



News Release

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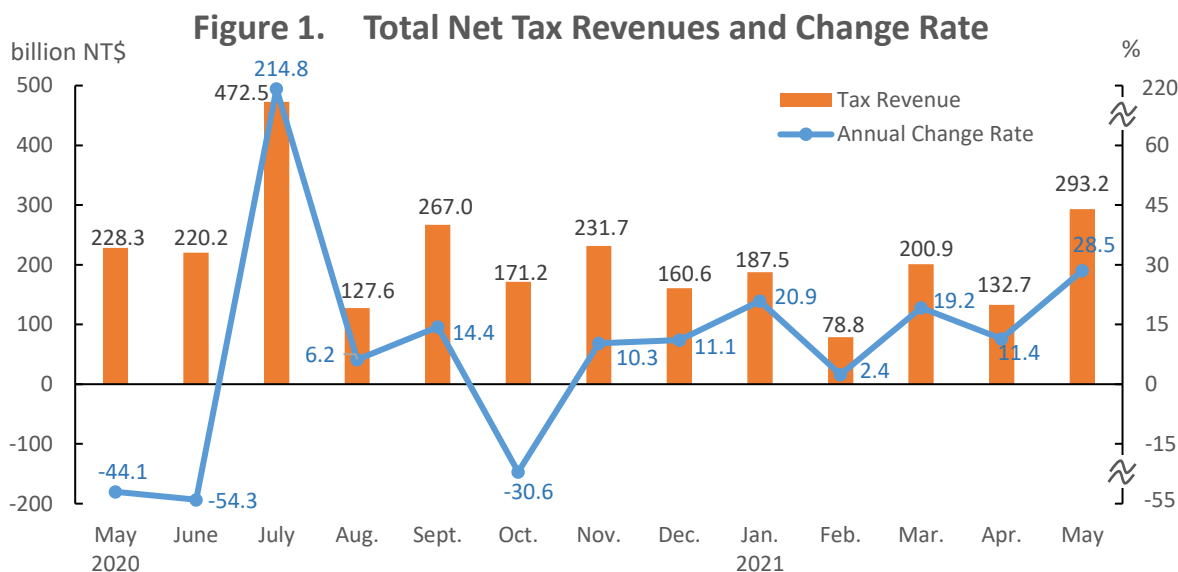
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Preliminary Total Net Tax Revenue for May 2021



Highlights

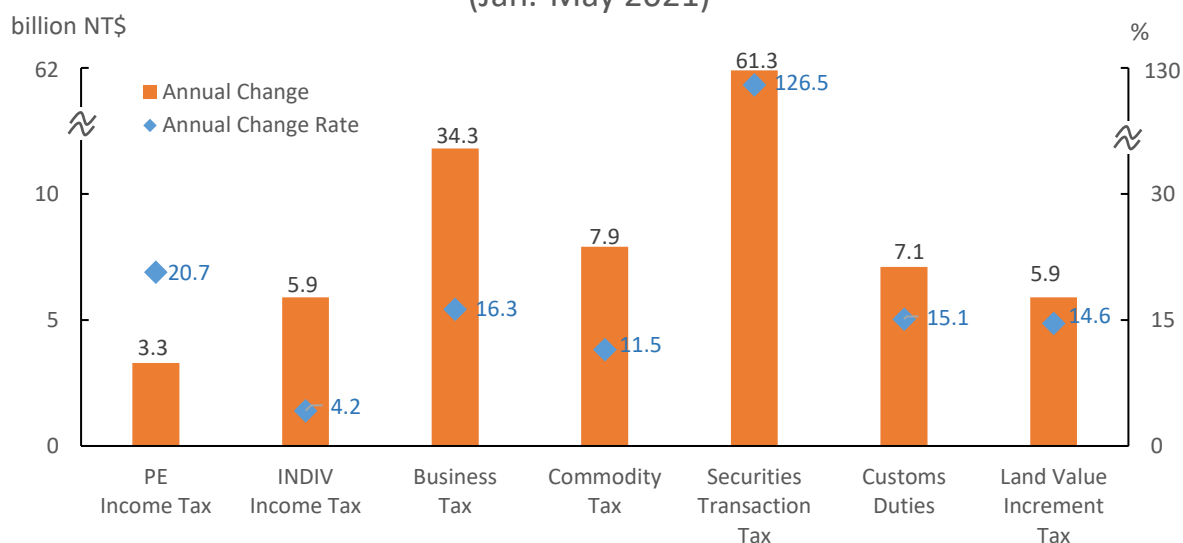
For the month of May 2021, total net tax revenue was NT\$ 293.2 billion, which is NT\$ 65.0 billion (+28.5%) more than the same month last year, while cumulative January to date was NT\$ 893.2 billion, NT\$ 145.3 billion (+19.4%) more than the same period last year. Total net tax revenue (Year to date, YTD) as of cumulative distributed budget was 113.1%.



Changes in Major Types of Taxes

In YTD total net tax revenue (Jan.-May 2021) compared with the same period of last year, Securities Transaction Tax increased NT\$ 61.3 billion, Business Tax increased NT\$ 34.3 billion, Commodity Tax increased NT\$ 7.9 billion.

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

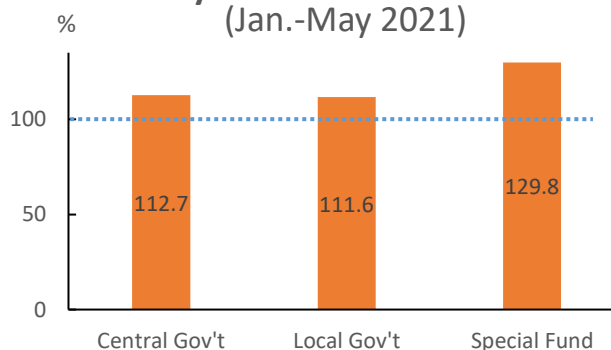


Explanation: PE Income Tax stands for Profit-seeking Enterprise Income Tax; INDIV Income Tax stands for Individual Income Tax.

By Sectors of Government

For Central Government, total net tax revenue(YTD) was NT\$ 545.3 billion, which is NT\$ 106.2 billion(+24.2%) more than the same period last year; the budget achieving rate was 112.7%. For Local Government, total net tax revenue(YTD) was NT\$ 303.1 billion, which is NT\$ 33.2 billion (+12.3%) more than the same period last year; the budget achieving rate was 111.6%.

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



List of News Release Tables

- Table1. Total Net Tax Revenues (Preliminary)
- Table2. Total Net Tax Revenues – by Government Sector (Preliminary)
- Table3. Net Tax Revenues of Central Government (Preliminary)
- Table4. Total Net Tax Revenues in Recent Years

Table1. Total Net Tax Revenues (Preliminary)

May 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	293,219	64,952	28.5	106.6	893,164	145,250	19.4	113.1	36.6	2,438,530
Customs Duties	12,013	2,949	32.5	117.2	54,267	7,116	15.1	112.1	44.9	120,764
Income Tax	50,993	11,853	30.3	58.3	165,936	9,241	5.9	79.0	15.1	1,096,482
Profit-seeking Enterprise Income Tax	21,603	7,418	52.3	41.5	19,315	3,317	20.7	30.1	3.2	609,993
Individual Income Tax	29,390	4,435	17.8	82.9	146,620	5,924	4.2	100.5	30.1	486,489
Estate and Gift Tax	3,932	856	27.8	136.1	19,845	5,555	38.9	140.1	56.3	35,243
Estate Tax	2,692	461	20.7	155.7	12,954	3,344	34.8	152.5	61.4	21,091
Estate Tax (Undesignated)	1,929	187	10.8	135.9	9,391	1,750	22.9	134.7	54.2	17,311
Estate Tax (For Long-term Care Services Development Fund)	763	273	55.8	246.4	3,564	1,594	80.9	234.1	94.3	3,780
Gift Tax	1,240	395	46.8	106.9	6,890	2,211	47.3	121.5	48.7	14,152
Gift Tax (Undesignated)	1,031	361	53.8	108.2	5,965	1,857	45.2	128.0	51.3	11,632
Gift Tax (For Long-term Care Services Development Fund)	209	35	20.0	101.2	926	354	62.0	91.7	36.7	2,520
Commodity Tax	16,989	4,501	36.0	110.5	76,099	7,876	11.5	107.4	42.6	178,486
Securities Transaction Tax	29,394	17,997	157.9	285.4	109,764	61,305	126.5	234.4	91.5	119,995
Futures Transaction Tax	1,279	759	145.8	292.8	4,667	1,483	46.6	230.0	90.7	5,145
Tobacco and Alcohol Tax	6,051	621	11.4	110.6	28,118	1,582	6.0	110.2	43.5	64,650
Specifically Selected Goods and Services Tax	321	130	67.9	148.3	1,258	380	43.2	126.6	50.2	2,508
Business Tax	85,537	13,651	19.0	136.0	245,397	34,341	16.3	121.9	57.1	429,574
Business Tax (Undesignated)	81,748	13,500	19.8	137.3	234,028	34,320	17.2	122.6	57.8	405,118
Financial Enterprise Business Tax (For Financial Special Reserves)	3,789	151	4.2	113.4	11,369	20	0.2	109.1	46.5	24,456
Land Tax	11,140	2,264	25.5	123.6	48,314	5,899	13.9	120.5	26.0	185,786
Land Value Tax	283	69	32.5	178.3	1,797	-25	-1.4	142.7	2.0	89,820
Land Value Increment Tax	10,857	2,194	25.3	122.6	46,518	5,924	14.6	119.8	48.5	95,966
House Tax	49,769	6,609	15.3	108.7	52,878	6,975	15.2	109.9	66.2	79,876
Vehicle License Tax	19,607	1,774	9.9	97.4	60,040	760	1.3	100.0	91.5	65,636
Deed Tax	1,685	656	63.8	148.6	7,307	1,882	34.7	139.6	55.4	13,187
Stamp Tax	1,744	60	3.6	120.3	6,133	253	4.3	120.0	51.2	11,977
Amusement Tax	144	39	37.3	113.5	723	23	3.3	113.7	45.0	1,607
Special and Provisional tax levies	106	-21	-16.5	149.0	983	8	0.8	131.4	60.9	1,614
Education Surtax	-	-	--	--	-	0	-	--	--	-
Health and Welfare Surcharge on Tobacco	2,515	253	11.2	125.9	11,434	572	5.3	119.2	44.0	26,000

Explanation : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$121 million in May 2021, the accumulated total amount was NT\$436 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	May 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	293,219	64,952	28.5	106.6	893,164	145,250	19.4	36.6	2,438,530
Central Government	156,987	44,625	39.7	102.3	545,262	106,151	24.2	32.5	1,678,542
Local Government (Incl. Allocation of Centrally-Funded Tax Revenues)	125,006	18,592	17.5	110.6	303,145	33,154	12.3	45.4	668,042
Special Fund	11,226	1,734	18.3	132.0	44,757	5,944	15.3	48.7	91,946
Financial Enterprises Business Tax (Financial Special Reserves)	3,789	151	4.2	113.4	11,369	20	0.2	46.5	24,456
Health and Welfare Surcharge on Tobacco	2,515	253	11.2	125.9	11,434	572	5.3	44.0	26,000
Long-term Care Services Development Fund	4,922	1,330	37.0	155.4	21,954	5,352	32.2	52.9	41,490
Estate Tax	763	273	55.8	246.4	3,564	1,594	80.9	94.3	3,780
Gift Tax	209	35	20.0	101.2	926	354	62.0	36.7	2,520
Tobacco Tax	2,517	250	11.1	127.6	11,447	558	5.1	49.1	23,300
Consolidated Housing and Land Income Tax	1,433	772	116.6	211.3	6,017	2,845	89.7	50.6	11,890
Profit-seeking Enterprise	-	-	--	-	-	-	--	-	4,044
Individual	1,433	772	116.6	235.4	6,017	2,845	89.7	76.7	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	May 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	156,987	44,625	39.7	102.3	545,262	106,151	24.2	112.7	32.5	1,678,542
Customs Duties	12,013	2,949	32.5	117.2	54,267	7,116	15.1	112.1	44.9	120,764
Income Tax	44,461	9,896	28.6	57.0	143,325	5,472	4.0	76.9	14.7	974,944
Profit-seeking Enterprise Income Tax	19,443	6,677	52.3	41.6	17,384	2,985	20.7	30.1	3.2	544,950
Individual Income Tax	25,018	3,220	14.8	80.0	125,942	2,487	2.0	97.9	29.3	429,994
Estate and Gift Tax	1,373	284	26.1	123.6	6,928	1,485	27.3	127.2	51.2	13,537
Estate Tax	888	68	8.2	133.8	4,176	593	16.5	128.0	51.6	8,096
Gift Tax	484	217	81.1	108.5	2,752	892	47.9	126.1	50.6	5,441
Commodity Tax	15,290	4,051	36.0	110.5	68,489	7,088	11.5	107.4	42.6	160,637
Securities Transaction Tax	29,394	17,997	157.9	285.4	109,764	61,305	126.5	234.4	91.5	119,995
Futures Transaction Tax	1,279	759	145.8	292.8	4,667	1,483	46.6	230.0	90.7	5,145
Tobacco and Alcohol Tax	2,827	296	11.7	101.0	13,337	819	6.5	102.2	40.3	33,080
Specifically Selected Goods and Services Tax	321	130	67.9	148.3	1,258	380	43.2	126.6	50.2	2,508
Business Tax	50,030	8,262	19.8	137.3	143,225	21,004	17.2	122.6	57.8	247,932

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$39 million in May 2021, the accumulated total amount was NT\$137 million as of this month.

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

1.Value

Unit : NT \$ 100 Million

FY (Month)	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
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 May 2021	8,932	543	1,659	193	1,466	198	130	36	69	9	761	1,098	47
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.	1,327	113	180	-106	286	52	39	12	13	2	160	244	7
May ^p	2,932	120	510	216	294	39	27	8	12	2	170	294	13
Growth Value VS. Same Month Last Year	650	29	119	74	44	9	5	3	4	0	45	180	8
Growth Value VS. Same Cumulation Jan. to Date Last Year	1,452	71	92	33	59	56	33	16	22	4	79	613	15

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	Vechicle 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
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 May 2021	281	114	13	2,454	114	18	465	529	600	73	61	114	17
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.	59	24	3	-0	-0	3	84	21	354	15	6	24	3
May ^p	61	25	3	855	38	3	109	498	196	17	17	25	2
Growth Value VS. Same Month Last Year	6	3	1	137	2	1	22	66	18	7	1	3	0
Growth Value VS. Same Cumulation Jan. to Date Last Year	16	6	4	343	0	-0	59	70	8	19	3	6	0

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

2.Growth Rate

Unit : %

FY (Month)	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
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 May 2021	19.4	15.1	5.9	20.7	4.2	38.9	34.8	80.9	47.3	62.0	11.5	126.5	46.6
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.	11.4	12.7	-35.5	--	-2.4	59.5	63.6	198.2	48.3	107.9	11.5	159.7	32.3
May	28.5	32.5	30.3	52.3	17.8	27.8	20.7	55.8	46.8	20.0	36.0	157.9	145.8

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

2.Growth Rate

Unit : %

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	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
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 May 2021	6.0	5.1	43.2	16.3	0.2	-1.4	14.6	15.2	1.3	34.7	4.3	5.3	1.8
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.	4.7	6.5	15.9	--	--	37.5	12.1	3.8	-3.5	38.1	15.6	6.3	53.9
May	11.4	11.1	67.9	19.0	4.2	32.5	25.3	15.3	9.9	63.8	3.6	11.2	7.9