

Statistical Bulletin

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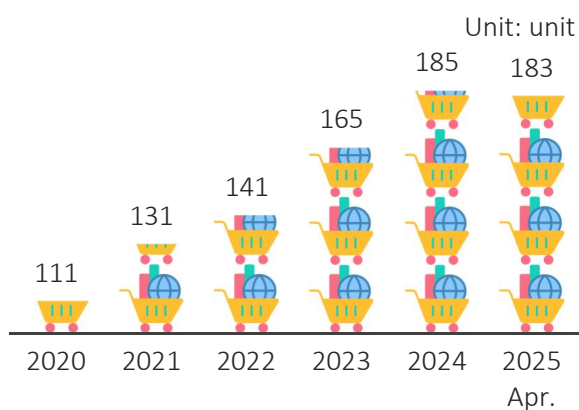


Department of Statistics, Ministry of Finance
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From 2020 to April 2025, Cross-Border Electronic Service providers registered in Taiwan had contributed NT\$31.8 billion in business tax, the majority in Data Processing and Hosting.

1. As cross-border online transactions become frequent, foreign enterprises with no fixed place of business in Taiwan that sell electronic services to domestic individuals and reach the annual sales threshold¹ are required to complete tax registration and declare business tax. This ensures tax fairness and a sound tax base. Since 2020, as COVID-19 spread globally and accelerated the development of the digital economy, e-commerce services such as OTT, cloud computing, and online gig platforms have flourished. As a result, the number of Cross-Border Electronic Service providers registered in Taiwan has continued to grow. By the end of April 2025, 183 companies have registered in total, representing an increase of 72 companies, or 65%, compared to the end of 2020. The sales to domestic individuals were due to Cross-Border Electronic Service providers having been required to issue cloud invoices after 2020. It has increased every year from 2020 to 2024 except a 3.4% or NT\$4.2 billion decrease in 2021 since the pandemic's impact on travel e-commerce. Over the past five years, these providers have contributed NT\$29.2 billion in business tax. From January to April 2025, their cumulative sales reached NT\$62.9 billion, marking a 12% yearly increase and contributing NT\$2.6 billion in business tax.

Cross-Border Electronic Service Units



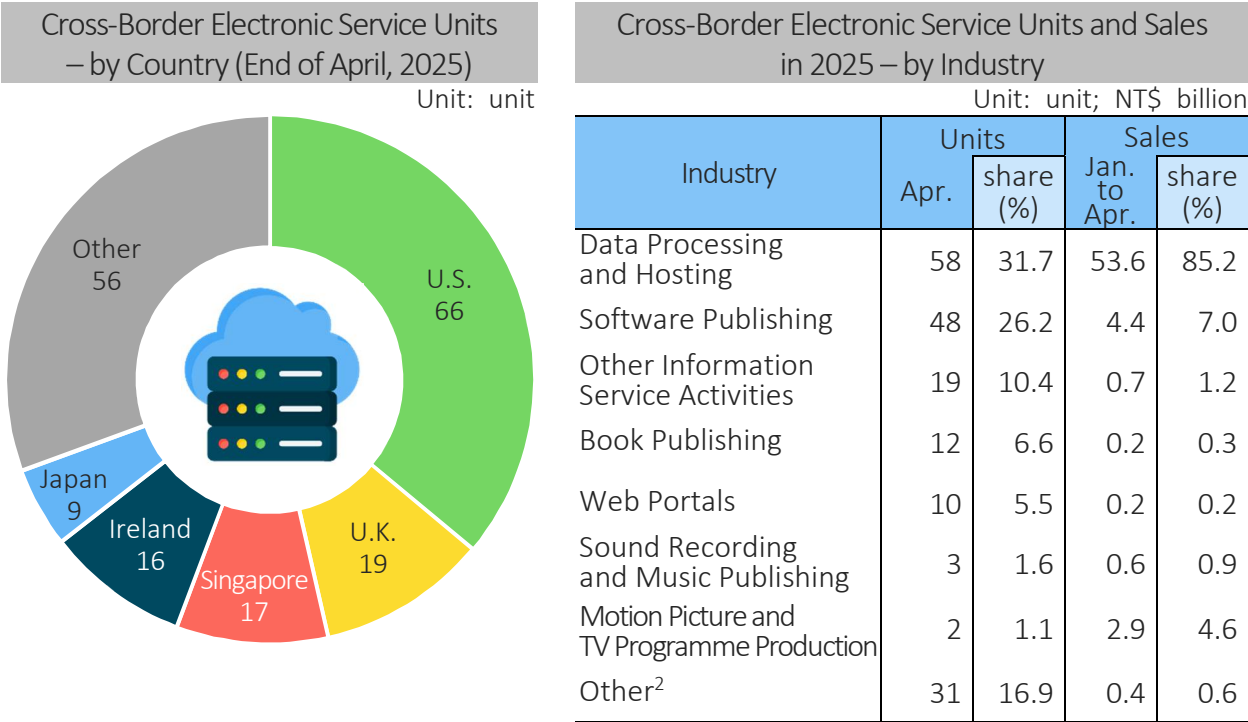
Cross-Border Electronic Services Sales and Business Tax

Unit: NT\$ billion

CY	Sales	Business Tax
2020	123.9	4.7
2021	119.7	5.3
2022	128.1	5.7
2023	150.6	6.4
2024	170.1	7.1
2025 Jan.-Apr.	62.9	2.6

¹ Effective April 7, 2025, the threshold is increased from the original NT\$480,000 to NT\$600,000.

2. In April 2025, there were Cross-Border Electronic Service providers from 27 countries or regions. However, the top five countries in terms of number of companies accounted for 70% of the total. The United States, known for its thriving software industry and a major digital exporter, ranked first with 66 companies. The United Kingdom followed with 19 companies. Singapore and Ireland ranked third and fourth, respectively, as many multinational enterprises choose to register in these tax havens to reduce tax liabilities. By industry, the leading sector among Cross-Border Electronic Service providers was Data Processing and Hosting, with 58 companies. This industry accounted for NT\$53.6 billion in cumulative sales from January to April 2025, representing 85% of the total sales because it contains cloud service and streaming giants such as Google, Amazon, Apple, and Spotify. The Software Publishing ranked second with 48 companies, accounting for 7% of the total sales.



Data Source: Statistics Dept., Ministry of Finance.

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

² Other includes industries such as Advertising, Publishing of Newspapers and Computer Programming Activities.