	-
Taoyuan City	1	-	66	-	-	-	-	-
Taichung City	20	100	133	9,247	1	-	6	-
Tainan City	20	22	347	15,341	-	-	-	-
Kaohsiung City	1	2	13	3,920	-	-	-	-
Taiwan Province	50	7	328	514	4	-	29	-
Fujian Province	-	-	-	-	-	-	-	-

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

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	No. of Deceased	No. of Declared	No. of Cases Verified as Taxation or Exemption	
			Taxation	Exemption
2017	171,242	146,800	6,834	138,106
2018	172,784	154,770	7,295	145,582
2019	176,296	155,075	7,641	146,463
2020	173,156	153,745	8,127	144,705
2021	183,732	157,194	9,264	147,313
Taipei City	18,623	18,604	2,876	15,284
New Taipei City	27,064	22,107	1,358	20,552
Taoyuan City	14,158	11,967	747	11,152
Taichung City	18,446	15,257	1,057	14,132
Tainan City	15,919	14,874	608	14,358
Kaohsiung City	22,926	18,751	741	17,975
Taiwan Province	65,780	54,858	1,859	53,108
Fujian Province	816	776	18	752

Unit: NT\$1,000

CY Location	Cases Verified as Taxation		
	Taxable Estate Amount	Deduction and Exemption	Net Amount of Taxable Estate
2017	435,678,875	242,060,125	193,618,750
2018	450,747,361	247,196,570	203,550,791
2019	459,936,100	222,138,060	237,798,040
2020	467,982,505	244,636,573	223,345,932
2021	510,682,839	259,450,053	251,232,786
Taipei City	167,065,301	70,587,304	96,477,997
New Taipei City	77,841,469	40,761,038	37,080,431
Taoyuan City	42,442,182	24,272,398	18,169,784
Taichung City	53,461,821	29,451,401	24,010,420
Tainan City	37,285,652	25,015,491	12,270,161
Kaohsiung City	38,569,948	20,403,702	18,166,246
Taiwan Province	92,685,242	47,896,436	44,788,806
Fujian Province	1,331,224	1,062,283	268,941

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

## 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
2017	192,481	17,386	181,938
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
Taipei City	29,331	4,432	25,540
New Taipei City	28,446	3,089	25,904
Taoyuan City	18,446	1,698	17,029
Taichung City	24,155	2,958	23,490
Tainan City	18,899	1,375	18,817
Kaohsiung City	20,845	1,800	19,868
Taiwan Province	61,436	4,463	59,715
Fujian Province	1,345	75	1,299

Unit: NT\$1,000

CY Location	Cases Verified as Taxation		
	Taxable Gift Amount	Exemption	Net Amount of Taxable Gift
2017	329,089,835	43,814,303	285,275,532
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
Taipei City	76,313,746	10,840,742	65,473,004
New Taipei City	26,059,691	7,637,260	18,422,431
Taoyuan City	15,028,452	4,131,983	10,896,469
Taichung City	30,224,528	7,177,890	23,046,638
Tainan City	9,858,549	3,248,452	6,610,097
Kaohsiung City	14,967,137	4,115,742	10,851,395
Taiwan Province	26,291,307	10,446,624	15,844,683
Fujian Province	411,631	185,043	226,588

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

## XI Amusement Tax

Due to the decrease in the number of amusement places, the revenue of amusement tax in 2021 was NT\$1.156 billion, NT\$0.551 billion less than in 2020.

### 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
2016		14,728	146	82	178	2,356	1,947
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
Taipei City		1,484	29	19	9	542	26
New Taipei City		2,409	20	3	30	1,461	22
Taoyuan City		1,524	8	7	26	1,100	30
Taichung City		2,405	19	12	17	1,355	170
Tainan City		1,900	12	2	12	990	347
Kaohsiung City		2,174	18	7	15	1,031	192
Taiwan Province		6,554	27	5	52	2,970	687
Fujian Province		59	2	-	-	29	5

Unit: Establishment; Case

CY Location	Item	Number of Amusement Places					
		Entertainment Restaurants	MTV,KTV	Internet Cafes	Amusement Parks	Temp. Public Shows	Others
2016		120	6,254	887	117	511	2,130
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
Taipei City		38	366	44	8	199	204
New Taipei City		1	349	59	1	17	446
Taoyuan City		4	177	42	1	17	112
Taichung City		11	464	39	7	58	253
Tainan City		5	351	27	6	26	122
Kaohsiung City		12	592	92	17	65	133
Taiwan Province		12	1,550	102	48	80	1,021
Fujian Province		-	15	3	-	1	4

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

Explanation: The cases of Temp. Public Shows are the numbers for December of each year.

## 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
2016		7,986,191	142,043	6,478,050	138,112
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
Taipei City		985,884	13,189	810,420	12,796
New Taipei City		1,146,264	11,779	882,966	11,526
Taoyuan City		882,453	11,180	708,766	10,682
Taichung City		1,179,125	14,585	950,528	14,062
Tainan City		738,958	8,874	580,502	8,596
Kaohsiung City		1,018,441	12,440	784,787	12,074
Taiwan Province		2,822,186	49,260	2,154,345	46,497
Fujian Province		23,901	2,226	20,431	1,801

Unit: Case

CY Location	Item	Large Passenger Vehicles		Trucks		Motorcycles	
		Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2016		37,005	810	1,232,832	2,943	238,304	178
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
Taipei City		7,461	94	105,470	243	62,533	56
New Taipei City		2,142	34	133,966	194	127,190	25
Taoyuan City		215	34	117,117	340	56,355	124
Taichung City		3,904	92	161,656	356	63,037	75
Tainan City		2,604	46	110,209	197	45,643	35
Kaohsiung City		4,123	46	159,696	255	69,835	65
Taiwan Province		9,047	174	500,871	2,196	157,923	393
Fujian Province		15	30	1,307	304	2,148	91

Source: Yearbook of Public Finance Statistics, Republic of China, 2021.

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
2012	1,265.00	719.40
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

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
2012	5,953,000	4,297,887
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

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 2021 were NT\$3.616 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 2020 and 2021

Unit: NT\$1,000; %

Item	2020		2021	
	Net revenues	Ratio	Net revenues	Ratio
Total	2,653,535	100.00	3,616,250	100.00
Buildings and land	12,974	0.49	17,659	0.49
Passenger cars	2,568,820	96.81	3,521,143	97.37
Yachts	0	0	0	0
Airplanes	393	0.01	0	0
Conservation products	334	0.01	809	0.02
Furniture	12,577	0.47	10,797	0.30
The specifically selected services	58,437	2.20	65,842	1.82

Source: The Department of Statistics, Ministry of Finance.

## **PART VII Milestones**



## Milestones

Date	event
110.01.11	The amendment to the “Regulations Governing Anti-Money Laundering and Counter-Terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents” was promulgated.
110.01.15	The “Table of the Index of Wholesale Prices and Multiples of Values Used for Asset Revaluation in Taiwan Territory of the R.O.C., which Applies to Profit-Seeking Enterprises in Handling Asset Revaluation” was enacted and promulgated.
110.01.15	For the purpose of filing individual consolidated income tax for the 2020 taxable year, the rate of exchange between the NTD and the CNY is set at 4.2607:1.
110.01.19	The “Standards for Costs and Necessary Expenses on Revenues from Self-undertaking in Farming, Fishing, Animal Husbandry, and Forestry Businesses for the 2020 Taxable Year” was enacted and promulgated.
110.01.19	The “Standards for Necessary Losses and Expenses from Leasing Property for the 2020 Taxable Year” was enacted and promulgated.
110.01.20	The amendments to Article 17 of the “Income Tax Act” and Article 17 of the “Estate and Gift Tax Act” were promulgated.
110.01.21	The “Guidelines 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” were amended and promulgated.
110.01.25	Paragraph 10, Paragraph 13, and Paragraph 14 of the “Guidelines for Electronic-Filing of Individual Consolidated Income Tax Returns for Aliens” were amended and promulgated.
110.01.26	Partial provisions of the “Directions for Electronic-Filing of Individual Consolidated Income Tax Returns” were amended and promulgated.
110.01.26	The “Essentials of the Implementation of the Expanding of Paper Examinations Relating to Profit-Seeking Enterprise Income Tax Returns for the 2020 Taxable Year” was enacted and promulgated.
110.01.27	Article 12 and 18 of the “Income Basic Tax Act” were amended and promulgated.
110.01.29	The Ministry of Culture and Ministry of Finance co-promulgated and issued the amendment to the “Regulations for Reducing Business and Entertainment Taxes for Cultural and Arts-related Enterprises”.

## Milestones

110.02.01	The “Standards for Costs and Necessary Expenses for Private Cram Schools, Kindergartens, and Nursing Homes for the Taxable Year 2020” was enacted and promulgated.
110.02.01	The “Standards for Expenses for Professional Practitioners for the Taxable Year 2020” was enacted and promulgated.
110.02.01	The “Standards for Tax Authorities in Verifying the Revenue of Professional Practitioners for the Taxable Year 2020” was enacted and promulgated.
110.02.02	Partial articles of the “Guidelines for the Service of Pre-Calculation of Individual Consolidated Income Tax Returns” were amended and promulgated.
110.02.09	The “Pilot Guidelines for the Tax Collection Authority-in-Charge in Regard to Inquiring about the Income Data of Tax Year 2020 of Profit-Seeking Enterprises, Organizations or Institutions, and Offices of Professionals during the Period for the Filing of Income Tax Returns” was enacted and promulgated.
110.02.17	Partial provisions of the “Reference Table for Fines and Multiples of Punishments” relating to Article 10 and Article 11 of the “Management, Utilization, and Taxation of Repatriated Offshore Funds Act” were amended and promulgated.
110.02.19	The revisions on partial provisions of the “Reference Table for Fines and Multiples of Punishments” relating to Article 16 of the “House Tax Act” and Article 26 of the “Deed Tax Act” were promulgated.
110.02.24	The “Regulations Governing the Calculation of Income from Property Transactions on House for the Taxable Year 2020” was enacted and promulgated.
110.03.09	The “Calculation Formulas of the Amount of Tax Evasion for Taxpayers of Consolidated Income Tax Regarding Under-reports and Evasion, Failure to Declare, or Declaring Income Separately from his/her Spouse” was enacted and promulgated.
110.03.10	The amendments to the “Operation Directions for Providing One-stop Service for Cross-district Inquiry of the Financial Heritage Information of the Decedent Applicable to the Regional National Taxation Bureaus, Ministry of Finance” were promulgated, amending its name as “Operation Directions for Providing One-stop Service for Inquiry of the Financial Heritage Information of the Decedent Applicable to the Tax Collection Authorities”.

## Milestones

110.03.31	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 2020 Taxable Year” was enacted and promulgated.
110.03.31	The amendments to the “Directions for Filing Profit-Seeking Enterprise Income Tax Returns via Electronic Media” were promulgated.
110.04.12	The amendments to Articles 3-1, 12, and 17 of the “Uniform Invoice Award Regulations” were promulgated.
110.04.13	The amendments to partial articles of the “Directions for the Electronic Filing of Commodity Tax Returns” were promulgated.
110.04.14	The “Regulations governing application of high-risk innovative startups based on Article 12 of the Income Basic Tax Act” was enacted and promulgated by the MOF and Ministry of Economic Affairs.
110.04.26	The amendments to the “Enforcement Rules of the Estate and Gift Tax Act” were promulgated.
110.04.28	Partial articles of the “Income Tax Act—the house and land transactions income tax system 2.0,” were amended and promulgated.
110.04.30	The amendments to partial articles of the “Directions for the Electronic Filing of Individual Income Tax on House and Land Transaction” were promulgated.
110.05.01	Mobile service has been added for taxpayers to file the individual income tax return.
110.05.01	Taxpayers can use mobile phone authentication to file the individual income tax return through the Internet.
110.05.07	An explanation of Article 10 of the “Tax Collection Act,” regarding the extension of the filing of tax returns and payment of tax period, in response to the COVID-19 epidemic, was announced.
110.05.10	The amendments to partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Article 23 of the “Specifically Selected Goods and Services Tax Act” were promulgated.
110.05.12	Notice is hereby given concerning the stipulation to extend the deadline to June 30, 2021 for the filing and paying of 2020 income tax due to the impact of COVID-19.

## Milestones

110.05.18	Notice was given concerning the deadlines for filing and paying the business tax (bimonthly tax return of March 1 to April 30, 2021; monthly tax return of April 1 to April 30, 2021) as well as the commodity tax, the tobacco and alcohol tax, and the specifically selected goods and services tax (monthly tax return of April 1 to April 30, 2021) were all extended from May 15 to May 31, 2021 in response to the COVID-19 epidemic.
110.05.19	Articles 26 and 27 of the “Regulations Governing the Accounting Books and Vouchers of Profit-Seeking Enterprises Managed by the Competent Tax Authorities” were amended and promulgated.
110.05.20	Articles 15-1 and 17 of the “Uniform Invoice Award Regulations” were amended and promulgated.
110.05.20	Notice is hereby given that in the event of overpayment by the prize disbursement institutions due to business entities issuing uniform invoices, the competent authority could require the said business entity to be liable for repayment of the amount of the reward, and became effective on 20 May 2021.
110.05.26	The amendments to partial articles of the “Commodity Tax Act” were promulgated.
110.06.03	The amendments to the “Directions for the Handling of Fines under Article 34 of the Certified Public Bookkeepers Act of the Regional National Taxation Bureaus, Ministry of Finance” were promulgated.
110.06.08	Partial amendments of the “Reference Table for Fines and Multiples of Punishments” related to Paragraphs 2 and 3, Article 108-2, and Article 110 of the Income Tax Act (individual income tax), and Article 15 of the Income Basic Tax Act (individual income tax) were promulgated.
110.06.11	The announcement of “Situations of house and land that have been held for a period of no more than five years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause provided in Subparagraph 1-(5), Paragraph 3, Article 14-4 of the Income Tax Act” was promulgated.
110.06.11	The announcement of “Situations of house and land that have been held for a period of no more than five years are transferred because of involuntary cause provided in Subparagraph 1-(4), Paragraph 2, Article 24-5 of the Income Tax Act” was promulgated.
110.06.18	The “Regulations Governing Assessment of the Income or Losses of an Individual Arising from Securities Transactions” were amended and promulgated.

## Milestones

110.06.23	The amendments to the “Land Tax Act” were promulgated.
110.06.25	The amendments to Article 2 and Attachment of Article 4 of the “Guidelines Governing the Reviewing Procedure of the Regional National Taxation Bureaus, Ministry of Finance for Accepting Tax Refund Applications for Overpaid Business Tax Claimed by Business Entities Affected by the Coronavirus Disease 2019 (COVID-19)” were promulgated.
110.06.28	Notice is hereby given concerning the stipulation to extend the deadline of the filing and paying of 2020 individual income tax to August 2, 2021 for taxpayers who are medical personnel with a registered practice due to the impact of COVID-19.
110.06.30	The “Guidelines for Filing the Income Tax on the Consolidated Income from House and Land Transactions” was amended and promulgated.
110.06.30	Articles 8, 11, and 14 of the “Standards of Withholding Rates for Various Incomes” were amended and promulgated.
110.06.30	The amendments to the “Guidelines on the Deferral and Installments of Tax Payment for the Taxpayer during the epidemic of the Coronavirus disease 2019” were promulgated.
110.07.06	The amendments to the “Reference Table for Fines and Multiples of Punishments under Article 54 and Article 55-1 of the Land Tax Act” were promulgated.
110.07.07	The MOF and Ministry of Economic Affairs co-promulgated and issued the amendment to the “Regulations of Commodity Tax Reduction/Refund on Newly Purchased Vehicles for Discard or Export of Used Car/Motorcycle.”
110.08.02	Notice is hereby given, for stipulating that the aggregate amount excludable from an individual’s consolidated income for investment in domestic high-risk innovative startups in accordance with Article 23-2 of “Statute for Industrial Innovation” shall be counted towards the amount of basic income of an individual.
110.08.06	An explanation of Article 69 of the “Income Tax Act,” which stipulates relevant rules that profit-seeking enterprises affected by COVID-19 may be exempted from making the provisional payment of profit-seeking enterprise income tax in 2021 was announced.
110.08.12	The “Regulations for Identifying and Certifying the Non-urban Land as Being Used for Public Facilities” was enacted and promulgated.

## Milestones

110.08.16	The “Guidelines for Filing Profit-Seeking Enterprise Income Tax Provisional Returns through Electronic Media” was amended and promulgated.
110.08.17	The “Regulations Governing Electronic Payment Institutions Providing Identity Information and Necessary Transaction Records for Tax Authority and Customs” was enacted and promulgated.
110.08.17	The “Reference Table of Fines for Electronic Payment Institutions” relating to Paragraph 2 of Article 54 of the “Act Governing Electronic Payment Institutions” was enacted and promulgated.
110.08.31	The amendments to the “Operation Directions for Providing One-stop Service for Inquiry of the Financial Heritage Information of the Decedent Applicable to the Tax Collection Authorities” were promulgated.
110.08.31	The amendments to Articles 3 and 4 of the “Directions for Taxpayer of the Estate Tax Inquiring about the Property Information of the Decedent” were promulgated.
110.09.02	The amendments to Article 6 and 7 of the “Regulations Governing the Administrative Affairs of Tax Administration, Ministry of Finance” were promulgated.
110.09.10	The amendments to partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Paragraph 1 and 2 of Article 23 of “The Stamp Tax Act” were promulgated.
110.09.15	The amendment to Article 15 of the “Standards for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs” was promulgated.
110.09.15	The amendments to partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Article 51 of the “Value-added and Non-value-added Business Tax Act” were promulgated.
110.09.16	Partial articles of the “Enforcement Rules of the Income Tax Act” were amended and promulgated.
110.09.22	The Ministry of Education and the MOF co-promulgated and issued the amendments to Articles 2, 5, and 8 of the “Regulations for Reducing Business Taxes for Sports Organizations Organizing Sports Competitions or Activities”.
110.09.23	The amendments to the “Enforcement Rules of the Land Tax Act” were promulgated.

## Milestones

110.09.30	The “Implementation Regulations for Enterprises on Listing Donations for Sports Development as Expenses” was amended and promulgated by the Ministry of Education and Ministry of Finance.
110.10.19	Notice is hereby given concerning the amount of basic living expenses for an individual in 2021.
110.10.20	The “Operational Directions for Tax Payment via Electronic Payment Account” was enacted and promulgated on October 20, 2021 and became effective on November 1, 2021.
110.10.22	The amendments to Articles 15, 18, and 32 of the “Regulations Governing the Use of Uniform Invoices” were promulgated.
110.10.22	The amendments to partial articles of the “Regulations Governing Taxation Registration” were promulgated.
110.10.22	The amendments to Articles 4 and 5 of the “Directions for the Audit of Business Tax in Business Entities Selling Goods or Services via Automatic Vending Machines” were promulgated.
110.10.28	The “Regulations Governing Reduction and Exemption of Income Tax of Foreign Special Professionals” was amended and promulgated.
110.11.01	The amendments to the “Regulations for Profit-seeking Enterprise’s Applications for Advance Pricing Arrangements” and the renaming of the directions as “Directions for the Regional National Taxation Bureaus of Ministry of Finance to Deal With the Advance Pricing Arrangement Cases” were promulgated
110.11.01	The amendments to the “Directions for Competent Authorities Handling the Suspension of Business Operations” and the renaming of the directions as “Directions for Regional National Taxation Bureaus of Ministry of Finance Handling the Suspension of Business Operations” were promulgated.
110.11.08	The amendment to the “Operation Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts” was promulgated and will become effective on January 1, 2022.
110.11.15	The Executive Yuan has approved the extension of the exemption period for the commodity tax on completely electric-operated automobiles or motorcycles stipulated in Paragraph 2 of Article 12-3 of the “Commodity Tax Act” to December 31, 2025; however, the exempted tax amount for passenger sedans shall be limited to NT\$1.4 million taxable value.

## Milestones

110.11.16	The “Regulations for Cultural and Arts-related Enterprises Applying for Separate Taxation of Seller’s Individual Income from the Sales of Approved Artifacts or Works of Art at Exhibitions or Auctions” was amended and promulgated by the Ministry of Culture and Ministry of Finance.
110.11.19	The Ministry of Culture and MOF co-promulgated and issued the amendment to partial articles of the “Regulations for Reducing Business and Entertainment Taxes for Cultural and Arts-related Enterprises”.
110.11.24	Notice is hereby given concerning the amounts of exemptions, standard deductions, special deductions for salaries/wages and the disabled, tax brackets for individual income tax in 2022, and limited exemptions for retirement and severance payments received in 2022.
110.11.24	Notice is hereby given concerning the amounts of basic income, deduction from basic income while calculating the basic tax, and exemption for insurance payments received in the event of death for individual basic income under which profit-seeking enterprises and individuals are not liable for income tax in accordance with the Income Basic Tax Act in 2022.
110.11.24	Notice is hereby given that the amounts of items listed in Paragraph 1, Article 12-1 of the Estate and Gift Tax Act are applicable to estate and gift tax cases occurring in 2022.
110.11.30	Partial provisions of the “Guidelines 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” were amended and promulgated.
110.11.30	The “Standards on Profit-Seeking Enterprises in the 2022 Taxable Year for the Ceiling Interest Rate on Loans and Standards on General Salary of Employees” was enacted and promulgated.
110.12.01	From December 1, 2021 to March 31, 2022, a temporary reduction of tax amounts of commodity tax on Portland I cement, gasoline, and diesel oil are 50%, 14.6%, and 25.1%, separately.
110.12.07	Article 15 of the “Uniform Invoice Award Regulations” was amended and promulgated.
110.12.16	Articles 2, 5, and 6 of the “Directions for the Income Taxation of Cross-Border Electronic Services Provided by Foreign Enterprises” were amended and promulgated.

## Milestones

110.12.16	Article 15-1 of the “Guidelines for the Determination of Sources of Income in the Republic of China according to Article 8 of the Income Tax Act” was amended and promulgated and the “Directions for Tax Withholders Paying Foreign Profit-Seeking Enterprises the Remuneration for Services or the Business Profit Applying for Issuance of Assessment Permission of Applicable Net Profit Ratio for Calculation of Income” was enacted and promulgated.
110.12.17	The amendment to partial articles of the “Tax Collection Act” was promulgated.
110.12.20	The amendment on partial provisions of the “Reference Table for Fines and Multiples of Punishments” of Article 44 of the “Tax Collection Act” was promulgated.
110.12.20	The “Guidelines for the Service of Pre-Calculation of Estate Tax Returns” was enacted and promulgated.
110.12.22	The amendment to Article 15 of the “Regulations Governing Anti-Money Laundering and Counter-Terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents” was promulgated.
110.12.29	The amendments to Articles 2-2 and 3 of the “Securities Transaction Tax Act” were promulgated.
110.12.29	The amendment to Article 3 of the “Operational Directions for Tax Payment by Credit Cards,” the amendment to Article 15 of the “Operational Directions for Tax Payment by Automated Teller Machine,” the amendment to Article 4 of the “Operational Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts,” the amendment to Article 4 of the “Operational Directions for Tax Payment by Automated Teller Machine IC Cards,” the amendment to Article 4 of the “Operational Directions for Tax Payment via Electronic Payment Account,” and the amendment to Article 5 of the “Operational Directions for Tax Payment to the Tax Collection Agency at entrusted Convenience Stores” were promulgated and will become effective on January 1, 2022.
110.12.30	The amendments to Article 5 and 25 of the “Vehicle license Tax Act” were promulgated.



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