

Statistical Bulletin

(No. 4)



Department of Statistics, Ministry of Finance
February 26, 2026

From 2018 to 2025, nearly 20,000 small businesses adopted mobile payments and applied for tax incentives, with restaurants accounting for nearly half of the total.

1. To encourage digital transformation and enhance transaction convenience, the government has implemented the preferential business tax rate of 1% since January 2018 for eligible businesses who apply for and are approved to adopt mobile payments¹. As of December 2025, nearly 20,000 businesses had participated in the program. However, due to the termination of contracts with mobile payment providers or business closures, only 12,000 businesses remain eligible for the tax incentive by the

Top 10 industries participating in the tax incentive program

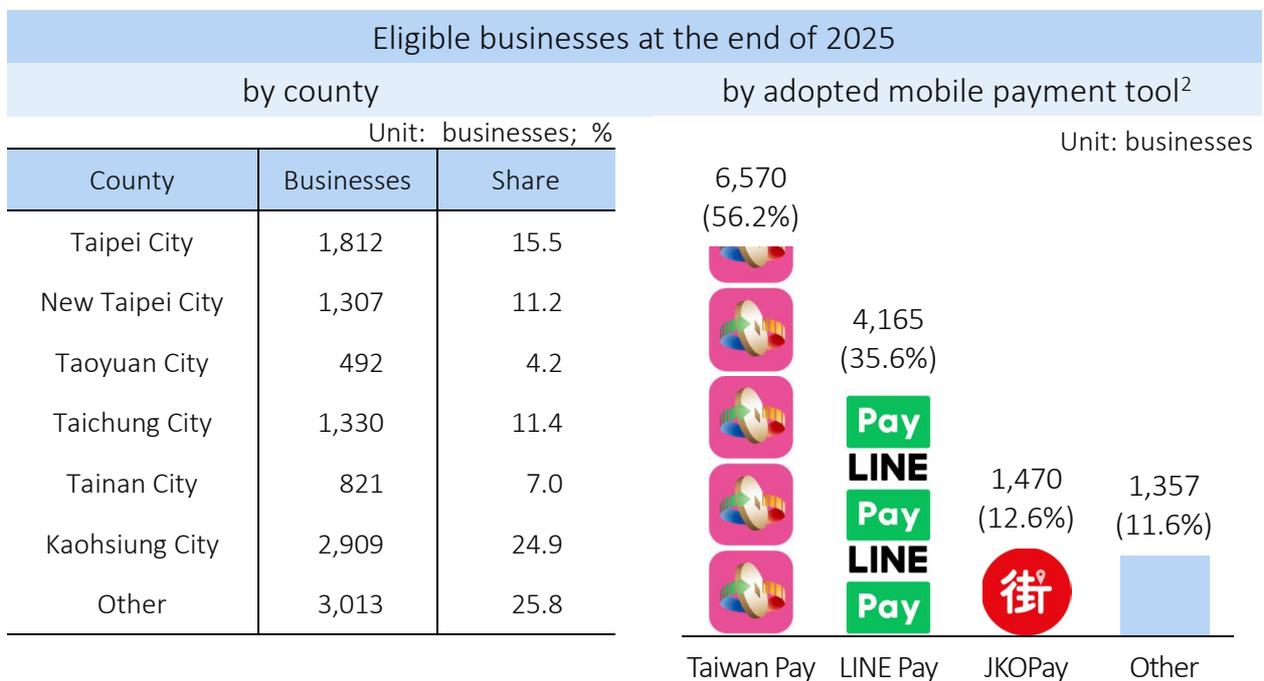
Unit: businesses; %

Industry	Accumulated number of participants A	Percentage of terminations and closures		Number of eligible participants at the end of 2025 B	Retention Rate B/A
		Percentage of terminations	Percentage of closures		
Total	19,636	16.7	23.8	11,684	59.5
Restaurants	9,281	12.9	26.7	5,602	60.4
Beverage Serving	2,034	12.2	34.1	1,092	53.7
Retail Sale of Other Food and Beverages	1,358	18.9	20.5	823	60.6
Retail Sale of Clothing	852	17.3	27.8	468	54.9
Hairdressing	684	24.6	16.2	405	59.2
Other Beauty Treatment	502	17.9	22.9	297	59.2
Retail Sale via Internet	350	41.7	11.7	163	46.6
Retail Sale of Other Clothing Accessories	282	19.5	32.6	135	47.9
Maintenance and Repair of Motorcycles	268	18.7	7.1	199	74.3
Short Term Accommodation Activities	266	25.6	14.3	160	60.2

¹ In accordance with the Operation Directions for Small Business Entities Accepting Mobile Payment and Using Kiosks to Apply for Tax Incentive Measures, effective from 2026, the program has been renamed and expanded to include Kiosks. New regulations have also been introduced, including a threshold for quarterly sales under NT\$2.4 million and a requirement for progressively increasing mobile payment transaction ratios on a quarterly basis.

end of 2025. The average retention rate is 59.5%. Among the top 10 industries by application volume, Restaurants accounted for the largest share at nearly 50%, totaling 9,281 businesses, of which 13% have ceased participation and 27% have ceased operations. At 60%, it's retention rate is slightly above the overall average. Beverage Serving followed in second place. Even so, due to intense competition in the handshaken beverage market, over 30% of businesses exited the market, leading to a relatively lower retention rate of 54%. Other industries with lower retention rates included Retail Sale via Internet and Retail Sale of Other Clothing Accessories. Both fell below 50%. In contrast, Maintenance and Repair of Motorcycles saw a retention rate exceeding 70%, attributed to the fact that most businesses in this field have been in operation for over 20 years, with business closures accounting for only 7% of the total.

- In the end of 2025, businesses still eligible for the 1% preferential business tax rate were primarily concentrated in the six special municipalities, accounting for 74% of the total. Kaohsiung City ranked first with a 25% share, followed by Taipei City at 15.5%. Regarding the mobile payment tools adopted by these businesses, over half used Taiwan Pay, while 36% adopted LINE Pay, and 13% offered JKOPay. Furthermore, nearly 1,400 businesses (12% of the total) provided multiple mobile payment options.



Data Source: Fiscal Information Agency, Ministry of Finance.

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

² Since a single business may offer multiple mobile payment tools at the same time, the sum of the individuals exceeds 100%.