



Yearbook of Taxation, Republic of China

2024

Contents

Major Improvements in Taxation in 2024	1
PART I Organization of the Tax Administration	5
I Organization of the Tax Administration	7
II Organization & Functions	8
III Personnel in Taxation Authority.....	10
PART II Structure of Tax	17
PART III Overview of Tax Revenue (for past 10 years)	21
I Overview of taxation.....	23
II Proportion of Taxes in National Tax Revenue	25
III Statistics of National Tax Revenue by Tax Items over the years.....	27
IV Tax Revenues of Municipality, County, and City over the years.....	29
V The proportion of direct and indirect taxes for past 10 years.....	31
PART IV Overview of Internal Revenue Tax Collection in 2024	33
I Comparison of tax revenues in 2024 with the budget in 2024 and tax revenues in 2023	35
II Comparison of tax revenues in 2024 with the budget in 2024 and tax revenues in 2023 of tax collection agencies	38
III Comparison of the proportion of various taxes to internal revenue taxes	41
PART V Analysis of Tax Burden in Taiwan in Comparison with Other Countries	43
I Changes in tax revenue to gross domestic production and tax revenue to net expenditure of government.....	45
II Per Capita Tax Burden and Per Capita National Income.....	46
III Comparison of national tax burden and other countries.....	47
PART VI Analysis of Tax Sources	49
I Income Tax.....	51
II Commodity Tax	57
III Tobacco and Alcohol Tax	58
IV Business Tax	59
V Stamp Tax.....	63

Contents

VI Land Tax	64
VII House Tax	67
VIII Deed Tax	70
IX Estate Tax	72
X Gift Tax	73
XI Amusement Tax	74
XII Vehicle License Tax	75
XIII Securities Transaction Tax	76
XIV Futures Transaction Tax	78
XV The Specifically Selected Goods and Services Tax	79
PART VII Milestones	81

Major Improvements in Taxation in 2024

- a. The amendment to Article 17 of the Income Tax Act was promulgated on January 3, 2024. Starting from 2024, the amendment expands the special deduction for pre-school children, reclassifies rental expenses for housing as a special deduction, and increases the deduction amounts. These amendments reduce the tax burden on families raising children and individuals who are unable to purchase a home and need to rent for self-use.
- b. In order to encourage the effective utilization of houses and rationalize the house tax, partial articles of the House Tax Act were amended and promulgated on January 3, 2024, effective on July 1, 2024. According to the aforesaid Act, the house tax of residential houses that are not owner-occupied, not rented, or not jointly held by inheritance are levied on the basis of the total number of houses owned by the taxpayer nationwide, and the statutory tax rate is raised to 2% to 4.8%. This amendment should be adopted by all local governments.
- c. The amendments on partial articles of the Regulations Governing the Conduction of Assets Revaluation for Profit-Seeking Enterprises were promulgated on January 22, 2024, which modified the definition of the price index, removed provisions prohibiting the revaluation of residual value for fully depreciated assets, and specifying the formula for calculating the revaluation value of assets that have never been revalued when conducting asset revaluation in subsequent years. These changes aim to facilitate compliance by both tax authorities and taxpayers.
- d. The Regulations on Tax Reduction Encouragement for Introduction of Industries into New Towns was jointly amended and promulgated by the Ministry of the Interior and the Ministry of Economic Affairs on January 26, 2024, to better align with the need for introducing industries and improve the application procedures, with the aim of accelerating the industrial development of new towns through tax incentives.
- e. In order to assist the municipal and county (city) governments in amending their autonomous regulations on house tax rates, an announcement regarding the Criteria for the Current Value Threshold for the One House Owned by a Married Couple and Their Minor Children Used for Residential Purpose in the Whole Country and Criteria for the Tax Brackets, the Number of Tax Brackets, and the Tax Rates of Differential House Tax was made on April 1, 2024, and the Regulation for Determining and Reporting the Number of the Houses Used for Residential Purposes by the Owner Under Article 5 and Subparagraph 9 of Paragraph 1 of

Article 15 of House Tax Act was established and published on April 22, 2024. Both the Criteria and Regulation took effect on July 1, 2024.

- f. In order to provide guidance for municipal and county (city) government authorities, the amendment to the Standards for the Recognition of Owner-Occupied Houses and the Status of an Individual Leasing Premises for Public-Welfare Purposes was published on April 25, 2024, effective July 1, 2024. This amendment introduces a preferential tax rate for a single house owned by the taxpayer nationwide, used for self-residence by the individual, their spouse, and minor children, along with the applicable targets and requirements for owner-occupied residential properties.
- g. The amendments on partial articles of the Regulations for Examination of Professional Practice Income were promulgated on June 25, 2024, which increased the upper limit of food expenses excluded from employee salary income to NT\$3,000 per month.
- h. The amendments on partial articles of the Income Tax Act were promulgated on August 7, 2024, which optimize the income tax withholding system including amending the scope of tax withholders, deadlines for making payment of withholding tax, filing and issuing the withholding tax statements for non-residents, and penalties for failure to submit and issue the statements in accordance with regulations. The amendments took effect on January 1, 2025 under the approval of the Executive Yuan.
- i. In order to know the state of issuing electronic uniform invoices, to ensure the trading counterparty obtains a legal voucher, and to protect the right of uniform invoice lottery redemption for consumers, the amendments to partial articles of the Value-added and Non-value-added Business Tax Act were promulgated on August 7, 2024. They stipulate that business entities issuing electronic uniform invoices shall transmit the issued electronic uniform invoices and the required relevant information to the E-Invoice Platform of the MOF within the prescribed time limit. Failure to upload on time or truthfully may result in punishment for each violation. The amendments came into force on January 1, 2025 under the approval of the Executive Yuan.
- j. The amendments to articles 16-3 and 26 of the Standards for the Exemption of Penalties for Misconduct in Taxation Affairs were issued on November 21, 2024, which stipulate the standards of exemptions for failure to upload on time or truthfully. These encouraged business entities issuing electronic uniform invoices to transmit them and the required relevant information in accordance with the relevant regulations.

- k. An announcement was issued on November 28, 2024, that the basic living expense per person for 2024 is NT\$210,000, which applies to the individual income tax filed in May of 2025.
- l. An announcement was issued on November 28, 2024, that the estate or gift tax brackets applicable to 2025 cases were adjusted in response to the increase in the Consumer Price Index (CPI) and to reduce the public's tax burden.
- m. The Regulations Governing the Reduction of Expenditures for Small and Medium Enterprises Research and Development as Investment, the Regulations for the Tax Preferences Provided to Small and Medium Enterprises on Additional Wage Payment, and the Regulations for Tax Preferences Provided to Small and Medium Enterprises on Wage Payment Increases were jointly amended and promulgated by the Ministry of Economic Affairs on December 4, 2024. These regulations aim to encourage small and medium enterprises to invest in innovative research and development activities, retain talent, and create a favorable operational environment for small and medium enterprises.
- n. In order to simplify and reduce compliance cost and tax-collection cost for business entities and tax authorities under the premise that small business entities have a legitimate tax burden, the amendment to the Taxable Threshold of Non-value-added Tax for Small Business Entities was issued on December 12, 2024 and became effective on January 1, 2025, which increase the minimum taxable sales amounts for selling goods and services to NT\$100,000 and NT\$50,000, respectively.
- o. The announcement of the Scope and deadlines for information that business entities shall transmit to the E-invoice Platform of the Ministry of Finance for storage and verification when issuing Electronic Uniform Invoices and the amendments of articles 7, 20-1, and 32 of the Regulations Governing the Use of Uniform Invoices were issued on December 12, 2024, which adjust the relevant regulations of the transmission deadline for business entities issuing electronic uniform invoices, and facilitate compliance by both taxpayers and tax authorities.
- p. In order to comply with the Value-added and Non-value-added Business Tax Act and the regulations of competent authorities, the amendments to partial articles of the Enforcement Rules of Value-added and Non-value-added Business Tax Act were issued on December 17 2024. Further, relative Interpretative Letters or Directives are included in the amendments to protect the right of taxation on cross-border electronic services.
- q. The amendment to Article 12 of the Commodity Tax Act was promulgated on December 18, 2024. It extends the tax exemption period for purchasing

rehabilitation buses and vehicles for wheelchair users by five years, until December 31, 2029. This is to encourage private entities to donate and operational units to purchase rehabilitation buses and vehicles for wheelchair users, in order to meet the transportation needs of people with disabilities and mobility impairments.

- r. The amendments to the Regulations Governing the Withholding of Tax on Salaries and Wages were promulgated on December 31, 2024, adding the scope of tax withholders paying salaries and wages, and stipulating that the recipients of salaries and wages shall select the payment being withheld in accordance with regulations and fill in relevant information for tax exemption to help both tax authorities and taxpayers follow the rules.
- s. In order to alleviate the price pressure on bulk commodities, reduce domestic manufacturing costs, and ensure the livelihood of the people under the influence of the Russia-Ukraine War, commodity taxes on Portland 1 cement, gasoline, and diesel were reduced temporarily. Additionally, business taxes on imported soybeans, wheat, and corn were exempted temporarily.

PART I Organization of the Tax Administration

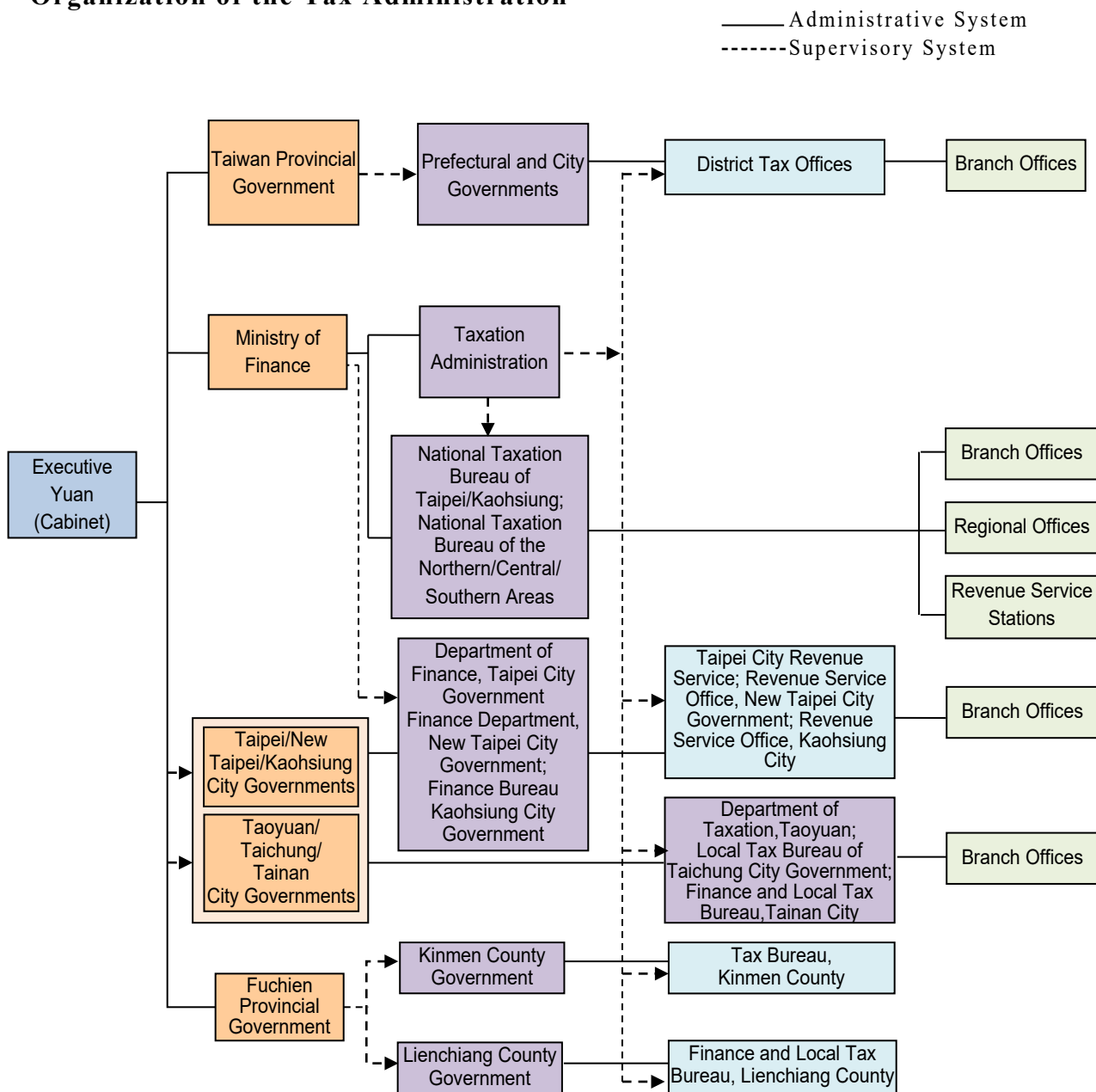
I Organization of the Tax Administration

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

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

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

Organization of the Tax Administration

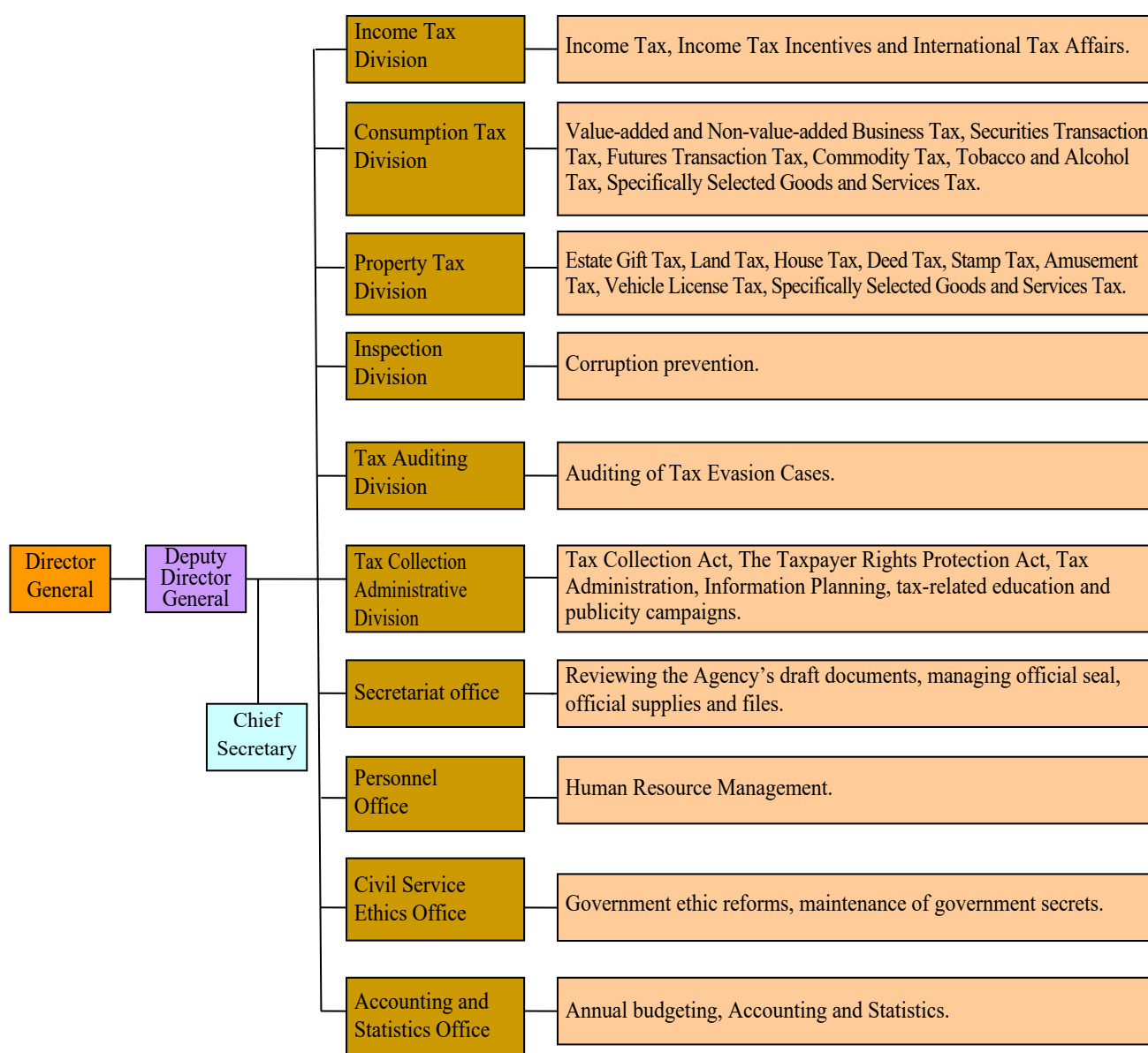


II Organization & Functions

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

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

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



Head of division in Taxation Administration

Job Title	Name	Date Began Office
Director-General	Sung, Hsiu-Ling	March 2023
Deputy Director-General	Li, Chih-Chung	September 2025
Deputy Director-General	Ni, Li-Hsin	July 2023
Chief Secretary	Chen, Qiu-Zhu	January 2024
Director Income Tax Division	Yeh, Hui-Chuan	January 2024
Director Consumption Tax Division	Liu, Ping-Wen	July 2024
Director Property Tax Division	Wu, Chun-Tai	July 2023
Director Inspection Division	Hsu, Fu-Te	January 2025
Director Tax Auditing Division	Tsai, Cheng-Fen	January 2022
Director Tax Collection Administrative Division	Lai, Chu-Fu	March 2023
Chief Secretariat Office	Chang, Chen-Kuen	June 2015
Chief Personnel Office	Lo, Chen-Ling	February 2025
Chief Civil Service Ethics Office	Hung, Chien-Tung	September 2024
Chief Accounting and Statistics Office	Wang, Hsueh-Fang	August 2022

III Personnel in Taxation Authority

1. Staff numbers and categories in Taxation Authority

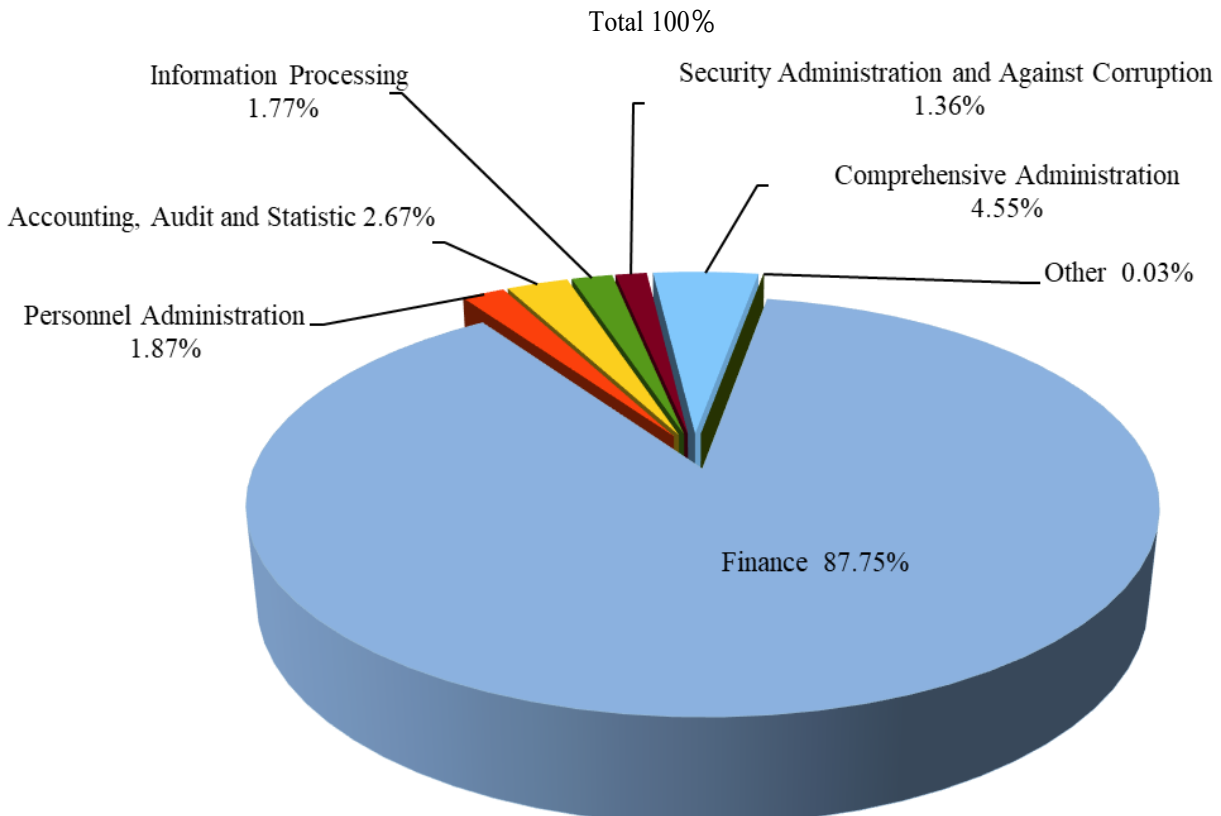
There were 11,466 staff members in the Taxation Administration and taxation authorities by the end of year 2024. Staff numbers and categories are shown in the table and chart.

Staff numbers and categories in Taxation Authority

Unit: Person;%

Series	Nationwide	
	Number	Ratio
Finance	10,061	87.75%
Personnel Administration	214	1.87%
Accounting, Audit and Statistic	306	2.67%
Information Processing	203	1.77%
Security Administration and Against Corruption	156	1.36%
Comprehensive Administration	522	4.55%
Other	4	0.03%
Total	11,466	100%

Pie chart of staff numbers and categories in Taxation Authority



2. Gender and age of taxation officers

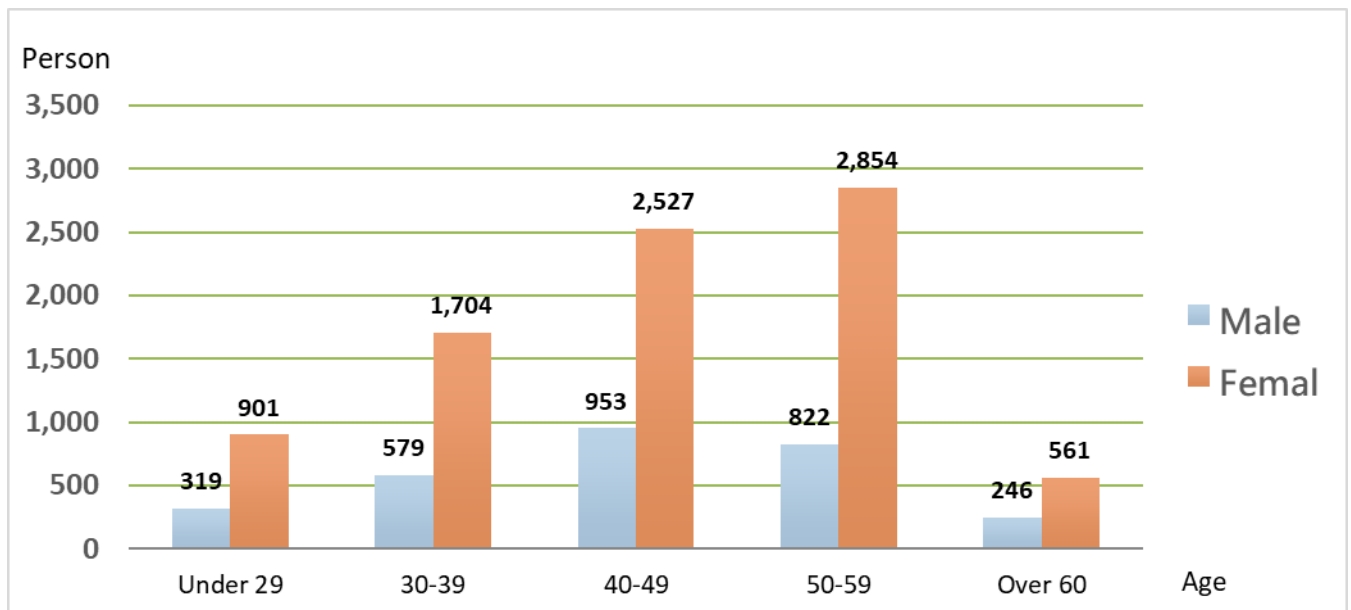
Most taxation officers are young adults. The ratios of men and women are 25.46% and 74.54%. Gender and age of taxation officers are shown in the table and chart.

Gender and age of taxation officers

Unit: Person;%

Class interval (Age)	Nationwide			Ratio
	Number of Men	Number of Women	Subtotal	
Under 29	319	901	1,220	10.64%
30-39	579	1,704	2,283	19.91%
40-49	953	2,527	3,480	30.35%
50-59	822	2,854	3,676	32.06%
Over 60	246	561	807	7.04%
Total	2,919	8,547	11,466	100.00%

Bar graph of gender and age of taxation officers



3.Education level of taxation officers

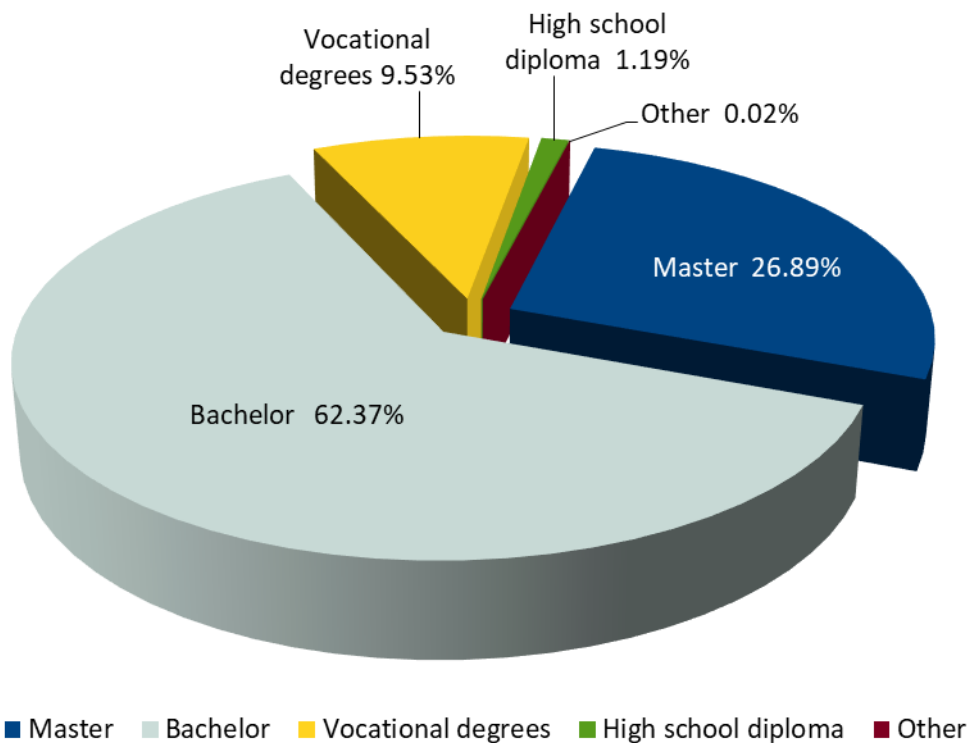
The ratio of taxation officers who have vocational degrees or above is 98.79%. As for the examination level, the ratio of taxation officers who passed the senior civil service examination or above is 80.86%.

Education level of taxation officers

Unit: Person; %

Education	Number	Ratio
Master	3,083	26.89%
Bachelor	7,151	62.37%
Vocational degrees	1,093	9.53%
High school diploma	137	1.19%
Other	2	0.02%
Total	11,466	100.00%

Pie chart of education level of taxation officers



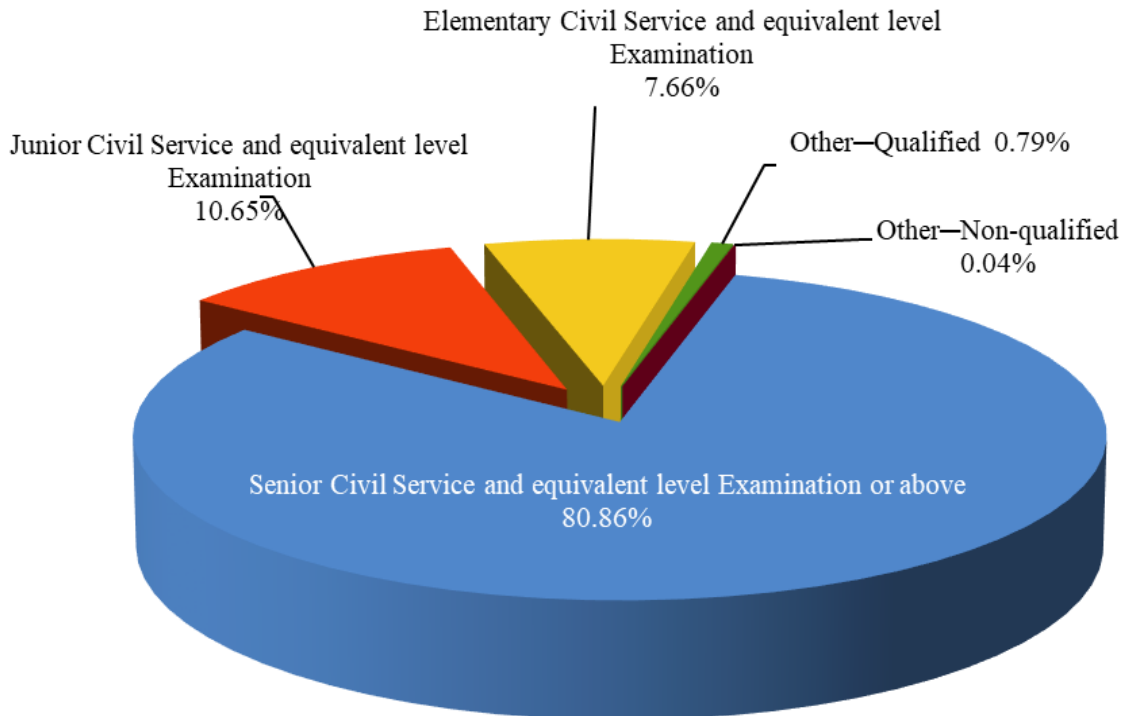
Examination taken by taxation officers

Unit: Person; %

Examination Level	Nationwide	
	Number	Ratio
Senior Civil Service and equivalent level Examination or above	9,271	80.86%
Junior Civil Service and equivalent level Examination	1,221	10.65%
Elementary Civil Service and equivalent level Examination	878	7.66%
Other—Qualified	91	0.79%
Other—Non-qualified	5	0.04%
Total	11,466	100.00%

Pie chart of examination level of taxation officers

Total 100%



4. Director-Generals in Taxation Administration in chronological Order

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

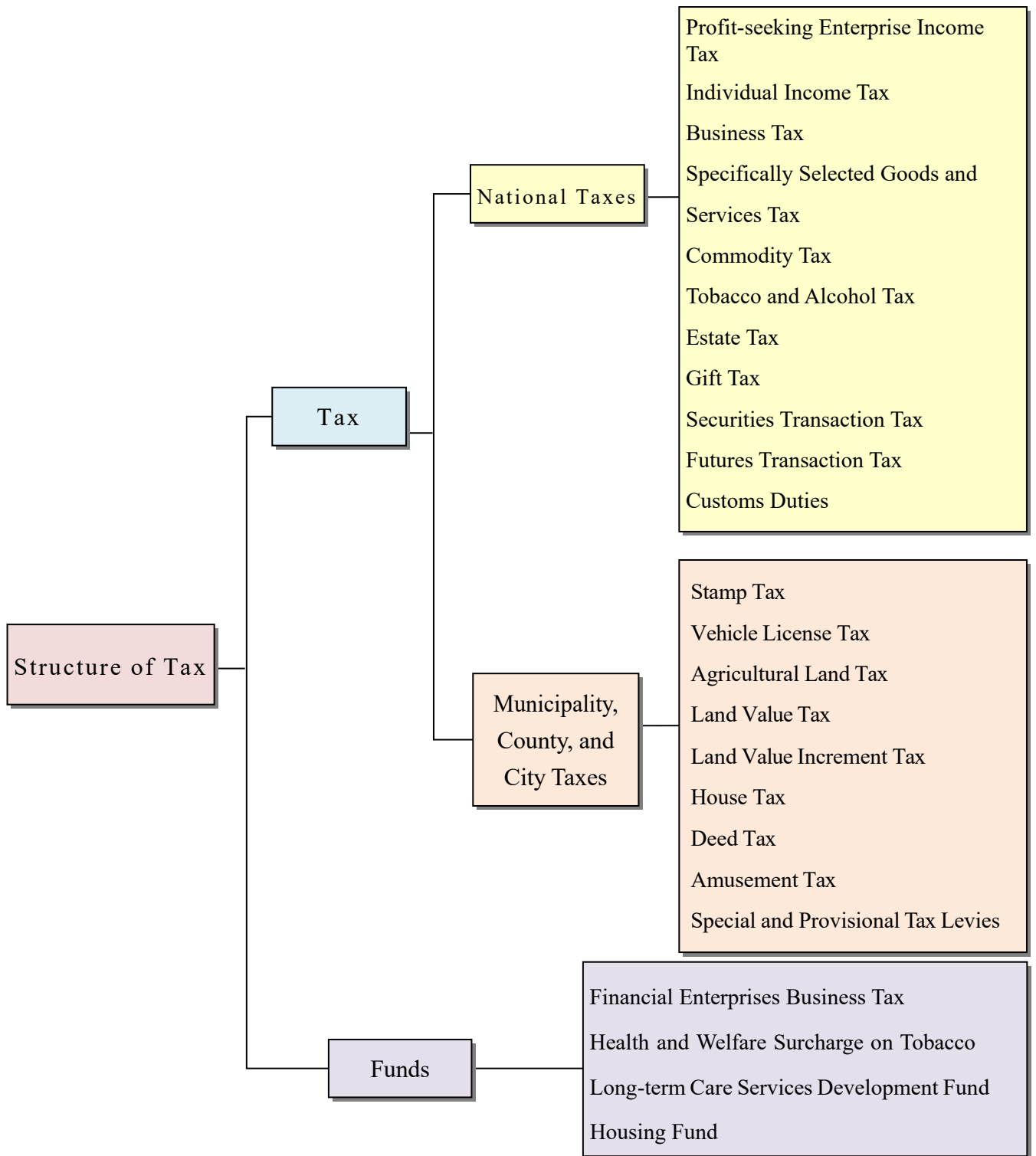
Director-Generals in Taxation Administration

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

5. Directors of Taxation Authority

Organization	Job Title	Name	Date Began Office
Taxation Administration	Director-General	Sung, Hsiu-Ling	March 2023
National Taxation Bureau of Taipei	Director-General	Wu, Lien-Ying	March 2023
National Taxation Bureau of Kaohsiung	Director-General	Weng, Pei-Yu	January 2024
National Taxation Bureau of the Northern Area	Director-General	Lee, Ya-Ching	September 2025
National Taxation Bureau of the Central Area	Director-General	Lou, Mei-Chung	March 2023
National Taxation Bureau of the Southern Area	Director-General	Chen, Hui-Chi	September 2025
Taipei City Revenue Service	Director	Huang, Yi-Ting	March 2025
Revenue Service Office, New Taipei City Government	Director	Lien, Wen-Chuan	August 2025
Local Tax Bureau of Taichung City Government	Director-General	Shen, Zheng-An	March 2019
Finance and Local Tax Bureau, Tainan City	Director-General	Lee, Chien-Hsien	August 2024
Revenue Service Office, Kaohsiung City	Director	Huang, Shu-Chen	June 2025
Department of Taxation, Taoyuan	Director-General	Yao, Shih-Chang	December 2018
Local Tax Bureau, Hsinchu County	Director-General	Huang, Kuo-Fong	August 2023
Local Tax Bureau, Miaoli County	Director-General	Cai, Jia-Hui	February 2025
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	Li, Chun-Hsing	February 2025
Finance and Taxation Bureau, Chiayi County	Director-General	Hsiao, Jun-Ming	December 2018
Finance and Taxation Bureau of Pingtung County	Director-General	Cheng, Chun	September 2015
Finance and Taxation Bureau, Yilan County	Director-General	Liu, Fu-Mei	January 2025
Local Tax Bureau, Hualien County	Director-General	Lu, Yu-Chih	August 2016
Tax Bureau, Taitung County	Acting Director-General	Jeng, Chuen-Ju	January 2025
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	Director-General	Su, Wei-Fang	December 2022
Finance and Taxation Bureau, Chiayi City	Director-General	Hung, Tsai-Yan	January 2024
Tax Bureau, Kinmen County	Director-General	Yeh, Yu-Chi	January 2025
Finance and Local Tax Bureau, Lienchiang County	Director-General	Chen, Sui-Chin	July 2018

PART II Structure of Tax
(including Customs Duties and Funds)



Notes: 1. Customs Duties are imposed by Customs.

2. Agricultural Land Tax has not been 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, Long-term Care Services Development Fund, and Housing Fund, etc.) have grown rapidly.

In 2024, tax revenue was NT\$3,761.88 billion, which was 1.76 times the 2015 tax revenue of NT\$2,134.86 billion, of which National Taxes increased 82.4% and Municipality, County, and City Taxes increased 14.1% compared with the 2015 tax revenue.

Statistics of tax revenues for 2015 to 2024

Index Base: CY2015=100.

Units: NT\$1,000; %

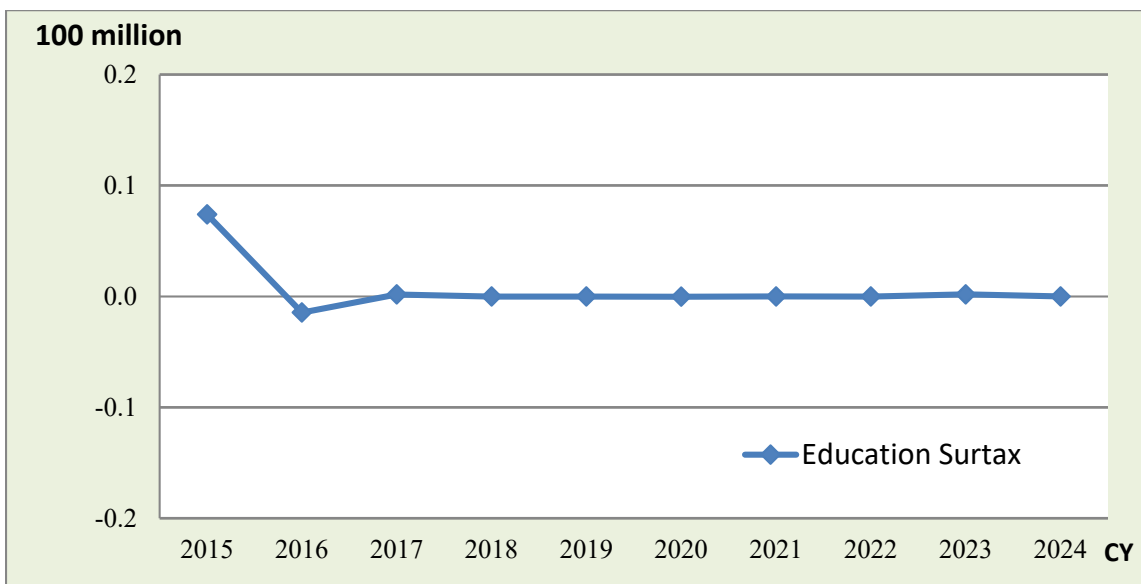
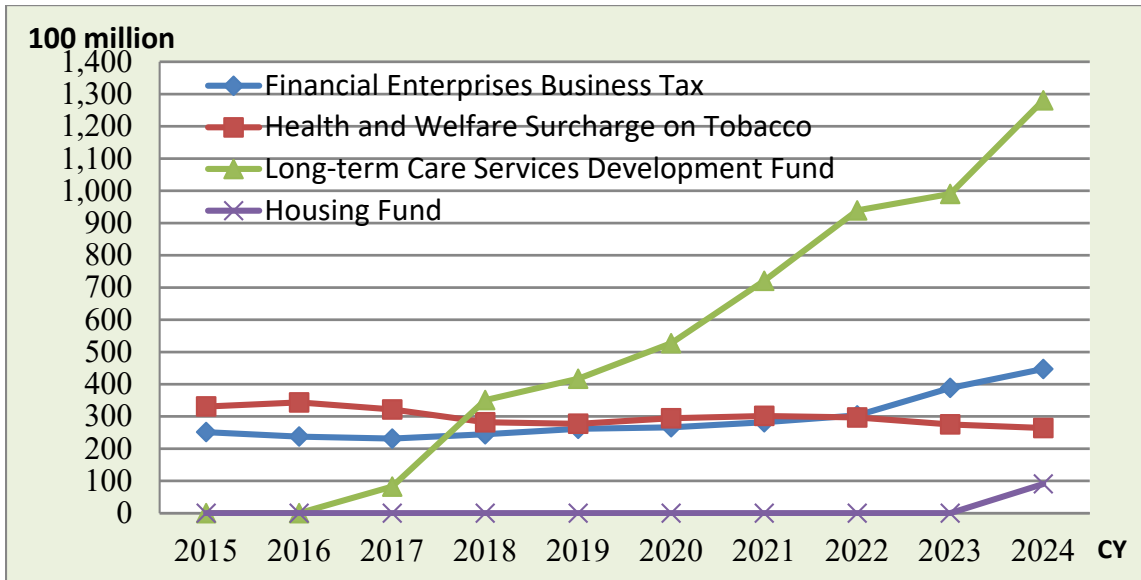
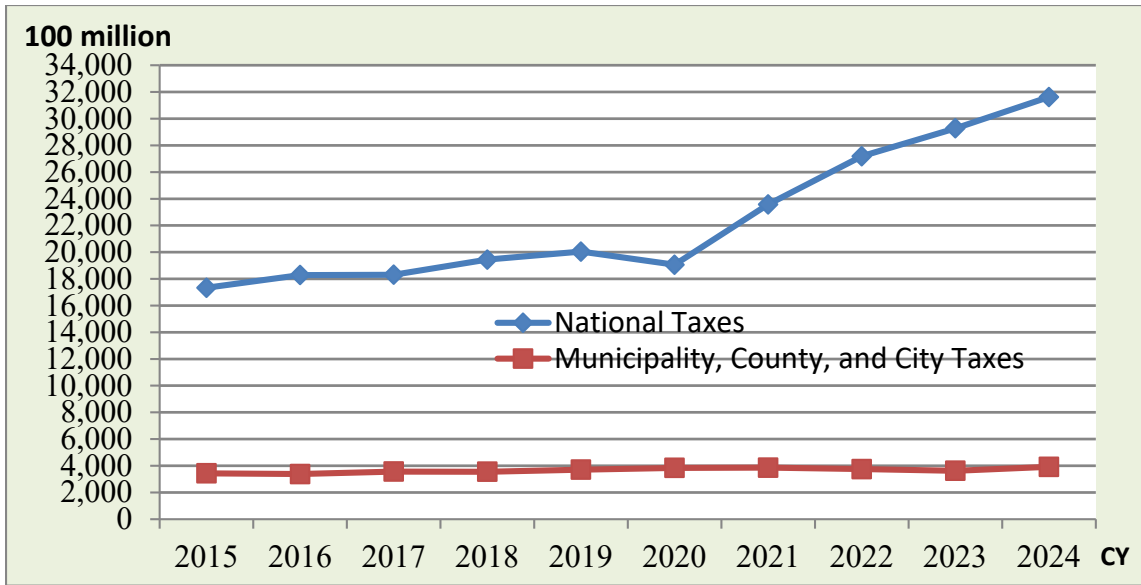
CY	Total	Index Base	National Taxes	Index Base	Municipality, County, and City Taxes	Index Base	Education Surtax	Index Base
2015	2,134,857,093	100.0	1,733,504,903	100.0	343,110,612	100.0	7,393	100.0
2016	2,224,075,454	104.2	1,828,375,406	105.5	337,592,959	98.4	-1,454	(19.7)
2017	2,251,246,001	105.5	1,831,231,508	105.6	356,458,687	103.9	175	2.4
2018	2,386,944,903	111.8	1,944,277,331	112.2	354,930,856	103.4	-12	(0.2)
2019	2,470,519,242	115.7	2,003,982,781	115.6	370,946,018	108.1	-7	(0.1)
2020	2,398,667,080	112.4	1,905,788,776	109.9	384,106,350	111.9	-26	(0.4)
2021	2,874,212,555	134.6	2,357,876,227	136.0	385,903,602	112.5	-2	0.0
2022	3,247,877,156	152.1	2,719,007,004	156.9	374,930,865	109.3	-8	(0.1)
2023	3,456,157,917	161.9	2,928,205,529	168.9	362,579,004	105.7	187	2.5
2024	3,761,881,506	176.2	3,162,029,324	182.4	391,554,197	114.1	0	0.0
CY	Financial Enterprises Business Tax	Index Base	Health and Welfare Surcharge on Tobacco	Index Base	Long-term Care Services Development Fund	Index Base	Housing Fund	Index Base
2015	25,137,156	100.0	33,097,029	100.0	0	-	0	-
2016	23,745,524	94.5	34,363,019	103.8	0	-	0	-
2017	23,124,126	92.0	32,178,236	97.2	8,253,269	-	0	-
2018	24,473,563	97.4	28,186,471	85.2	35,076,694	-	0	-
2019	26,159,164	104.1	27,721,290	83.8	41,709,996	-	0	-
2020	26,623,186	105.9	29,437,537	88.9	52,711,257	-	0	-
2021	28,196,403	112.2	30,164,461	91.1	72,071,864	-	0	-
2022	30,338,957	120.7	29,688,169	89.7	93,912,169	-	0	-
2023	38,836,044	154.5	27,516,631	83.1	99,020,522	-	0	-
2024	44,730,853	177.9	26,421,399	79.8	128,081,308	-	9,064,425	-

Source: Yearbook of Financial Statistics, Republic of China, 2024.

Note: 1. The Long-term Care Services Development Fund was established in 2017, with allocations from the Consolidated Housing and Land Income Tax, Estate and Gift Tax, and Tobacco and Alcohol Tax.

2. The Housing Fund has received funding from the Consolidated Housing and Land Income Tax since 2024.

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

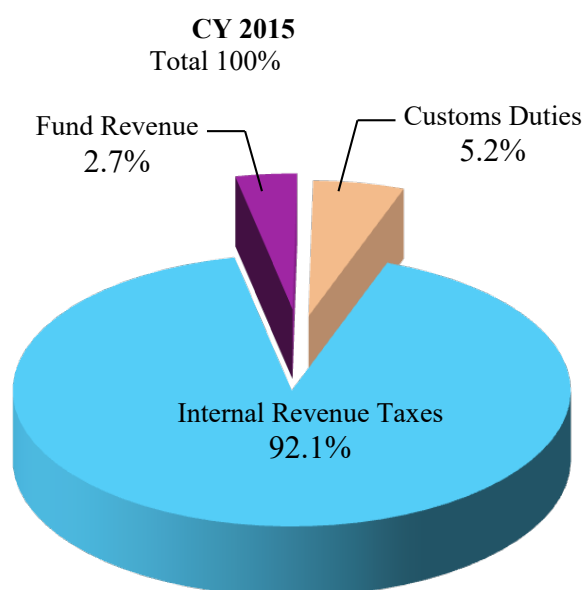
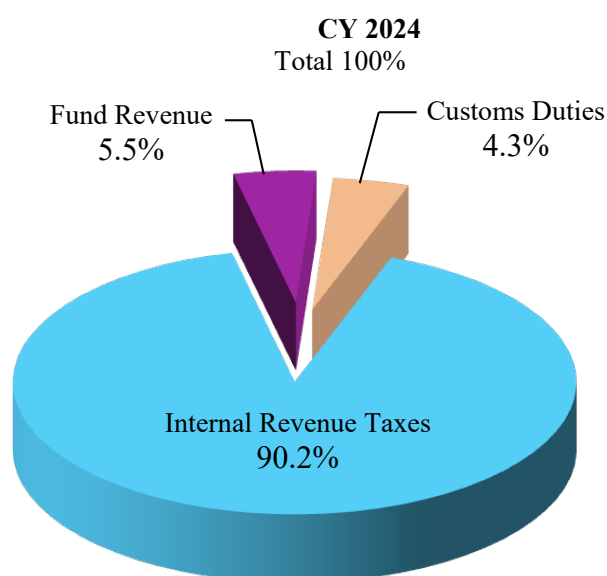
The National Tax Revenue consists of Internal Revenue Taxes, Customs Duties, and the Fund Revenue (this fund includes the Financial Enterprises Business Tax, the Health and Welfare Surcharge on Tobacco, the Long-term Care Services Development Fund, and Housing Fund). In the past 10 years, the proportion 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
2015	100.0	92.1	5.2	2.7
2016	100.0	92.2	5.2	2.6
2017	100.0	92.1	5.1	2.8
2018	100.0	91.3	5.0	3.7
2019	100.0	91.1	5.0	3.9
2020	100.0	90.4	5.1	4.5
2021	100.0	90.9	4.6	4.5
2022	100.0	90.9	4.4	4.7
2023	100.0	90.8	4.4	4.8
2024	100.0	90.2	4.3	5.5

Source: Yearbook of Financial Statistics, Republic of China 2024.



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\$3,343.91 billion in 2024, the highest increase in the past decade.

Statistics of national tax revenue for 2015 to 2024

Index Base: CY 2015=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
2015	462,784,445	100.0	473,946,434	100.0	936,730,879	100.0	32,735,575	100.0	183,130,790	100.0	44,160,168	100.0
2016	510,388,471	110.3	495,971,933	104.6	1,006,360,404	107.4	47,515,086	145.1	181,906,968	99.3	45,626,761	103.3
2017	503,312,206	108.8	483,099,840	101.9	986,412,046	105.3	51,085,366	156.1	178,467,404	97.5	50,234,984	113.8
2018	567,944,689	122.7	509,134,609	107.4	1,077,079,297	115.0	31,824,830	97.2	180,111,430	98.4	69,602,514	157.6
2019	647,910,948	140.0	500,903,111	105.7	1,148,814,059	122.6	34,925,726	106.7	176,878,186	96.6	68,649,317	155.5
2020	477,052,060	103.1	504,655,105	106.5	981,707,165	104.8	42,296,348	129.2	170,223,762	93.0	71,472,435	161.8
2021	701,845,090	151.7	530,188,503	111.9	1,232,033,593	131.5	53,061,964	162.1	180,093,438	98.3	70,859,143	160.5
2022	1,027,278,985	222.0	655,119,764	138.2	1,682,398,749	179.6	57,613,334	176.0	153,523,425	83.8	73,322,979	166.0
2023	1,079,455,217	233.3	755,103,888	159.3	1,834,559,105	195.8	61,852,720	188.9	164,254,930	89.7	69,629,190	157.7
2024	1,121,990,863	242.4	829,090,892	174.9	1,951,081,755	208.3	73,090,590	223.3	161,268,378	88.1	66,327,695	150.2

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
2015	82,032,932	100.0	3,783,497	100.0	360,898,524	100.0	4,191,738	100.0	110,977,956	100.0	1,758,642,059	100.0
2016	70,854,816	86.4	3,705,866	97.9	378,354,422	104.8	2,825,530	67.4	114,971,077	103.6	1,852,120,930	105.3
2017	89,967,010	109.7	4,190,423	110.8	384,978,061	106.7	2,316,766	55.3	114,956,843	103.6	1,862,608,903	105.9
2018	101,170,666	123.3	6,099,829	161.2	415,408,541	115.1	2,473,693	59.0	120,056,787	108.2	2,003,827,587	113.9
2019	91,204,700	111.2	4,694,563	124.1	420,908,352	116.6	2,734,703	65.2	123,042,335	110.9	2,071,851,941	117.8
2020	150,631,874	183.6	7,535,931	199.2	437,212,013	121.1	2,653,534	63.3	121,390,157	109.4	1,985,123,219	112.9
2021	275,392,541	335.7	10,459,907	276.5	499,357,607	138.4	3,616,250	86.3	133,270,051	120.1	2,458,144,494	139.8
2022	175,604,475	214.1	9,986,117	263.9	544,366,239	150.8	3,895,538	92.9	142,547,274	128.4	2,843,258,130	161.7
2023	197,335,904	240.6	8,067,959	213.2	572,341,653	158.6	5,513,277	131.5	152,507,357	137.4	3,066,062,095	174.3
2024	288,062,892	351.2	12,800,911	338.3	623,736,437	172.8	6,633,328	158.2	160,903,924	145.0	3,343,905,910	190.1

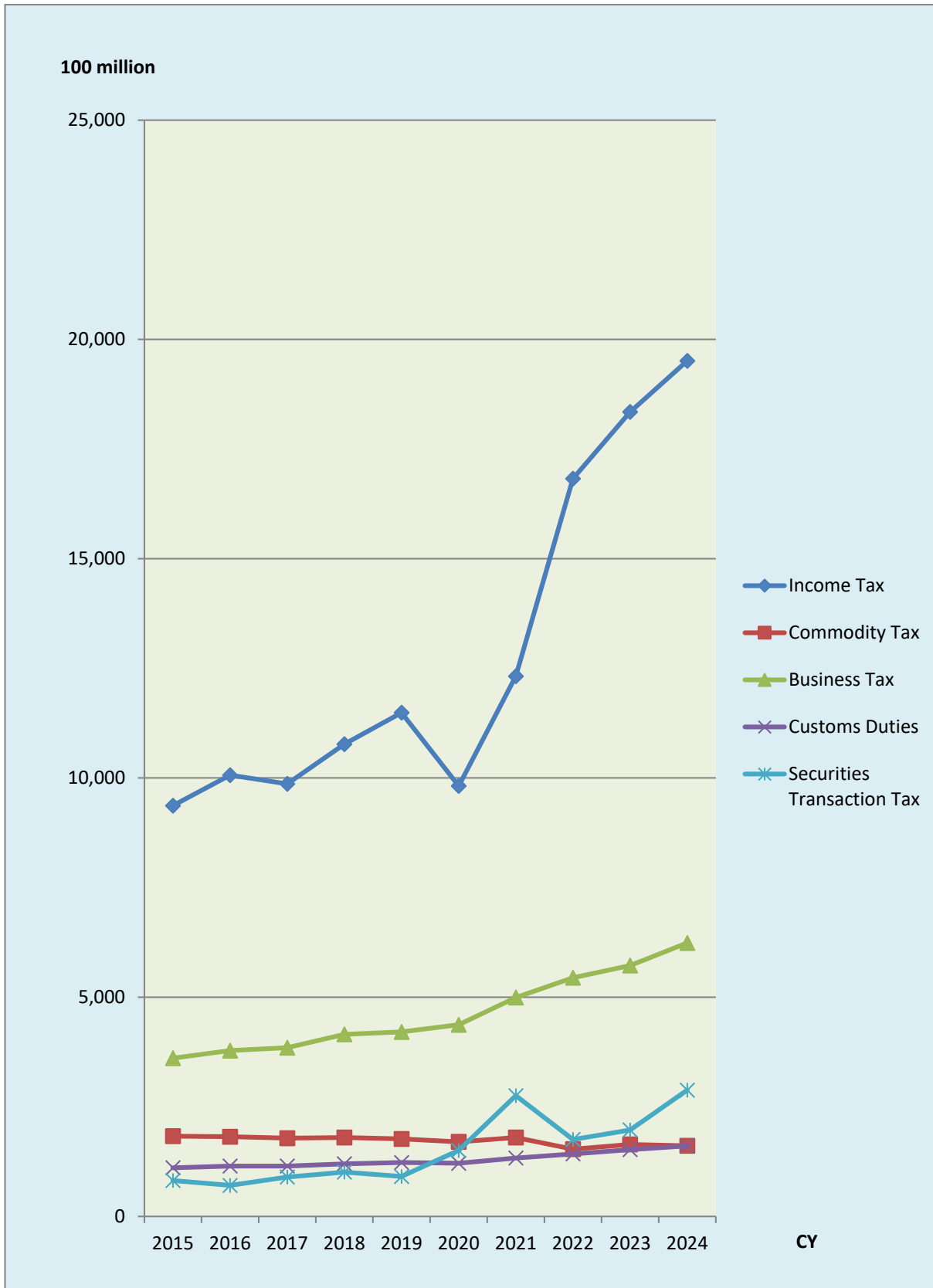
Source: Yearbook of Financial Statistics, Republic of China, 2024.

Note: 1. * 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. In addition, Income Tax has been partially appropriated to the Housing Fund since 2024.

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

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

Growth chart of major national tax revenues (income tax, commodity tax, business tax, customs duties, and securities transaction tax) 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
2015	343,110,612	11,285,336	61,679,154	184,598,397	69,421,961	1,632,574	13,826,660	666,530
2016	337,592,959	10,644,443	63,016,185	177,273,904	72,962,850	1,524,589	11,375,814	795,174
2017	356,458,687	11,099,530	64,076,999	188,638,208	76,723,547	1,595,772	12,789,424	1,535,207
2018	354,930,856	12,146,755	64,830,354	182,436,812	78,588,425	1,777,643	13,365,520	1,785,347
2019	370,946,018	12,856,984	65,597,591	193,033,959	80,972,489	1,877,780	14,773,001	1,834,214
2020	384,106,350	13,725,428	66,258,963	204,742,200	79,315,449	1,707,158	16,147,441	2,209,711
2021	385,903,602	14,427,386	66,984,023	200,257,068	83,308,470	1,156,032	17,778,698	1,991,925
2022	374,930,865	15,722,375	68,016,771	187,366,636	85,419,223	1,627,903	15,481,118	1,296,839
2023	362,579,004	17,034,515	68,648,422	168,571,774	89,307,650	1,890,286	15,801,473	1,324,884
2024	391,554,197	18,824,582	68,736,907	188,270,605	92,583,903	2,086,071	19,256,129	1,796,000

Source: Yearbook of Financial Statistics, Republic of China, 2024.

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, and Housing Fund), Securities Transaction Tax, Futures Transaction Tax, Estate and Gift Tax (including Long-term Care Services Development Fund), Land Tax, House Tax, Deed Tax, the latter three including 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, Direct Taxes have accounted for approximately 60% to 70% of National Tax revenue.

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

Unit: %

CY	Items	Direct Taxes				Indirect Taxes			
		Total	Income Tax		Other	Total	Business Tax	Commodity Tax	Other
			Subtotal	Profit-seeking Enterprise					
2015	62.0	43.9	21.7	22.2	18.1	38.0	16.9	8.6	12.5
2016	62.5	45.2	22.9	22.3	17.3	37.5	17.0	8.2	12.3
2017	62.6	43.8	22.4	21.5	18.8	37.4	17.1	7.9	12.3
2018	62.4	45.1	23.8	21.3	17.3	37.6	17.4	7.5	12.6
2019	63.5	46.5	26.2	20.3	17.0	36.5	17.0	7.2	12.3
2020	61.8	40.9	19.9	21.0	20.9	38.2	18.2	7.1	12.9
2021	65.1	42.9	24.4	18.4	22.3	34.9	17.4	6.3	11.2
2022	68.2	51.8	31.6	20.2	16.4	31.8	16.8	4.7	10.3
2023	68.7	53.1	31.2	21.8	15.7	31.3	16.6	4.8	10.0
2024	69.8	51.9	29.8	22.0	17.9	30.2	16.6	4.3	9.3

Source: Yearbook of Financial Statistics, Republic of China, 2024.

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

**PART IV Overview of Internal Revenue Tax
Collection in 2024**

I Comparison of tax revenues in 2024 with the budget in 2024 and tax revenues in 2023

The budget for internal revenue taxes in 2024 (excluding Customs Duties and Health and Welfare Surcharge on Tobacco) was NT\$3,058.09 billion. The tax revenue was NT\$3,574.56 billion, more than the budget by NT\$516.46 billion (including Education Surtax), or 16.9%. The 2023 tax revenue was NT\$3,276.13 billion, so the 2024 tax revenue showed an increase of 9.1%. The analysis of the major tax items is as follows:

1. Profit-seeking Enterprise Income Tax: In 2024, tax revenues were NT\$1,121.99 billion, exceeding the budget by NT\$150.49 billion, or 115.5%. The main reason for this was that the profits of some enterprises in 2023 were better than estimated. Compared with the previous year's tax revenues of NT\$1,079.46 billion, there was an increase of 3.9%.
2. Individual Income Tax: In 2024, tax revenues were NT\$829.09 billion, exceeding the budget by NT\$169.61 billion, or 125.7%. The main reason for this was that interest rate hikes, and increased distribution of dividends in 2023 and 2024 were higher than estimated. Compared with the previous year's tax revenues of NT\$755.1 billion, there was an increase of 9.8%.
3. Estate and Gift Tax: In 2024, tax revenues were NT\$73.09 billion, exceeding the budget by NT\$35.64 billion, or 195.2%. The main reason for this was that the collection of large-scale cases of Estate Tax were higher than estimated. Compared with the previous year with tax revenues of NT\$61.85 billion, there was an increase of 18.2%.
4. Commodity Tax: In 2024, tax revenues were NT\$161.27 billion, falling short of the budget by NT\$5.5 billion, or 96.7%. The main reason for this was the decrease of tax amounts of commodity tax on oil/gas and vehicles. Compared with the previous year with tax revenues of NT\$164.26 billion, there was a decrease of 1.8%.
5. Tobacco and Alcohol Tax: In 2024, tax revenues were NT\$66.33 billion (including revenues for the Long-term Care Services Development Fund), falling short of the budget by NT\$3.81 billion, or 94.6%. The main reasons for this was the increased supply of tobacco and alcohol products to airport duty-free shops in response to the post-pandemic travel surge. Compared with the previous year with tax revenues of NT\$69.63 billion, there was a decrease of 4.7%.
6. Securities Transaction Tax: In 2024, tax revenues were NT\$288.06 billion, exceeding the budget by NT\$79.4 billion, or 138.1%. The main reason for this was that the average daily trade value was better than estimated. Compared with the previous year with tax revenues of NT\$197.34 billion, there was an increase of 46%.
7. Business Tax: In 2024, tax revenues were NT\$623.74 billion, exceeding the budget by NT\$61.58 billion, or 111%. The main reasons for this were interest rate hikes and a stable domestic demand. Compared with the previous year with tax revenues of NT\$572.34 billion, there was an increase of 9%.
8. Land Value Tax: In 2024, tax revenues were NT\$99.02 billion, exceeding the budget by NT\$5.88 billion, or 106.3%. The main reasons for this were the checking and clearing of Land Value Tax registrations and old tax arrears. Compared with the previous year tax revenues of NT\$94.07 billion, there was an increase of 5.3%.
9. Land Value Increment Tax: In 2024, tax revenues were NT\$89.25 billion, falling short of the budget by NT\$0.85 billion, or 99.1%. The main reason for this was the decrease in the total amount of land price. Compared with the previous year tax revenues of NT\$74.5 billion, there was an increase of 19.8%.

**Comparison of tax revenues in 2024 with the budget in 2024
and tax revenues in 2023**

Units: NT\$100,million; %

Tax items	Items	Budget in 2024 (1)	Tax revenues in 2024 (2)	Increase (decrease) number (3)=(2)-(1)	Tax achievement rate (4)=(2)/(1)	Tax revenues in 2023 (5)	Growth rate (6)=(2)/(5)-1
	Total	30,580.94	35,745.56	5,164.62	116.9	32,761.34	9.1
	National Taxes	26,867.45	31,830.02	4,962.57	118.5	29,135.55	9.2
	Income Tax*	16,309.81	19,510.82	3,201.01	119.6	18,345.59	6.4
	Profit-seeking Enterprise Income Tax*	9,715.04	11,219.91	1,504.87	115.5	10,794.55	3.9
	Individual Income Tax*	6,594.77	8,290.91	1,696.14	125.7	7,551.04	9.8
	Estate and Gift Tax*	374.50	730.91	356.41	195.2	618.53	18.2
	Commodity Tax	1,668.08	1,612.68	-55.40	96.7	1,642.55	-1.8
	Securities Transaction Tax	2,086.63	2,880.63	794.00	138.1	1,973.36	46.0
	Futures Transaction Tax	77.55	128.01	50.46	165.1	80.68	58.7
	Tobacco and Alcohol Tax*	701.33	663.28	-38.05	94.6	696.29	-4.7
	Specifically Selected Goods and Services Tax	28.02	66.33	38.31	236.7	55.13	20.3
	Business Tax**	5,621.54	6,237.36	615.82	111.0	5,723.42	9.0
	Municipality, County, and City Taxes	3,713.49	3,915.54	202.05	105.4	3,625.79	8.0
	Stamp Tax	141.45	188.25	46.80	133.1	170.35	10.5
	Vehicle License Tax	675.95	687.37	11.42	101.7	686.48	0.1
	Land Tax	1,832.36	1,882.71	50.35	102.7	1,685.72	11.7
	Land Value Tax	931.40	990.20	58.80	106.3	940.70	5.3
	Land Value Increment Tax	900.95	892.50	-8.45	99.1	745.02	19.8
	House Tax	883.71	925.84	42.13	104.8	893.08	3.7
	Amusement Tax	16.97	20.86	3.89	122.9	18.90	10.4
	Deed Tax	145.54	192.56	47.02	132.3	158.01	21.9
	Special and Provisional Tax Levies	17.51	17.96	0.45	102.6	13.25	35.5
	Education Surtax	-	-	-	-	-	-

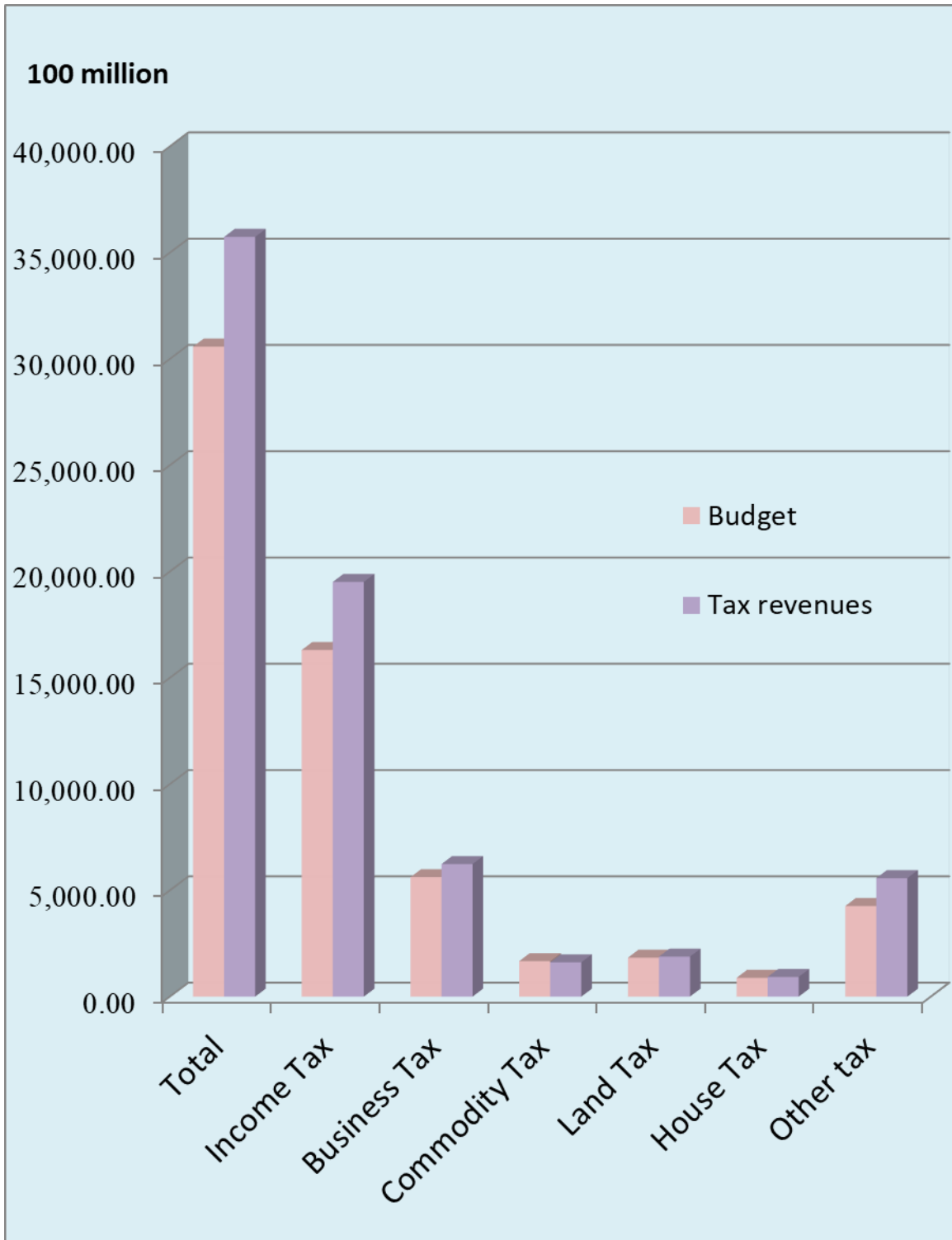
Source: Yearbook of Financial Statistics, Republic of China, 2024.

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

Note: 1. * Income Tax include taxes allocated to the Long-term Care Services Development Fund and Housing Fund; 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 2024



II Comparison of tax revenues in 2024 with the budget in 2024 and tax revenues in 2023 of tax collection agencies

1. National Taxation Bureau of Taipei
In 2024, tax revenues were NT\$1,255.75 billion, exceeding the budget of NT\$1,068.76 billion by NT\$186.98 billion. The tax achievement rate was 117.5%, an increase of 10.5% compared with the previous year's tax revenues.
2. National Taxation Bureau of the Northern Area
In 2024, tax revenues were NT\$1,095.63 billion, exceeding the budget of NT\$872.11 billion by NT\$223.52 billion. The tax achievement rate was 125.6%, an increase of 7.4% compared with the previous year's tax revenues.
3. National Taxation Bureau of the Central Area
In 2024, tax revenues were NT\$400.84 billion, exceeding the budget of NT\$351.44 billion by NT\$49.4 billion. The tax achievement rate was 114.1%, an increase of 12.6% compared with the previous year's tax revenues.
4. National Taxation Bureau of the Southern Area
In 2024, tax revenues were NT\$195.69 billion, exceeding the budget of NT\$158.3 billion by NT\$37.38 billion. The tax achievement rate was 123.6%, an increase of 11.9% compared with the previous year's tax revenues.
5. National Taxation Bureau of Kaohsiung
In 2024, tax revenues were NT\$261.52 billion, falling short of the budget of NT\$262.13 billion by NT\$0.61 billion. The tax achievement rate was 99.8%, an increase of 2.9% compared with the previous year's tax revenues.
6. Tax collection agencies of each county/ city government
In 2024, tax revenues were NT\$83.88 billion, exceeding the budget of NT\$76.25 billion by NT\$7.63 billion. The tax achievement rate was 110%, an increase of 5.4% compared with the previous year's tax revenues.
7. Taipei City Revenue Service Office
In 2024, tax revenues were NT\$80.04 billion, exceeding the budget of NT\$77.05 billion by NT\$2.99 billion. The tax achievement rate was 103.9%, an increase of 4.9% compared with the previous year's tax revenues.
8. New Taipei City Revenue Service Office
In 2024, tax revenues were NT\$67.24 billion, exceeding the budget of NT\$63.03 billion by NT\$4.21 billion. The tax achievement rate was 106.7%, an increase of 9.7% compared with the previous year's tax revenues.
9. Taoyuan City Revenue Service Office
In 2024, tax revenues were NT\$41.75 billion, exceeding the budget of NT\$41.63 billion by NT\$0.12 billion. The tax achievement rate was 100.3%, an increase of 9.4% compared with the previous year's tax revenues.
10. Taichung City Revenue Service Office
In 2024, tax revenues were NT\$46.3 billion, exceeding the budget of NT\$45.07 billion by NT\$1.24 billion. The tax achievement rate was 102.7%, an increase of 14.8% compared with the previous year's tax revenues.
11. Tainan City Revenue Service Office
In 2024, tax revenues were NT\$27.03 billion, exceeding the budget of NT\$26.25 billion by NT\$0.78 billion. The tax achievement rate was 103%, an increase of 8.2% compared with the previous year's tax revenues.
12. Kaohsiung City Revenue Service Office
In 2024, tax revenues were NT\$45.31 billion, exceeding the budget of NT\$42.07 billion by NT\$3.24 billion. The tax achievement rate was 107.7%, an increase of 8.1% compared with the previous year's tax revenues.

Collection performance of various national tax collection agencies in 2024

Units: NT\$100 million; %

Tax collection agencies	Budget in 2024 (1)	Tax revenues in 2024 (2)	Budget implementation		Comparison of tax revenues in 2024 with tax revenues in 2023		Tax ratio
			Increase (decrease) number (3)=(2)-(1)	Tax achievement rate (4)=(3)/(1)	Tax revenues in 2023 (5)	Growth rate (6)= [(2)-(5)] / (5)	
Total	30,840.94	36,009.78	5,168.84	116.8	33,036.51	9.0	100.0
National Taxation Bureau of Taipei	10,687.62	12,557.45	1,869.83	117.5	11,361.74	10.5	34.9
National Taxation Bureau of the Northern Area	8,721.05	10,956.27	2,235.22	125.6	10,198.44	7.4	30.3
National Taxation Bureau of the Central Area	3,514.41	4,008.43	494.02	114.1	3,558.43	12.6	11.1
National Taxation Bureau of the Southern Area	1,583.04	1,956.87	373.83	123.6	1,749.45	11.9	5.4
National Taxation Bureau of Kaohsiung	2,621.33	2,615.21	-6.12	99.8	2,542.66	2.9	7.3
Tax collection agencies of each county/ city government	762.54	838.80	76.26	110.0	795.75	5.4	2.3
Taipei City Revenue Service Office	770.49	800.41	29.92	103.9	763.20	4.9	2.2
New Taipei City Revenue Service Office	630.27	672.39	42.12	106.7	612.77	9.7	1.9
Taoyuan City Revenue Service Office	416.31	417.52	1.21	100.3	381.79	9.4	1.2
Taichung City Revenue Service Office	450.65	463.02	12.37	102.7	403.44	14.8	1.3
Tainan City Revenue Service Office	262.51	270.28	7.77	103.0	249.78	8.2	0.8
Kaohsiung City Revenue Service Office	420.71	453.12	32.41	107.7	419.05	8.1	1.3

Source: Yearbook of Financial Statistics, Republic of China, 2024 and the database of the Ministry of Finance.

Explanation: 1. This table includes Financial Enterprises Business Tax, Health and Welfare Surcharge on Tobacco, the Long-term Care Services Development Fund, and Housing Fund.

2. Tax collection agencies of each county/ city government includes Kinmen County Revenue Service Office and Lienchiang County Revenue Service Office.

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

**Collection performance comparison of tax collection agencies of each county/
city government in 2024**

Units: NT\$100 million; %

Item Tax collection agencies	Budget in 2024 (1)	Tax revenues in 2024 (2)	Budget implementation		Comparison of tax revenues in 2023 with tax revenues in 2022		Tax ratio
			Increase (decrease) number (3)=(2)-(1)	Tax achievement rate (4)=(3)/(1)	Tax revenues in 2023 (5)	Growth rate (6)= [(2)-(5)] / (5)	
Total	762.54	838.80	76.26	110.0	795.75	5.4	100.0
Yilan County Revenue Service Office	62.60	68.05	5.45	108.7	62.44	9.0	8.1
Hsinchu County Revenue Service Office	102.51	113.40	10.89	110.6	104.33	8.7	13.5
Miaoli County Revenue Service Office	64.92	71.30	6.38	109.8	66.22	7.7	8.5
Changhua County Revenue Service Office	110.81	123.68	12.87	111.6	120.65	2.5	14.7
Nantou County Revenue Service Office	39.41	46.79	7.38	118.7	45.76	2.3	5.6
Yunlin County Revenue Service Office	69.50	71.83	2.33	103.4	70.67	1.6	8.6
Chiayi County Revenue Service Office	40.18	44.37	4.19	110.4	42.79	3.7	5.3
Pingtung County Revenue Service Office	68.88	74.06	5.18	107.5	71.57	3.5	8.8
Taitung County Revenue Service Office	14.77	16.47	1.70	111.5	16.02	2.8	2.0
Hualien County Revenue Service Office	35.42	39.16	3.74	110.6	34.98	11.9	4.7
Penghu County Revenue Service Office	5.49	5.95	0.46	108.4	6.23	-4.5	0.7
Keelung City Revenue Service Office	35.27	39.30	4.03	111.4	37.70	4.2	4.7
Hsinchu City Revenue Service Office	78.64	86.40	7.76	109.9	79.99	8.0	10.3
Chiayi City Revenue Service Office	28.14	31.65	3.51	112.5	29.73	6.5	3.8
Kinmen County Revenue Service Office	5.69	5.84	0.15	102.6	6.17	-5.3	0.7
Lienchiang County Revenue Service Office	0.32	0.55	0.23	171.9	0.52	5.8	0.1

Source: Yearbook of Financial Statistics, Republic of China, 2024.

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

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

The tax revenue for internal revenue taxes in 2024 (excluding Customs Duties and Health and Welfare Surcharge on Tobacco) was NT\$3,574.56 billion. The income tax for the year 2024 accounts for 54.6%, ranking first among all tax items, followed by the business tax at 17.4%. These two tax items total 72%. In the past decade, income tax has held the highest proportion of the tax revenue for internal revenue taxes. The proportion of each tax item is shown in the table.

Proportion of various tax items to internal revenue taxes

Unit: %

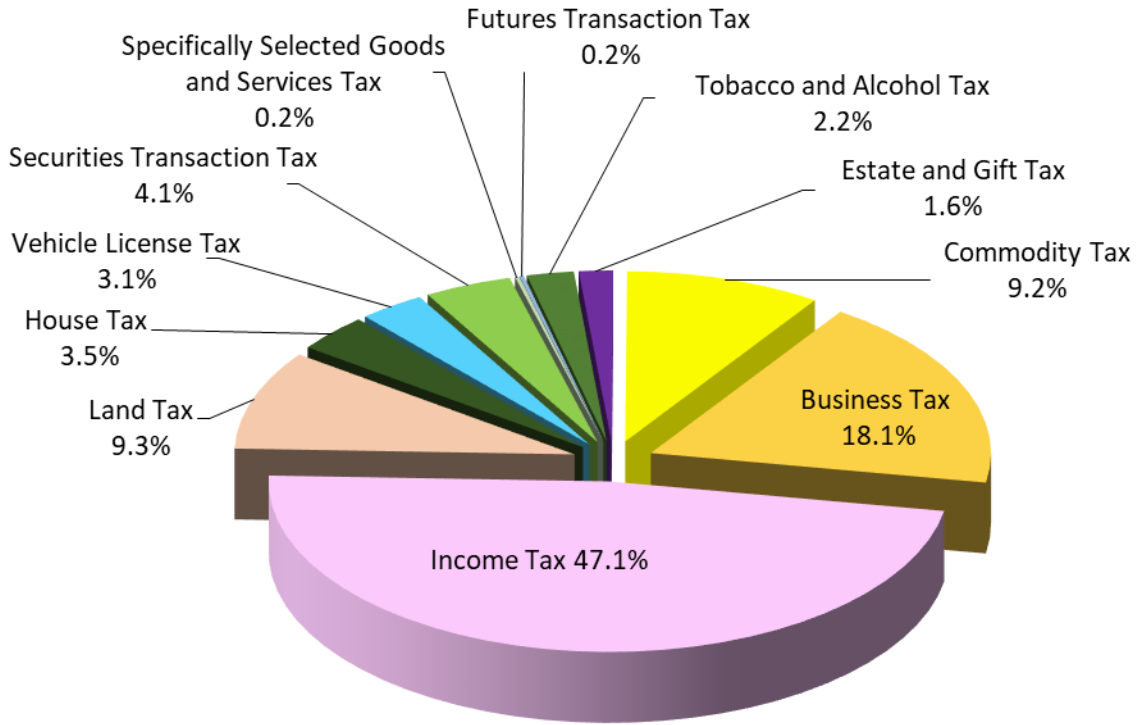
Tax items		CY	
		CY 2015	CY 2024
Total		100.0	100.0
National Taxes	Subtotal	82.8	89.0
	Income Tax	47.1	54.6
	Estate and Gift Tax	1.6	2.0
	Commodity Tax	9.2	4.5
	Tobacco and Alcohol Tax	2.2	1.9
	Securities Transaction Tax	4.1	8.1
	Futures Transaction Tax	0.2	0.4
	Business Tax	18.1	17.4
	Specifically Selected Goods and Services Tax	0.2	0.2
Municipality, County, and City Taxes	Subtotal	17.2	11.0
	Stamp Tax	0.6	0.5
	Vehicle License Tax	3.1	1.9
	Land Tax	9.3	5.3
	House Tax	3.5	2.6
	Amusement Tax	0.1	0.1
	Deed Tax	0.7	0.5
	Special and Provisional Tax Levies	0.0	0.1

Source: Yearbook of Financial Statistics, Republic of China, 2024.

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

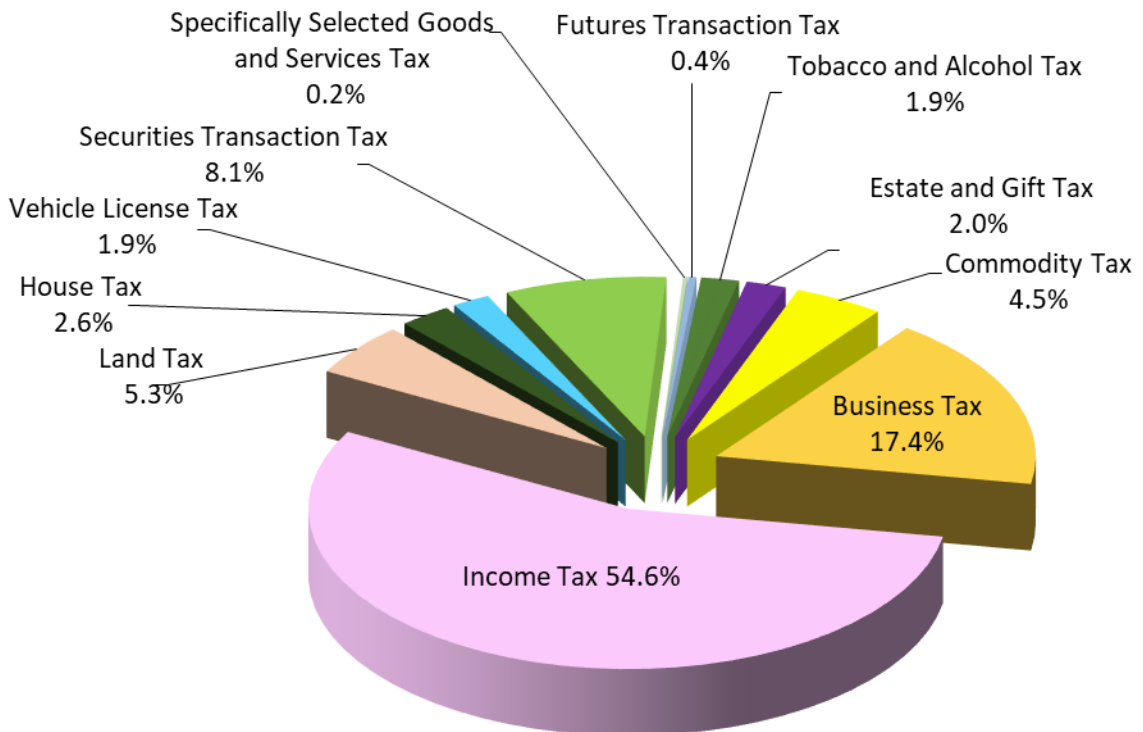
CY 2015

Total 100%



CY 2024

Total 100%



PART V Analysis of Tax Burden in Taiwan in 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)
2015	78.5	12.5
2016	78.9	12.7
2017	78.7	12.5
2018	80.8	13.0
2019	81.6	13.0
2020	70.6	12.0
2021	81.7	13.2
2022	84.7	14.2
2023	81.6	14.6
2024	87.2	14.7

Source: Yearbook of Financial Statistics, Republic of China, 2024.

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 2024, the average per capita national income has been about NT\$942.45 thousand, the average per capita tax burden has been about NT\$160.68 thousand, and the average per capita tax burden has accounted for about 17% of the average per capita national income.

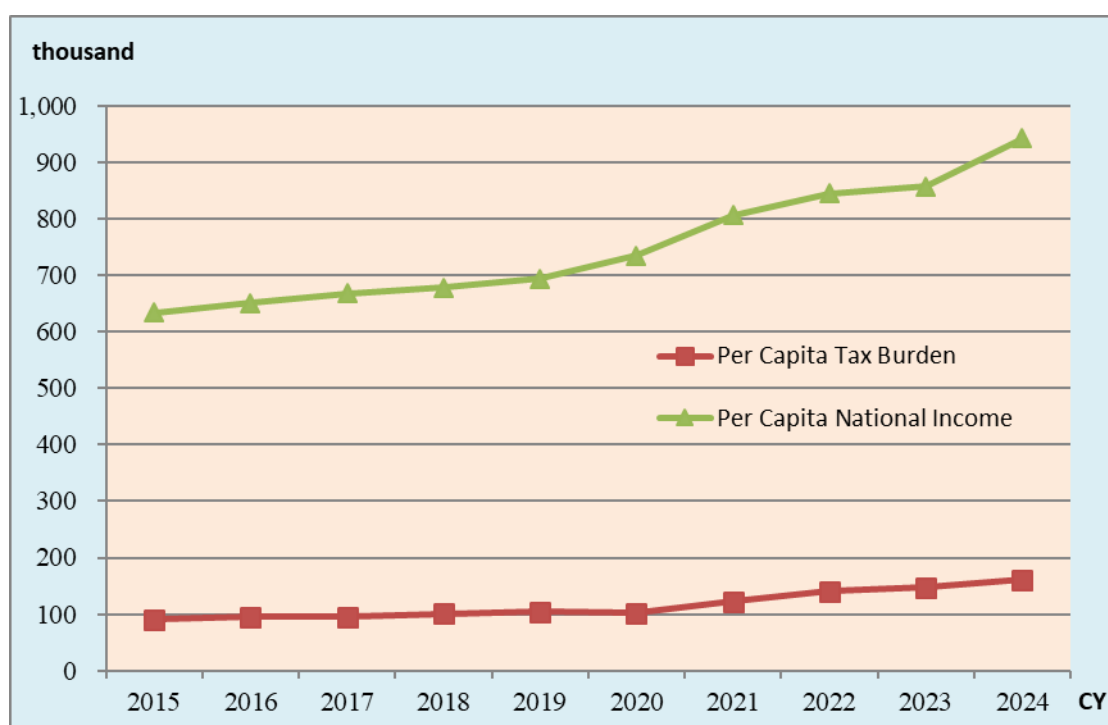
Comparison of per capita tax burden and national income over the past 10 years

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
2015	90.99	633.37	14.4
2016	94.61	650.85	14.5
2017	95.59	667.90	14.3
2018	101.25	678.18	14.9
2019	104.72	693.62	15.1
2020	101.71	735.21	13.8
2021	122.37	806.10	15.2
2022	140.08	844.87	16.6
2023	147.87	856.66	17.3
2024	160.68	942.45	17.0

Source: Yearbook of Financial Statistics, Republic of China, 2024 and website of The Directorate General of Budget, Accounting and Statistics (DGBAS).

“Summary of National Income Statistics” (Updated June 2025).



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 2024, from 2020 to 2022, tax revenues accounted for 12%, 13.2%, and 14.2% of the gross domestic product. The percentages of other major countries were 21.2% in Japan, 23.8% in South Korea, 21.6% in the United States, 31% in France, and 25% 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 2022

Unit: %

Countries	Tax revenue as a percentage of gross domestic product (GDP)
Republic of China	14.2
Japan	21.2
Korea	23.8
United States	21.6
France	31.0
Germany	25.0

Source: Yearbook of Financial Statistics, Republic of China 2024.

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\$1,951.08 billion in 2024 where individual income tax revenue was NT\$829.09 billion, 42.49% of total net income tax revenues, and profit-seeking enterprise income tax revenue accounted for the remaining NT\$1,121.99 billion, 57.51% of total net income tax revenues. The proportion of individual income tax is lower than profit-seeking enterprise income tax.

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

Unit: NT\$1,000; %

Year	Income Tax	Individual Income Tax	Ratio	Profit-Seeking Enterprise Income Tax	Ratio
2015	936,730,879	473,946,434	50.60	462,784,445	49.40
2016	1,006,360,404	495,971,933	49.28	510,388,471	50.72
2017	986,412,046	483,099,840	48.98	503,312,206	51.02
2018	1,077,079,298	509,134,610	47.27	567,944,688	52.73
2019	1,148,814,059	500,903,111	43.60	647,910,948	56.40
2020	981,707,165	504,655,105	51.41	477,052,060	48.59
2021	1,232,033,593	530,188,503	43.03	701,845,090	56.97
2022	1,682,398,749	655,119,764	38.94	1,027,278,985	61.06
2023	1,834,559,105	755,103,888	41.16	1,079,455,217	58.84
2024	1,951,081,755	829,090,892	42.49	1,121,990,863	57.51

Source: The Department of Statistics, Ministry of Finance.

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

The net tax revenue of profit-seeking enterprise income tax was NT\$1,121.99 billion in 2024, where publicly-owned profit-seeking enterprise income tax revenue was NT\$1.19 billion, 0.11% of total net profit-seeking enterprise income tax revenues and private profit-seeking enterprise income tax revenue accounted for the remaining NT\$1,120.81 billion, 99.89% 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
2015	462,784,445	4,883,296	1.06	457,901,149	98.94
2016	510,388,471	1,117,891	0.22	509,270,580	99.78
2017	503,312,206	-9,440,483	-1.88	512,752,689	101.88
2018	567,944,688	7,091,410	1.25	560,853,278	98.75
2019	647,910,948	7,213,163	1.11	640,697,785	98.89
2020	477,052,060	-801,510	-0.17	477,853,570	100.17
2021	701,845,090	2,884,438	0.41	698,960,652	99.59
2022	1,027,278,985	5,302,518	0.52	1,021,976,467	99.48
2023	1,079,455,217	5,520,181	0.51	1,073,935,036	99.49
2024	1,121,990,863	1,185,926	0.11	1,120,804,937	99.89

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 ^(Note)		Income Tax Returns	
		Cases Filed	Tax Paid	Cases Filed	Tax Paid
National Taxation Bureau of Taipei	2019	42,408	76,459,000	189,697	96,168,000
	2020	35,440	62,581,000	192,630	170,894,000
	2021	33,823	82,415,000	195,248	229,096,000
	2022	37,009	92,188,000	197,500	223,457,000
	2023	40,986	88,736,000	201,041	174,649,000
National Taxation Bureau of Kaohsiung	2019	33,057	18,920,000	103,600	18,971,000
	2020	30,616	11,209,000	106,844	28,306,000
	2021	30,666	12,301,000	111,336	78,338,000
	2022	32,810	16,666,000	115,226	63,519,000
	2023	34,876	16,527,000	118,940	36,664,000
National Taxation Bureau of the Northern Area	2019	93,187	77,284,000	326,708	103,940,000
	2020	81,197	62,707,000	337,756	155,978,000
	2021	80,626	86,613,000	351,662	256,055,000
	2022	87,995	121,307,000	363,362	326,384,000
	2023	93,328	102,788,000	376,360	239,474,000
National Taxation Bureau of the Central Area	2019	72,998	37,757,000	232,396	40,512,000
	2020	62,727	16,868,000	240,385	52,138,000
	2021	63,127	19,168,000	250,200	81,368,000
	2022	68,232	25,518,000	259,609	80,818,000
	2023	70,154	24,730,000	268,465	70,540,000
National Taxation Bureau of the Southern Area	2019	25,285	11,707,000	108,840	13,161,000
	2020	22,617	7,374,000	112,788	19,227,000
	2021	22,288	8,118,000	117,988	28,707,000
	2022	23,898	9,274,000	123,164	31,835,000
	2023	25,175	9,817,000	127,908	28,022,000
Total	2019	266,935	222,127,000	961,241	272,752,000
	2020	232,597	160,739,000	990,403	426,543,000
	2021	230,530	208,615,000	1,026,434	673,564,000
	2022	249,944	264,953,000	1,058,861	726,013,000
	2023	264,519	242,598,000	1,092,714	549,349,000

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	2019	870,803	79,921,000
	2020	868,554	79,483,000
	2021	855,906	90,534,000
	2022	866,012	121,570,000
	2023	875,713	136,117,000
National Taxation Bureau of Kaohsiung	2019	724,169	13,206,000
	2020	735,262	12,842,000
	2021	732,848	15,079,000
	2022	753,411	21,501,000
	2023	779,652	21,382,000
National Taxation Bureau of the Northern Area	2019	2,469,672	51,530,000
	2020	2,503,473	55,219,000
	2021	2,521,005	73,634,000
	2022	2,596,613	102,323,000
	2023	2,692,735	106,361,000
National Taxation Bureau of the Central Area	2019	1,458,206	28,754,000
	2020	1,466,950	28,700,000
	2021	1,463,341	32,881,000
	2022	1,514,725	42,733,000
	2023	1,567,862	46,457,000
National Taxation Bureau of the Southern Area	2019	863,337	13,612,000
	2020	876,146	13,728,000
	2021	873,853	16,489,000
	2022	902,255	21,577,000
	2023	935,483	22,672,000
Total	2019	6,386,187	187,023,000
	2020	6,450,385	189,972,000
	2021	6,446,953	228,617,000
	2022	6,633,016	309,704,000
	2023	6,851,445	332,989,000

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 2022 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 \$560,000 accounted for only 1.98%, while those with a net income of more than \$10 million amounted to 29.72%, as detailed in the attached table.

Individual Income Tax Burden Distribution Table in 2022

Unit: NT\$1,000;%

Level	Brackets (Ten Thousand)	Assessed Gross Income (including dividend income calculated separately)	Assessed Net Income (including dividend income calculated separately)	Assessed Tax Payable (including dividend income calculated separately)	
				Amount	Percentage of Assessed Gross Income
	NET=0	943,338,018	73,332,298	20,533,042	2.18
1	0-56	1,618,776,705	530,589,340	32,061,289	1.98
2	56-126	1,123,047,199	652,786,654	47,697,772	4.25
3	126-252	960,855,465	679,215,258	73,438,556	7.64
4	252-472	700,172,954	561,927,451	89,935,843	12.84
5	472-500	55,968,804	47,364,374	9,265,272	16.55
6	500-1000	439,719,629	385,122,580	88,555,438	20.14
7	1000 and over	355,076,860	335,887,404	105,531,645	29.72
	Total	6,196,955,632	3,266,225,359	467,018,857	7.54

Source: Fiscal Information Agency, Ministry of Finance, The 2022 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 2022

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

Brackets (Ten Thousand)	Taxpayer Unit		Assessed Tax Payable (including dividend income calculated separately)	
	Cases Filed	Percentage	Amount	Percentage
000-056	5,289,510	79.72	52,594,331	11.26
056-252	1,120,217	16.88	121,136,328	25.94
252 and over	225,368	3.4	293,288,198	62.8
Total	6,635,095	100.00	467,018,857	100.00

Source: Fiscal Information Agency, Ministry of Finance, The 2022 statistical book of assessed individual income tax filing data (Table 6A-2).

- (3) Employment Income is highest, followed by dividend income, as detailed in the attached table.

Statistical Table of Income Categories of Individual Income Tax in 2022

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

Item of Income	Income	Percentage
Income from profit-seeking activities	145,336,057	2.35
Income from professional practice	157,179,543	2.54
Employment Income	4,181,781,779	67.48
Income from interest	198,183,052	3.2
Income from lease and from royalties	146,749,391	2.37
Income from independent farming, fishing, animal husbandry, forestry and mining	0	0
Income from property transactions	19,288,839	0.31
Prizes or awards won from skills competitions or by chance	9,464,259	0.15
Dividend income	1,188,959,377	19.19
Separation income	8,289,786	0.13
Other income	111,579,013	1.8
Income derived from publishing articles	1,730,051	0.03
Non-classified income	28,414,485	0.45
Total (Gross Income)	6,196,955,632	100.00

Source: Fiscal Information Agency, Ministry of Finance, The 2022 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 2022

Unit: Case; NT\$1,000

Type of Income	Brackets (Ten Thousand)								
	NET=0	0-56	56-126	126-252	252-472	472-500	500-1000	1000 and over	Total
Taxpayer Unit	2,921,930	2,367,580	751,347	368,870	154,698	8,718	50,018	11,934	6,635,095
Total	943,338,018	1,618,776,705	1,123,047,199	960,855,465	700,172,954	55,968,804	439,719,629	355,076,860	6,196,955,632
Income from profit-seeking activities	37,135,600	38,712,085	27,082,213	21,357,191	11,755,668	617,884	4,207,519	4,467,896	145,336,057
Income from professional practice	21,519,277	39,414,988	31,279,834	26,363,060	17,100,527	1,240,738	9,459,662	10,801,457	157,179,543
Employment Income	608,655,847	1,211,531,598	799,345,001	650,524,892	447,733,041	35,138,035	256,533,941	172,319,424	4,181,781,779
Income from interest	57,788,910	53,723,991	31,985,126	23,930,625	15,123,775	1,074,775	7,895,173	6,660,677	198,183,052
Income from lease and from royalties	22,573,757	36,058,958	27,631,323	25,285,418	18,577,321	1,369,637	10,102,212	5,150,765	146,749,391
Income from property transactions	2,514,978	3,630,742	3,063,116	3,281,627	2,532,654	213,288	1,881,853	2,170,580	19,288,839
Prizes or awards won from skills competitions or by chance	1,782,124	2,947,088	1,913,944	1,511,220	818,664	49,748	351,745	89,726	9,464,259
Dividend income	176,464,039	207,902,064	181,005,688	187,079,609	164,355,638	14,163,086	130,457,357	127,531,895	1,188,959,377
Separation income	134,681	402,650	603,728	1,038,374	1,473,279	149,242	1,703,331	2,784,502	8,289,786
Other income	10,678,496	18,888,033	14,559,530	15,859,128	16,924,550	1,629,351	14,117,512	18,922,414	111,579,013
Income derived from publishing articles	282,523	432,125	313,030	306,759	218,670	12,540	117,050	47,354	1,730,051
Non-classified income	3,807,785	5,132,384	4,264,666	4,317,562	3,559,166	310,478	2,892,273	4,130,171	28,414,485

Source: Fiscal Information Agency, Ministry of Finance, The 2022 statistical book of assessed individual income tax filing data (Table 16-2).

II Commodity Tax

The net revenues of commodity tax were NT\$161.27 billion in 2024. That was about NT\$2.99 billion fewer than in 2023. Most of the revenue from commodity tax was concentrated from oil/gas and vehicles, accounting for 89.84%. Commodity tax revenues and the ratio for each taxable item are as follows:

Comparative Analysis Table of Commodity Tax Sources in 2023 and 2024

Unit: NT\$1,000; %

Item	2023			2024		
	No.of businesses	Revenues	Ratio	No.of businesses	Revenues	Ratio
Total	1,147	164,254,929	100.00	1,134	161,268,378	100.00
Oil / Gas	36	61,079,573	37.19	35	59,582,487	36.95
Vehicles	506	87,299,096	53.15	505	85,293,357	52.89
Electric Appliances	246	7,004,681	4.27	226	7,167,185	4.44
Cement	26	2,466,494	1.50	25	2,470,868	1.53
Beverages	300	3,570,495	2.17	313	3,738,580	2.32
Rubber Tires	31	2,401,482	1.46	28	2,441,708	1.51
Flat-glass	2	433,102	0.26	2	574,194	0.36

Source: The Department of Statistics, Ministry of Finance.

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

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\$66.33 billion in 2024, with a decrease of more than NT\$3.30 billion compared to 2023. Revenues and ratio of tobacco and alcohol tax are as follows:

Net Revenues Comparative Table of Tobacco and Alcohol Tax in 2023 and 2024

Unit: NT\$1,000; %

Item	2023		2024	
	Net revenues	Ratio	Net revenues	Ratio
Tobacco and Alcohol Tax	69,629,190	100.00	66,327,695	100.00
Tobacco	43,757,929	62.84	42,009,619	63.34
Alcohol	25,871,261	37.16	24,318,076	36.66

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 2024 are: trading, manufacturing, and construction, accounting for 73.84% of total sales. The number, sales amount and sales ratio of business entities by industry are as follows:

Table of 2024 Sales Amount Filed by Business Entities by Industry

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

Industry	Number	Sales Amount	Ratio	Industry	Number	Sales Amount	Ratio
Trading	517,639	18,924,921,639	31.95	Barber	2,536	11,422,791	0.02
Manufacturing	123,492	19,096,679,587	32.24	Bathhouse	78	546,457	0.00
Handicrafts	26	119,224	0.00	Service Operator	68,294	1,379,605,203	2.33
Journalism	1,556	73,424,686	0.12	Warehousing and Storage	1,189	184,084,022	0.31
Publishing	7,388	281,203,816	0.47	Rental and Leasing Services	27,565	800,686,325	1.35
Agriculture and Forestry	2,543	29,875,101	0.05	Agency Services	8,776	272,084,793	0.46
Animal Husbandry	341	15,454,435	0.03	Brokering Services	20,724	1,119,643,561	1.89
Aquaculture	827	22,179,508	0.04	Technical and Design Services	54,596	1,775,676,711	3.00
Mining	1,206	254,259,350	0.43	General Food and Beverage Services	46,701	658,209,373	1.11
Construction	159,666	5,713,481,727	9.65	Special Food and Beverage Services	288	897,611	0.00
Printing	6,649	177,457,997	0.30	Notary Services	240	5,763,107	0.01
Utility	4,666	2,221,979,529	3.75	Banking	5,570	2,339,837,708	3.95
Entertainment	6,251	93,718,449	0.16	Insurance	940	788,787,154	1.33
Transportation	12,148	1,057,512,149	1.79	Investment Trusts	10,086	365,688,642	0.62
Photography	2,677	7,458,127	0.01	Securities	823	245,896,977	0.42
Decoration	35,421	411,765,982	0.70	Futures	52	23,785,086	0.04
Advertising	17,514	222,878,779	0.38	Commercial Paper	49	25,007,101	0.04
Repair	12,371	195,174,818	0.33	Pawnbroking	51	194,261	0.00
Processing	3,984	170,904,059	0.29	Other	2,478	87,739,235	0.15
Accommodations	4,932	169,359,461	0.29	Total	1,172,333	59,225,364,537	100

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

2. Number of business entities based on the reporting period of November to December 2024.

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

2. Table of 2024 Business Tax Assessed by the Tax Authority

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 whose business tax is assessed		285,229	31,459	30,350	103,622	71,296	48,502
Number of business entities whose assessed sales amount is less than tax threshold		186,291	9,147	32,138	44,539	50,562	49,905
Number of business entities whose business tax is assessed and exempted		61,426	6,182	5,156	26,991	9,218	13,879
Number of business entities whose assessed tax amount is less than tax threshold due to their input tax deducted from the assessed tax		144	81	3	13	1	46
Total		533,090	46,869	67,647	175,165	131,077	112,332
Assessed sales amount		548,695,310	60,066,121	64,231,633	189,115,012	132,400,408	102,882,136
Assessed tax amount		3,791,976	504,075	384,130	1,406,500	919,250	578,021
Input tax filed to be deducted from the assessed tax amount		22,280	2,492	2,506	9,710	5,205	2,367
Input tax deducted from the assessed tax amount		21,544	2,106	2,364	9,674	5,106	2,294
Amount of business tax payable		3,770,432	501,969	381,766	1,396,826	914,144	575,728

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

2. Number of assessed business entities based on 2024 Q4 figures.

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

3. Table of 2024 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			1,172,333	206,611	128,487	408,298	288,867	140,070	
Sales amount	Total		59,225,121,386	18,303,969,945	5,984,476,437	20,645,470,161	9,997,763,527	4,293,441,315	
	5%-tax-rate		37,393,721,863	11,936,309,577	4,187,736,557	11,320,913,872	6,919,642,879	3,029,118,979	
	Zero-tax-rate		14,432,286,754	2,514,411,853	1,247,647,370	7,786,981,386	2,182,353,899	700,892,246	
	Tax-exempt		4,413,803,493	1,711,778,167	411,686,617	1,183,080,541	649,442,848	457,815,320	
	Special-tax-rate		2,985,552,427	2,141,464,318	137,468,380	354,528,820	246,454,065	105,636,844	
Tax base of imported goods and the payment amount of purchase of foreign services	Fixed assets		96,480,669	8,796,969	9,175,863	26,702,071	49,913,766	1,891,999	
	Purchases		8,340,940,245	2,900,082,041	1,450,454,470	2,461,328,444	1,250,951,802	278,123,488	
	Purchase of foreign services		392,351,432	235,471,422	18,460,229	131,474,118	5,340,602	1,605,061	
Input	Total		38,600,839,210	12,897,711,833	4,545,943,614	12,300,066,941	6,369,618,438	2,487,498,384	
	Creditable		36,325,051,860	12,687,490,351	4,325,522,094	10,895,411,312	6,093,881,499	2,322,746,603	
	Creditable input tax	Purchases		1,762,954,014	634,444,509	226,199,351	525,505,450	270,291,530	106,513,174
		Fixed assets		52,615,024	15,685,790	4,011,357	13,026,638	17,465,992	2,425,247

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

2. Supplementary tax declarations and payments not included.

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

3. Table of 2024 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		1,869,956,489	731,020,232	231,213,200	498,674,240	285,583,321	123,465,496
	Tax of the purchase of foreign services		2,177,210	2,116,201	17,179	33,372	7,478	2,981
	Tax calculated at special tax rate		85,830,676	52,986,575	5,502,333	14,026,373	9,415,127	3,900,268
	Payment of tax payable due to business suspension or adjustment		1,256,638	565,645	104,469	364,096	130,723	91,705
	Creditable input tax for current period		1,797,660,814	643,661,087	228,285,401	533,699,877	285,313,116	106,701,334
	Refundable tax due to business suspension or adjustment		1,245,269	577,490	188,812	268,861	162,643	47,464
	Tax liability for current period		543,831,125	221,238,063	46,740,030	151,128,112	86,134,132	38,590,789
	Refundable tax for current period		357,037,303	62,793,124	37,659,547	165,871,923	74,320,382	16,392,327
	Accumulated input tax carried forward to next period		223,034,104	95,295,731	25,944,429	62,234,057	27,100,810	12,459,077

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

2. Supplementary tax declarations and payments not included.

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

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	2023		2024	
	Amount	%	Amount	%
Total	170.35	100.00	188.25	100.00
Tax stamps	10.67	6.26	10.41	5.53
Collective tax return or issuance of tax payment note of Stamp Tax	159.68	93.74	177.84	94.47
Banking business and trust enterprise	38.85	22.81	44.77	23.78
Insurance enterprise	19.77	11.61	21.50	11.43
Public utilities	1.57	0.92	1.67	0.89
Contracting agreements	45.65	26.80	49.46	26.27
Contracts for the sale, transfer, or partition of real estate	23.17	13.60	26.55	14.10
Other	30.67	18.00	33.89	18.00

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 by the competent authorities of Special Municipality or County / City in accordance with the laws. In view of the long-term low base of the land value tax in the past, the adjustment of announced land value (30.54%) in 2016 was higher than the previous adjustment. Afterwards, the land value was reassessed in 2018, 2020, 2022, and 2024. The national average was 3.63%, 0.66% lower than the previous adjustments in 2018 and 2020; however, it was 2.68%, 5.78% higher than the previous adjustment in 2022 and 2024. The revenues of land value tax in 2021, 2022, and 2023 were NT\$90.2 billion, NT\$94.3 billion, and NT\$94.1 billion, respectively. The revenue of land value tax in 2024 was NT\$99 billion, an increase of 5.3% compared to 2023.
- (3) Land Value Increment Tax: In the recent 10 years, the assessed present value of land increased year by year. The revenue in 2024 was NT\$89.3 billion, an increase of 19.8% compared to 2023.

Statistics of Land Tax Revenues in the Recent 10 Years

Base Year: 2015

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
2015	184,598,397	100	100	0	0	0	71,141,328	38.5	100	113,457,069	61.5	100
2016	177,273,904	100	96.0	0	0	0	93,888,422	53.0	132.0	83,385,482	47.0	73.5
2017	188,638,208	100	102.2	0	0	0	94,776,475	50.2	133.2	93,861,733	49.8	82.7
2018	182,436,812	100	98.8	0	0	0	91,885,304	50.4	129.2	90,551,508	49.6	79.8
2019	193,033,959	100	104.6	0	0	0	91,897,189	47.6	129.2	101,136,770	52.4	89.1
2020	204,742,200	100	110.9	0	0	0	91,752,605	44.8	129.0	112,989,595	55.2	99.6
2021	200,257,068	100	108.5	0	0	0	90,242,554	45.1	126.8	110,014,514	54.9	97.0
2022	187,366,636	100	101.5	0	0	0	94,320,142	50.3	132.6	93,046,494	49.7	82.0
2023	168,571,774	100	91.3	0	0	0	94,070,262	55.8	132.2	74,501,512	44.2	65.7
2024	188,270,605	100	102.0	0	0	0	99,020,458	52.6	139.2	89,250,147	47.4	78.7

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

2.Land Value Tax

Sources of Land Value Tax

Unit: Hectare; NT\$ Million

CY Location	Item	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
2020		4,900,498	111,684	4,209,830	3,603,507	31,421	3,048,090	34,440	49,749	1,302,698
2021		4,957,469	113,607	4,178,346	3,674,041	31,915	3,075,710	35,111	50,561	1,332,039
2022		5,023,176	115,777	4,294,496	3,754,241	32,496	3,198,617	35,863	51,304	1,373,270
2023		5,070,011	118,280	4,279,811	3,833,889	33,109	3,228,439	36,280	52,141	1,385,927
2024		5,137,673	120,361	4,533,498	3,942,112	33,775	3,448,487	36,952	54,234	1,459,859
Taipei City		403,815	2,295	1,356,705	532,810	2,166	1,373,429	4,151	548	337,848
New Taipei City		767,785	10,778	858,342	907,150	3,502	706,837	4,871	4,071	156,392
Taoyuan City		467,102	10,589	383,941	445,906	3,212	236,818	3,864	5,922	204,710
Taichung City		624,024	14,135	335,490	399,691	4,180	153,455	3,975	6,105	97,406
Tainan City		442,687	12,378	307,431	299,740	3,958	188,617	4,411	5,916	103,505
Kaohsiung City		504,621	10,660	498,912	532,600	4,130	375,780	3,559	7,886	257,030
Taiwan Province		1,896,837	58,574	789,604	823,971	12,602	413,320	11,993	23,618	302,334
Fujian Province		30,802	952	3,071	244	27	231	128	168	636

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

Explanation: Totals may not add up because of rounding.

3. Land Value Increment Tax

Sources of Land Value Increment Tax

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

CY Location	Item	No. of Transferred		Present Value of Transferred	Original Declared Value After Adjustment	Gross Amount of Land Value Increment
		Plots	Area			
2020		1,344,964	266,531,397	2,204,070,986	1,251,233,686	956,161,321
2021		1,440,709	284,681,834	2,325,282,482	1,364,829,430	967,107,290
2022		1,356,742	271,226,542	2,042,203,205	1,252,392,320	823,894,184
2023		1,221,238	241,324,234	1,802,891,960	1,126,985,985	702,324,933
2024		1,395,960	242,739,585	2,079,051,591	1,326,438,542	778,618,201
Taipei City		100,779	2,177,718	350,425,708	215,818,440	141,291,077
New Taipei City		191,642	11,407,091	386,301,301	242,330,159	143,936,696
Taoyuan City		177,141	18,176,917	265,207,589	170,086,468	97,534,612
Taichung City		169,372	14,393,626	255,664,707	154,728,943	97,864,378
Tainan City		141,565	25,040,711	157,621,038	107,320,973	54,762,557
Kaohsiung City		160,850	16,377,344	200,283,220	131,592,861	72,048,219
Taiwan Province		450,303	154,175,069	458,531,225	302,979,875	167,701,238
Fujian Province		4,308	991,109	5,016,803	1,580,822	3,479,425

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

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
2020	10,657,184	222,645	6,444,912	6,645,486	96,447	2,699,445	680,527	11,460	464,365
2021	10,786,494	226,333	6,651,298	6,719,412	97,638	2,794,610	678,248	11,506	448,647
2022	10,915,672	229,657	6,876,228	6,797,991	98,657	2,892,652	674,753	11,370	436,993
2023	11,057,394	233,302	7,052,728	6,861,385	99,738	2,955,091	693,419	11,494	454,921
2024	11,225,962	237,608	7,413,395	6,944,004	100,644	3,064,024	709,791	11,642	479,983
Taipei City	1,223,599	21,286	1,309,188	689,477	7,311	386,210	93,697	1,025	104,864
New Taipei City	1,996,337	31,833	1,281,269	1,349,797	14,307	615,483	135,873	1,651	83,040
Taoyuan City	1,067,483	27,164	804,534	759,972	11,351	341,938	75,309	1,341	44,303
Taichung City	1,350,137	33,940	957,281	868,256	13,809	371,030	106,583	2,001	64,573
Tainan City	906,952	21,504	519,720	579,148	9,719	237,128	45,420	917	28,455
Kaohsiung City	1,301,914	27,262	970,557	864,401	12,189	418,987	85,807	1,349	65,755
Taiwan Province	3,346,750	73,881	1,559,930	1,815,541	31,642	689,091	164,557	3,319	88,432
Fujian Province	32,790	735	10,917	17,412	314	4,155	2,540	38	564

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

Explanation: Totals may not add up because of rounding.

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

Unit: Case; Hectare; NT\$ Million

CY Location	Taxable House								
	Non - Residence (Including Reduced to a Half)								
	Business			Private Hospital, Clinic, or Professional Office			Non-Residential & Non-Business Purposes		
	Number of Cases	Area	Current Value	Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2020	821,541	43,478	1,326,600	18,928	908	38,266	288,269	12,920	495,461
2021	830,091	43,823	1,331,469	20,017	950	40,852	300,180	13,744	544,696
2022	850,163	45,565	1,435,760	20,772	937	40,992	288,072	13,042	504,528
2023	867,148	46,662	1,493,201	21,506	954	42,208	286,659	13,098	500,579
2024	887,511	47,792	1,560,564	22,469	973	43,639	287,299	13,333	548,983
Taipei City	169,160	3,856	323,585	6,827	156	10,644	44,699	1,770	152,601
New Taipei City	177,692	5,555	189,632	4,371	107	6,262	51,147	2,112	102,196
Taoyuan City	75,271	7,002	195,303	1,850	125	4,294	27,577	1,445	48,033
Taichung City	117,046	7,216	176,262	2,739	142	5,413	36,448	1,825	59,367
Tainan City	58,551	4,922	131,716	1,012	67	2,244	18,827	961	27,388
Kaohsiung City	83,474	5,754	196,798	2,208	152	7,724	30,515	1,291	54,253
Taiwan Province	201,380	13,388	345,685	3,442	224	7,050	77,168	3,897	104,620
Fujian Province	4,937	99	1,581	20	1	9	918	33	525

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

Explanation: Totals may not add up because of rounding.

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

Unit: Case; Hectare; NT\$ Million

CY Location	Item	Tax-Exempt House					
		Residence			Non - Residence		
		Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2020		2,032,531	24,234	391,878	169,902	33,198	1,028,898
2021		2,065,492	24,884	426,330	173,054	33,788	1,064,694
2022		2,106,672	25,503	450,933	177,249	34,583	1,114,370
2023		2,147,440	25,997	464,172	179,837	35,358	1,142,555
2024		2,191,262	26,650	492,588	183,626	36,574	1,223,614
Taipei City		189,253	1,616	45,257	30,486	5,552	286,027
New Taipei City		260,320	4,221	149,163	17,132	3,880	135,494
Taoyuan City		112,790	1,639	25,887	14,714	4,261	144,777
Taichung City		200,742	2,900	54,314	18,323	6,047	226,323
Tainan City		186,499	2,129	19,909	17,495	2,790	72,880
Kaohsiung City		220,944	3,073	87,585	14,565	3,454	139,454
Taiwan Province		1,014,936	10,983	109,795	69,726	10,431	215,256
Fujian Province		5,778	90	680	1,185	159	3,403

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

Explanation: Totals may not add up because of rounding.

VIII Deed Tax

Deed Taxes(2-1)

Unit: Case; NT\$1,000

CY Location	Item	Total			
		Number of Cases		Assessment Tax	
		Taxable	Exempt	Taxable	Exempt
2020		408,601	5,569	16,239,427	547,959
2021		428,046	7,584	17,929,507	718,982
2022		393,169	7,413	15,415,328	650,858
2023		397,471	6,931	16,005,907	595,133
2024		439,513	9,357	19,239,276	986,396
Taipei City		41,500	121	2,140,009	36,697
New Taipei City		78,181	4,148	3,600,671	389,045
Taoyuan City		54,699	3,899	2,640,499	365,266
Taichung City		65,272	218	2,960,646	16,904
Tainan City		34,841	21	1,393,422	4,361
Kaohsiung City		57,108	861	2,879,730	154,545
Taiwan Province		106,941	89	3,603,268	19,577
Fujian Province		971	-	21,031	-

Unit: Case; NT\$1,000

CY Location	Item	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
2020		347,918	5,261	15,196,621	495,197	3	-	257	-
2021		365,260	7,166	16,767,494	664,214	1	-	7	-
2022		327,054	7,122	14,232,817	610,199	1	-	1	-
2023		327,264	6,815	14,717,866	582,507	4	-	71	-
2024		365,818	8,861	17,928,982	927,873	3	-	44	-
Taipei City		32,089	121	1,939,585	36,697	1	-	1	-
New Taipei City		64,010	3,929	3,301,875	363,418	-	-	-	-
Taoyuan City		48,057	3,894	2,502,764	365,035	-	-	-	-
Taichung City		57,094	4	2,811,278	847	-	-	-	-
Tainan City		29,447	17	1,314,368	3,486	-	-	-	-
Kaohsiung City		49,757	857	2,741,579	154,420	-	-	-	-
Taiwan Province		84,570	39	3,298,422	3,969	2	-	44	-
Fujian Province		794	-	19,108	-	-	-	-	-

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

Explanation: Totals may not add up because of rounding.

Deed Taxes(2-2)

Unit: Case; NT\$1,000

Item 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
2020	4,459	112	149,345	19,125	56,111	94	892,620	13,052
2021	6,047	228	228,273	11,515	56,592	58	932,402	14,192
2022	4,244	2	170,897	55	61,635	239	1,010,637	26,464
2023	3,905	2	145,908	47	66,132	99	1,141,061	9,262
2024	5,107	18	193,183	508	68,371	432	1,113,907	45,588
Taipei City	935	-	67,853	-	8,395	-	131,110	-
New Taipei City	2,823	18	97,283	508	11,348	201	201,513	25,119
Taoyuan City	330	-	13,333	-	6,286	5	123,712	232
Taichung City	126	-	1,302	-	8,051	197	148,065	14,308
Tainan City	142	-	1,543	-	5,211	1	77,076	250
Kaohsiung City	154	-	4,024	-	7,196	-	134,117	-
Taiwan Province	589	-	7,798	-	21,718	28	296,467	5,679
Fujian Province	8	-	46	-	166	-	1,849	-

Unit: Case; NT\$1,000

Item 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
2020	107	102	573	20,586	3	-	12	-
2021	140	132	1,288	29,062	6	-	43	-
2022	233	50	973	14,140	2	-	3	-
2023	164	15	873	3,317	2	-	128	-
2024	206	46	2,791	12,427	8	-	369	-
Taipei City	77	-	1,399	-	3	-	62	-
New Taipei City	-	-	-	-	-	-	-	-
Taoyuan City	26	-	689	-	-	-	-	-
Taichung City	1	17	1	1,749	-	-	-	-
Tainan City	41	3	435	625	-	-	-	-
Kaohsiung City	1	4	10	126	-	-	-	-
Taiwan Province	57	22	230	9,928	5	-	307	-
Fujian Province	3	-	27	-	-	-	-	-

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

Explanation: Totals may not add up because of rounding.

IX Estate Tax

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

Unit: Person; Case

CY Location	Item	No. of Deceased	No. of Declared	No. of Cases Verified as Taxation or Exemption	
				Taxation	Exemption
2020		173,156	153,767	7,991	144,252
2021		183,732	157,247	8,872	146,536
2022		207,230	180,601	9,742	168,853
2023		205,368	188,410	10,758	176,309
2024		202,107	184,262	11,057	172,286
Taipei City		19,734	21,727	3,468	17,684
New Taipei City		30,213	26,729	1,595	24,923
Taoyuan City		15,995	14,497	889	13,509
Taichung City		20,569	18,147	1,261	16,848
Tainan City		17,407	15,538	736	14,821
Kaohsiung City		25,349	21,657	944	20,684
Taiwan Province		71,846	65,063	2,122	62,949
Fujian Province		994	904	42	868

Unit: NT\$1,000

CY Location	Item	Cases Verified as Taxation		
		Taxable Estate Amount	Deduction and Exemption	Net Amount of Taxable Estate
2020		459,103,548	248,285,920	210,817,628
2021		493,955,038	275,715,774	218,239,264
2022		570,697,632	303,373,898	267,323,734
2023		588,254,538	315,044,043	273,210,495
2024		638,396,457	303,724,334	334,672,123
Taipei City		208,858,739	81,810,609	127,048,130
New Taipei City		95,011,474	47,712,723	47,298,751
Taoyuan City		50,936,557	27,204,932	23,731,625
Taichung City		74,568,934	38,055,177	36,513,757
Tainan City		43,027,170	20,467,524	22,559,646
Kaohsiung City		64,748,402	29,562,707	35,185,695
Taiwan Province		98,793,009	57,198,959	41,594,050
Fujian Province		2,452,172	1,711,703	740,469

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

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
2020		198,723	17,840	189,250
2021		202,903	19,890	191,662
2022		213,760	20,023	203,655
2023		218,387	20,714	207,619
2024		230,028	22,463	219,025
Taipei City		34,638	5,298	29,844
New Taipei City		33,735	3,634	30,766
Taoyuan City		22,034	1,979	20,445
Taichung City		26,074	3,092	26,561
Tainan City		19,935	1,647	19,344
Kaohsiung City		23,953	2,106	23,024
Taiwan Province		68,223	4,629	67,647
Fujian Province		1,436	78	1,394

Unit: NT\$1,000

CY Location	Item	Cases Verified as Taxation		
		Taxable Gift Amount	Exemption	Net Amount of Taxable Gift
2020		150,291,625	42,750,962	107,540,663
2021		199,155,041	47,783,736	151,371,305
2022		263,538,016	52,297,836	211,240,180
2023		226,249,555	54,159,229	172,090,326
2024		309,017,024	58,967,130	250,049,895
Taipei City		149,340,556	14,121,011	135,219,545
New Taipei City		32,588,542	9,596,691	22,991,851
Taoyuan City		17,942,407	5,227,344	12,715,063
Taichung City		38,755,591	8,230,286	30,525,305
Tainan City		15,721,953	4,204,242	11,517,711
Kaohsiung City		19,689,071	5,390,101	14,298,970
Taiwan Province		34,713,685	11,990,820	22,722,865
Fujian Province		265,219	206,635	58,585

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

XI Amusement Tax

Due to the increase in the number of amusement places, the revenue of amusement tax in 2024 was NT\$2.086 billion, NT\$0.196 billion more than in 2023.

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
2020		21,600	137	68	162	10,038	1,639
2021		18,509	135	55	161	9,478	1,479
2022		20,451	128	65	157	10,032	1,511
2023		20,901	132	63	152	10,128	1,533
2024		21,429	123	58	154	10,480	1,514
Taipei City		2,260	30	19	10	657	46
New Taipei City		2,491	23	3	25	1,375	23
Taoyuan City		1,906	9	11	24	1,243	49
Taichung City		2,866	15	11	17	1,629	170
Tainan City		1,882	10	4	11	924	340
Kaohsiung City		2,163	11	7	14	1,014	190
Taiwan Province		7,785	23	3	53	3,616	689
Fujian Province		76	2	-	-	22	7

Unit: Establishment; Case

CY Location	Item	Number of Amusement Places					
		Entertainment Restaurants	MTV,KTV	Internet Cafes	Amusement Parks	Temp. Public Shows	Others
2020		123	5,772	491	98	659	2,413
2021		83	3,864	408	88	463	2,295
2022		122	4,761	381	97	615	2,582
2023		148	4,911	359	99	702	2,674
2024		147	4,949	346	100	808	2,750
Taipei City		77	705	34	11	463	208
New Taipei City		5	445	47	1	50	494
Taoyuan City		7	321	36	1	18	187
Taichung City		16	514	31	9	68	386
Tainan City		11	379	19	6	25	153
Kaohsiung City		12	545	94	18	102	156
Taiwan Province		19	2,011	74	54	80	1,163
Fujian Province		-	29	11	-	2	3

Source: Yearbook of Public Finance Statistics, Republic of China, 2024.

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
2020		8,963,011	133,873	7,130,344	128,369
2021		8,797,212	123,533	6,892,745	118,034
2022		9,048,891	124,262	7,009,096	118,515
2023		9,564,149	155,257	7,349,400	146,142
2024		9,744,493	151,808	7,406,837	142,347
Taipei City		1,073,899	15,768	867,728	15,153
New Taipei City		1,287,256	19,796	954,203	18,603
Taoyuan City		1,012,828	11,535	789,058	10,865
Taichung City		1,309,010	16,899	1,028,628	16,143
Tainan City		839,207	11,451	637,622	10,891
Kaohsiung City		1,096,116	17,446	808,698	16,518
Taiwan Province		3,098,453	54,954	2,297,992	50,863
Fujian Province		27,724	3,959	22,908	3,311

Unit: Case

CY Location	Item	Large Passenger Vehicles		Trucks		Motorcycles	
		Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2020		61,061	662	1,277,804	4,058	493,802	784
2021		29,511	550	1,290,292	4,085	584,664	864
2022		28,353	729	1,322,388	3,891	689,054	1,127
2023		33,742	747	1,376,652	5,654	804,355	2,714
2024		33,212	756	1,377,330	5,633	927,114	3,072
Taipei City		7,523	90	116,974	269	81,674	256
New Taipei City		2,591	175	144,998	405	185,464	613
Taoyuan City		2,892	145	127,306	244	93,572	281
Taichung City		3,793	50	172,653	457	103,936	249
Tainan City		2,670	29	119,592	384	79,323	147
Kaohsiung City		4,251	102	164,501	504	118,666	322
Taiwan Province		9,482	157	529,891	2,943	261,088	991
Fujian Province		10	8	1,415	427	3,391	213

Source: Yearbook of Public Finance Statistics, Republic of China, 2024..

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; 1‰ for selling stocks based on quotation obligation and risk management purpose.
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
2015	940.27	820.33
2016	888.18	708.55
2017	977.00	899.67
2018	991.56	1,011.71
2019	1,129.00	912.05
2020	1,064.75	1,506.32
2021	1,199.95	2,753.93
2022	1,768.48	1,756.04
2023	1,551.00	1,973.36
2024	2,086.63	2,880.63

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 ‰

XIII Securities Transaction Tax

2023.11.10	1. day-trading of listed or OTC-listed stocks: 1.5 ‰ 2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰ 3. stock sellings other than the aforementioned two types: 3 ‰ 4. other securities: 1 ‰	1. day-trading of listed or OTC-listed stocks: 1.5 ‰ 2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰ 3. stock sellings other than the aforementioned two types: 3 ‰ 4. other securities: 1 ‰
2025.1.1	1. day-trading of listed or OTC-listed stocks: 1.5 ‰ 2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰ 3. stock sellings other than the aforementioned two types: 3 ‰ 4. other securities: 1 ‰	1. day-trading of listed or OTC-listed stocks: 1.5 ‰ 2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰ 3. stock sellings other than the aforementioned two types: 3 ‰ 4. 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
2015	2,249,000	3,783,497
2016	2,862,000	3,705,866
2017	4,004,000	4,190,423
2018	4,004,000	6,099,829
2019	6,150,000	4,694,563
2020	5,145,000	7,535,931
2021	5,145,000	10,459,907
2022	7,808,000	9,986,117
2023	7,298,000	8,067,959
2024	7,755,000	12,800,911

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 2024 were NT\$6.63 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 2023 and 2024

Unit: NT\$1,000; %

Item	2023		2024	
	Net revenues	Ratio	Net revenues	Ratio
Total	5,513,277	100.00	6,633,328	100.00
Buildings and land	18,833	0.34	6,529	0.10
Passenger cars	5,434,689	98.57	6,539,116	98.58
Yachts	0	0	0	0
Airplanes	433	0.01	710	0.01
Conservation products	140	0.01	1,425	0.02
Furniture	15,404	0.28	22,578	0.34
The specifically selected services	43,778	0.79	62,969	0.95

Source: The Department of Statistics, Ministry of Finance.

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

PART VII Milestones

Milestones

No	Date	Event
1	113.1.3	The amendments to partial Articles of the House Tax Act have been promulgated.
2	113.1.3	The amendment to Article 17 of the Income Tax Act has been promulgated.
3	113.1.11	The amendment to the Scope of Application for Tax Preferences Provided to Foreign Professionals has been issued.
4	113.1.17	The Standards for Costs and Necessary Expenses on Revenues from Self-undertaking in Farming, Fishing, Animal Husbandry, and Forestry Businesses for the 2023 Taxable Year has been issued.
5	113.1.17	The Standards for Necessary Losses and Expenses from Leasing Property for the 2023 Taxable Year has been issued.
6	113.1.18	The Directions for the Tax Authority in Regard to Inquiring about the Income Data of Tax Year 2023 of Profit-Seeking Enterprises, Organizations or Institutions, and Offices of Professionals During the Period for the Filing of Income Tax has been issued.
7	113.1.19	The revision of the Directions for Information Service Provided by the Tax Collection Authority on Income and Deductions Data Inquired by Taxpayers During the Period of Filing Income Tax Return has been issued.
8	113.1.22	The amendments on partial articles of the Regulations Governing the Conduction of Assets Revaluation for Profit-Seeking Enterprises have been issued.
9	113.2.1	The amendment to the Operation Directions for the Service of the Pre-Calculation of Individual Income Tax Returns has been issued.
10	113.2.1	The amendment to the Operation Directions for Electronic-Filing of Consolidated Income Tax Returns has been issued.
11	113.2.16	The Directions Governing the Calculation of Income from Property Transactions on house for the Taxable Year 2023 has been issued.

No	Date	Event
12	113.2.16	The Standards for Tax Authorities in Verifying the Revenue of Professional Practitioners for the Taxable Year 2023 has been issued.
13	113.2.16	The Standards for Expenses for Professional Practitioners for the Taxable Year 2023 has been issued.
14	113.2.16	The Standards for Costs and Necessary Expenses for Private Cram Schools, Kindergartens, and Nursing Homes for the Taxable Year 2023 has been issued.
15	113.3.27	The Criteria 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 2023 Taxable Year has been issued.
16	113.3.28	Imported soybeans, wheat, and corn are exempted from the business tax from 1 April to 30 June 2024.
17	113.4.1	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on portland I cement, gasoline, and diesel oil from 1 April to 30 June 2024.
18	113.4.1	The Criteria for the Current Value Threshold for the One House Owned by a Married Couple and Their Minor Children Used for Residential Purpose in the Whole Country and Criteria for the Tax Brackets, the Number of Tax Brackets, and the Tax Rates of Differential House Tax has been issued and shall become effective from 1, July 2024.
19	113.4.12	The amendments to Article of the Operation Directions for Filing Profit-Seeking Enterprise Income Tax Returns via Electronic Media have been issued.
20	113.4.22	The Regulations for Determining and Reporting the Number of the Houses Used for Residential Purposes by the Owner under Article 5 and Subparagraph 9 of Paragraph 1 of Article 15 of House Tax Act has been issued.
21	113.4.25	The amendments of the Standards for the Recognition of Owner-Occupied Houses and of the Status of an Individual to Rent Premises for Public-Welfare Purposes have been issued.

No	Date	Event
22	113.5.6	The amendments to the Regulations Governing the Organization and Operation of the Real Estate Assessment Committee have been issued.
23	113.5.8	The amendments to the Operation Directions for Profit-Seeking Enterprise to Provide Accounting Book and Data via Electronic Media have been issued.
24	113.5.13	Notice is hereby given that the deduction amount from the gross amount of consolidated income in accordance with Article 27-2 of the Development of the Cultural and Creative Industries Act shall be added into the amount of basic income of individuals.
25	113.5.23	The amendments to Article 11 of the Operation Directions for Electronic-Filing of Land Value Increment Tax, Deed Tax, and Stamp Tax Return have been issued and became effective on 23 May 2024. The amendments to Article 14 of the Operation Directions for Electronic-Filing of Land Value Increment Tax, Deed Tax, and Stamp Tax Return have been issued and became effective on 1 July 2024.
26	113.6.13	The amendments to partial articles of the Operation Directions for Filing Tobacco and Alcohol Tax via Electronic Media have been issued.
27	113.6.14	Imported soybeans, wheat, and corn are exempted from the business tax from 1 July to 30 September 2024.
28	113.6.19	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on portland I cement, gasoline, and diesel oil from 1 July to 30 September 2024.
29	113.6.25	The amendments on partial articles of the Regulations for Examination of Professional Practice Income have been issued.
30	113.7.2	The Directions for Determination of Long-term Care Institutions Exempted from House Tax and Land Value Tax has been issued.
31	113.7.4	The amendments to Articles 3 and 3-1 of the Directions Regarding Termination and Recapture of the Tax Benefits in Accordance with Article 48 of Tax Collection Act have been issued.
32	113.8.7	The amendments to partial articles of the Income Tax Act have been promulgated and came into force on 1 January 2025.

No	Date	Event
33	113.8.7	The amendments to partial articles of the Value-added and Non-value-added Business Tax Act have been promulgated and came into force on 1 January 2025.
34	113.8.15	Revision of the Operation Directions for Filing Profit-Seeking Enterprise Income Tax Provisional Returns via Electronic Media has been issued.
35	113.8.16	The Operation Directions of land donated to a non-profit juristic person for the purpose of establishing social welfare enterprises exempted from land value increment tax has been issued.
36	113.9.24	Imported soybeans, wheat, and corn are exempted from the business tax from 1 October to 31 December 2024.
37	113.9.27	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on portland I cement, gasoline, and diesel oil from 1 October to 31 December 2024.
38	113.10.30	The Houses Approved by the Ministry of Finance, Which Are Excluded From the Total Number of Taxable Houses Held by a Taxpayer in the Entire Country and Applicable to Differential Tax Rates Specified in Items 2 to 4 of Subparagraph 1 of Paragraph 1 of Article 5 of the House Tax Act has been issued and became effective from 1 July 2024.
39	113.11.21	The amendments to Articles 16-3 and 26 of the Standards for the Exemption of Penalties for Misconduct in Taxation Affairs have been issued.
40	113.11.21	The revision of the Reference Table for Fines and Multiples of Punishments relating to Article 48-2 of the Value-added and Non-value-added Business Tax Act has been issued and became effective on 1 January 2025.
41	113.11.28	Notice is hereby given for the year of 2025 concerning the amounts of basic income exempted from income basic tax for a profit-seeking enterprise and an individual, the amounts deductible from basic income for the purpose of calculating the income basic tax for a profit-seeking enterprise and an individual, and the amount of insurance death payment that is excluded from the basic income of an individual.

No	Date	Event
42	113.11.28	Notice is hereby given concerning the amount of basic living expenses for an individual in 2024.
43	113.11.28	Notice is hereby given that the amounts listed in the subparagraphs in Paragraph 1, Article 12-1 of the Estate and Gift Tax Act are applicable to estate and gift tax cases occurring in 2025.
44	113.11.28	Notice is hereby given concerning the amounts of exemptions, standard deductions, special deductions for employment income and the disabled, tax brackets for individual income tax in 2025, and limited exemptions for retirement and severance payments received in 2025.
45	113.12.10	The Standards on Profit-Seeking Enterprises in the 2025 Taxable Year for the Ceiling Interest Rate on Loans and Standards on General Salary of Employees has been issued.
46	113.12.12	The amendment of the Taxable Threshold of Non-value-added Tax for Small Business Entities has been issued and came into effect on 1 January 2025.
47	113.12.12	The Table of the Range of Any Related Necessary Information and Transmission Deadline for Transmitting Electronic Uniform Invoices to the E-invoice Platform has been issued and came into effect on 1 January 2025.
48	113.12.12	The amendments to Articles 7, 20-1, and 32 of the Regulations Governing the Use of Uniform Invoices have been issued.
49	113.12.17	The amendments to partial articles of the Enforcement Rules of Value-added and Non-value-added Business Tax Act have been issued and came into force on 1 January 2025.
50	113.12.18	The amendment to Article 12 of the Commodity Tax Act has been promulgated.
51	113.12.25	Imported soybeans, wheat, and corn are exempted from the business tax from 1 January to 31 March 2025.
52	113.12.30	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on portland I cement, gasoline, and diesel oil from 1 January to 31 March 2025.

No	Date	Event
53	113.12.31	The amendments to the Regulations Governing the Withholding of Tax on Salaries and Wages have been issued.

Enhance service quality
Establish the clean and competent government

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

Report by email:b0@mail.mof.gov.tw , b19@mail.mof.gov.tw

Report by post-office box:Jingmei P.O.BOX5 Wenshan Dist.
Taipei City 11673

Report by Phone:(02)2322-8113

Report by Fax:(02)2391-5423

If there are any suggestions related to the discipline of tax officers needed to report, please feel free to contact us.

Inspection Division , Taxation Administration, Ministry
of Finance

Phone:(02)2767-8692

Fax:(02)2767-6229

email address:b4@mail.mof.gov.tw

YEARBOOK OF TAXATION, REPUBLIC OF CHINA

Publisher: Ministry of Finance

Website: <https://www.mof.gov.tw>

Editor: Taxation Administration, Ministry of Finance

Address: No.1, Lane 142, Sec. 6, Roosevelt Rd., Taipei City 116055, Taiwan, R.O.C

Tel: (02) 2322-8000 Website: <https://www.dot.gov.tw>

Date of Issue: November, 2025

Date of First Issue: November, 2021

Frequency: Annually

Website: https://www.dot.gov.tw/multiplehtml/ch_55

GPN: 4811200008