



Yearbook of Taxation, Republic of China

2024



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## 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**



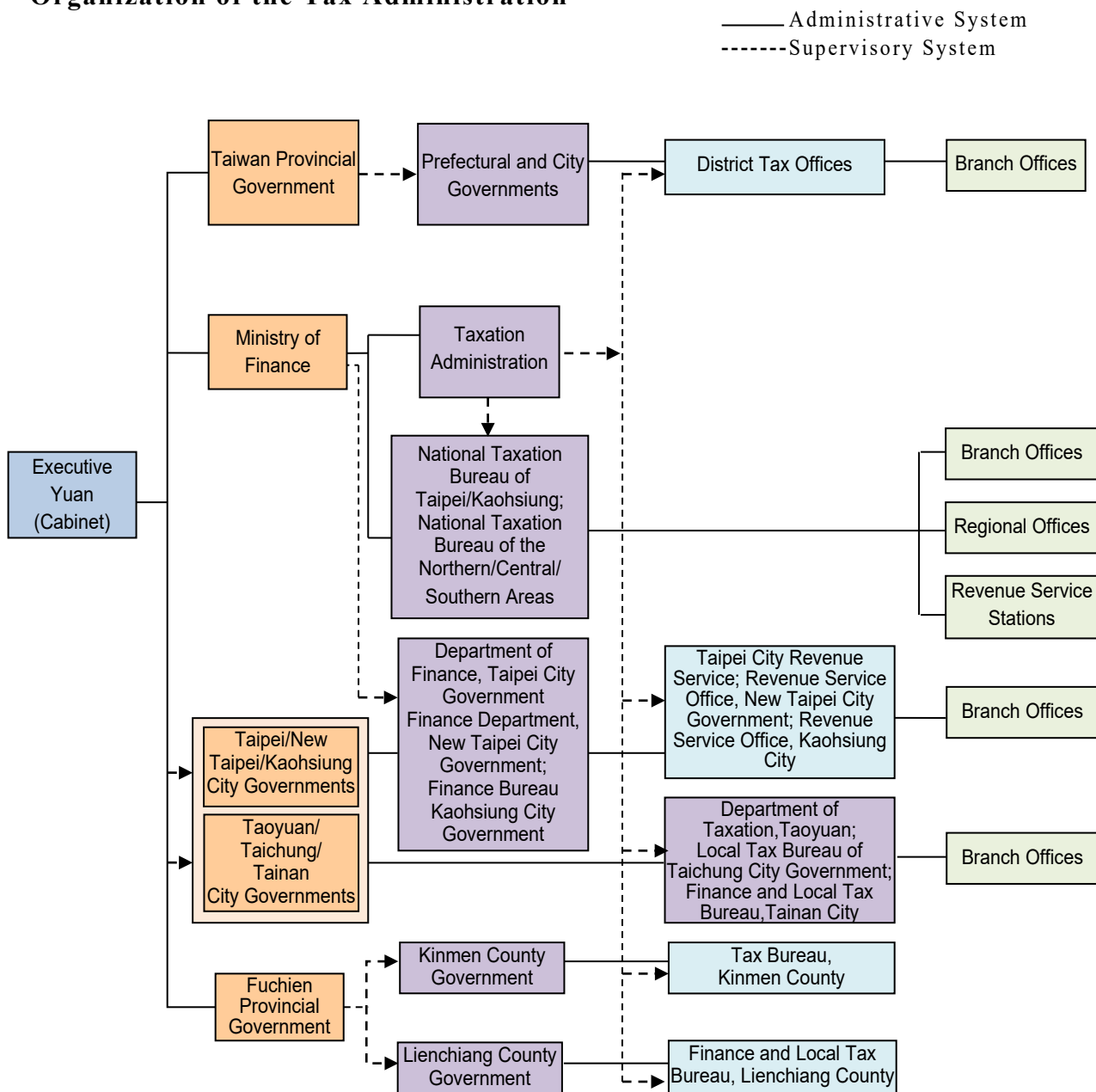
# I Organization of the Tax Administration

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

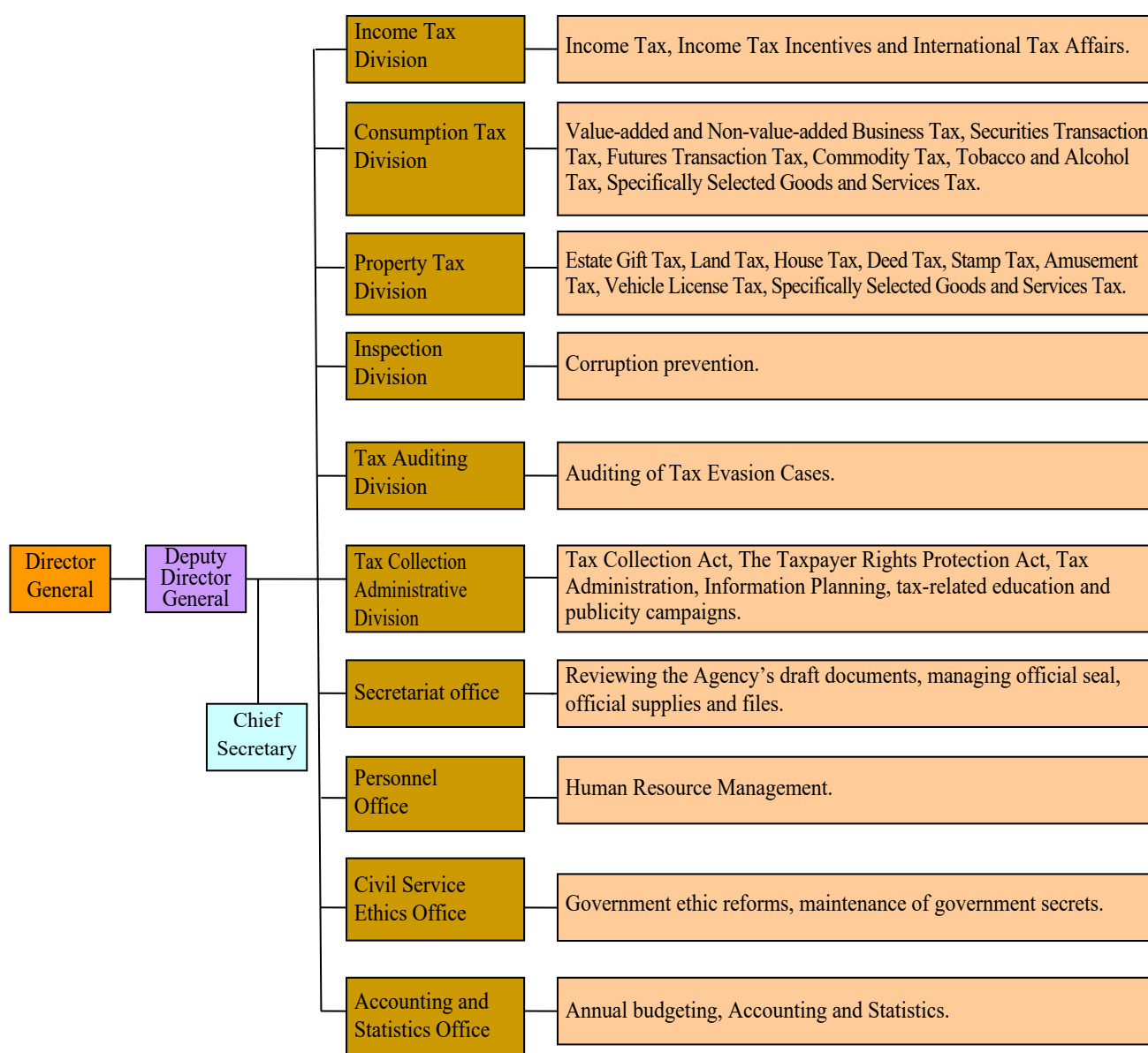


## II Organization & Functions

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**

| <b>Job Title</b>                                      | <b>Name</b>      | <b>Date Began Office</b> |
|---|------------------|--------------------------|
| 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<br>Income Tax Division                       | Yeh, Hui-Chuan   | January 2024             |
| Director<br>Consumption Tax Division                  | Liu, Ping-Wen    | July 2024                |
| Director<br>Property Tax Division                     | Wu, Chun-Tai     | July 2023                |
| Director<br>Inspection Division                       | Hsu, Fu-Te       | January 2025             |
| Director<br>Tax Auditing Division                     | Tsai, Cheng-Fen  | January 2022             |
| Director<br>Tax Collection<br>Administrative Division | Lai, Chu-Fu      | March 2023               |
| Chief<br>Secretariat Office                           | Chang, Chen-Kuen | June 2015                |
| Chief<br>Personnel Office                             | Lo, Chen-Ling    | February 2025            |
| Chief<br>Civil Service Ethics Office                  | Hung, Chien-Tung | September 2024           |
| Chief<br>Accounting and Statistics Office             | Wang, Hsueh-Fang | August 2022              |

### III Personnel in Taxation Authority

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

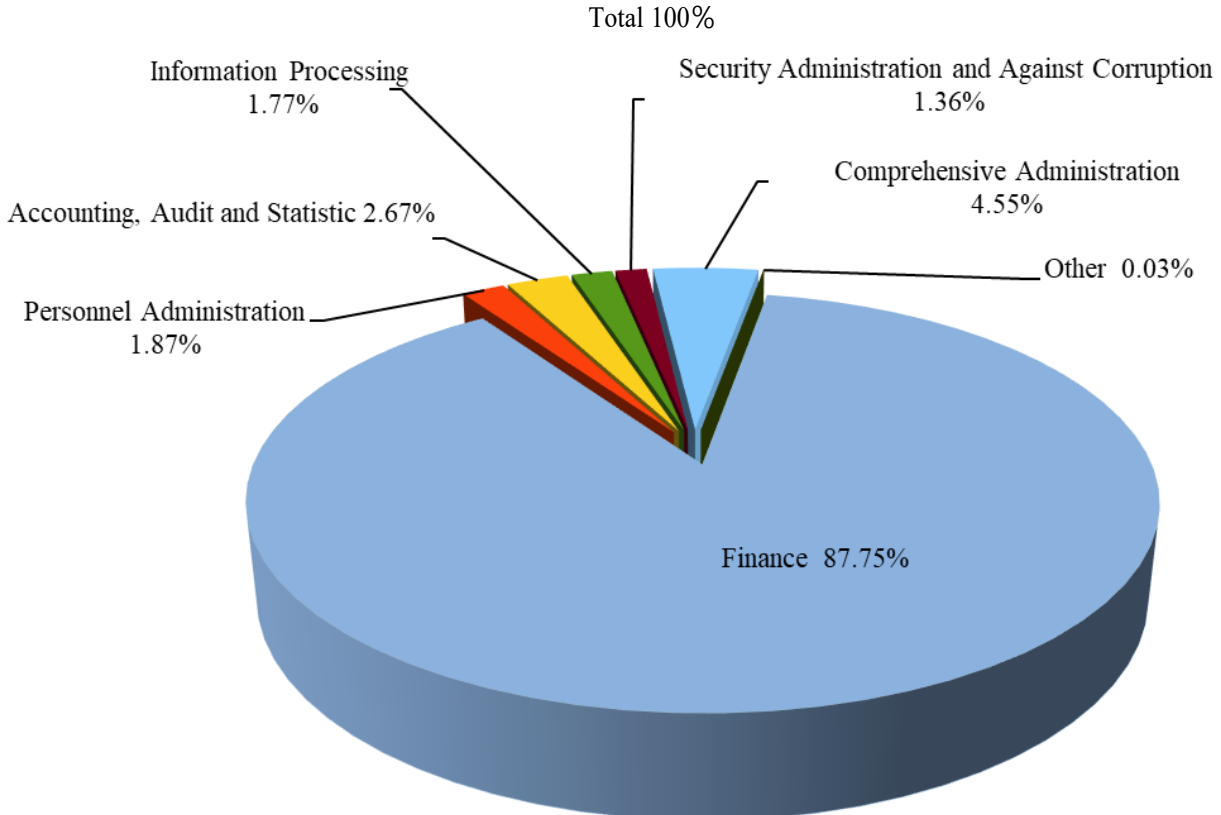
There were 11,466 staff members in the Taxation Administration and taxation authorities by the end of year 2024. Staff numbers and categories are shown in the table and chart.

**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

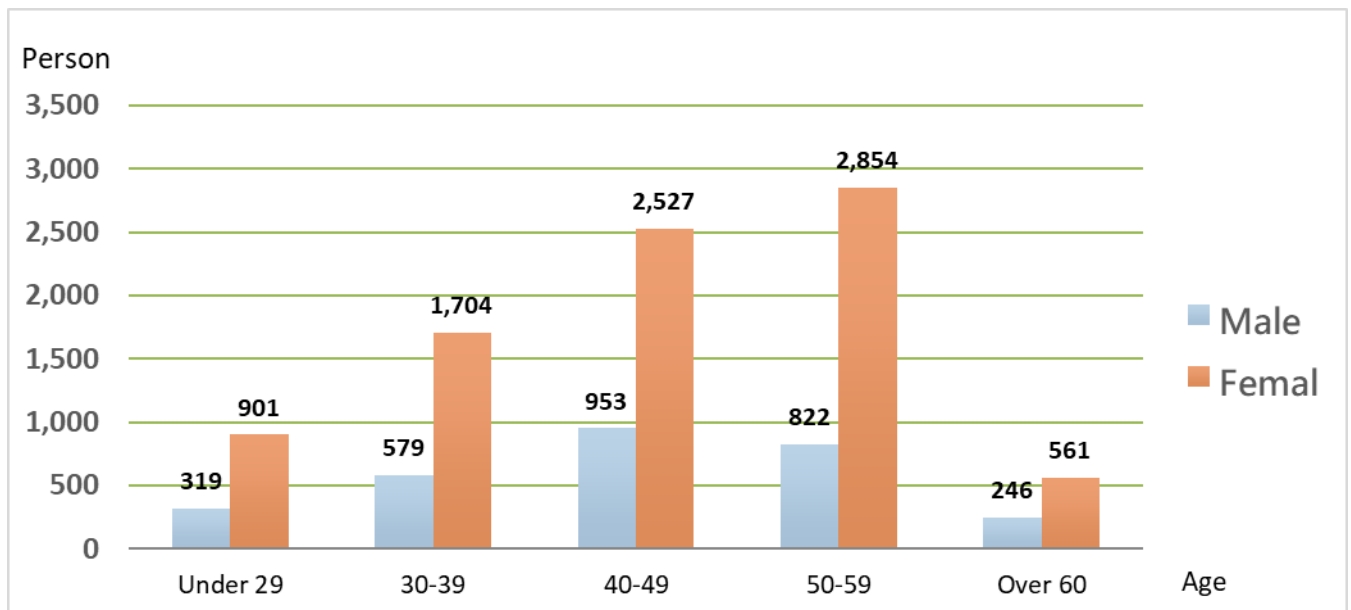
Most taxation officers are young adults. The ratios of men and women are 25.46% and 74.54%. Gender and age of taxation officers are shown in the table and chart.

### 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

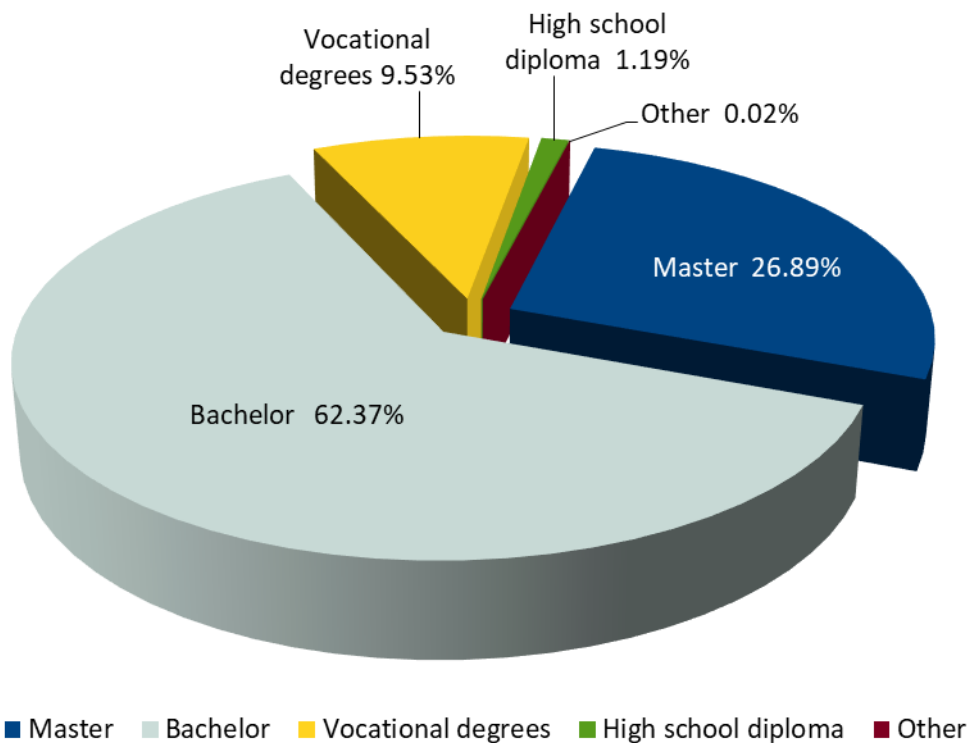
The ratio of taxation officers who have vocational degrees or above is 98.79%. As for the examination level, the ratio of taxation officers who passed the senior civil service examination or above is 80.86%.

#### 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



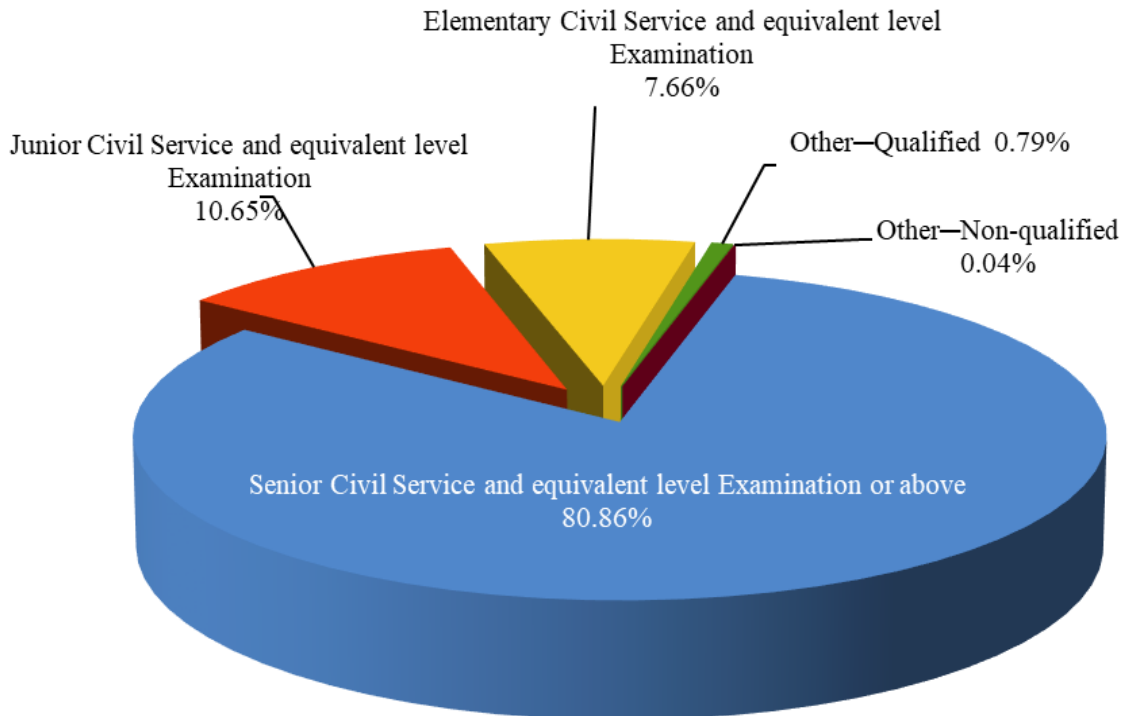
### Examination taken by taxation officers

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        |                  |

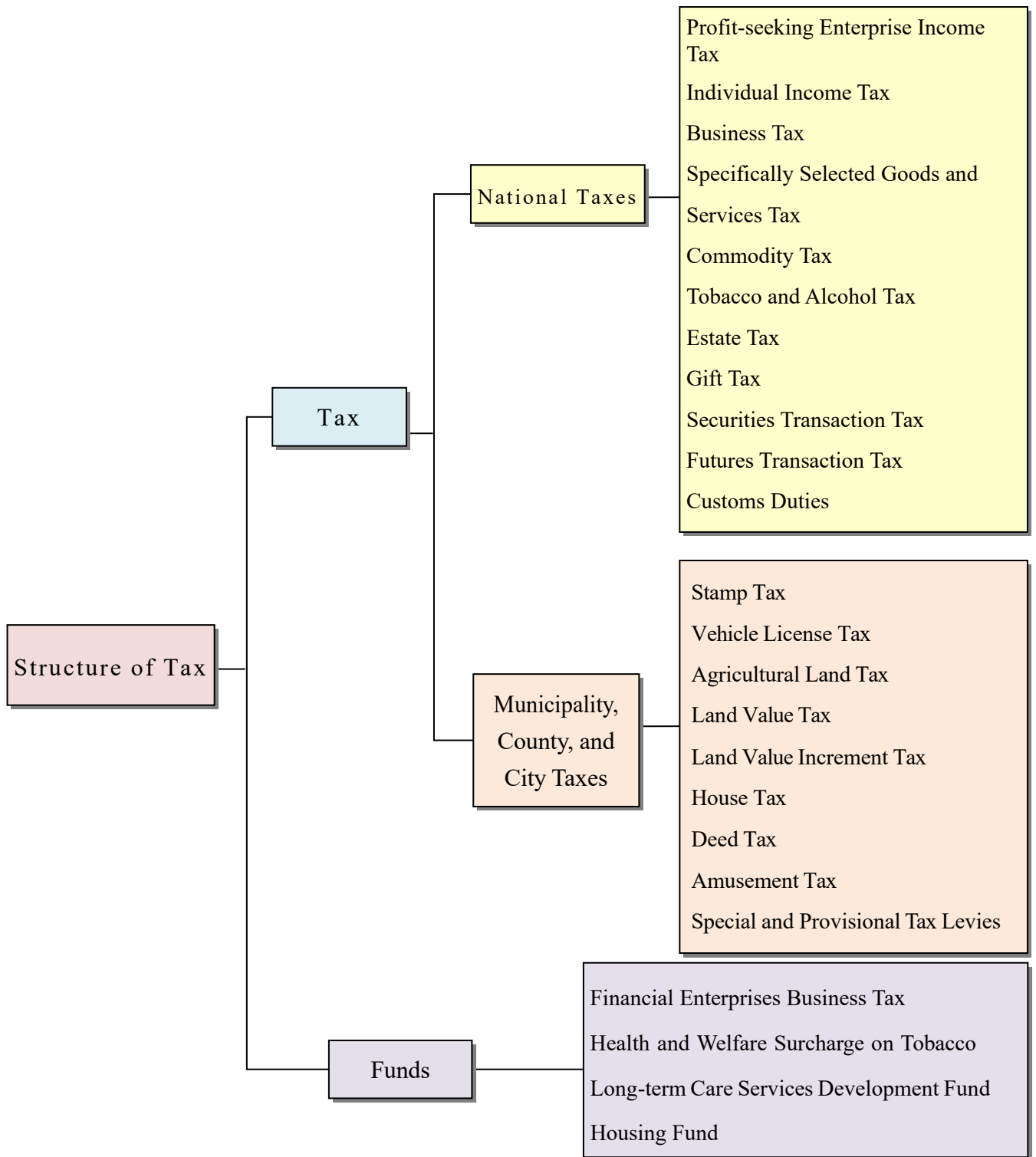
## 5. Directors of Taxation Authority

| 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; %

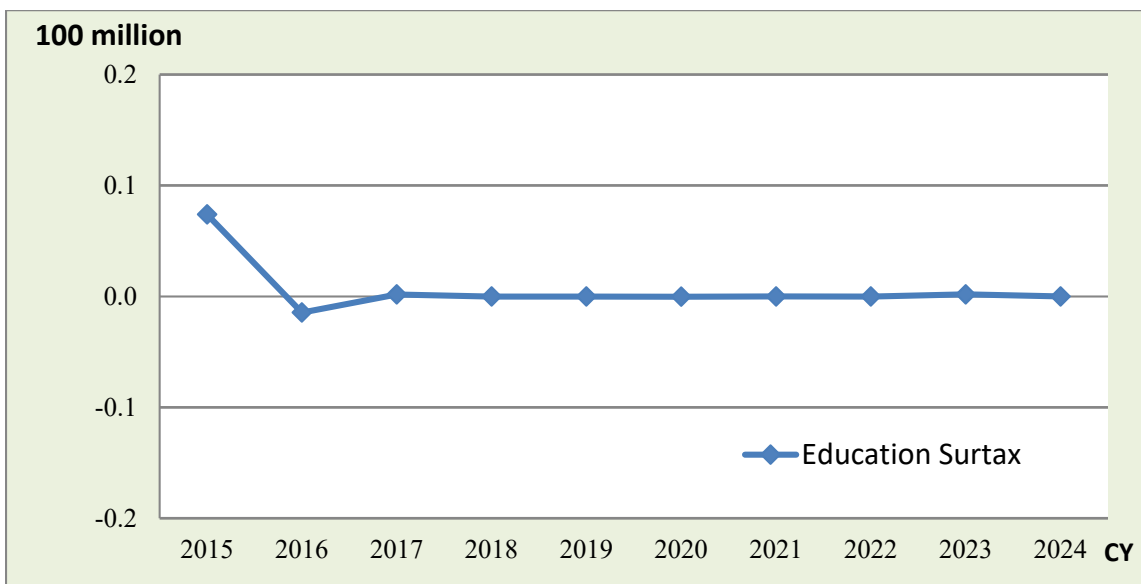
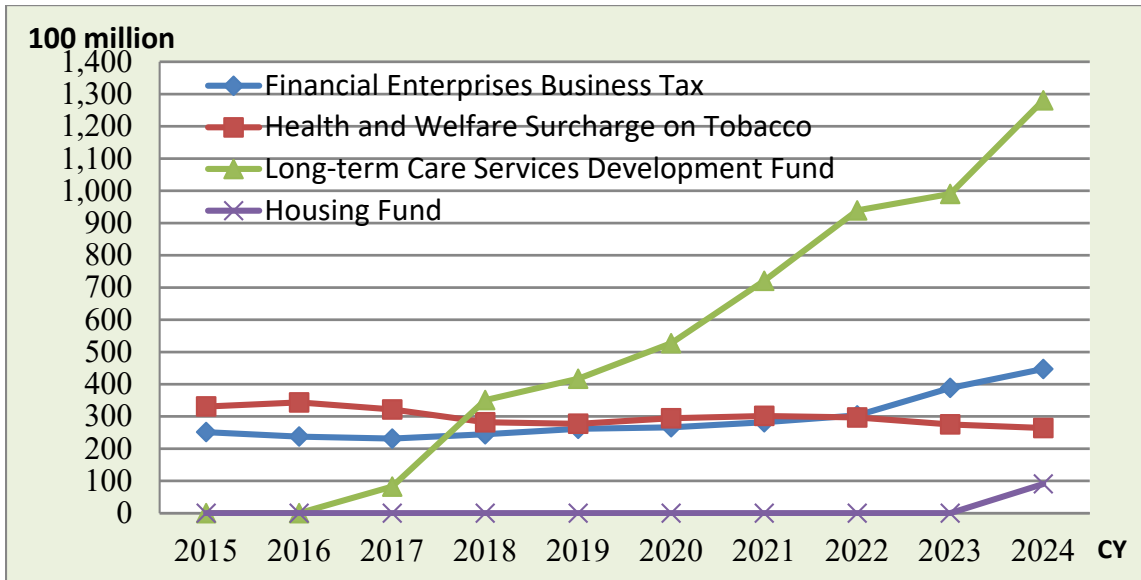
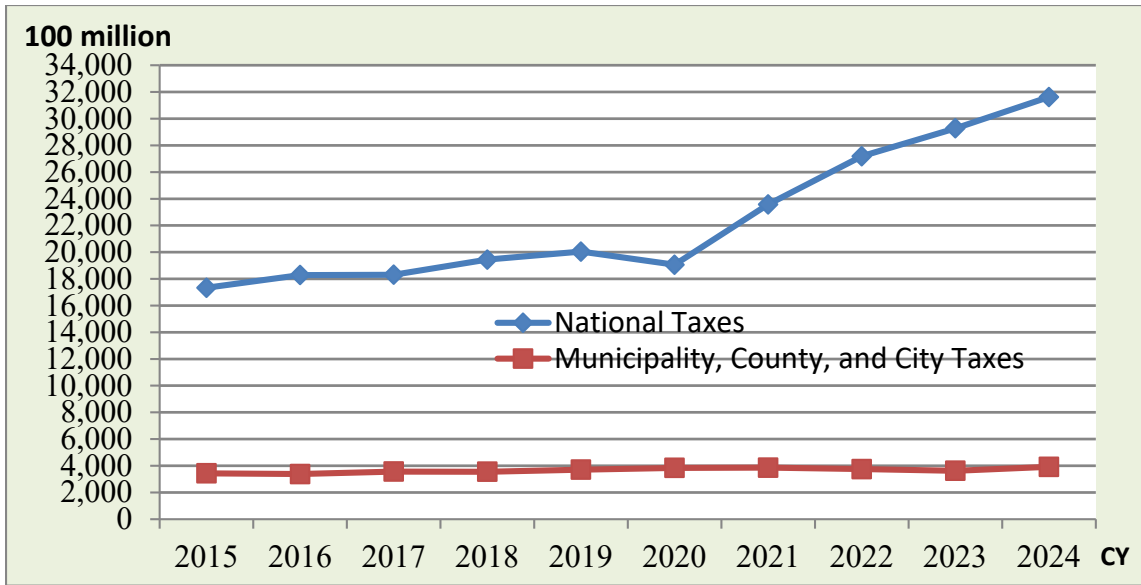
| CY   | Total                              | Index Base | National Taxes                          | Index Base | Municipality, County, and City Taxes     | Index Base | Education Surtax | Index Base |
|------|------------------------------------|------------|---|------------|--|------------|------------------|------------|
| 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

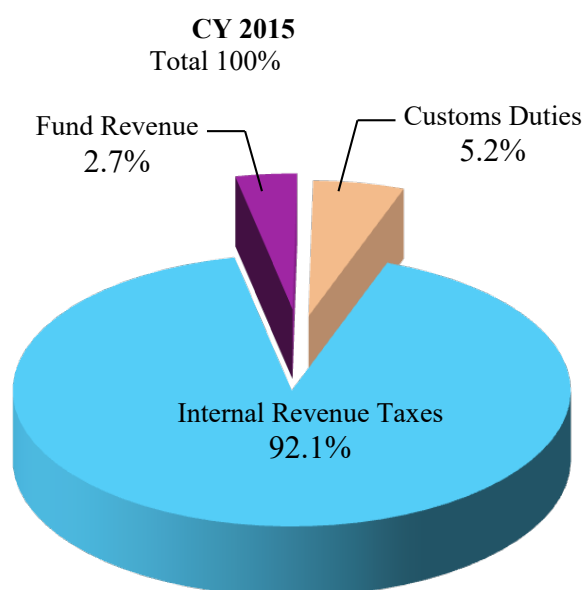
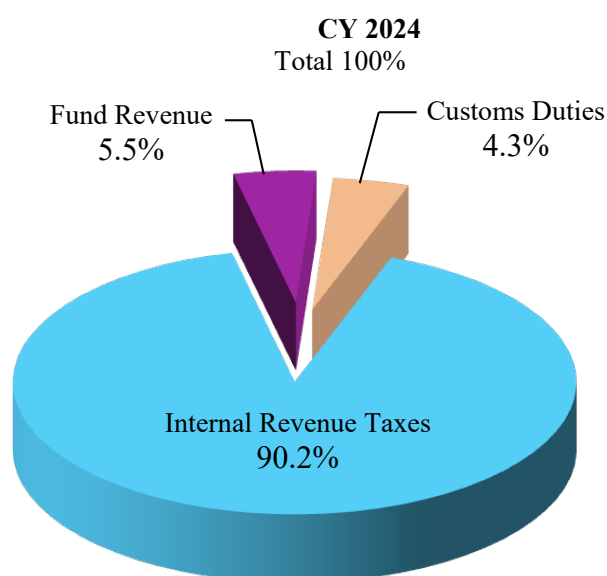
The National Tax Revenue consists of Internal Revenue Taxes, Customs Duties, and the Fund Revenue (this fund includes the Financial Enterprises Business Tax, the Health and Welfare Surcharge on Tobacco, the Long-term Care Services Development Fund, and Housing Fund). In the past 10 years, the proportion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

#### Proportions in National Tax Revenue Sources

Unit: %

| Items<br>CY | Total | Internal<br>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      |

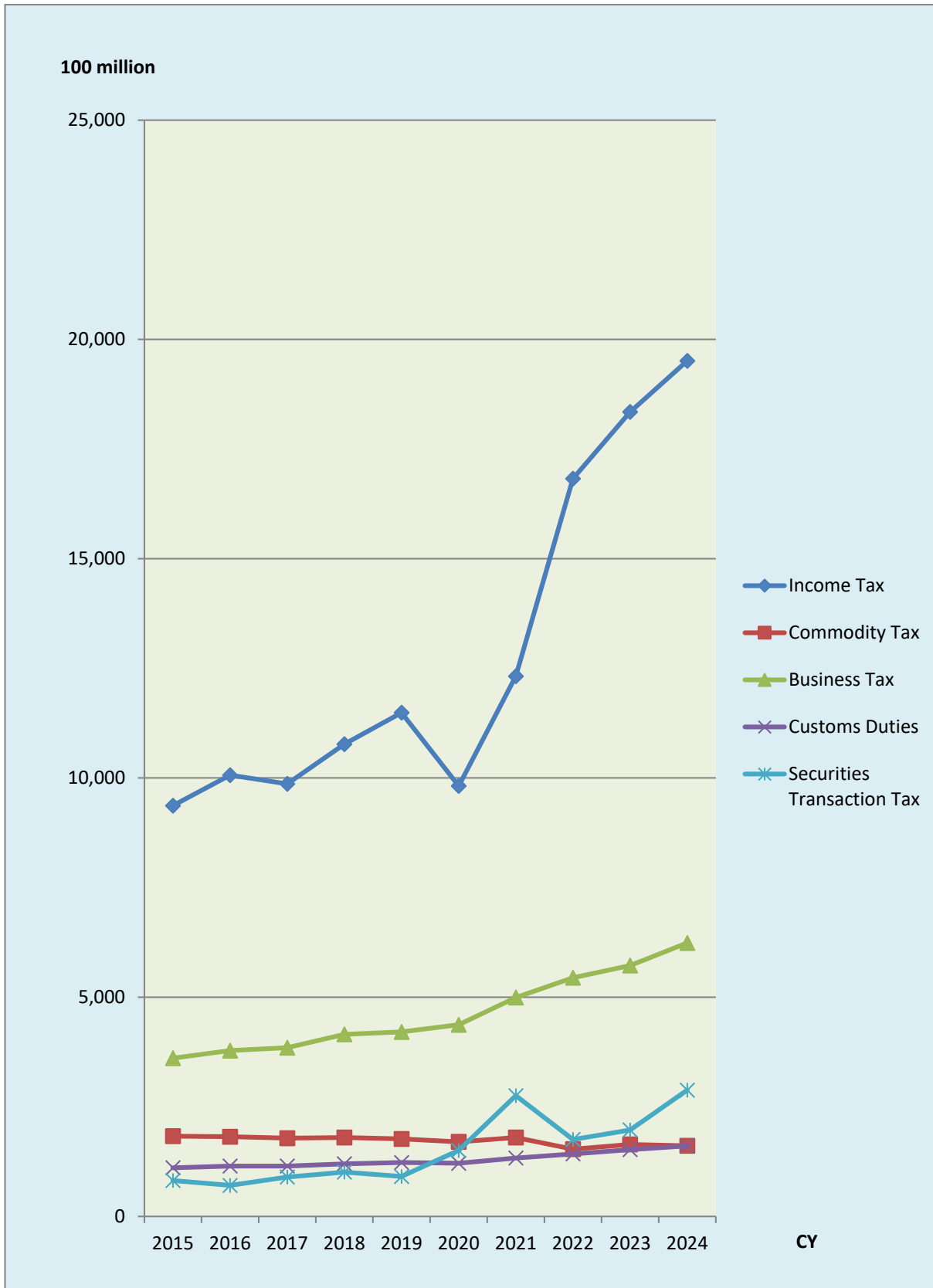
Source: Yearbook of Financial Statistics, Republic of China, 2024.

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<br>CY | Total       | Stamp<br>Tax | Vehicle<br>License<br>Tax | Land Tax    | House<br>Tax | Amusement<br>Tax | Deed<br>Tax | Special and<br>Provisional<br>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<br>in 2024<br>(1) | Tax revenues<br>in 2024<br>(2) | Increase<br>(decrease)<br>number<br>(3)=(2)-(1) | Tax<br>achievement<br>rate<br>(4)=(2)/(1) | Tax revenues<br>in 2023<br>(5) | Growth<br>rate<br>(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                             | -                        | -                              | -   | -   | -                              | -                               |

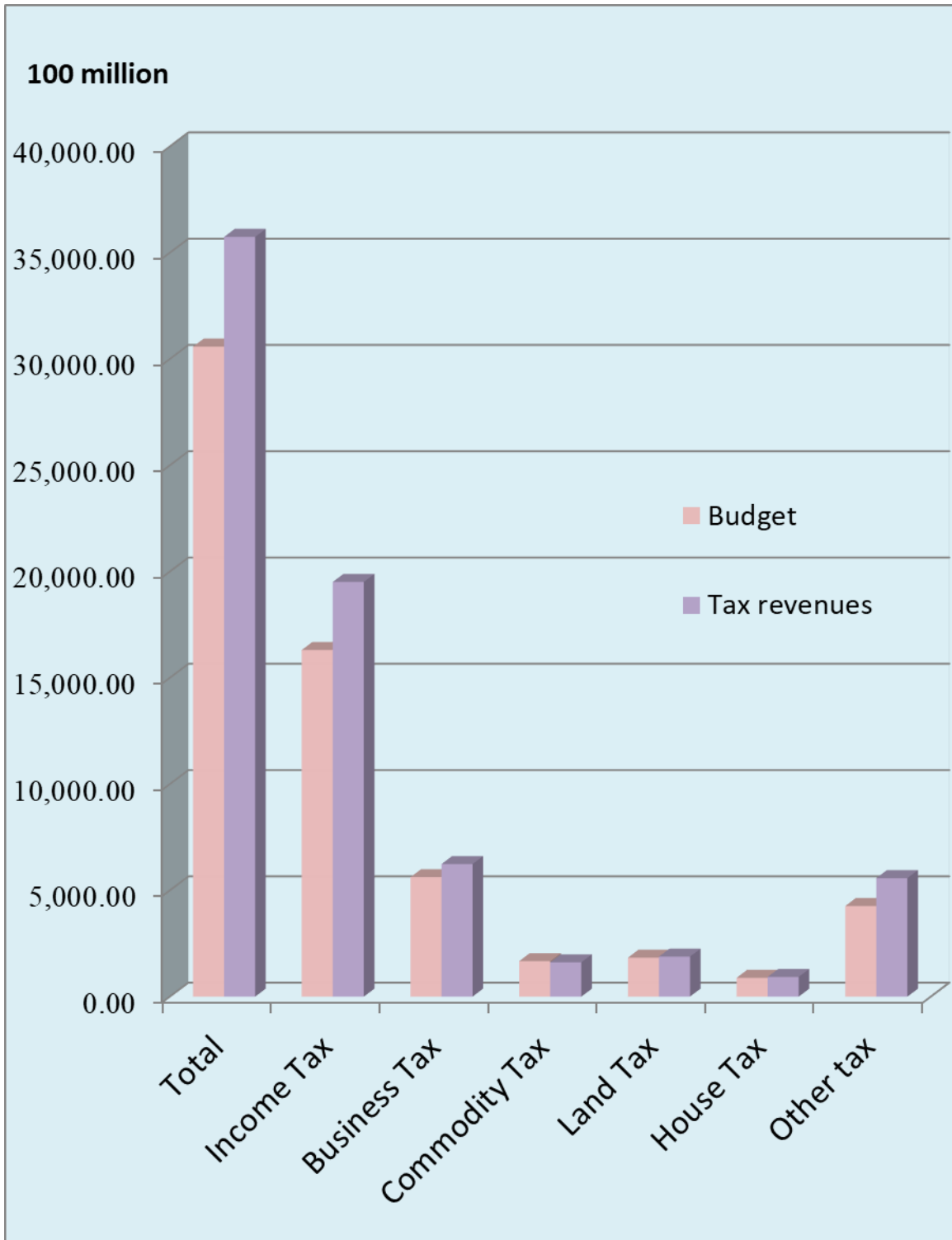
Source: Yearbook of Financial Statistics, Republic of China, 2024.

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 | Items   | 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<br>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: %

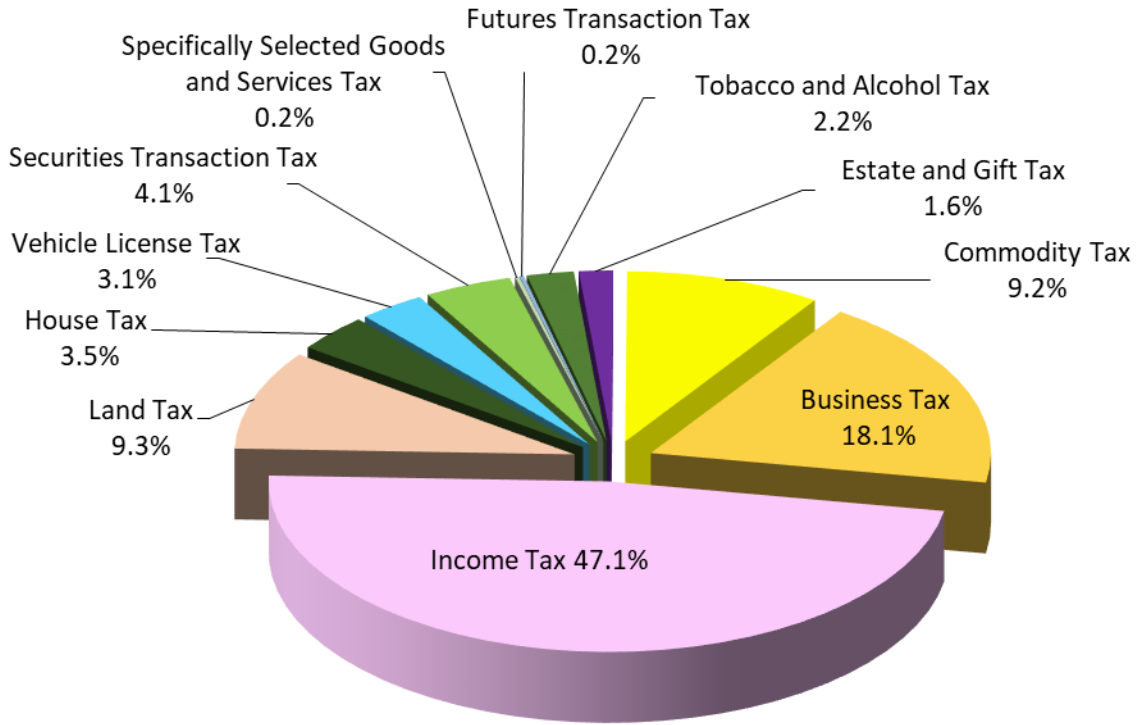
| Tax items                            |  | CY      |         |
|--------------------------------------|--|---------|---------|
|                                      |  | CY 2015 | CY 2024 |
| Total                                |  | 100.0   | 100.0   |
| National Taxes                       | <b>Subtotal</b>                              | 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 | <b>Subtotal</b>                              | 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.

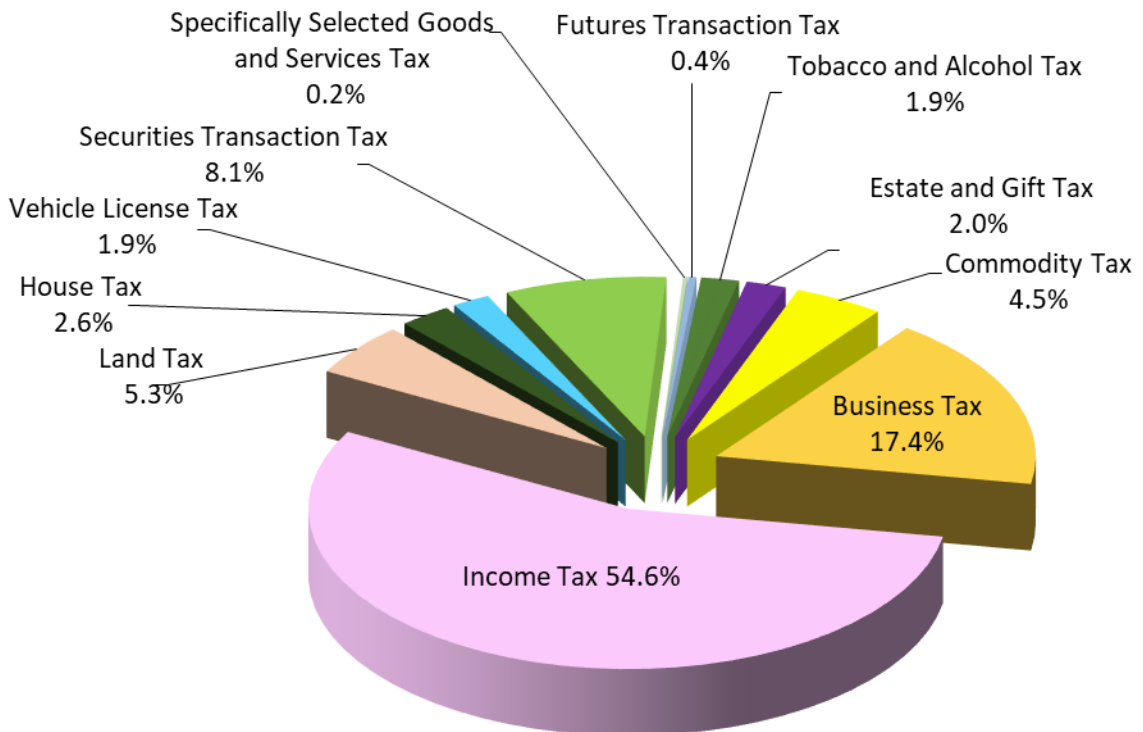
**CY 2015**

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.

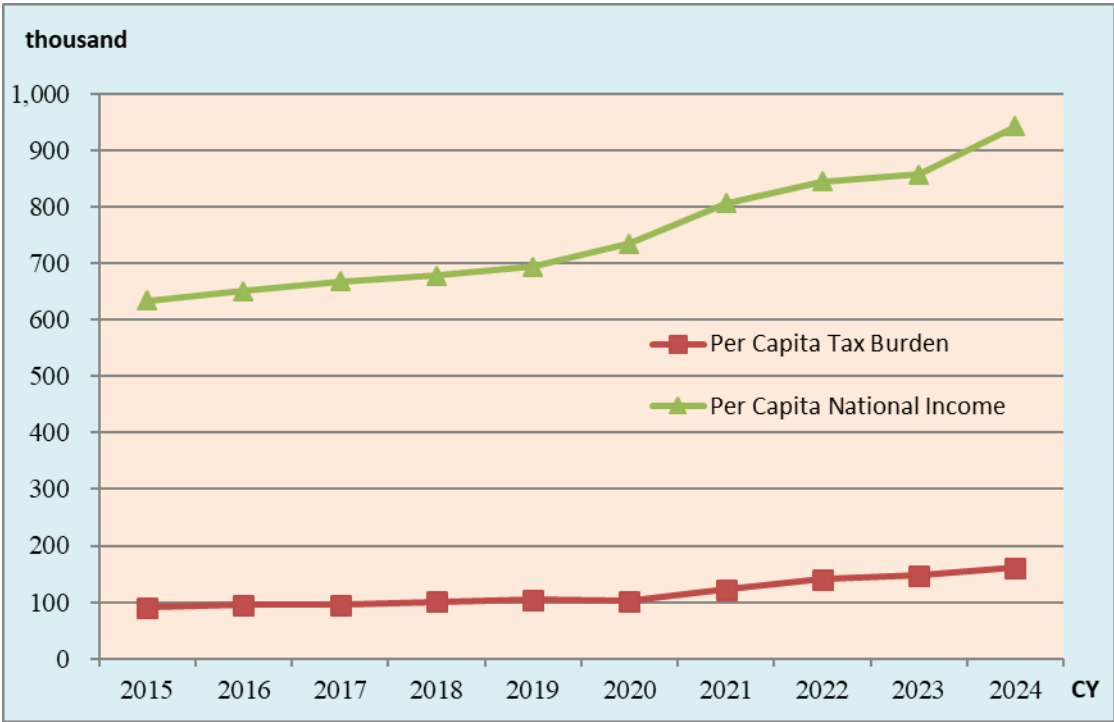
## II Per Capita Tax Burden and Per Capita National Income

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 <sup>(Note)</sup> |             | 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<br>(Ten Thousand) | Assessed Gross<br>Income<br>(including<br>dividend income<br>calculated<br>separately) | Assessed Net<br>Income<br>(including<br>dividend income<br>calculated<br>separately) | Assessed Tax Payable<br>(including dividend income<br>calculated separately) |   |
|-------|----------------------------|--|--|--|---|
|       |                            |  |  | Amount   | Percentage of<br>Assessed<br>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<br>(Ten Thousand) | Taxpayer Unit |            | Assessed Tax Payable<br>(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<br>(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<br>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<br>Location  | Item | No. of Transferred |             | Present Value of<br>Transferred | Original Declared<br>Value After<br>Adjustment | Gross Amount of<br>Land Value<br>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<br>Location  | Total              |         |                  | Taxable House   |         |                  |                                      |        |                  |
|-----------------|--------------------|---------|------------------|---|---------|------------------|--------------------------------------|--------|------------------|
|                 | Number of<br>Cases | Area    | Current<br>Value | Residence (Including Reduced to a Half)                                   |         |                  |                                      |        |                  |
|                 |                    |         |                  | Residential Purposes by Owner or<br>Leased for Public Welfare<br>Purposes |         |                  | Residential Purposes Not by<br>Owner |        |                  |
|                 |                    |         |                  | Number of<br>Cases  | Area    | Current<br>Value | Number of<br>Cases                   | Area   | Current<br>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<br>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<br>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<br>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<br>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<br>CY<br>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<br>CY<br>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<br>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<br>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<br>Location  | Item | No. of Declared | No. of Cases Verified as Taxation<br>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<br>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<br>Location  | Item | Number of Amusement Places |         |                            |                                |               |         |
|-----------------|------|----------------------------|---------|----------------------------|--------------------------------|---------------|---------|
|                 |      | Grand Total                | Cinemas | Music Hall,<br>Dance Halls | Golf Course,<br>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<br>Location  | Item | Number of Amusement Places   |         |                |                 |                       |        |
|-----------------|------|------------------------------|---------|----------------|-----------------|-----------------------|--------|
|                 |      | Entertainment<br>Restaurants | MTV,KTV | Internet Cafes | Amusement Parks | Temp. Public<br>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<br>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<br>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 ‰<br>2. corporate bonds and other securities: 1‰  | 1. shares: 6 ‰<br>2. corporate bonds and other securities: 1‰  |
| 1993.2.1         | 1. shares: 3 ‰<br>2. corporate bonds and other securities: 1‰  | 1. shares: 3 ‰<br>2. corporate bonds and other securities: 1‰  |
| 2002.2.1         | 1. shares: 3 ‰<br>2. other securities: 1‰  | 1. shares: 3 ‰<br>2. other securities: 1‰  |
| 2010.1.1         | 1. shares : 3 ‰<br>2. other securities: 1‰   | 1. shares: 3 ‰<br>2. other securities: 1‰  |
| 2017.1.2         | 1. shares: 3 ‰<br>2. other securities: 1 ‰   | 1. shares: 3 ‰<br>2. other securities: 1 ‰   |
| 2017.4.28        | 1. stock day-trading through brokerage accounts: 1.5 ‰<br>2. stock sellings other than day-trading through brokerage accounts: 3 ‰<br>3. other securities: 1 ‰ | 1. stock day-trading through brokerage accounts: 1.5 ‰<br>2. stock sellings other than day-trading through brokerage accounts: 3 ‰<br>3. other securities: 1 ‰ |
| 2018.4.28        | 1. stock sellings other than day-trading: 3 ‰<br>2. day-trading of listed or OTC-listed stocks: 1.5 ‰<br>3. other securities: 1 ‰                              | 1. stock sellings other than day-trading: 3 ‰<br>2. day-trading of listed or OTC-listed stocks: 1.5 ‰<br>3. other securities: 1 ‰                              |
| 2022.1.1         | 1. stock sellings other than day-trading: 3 ‰<br>2. day-trading of listed or OTC-listed stocks: 1.5 ‰<br>3. other securities: 1 ‰                              | 1. stock sellings other than day-trading: 3 ‰<br>2. day-trading of listed or OTC-listed stocks: 1.5 ‰<br>3. other securities: 1 ‰                              |

## XIII Securities Transaction Tax

|            |  |  |
|------------|--|--|
| 2023.11.10 | 1. day-trading of listed or OTC-listed stocks: 1.5 ‰<br>2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰<br>3. stock sellings other than the aforementioned two types: 3 ‰<br>4. other securities: 1 ‰ | 1. day-trading of listed or OTC-listed stocks: 1.5 ‰<br>2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰<br>3. stock sellings other than the aforementioned two types: 3 ‰<br>4. other securities: 1 ‰ |
| 2025.1.1   | 1. day-trading of listed or OTC-listed stocks: 1.5 ‰<br>2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰<br>3. stock sellings other than the aforementioned two types: 3 ‰<br>4. other securities: 1 ‰ | 1. day-trading of listed or OTC-listed stocks: 1.5 ‰<br>2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰<br>3. stock sellings other than the aforementioned two types: 3 ‰<br>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.<br>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.  |

| <b>No</b> | <b>Date</b> | <b>Event</b>   |
|-----------|-------------|--|
| 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](mailto:b0@mail.mof.gov.tw) , [b19@mail.mof.gov.tw](mailto:b19@mail.mof.gov.tw)

Report by Phone:(02)2322-8113

Report by Fax:(02)2391-5423

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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  
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