



News Release

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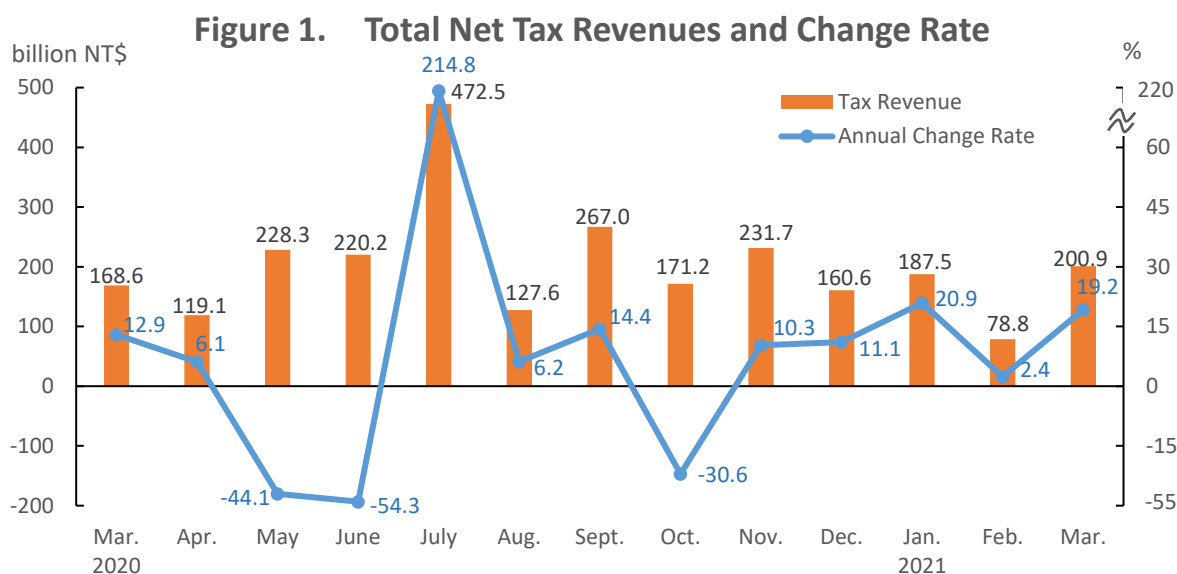
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Preliminary Total Net Tax Revenue for March 2021



Highlights

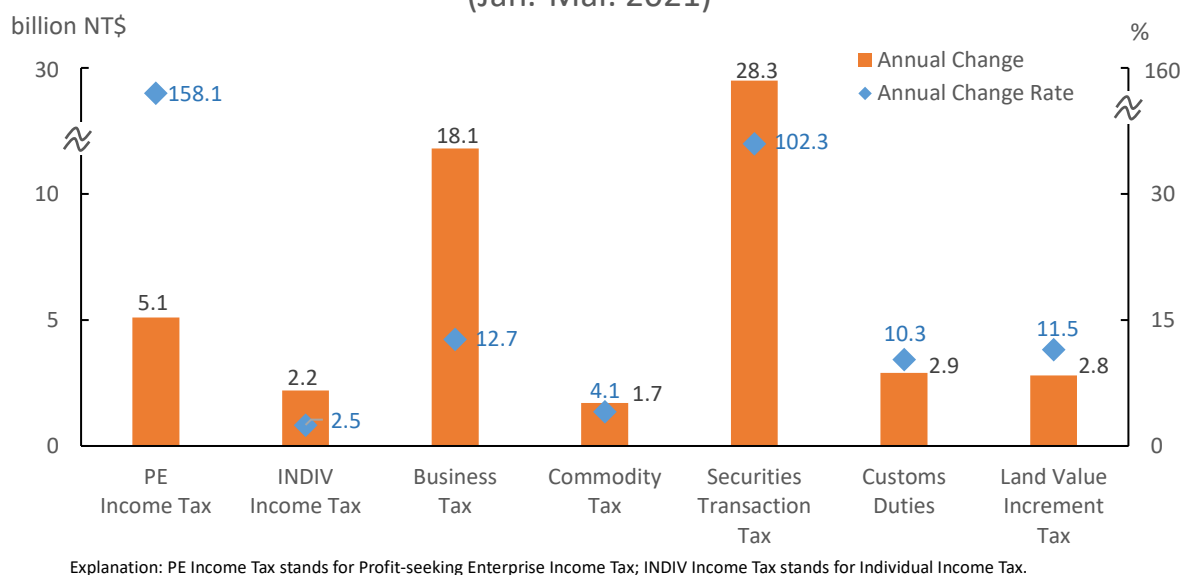
For the month of March 2021, total net tax revenue was NT\$ 200.9 billion, which is NT\$ 32.3 billion (+19.2%) more than the same month last year, while cumulative January to date was NT\$ 467.2 billion, NT\$ 66.7 billion (+16.6%) more than the same period last year. Total net tax revenue (Year to date, YTD) as of cumulative distributed budget was 120.5%.



Changes in Major Types of Taxes

In YTD total net tax revenue (Jan.-Mar. 2021) compared with the same period of last year, Securities Transaction Tax increased NT\$ 28.3 billion, Business Tax increased NT\$ 18.1 billion, Profit-seeking Enterprise Income Tax increased NT\$ 5.1 billion.

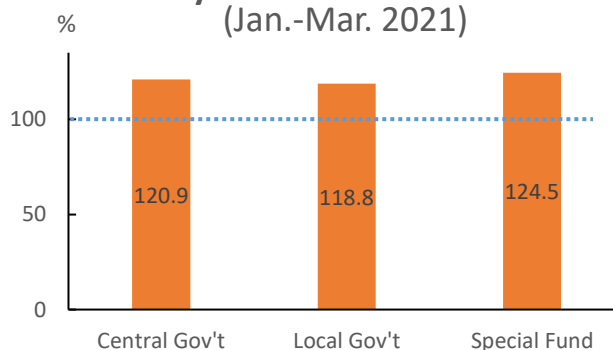
**Figure 2. Total Net Tax Revenue and Change Rate
by Major Type of Tax
(Jan.-Mar. 2021)**



By Sectors of Government

For Central Government, total net tax revenue(YTD) was NT\$ 317.8 billion, which is NT\$ 50.9 billion(+19.1%) more than the same period last year; the budget achieving rate was 120.9%. For Local Government, total net tax revenue(YTD) was NT\$ 123.4 billion, which is NT\$ 13.3 billion (+12.0%) more than the same period last year; the budget achieving rate was 118.8%.

**Figure 3. Total Net Tax Revenue
Budget Achieving Rate
by Government Sector
(Jan.-Mar. 2021)**



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Table1. Total Net Tax Revenues (Preliminary)

Mar. 2021										
Unit : NT \$ Million : %										
Tax	Current Month	Growth Value VS. Same Month Last Year	Growth Rate VS. Same Month Last Year	% of Monthly Distributed Budget	Cumulation Jan. to Date	Growth Value VS. Same Cumulation Jan. to Date Last Year	Growth Rate VS. Same Cumulation Jan. to Date Last Year	% of Cumulative Distributed Budget	% of Yearly Budget	Budget Amount of Current Year
Grand Total	200,940	32,348	19.2	129.8	467,241	66,684	16.6	120.5	19.2	2,438,530
Customs Duties	11,770	1,100	10.3	114.4	30,914	2,886	10.3	110.1	25.6	120,764
Income Tax	35,237	7,624	27.6	117.0	96,956	7,268	8.1	104.8	8.8	1,096,482
Profit-seeking Enterprise Income Tax	3,783	-1,705	-31.1	62.1	8,282	5,073	158.1	70.2	1.4	609,993
Individual Income Tax	31,454	9,329	42.2	130.9	88,674	2,195	2.5	109.9	18.2	486,489
Estate and Gift Tax	4,658	1,622	53.4	157.0	10,711	2,759	34.7	127.3	30.4	35,243
Estate Tax	2,977	953	47.1	167.0	6,370	1,370	27.4	126.1	30.2	21,091
Estate Tax (Undesignated)	2,126	539	34.0	145.3	4,793	863	21.9	115.6	27.7	17,311
Estate Tax (For Long-term Care Services Development Fund)	851	414	94.5	266.6	1,576	507	47.4	174.1	41.7	3,780
Gift Tax	1,681	669	66.0	141.9	4,342	1,389	47.1	129.2	30.7	14,152
Gift Tax (Undesignated)	1,428	506	55.0	146.6	3,823	1,173	44.2	138.4	32.9	11,632
Gift Tax (For Long-term Care Services Development Fund)	254	162	178.2	120.1	519	217	71.7	86.7	20.6	2,520
Commodity Tax	14,174	1,195	9.2	106.0	43,062	1,716	4.1	107.3	24.1	178,486
Securities Transaction Tax	21,951	9,591	77.6	218.2	55,925	28,274	102.3	209.4	46.6	119,995
Futures Transaction Tax	1,025	-135	-11.7	224.7	2,639	541	25.8	224.4	51.3	5,145
Tobacco and Alcohol Tax	4,866	440	10.0	104.7	16,216	699	4.5	112.5	25.1	64,650
Specifically Selected Goods and Services Tax	305	147	92.6	163.3	674	214	46.5	120.1	26.9	2,508
Business Tax	87,180	8,677	11.1	130.1	159,867	18,068	12.7	118.8	37.2	429,574
Business Tax (Undesignated)	83,314	8,752	11.7	131.5	152,274	18,200	13.6	119.5	37.6	405,118
Financial Enterprise Business Tax (For Financial Special Reserves)	3,865	-75	-1.9	106.8	7,592	-132	-1.7	107.0	31.0	24,456
Land Tax	10,263	1,381	15.5	128.7	28,530	2,654	10.3	122.6	15.4	185,786
Land Value Tax	487	142	41.0	183.4	1,239	-169	-12.0	132.3	1.4	89,820
Land Value Increment Tax	9,777	1,239	14.5	126.9	27,291	2,824	11.5	122.2	28.4	95,966
House Tax	384	114	42.1	158.3	977	288	41.7	156.7	1.2	79,876
Vehicle License Tax	3,358	213	6.8	113.0	5,059	285	6.0	111.0	7.7	65,636
Deed Tax	1,613	365	29.2	157.2	4,151	819	24.6	137.2	31.5	13,187
Stamp Tax	1,676	23	1.4	119.8	3,831	118	3.2	121.3	32.0	11,977
Amusement Tax	159	4	2.7	122.0	434	-42	-8.7	112.1	27.0	1,607
Special and Provisional tax levies	510	-93	-15.4	125.8	739	-45	-5.8	131.9	45.8	1,614
Education Surtax	-	0	-	--	-	0	-	--	--	-
Health and Welfare Surcharge on Tobacco	1,811	82	4.7	118.6	6,556	180	2.8	116.4	25.2	26,000

Explanation : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$91 million in Mar. 2021, the accumulated total amount was NT\$228 million as of this month.

2.The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

3.Certain of the details may not add up to the total due to rounding up of the figures.

Table2. Total Net Tax Revenues — by Government Sector (Preliminary)

Tax	Mar. 2021				Unit : NT \$ Million ; %				Budget Amount of Current Year
	Current Month	Growth Value VS. Same Month Last Year	Growth Rate VS. Same Month Last Year	% of Monthly Distributed Budget	Cumulation Jan. to Date	Growth Value VS. Same Cumulation Jan. to Date Last Year	Growth Rate VS. Same Cumulation Jan. to Date Last Year	% of Yearly Budget	
Grand Total	200,940	32,348	19.2	129.8	467,241	66,684	16.6	19.2	2,438,530
Central Government	133,346	24,334	22.3	130.9	317,793	50,872	19.1	18.9	1,678,542
Local Government (Incl. Allocation of Centrally-Funded Tax Revenues)	57,744	6,933	13.6	128.4	123,350	13,263	12.0	18.5	668,042
Special Fund	9,849	1,081	12.3	124.5	26,097	2,548	10.8	28.4	91,946
Financial Enterprises Business Tax (Financial Special Reserves)	3,865	-75	-1.9	106.8	7,592	-132	-1.7	31.0	24,456
Health and Welfare Surcharge on Tobacco	1,811	82	4.7	118.6	6,556	180	2.8	25.2	26,000
Long-term Care Services Development Fund	4,173	1,074	34.7	151.0	11,948	2,500	26.5	28.8	41,490
Estate Tax	851	414	94.5	266.6	1,576	507	47.4	41.7	3,780
Gift Tax	254	162	178.2	120.1	519	217	71.7	20.6	2,520
Tobacco Tax	1,814	82	4.8	108.3	6,562	162	2.5	28.2	23,300
Consolidated Housing and Land Income Tax	1,254	416	49.7	224.8	3,291	1,614	96.3	27.7	11,890
Profit-seeking Enterprise	-	-	--	-	-	-	--	-	4,044
Individual	1,254	416	49.7	240.4	3,291	1,614	96.3	41.9	7,846

Explanation : Consolidated housing and land income tax shall be used for expenditures of housing policy and long-term social care services.

Table3. Net Tax Revenues of Central Government (Preliminary)

Tax	Mar. 2021				Unit : NT \$ Million ; %					
	Current Month	Growth Value VS. Same Month Last Year	Growth Rate VS. Same Month Last Year	% of Monthly Distributed Budget	Cumulation Jan. to Date	Growth Value VS. Same Cumulation Jan. to Date Last Year	Growth Rate VS. Same Cumulation Jan. to Date Last Year	% of Cumulative Distributed Budget	% of Yearly Budget	Budget Amount of Current Year
Grand Total	133,346	24,334	22.3	130.9	317,793	50,872	19.1	120.9	18.9	1,678,542
Customs Duties	11,770	1,100	10.3	114.4	30,914	2,886	10.3	110.1	25.6	120,764
Income Tax	30,460	6,446	26.8	114.7	83,969	4,927	6.2	102.8	8.6	974,944
Profit-seeking Enterprise Income Tax	3,405	-1,534	-31.1	62.5	7,454	4,566	158.1	70.6	1.4	544,950
Individual Income Tax	27,055	7,980	41.8	128.2	76,515	361	0.5	107.5	17.8	429,994
Estate and Gift Tax	1,649	468	39.7	144.7	4,002	917	29.7	123.7	29.6	13,537
Estate Tax	993	240	31.8	145.2	2,249	393	21.2	115.8	27.8	8,096
Gift Tax	657	229	53.4	144.1	1,754	524	42.6	135.5	32.2	5,441
Commodity Tax	12,757	1,076	9.2	106.0	38,755	1,544	4.1	107.3	24.1	160,637
Securities Transaction Tax	21,951	9,591	77.6	218.2	55,925	28,274	102.3	209.4	46.6	119,995
Futures Transaction Tax	1,025	-135	-11.7	224.7	2,639	541	25.8	224.4	51.3	5,145
Tobacco and Alcohol Tax	2,441	286	13.3	102.7	7,723	430	5.9	104.7	23.3	33,080
Specifically Selected Goods and Services Tax	305	147	92.6	163.3	674	214	46.5	120.1	26.9	2,508
Business Tax	50,988	5,356	11.7	131.5	93,192	11,138	13.6	119.5	37.6	247,932

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$29 million in Mar. 2021, the accumulated total amount was NT\$80 million as of this month.

Table4. Total Net Tax Revenues in Recent Years(1/4)

1.Value

Unit : NT \$ 100 Million

CY (Momth)	Grand Total	Customs Duties	Income Tax			Estate and Gift Tax					Commodity Tax	Securities Transaction Tax	Futures Transaction Tax
			Subtotal	Profit- seeking Enterprise Income Tax	Individual Income Tax	Subtotal	Estate Tax	For Long-term Care Services Development Fund	Gift Tax	For Long-term Care Services Development Fund			
2010	16,222	895	5,904	2,857	3,047	403	313	-	91	-	1,508	1,046	46
2011	17,646	963	7,102	3,672	3,430	237	158	-	78	-	1,649	940	59
2012	17,967	949	7,608	3,677	3,931	283	193	-	90	-	1,609	719	43
2013	18,341	970	7,433	3,511	3,922	237	141	-	97	-	1,625	714	27
2014	19,761	1,071	8,135	4,026	4,109	254	135	-	120	-	1,729	887	29
2015	21,349	1,110	9,367	4,628	4,739	327	184	-	144	-	1,831	820	38
2016	22,241	1,150	10,064	5,104	4,960	475	255	-	220	-	1,819	709	37
2017	22,512	1,150	9,864	5,033	4,831	511	212	0	299	2	1,785	900	42
2018	23,869	1,201	10,771	5,679	5,091	318	214	22	104	13	1,801	1,012	61
2019	24,705	1,230	11,488	6,479	5,009	349	243	50	106	16	1,769	912	47
2020	23,987	1,214	9,817	4,771	5,047	423	296	75	127	21	1,702	1,506	75
Mar.	1,686	107	276	55	221	30	20	4	10	1	130	124	12
Apr.	1,191	101	279	-14	293	33	24	4	9	1	144	94	6
May	2,283	91	391	142	250	31	22	5	8	2	125	114	5
June	2,202	98	1,380	1,341	39	40	32	9	8	1	134	125	5
July	4,725	105	3,242	1,297	1,944	43	32	10	11	2	138	176	7
Aug.	1,276	102	674	99	574	32	24	6	8	1	134	146	6
Sept.	2,670	103	1,184	874	310	39	27	7	13	3	141	139	7
Oct.	1,712	100	1,160	845	315	27	15	2	12	3	151	99	5
Nov.	2,317	106	243	42	200	54	41	15	13	3	144	138	6
Dec.	1,606	130	368	111	257	45	30	6	15	2	177	199	7
Jan. to Mar. 2021	4,672	309	970	83	887	107	64	16	43	5	431	559	26
Jan.	1,875	100	309	17	293	33	19	4	14	1	137	212	9
Feb.	788	92	308	28	280	27	15	4	12	2	152	128	7
Mar.	2,009	118	352	38	315	47	30	9	17	3	142	220	10
Growth Value VS. Same Month Last Year	323	11	76	-17	93	16	10	4	7	2	12	96	-1
Growth Value VS. Same Cumulation Jan. to Date Last Year	667	29	73	51	22	28	14	5	14	2	17	283	5

Explanation : 1.The specifically selected goods and services tax was imposed from June 2011.

2.Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund; Financial enterprises business tax refers to financial special reserves; Other Taxes include Amusement Tax, Special and Provisional Tax Levies and Education Surtax.

Table4. Total Net Tax Revenues in Recent Years(2/4)

1.Value

Unit : NT \$ 100 Million

CY (Month)	Tobacco and Alcohol Tax	For Long-term Care Services Development Fund	Specifically Selected Goods and Services Tax	Business Tax	Financial Enterprise Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax	Deed Tax	Stamp Tax	Health and Welfare Surcharge on Tobacco	Other Tax
2010	445	-	-	2,898	216	630	733	582	541	138	89	348	16
2011	447	-	22	3,077	238	634	786	595	554	126	94	346	17
2012	449	-	43	3,065	247	627	811	618	565	117	100	344	16
2013	448	-	53	3,280	249	708	1,033	630	578	136	104	351	16
2014	438	-	54	3,607	256	715	1,017	647	593	125	106	329	24
2015	442	-	42	3,609	251	711	1,135	694	617	138	113	331	23
2016	456	-	28	3,784	237	939	834	730	630	114	106	344	23
2017	502	57	23	3,850	231	948	939	767	641	128	111	322	31
2018	696	283	25	4,154	245	919	906	786	648	134	121	282	36
2019	686	278	27	4,209	262	919	1,011	810	656	148	129	277	37
2020	715	295	27	4,372	266	918	1,130	793	663	161	137	294	39
Mar.	44	17	2	785	39	3	85	3	31	12	17	17	8
Apr.	56	22	2	-26	-0	2	75	21	367	11	5	22	2
May	54	23	2	719	36	2	87	432	178	10	17	23	2
June	59	24	2	-95	2	2	93	279	34	13	6	24	3
July	62	24	3	752	55	2	99	29	8	15	18	24	3
Aug.	63	27	2	-38	0	2	92	6	6	14	7	27	3
Sept.	65	26	2	805	37	2	106	5	3	16	18	26	7
Oct.	68	29	3	-84	0	16	103	4	9	15	6	29	2
Nov.	58	26	2	860	34	520	111	5	7	17	18	26	2
Dec.	73	32	3	61	24	355	121	7	2	17	6	31	2
Jan. to Mar. 2021	162	66	7	1,599	76	12	273	10	51	42	38	66	12
Jan.	55	23	2	833	37	6	105	3	10	16	18	23	3
Feb.	58	24	2	-106	0	2	70	3	7	10	4	24	2
Mar. p	49	18	3	872	39	5	98	4	34	16	17	18	7
Growth Value VS. Same Month Last Year	4	1	1	87	-1	1	12	1	2	4	0	1	-1
Growth Value VS. Same Cumulation Jan. to Date Last Year	7	2	2	181	-1	-2	28	3	3	8	1	2	-1

Table4. Total Net Tax Revenues in Recent Years(3/4)

2.Growth Rate

Unit : %

CY (Momth)	Grand Total	Customs Duties	Income Tax			Estate and Gift Tax					Commodity Tax	Securities Transaction Tax	Futures Transaction Tax
			Subtotal	Profit- seeking Enterprise Income Tax	Individual Income Tax	Subtotal	Estate Tax	For Long-term Care Services Development Fund	Gift Tax	For Long-term Care Services Development Fund			
2010	6.0	30.0	-7.9	-14.5	-0.7	80.6	81.5	--	77.7	--	17.9	-1.3	21.5
2011	8.8	7.6	20.3	28.5	12.6	-41.3	-49.3	--	-13.8	--	9.4	-10.1	28.6
2012	1.8	-1.5	7.1	0.2	14.6	19.5	21.6	--	15.3	--	-2.4	-23.5	-26.7
2013	2.1	2.2	-2.3	-4.5	-0.2	-16.1	-27.0	--	7.2	--	1.0	-0.8	-37.9
2014	7.7	10.4	9.4	14.7	4.8	7.2	-4.4	--	24.3	--	6.4	24.3	7.2
2015	8.0	3.6	15.2	14.9	15.4	28.7	36.5	--	19.9	--	5.9	-7.5	32.2
2016	4.2	3.6	7.4	10.3	4.6	45.1	38.9	--	53.2	--	-0.7	-13.6	-2.1
2017	1.2	-0.0	-2.0	-1.4	-2.6	7.5	-16.9	--	35.7	--	-1.9	27.0	13.1
2018	6.0	4.4	9.2	12.8	5.4	-37.7	0.9	-	-65.1	-	0.9	12.5	45.6
2019	3.5	2.5	6.7	14.1	-1.6	9.7	13.7	127.5	1.7	18.6	-1.8	-9.9	-23.0
2020	-2.9	-1.3	-14.5	-26.4	0.7	21.1	22.0	49.8	19.1	29.7	-3.8	65.2	60.5
Mar.	12.9	17.9	9.3	54.9	1.9	29.4	23.6	44.6	42.9	55.6	-7.9	63.4	223.1
Apr.	6.1	-1.1	49.7	--	49.5	28.2	36.2	47.4	10.8	7.5	-5.3	12.5	53.4
May	-44.1	-16.5	-81.0	-91.4	-38.9	-7.1	0.7	18.5	-22.9	-25.9	-22.4	40.2	-8.7
June	-54.3	2.4	-65.9	-39.0	-97.9	21.3	24.0	-3.0	12.2	-34.8	-8.3	106.1	45.7
July	214.8	-6.4	-	-	-	35.1	39.9	91.5	22.7	36.4	-14.9	111.6	85.0
Aug.	6.2	0.7	-5.3	31.9	-9.7	7.1	21.2	115.2	-20.5	-60.4	-9.2	80.5	27.6
Sept.	14.4	9.3	12.9	25.8	-12.3	101.8	110.5	278.2	85.7	329.8	9.6	94.1	118.5
Oct.	-30.6	-12.5	-39.2	-47.0	0.7	-14.3	-25.0	-44.0	4.4	13.5	1.2	14.1	26.3
Nov.	10.3	0.2	14.4	5.9	16.3	62.0	76.6	170.9	28.5	25.7	-1.2	55.5	55.7
Dec.	11.1	0.1	5.6	-1.8	9.2	26.9	14.6	4.2	62.0	254.8	5.5	121.0	62.9
Jan. to Mar. 2021	16.6	10.3	8.1	158.1	2.5	34.7	27.4	47.4	47.1	71.7	4.1	102.3	25.8
Jan.	20.9	15.3	-4.4	31.7	-5.9	63.8	73.9	32.9	52.0	-27.9	9.9	203.8	169.0
Feb.	2.4	5.3	3.6	--	-15.9	-5.8	-21.1	1.5	23.1	106.0	-4.4	53.8	14.0
Mar.	19.2	10.3	27.6	-31.1	42.2	53.4	47.1	94.5	66.0	178.2	9.2	77.6	-11.7

Table4. Total Net Tax Revenues in Recent Years(4/4)

2.Growth Rate

Unit : %

CY (Momth)	Tobacco and Alcohol Tax	For Long-term Care Services Development Fund	Specifically Selected Goods and Services Tax	Business Tax	Financial Enterprise Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vechicle License Tax	Deed Tax	Stamp Tax	Health and Welfare Surcharge on Tobacco	Other Tax
2010	-1.8	--	--	18.1	-1.2	6.8	37.5	3.3	1.9	5.7	5.7	39.7	-1.8
2011	0.3	--	--	6.2	10.2	0.5	7.2	2.2	2.5	-8.5	5.1	-0.5	2.5
2012	0.6	--	93.8	-0.4	3.8	-1.0	3.2	3.9	2.1	-7.5	6.5	-0.7	-6.5
2013	-0.4	--	24.4	7.0	0.9	12.9	27.3	2.0	2.2	16.0	3.7	2.1	4.2
2014	-2.1	--	1.6	10.0	2.7	1.0	-1.5	2.6	2.7	-7.6	2.6	-6.2	47.9
2015	0.8	--	-22.4	0.1	-1.8	-0.5	11.6	7.3	4.0	10.3	6.0	0.6	-4.6
2016	3.3	--	-32.6	4.8	-5.5	32.0	-26.5	5.1	2.2	-17.7	-5.7	3.8	0.5
2017	10.1	--	-18.0	1.8	-2.6	0.9	12.6	5.2	1.7	12.4	4.3	-6.4	35.1
2018	38.6	393.5	6.8	7.9	5.8	-3.1	-3.5	2.4	1.2	4.5	9.4	-12.4	13.8
2019	-1.4	-1.6	10.6	1.3	6.9	0.0	11.7	3.0	1.2	10.5	5.8	-1.7	4.2
2020	4.1	6.1	-3.0	3.9	1.8	-0.2	11.7	-2.0	1.0	9.3	6.8	6.2	5.5
Mar.	6.8	10.6	-23.1	10.0	1.9	17.0	21.3	8.7	26.4	7.2	8.2	11.3	12.0
Apr.	11.7	13.3	29.2	--	--	-59.0	-10.7	-1.5	1.5	-14.6	-4.6	13.2	-34.4
May	3.3	11.8	-31.4	-2.4	-1.3	93.7	-6.9	-10.1	-15.4	-30.8	2.6	11.8	-8.4
June	2.5	8.0	8.3	--	-18.3	12.9	13.3	0.2	259.9	6.8	25.5	8.2	-10.9
July	10.4	12.3	-21.3	-0.2	1.6	-2.7	13.1	268.3	13.6	11.1	-1.3	12.6	29.2
Aug.	7.6	17.1	31.9	--	--	-35.7	7.0	40.9	26.8	29.6	21.8	16.8	6.4
Sept.	11.6	15.0	16.4	4.3	-5.7	33.0	42.9	61.5	-1.7	44.7	7.1	14.7	224.2
Oct.	15.1	13.5	12.0	--	-16.8	-28.3	12.9	27.8	25.6	9.6	-0.6	13.5	-61.2
Nov.	2.2	5.2	-16.7	9.1	-10.8	2.1	27.0	75.3	-15.9	36.4	9.3	6.0	8.3
Dec.	8.4	10.3	22.2	-29.6	22.2	-1.3	22.7	134.3	12.3	21.0	34.0	9.7	13.3
Jan. to Mar. 2021	4.5	2.5	46.5	12.7	-1.7	-12.0	11.5	41.7	6.0	24.6	3.2	2.8	-6.9
Jan.	-16.6	-22.1	193.8	17.7	-1.5	-32.4	52.7	58.0	14.5	55.2	7.5	-21.6	19.3
Feb.	30.4	44.4	-22.3	--	-6.7	-17.3	-22.8	25.6	-6.3	-9.3	-6.6	44.4	-17.6
Mar. p	10.0	4.8	92.6	11.1	-1.9	41.0	14.5	42.1	6.8	29.2	1.4	4.7	-11.7