

# Analysis of Tax Collection in 2022

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## Highlights

In 2022, tax revenues was NT\$3,247.9 billion, increasing NT\$373.7 billion or 13.0% from 2021. Compared with the previous year, Profit-seeking Enterprise Income Tax increased NT\$325.4 billion (+46.4%), Individual Income Tax increased NT\$124.9 billion (+23.6%), Business Tax increased NT\$45.0 billion (+9.0%), Customs Duties increased NT\$9.3 billion (+7.0%).

**Table 1 Change of Tax Revenues in 2022**

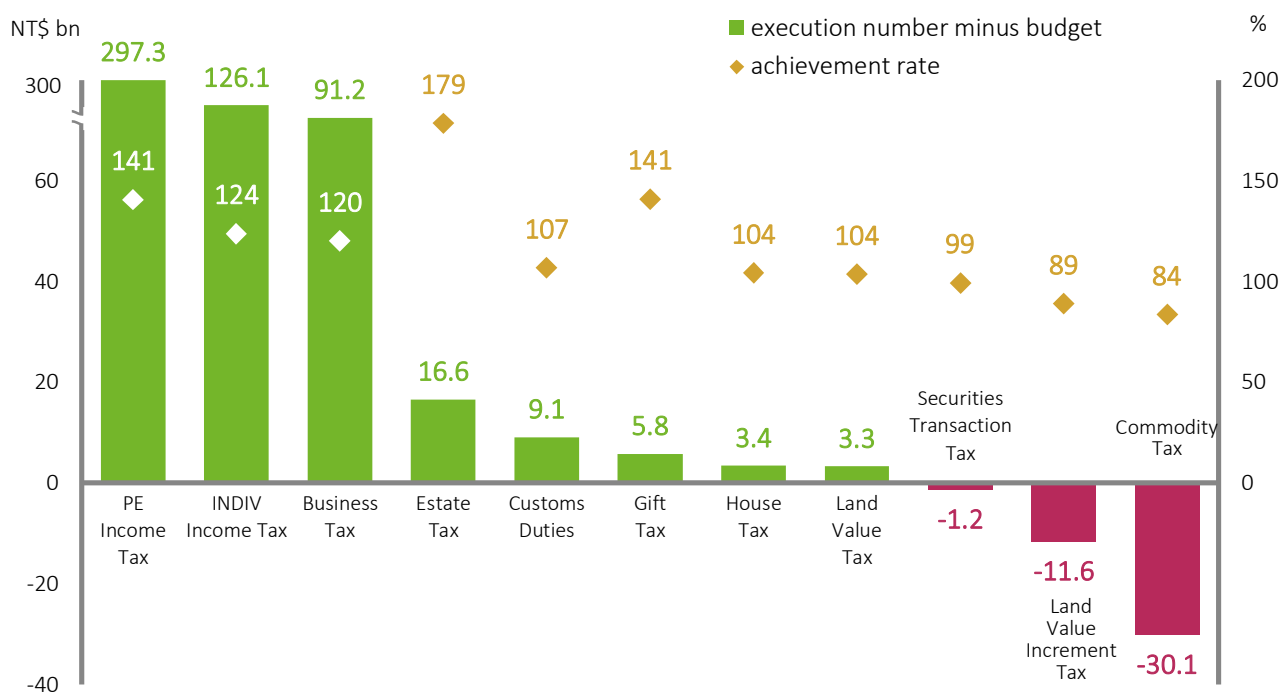
Unit : NT \$ billion ; %

Item	Tax Revenue	Annual Growth Value	Annual Growth Rate	Structure Ratio	Annual Growth Percentage Point
Grand Total	3,247.9	373.7	13.0	100.0	—
Customs Duties	142.5	9.3	7.0	4.4	-0.3
Profit-seeking Enterprise Income Tax	1,027.3	325.4	46.4	31.6	7.2
Individual Income Tax	655.1	124.9	23.6	20.2	1.7
Estate Tax	37.7	4.2	12.6	1.2	—
Gift Tax	19.9	0.3	1.7	0.6	-0.1
Commodity Tax	153.5	-26.6	-14.8	4.7	-1.5
Securities Transaction Tax	175.6	-99.8	-36.2	5.4	-4.2
Tobacco and Alcohol Tax	73.3	2.5	3.5	2.3	-0.2
Business Tax	544.4	45.0	9.0	16.8	-0.6
Land Value Tax	94.3	4.1	4.5	2.9	-0.2
Land Value Increment Tax	93.0	-17.0	-15.4	2.9	-1.0
House Tax	85.4	2.1	2.5	2.6	-0.3
Vehicle License Tax	68.0	1.0	1.5	2.1	-0.2
Deed Tax	15.5	-2.3	-12.9	0.5	-0.1
Stamp Tax	15.7	1.3	9.0	0.5	-0.0
Amusement Tax	1.6	0.5	40.8	0.1	0.0

## Achievement Rate of Tax Revenues

In 2022, tax revenues was NT\$523.7 billion more than the budget, with an achievement rate of 119.2%, of which the central government exceeded NT\$400.2 billion and the local government exceeded NT\$81.6 billion. Achieving tax items include Profit-seeking Enterprise Income tax exceeding NT\$297.3 billion with an achievement rate of 141%, Individual Income Tax exceeding NT\$126.1 billion with an achievement rate of 124%, Business Tax exceeding NT\$91.2 billion with an achievement rate of 120%, Estate Tax exceeding NT\$16.6 billion with an achievement rate of 179%, and Customs Duties exceeding NT\$9.1 billion with an achievement rate of 107%. But Commodity Tax was short of NT\$30.1 billion and its achievement rate only 84% in 2022.

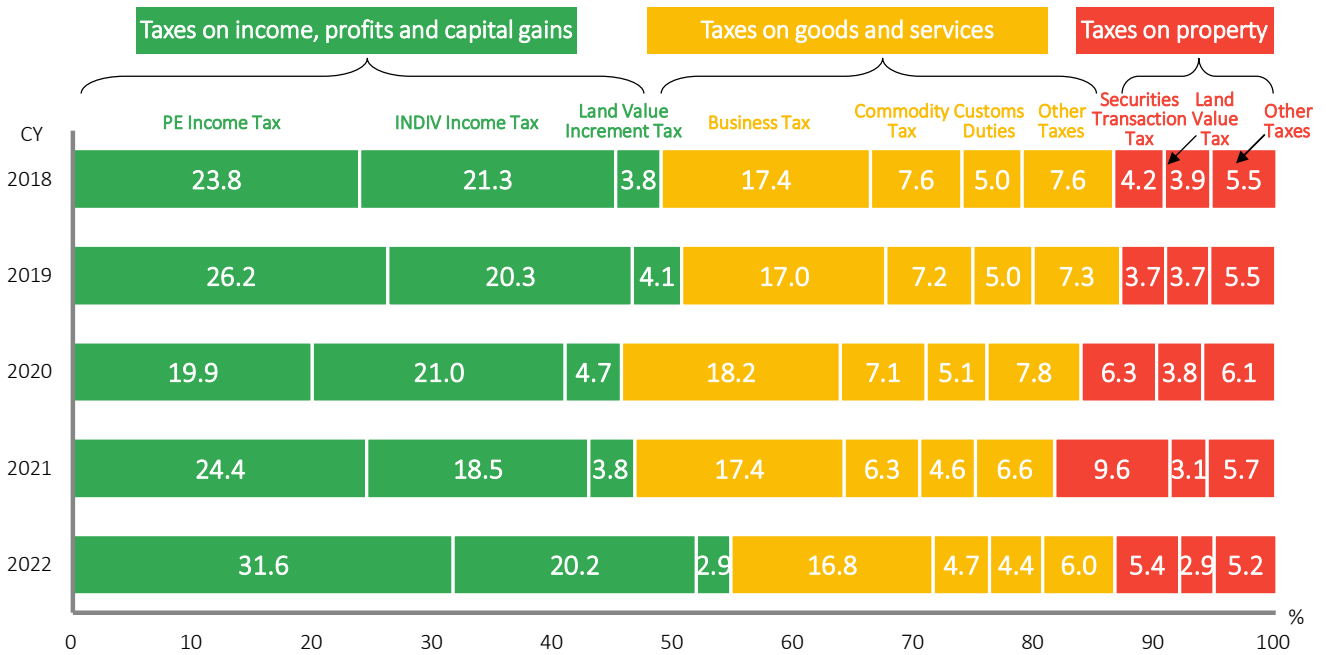
Figure 1 Tax Revenue Budget Achieving Rate by Major Types of Taxes



## Structure of Tax Revenues

For the tax revenues structure in 2022, Profit-seeking Enterprise Income Tax and Individual Income Tax accounted for 31.6% and 20.2%, which amounted to 51.8% of the total tax revenues, up 8.9 percentage points from 2021; Business Tax accounted for 16.8%, Commodity Tax fell to 4.7%, and Securities Transaction Tax also fell to 5.4% in 2022.

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 14.3 % in 2022, which increased 1.1 percentage points from 13.2% in 2021. Along with social security contributions, total tax burden rate for 2021 was 19.1%, of which social security accounts for 5.9% of GDP.

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

CY 2021

