

Business Tax Rates

Category	Industries	Rate	Category	Industries	Rate	
General Business Entities (VAT Business Entities)	Business entities other than those listed below, namely VAT business entities, shall be no more than ten percent and no less than five percent, subject to the prescription of the Executive Yuan. The current applicable tax rate is five percent	5%	Special Food and Beverage Services	Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment	15%	
Financial Industries (Non-VAT Business Entities)	Enterprises engaged in banking, insurance, investment trust, securities, futures, commercial paper and pawnshops	Non-core business (i.e., business not exclusive to the enterprises listed left)	Enterprises (Non-VAT Business Entities)	Enterprises engaging in special food and beverage services for saloons or tearooms, coffee shops and bars offering companionship services	25%	
		Banking and insurance business				5%
		Core business separate from banking and insurance business (i.e., business exclusive to the enterprises listed in the sub-column to the left and not related to the banking and insurance business)	Sales Amount of Business Entities Assessed by the Competent Taxation Authority (Non-VAT Business Entities)	Small businesses, business entities operated and supplying services solely by persons with visual impairments engaging in massage in accordance with the laws, and other business entities which are excluded by the Ministry of Finance from reporting their transactions (10% of input tax can be deducted from the assessed tax amount)	1%	
		Purchase of services sold by foreign enterprises listed in the sub-column to the left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the non-core business of those enterprises				5%
		Purchase of services sold by foreign banking and insurance enterprises which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the banking and insurance business				5%
		Purchase of services sold by foreign enterprises listed in the sub-column to the left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the core business separate from banking and insurance business exclusive to those enterprises				2%
		Reinsurance premiums of insurance enterprises				1%
		Traders in the wholesale agricultural market and small businesses supplying agricultural products (10% of input tax can be deducted from the assessed tax amount)	0.1%			

Explanation: The data in the table is current as of June 14, 2019.