# Statistical Bulletin

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**Taiwan's tax collection cost ratio was 0.84% in 2022, a decrease of 0.28 percentage points over the past three years, better than major Asia-Pacific countries.**

1. Differences in tax systems, revenue structures, economic environments, tax compliance, and tax administration staffing across countries result in varying tax collection costs. According to the latest data released by the Asian Development Bank (ADB) in January 2025, the Tax Collection Cost Ratio (TCCR), total operating expenditure as a share of total tax collections[1], of major Asia-Pacific countries in 2022 was highest in Malaysia at 1.78%, followed by Japan at 0.99%, Taiwan at 0.84%, Australia at 0.78%, Mainland China at 0.77%, Singapore at 0.72%. Thailand and Indonesia had lower ratios at 0.68% and 0.41%, respectively, due to the higher number of citizens per one full-time staff resource. Compared to 2019, the TCCR in Asia-Pacific countries generally declined post-pandemic due to increased tax revenues. In Taiwan, this decline was particularly significant, with a 0.28 percentage point reduction from 2019 to 2022, driven by substantial profit growth among listed and OTC companies and strengthened domestic consumption.

Tax Collection Cost Ratio of Major Asia-Pacific countries in 2022

unit：%, percentage point

| Item | | Taiwan | Mainland China | Japan | Australia | Malaysia[3] | Singapore | Indonesia | Thailand |
|---|---|---|---|---|---|---|---|---|---|
| TCCR | 2022 | 0.84 | 0.77 | 0.99 | 0.78 | 1.78 | 0.72 | 0.41 | 0.68 |
| | compared to 2019 | -0.28 | 0.22 | -0.25 | -0.07 | 0.04 | -0.08 | -0.07 | 0.13 |
| Tax Revenue Structures | Income Tax | 59 | 18 | 55 | 80 | 93 | 56 | 66 | 63 |
| | VAT | 18 | 20 | 30 | 14 | - | 21 | 28 | 32 |
| | Excise[1] | 6 | 5 | - | 4 | - | - | - | - |
| | Others[2] | 17 | 57 | 15 | 2 | 7 | 23 | 6 | 5 |
| Citizens / Staff in FTE (persons) | | 2,671 | 2,051 | 2,236 | 1,410 | 2,426 | 2,901 | 6,151 | 3,221 |

Note：(1)Excises in Singapore, Indonesia, and Thailand are administered by customs authorities and are thus excluded from their tax revenue.
(2)Social security contributions are generally not administered by tax administrations in most countries, except in Mainland China.
(3)Malaysia reduced its Goods and Services Tax rate to 0% in 2018, making direct taxes the primary responsibility of tax administration.

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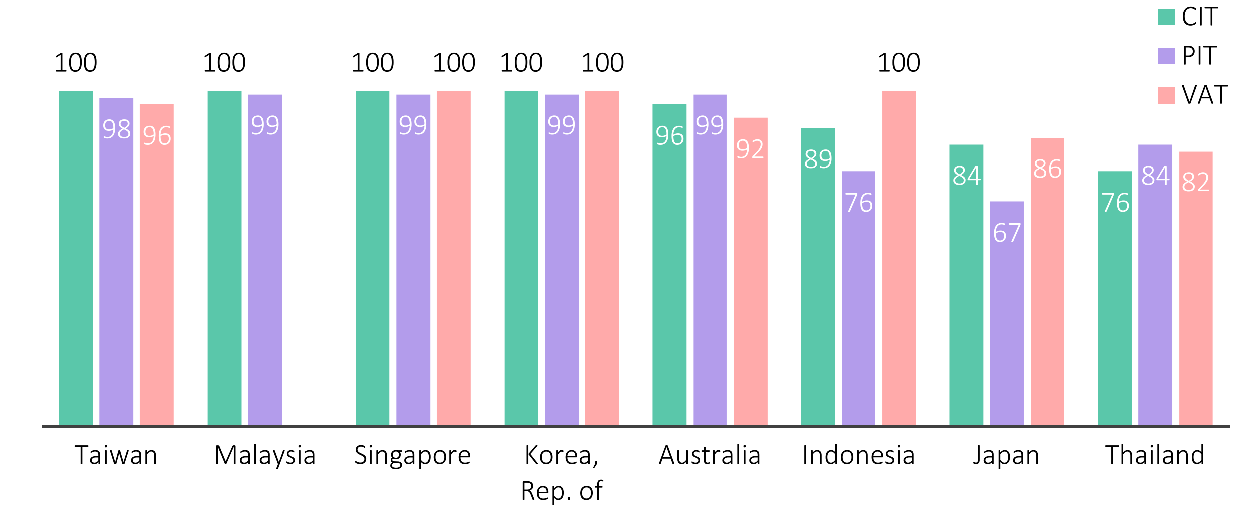
[1] ADB's survey aims to compare the differences in tax administration across countries, and the scope of it is limited to the tax administration, so the tax revenue of each country does not include customs duties, excises on imports, and taxes on exports.

2. Innovative technologies can help save labor, improve efficiency, and reduce tax collection costs. The ADB has identified and tracked the use of nine technologies in tax administration, including AI, data science, and digital authentication technology[2]. In 2022, Taiwan implemented all but distributed ledger, aligning with the progress of Japan, Singapore, and Australia. This technological advancement is reflected in the high proportion of electronic filing (e-filing). Taiwan's e-filing rates for corporate income tax (CIT), personal income tax (PIT), and VAT all exceeded 96%, ranking among the top performers. Among major Asia-Pacific countries, South Korea, Singapore, Malaysia, and Australia also reported near-total e-filing rates, while Japan’s PIT e-filing rate was only 67%.

Electronic Filing Return Proportion of Income Tax and VAT
of Major Asia-Pacific countries in 2022 (%)




Data Source：ADB, A Comparative Analysis of Tax Administration in Asia and the Pacific: Eighth Edition.

*(Contents on this site have been translated using artificial intelligence (AI) or machine translation technology)*

[2] The other six technologies are Cloud Technology, Distributed Ledger, Whole of Government ID System, Robotics Process Automation (RPA), Application Programming Interfaces (API) and Virtual Assistants.