

Statistical Bulletin

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Special and Temporary Taxes Reaches NT\$1.8 Billion in 2024, Lowest Among All Taxes but Back to Pre-Pandemic Level

1. In accordance with Article 3 of The Act Governing Local Tax Regulations, the governments of special municipality, county (city) governments, and township (town, city) offices, based on the needs of autonomous finance, may levy Special and Temporary Taxes (hereinafter referred to as “Special Taxes”). The levy period for special taxes and surtaxes shall be a maximum of four years, and for temporary taxes, a maximum of two years¹. The annual net revenue of Special Taxes fluctuates significantly due to the factors such as tax jurisdiction, tax item, and the limited duration of taxation, with its scale comparable only to the Amusement Tax, though it has been surpassed since 2022. Analyzing the tax revenue trends over the past 9 years, in 2017, the net revenue of Special Taxes surged by over 90% due to an increase in the Ore Mining Tax rate, followed by three consecutive years of growth. In 2020, due to the COVID-19 pandemic, reduced imports of sand and gravel led to an increase in domestic extraction, boosting tax revenue to a peak of NT\$2.21 billion. In 2021, under a high base effect, the tax revenue decreased by NT\$220 million, or 9.9%. In 2022, the suspension of the Ore Mining Tax in Hualien County caused a sharp 34.9% drop in tax revenue. The tax levy resumed in the second half of 2023, and by 2024, the net revenue of NT\$1.8 billion returned to previous levels. However, from January to August in 2025, due to significant tax refund cases, the tax revenue decreased by nearly 20% compared to the same period in the previous year.

Net Tax Revenue of the Special and Temporary Taxes

Unit: NT\$100 million

Year		2017	2018	2019	2020	2021	2022	2023	2024	2025 Jan-Aug
Item	Total Net Tax Revenue	15.4	17.9	18.3	22.1	19.9	13.0	13.2	18.0	9.1
	Growth Rate(%)	93.1	16.3	2.7	20.5	-9.9	-34.9	2.2	35.6	-19.8
	Ore Mining	8.0	10.0	9.2	9.9	9.7	1.1	3.9	8.1	2.2
	Sand & Gravel Excavation	6.4	7.2	8.2	11.1	9.1	10.4	8.2	8.3	5.8
	Construction Surplus	1.0	0.7	1.0	1.1	1.2	1.4	1.2	1.6	1.1

2. Analyzing by tax item, Ore Mining is the main tax source from 2017 to 2019, accounting for over 50% of tax revenue, while Sand and Gravel Excavation made up about 40%. In 2020, tax revenue from Sand and Gravel Excavation peaked at NT\$1.11 billion and, except for 2021, has since remained the largest tax source of the Special Tax. Regarding the contribution of counties/cities

¹ If continued levying is necessary after the expiration of the period, it must be reprocessed.

to each tax source, ore mining is levied only in Hualien County and Yilan County, with Hualien County dominating, primarily from marble extraction. Its share accounted for over 90% in all years except 2022, when it dropped to 82% due to the suspension. Sand and Gravel Excavation is levied in 10 counties/cities in recent years, with Pingtung County, Nantou County, and Hualien County together accounting for over 80% of the tax revenue, with Pingtung County leading. Construction surplus is currently levied in only four counties/cities: Taoyuan City, Yilan County, Miaoli County, and Hsinchu City, with Taoyuan City contributing 60-70% of the tax revenue. In 2024, its share briefly fell below 50% and was surpassed by Yilan County.

Tax Revenue Share by Major Counties/Cities for the Items of Special and Temporary Tax

Year	Ore Mining		Sand & Gravel Excavation				Construction Surplus		
	Hualien County	Yilan County	Pingtung County	Nantou County	Hualien County	Other	Taoyuan City	Yilan County	Other
2017	97.0	3.0	34.7	28.0	24.5	12.8	62.4	36.9	0.7
2018	97.6	2.4	33.4	25.9	23.3	17.4	75.0	22.4	2.6
2019	97.9	2.1	42.1	21.7	20.3	15.9	70.9	27.7	1.4
2020	97.8	2.2	40.1	17.3	26.3	16.3	72.5	25.8	1.7
2021	97.8	2.2	46.3	19.4	16.7	17.6	68.4	29.5	2.1
2022	81.5	18.5	41.3	24.0	18.6	16.1	65.9	30.7	3.4
2023	91.1	8.9	33.6	27.6	21.6	17.2	56.4	41.4	2.3
2024	93.2	6.8	31.5	24.7	25.7	18.2	45.4	52.4	2.1
2025 Jan-Aug	93.8	6.2	37.4	29.1	17.4	16.2	74.7	19.8	5.5

Data Source: Statistics Dept., Ministry of Finance.