

# Analysis of Tax Collection in 2021

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## Highlights

In 2021, tax revenues was NT\$2,874.2 billion, increasing NT\$475.5 billion or 19.8% from 2020. Compared with the previous year, Profit-seeking Enterprise Income Tax increased NT\$224.8 billion (+47.1%), Securities Transaction Tax increased NT\$124.8 billion (+82.8%), Business Tax increased NT\$62.1 billion (+14.2%), Individual Income Tax increased NT\$25.5 billion (+5.1%).

**Table 1 Change of Tax Revenues in 2021**

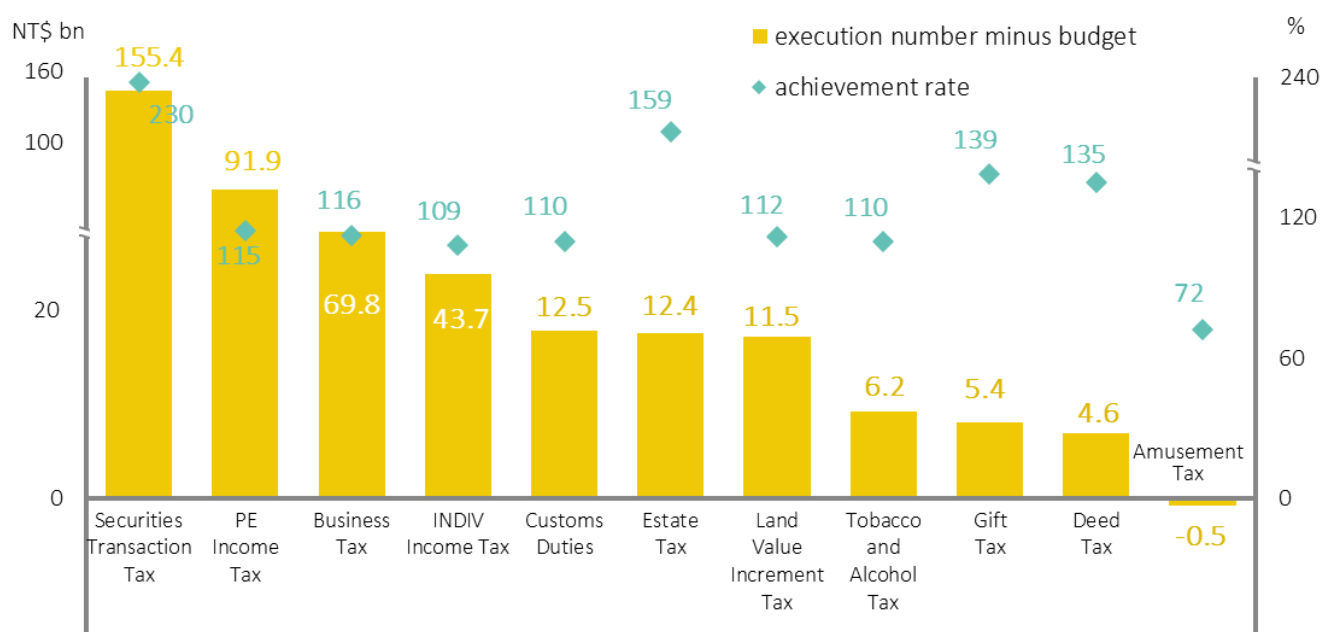
Unit : NT \$ billion ; %

Item	Tax Revenue	Annual Growth		Structure Ratio	Annual Growth Percentage Point
		Value	Rate		
Grand Total	2,874.2	475.5	19.8	100.0	—
Customs Duties	133.3	11.9	9.8	4.6	-0.4
Profit-seeking Enterprise Income Tax	701.8	224.8	47.1	24.4	4.5
Individual Income Tax	530.2	25.5	5.1	18.4	-2.6
Estate Tax	33.5	3.8	12.9	1.2	-0.1
Gift Tax	19.6	6.9	54.9	0.7	0.2
Commodity Tax	180.1	9.9	5.8	6.3	-0.8
Securities Transaction Tax	275.4	124.8	82.8	9.6	3.3
Tobacco and Alcohol Tax	70.9	-0.6	-0.9	2.5	-0.5
Business Tax	499.4	62.1	14.2	17.4	-0.9
Land Value Tax	90.2	-1.5	-1.6	3.1	-0.7
Land Value Increment Tax	110.0	-3.0	-2.6	3.8	-0.9
House Tax	83.3	4.0	5.0	2.9	-0.4
Vehicle License Tax	67.0	0.7	1.1	2.3	-0.4
Deed Tax	17.8	1.6	10.1	0.6	-0.1
Stamp Tax	14.4	0.7	5.1	0.5	-0.1
Amusement Tax	1.2	-0.6	-32.3	0.0	-0.1

## Achievement Rate of Tax Revenues

In 2021, tax revenues was NT\$432.7 billion more than the budget, with an achievement rate of 117.7%, of which the central government exceeded NT\$325.3 billion and the local government exceeded NT\$69.0 billion. Achieving tax items include Securities Transaction Tax exceeding NT\$155.4 billion with an achievement rate of 230%, Profit-seeking Enterprise Income tax exceeding NT\$91.9 billion with an achievement rate of 115%, Business Tax exceeding NT\$69.8 billion with an achievement rate of 116%, Individual Income Tax exceeding NT\$43.7 billion with an achievement rate of 109, Customs Duties exceeding NT\$12.5 billion with an achievement rate of 110%, Estate Tax exceeding NT\$12.4 billion with an achievement rate of 159%, and Land Value Increment Tax exceeding NT\$11.5 billion with an achievement rate of 112%.

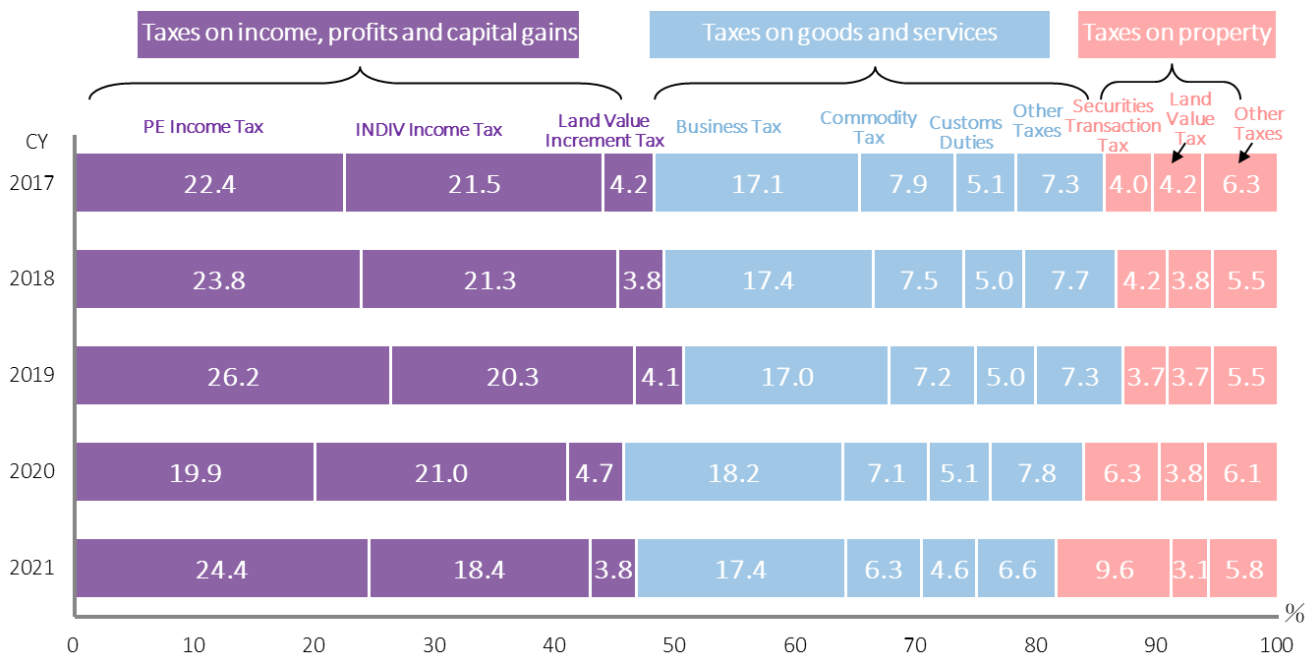
Figure 1 Tax Revenue Budget Achieving Rate by Major Types of Taxes



## Structure of Tax Revenues

For the tax revenues structure in 2021, Profit-seeking Enterprise Income Tax and Individual Income Tax accounted for 24.4% and 18.4%, which amounted to 42.8% of the total tax revenues, up 1.9 percentage points from 2020; Business Tax accounted for 17.4%, Commodity Tax fell to 6.3%, and Securities Transaction Tax rose to 9.6%.

Figure 2 Structure of Tax Revenues - by OECD Classification of Taxes



### Tax Burden Rate

The ratio of tax revenues to GDP has maintained between 11% and 14% since 2000, and reached 13.2% in 2021, which increased 1.1 percentage points from 12.1% in 2020. Along with social security contributions, total tax burden rate for 2020 was 18.1%, of which social security accounts for 6.0% of GDP.

Figure 3 Tax Burden Rate of Key Countries (including Social Security Contributions)  
CY 2020

