



News Release

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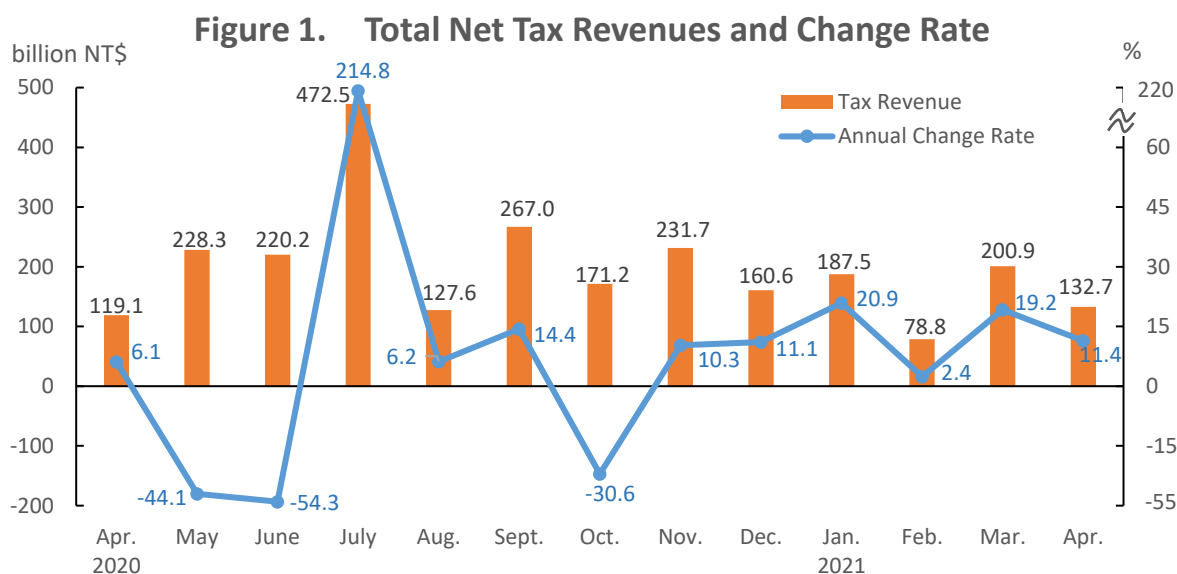
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Preliminary Total Net Tax Revenue for April 2021



Highlights

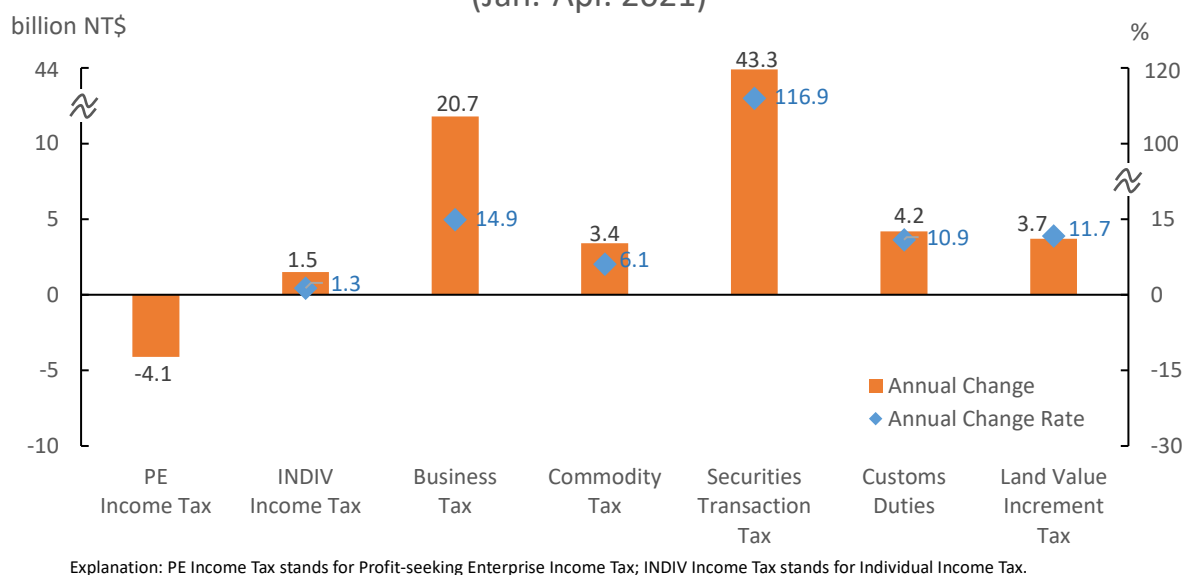
For the month of April 2021, total net tax revenue was NT\$ 132.7 billion, which is NT\$ 13.6 billion (+11.4%) more than the same month last year, while cumulative January to date was NT\$ 599.9 billion, NT\$ 80.3 billion (+15.5%) more than the same period last year. Total net tax revenue (Year to date, YTD) as of cumulative distributed budget was 116.6%.



Changes in Major Types of Taxes

In YTD total net tax revenue (Jan.-Apr. 2021) compared with the same period of last year, Securities Transaction Tax increased NT\$ 43.3 billion, Business Tax increased NT\$ 20.7 billion, Customs Duties increased NT\$ 4.2 billion.

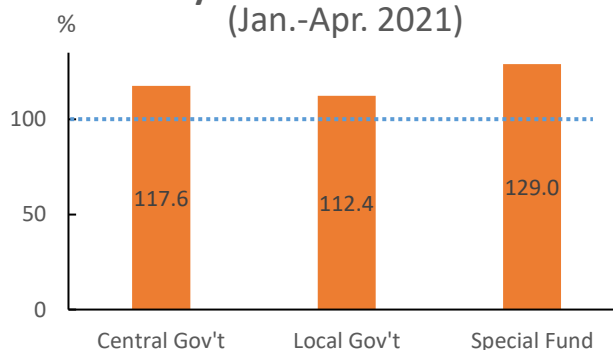
Figure 2. Total Net Tax Revenue and Change Rate by Major Type of Tax (Jan.-Apr. 2021)



By Sectors of Government

For Central Government, total net tax revenue(YTD) was NT\$ 388.3 billion, which is NT\$ 61.5 billion(+18.8%) more than the same period last year; the budget achieving rate was 117.6%. For Local Government, total net tax revenue(YTD) was NT\$ 178.1 billion, which is NT\$ 14.6 billion

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



(+8.9%) more than the same period last year; the budget achieving rate was 112.4%.

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Table1. Total Net Tax Revenues (Preliminary)

Apr. 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	132,703	13,613	11.4	104.5	599,943	80,297	15.5	116.6	24.6	2,438,530
Customs Duties	11,341	1,280	12.7	112.5	42,254	4,166	10.9	110.7	35.0	120,764
Income Tax	17,985	-9,882	-35.5	59.7	114,941	-2,614	-2.2	93.7	10.5	1,096,482
Profit-seeking Enterprise Income Tax	-10,570	-9,175	--	-	-2,288	-4,102	--	-18.7	-0.4	609,993
Individual Income Tax	28,555	-707	-2.4	96.2	117,229	1,488	1.3	106.2	24.1	486,489
Estate and Gift Tax	5,201	1,940	59.5	181.7	15,913	4,699	41.9	141.1	45.2	35,243
Estate Tax	3,893	1,513	63.6	227.2	10,262	2,883	39.1	151.7	48.7	21,091
Estate Tax (Undesignated)	2,669	700	35.5	189.8	7,462	1,563	26.5	134.4	43.1	17,311
Estate Tax (For Long-term Care Services Development Fund)	1,224	814	198.2	398.6	2,800	1,321	89.3	230.9	74.1	3,780
Gift Tax	1,309	426	48.3	113.8	5,650	1,816	47.3	125.3	39.9	14,152
Gift Tax (Undesignated)	1,110	324	41.1	117.5	4,933	1,496	43.5	133.1	42.4	11,632
Gift Tax (For Long-term Care Services Development Fund)	198	103	107.9	96.8	717	320	80.4	89.3	28.4	2,520
Commodity Tax	16,048	1,659	11.5	104.4	59,110	3,375	6.1	106.5	33.1	178,486
Securities Transaction Tax	24,445	15,034	159.7	248.5	80,370	43,308	116.9	220.0	67.0	119,995
Futures Transaction Tax	749	183	32.3	179.6	3,388	724	27.2	212.7	65.8	5,145
Tobacco and Alcohol Tax	5,851	262	4.7	104.1	22,068	961	4.6	110.1	34.1	64,650
Specifically Selected Goods and Services Tax	264	36	15.9	121.6	937	250	36.4	120.5	37.4	2,508
Business Tax	-6	2,622	--	--	159,860	20,690	14.9	115.5	37.2	429,574
Business Tax (Undesignated)	6	2,620	--	0.2	152,280	20,820	15.8	116.0	37.6	405,118
Financial Enterprise Business Tax (For Financial Special Reserves)	-12	1	--	--	7,580	-131	-1.7	107.0	31.0	24,456
Land Tax	8,645	981	12.8	110.8	37,175	3,636	10.8	119.6	20.0	185,786
Land Value Tax	274	75	37.5	167.9	1,513	-94	-5.9	137.6	1.7	89,820
Land Value Increment Tax	8,370	906	12.1	109.6	35,661	3,730	11.7	119.0	37.2	95,966
House Tax	2,132	78	3.8	123.5	3,109	366	13.3	132.3	3.9	79,876
Vehicle License Tax	35,373	-1,299	-3.5	100.1	40,432	-1,014	-2.4	101.4	61.6	65,636
Deed Tax	1,471	406	38.1	136.7	5,622	1,225	27.9	137.1	42.6	13,187
Stamp Tax	558	75	15.6	111.4	4,389	193	4.6	119.9	36.6	11,977
Amusement Tax	145	25	21.3	119.1	579	-16	-2.7	113.8	36.0	1,607
Special and Provisional tax levies	138	74	113.9	118.7	877	29	3.4	129.6	54.4	1,614
Education Surtax	-	0	-	--	-	0	-	--	--	-
Health and Welfare Surcharge on Tobacco	2,362	140	6.3	120.3	8,919	320	3.7	117.4	34.3	26,000

Explanation : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$86 million in Apr. 2021, the accumulated total amount was NT\$314 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	Apr. 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 Yearly Budget	Budget Amount of Current Year
Grand Total	132,703	13,613	11.4	104.5	599,943	80,297	15.5	24.6	2,438,530
Central Government	70,480	10,652	17.8	104.7	388,273	61,525	18.8	23.1	1,678,542
Local Government (Incl. Allocation of Centrally-Funded Tax Revenues)	54,790	1,298	2.4	100.2	178,140	14,562	8.9	26.7	668,042
Special Fund	7,433	1,662	28.8	147.9	33,530	4,210	14.4	36.5	91,946
Financial Enterprises Business Tax (Financial Special Reserves)	-12	1	--	--	7,580	-131	-1.7	31.0	24,456
Health and Welfare Surcharge on Tobacco	2,362	140	6.3	120.3	8,919	320	3.7	34.3	26,000
Long-term Care Services Development Fund	5,083	1,521	42.7	165.3	17,031	4,021	30.9	41.0	41,490
Estate Tax	1,224	814	198.2	398.6	2,800	1,321	89.3	74.1	3,780
Gift Tax	198	103	107.9	96.8	717	320	80.4	28.4	2,520
Tobacco Tax	2,368	145	6.5	117.0	8,930	308	3.6	38.3	23,300
Consolidated Housing and Land Income Tax	1,292	459	55.1	240.5	4,583	2,073	82.6	38.5	11,890
Profit-seeking Enterprise	-	-	--	-	-	-	--	-	4,044
Individual	1,292	459	55.1	241.2	4,583	2,073	82.6	58.4	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	Apr. 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	70,480	10,652	17.8	104.7	388,273	61,525	18.8	117.6	23.1	1,678,542
Customs Duties	11,341	1,280	12.7	112.5	42,254	4,166	10.9	110.7	35.0	120,764
Income Tax	14,894	-9,353	-38.6	56.0	98,864	-4,426	-4.3	91.3	10.1	974,944
Profit-seeking Enterprise Income Tax	-9,513	-8,258	--	-	-2,059	-3,692	--	-18.8	-0.4	544,950
Individual Income Tax	24,408	-1,095	-4.3	93.2	100,923	-734	-0.7	103.7	23.5	429,994
Estate and Gift Tax	1,554	283	22.3	141.1	5,556	1,200	27.6	128.1	41.0	13,537
Estate Tax	1,039	132	14.5	157.9	3,288	525	19.0	126.5	40.6	8,096
Gift Tax	514	151	41.5	116.2	2,268	675	42.3	130.6	41.7	5,441
Commodity Tax	14,444	1,493	11.5	104.4	53,199	3,037	6.1	106.5	33.1	160,637
Securities Transaction Tax	24,445	15,034	159.7	248.5	80,370	43,308	116.9	220.0	67.0	119,995
Futures Transaction Tax	749	183	32.3	179.6	3,388	724	27.2	212.7	65.8	5,145
Tobacco and Alcohol Tax	2,786	93	3.4	96.9	10,510	523	5.2	102.5	31.8	33,080
Specifically Selected Goods and Services Tax	264	36	15.9	121.6	937	250	36.4	120.5	37.4	2,508
Business Tax	4	1,604	--	0.2	93,196	12,742	15.8	116.0	37.6	247,932

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$18 million in Apr. 2021, the accumulated total amount was NT\$98 million as of this month.

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

1.Value

Unit : NT \$ 100 Million

FY (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	Gift Tax	For Long-term			
								Care Services Development Fund		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
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 Apr. 2021	5,999	423	1,149	-23	1,172	159	103	28	57	7	591	804	34
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
Apr. p	1,327	113	180	-106	286	52	39	12	13	2	160	244	7
Growth Value VS. Same Month Last Year	136	13	-99	-92	-7	19	15	8	4	1	17	150	2
Growth Value VS. Same Cumulation Jan. to Date Last Year	803	42	-26	-41	15	47	29	13	18	3	34	433	7

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

FY (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
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 Apr. 2021	221	89	9	1,599	76	15	357	31	404	56	44	89	15
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.	49	18	3	872	39	5	98	4	34	16	17	18	7
Apr. p	59	24	3	-0	-0	3	84	21	354	15	6	24	3
Growth Value VS. Same Month Last Year	3	1	0	26	0	1	9	1	-13	4	1	1	1
Growth Value VS. Same Cumulation Jan. to Date Last Year	10	3	3	207	-1	-1	37	4	-10	12	2	3	0

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

2.Growth Rate

Unit : %

FY (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
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 Apr. 2021	15.5	10.9	-2.2	--	1.3	41.9	39.1	89.3	47.3	80.4	6.1	116.9	27.2
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
Apr. p	11.4	12.7	-35.5	--	-2.4	59.5	63.6	198.2	48.3	107.9	11.5	159.7	32.3

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

2.Growth Rate

Unit : %

FY (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
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 Apr. 2021	4.6	3.6	36.4	14.9	-1.7	-5.9	11.7	13.3	-2.4	27.9	4.6	3.7	0.9
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.	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
Apr. p	4.7	6.5	15.9	--	--	37.5	12.1	3.8	-3.5	38.1	15.6	6.3	53.9