



Yearbook of Taxation, Republic of China

2023

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Major Improvements in Taxation in 2023

- a. In order to maintain tax fairness and promote public health, the amendment to Article 7 of the Tobacco and Alcohol Tax Act, promulgated on February 8, 2024, specified that other tobacco products shall be subject to tobacco and alcohol tax based on the measurement units of “weight” or “quantity,” whichever is higher. This amendment took effect on April 1, 2023.
- b. Lowering the burden of adjusting hedging positions for warrant issuers, improving market-making quality, and promoting the development of the warrant market, partial articles of the Securities Transaction Tax Act were amended and promulgated on May 10, 2023. The securities transaction tax shall be levied at the rate of 1‰ based on the transaction amount, instead of applying the rate of 3‰, when call (put) warrants issuers sell stocks from the warrant hedging account during the period from November 10, 2023 to November 9, 2028.
- c. In order to achieve energy conservation and carbon reduction, and to promote the goals of green consumption policy, the amendments to Article 11-1 and 31 of the Commodity Tax Act, promulgated on June 14, 2023, extended the measures for the reduction of commodity tax on the purchase of energy-efficient appliances until June 14, 2025.
- d. The amendments to Articles 2-1 and 6 of the Value-added and Non-value-added Business Tax Act were promulgated on December 6, 2023, replacing the term “selling electronic services” with “selling electronic services over the internet or other digital network.”
- e. In order to effectively phase out old and large vehicles and improve domestic air quality, the amendments to partial articles of the Regulations of Reduced/Refund Commodity Tax for the Purchase of New Heavy-duty Vehicle with Scrapping of Old Heavy-duty Vehicle were promulgated on January 17, 2023.
- f. In order to safeguard the rights of taxpayers, the amendments to partial articles of the Regulations for the Collection of Commodity Tax, promulgated on February 23, 2023, established the definition of the term “produced” as referred to in the Commodity Tax Act and revised the calculation method for the undepreciated book value of vehicles subject to supplementary tax, as stipulated for tax-exempt and taxed vehicles.
- g. In order to safeguard the rights of taxpayers, the amendments to Regulations for

Computing and Levying Commodity Tax for Central Air Conditioning Systems, promulgated on March 24, 2023, deleted the provisions regarding the conversion levy of commodity tax for refrigerant compressors used in automotive air conditioning systems, and added new provisions exempting the commodity tax for main units or refrigerant compressors specifically designed for refrigeration and cold storage equipment.

- h. In order to align with the amendment to Article 7 of the Tobacco and Alcohol Tax Act, promulgated on February 8, 2023, the amendment to Article 11 of the Regulations for the Collection of Tobacco and Alcohol Tax, promulgated on March 25, 2023, specified that other tobacco products shall be taxed based on “weight” or “quantity” as the unit of measurement. This amendment took effect on April 1, 2023.
- i. Regulations Governing the Scope of Non-Core Business Income of Banking, Insurance, Trust Investment, Securities, Futures, Commercial paper, and Pawn-Broking Businesses was amended and promulgated on May 19, 2023. The Regulations stipulates revenues from the sales of publications subject to financial regulations by securities investment consulting enterprises, credit rating agencies , and futures advisory enterprises, shall be considered as core business revenue, with a reduced business tax rate from 5% to 2%.
- j. In order to promote the country's bilingual policies, the amendments to Articles 2, 3, and 10 of the Rules Governing Issuance of Certificate of Public Bookkeeper were amended and promulgated on June 16, 2023. The certificate of public bookkeeper can now be issued bilingually, and relevant supporting measures based on actual needs are now possible.
- k. The Regulations Governing Application of Tax Credits for Corporates in Forward-Looking Innovative R&D and Advanced Manufacturing Processes Expenditures was jointly enacted and promulgated by the Ministry of Economic Affairs on August 7, 2023, which strengthens the international competitive advantage of industries and reinforces domestic industries’ foothold on the global supply chain.
- l. The Regulations Governing Securities Transaction in the Warrant Hedging Account Eligible for the Tax Rate Referred to in Paragraph 1 of Article 2-3 of the Securities Transaction Tax Act was promulgated on August 14, 2023, ensuring the necessity and appropriateness of imposing a 1% securities transaction tax rate on stock transactions within such accounts.

- m. The Regulations Governing Application of Deferred Taxation of Individual Income Tax in Accordance with the Business Mergers and Acquisitions Act was promulgated on September 1, 2023, which helps both tax authorities and taxpayers follow the rules so that their practical operations run smoothly.
- n. An announcement was issued on November 23, 2023, that the amount of an individual's basic income eligible for an exemption from income basic tax and the amount deductible from basic income when calculating the income basic tax are raised to NT\$7,500,000 for 2024, while the amount of insurance payment made upon death that can be excluded when calculating an individual's basic income is raised to NT\$37,400,000 which apply to the individual income tax filed in May of 2025.
- o. An announcement was issued on November 23, 2023, that the amount of exemption is raised to NT\$97,000 the amount of standard deduction is raised to NT\$131,000, the amount of special deduction for employment income and the disabled are raised to NT\$218,000 and tax brackets and limited exemptions for retirement and severance payments of individuals will also increase for 2024, which apply to the individual income tax filed in May of 2025.
- p. An announcement was issued on November 23, 2023, not only raising the amount of exclusions from the gross estate, but also raising the amount of various deductions from the gross estate for estate tax applicable to estate cases in 2024, which will result in a tax impact of approximately 630 million.
- q. An announcement was issued on November 23, 2023 that the basic living expense per person for 2023 is NT\$202,000, which applies to the individual income tax filed in May of 2024.
- r. The Regulations Governing the Application of Tax Credits for Companies or Limited Partnerships Investing in Nationally Strategic Cultural and Creative Industry and the Regulations Governing the Application of Tax Deductions for Individuals Investing in Nationally Strategic Cultural and Creative Industry were jointly enacted and promulgated by the Ministry of Culture on December 1, 2023, which encourages investment in nationally strategic cultural and creative industries and enhances Taiwan's capacity of producing cultural content and international influence.
- s. The amendments to the Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax was promulgated on December 11, 2023, which increased the upper limit of food expenses excluded from employee salary income to

NT\$3,000 per month, and revised relevant regulations in line with changes in relevant laws and the Constitutional Court No. 5 judgment in 2022.

- t. The amendments to the Regulations Governing Application of Accrued Income from Controlled Foreign Company for Profit-Seeking Enterprise and the Regulations Governing Application of Income Calculation from Controlled Foreign Company for Individual were respectively promulgated on December 21 and 22, 2023, which refine the implementation details of our Controlled Foreign Company (CFC) rules.
- u. In order to encourage manufacturers to produce low-carbon cement, achieving the dual benefits of carbon reduction and waste reuse, the Carbon Reduction Determination Criteria and Commodity Tax Amounts Grade Table of Blended Hydraulic Cements and Masonry Cement (hereinafter referred to as the two types of cement), promulgated on December 28, 2023, a reduction in the commodity tax levy amount will be implemented for the two types of cement that meet the carbon reduction certification criteria from January 1, 2024.
- v. 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 Russia-Ukraine War, commodity taxes on Portland 1 cement, gasoline, and diesel were reduced temporarily. Additionally, business taxes on imported soybeans, wheat, and corn were exempted temporarily.

PART I Organization of the Tax Administration

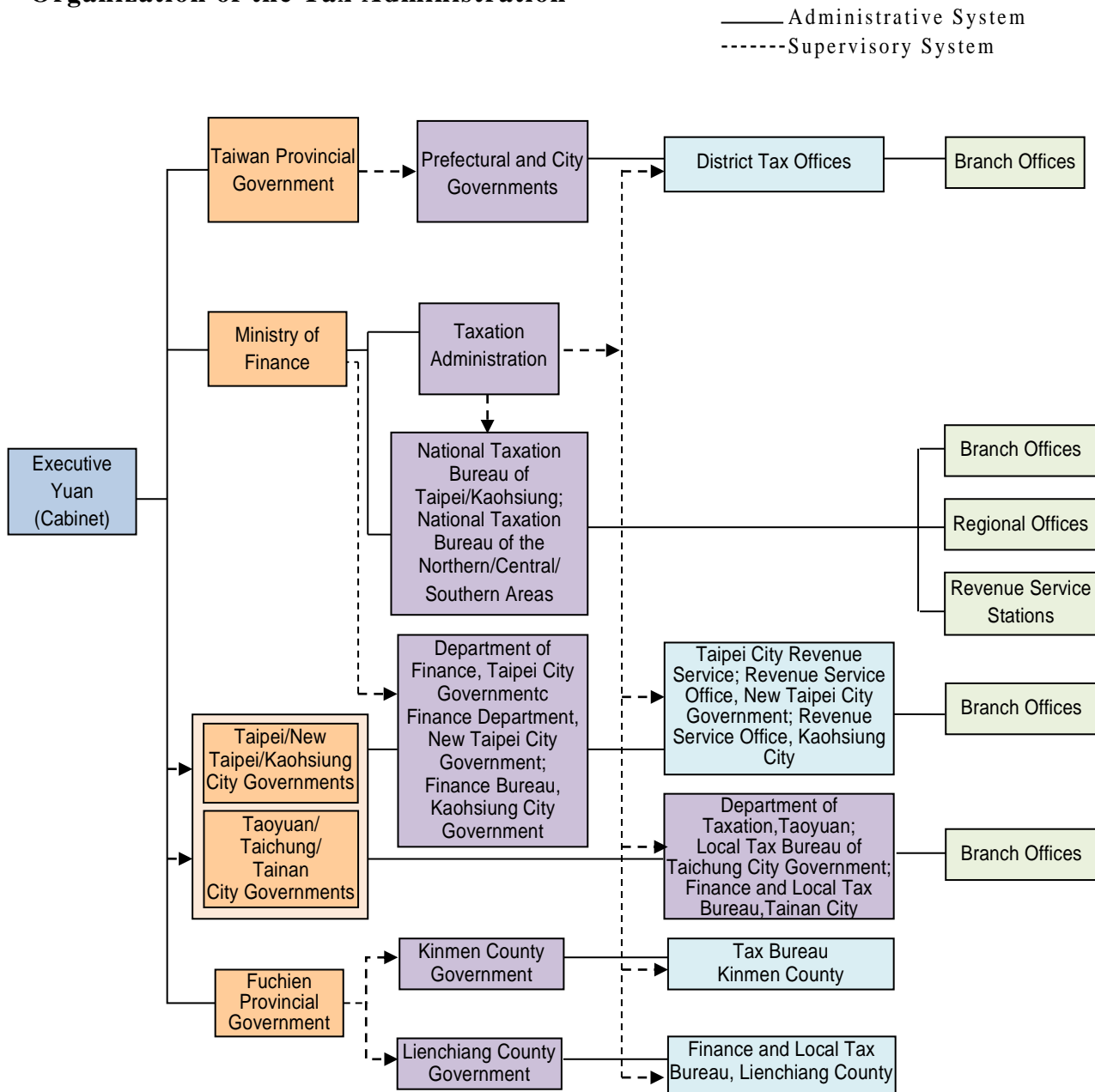
I Organization of the Tax Administration

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

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

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

Organization of the Tax Administration

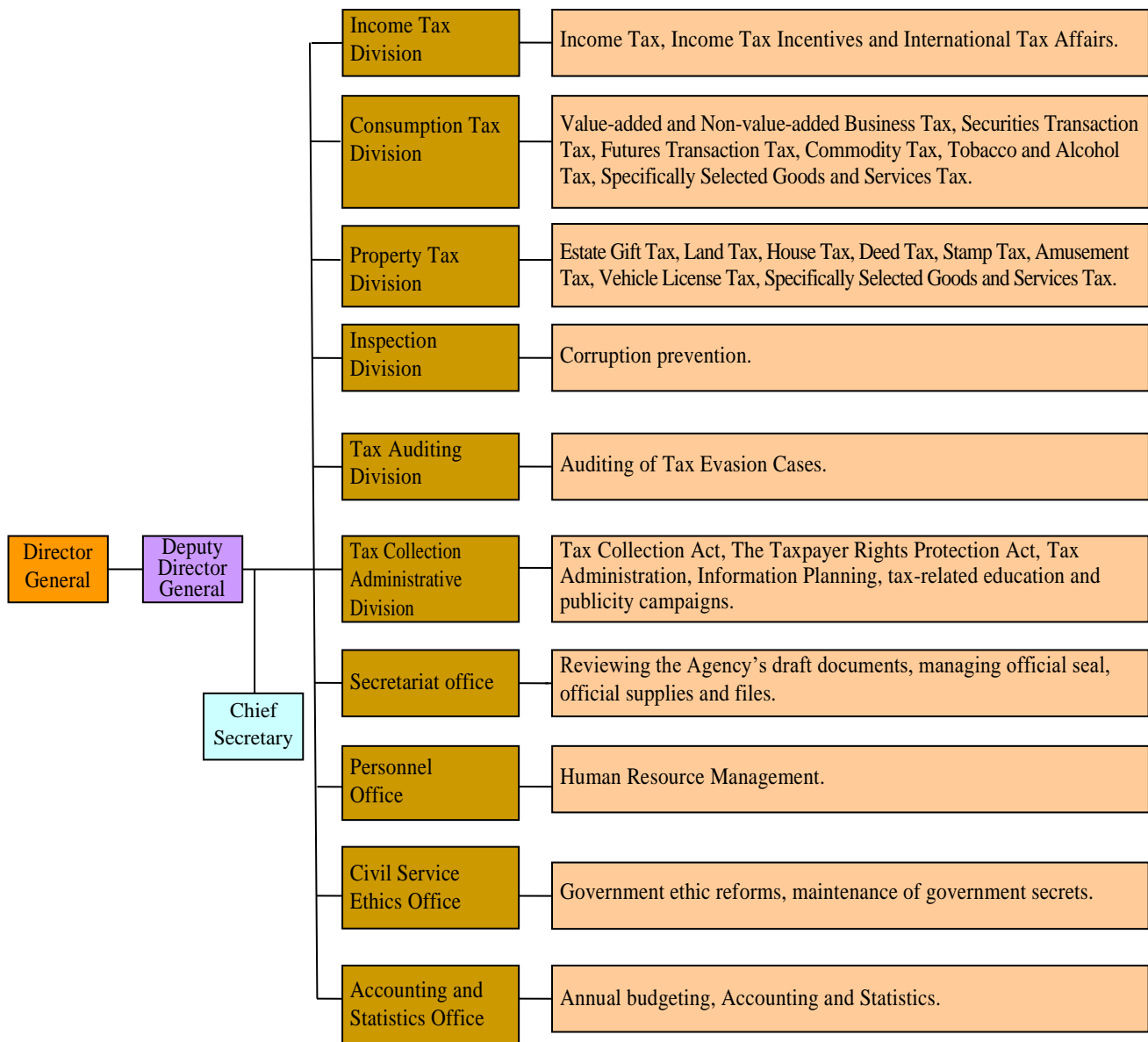


II Organization & Functions

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

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

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



Head of division in Taxation Administration

Job Title	Name	Date Began Office
Director-General	Sung, Hsiu-Ling	March 2023
Deputy Director-General	Chen, Hui-Chi	March 2023
Deputy Director-General	Ni, Li-Hsin	July 2023
Chief Secretary	Chen, Qiu-Zhu	January 2024
Director Income Tax Division	Yeh, Hui-Chuan	January 2024
Director Consumption Tax Division	Liu, Ping-Wen	July 2024
Director Property Tax Division	Wu, Chun-Tai	July 2023
Director Inspection Division	Wu, Tsung-Chieh	July 2024
Director Tax Auditing Division	Tsai, Cheng-Fen	January 2022
Director Tax Collection Administrative Division	Lai, Chu-Fu	March 2023
Chief Secretariat Office	Chang, Chen-Kuen	June 2015
Chief Personnel Office	Tsai, Ping-Yao	March 2019
Chief Civil Service Ethics Office	Hung, Chien-Tung	September 2024
Chief Accounting and Statistics Office	Wang, Hsueh-Fang	August 2022

III Personnel in Taxation Authority

1. Staff numbers and categories in Taxation Authority

There were 11,540 staff members in the Taxation Administration and taxation authorities by the end of year 2023. Staff numbers and categories are shown in the table and chart.

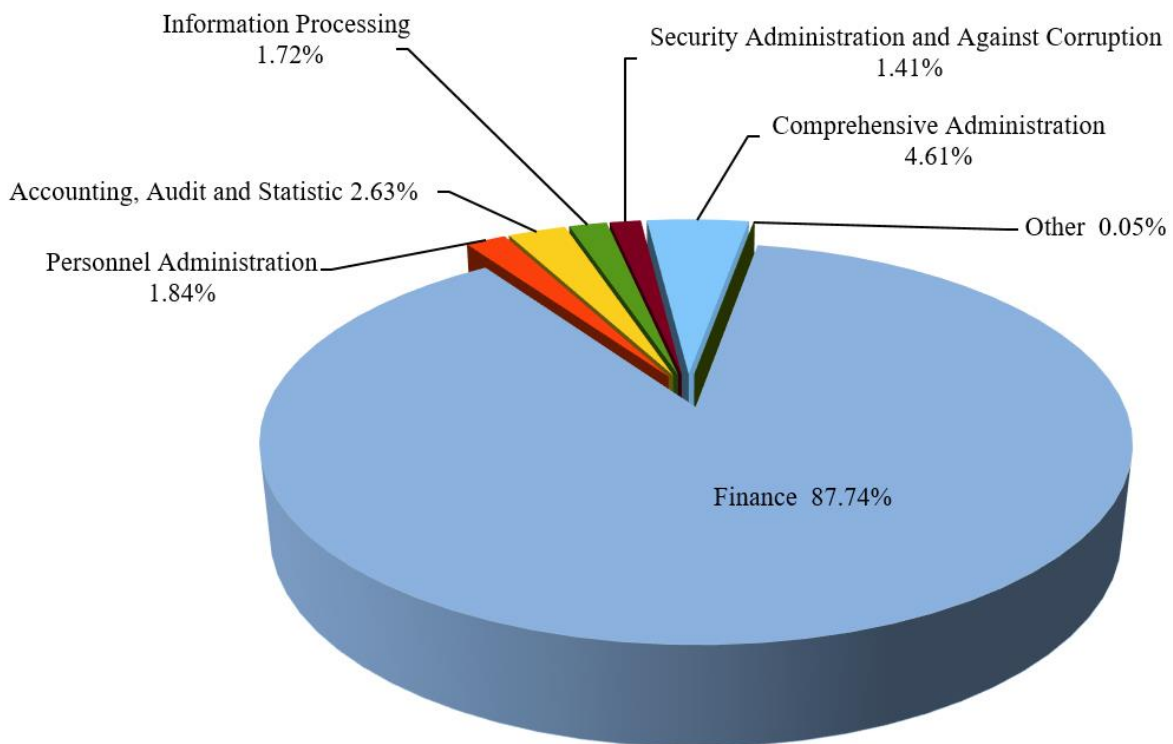
Staff numbers and categories in Taxation Authority

Unit: Person;%

Series	Nationwide	
	Number	Ratio
Finance	10,125	87.74%
Personnel Administration	212	1.84%
Accounting, Audit and Statistic	304	2.63%
Information Processing	198	1.72%
Security Administration and Against Corruption	163	1.41%
Comprehensive Administration	532	4.61%
Other	6	0.05%
Total	11,540	100%

Pie chart of staff numbers and categories in Taxation Authority

Total 100%



2. Gender and age of taxation officers

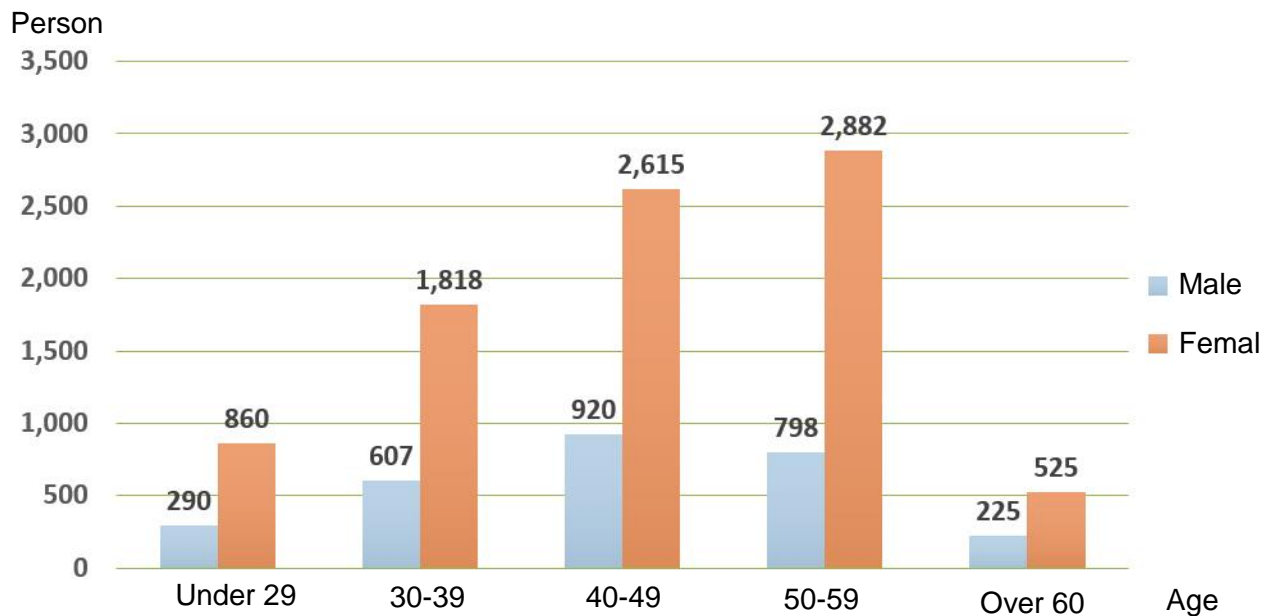
Most taxation officers are young adults. The ratios of men and women are 24.61% and 75.39%. Gender and age of taxation officers are shown in the table and chart.

Gender and age of taxation officers

Unit: Person;%

Class interval (Age)	Nationwide			Ratio
	Number of Men	Number of Women	Subtotal	
Under 29	290	860	1,150	9.97%
30-39	607	1,818	2,425	21.01%
40-49	920	2,615	3,535	30.63%
50-59	798	2,882	3,680	31.89%
Over 60	225	525	750	6.50%
Total	2,840	8,700	11,540	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 98.8%. As for the examination level, the ratio of taxation officers who passed the senior civil service examination or above is 80%.

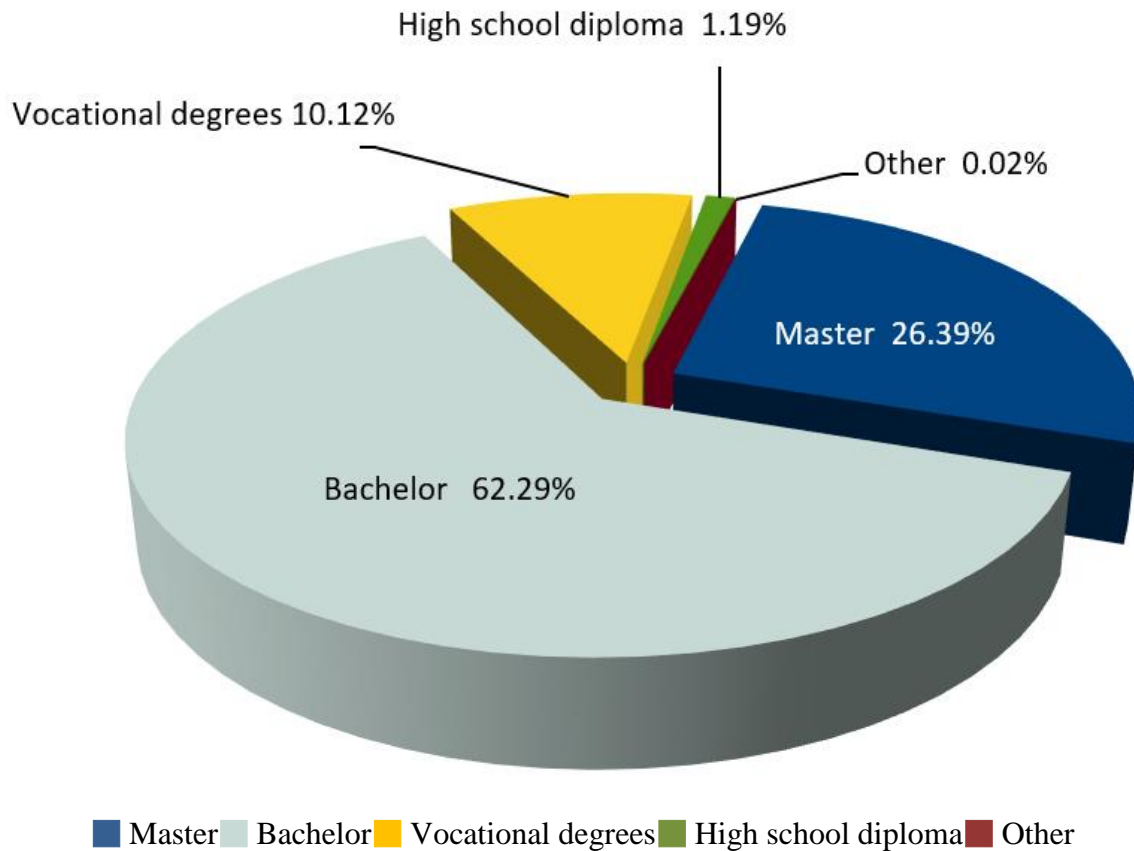
Education level of taxation officers

Unit: Person; %

Education	Number	Ratio
Master	3,045	26.39%
Bachelor	7,188	62.29%
Vocational degrees	1,168	10.12%
High school diploma	137	1.19%
Other	2	0.02%
Total	11,540	100.00%

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

Pie chart of education level of taxation officers



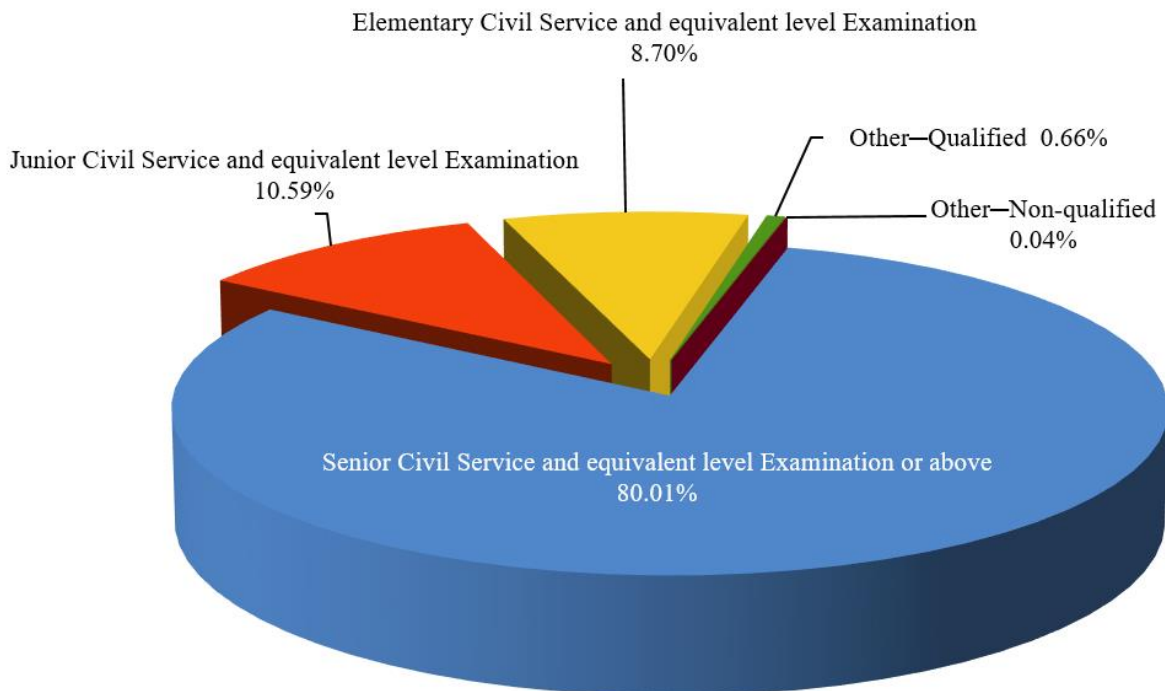
Examination taken by taxation officers

Unit: Person;%

Examination Level	Nationwide	
	Number	Ratio
Senior Civil Service and equivalent level Examination or above	9,233	80.01%
Junior Civil Service and equivalent level Examination	1,222	10.59%
Elementary Civil Service and equivalent level Examination	1,004	8.70%
Other—Qualified	76	0.66%
Other—Non-qualified	5	0.04%
Total	11,540	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

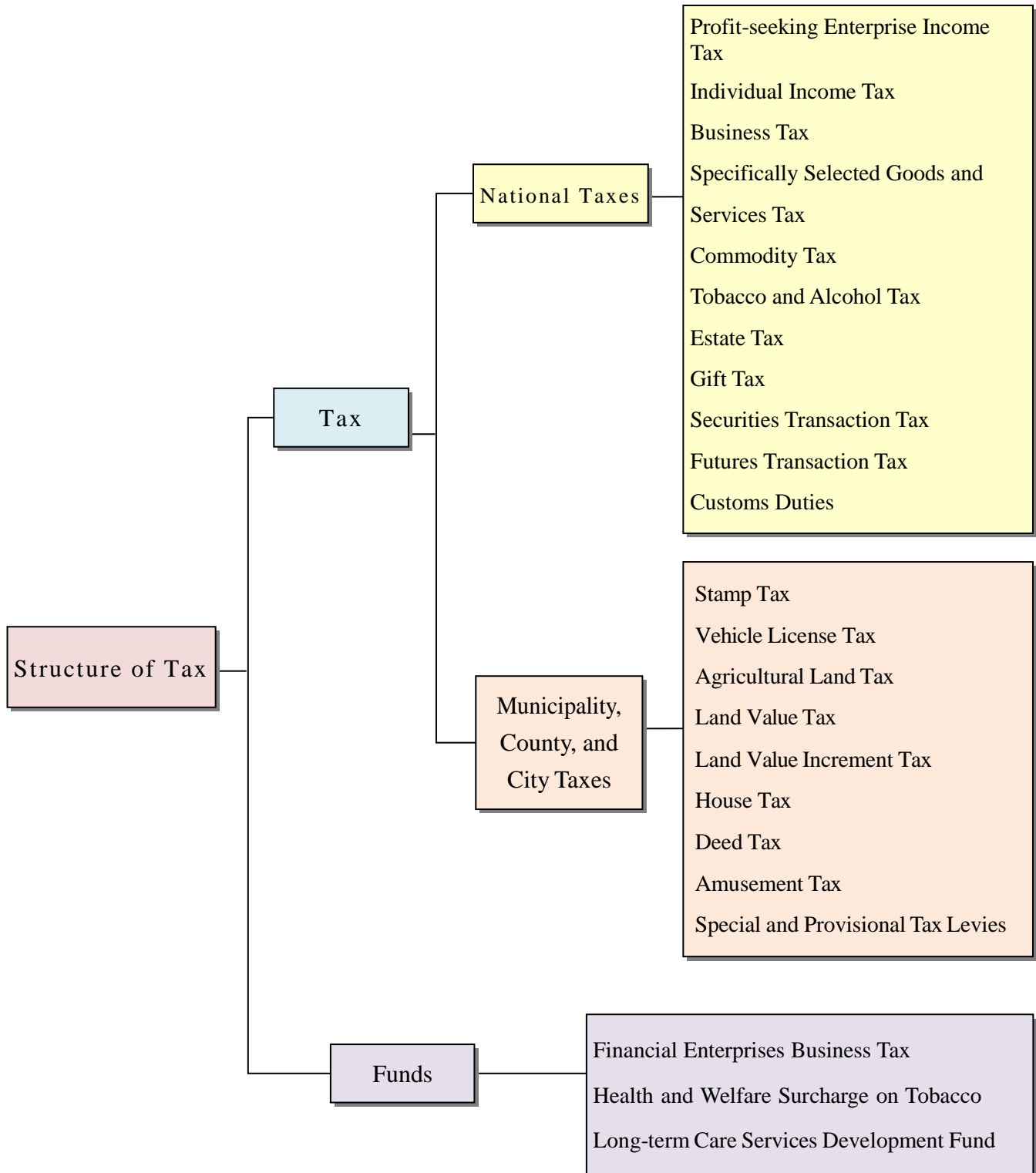
Name	Date Began Office	Date Left Office
Chen, Tsung	May 1950	March 1961
Chen, Shao-Shu	March 1961	July 1969
Jin, Wei-Shen	July 1969	December 1981
Shiue, Jia-Chuan	December 1981	December 1986
Chang, Yao-Tung	December 1986	April 1988
Wang, Jeng-Yi	April 1988	July 1991
Hou, Ba-Lieh	July 1991	March 1994
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, I-Hui	July 2023
National Taxation Bureau of the Central Area	Director-General	Lou, Mei-Chung	March 2023
National Taxation Bureau of the Southern Area	Director-General	Lee, Ya-Ching	July 2023
Taipei City Revenue Service	Director	Ni, Yung-Jsu	July 2019
Revenue Service Office, New Taipei City Government	Director	Huang, Yu-Min	July 2024
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	Zeng, Zih-Lin	January 2024
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	Acting Director-General	Cai, Jia-Hui	August 2024
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	Acting Director-General	Li, Chun-Hsing	August 2024
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	Lu, Tien-Lung	December 2018
Local Tax Bureau, Hualien County	Director-General	Lu, Yu-Chih	August 2016
Tax Bureau, Taitung County	Director-General	Li, Su-Chin	July 2013
Local Tax Bureau, Penghu County	Director-General	Lin, Hong-Cheng	January 2022
Local Tax Bureau, Keelung City	Director-General	Ou, Chiou-Shya	January 2014
Local Tax Bureau, Hsinchu City	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	Hsu, Hung-Chih	March 2024
Finance and Local Tax Bureau, Lienchiang County	Director-General	Chen, Sui-Chin	July 2018

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

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 and Long-term Care Services Development Fund, etc.) have grown rapidly.

In 2023, tax revenue was NT\$3,456.16 billion, which was 1.75 times the 2014 tax revenue of NT\$1,976.11 billion, of which National Taxes increased 83.6% and Municipality, County, and City Taxes increased 12.3% compared with the 2014 tax revenue.

Statistics of tax revenues for 2014 to 2023

Index Base: CY2014=100.

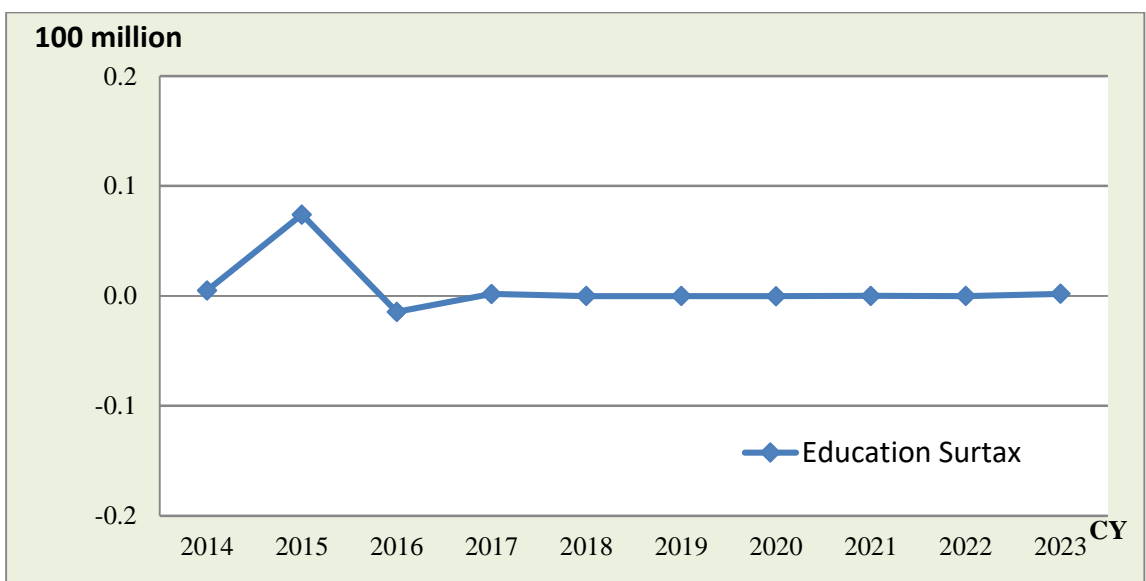
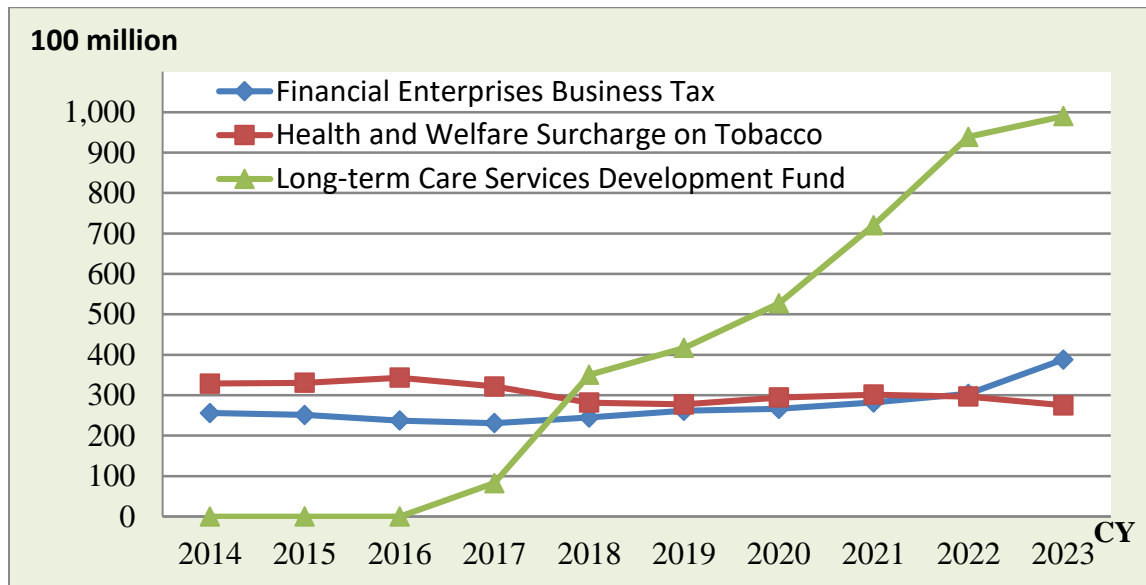
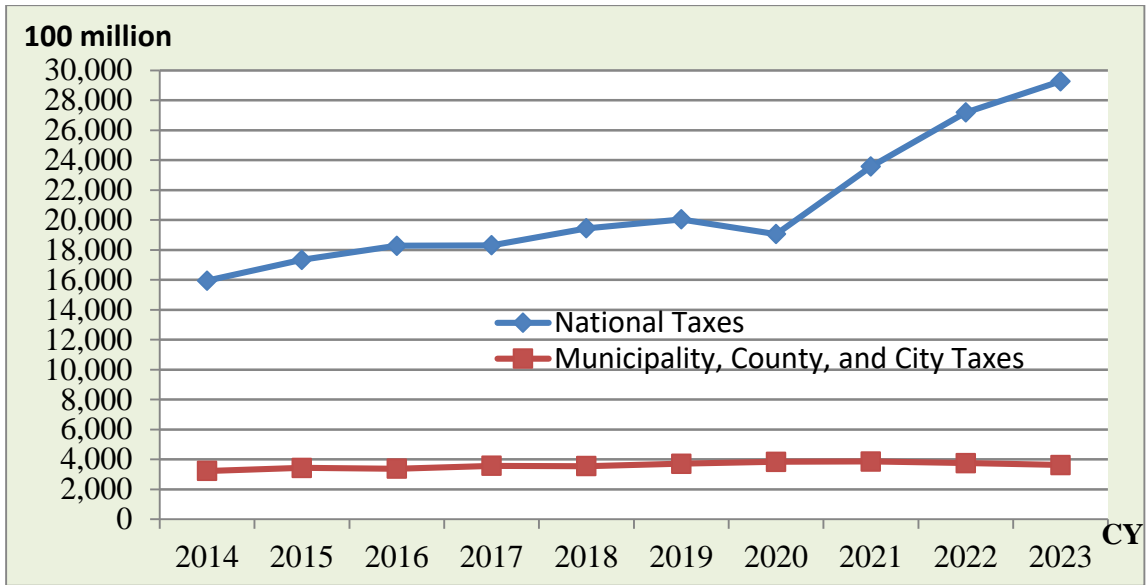
Units: NT\$1,000; %

CY	Total	Index Base	National Taxes	Index Base	Municipality, County, and City Taxes	Index Base	Education Surtax	Index Base
2014	1,976,106,922	100.0	1,594,839,262	100.0	322,769,040	100.0	493	100.0
2015	2,134,857,093	108.0	1,733,504,903	108.7	343,110,612	106.3	7,393	1499.6
2016	2,224,075,454	112.5	1,828,375,406	114.6	337,592,959	104.6	(1,454)	(294.9)
2017	2,251,246,001	113.9	1,831,231,508	114.8	356,458,687	110.4	175	35.5
2018	2,386,944,903	120.8	1,944,277,331	121.9	354,930,856	110.0	(12)	(2.4)
2019	2,470,519,242	125.0	2,003,982,781	125.7	370,946,018	114.9	(7)	(1.4)
2020	2,398,667,080	121.4	1,905,788,776	119.5	384,106,350	119.0	(26)	(5.3)
2021	2,874,212,555	145.4	2,357,876,227	147.8	385,903,602	119.6	(2)	(0.4)
2022	3,247,877,156	164.4	2,719,007,004	170.5	374,930,865	116.2	(8)	(1.6)
2023	3,456,157,917	174.9	2,928,205,529	183.6	362,579,004	112.3	187	37.9
CY	Financial Enterprises Business Tax	Index Base	Health and Welfare Surcharge on Tobacco	Index Base	Long-term Care Services Development Fund	Index Base		
2014	25,609,386	100.0	32,888,741	100.0	-	-		
2015	25,137,156	98.2	33,097,029	100.6	-	-		
2016	23,745,524	92.7	34,363,019	104.5	-	-		
2017	23,124,126	90.3	32,178,236	97.8	8,253,269	-		
2018	24,473,563	95.6	28,186,471	85.7	35,076,694	-		
2019	26,159,164	102.1	27,721,290	84.3	41,709,996	-		
2020	26,623,186	104.0	29,437,537	89.5	52,711,257	-		
2021	28,196,403	110.1	30,164,461	91.7	72,071,864	-		
2022	30,338,957	118.5	29,688,169	90.3	93,912,169	-		
2023	38,836,044	151.6	27,516,631	83.7	99,020,522	-		

Source: Yearbook of Financial Statistics, Republic of China, 2023.

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

Growth chart of tax revenues for past 10 years



II Proportion of Taxes in National Tax Revenue

1. The proportions of taxes in the National Tax Revenue

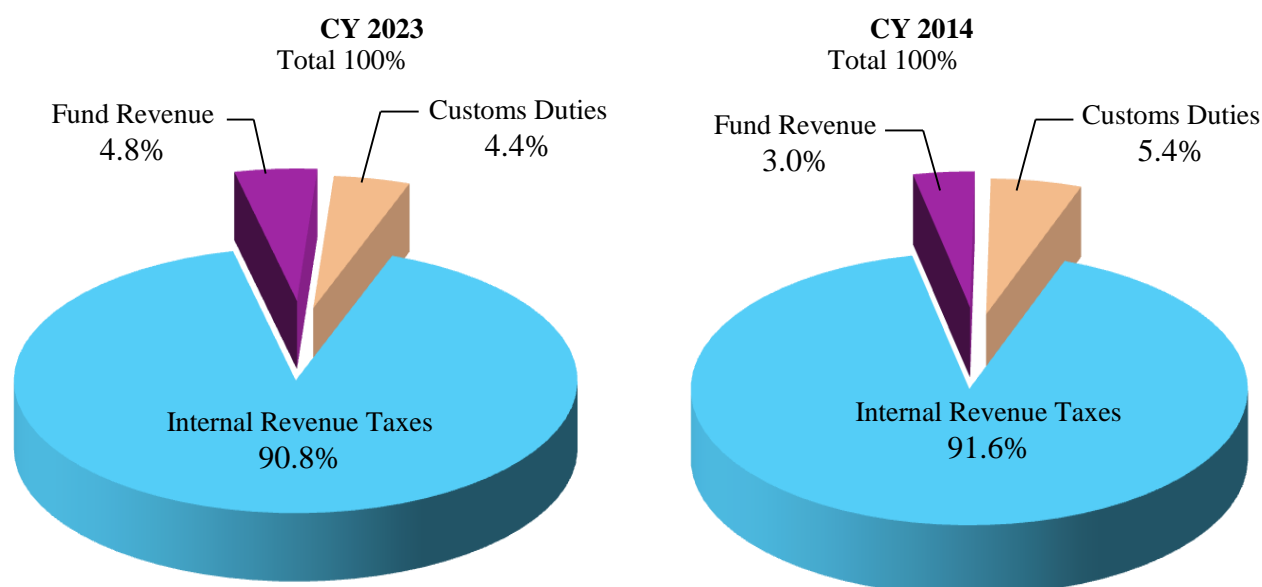
The National Tax Revenue consists of Internal Revenue Taxes, Customs Duties, and the Fund Revenue (this fund includes the Financial Enterprises Business Tax, the Health and Welfare Surcharge on Tobacco, and the Long-term Care Services Development Fund). In the past 10 years, the proportion of each revenue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

Proportions in National Tax Revenue Sources

Unit: %

Items CY	Total	Internal Revenue Taxes	Customs Duties	Fund Revenue
2014	100.0	91.6	5.4	3.0
2015	100.0	92.1	5.2	2.7
2016	100.0	92.2	5.2	2.6
2017	100.0	92.1	5.1	2.8
2018	100.0	91.3	5.0	3.7
2019	100.0	91.1	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

Source: Yearbook of Financial Statistics, Republic of China 2023.



2. The proportion of tax revenue in national tax revenue—by item of tax

Observing the structure of each tax, the proportion of income tax is the highest. In 2023, Income Tax accounted for the highest proportion (53.1%), followed by Business Tax (16.6%), Securities Transaction Tax (5.7%), Land Tax (4.9%), Commodity Tax (4.8%), and Customs Duties (4.4%).

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

Items	C Y	Unit: %				
		2014	2015	2016	2017	2018
Grand Total		100.0	100.0	100.0	100.0	100.0
Customs Duties		5.4	5.2	5.2	5.1	5.0
Income Tax*		41.2	43.9	45.2	43.8	45.1
Profit-seeking Enterprise Income Tax*		20.4	21.7	22.9	22.4	23.8
Individual Income Tax*		20.8	22.2	22.3	21.5	21.3
Estate and Gift Tax*		1.3	1.5	2.1	2.3	1.3
Estate Tax*		0.7	0.9	1.1	0.9	0.9
Gift Tax*		0.6	0.7	1.0	1.3	0.4
Commodity Tax		8.7	8.6	8.2	7.9	7.5
Securities Transaction Tax		4.5	3.8	3.2	4.0	4.2
Futures Transaction Tax		0.1	0.2	0.2	0.2	0.3
Tobacco and Alcohol Tax*		2.2	2.1	2.1	2.2	2.9
Specifically Selected Goods and Services Tax		0.3	0.2	0.1	0.1	0.1
Business Tax**		18.3	16.9	17.0	17.1	17.4
Financial Enterprises Business Tax		1.3	1.2	1.1	1.0	1.0
Land Tax		8.8	8.6	8.0	8.4	7.6
Land Value Tax		3.6	3.3	4.2	4.2	3.8
Land Value Increment Tax		5.1	5.3	3.7	4.2	3.8
House Tax		3.3	3.3	3.3	3.4	3.3
Vehicle License Tax		3.0	2.9	2.8	2.8	2.7
Deed Tax		0.6	0.6	0.5	0.6	0.6
Stamp Tax		0.5	0.5	0.5	0.5	0.5
Amusement Tax		0.1	0.1	0.1	0.1	0.1
Special and Provisional Tax Levies		—	0.0	0.0	0.1	0.1
Education Surtax		0.0	0.0	0.0	0.0	0.0
Health and Welfare Surcharge on Tobacco		1.7	1.6	1.5	1.4	1.2
Items	C Y	2019	2020	2021	2022	2023
Grand Total		100.0	100.0	100.0	100.0	100.0
Customs Duties		5.0	5.1	4.6	4.4	4.4
Income Tax		46.5	40.9	42.9	51.8	53.1
Profit-seeking Enterprise Income Tax		26.2	19.9	24.4	31.6	31.2
Individual Income Tax		20.3	21.0	18.4	20.2	21.8
Estate and Gift Tax*		1.4	1.8	1.8	1.8	1.8
Estate Tax*		1.0	1.2	1.2	1.2	1.1
Gift Tax*		0.4	0.5	0.7	0.6	0.7
Commodity Tax		7.2	7.1	6.3	4.7	4.8
Securities Transaction Tax		3.7	6.3	9.6	5.4	5.7
Futures Transaction Tax		0.2	0.3	0.4	0.3	0.2
Tobacco and Alcohol Tax*		2.8	3.0	2.5	2.3	2.0
Specifically Selected Goods and Services Tax		0.1	0.1	0.1	0.1	0.2
Business Tax**		17.0	18.2	17.4	16.8	16.6
Financial Enterprises Business Tax		1.1	1.1	1.0	0.9	1.1
Land Tax		7.8	8.5	7.0	5.8	4.9
Land Value Tax		3.7	3.8	3.1	2.9	2.7
Land Value Increment Tax		4.1	4.7	3.8	2.9	2.2
House Tax		3.3	3.3	2.9	2.6	2.6
Vehicle License Tax		2.7	2.8	2.3	2.1	2.0
Deed Tax		0.6	0.7	0.6	0.5	0.5
Stamp Tax		0.5	0.6	0.5	0.5	0.5
Amusement Tax		0.1	0.1	0.0	0.1	0.1
Special and Provisional Tax Levies		0.1	0.1	0.1	0.0	0.0
Education Surtax		0.0	0.0	0.0	0.0	0.0
Health and Welfare Surcharge on Tobacco		1.1	1.2	1.0	0.9	0.8

Source: Yearbook of Financial Statistics, Republic of China, 2023.

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

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

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

In the past decade, the national tax revenue, except for the Securities Transactions Tax and Futures Transactions Tax, were affected by market transactions. The other taxes increased to NT\$3,066.06 billion in 2023, the highest increase in the past decade.

Statistics of national tax revenue for 2014 to 2023

Index Base: CY 2014=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
2014	402,631,678	100.0	410,852,287	100.0	813,483,965	100.0	25,444,324	100.0	172,897,429	100.0	43,809,966	100.0
2015	462,784,445	114.9	473,946,434	115.4	936,730,879	115.2	32,735,575	128.7	183,130,790	105.9	44,160,168	100.8
2016	510,388,471	126.8	495,971,933	120.7	1,006,360,404	123.7	47,515,086	186.7	181,906,968	105.2	45,626,761	104.1
2017	503,312,206	125.0	483,099,840	117.6	986,412,046	121.3	51,085,366	200.8	178,467,404	103.2	50,234,984	114.7
2018	567,944,689	141.1	509,134,609	123.9	1,077,079,297	132.4	31,824,830	125.1	180,111,430	104.2	69,602,514	158.9
2019	647,910,948	160.9	500,903,111	121.9	1,148,814,059	141.2	34,925,726	137.3	176,878,186	102.3	68,649,317	156.7
2020	477,052,060	118.5	504,655,105	122.8	981,707,165	120.7	42,296,348	166.2	170,223,762	98.5	71,472,435	163.1
2021	701,845,090	174.3	530,188,503	129.0	1,232,033,593	151.5	53,061,964	208.5	180,093,438	104.2	70,859,143	161.7
2022	1,027,278,985	255.1	655,119,764	159.5	1,682,398,749	206.8	57,613,334	226.4	153,523,425	88.8	73,322,979	167.4
2023	1,079,455,217	268.1	755,103,888	183.8	1,834,559,105	225.5	61,852,720	243.1	164,254,930	95.0	69,629,190	158.9

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
2014	88,710,600	100.0	2,861,748	100.0	360,697,761	100.0	5,400,976	100.0	107,141,879	100.0	1,620,448,648	100.0
2015	82,032,932	92.5	3,783,497	132.2	360,898,524	100.1	4,191,738	77.6	110,977,956	103.6	1,758,642,059	108.5
2016	70,854,816	79.9	3,705,866	129.5	378,354,422	104.9	2,825,530	52.3	114,971,077	107.3	1,852,120,930	114.3
2017	89,967,010	101.4	4,190,423	146.4	384,978,061	106.7	2,316,766	42.9	114,956,843	107.3	1,862,608,903	114.9
2018	101,170,666	114.0	6,099,829	213.2	415,408,541	115.2	2,473,693	45.8	120,056,787	112.1	2,003,827,587	123.7
2019	91,204,700	102.8	4,694,563	164.0	420,908,352	116.7	2,734,703	50.6	123,042,335	114.8	2,071,851,941	127.9
2020	150,631,874	169.8	7,535,931	263.3	437,212,013	121.2	2,653,534	49.1	121,390,157	113.3	1,985,123,219	122.5
2021	275,392,541	310.4	10,459,907	365.5	499,357,607	138.4	3,616,250	67.0	133,270,051	124.4	2,458,144,494	151.7
2022	175,604,475	198.0	9,986,117	349.0	544,366,239	150.9	3,895,538	72.1	142,547,274	133.0	2,843,258,130	175.5
2023	197,335,904	222.4	8,067,959	281.9	572,341,653	158.7	5,513,277	102.1	152,507,357	142.3	3,066,062,095	189.2

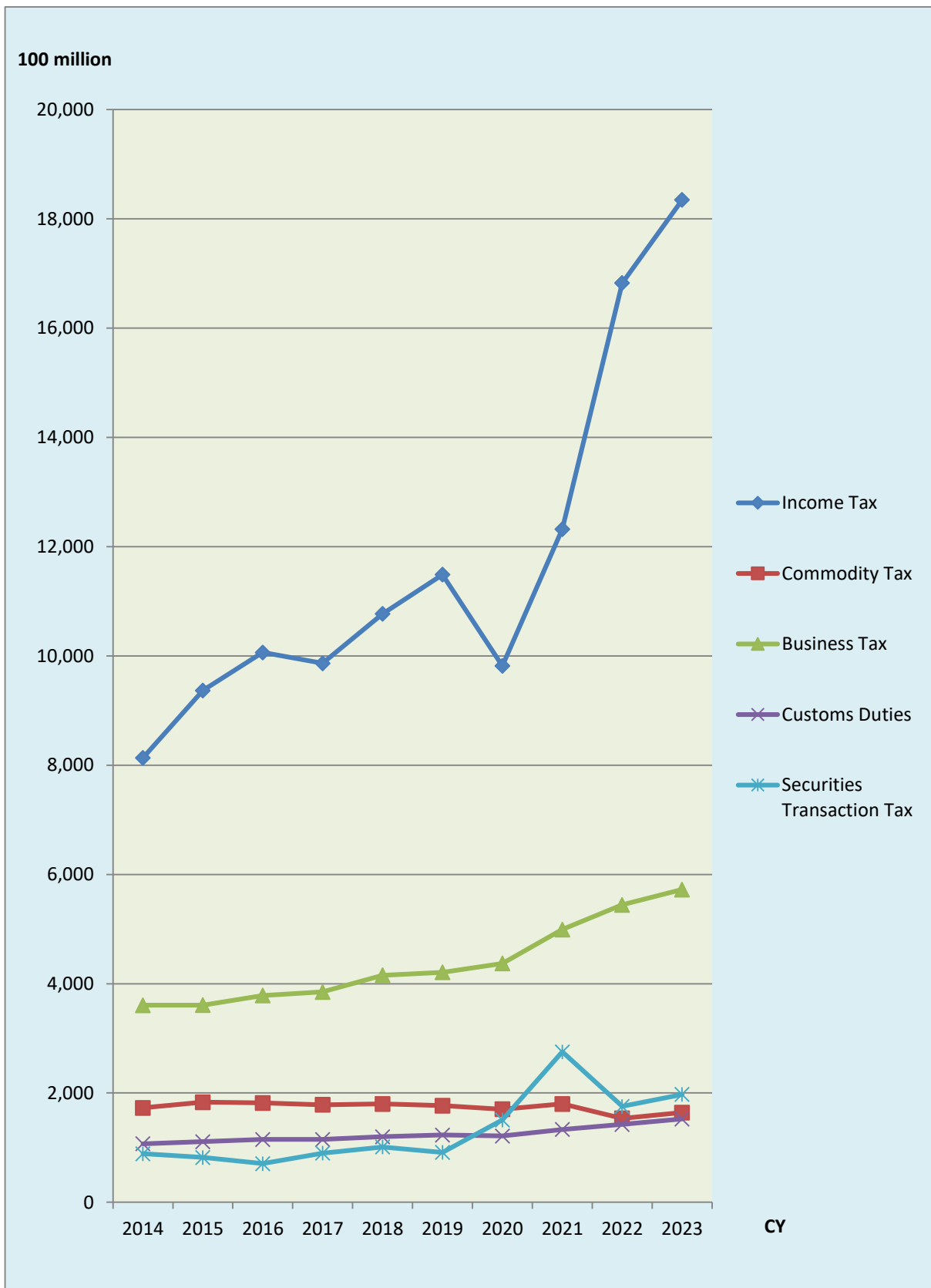
Source: Yearbook of Financial Statistics, Republic of China, 2023.

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.

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

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

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



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

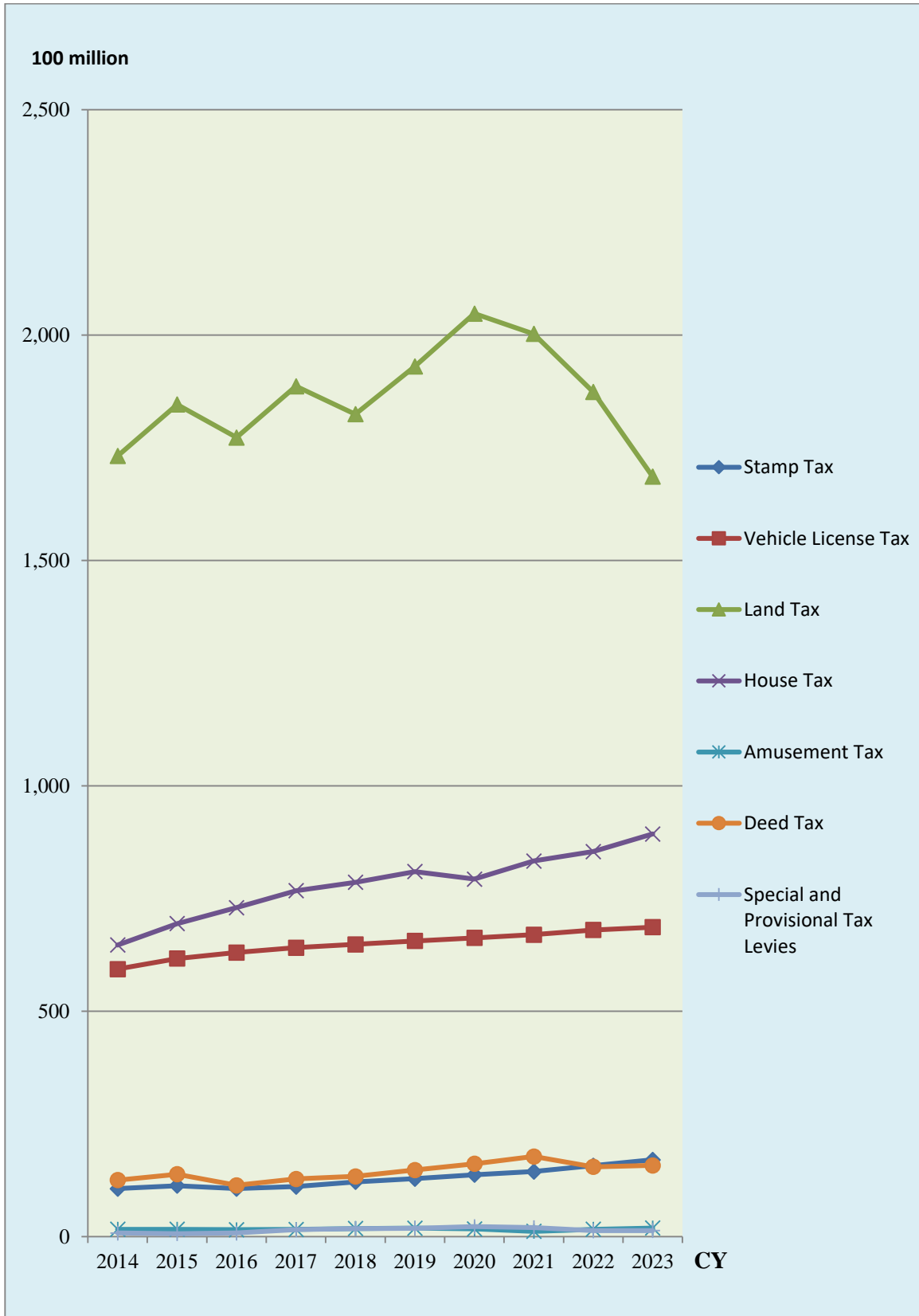
Statistics of municipality, county, and city taxes for past 10 years

Unit: NT\$1,000

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

Source: Yearbook of Financial Statistics, Republic of China, 2023.

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



V The proportion of direct and indirect taxes for past 10 years

Direct Taxes include Income Tax (including Consolidated Housing and Land Income Tax for Long-term Care Services Development Fund), Securities Transaction Tax, Futures Transaction Tax, 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, the proportion of Direct Taxation to National Tax revenue has remained between 59.8% and 68.7%.

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

Unit: %

CY	Direct Taxes					Indirect Taxes			
	Total	Income Tax			Others	Total	Business Tax	Commodity Tax	Others
		Subtotal	Profit-seeking Enterprise	Individual Income Tax					
2014	59.8	41.2	20.4	20.8	18.6	40.2	18.3	8.7	13.2
2015	62.0	43.9	21.7	22.2	18.1	38.0	16.9	8.6	12.5
2016	62.5	45.2	22.9	22.3	17.3	37.5	17.0	8.2	12.3
2017	62.6	43.8	22.4	21.5	18.8	37.4	17.1	7.9	12.3
2018	62.4	45.1	23.8	21.3	17.3	37.6	17.4	7.5	12.6
2019	63.5	46.5	26.2	20.3	17.0	36.5	17.0	7.2	12.3
2020	61.8	40.9	19.9	21.0	20.9	38.2	18.2	7.1	12.9
2021	65.1	42.9	24.4	18.4	22.3	34.9	17.4	6.3	11.2
2022	68.2	51.8	31.6	20.2	16.4	31.8	16.8	4.7	10.3
2023	68.7	53.1	31.2	21.8	15.7	31.3	16.6	4.8	10.0

Source: Yearbook of Financial Statistics, Republic of China, 2023.

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

**PART IV Overview of Internal Revenue Tax
Collection in 2023**

I Comparison of tax revenues in 2023 with the budget in 2023 and tax revenues in 2022

The budget for internal revenue taxes in 2023 (excluding Customs Duties and Health and Welfare Surcharge on Tobacco) was NT\$2,906.38 billion. The tax revenue was NT\$3,276.13 billion, more than the budget by NT\$369.76 billion (including Education Surtax), or 12.7%. The 2022 tax revenue was NT\$3,075.64 billion, so the 2023 tax revenue showed an increase of 6.5%. The analysis of the major tax items is as follows:

1. Profit-seeking Enterprise Income Tax: In 2023, tax revenues were NT\$1,079.46 billion, exceeding the budget by NT\$32.12 billion, or 103.1%. The main reason for this was that the profits of some enterprises in 2022 were better than estimated. Compared with the previous year's tax revenues of NT\$1,027.28 billion, there was an increase of 5.1%.
2. Individual Income Tax: In 2023, tax revenues were NT\$755.1 billion, exceeding the budget by NT\$168.91 billion, or 128.8%. The main reason for this was that salary raises, interest rate hikes, and increased distribution of dividends in 2022 were higher than estimated. Compared with the previous year's tax revenues of NT\$655.12 billion, there was an increase of 15.3%.
3. Estate and Gift Tax: In 2023, tax revenues were NT\$61.85 billion, exceeding the budget by NT\$26.1 billion, or 173%. 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\$57.61 billion, there was an increase of 7.4%.
4. Commodity Tax: In 2023, tax revenues were NT\$164.26 billion, exceeding the budget by NT\$8.5 billion, or 105.5%. The main reason for this was that the increase of tax amounts of commodity tax on vehicles were higher than estimated. Compared with the previous year with tax revenues of NT\$153.52 billion, there was an increase of 7%.
5. Tobacco and Alcohol Tax: In 2023, tax revenues were NT\$69.63 billion (including revenues for the Long-term Care Services Development Fund), falling short of the budget by NT\$0.8 billion, or 98.9%. The main reasons for this were that tobacco product production was reduced and operators increased supplies to airport duty-free shops to cope with the post-epidemic travel wave. Compared with the previous year with tax revenues of NT\$73.32 billion, there was a decrease of 5%.
6. Securities Transaction Tax: In 2023, tax revenues were NT\$197.34 billion, exceeding the budget by NT\$42.24 billion, or 127.2%. 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\$175.6 billion, there was an increase of 12.4%.
7. Business Tax: In 2023, tax revenues were NT\$572.34 billion, exceeding the budget by NT\$105.51 billion, or 122.6%. The main reasons for this were interest rate hikes and a stable domestic demand. Compared with the previous year with tax revenues of NT\$544.37 billion, there was an increase of 5.1%.
8. Land Value Tax: In 2023, tax revenues were NT\$94.07 billion, exceeding the budget by NT\$2.41 billion, or 102.6%. The main reasons for this were Land Value Tax registration check and clear old tax arrears. Compared with the previous year tax revenues of NT\$94.32 billion, there was a decrease of 0.3%.
9. Land Value Increment Tax: In 2023, tax revenues were NT\$74.5 billion, falling short of the budget by NT\$30.62 billion, or 70.9%. The main reason for this was the decrease in the total amount of land price. Compared with the previous year tax revenues of NT\$93.05 billion, there was a decrease of 19.9%.

**Comparison of tax revenues in 2023 with the budget in 2023
and tax revenues in 2022**

Units: NT\$100 million; %

Tax items	Items	Budget in 2023 (1)	Tax revenues in 2023 (2)	Increase (decrease) number (3)=(2)-(1)	Tax achievement rate (4)=(2)/(1)	Tax revenues in 2022 (5)	Growth rate (6)=(2)/(5)-1
	Total	29,063.76	32,761.34	3,697.58	112.6	30,756.42	6.5
	National Taxes	25,274.30	29,135.55	3,861.25	115.3	27,007.11	7.9
	Income Tax*	16,335.38	18,345.59	2,010.21	112.3	16,823.99	9.0
	Profit-seeking Enterprise Income Tax*	10,473.39	10,794.55	321.16	103.1	10,272.79	5.1
	Individual Income Tax*	5,861.99	7,551.04	1,689.05	128.8	6,551.20	15.3
	Estate and Gift Tax*	357.54	618.53	260.99	173.0	576.13	7.4
	Commodity Tax	1,557.60	1,642.55	84.95	105.5	1,535.23	7.0
	Securities Transaction Tax	1,551.00	1,973.36	422.36	127.2	1,756.04	12.4
	Futures Transaction Tax	72.98	80.68	7.70	110.6	99.86	-19.2
	Tobacco and Alcohol Tax*	704.33	696.29	-8.04	98.9	733.23	-5.0
	Specifically Selected Goods and Services Tax	27.13	55.13	28.00	203.2	38.96	41.5
	Business Tax**	4,668.35	5,723.42	1,055.07	122.6	5,443.66	5.1
	Municipality, County, and City Taxes	3,789.46	3,625.79	-163.67	95.7	3,749.31	-3.3
	Stamp Tax	132.32	170.35	38.03	128.7	157.22	8.4
	Vehicle License Tax	665.24	686.48	21.24	103.2	680.17	0.9
	Land Tax	1,967.86	1,685.72	-282.14	85.7	1,873.67	-10.0
	Land Value Tax	916.63	940.70	24.07	102.6	943.20	-0.3
	Land Value Increment Tax	1,051.23	745.02	-306.21	70.9	930.46	-19.9
	House Tax	844.81	893.08	48.27	105.7	854.19	4.6
	Amusement Tax	15.13	18.90	3.77	124.9	16.28	16.1
	Deed Tax	156.45	158.01	1.56	101.0	154.81	2.1
	Special and Provisional Tax Levies	7.65	13.25	5.60	173.3	12.97	2.2
	Education Surtax	-	-	-	-	-	-

Source: Yearbook of Financial Statistics, Republic of China, 2023.

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

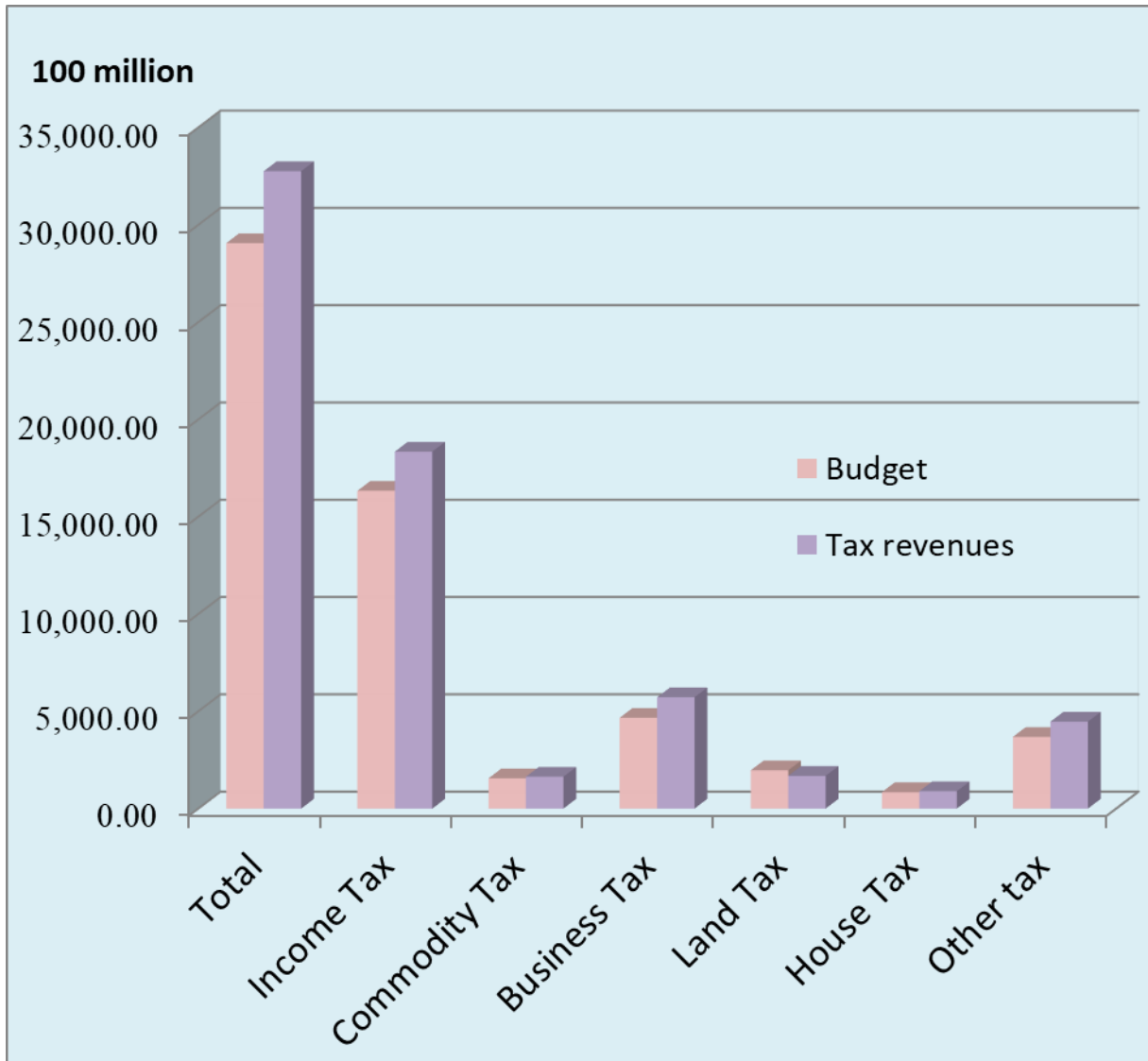
Special and Provisional Tax Levies included in Municipality, County, and City Taxes.

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

Note: 1.* Income Tax, 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 2023



II Comparison of tax revenues in 2023 with the budget in 2023 and tax revenues in 2022 of tax collection agencies

1. National Taxation Bureau of Taipei
In 2023, tax revenues were NT\$1,136.17 billion, exceeding the budget of NT\$990.09 billion by NT\$146.08 billion. The tax achievement rate was 114.8%, an increase of 8.5% compared with the previous year's tax revenues.
2. National Taxation Bureau of the Northern Area
In 2023, tax revenues were NT\$1,019.84 billion, exceeding the budget of NT\$821.18 billion by NT\$198.67 billion. The tax achievement rate was 124.2%, an increase of 14% compared with the previous year's tax revenues.
3. National Taxation Bureau of the Central Area
In 2023, tax revenues were NT\$355.84 billion, exceeding the budget of NT\$353.73 billion by NT\$2.11 billion. The tax achievement rate was 100.6%, an increase of 2.1% compared with the previous year's tax revenues.
4. National Taxation Bureau of the Southern Area
In 2023, tax revenues were NT\$174.95 billion, exceeding the budget of NT\$155.67 billion by NT\$19.28 billion. The tax achievement rate was 112.4%, an increase of 8% compared with the previous year's tax revenues.
5. National Taxation Bureau of Kaohsiung
In 2023, tax revenues were NT\$254.27 billion, exceeding the budget of NT\$234.36 billion by NT\$19.91 billion. The tax achievement rate was 108.5%, a decrease of 8.4% compared with the previous year's tax revenues,.
6. Tax collection agencies of each county/ city government
In 2023, tax revenues were NT\$79.58 billion, exceeding the budget of NT\$77.01 billion by NT\$2.57 billion. The tax achievement rate was 103.3%, a decrease of 2% compared with the previous year's tax revenues.
7. Taipei City Revenue Service Office
In 2023, tax revenues were NT\$76.32 billion, falling short of the budget of NT\$76.72 billion by NT\$0.4 billion. The tax achievement rate was 99.5%, a decrease of 0.7% compared with the previous year's tax revenues.
8. New Taipei City Revenue Service Office
In 2023, tax revenues were NT\$61.28 billion, falling short of the budget of NT\$64.7 billion by NT\$3.42 billion. The tax achievement rate was 94.7%, a decrease of 5.2% compared with the previous year's tax revenues.
9. Taoyuan City Revenue Service Office
In 2023, tax revenues were NT\$38.18 billion, falling short of the budget of NT\$41.09 billion by NT\$2.92 billion. The tax achievement rate was 92.9%, a decrease of 4.7% compared with the previous year's tax revenues.
10. Taichung City Revenue Service Office
In 2023, tax revenues were NT\$40.34 billion, falling short of the budget of NT\$48.96 billion by NT\$8.62 billion. The tax achievement rate was 82.4%, a decrease of 8.1% compared with the previous year's tax revenues.
11. Tainan City Revenue Service Office
In 2023, tax revenues were NT\$24.98 billion, falling short of the budget of NT\$26.62 billion by NT\$1.64 billion. The tax achievement rate was 93.8%, a decrease of 3.1% compared with the previous year's tax revenues.
12. Kaohsiung City Revenue Service Office
In 2023, tax revenues were NT\$41.91 billion, falling short of the budget of NT\$43.85 billion by NT\$1.94 billion. The tax achievement rate was 95.6%, a decrease of 1.6% compared with the previous year's tax revenues.

Collection performance of various national tax collection agencies in 2023

Units: NT\$100 million; %

Tax collection agencies	Items	Budget in 2023 (1)	Tax revenues in 2023 (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 2022 (5)	Growth rate (6)= [(2)-(5)] / (5)	
	Total	29,339.76	33,036.51	3,696.75	112.6	31,053.30	6.4	100.0
	National Taxation Bureau of Taipei	9,900.92	11,361.74	1,460.82	114.8	10,472.70	8.5	34.4
	National Taxation Bureau of the Northern Area	8,211.79	10,198.44	1,986.65	124.2	8,948.68	14.0	30.8
	National Taxation Bureau of the Central Area	3,537.33	3,558.43	21.10	100.6	3,486.35	2.1	10.8
	National Taxation Bureau of the Southern Area	1,556.66	1,749.45	192.79	112.4	1,619.89	8.0	5.3
	National Taxation Bureau of Kaohsiung	2,343.61	2,542.66	199.05	108.5	2,776.37	-8.4	7.7
	Tax collection agencies of each county/ city government	770.07	795.75	25.68	103.3	811.85	-2.0	2.4
	Taipei City Revenue Service Office	767.20	763.20	-4.00	99.5	768.22	-0.7	2.3
	New Taipei City Revenue Service Office	646.97	612.77	-34.20	94.7	646.31	-5.2	1.9
	Taoyuan City Revenue Service Office	410.94	381.79	-29.15	92.9	400.46	-4.7	1.2
	Taichung City Revenue Service Office	489.59	403.44	-86.15	82.4	438.95	-8.1	1.2
	Tainan City Revenue Service Office	266.21	249.78	-16.43	93.8	257.86	-3.1	0.8
	Kaohsiung City Revenue Service Office	438.48	419.05	-19.43	95.6	425.66	-1.6	1.3

Source: Yearbook of Financial Statistics, Republic of China, 2023 and the database of the Ministry of Finance.

Explanation: 1. This table includes Financial Enterprises Business Tax, Health and Welfare Surcharge on Tobacco, Estate and Gift Tax, and Tobacco and Alcohol tax, the latter two are included in the Long-term Care Service Development 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 2023**

Units: NT\$100 million; %

Item Tax collection agencies	Budget in 2023 (1)	Tax revenues in 2023 (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 2022 (5)	Growth rate (6)= [(2)-(5)] / (5)	
Total	770.07	795.75	25.68	103.3	811.85	-2.0	100.0
Yilan County Revenue Service Office	64.58	62.44	-2.14	96.7	66.38	-5.9	7.8
Hsinchu County Revenue Service Office	106.46	104.33	-2.13	98.0	103.31	1.0	13.1
Miaoli County Revenue Service Office	62.64	66.22	3.58	105.7	68.77	-3.7	8.3
Changhua County Revenue Service Office	114.27	120.65	6.38	105.6	121.93	-1.0	15.2
Nantou County Revenue Service Office	38.68	45.76	7.08	118.3	47.94	-4.5	5.7
Yunlin County Revenue Service Office	70.57	70.67	0.10	100.1	68.42	3.3	8.9
Chiayi County Revenue Service Office	39.32	42.79	3.47	108.8	43.42	-1.5	5.4
Pingtung County Revenue Service Office	68.46	71.57	3.11	104.5	78.19	-8.5	9.0
Taitung County Revenue Service Office	14.77	16.02	1.25	108.5	16.39	-2.3	2.0
Hualien County Revenue Service Office	29.87	34.98	5.11	117.1	32.86	6.5	4.4
Penghu County Revenue Service Office	5.22	6.23	1.01	119.3	6.17	1.0	0.8
Keelung City Revenue Service Office	35.86	37.70	1.84	105.1	39.55	-4.7	4.7
Hsinchu City Revenue Service Office	85.44	79.99	-5.45	93.6	81.53	-1.9	10.1
Chiayi City Revenue Service Office	28.07	29.73	1.66	105.9	30.66	-3.0	3.7
Kinmen County Revenue Service Office	5.54	6.17	0.63	111.4	5.82	6.0	0.8
Lienchiang County Revenue Service Office	0.32	0.52	0.20	162.5	0.51	2.0	0.1

Source: Yearbook of Financial Statistics, Republic of China, 2023.

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

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

As far as the tax items of internal revenue taxes (including Financial Enterprises Business Tax, Education Surtax, Health and Welfare Surcharge on Tobacco, and Long-term Service Development Fund) are concerned, the income tax for the year 2023 accounts for 56%, ranking first among all tax items, followed by the business tax at 17.5%. These two tax items total 73.5%, more than half of internal revenue taxes. Among them, Income Tax has been in the leading position of all tax items for 10 years. The proportion of each tax item is shown in the table.

Proportion of various tax items to internal revenue taxes

Unit: %

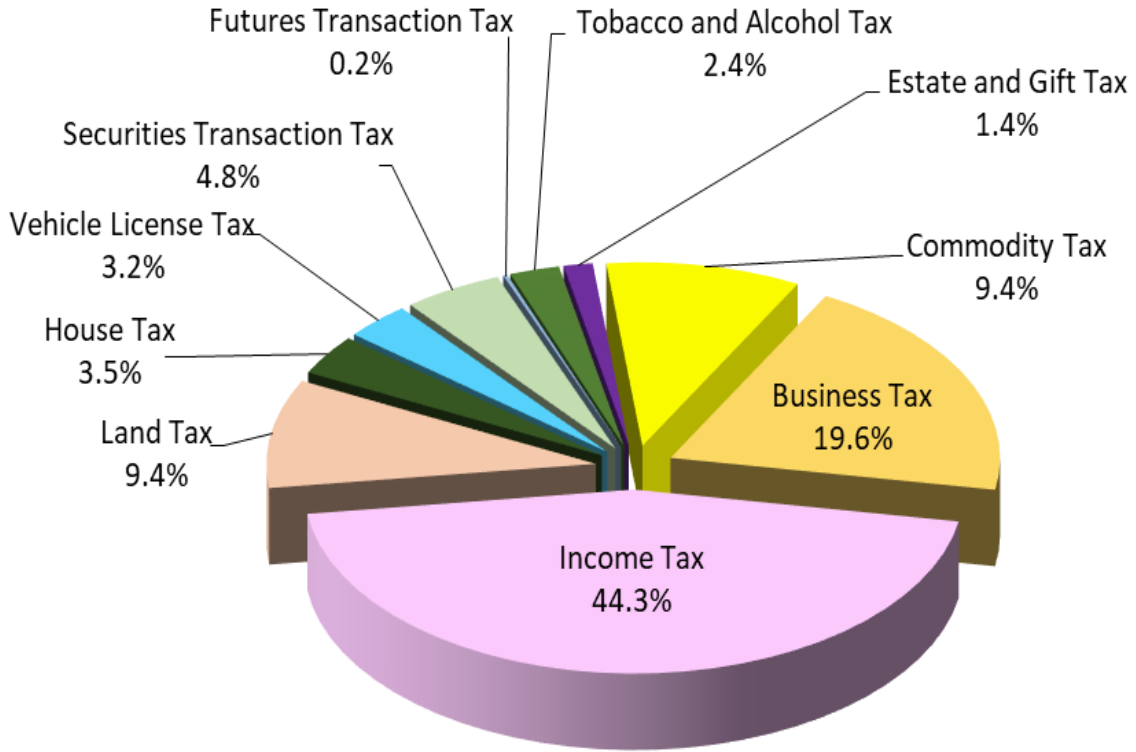
Tax items		CY	
		CY 2014	CY 2023
Total		100.0	100.0
National Taxes	Subtotal	82.4	88.9
	Income Tax	44.3	56.0
	Estate and Gift Tax	1.4	1.9
	Commodity Tax	9.4	5.0
	Tobacco and Alcohol Tax	2.4	2.1
	Securities Transaction Tax	4.8	6.0
	Futures Transaction Tax	0.2	0.2
	Business Tax	19.6	17.5
	Specifically Selected Goods and Services Tax	0.3	0.2
Municipality, County, and City Taxes	Subtotal	17.6	11.1
	Stamp Tax	0.6	0.5
	Vehicle License Tax	3.2	2.1
	Land Tax	9.4	5.1
	House Tax	3.5	2.7
	Amusement Tax	0.1	0.1
	Deed Tax	0.7	0.5
	Special and Provisional Tax Levies	0.0	0.0

Source: Yearbook of Financial Statistics, Republic of China, 2023.

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

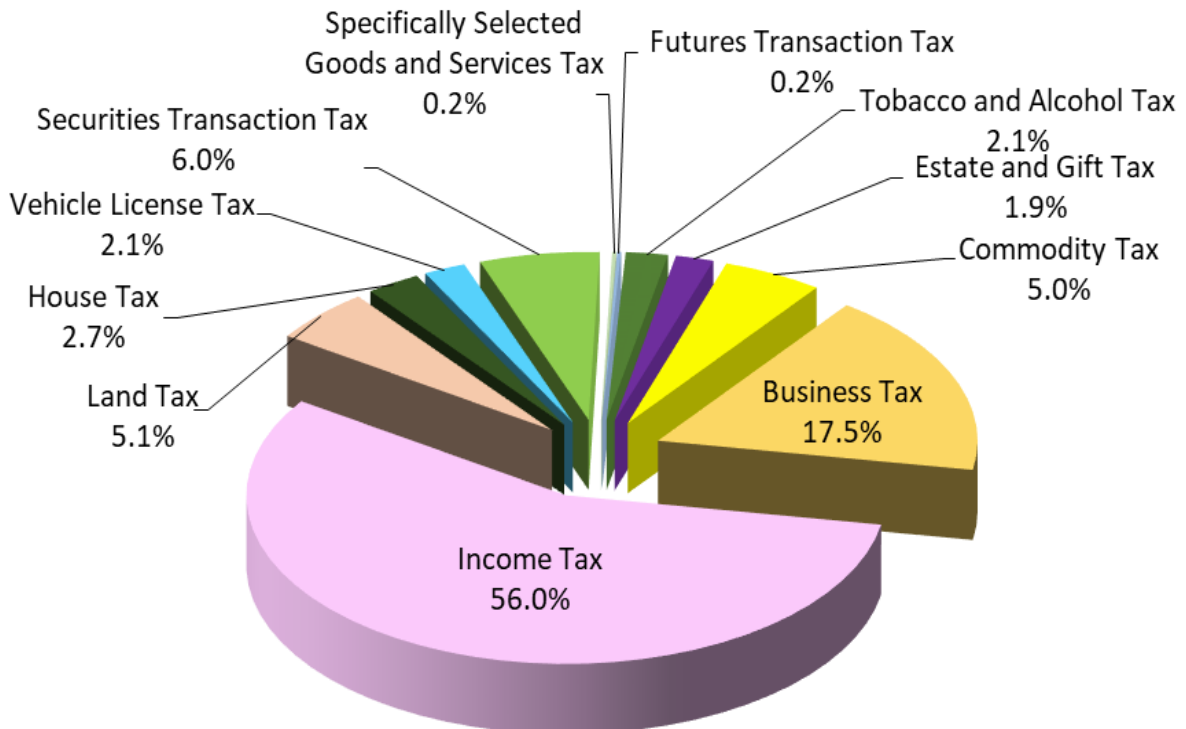
CY 2014

Total 100%



CY 2023

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)
2014	72.5	12.2
2015	78.5	12.5
2016	78.9	12.7
2017	78.7	12.5
2018	80.8	13.0
2019	81.6	13.1
2020	70.6	12.0
2021	81.7	13.3
2022	84.7	14.3
2023	81.6	14.7

Source: Yearbook of Financial Statistics, Republic of China, 2023.

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 2023, the average per capita national income has been about NT\$855.85 thousand, the average per capita tax burden has been about NT\$147.87 thousand, and the average per capita tax burden has accounted for about 17.3% of the average per capita national income.

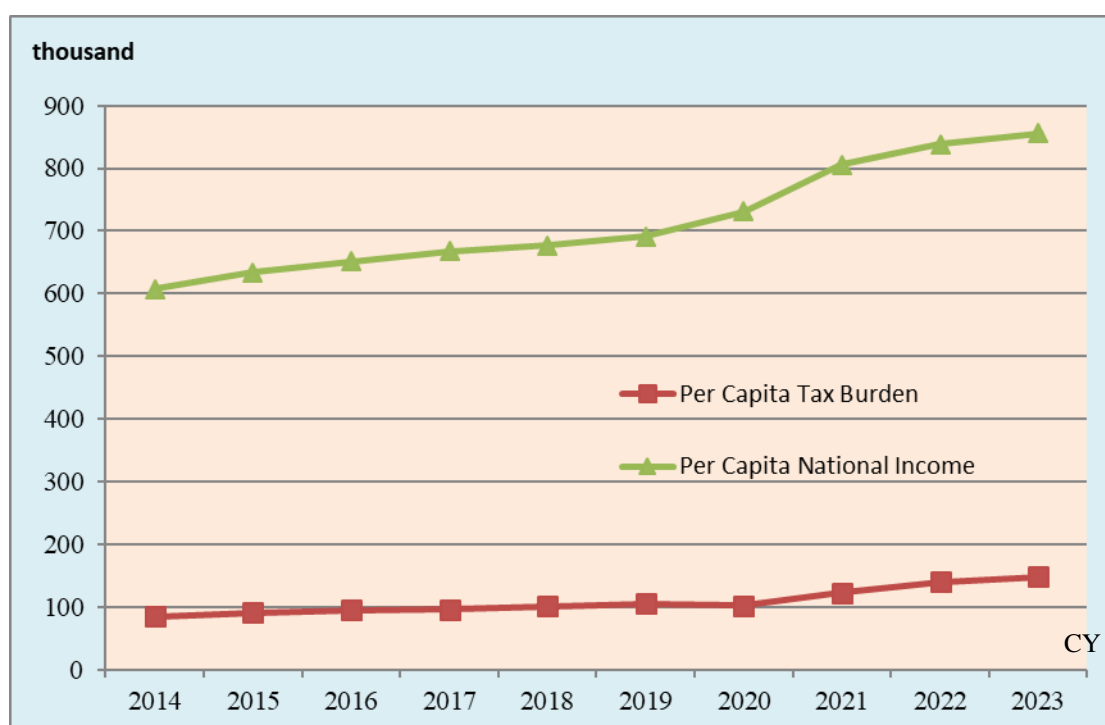
Comparison of per capita tax burden and national income over the past 10 years

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
2014	84.48	607.26	13.9
2015	90.99	633.37	14.4
2016	94.61	650.85	14.5
2017	95.59	667.95	14.3
2018	101.25	677.20	15.0
2019	104.72	691.33	15.1
2020	101.71	730.74	13.9
2021	122.37	805.88	15.2
2022	140.08	838.29	16.7
2023	147.87	855.85	17.3

Source: Yearbook of Financial Statistics, Republic of China, 2023 and website of The Directorate General of Budget, Accounting and Statistics (DGBAS).

“Summary of National Income Statistics” (Updated May 2023).



III Comparison of national tax burden and other countries

According to tax revenue as a percentage of gross domestic product (GDP) in the Yearbook of Financial Statistics, Republic of China 2023, from 2019 to 2021, tax revenues accounted for 13.1%, 12%, and 13.3% of the gross domestic product. The percentages of other major countries were 20.7% in Japan, 22% in South Korea, 20.4% in the United States, 30.4% in France, and 24.5% 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 2021

Unit: %

Countries	Tax revenue as a percentage of gross domestic product (GDP)
Republic of China	13.3
Japan	20.7
Korea	22.0
United States	20.4
France	30.4
Germany	24.5

Source: Yearbook of Financial Statistics, Republic of China 2023.

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\$1,834.56 billion in 2023 where individual income tax revenue was NT\$755.1 billion, 41.16% of total net income tax revenues, and profit-seeking enterprise income tax revenue accounted for the remaining NT\$1,079.46 billion, 58.84% 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
2014	813,483,965	410,852,287	50.51	402,631,678	49.49
2015	936,730,879	473,946,434	50.60	462,784,445	49.40
2016	1,006,360,404	495,971,933	49.28	510,388,471	50.72
2017	986,412,046	483,099,840	48.98	503,312,206	51.02
2018	1,077,079,298	509,134,610	47.27	567,944,688	52.73
2019	1,148,814,059	500,903,111	43.60	647,910,948	56.40
2020	981,707,165	504,655,105	51.41	477,052,060	48.59
2021	1,232,033,593	530,188,503	43.03	701,845,090	56.97
2022	1,682,398,749	655,119,764	38.94	1,027,278,985	61.06
2023	1,834,559,105	755,103,888	41.16	1,079,455,217	58.84

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\$1,079.46 billion in 2023, where publicly-owned profit-seeking enterprise income tax revenue was NT\$5.52 billion, 0.51% of total net profit-seeking enterprise income tax revenues and private profit-seeking enterprise income tax revenue accounted for the remaining NT\$1,073.94 billion, 99.49% 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
2014	402,631,678	842,960	0.21	401,788,718	99.79
2015	462,784,445	4,883,296	1.06	457,901,149	98.94
2016	510,388,471	1,117,891	0.22	509,270,580	99.78
2017	503,312,206	-9,440,483	-1.88	512,752,689	101.88
2018	567,944,688	7,091,410	1.25	560,853,278	98.75
2019	647,910,948	7,213,163	1.11	640,697,785	98.89
2020	477,052,060	-801,510	-0.17	477,853,570	100.17
2021	701,845,090	2,884,438	0.41	698,960,652	99.59
2022	1,027,278,985	5,302,518	0.52	1,021,976,467	99.48
2023	1,079,455,217	5,520,181	0.51	1,073,935,036	99.49

Source: The Department of Statistics, Ministry of Finance.

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

Unit: Case; NT\$1,000

National Taxation Bureau	Year	Provisional Income Tax Returns and Tax Paid ^(Note)		Income Tax Returns	
		Cases Filed	Tax Paid	Cases Filed	Tax Paid
National Taxation Bureau of Taipei	2018	40,842	77,076,000	187,016	95,853,000
	2019	42,408	76,459,000	189,697	96,168,000
	2020	35,440	62,581,000	192,630	170,894,000
	2021	33,823	82,415,000	195,248	229,096,000
	2022	37,009	92,188,000	197,500	223,457,000
National Taxation Bureau of Kaohsiung	2018	32,105	15,279,000	100,909	30,278,000
	2019	33,057	18,920,000	103,600	18,971,000
	2020	30,616	11,209,000	106,844	28,306,000
	2021	30,666	12,301,000	111,336	78,338,000
	2022	32,810	16,666,000	115,226	63,519,000
National Taxation Bureau of the Northern Area	2018	90,941	58,411,000	319,001	125,717,000
	2019	93,187	77,284,000	326,708	103,940,000
	2020	81,197	62,707,000	337,756	155,978,000
	2021	80,626	86,613,000	351,662	256,055,000
	2022	87,995	121,307,000	363,362	326,384,000
National Taxation Bureau of the Central Area	2018	70,813	35,836,000	225,803	52,323,000
	2019	72,998	37,757,000	232,396	40,512,000
	2020	62,727	16,868,000	240,385	52,138,000
	2021	63,127	19,168,000	250,200	81,368,000
	2022	68,232	25,518,000	259,609	80,818,000
National Taxation Bureau of the Southern Area	2018	24,507	10,592,000	105,794	17,121,000
	2019	25,285	11,707,000	108,840	13,161,000
	2020	22,617	7,374,000	112,788	19,227,000
	2021	22,288	8,118,000	117,988	28,707,000
	2022	23,898	9,274,000	123,164	31,835,000
Total	2018	259,208	197,194,000	938,523	321,292,000
	2019	266,935	222,127,000	961,241	272,752,000
	2020	232,597	160,739,000	990,403	426,543,000
	2021	230,530	208,615,000	1,026,434	673,564,000
	2022	249,944	264,953,000	1,058,861	726,013,000

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	2018	877,158	76,518,000
	2019	870,803	79,921,000
	2020	868,554	79,483,000
	2021	855,906	90,534,000
	2022	866,012	121,570,000
National Taxation Bureau of Kaohsiung	2018	715,455	12,956,000
	2019	724,169	13,206,000
	2020	735,262	12,842,000
	2021	732,848	15,079,000
	2022	753,411	21,501,000
National Taxation Bureau of the Northern Area	2018	2,407,971	48,904,000
	2019	2,469,672	51,530,000
	2020	2,503,473	55,219,000
	2021	2,521,005	73,634,000
	2022	2,596,613	102,323,000
National Taxation Bureau of the Central Area	2018	1,441,546	26,915,000
	2019	1,458,206	28,754,000
	2020	1,466,950	28,700,000
	2021	1,463,341	32,881,000
	2022	1,514,725	42,733,000
National Taxation Bureau of the Southern Area	2018	854,731	13,589,000
	2019	863,337	13,612,000
	2020	876,146	13,728,000
	2021	873,853	16,489,000
	2022	902,255	21,577,000
Total	2018	6,296,861	178,882,000
	2019	6,386,187	187,023,000
	2020	6,450,385	189,972,000
	2021	6,446,953	228,617,000
	2022	6,633,016	309,704,000

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 2021 into 3 points introduced below for reference.

(1) A progressive tax rate system has been adopted for individual income tax, and tax distribution increases as income increases. With regard to the ratio of the assessed tax payable to assessed gross income, those with a net income of less than \$540,000 accounted for only 1.85%, while those with a net income of more than \$10 million amounted to 29.88%, as detailed in the attached table.

Individual Income Tax Burden Distribution Table in 2021

Unit: NT\$1,000;%

Level	Brackets (Ten Thousand)	Assessed Gross Income (including dividend income calculated separately)	Assessed Net Income Assessed Gross Income (including dividend income calculated separately)	Assessed Tax Payable Assessed Gross Income (including dividend income calculated separately)	
				Amount	Percentage of Assessed Gross Income
	NET=0	938,418,250	49,566,355	13,878,579	1.48
1	0-54	1,481,001,658	473,290,888	27,416,285	1.85
2	54-121	963,832,017	551,931,004	39,434,751	4.09
3	121-242	788,336,481	552,254,968	58,848,108	7.46
4	242-453	544,958,176	435,377,674	69,342,998	12.72
5	453-500	67,471,600	56,877,006	11,058,056	16.39
6	500-1000	303,979,972	266,319,895	61,823,243	20.34
7	1000 and over	245,011,568	231,135,051	73,452,103	29.98
	Total	5,333,009,722	2,616,752,841	355,254,122	6.66

Source: Fiscal Information Agency, Ministry of Finance, The 2021 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 2021

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

Brackets (Ten Thousand)	Taxpayer Unit		Assessed Tax Payable (including dividend income calculated separately)	
	Cases Filed	Percentage	Amount	Percentage
000-054	5,286,302	81.97	41,294,864	11.62
054-242	981,450	15.22	98,282,859	27.67
242 and over	180,937	2.81	215,676,399	60.71
Total	6,448,689	100.00	355,254,122	100.00

Source: Fiscal Information Agency, Ministry of Finance, The 2021 statistical book of assessed individual income tax filing data (Table 6A-2).

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

Statistical Table of Income Categories of Individual Income Tax in 2021

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

Item of Income	Income	Percentage
Business income	128,997,004	2.42
Income from professional practice	142,029,982	2.66
Income from salaries and wages	3,788,243,159	71.03
Income from interest	150,028,341	2.81
Income from leases and from royalties	140,244,346	2.63
Income from self-undertaking in farming, fishing, animal husbandry, forestry, and mining	0	0
Income from property transactions	20,629,266	0.39
Income from prizes and awards won by chance	7,681,949	0.15
Dividend income	804,789,179	15.09
Separation income	8,699,663	0.16
Other income	113,843,067	2.14
Income derived from written articles	1,582,654	0.03
Non-classified income	26,241,113	0.49
Total (Gross Income)	5,333,009,722	100.00

Source: Fiscal Information Agency, Ministry of Finance, The 2021 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 2021

Unit: Case; NT\$1,000

Type of Income	Brackets (Ten Thousand)								
	NET=0	0-54	54-121	121-242	242-453	453-500	500-1000	1000 and over	Total
Taxpayer Unit	3,046,319	2,239,983	666,129	315,321	125,601	11,016	35,653	8,667	6,448,689
Total	938,418,250	1,481,001,658	963,832,017	788,336,481	544,958,176	67,471,600	303,979,972	245,011,568	5,333,009,722
Business income	36,074,873	34,177,458	23,010,506	17,846,227	9,461,427	924,006	3,170,157	4,332,348	128,997,004
Income from professional practice	23,149,800	37,355,465	27,402,910	21,590,573	13,223,257	1,617,805	7,613,736	10,076,436	142,029,982
Income from salaries and wages	643,872,835	1,157,124,609	721,272,333	562,676,514	363,226,773	43,494,928	181,375,606	115,199,561	3,788,243,159
Income from interest	53,082,625	42,238,853	22,904,640	15,853,886	8,914,589	962,164	3,864,488	2,207,096	150,028,341
Income from leases and from royalties	24,653,303	35,443,577	26,045,200	22,933,084	16,548,160	1,945,822	8,387,800	4,287,399	140,244,346
Income from property transactions	3,028,509	4,192,108	3,505,893	3,468,603	2,726,378	431,355	1,758,752	1,517,668	20,629,266
Income from prizes and awards won by chance	1,525,136	2,345,226	1,516,676	1,262,990	699,191	62,464	212,319	57,948	7,681,949
Dividend income	136,572,469	143,378,763	118,958,692	122,298,179	110,014,203	15,177,784	78,834,698	79,554,391	804,789,179
Separation income	168,687	528,388	794,950	1,170,596	1,515,313	242,067	1,808,556	2,471,105	8,699,663
Other income	11,555,413	18,689,508	14,095,072	15,061,033	15,228,089	2,232,590	14,565,414	22,415,949	113,843,067
Income derived from written articles	276,849	407,783	275,064	279,080	203,165	15,975	82,909	41,828	1,582,654
Non-classified income	4,457,751	5,119,919	4,050,081	3,895,716	3,197,631	364,640	2,305,537	2,849,838	26,241,113

Source: Fiscal Information Agency, Ministry of Finance, The 2021 statistical book of assessed individual income tax filing data (Table 16-2).

II Commodity Tax

The net revenues of commodity tax were NT\$164.25 billion in 2023. That was about NT\$10.73 billion more than in 2022. Most of the revenue from commodity tax was concentrated from oil/gas and vehicles, accounting for 90.34%. Commodity tax revenues and the ratio for each taxable item are as follows:

Comparative Analysis Table of Commodity Tax Sources in 2022 and 2023

Unit: NT\$1,000; %

Item	2022			2023		
	No.of businesses	Revenues	Ratio	No.of businesses	Revenues	Ratio
Total	1,157	153,523,425	100.00	1,139	164,254,929	100.00
Oil / Gas	35	62,490,132	40.70	36	61,079,573	37.19
Vehicles	514	73,899,421	48.14	506	87,299,096	53.15
Electric Appliances	247	8,371,416	5.45	238	7,004,681	4.27
Cement	25	2,488,977	1.62	26	2,466,494	1.50
Beverages	306	3,312,528	2.16	300	3,570,495	2.17
Rubber Tires	27	2,529,164	1.65	31	2,401,482	1.46
Flat-glass	3	431,787	0.28	2	433,102	0.26

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\$69.63 billion in 2023, with a decrease of more than NT\$3.69 billion compared to 2022. Revenues and ratio of tobacco and alcohol tax are as follows:

Net Revenues Comparative Table of Tobacco and Alcohol Tax in 2022 and 2023

Unit: NT\$1,000; %

Item	2022		2023	
	Net revenues	Ratio	Net revenues	Ratio
Tobacco and Alcohol Tax	73,322,979	100.00	69,629,190	100.00
Tobacco	47,226,358	64.41	43,757,929	62.84
Alcohol	26,096,621	35.59	25,871,261	37.16

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 2023 are: trading, manufacturing, and contracting, accounting for 74.30% of total sales. The number, sales amount and sales ratio of business entities by industry are as follows:

Table of 2023 Sales Amount Filed by Business Entities by Industry

Unit: NT\$1,000; %

Industry	Number	Sales amount	Ratio	Industry	Number	Sales amount	Ratio
Trading	509,619	17,549,542,637	32.47	Barber shops	2,265	9,939,290	0.02
Manufacturing	124,979	17,714,471,060	32.77	Bathhouses	74	595,256	0.00
Handicraft	27	123,996	0.00	Labor service	64,139	1,224,348,100	2.27
Journalism	1,553	70,091,599	0.13	Warehousing	1,179	170,466,092	0.32
Publishing	6,942	266,723,396	0.49	Leasing	25,722	768,476,375	1.42
Agriculture and forestry	2,520	31,355,529	0.06	Agency service	8,534	255,057,708	0.47
Animal husbandry	324	16,572,935	0.03	Brokerage service	20,154	1,037,043,653	1.92
Aquaculture	808	16,040,038	0.03	Technical and design service	52,091	1,626,758,457	3.01
Mining	1,212	112,406,356	0.21	Food and beverage services	43,275	611,888,928	1.13
Contracting	151,325	4,899,575,755	9.06	Special food and beverage services	300	848,446	0.00
Printing	6,725	169,432,899	0.31	Notary public	245	5,365,773	0.01
Public utilities	4,644	1,940,316,357	3.59	Banking	5,605	2,138,670,963	3.96
Entertainment services	5,828	89,156,743	0.16	Insurance	968	694,280,590	1.28
Transport	11,724	954,486,953	1.77	Trust investment	9,156	311,345,261	0.58
Photo service	2,533	6,883,297	0.01	Securities	849	175,936,258	0.33
Building furnishing	33,226	350,730,540	0.65	Futures	55	20,176,109	0.04
Advertising	16,491	196,511,388	0.36	Bills	49	21,089,534	0.04
Repair	12,058	188,386,797	0.35	Pawn-broking	51	185,964	0.00
Processing	3,905	159,268,779	0.29	Other	2,502	80,361,034	0.15
Lodging and accommodations	4,830	165,403,757	0.31	Total	1,138,486	54,050,314,605	100

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

2. Number of business entities based on the reporting period of November to December 2023.

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

2. Table of 2023 Business Tax Assessed by the Tax Authority

Unit: NT\$1,000; number

Item	Total	National Taxation Bureau of Taipei	National Taxation Bureau of Kaohsiung	National Taxation Bureau of the Northern Area	National Taxation Bureau of the Central Area	National Taxation Bureau of the Southern Area
Number of business entities whose business tax is assessed	279,718	31,462	29,737	101,759	69,413	47,347
Number of business entities whose assessed sales amount is less than tax threshold	187,226	9,187	32,166	44,491	51,318	50,064
Number of business entities whose business tax are assessed and exempted	62,005	6,239	5,269	27,420	9,317	13,760
Number of business entities whose assessed tax amount is less than tax threshold due to their input tax deducted from the assessed tax	65	46	1	8	2	8
Total	529,014	46,934	67,173	173,678	130,050	111,179
Assessed sales amount	537,469,090	58,911,055	59,565,328	188,154,934	129,723,172	101,114,601
Assessed tax amount	3,708,192	489,331	383,986	1,386,209	885,001	563,666
Input tax filed to be deducted from the assessed tax amount	20,480	2,102	2,058	8,918	4,830	2,572
Input tax deducted from the assessed tax amount	20,149	1,860	2,053	8,909	4,815	2,513
Amount of business tax payable	3,688,043	487,471	381,933	1,377,300	880,186	561,153

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

2. Number of assessed business entities based on 2023 Q4 figures.

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

3. Table of 2023 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			1,138,486	203,674	124,480	395,608	279,536	135,188
Sales amount	Total		54,049,486,273	16,996,622,771	5,501,595,905	18,114,943,172	9,385,122,709	4,051,201,716
	5%-tax-rate		34,618,923,003	11,263,176,098	3,800,848,073	10,203,558,728	6,463,896,644	2,887,443,461
	Zero-tax-rate		12,813,461,042	2,275,044,348	1,219,148,896	6,553,451,515	2,124,577,309	641,238,974
	Tax-exempt		4,064,877,639	1,614,429,124	367,887,049	1,060,720,229	589,229,937	432,611,300
	Special-tax-rate		2,553,052,922	1,843,691,303	113,705,223	297,251,369	208,475,155	89,929,872
Tax base of imported goods and the payment amount of purchase of foreign services	Fixed assets		61,021,189	14,268,389	7,427,576	25,782,318	11,859,950	1,682,957
	Purchases		7,786,450,334	2,724,058,974	1,472,705,549	2,125,060,958	1,197,142,600	267,482,252
	Purchase of foreign services		357,026,623	214,765,160	18,898,662	115,414,799	6,154,184	1,793,818
Input	Total		35,861,051,659	11,862,051,510	4,499,843,304	11,189,797,779	5,912,843,744	2,396,515,323
	Creditable		33,626,578,430	11,681,549,594	4,277,517,727	9,762,016,749	5,660,970,120	2,244,524,240
	Creditable input tax	Purchases	1,630,358,255	592,674,240	211,420,150	468,684,804	255,394,276	102,184,785
		Fixed assets	50,328,237	15,663,169	4,625,742	13,186,801	13,798,922	3,053,603

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 2023 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		1,731,316,982	682,371,422	210,445,309	453,499,103	267,066,063	117,935,085
	Tax of the purchase of foreign services		1,876,115	1,821,810	19,691	23,974	7,647	2,993
	Tax calculated at special tax rate		73,055,640	44,926,822	4,620,885	12,020,518	8,114,642	3,372,773
	Payment of tax payable due to business suspension or adjustment		1,425,628	563,012	119,493	530,978	147,210	64,935
	Creditable input tax for current period		1,664,108,113	602,563,488	214,198,077	477,690,007	266,549,756	103,106,786
	Refundable tax due to business suspension or adjustment		945,000	268,022	187,400	230,531	218,162	40,885
	Tax liability for current period		495,508,608	202,407,320	41,342,844	137,113,245	78,281,379	36,363,819
	Refundable tax for current period		316,058,180	57,105,191	37,518,413	137,376,659	68,004,777	16,053,141
	Accumulated input tax carried forward to next period		211,286,047	89,437,749	25,703,159	59,455,216	25,359,125	11,330,798

Source: Fiscal Information Agency, Ministry of Finance.

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	2022		2023	
	Amount	%	Amount	%
Total	157.22	100.00	170.35	100.00
Tax stamps	11.31	7.19	10.67	6.26
Amount of collective or large payment of Stamp Tax	145.91	92.81	159.68	93.74
Banking business and trust enterprise	29.16	18.55	38.85	22.81
Insurance enterprise	18.58	11.82	19.77	11.61
Public utilities	1.51	0.96	1.57	0.92
Contracting agreements	41.90	26.65	45.65	26.80
Contracts for the sale, transfer, or partition of real estate	24.24	15.42	23.17	13.60
Other	30.52	19.41	30.67	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 in accordance with the laws in 2013 and 2016. In view of the long-term low base of the land value tax in the past, the adjustment of announced land value (30.54%) in 2016 was higher than the previous adjustment. Afterwards, the land value was reassessed in 2018, 2020, and 2022. The national average was 3.63%, 0.66% lower than the previous adjustments in 2018 and 2020; however, it was 2.68% higher than the previous adjustment in 2022. The revenues of land value tax in 2020, 2021, and 2022 were NT\$91.8 billion, NT\$90.2 billion, and 94.3 billion, respectively. The revenue of land value tax in 2023 was NT\$94.1 billion, a decrease of 0.3% compared to 2022.
- (3) Land Value Increment Tax: Faced with the global financial crisis in 2009, the land transaction volume was greatly reduced. Starting from 2010, the transaction volume gradually grew, and the assessed present value of land increased year by year. The revenue in 2023 was NT\$74.5 billion, a decrease of 19.9% compared to 2022.

Statistics of Land Tax Revenues in the Recent 10 Years

Base Year: 2014

Unit: NT\$1,000; %

Item CY	Grand Total			Agricultural Land Tax			Land Value Tax			Land Value Increment Tax		
	Amount	Proportion	Base Ratio	Amount	Proportion	Base Ratio	Amount	Proportion	Base Ratio	Amount	Proportion	Base Ratio
2014	173,174,512	100	100	0	0	0	71,515,636	40.7	100	101,658,876	59.3	100
2015	184,598,397	100	106.6	0	0	0	71,141,328	41.3	99.5	113,457,069	58.7	111.6
2016	177,273,904	100	102.4	0	0	0	93,888,422	38.5	131.3	83,385,482	61.5	82.0
2017	188,638,208	100	108.9	0	0	0	94,776,475	53.0	132.5	93,861,733	47.0	92.3
2018	182,436,812	100	105.3	0	0	0	91,885,304	50.2	128.5	90,551,508	49.8	89.1
2019	193,033,959	100	111.5	0	0	0	91,897,189	50.4	128.5	101,136,770	49.6	99.5
2020	204,742,200	100	118.2	0	0	0	91,752,605	47.6	128.3	112,989,595	52.4	111.1
2021	200,257,068	100	115.6	0	0	0	90,242,554	44.8	126.2	110,014,514	55.2	108.2
2022	187,366,636	100	108.2	0	0	0	94,320,142	45.1	131.9	93,046,494	54.9	91.5
2023	168,571,774	100	97.3	0	0	0	94,070,262	55.8	131.5	74,501,512	44.2	73.3

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

2.Land Value Tax

Sources of Land Value Tax

Unit: Hectare; NT\$ Million

CY Location	Item	Regular Land			Self-use Residential Land			Others		
		No. of Houses	Area	Land Value	No. of Houses	Area	Land Value	No. of Houses	Area	Land Value
2018		4,832,069	108,586	4,254,780	3,449,496	30,101	2,992,630	32,743	47,627	1,304,595
2019		4,859,067	110,185	4,248,860	3,536,800	30,820	3,034,012	33,416	48,845	1,309,431
2020		4,900,498	111,684	4,209,830	3,603,507	31,421	3,048,090	34,440	49,749	1,302,698
2021		4,957,469	113,607	4,178,346	3,674,041	31,915	3,075,710	35,111	50,561	1,332,039
2022		5,023,176	115,777	4,294,496	3,754,241	32,496	3,198,617	35,863	51,304	1,373,270
2023		5,070,011	118,280	4,279,811	3,833,889	33,109	3,228,439	36,280	52,141	1,385,927
Taipei City		400,383	2,293	1,307,668	528,329	2,161	1,314,442	4,041	557	336,182
New Taipei City		760,842	10,690	777,498	886,008	3,452	623,832	4,884	3,933	142,892
Taoyuan City		459,298	10,368	356,076	428,300	3,141	216,757	3,851	5,949	183,433
Taichung City		617,211	13,910	312,077	385,172	4,101	146,467	3,875	6,054	94,218
Tainan City		436,467	12,176	286,279	289,147	3,869	175,781	4,285	5,859	94,523
Kaohsiung City		500,329	10,602	479,794	518,258	4,064	356,114	3,521	7,804	249,673
Taiwan Province		1,868,536	57,350	757,982	798,477	12,299	394,835	11,702	21,816	284,404
Fujian Province		26,945	895	2,439	198	24	210	121	166	598

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

Explanation: Totals may not add up because of rounding.

3. Land Value Increment Tax

Sources of Land Value Increment Tax

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

CY Location	Item	No. of Transferred		Present Value of Transferred	Original Declared Value After Adjustment	Gross Amount of Land Value Increment
		Plots	Area			
2018		1,114,620	238,839,533	1,794,770,069	996,761,070	816,262,285
2019		1,181,992	244,955,303	2,059,329,103	1,154,571,434	938,433,935
2020		1,344,964	266,531,397	2,204,070,986	1,251,233,686	956,161,321
2021		1,440,709	284,681,834	2,325,282,482	1,364,829,430	967,107,290
2022		1,356,742	271,226,542	2,042,203,205	1,252,392,320	823,894,184
2023		1,221,238	241,324,234	1,802,891,960	1,126,985,985	702,324,933
Taipei City		84,558	2,336,023	335,614,958	191,560,293	150,659,403
New Taipei City		178,205	14,242,678	341,035,695	204,497,598	137,669,562
Taoyuan City		149,275	16,804,544	219,650,371	133,910,116	86,375,889
Taichung City		147,620	14,217,498	208,350,367	131,400,039	76,633,310
Tainan City		124,471	26,702,358	130,462,606	89,525,471	45,239,967
Kaohsiung City		120,588	15,262,299	164,468,283	108,258,605	59,724,946
Taiwan Province		410,703	150,394,105	397,703,398	266,024,889	142,187,871
Fujian Province		5,818	1,364,729	5,606,282	1,808,974	3,833,985

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

Explanation: Totals may not add up because of rounding.

VII House Tax

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

Unit: Case; Hectare; NT\$ Million

CY Location	Item	Total			Taxable House					
					Residence (Including Reduced to a Half)					
		Number of Cases	Area	Current Value	Residential Purposes by Owner or Leased for Public Welfare			Residential Purposes Not by Owner		
					Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2017		10,280,163	213,901	6,001,821	6,456,077	93,490	2,538,085	678,912	11,224	439,145
2018		10,409,416	215,816	6,149,586	6,528,328	94,558	2,598,062	685,051	11,332	440,431
2019		10,530,987	219,613	6,392,581	6,578,981	95,494	2,670,202	685,364	11,429	467,445
2020		10,657,184	222,645	6,444,912	6,645,486	96,447	2,699,445	680,527	11,460	464,365
2021		10,786,494	226,333	6,651,298	6,719,412	97,638	2,794,610	678,248	11,506	448,647
2022		10,915,672	229,657	6,876,228	6,797,991	98,657	2,892,652	674,753	11,370	436,993
2023		11,057,394	233,302	7,052,728	6,861,385	99,738	2,955,091	693,419	11,494	454,921
Taipei City		1,215,267	21,058	1,201,688	691,868	7,346	365,238	92,618	1,019	97,826
New Taipei City		1,963,488	31,299	1,230,524	1,334,345	14,137	593,889	135,418	1,696	82,805
Taoyuan City		1,043,925	26,561	772,331	746,274	11,184	329,806	69,593	1,270	39,033
Taichung City		1,323,490	33,134	908,255	854,736	13,639	356,399	105,805	1,985	62,024
Tainan City		889,461	20,986	495,093	567,807	9,580	229,588	43,350	896	26,424
Kaohsiung City		1,283,180	26,756	926,520	852,304	12,036	403,771	83,780	1,330	62,207
Taiwan Province		3,306,488	72,783	1,507,615	1,796,996	31,505	672,336	160,295	3,257	84,044
Fujian Province		32,095	723	10,704	17,055	310	4,062	2,560	39	559

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

Explanation: Totals may not add up because of rounding.

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

Unit: Case; Hectare; NT\$ Million

CY Location	Taxable House								
	Non - Residence (Including Reduced to a Half)								
	Business			Private Hospital, Clinic, or Professional Office			Non-Residential & Non-Business Purposes		
	Number of Cases	Area	Current Value	Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2017	784,369	40,965	1,275,020	16,381	837	35,505	273,834	11,798	446,734
2018	796,957	42,052	1,315,767	17,269	860	36,382	278,234	12,041	442,483
2019	811,358	42,976	1,368,783	18,119	899	38,218	280,619	12,294	460,971
2020	821,541	43,478	1,326,600	18,928	908	38,266	288,269	12,920	495,461
2021	830,091	43,823	1,331,469	20,017	950	40,852	300,180	13,744	544,696
2022	850,163	45,565	1,435,760	20,772	937	40,992	288,072	13,042	504,528
2023	867,148	46,662	1,493,201	21,506	954	42,208	286,659	13,098	500,579
Taipei City	167,109	3,821	306,208	6,695	154	10,186	45,431	1,678	115,403
New Taipei City	174,838	5,457	183,721	4,115	103	5,975	50,572	2,033	95,228
Taoyuan City	73,385	6,786	185,532	1,760	123	4,179	27,868	1,427	46,626
Taichung City	113,588	7,057	170,416	2,561	139	5,256	36,299	1,820	59,027
Tainan City	57,432	4,791	127,469	944	66	2,210	18,685	954	27,247
Kaohsiung City	80,829	5,624	189,158	2,118	149	7,401	30,951	1,303	54,409
Taiwan Province	195,153	13,029	329,121	3,291	219	6,992	75,978	3,852	102,131
Fujian Province	4,814	98	1,576	22	1	10	875	32	510

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

Explanation: Totals may not add up because of rounding.

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

Unit: Case; Hectare; NT\$ Million

CY Location	Item	Tax-Exempt House					
		Residence			Non - Residence		
		Number of Cases	Area	Current Value	Number of Cases	Area	Current Value
2017		1,911,674	22,656	334,967	158,916	32,930	932,365
2018		1,939,973	23,064	350,124	163,604	31,908	966,337
2019		1,989,390	23,814	377,186	167,156	32,707	1,009,776
2020		2,032,531	24,234	391,878	169,902	33,198	1,028,898
2021		2,065,492	24,884	426,330	173,054	33,788	1,064,694
2022		2,106,672	25,503	450,933	177,249	34,583	1,114,370
2023		2,147,440	25,997	464,172	179,837	35,358	1,142,555
Taipei City		181,334	1,562	39,997	30,212	5,477	266,830
New Taipei City		248,077	4,054	137,139	16,123	3,819	131,768
Taoyuan City		110,654	1,625	24,727	14,391	4,147	142,428
Taichung City		192,730	2,760	49,670	17,771	5,734	205,462
Tainan City		184,038	2,096	19,590	17,205	2,604	62,565
Kaohsiung City		219,112	3,050	88,222	14,086	3,264	121,352
Taiwan Province		1,005,845	10,763	104,183	68,930	10,158	208,805
Fujian Province		5,650	87	643	1,119	156	3,345

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

Explanation: Totals may not add up because of rounding.

VIII Deed Tax

Deed Taxes(2-1)

Unit: Case; NT\$1,000

CY Location	Total			
	Number of Cases		Assessment Tax	
	Taxable	Exempt	Taxable	Exempt
2017	341,710	4,067	12,867,001	461,026
2018	351,292	6,332	13,484,409	680,274
2019	374,862	6,622	14,674,850	768,900
2020	408,601	5,569	16,239,427	547,959
2021	428,046	7,584	17,929,507	718,982
2022	393,169	7,413	15,415,328	650,858
2023	397,471	6,931	16,005,907	595,133
Taipei City	39,078	12	1,663,127	1,581
New Taipei City	73,632	3,342	3,296,997	282,902
Taoyuan City	46,669	2,220	2,036,507	187,617
Taichung City	59,937	22	2,504,210	1,299
Tainan City	31,847	7	1,143,999	1,002
Kaohsiung City	45,971	1,254	2,144,902	112,529
Taiwan Province	99,427	74	3,202,993	8,204
Fujian Province	910	-	13,171	-

Unit: Case; NT\$1,000

CY Location	Deed Tax on a Sale				Deed Tax on a Creation of Dien			
	Number of Cases		Assessment Tax		Number of Cases		Assessment Tax	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2017	283,523	3,837	11,773,598	438,188	3	-	225	-
2018	292,523	5,971	12,465,145	613,823	3	-	48	-
2019	314,853	6,266	13,555,420	710,745	2	-	16	-
2020	347,918	5,261	15,196,621	495,197	3	-	257	-
2021	365,260	7,166	16,767,494	664,214	1	-	7	-
2022	327,054	7,122	14,232,817	610,199	1	-	1	-
2023	327,264	6,815	14,717,866	582,507	4	-	71	-
Taipei City	29,860	10	1,501,082	1,334	2	-	2	-
New Taipei City	60,798	3,301	3,034,396	278,132	1	-	62	-
Taoyuan City	40,542	2,218	1,859,123	187,498	-	-	-	-
Taichung City	51,885	5	2,355,441	353	1	-	7	-
Tainan City	26,712	4	1,064,572	746	-	-	-	-
Kaohsiung City	38,708	1,248	2,004,505	109,361	-	-	-	-
Taiwan Province	78,042	29	2,887,531	5,084	-	-	-	-
Fujian Province	717	-	11,217	-	-	-	-	-

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

Explanation: Totals may not add up because of rounding.

Deed Taxes(2-2)

Unit: Case; NT\$1,000

CY Location	Item	Deed Tax on an Exchange				Deed Tax on a Bestowal or a Donation			
		Number of Cases		Assessment Tax		Number of Cases		Assessment Tax	
		Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2017		3,210	67	143,126	2,922	54,827	156	948,865	18,070
2018		4,025	138	130,715	7,880	54,639	167	888,025	32,874
2019		4,810	68	235,924	18,989	55,093	256	882,847	32,464
2020		4,459	112	149,345	19,125	56,111	94	892,620	13,052
2021		6,047	228	228,273	11,515	56,592	58	932,402	14,192
2022		4,244	2	170,897	55	61,635	239	1,010,637	26,464
2023		3,905	2	145,908	47	66,132	99	1,141,061	9,262
Taipei City		1,002	1	41,491	31	8,153	1	120,198	216
New Taipei City		1,990	-	77,263	-	10,843	41	185,275	4,770
Taoyuan City		100	1	1,807	16	6,025	1	175,566	103
Taichung City		113	-	750	-	7,929	12	147,961	139
Tainan City		201	-	3,830	-	4,908	3	75,461	256
Kaohsiung City		125	-	2,198	-	7,138	2	138,200	3,084
Taiwan Province		372	-	18,565	-	20,945	39	296,448	694
Fujian Province		2	-	3	-	191	0	1,951	-

Unit: Case; NT\$1,000

CY Location	Item	Deed Tax on a Partition				Deed Tax on a Possession			
		Number of Cases		Assessment Tax		Number of Cases		Assessment Tax	
		Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2017		145	7	1,186	1,845	2	-	1	-
2018		101	56	458	25,698	1	-	18	-
2019		101	32	634	6,702	3	-	11	-
2020		107	102	573	20,586	3	-	12	-
2021		140	132	1,288	29,062	6	-	43	-
2022		233	50	973	14,140	2	-	3	-
2023		164	15	873	3,317	2	-	128	-
Taipei City		60	-	288	-	1	-	67	-
New Taipei City		-	-	-	-	-	-	-	-
Taoyuan City		2	-	11	-	-	-	-	-
Taichung City		9	5	51	808	-	-	-	-
Tainan City		26	-	136	-	-	-	-	-
Kaohsiung City		-	4	-	84	-	-	-	-
Taiwan Province		67	6	388	2,426	1	-	61	-
Fujian Province		-	-	-	-	-	-	-	-

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

Explanation: Totals may not add up because of rounding.

IX Estate Tax

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

Unit: Person; Case

CY Location	Item	No. of Deceased	No. of Declared	No. of Cases Verified as Taxation or Exemption	
				Taxation	Exemption
2019		176,296	155,073	7,589	146,235
2020		173,156	153,766	8,019	144,341
2021		183,732	157,246	8,926	146,662
2022		207,230	180,598	9,834	169,112
2023		205,368	188,400	11,040	176,908
Taipei City		20,357	23,150	3,649	19,033
New Taipei City		29,958	27,092	1,680	25,232
Taoyuan City		16,103	14,756	882	13,848
Taichung City		20,784	17,981	1,198	16,711
Tainan City		17,928	15,854	704	15,156
Kaohsiung City		25,576	22,122	855	21,310
Taiwan Province		73,613	66,455	2,013	64,682
Fujian Province		1,049	990	59	936

Unit: NT\$1,000

CY Location	Item	Cases Verified as Taxation		
		Taxable Estate Amount	Deduction and Exemption	Net Amount of Taxable Estate
2019		457,434,985	225,874,651	231,560,334
2020		460,063,127	246,513,771	213,549,356
2021		497,035,931	273,313,180	223,722,751
2022		574,294,510	301,400,411	272,894,099
2023		595,585,145	301,139,327	294,445,818
Taipei City		203,732,432	88,972,521	114,759,911
New Taipei City		99,501,530	49,695,069	49,806,461
Taoyuan City		48,700,844	27,116,794	21,584,050
Taichung City		70,094,142	34,101,581	35,992,561
Tainan City		36,857,489	19,126,671	17,730,818
Kaohsiung City		46,190,152	26,162,797	20,027,355
Taiwan Province		87,829,058	54,030,885	33,798,173
Fujian Province		2,679,498	1,933,009	746,489

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

X Gift Tax

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

Unit: Case

CY Location	Item	No. of Declared	No. of Cases Verified as Taxation or Exemption	
			Taxation	Exemption
2019		191,676	16,517	184,303
2020		198,723	17,840	189,250
2021		202,903	19,890	191,662
2022		213,760	20,023	203,655
2023		218,387	20,714	207,619
Taipei City		32,507	4,740	28,415
New Taipei City		32,039	3,123	29,357
Taoyuan City		20,339	1,863	18,740
Taichung City		24,980	3,042	25,166
Tainan City		18,858	1,417	18,347
Kaohsiung City		22,392	1,937	21,557
Taiwan Province		65,798	4,495	64,616
Fujian Province		1,474	97	1,421

Unit: NT\$1,000

CY Location	Item	Cases Verified as Taxation		
		Taxable Gift Amount	Exemption	Net Amount of Taxable Gift
2019		126,366,107	40,890,504	85,475,603
2020		150,291,625	42,750,962	107,540,663
2021		199,155,041	47,783,736	151,371,305
2022		263,538,016	52,297,836	211,240,180
2023		226,249,555	54,159,229	172,090,326
Taipei City		94,818,721	12,562,913	82,255,808
New Taipei City		26,184,900	8,238,976	17,945,924
Taoyuan City		16,009,020	4,983,099	11,025,921
Taichung City		29,265,530	7,947,296	21,318,234
Tainan City		10,921,113	3,616,046	7,305,067
Kaohsiung City		17,632,938	4,950,635	12,682,303
Taiwan Province		30,970,923	11,567,815	19,403,108
Fujian Province		446,410	292,449	153,961

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

XI Amusement Tax

Due to the increase in the number of amusement places, the revenue of amusement tax in 2023 was NT\$1.890 billion, NT\$0.262 billion more than in 2022.

Analysis of Number of Amusement Places

Unit: Establishment; Case

CY Location	Item	Number of Amusement Places					
		Grand Total	Cinemas	Music Hall, Dance Halls	Golf Course, Driving Ranges	Claw Machines	Arcades
2018		20,651	143	74	169	8,213	1,723
2019		21,964	145	74	163	9,784	1,684
2020		21,600	137	68	162	10,038	1,639
2021		18,509	135	55	161	9,478	1,479
2022		20,451	128	65	157	10,032	1,511
2023		20,901	132	63	152	10,128	1,533
Taipei City		2,144	30	21	8	625	48
New Taipei City		2,548	24	3	28	1,418	22
Taoyuan City		1,899	8	11	24	1,268	48
Taichung City		2,714	18	13	17	1,533	172
Tainan City		1,891	12	4	11	911	351
Kaohsiung City		2,113	11	7	15	972	197
Taiwan Province		7,520	27	4	49	3,378	690
Fujian Province		72	2	0	0	23	5

Unit: Establishment; Case

CY Location	Item	Number of Amusement Places					
		Entertainment Restaurants	MTV,KTV	Internet Cafes	Amusement Parks	Temp. Public Shows	Others
2018		109	6,332	635	134	643	2,476
2019		118	6,212	547	135	561	2,541
2020		123	5,772	491	98	659	2,413
2021		83	3,864	408	88	463	2,295
2022		122	4,761	381	97	615	2,582
2023		148	4,911	359	99	702	2,674
Taipei City		73	667	36	11	342	283
New Taipei City		4	482	50	2	43	472
Taoyuan City		8	308	37	1	24	162
Taichung City		17	505	33	9	74	323
Tainan City		13	383	22	7	29	148
Kaohsiung City		15	548	89	17	96	146
Taiwan Province		18	1,991	81	52	93	1,137
Fujian Province		0	27	11	0	1	3

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

XII Vehicle License Tax

Number of Vehicles Arranged by Vehicle License Tax

Unit: Case

CY Location	Item	Grand Total		Small Passenger Vehicles	
		Taxable	Exempt	Taxable	Exempt
2018		8,338,476	140,844	6,698,652	136,607
2019		8,497,120	139,571	6,791,961	134,527
2020		8,963,011	133,873	7,130,344	128,369
2021		8,797,212	123,533	6,892,745	118,034
2022		9,048,891	124,262	7,009,096	118,515
2023		9,564,149	155,257	7,349,400	146,142
Taipei City		1,065,037	15,835	862,760	15,222
New Taipei City		1,263,740	19,987	950,569	18,746
Taoyuan City		988,408	11,882	778,737	11,423
Taichung City		1,284,934	17,051	1,019,200	16,310
Tainan City		826,597	12,078	635,834	11,555
Kaohsiung City		1,067,875	18,302	799,870	17,404
Taiwan Province		3,041,510	56,223	2,280,717	52,285
Fujian Province		26,048	3,899	21,713	3,197

Unit: Case

CY Location	Item	Large Passenger Vehicles		Trucks		Motorcycles	
		Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
2018		32,883	744	1,252,813	3,255	354,128	238
2019		33,001	874	1,262,354	3,682	409,804	488
2020		61,061	662	1,277,804	4,058	493,802	784
2021		29,511	550	1,290,292	4,085	584,664	864
2022		28,353	729	1,322,388	3,891	689,054	1,127
2023		33,742	747	1,376,652	5,654	804,355	2,714
Taipei City		7,853	56	118,001	227	76,423	330
New Taipei City		2,549	180	144,923	456	165,699	605
Taoyuan City		2,752	26	127,332	303	79,587	130
Taichung City		4,078	140	172,582	419	89,074	182
Tainan City		2,741	45	120,126	341	67,896	137
Kaohsiung City		4,341	44	163,689	531	99,975	323
Taiwan Province		9,414	219	528,585	2,891	222,794	828
Fujian Province		14	37	1,414	486	2,907	179

Source: Yearbook of Public Finance Statistics, Republic of China, 2023.

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
2014	871.17	887.11
2015	940.27	820.33
2016	888.18	708.55
2017	977.00	899.67
2018	991.56	1,011.71
2019	1,129.00	912.05
2020	1,064.75	1,506.32
2021	1,199.95	2,753.93
2022	1,768.48	1,756.04
2023	1,551.00	1,973.36

Source: The Department of Statistics, Ministry of Finance.

Legislative History of Securities Transaction Tax Rates

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

XIII Securities Transaction Tax

2022.1.1	<ol style="list-style-type: none"> 1. stock sellings other than day-trading: 3 ‰ 2. day-trading of listed or OTC-listed stocks: 1.5 ‰ 3. other securities: 1 ‰ 	<ol style="list-style-type: none"> 1. stock sellings other than day-trading: 3 ‰ 2. day-trading of listed or OTC-listed stocks: 1.5 ‰ 3. other securities: 1 ‰
2023.11.10	<ol style="list-style-type: none"> 1. day-trading of listed or OTC-listed stocks: 1.5 ‰ 2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰ 3. stock sellings other than the aforementioned two types: 3 ‰ 4. other securities: 1 ‰ 	<ol style="list-style-type: none"> 1. day-trading of listed or OTC-listed stocks: 1.5 ‰ 2. Selling stocks based on quotation obligation and risk management purpose: 1 ‰ 3. stock sellings other than the aforementioned two types: 3 ‰ 4. other securities: 1 ‰

XIV Futures Transaction Tax

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

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

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

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

Unit: NT\$1,000

Year	Budget Amount	Net Tax Revenues
2014	3,680,000	2,861,748
2015	2,249,000	3,783,497
2016	2,862,000	3,705,866
2017	4,004,000	4,190,423
2018	4,004,000	6,099,829
2019	6,150,000	4,694,563
2020	5,145,000	7,535,931
2021	5,145,000	10,459,907
2022	7,808,000	9,986,117
2023	7,298,000	8,067,959

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 2023 were NT\$5.51 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 2022 and 2023

Unit: NT\$1,000; %

Item	2022		2023	
	Net revenues	Ratio	Net revenues	Ratio
Total	3,895,538	100.00	5,513,277	100.00
Buildings and land	15,813	0.41	18,833	0.34
Passenger cars	3,771,796	96.82	5,434,689	98.57
Yachts	0	0	0	0
Airplanes	404	0.01	432	0.01
Conservation products	275	0.01	140	0.01
Furniture	16,291	0.42	15,404	0.28
The specifically selected services	90,959	2.33	43,778	0.79

Source: The Department of Statistics, Ministry of Finance.

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

PART VII Milestones

Milestones

Date	Event
112.01.03	The amendment to the “Directions of the Ministry of Finance for Rewarding the Business Entities that Issue Uniform Invoices Honestly”, and the renaming of the direction as the “Directions of the Ministry of Finance for the Awards of Business Entities That Use Uniform Invoices and Electronic Uniform Invoices” has been issued.
112.01.03	The “Directions of the Ministry of Finance for Rewarding the Business Entities that Issue Electronic Uniform Invoices Honestly” has been abolished.
112.01.04	“The Guidelines for Electronic-Filing of Collective or Large Payment of Stamp Tax Return” has been renamed “The Directions for Electronic-Filing of Collective Payment or Tax Bill of Stamp Tax Return.” Amendments have been added to this document. Additionally, Article 15 of “The Directions for Electronic-Filing of Land Value Increment Tax, Deed Tax and Stamp Tax Return” has been amended. Both documents have been issued and will become effective on 1 October 2023.
112.01.05	The amendment to the “Directions for Ministry of Finance on How to Recognize Hospitals Having Complete and Accurate Accounting Records” has been issued.
112.01.11	“The implementation Directions of the Expanding of Paper Examinations Relating to Profit-Seeking Enterprise Income Tax Returns for the 2022 Taxable Year” has been issued.
112.01.13	“The standards for Necessary Losses and Expenses from Leasing Property for the 2022 Taxable Year” has been issued.
112.01.13	“The standards for Costs and Necessary Expenses on Revenues from Self-undertaking in Farming, Fishing, Animal Husbandry, and Forestry Businesses for the 2022 Taxable Year” has been issued.
112.01.16	The amendments to partial articles of “The Directions for the Service of Pre-Calculation of Individual Consolidated Income Tax Returns” have been issued.
112.01.17	The amendments on partial provisions of the “Regulations of Reduced/Refund Commodity Tax for the Purchase New Heavy-duty Vehicle with Scrapping of Old Heavy-duty Vehicle” have been issued.

Date	Event
112.02.07	“The directions for Electronic-Filing of Individual Consolidated Income Tax Returns” has been issued.
112.02.07	“The directions for Electronic-Filing of Individual Consolidated Income Tax Returns for Aliens” has been abolished.
112.02.08	The amendment to Article 7 of the “Tobacco and Alcohol Tax Act” has been promulgated.
112.02.08	The amendments to the “Operation Directions for Tax Payment by Credit Cards” have been issued and will become effective on 1 March 2023.
112.02.08	The amendments to Article 3 and 4 of the “Operation Directions for Tax Payment by Automated Teller Machine IC Cards” have been issued and will become effective on 1 March 2023. The amendments to Item 12 and 13 of Subparagraph 2 of Paragraph 1 of Article 3 of the “Operation Directions for Tax Payment by Automated Teller Machine IC Cards” have been issued and will become effective on 1 October 2023.
112.02.08	The amendments to Article 3 and 4 of the “Operation Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts” have been issued and will become effective on 1 March 2023.
112.02.08	The amendments to Article 3 and 4 of the “Operation Directions for Tax Payment via Electronic Payment Accounts” have been issued and will become effective on 1 March 2023.
112.02.15	“The standards for Costs and Necessary Expenses for Private Cram Schools, Kindergartens, and Nursing Homes for the Taxable Year 2022” has been issued.
112.02.15	“The standards for Expenses for Professional Practitioners for the Taxable Year 2022” has been issued.
112.02.15	“The standards for Tax Authorities in Verifying the Revenue of Professional Practitioners for the Taxable Year 2022” has been issued.
112.02.22	Imported soybeans, wheat, and corn are exempted from the business tax from 1 April to 30 June 2023.
112.02.23	The amendments to partial articles of the “Regulations for the Collection of Commodity Tax” have been issued.
112.03.02	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 2023.

Date	Event
112.03.09	The “Directions Governing the Calculation of Income from Property Transactions on house for the Taxable Year 2022” has been issued.
112.03.24	Article 7 of the “Tobacco and Alcohol Tax Act” which was amended and promulgated on 8 February 2023 will become effective on 1 April 2023.
112.03.24	The amendment to the “Regulations for Computing and Levying Commodity Tax for Central Air Conditioning Systems” have been issued.
112.03.25	The amendments to partial articles of the “Regulations for the Collection of Tobacco and Alcohol Tax” have been issued.
112.03.27	“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 2022 Taxable Year” has been issued.
112.04.07	The amendments to Article of “The Directions for Filing Profit-Seeking Enterprise Income Tax Returns via Electronic Media” have been issued.
112.05.03	“Organization Act of the Department of Taxation Administration of the Ministry of Finance” has been abolished.
112.05.08	“Directions for Tax Bill Consolidation of Vehicle License Tax” has been issued and will become effective on 1 July 2023.
112.05.10	The amendments to partial articles of the “Securities Transaction Tax Act” have been promulgated.
112.05.19	The amendment to “Regulations Governing the Scope of Non-Core Business Income of Banking, Insurance, Trust Investment, Securities, Futures, Commercial paper, and Pawn-Broking Businesses” has been issued.
112.05.26	Imported soybeans, wheat, and corn are exempted from the business tax from 1 July to 31 December 2023.
112.05.29	The amendment to the “Directions for the Examination of Foreign Profit-seeking Enterprises Applying for the Calculation of Income According to Paragraph 1 of Article 25 of the Income Tax Act” has been issued.
112.05.31	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on gasoline and diesel oil from 1 July to 30 September 2023, and on Portland I cement from 1 July to 31 December 2023.

Date	Event
112.06.14	The amendments to Articles 11-1 and 31 of the “Commodity Tax Act” have been promulgated.
112.06.16	The amendments to Articles 2, 3, and 10 of the “Rules Governing Issuance of Certificate of Public Bookkeeper” have been issued.
112.08.01	The amendments to partial articles of the “Operation Directions for Tax Payment by Credit Cards” have been issued and will become effective on 1 August 2023.
112.08.01	The amendments to the proviso of Subparagraph 2 of Article 3 and Article 5 of the “Operation Directions for Tax Payment by Credit Cards” have been issued and will become effective on 1 November 2023.
112.08.01	The amendments to Article 3, 4 and 6 of the “Operation Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts” have been issued and will become effective on 1 August 2023. The amendments to the proviso of Subparagraph 1 of Article 4 and Article 6 of the “Operation Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts” have been issued and will become effective on 1 November 2023.
112.08.09	The revision of the “Operation Directions for Filing Profit-Seeking Enterprise Income Tax Provisional Returns via Electronic Media” have been issued.
112.08.14	The “Regulations Governing Securities Transaction in the Warrant Hedging Account Eligible for the Tax Rate Referred to in Paragraph 1 of Article 2-3 of the Securities Transaction Tax Act” has been issued.
112.08.17	The amendment to Article 4 of the “Regulations for Departmental Affairs of the Taxation Administration, Ministry of Finance” has been issued.
112.09.01	The “Regulations Governing Application of Deferred Taxation of Individual Income Tax in Accordance with the Business Mergers and Acquisitions Act” has been issued.
112.09.28	Notice is hereby given stipulating a temporary reduction of tax amounts of commodity tax on gasoline and diesel oil from 1 October to 31 December 2023.
112.10.13	The amendment to Article 10 of “The Directions for the Income Taxation of Cross-Border Electronic Services Provided by Foreign Enterprises” has been issued.

Date	Event
112.10.13	The amendment to Article 15 of “The Guidelines for the Determination of Sources of Income in the Republic of China according to Article 8 of the Income Tax Act” has been issued.
112.11.17	The amendments to partial articles of the “Operation Directions for Filing Commodity Tax via Electronic Media” have been issued.
112.11.17	Imported soybeans, wheat, and corn are exempted from the business tax from 1 January to 31 March 2024.
112.11.23	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 2024.
112.12.06	The amendments to Articles 2-1 and 6 of the “Value-added and Non-value-added Business Tax Act” have been promulgated.
112.12.07	The “Specified Amount Under Subparagraph 3 of Paragraph 2 of Article 21 of Foundations Act Applicable to the Foundations Supervised by the Ministry of Finance” has been issued.
112.12.11	The amendments on partial articles of the “Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax” have been issued.
112.12.13	The “Standards on Profit-Seeking Enterprises in the 2024 Taxable Year for the Ceiling Interest Rate on Loans and Standards on General Salary of Employees” has been issued.
112.12.20	The amendments to Articles 2-1 and 6 of the “Value-added and Non-value-added Business Tax Act” promulgated on 6 December 2023 shall come into force from 20 December 2023.
112.12.21	The amendments to the “Regulations Governing Application of Accrued Income from Controlled Foreign Company for Profit-Seeking Enterprise” have been issued.
112.12.22	The amendments to the “Regulations Governing Application of Income Calculation from Controlled Foreign Company for Individual” have been issued.
112.12.26	The amendments to Article 3, 4 and 8 of the “Operation Directions for Diversified Services of Uniform Invoice Redemption” have been issued and will become effective on 1 January 2024.

Date	Event
112.12.26	The amendments on partial provisions of the “Operation Directions for Providing One-stop Service for Inquiry of the Financial Heritage Information of the Decedent Applicable to the Tax Collection Authorities”; the amendments to Articles 7, 9, and 11 of the “Operation Directions for the Service of Pre-Calculation of Estate Tax Returns” ;and the amendments to Articles 3 and 11 of the “Operation Directions for Cross-district Declaration of Estate Tax” have been issued and will become effective on 1 January 2024.
112.12.28	Notice is hereby given, for announcing the determination criteria of carbon-emissions reduction and the prescribed taxable amount bracket of commodity tax for blended hydraulic cement and masonry cement.
112.12.29	The amendments to the “Operation Directions for Tax Payment by Credit Cards” have been issued and will become effective on 1 January 2024.
112.12.29	The amendments to the “Operation Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts” have been issued and will become effective on 1 January 2024.
112.12.29	The amendments to Article 3 and 4 of the “Operation Directions for Tax Payment by Automated Teller Machine IC Cards” have been issued and will become effective on 1 January 2024.

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

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

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