

Analysis of Assessed Profit-seeking Enterprise Income Tax Filing Statistics in 2022

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1. Introduction

In 2022, the number of business entities filing profit-seeking enterprise income tax was 1.03 million. Their net sales and pre-tax income reached NT\$75.9 trillion and NT\$6.4 trillion. Therefore, the amount of taxable income and tax payable were NT\$5.5 trillion and NT\$1.06 trillion respectively, of which provisional payment reached nearly NT\$283 billion and self-payment reached NT\$745 billion (Table 1). In addition, the amount of profit-seeking enterprise income tax on undistributed retained surplus earnings in 2021 was NT\$66 billion (Table 3).

2. Business Entities, Net Sales, Taxable Income, and Tax Payable

Regarding distribution of taxpaying, as headquarters of large-scale companies are located in Taipei City mostly, Taipei City's net sales, taxable income, and tax payable accounted for 41%, 32% and 32% correspondingly in 2022. (The number of filing business entities was only 18%.)

Moreover, Hsinchu City contributed 99.6% of the tax exempt Income from incentive provisions. Hsinchu City and the six special municipalities accounted for more than 80% of the filing business entities, about 90% of net sales, taxable income, and tax payable, as well as nearly 100% of the tax exempt income from incentive provisions (Table 1).

The top five industries by net sales were Wholesale Trade; Manufacture of Electronic Parts and Components; Manufacture of Computers, Electronic and Optical Products; Financial Service Activities and Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities. The above industries accounted for one-third of the filing business entities, 60% of the net sales, nearly a half of the pre-tax income, the taxable income and tax payable, and 99.9% of the tax exempt income from incentive provisions (Table 2).

3. Average Tax Rate and Effective Tax Rate

The average tax rate is calculated by the amount of tax payable minus the amount

of investment tax credit, then divided by the amount of taxable income. If an enterprise has investment tax credit, its average tax rate will be less than 20%. In 2022, excluding sole proprietorship and partnership from business entities, the overall average tax rate was 19.3%. Among all industries, the average tax rate of Scientific Research and Development was 14.0%, lower than the rest.

Correspondingly, the effective tax rate is calculated by the amount of tax payable minus the amount of investment tax credit, then plus the balance of basic tax and regular income tax, and finally divided by the amount of pre-tax income. The overall effective tax rate was 17.1%, of which Travel Agency, Tour Operator, Other Reservation Service and Related Activities was 7.7%, the lowest among all industries. The effective tax rates of other industries, such as Real Estate Operation and Related Activities (9.1%), Air Transport (10.6%) and Accommodation (10.7%) were also lower than average (Table 4).

Table 1 Income and Tax from Assessed Profit-seeking Enterprise Income Tax Filing - By Region

Structure Ratio									Units: Case; NT\$100 Million; %							
Tax Year	Region	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit	Region	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2022	New Taipei City	184,451	114,891	6,454	5	5,610	1,088	40	New Taipei City	17.9	15.1	10.1	0.1	10.3	10.2	11.2
2022	Taipei City	188,823	314,296	16,498	13	17,307	3,443	49	Taipei City	18.4	41.4	25.8	0.2	31.7	32.3	13.7
2022	Taoyuan City	92,444	60,049	4,733	0	4,127	801	48	Taoyuan City	9.0	7.9	7.4	0.0	7.6	7.5	13.3
2022	Taichung City	156,832	45,623	4,233	0	3,747	708	18	Taichung City	15.2	6.0	6.6	0.0	6.9	6.7	4.9
2022	Tainan City	70,328	23,634	2,395	0	1,969	367	11	Tainan City	6.8	3.1	3.7	0.0	3.6	3.5	3.1
2022	Kaohsiung City	112,464	67,746	5,309	6	4,415	851	20	Kaohsiung City	10.9	8.9	8.3	0.1	8.1	8.0	5.5
2022	Hsinchu City	18,736	55,688	15,800	6,658	9,481	1,891	117	Hsinchu City	1.8	7.3	24.7	99.6	17.4	17.8	32.5
2022	Other	204,505	77,285	8,494	0	7,900	1,495	57	Other	19.9	10.2	13.3	0.0	14.5	14.0	15.8
2022	Grand Total	1,028,583	759,211	63,915	6,682	54,556	10,644	360	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Structure Ratio																
Tax Year	Region	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit	Region	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2021	New Taipei City	179,126	108,526	5,845	6	4,857	941	36	New Taipei City	18.0	14.7	8.6	0.1	10.0	9.9	11.5
2021	Taipei City	186,372	323,215	26,603	16	16,993	3,383	46	Taipei City	18.7	43.8	39.1	0.4	34.9	35.6	14.7
2021	Taoyuan City	88,865	54,935	4,047	0	3,411	661	40	Taoyuan City	8.9	7.4	6.0	0.0	7.0	7.0	12.9
2021	Taichung City	150,660	43,597	3,895	3	3,371	636	18	Taichung City	15.1	5.9	5.7	0.1	6.9	6.7	5.7
2021	Tainan City	67,279	23,233	2,052	2	1,685	312	12	Tainan City	6.8	3.1	3.0	0.0	3.5	3.3	3.8
2021	Kaohsiung City	108,564	63,023	5,828	5	4,889	950	18	Kaohsiung City	10.9	8.5	8.6	0.1	10.0	10.0	5.8
2021	Hsinchu City	18,084	48,274	10,864	3,990	6,150	1,225	96	Hsinchu City	1.8	6.5	16.0	99.1	12.6	12.9	30.9
2021	Other	196,958	73,235	8,821	4	7,320	1,387	46	Other	19.8	9.9	13.0	0.1	15.0	14.6	14.7
2021	Grand Total	995,908	738,038	67,955	4,025	48,676	9,494	310	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Annual Growth Value									Annual Growth Rate							
Tax Year	Region	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit	Region	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2022	New Taipei City	5,325	6,365	609	-1	753	147	5	New Taipei City	3.0	5.9	10.4	-14.1	15.5	15.6	13.1
2022	Taipei City	2,451	-8,919	-10,105	-3	314	61	4	Taipei City	1.3	-2.8	-38.0	-17.6	1.8	1.8	8.1
2022	Taoyuan City	3,579	5,113	686	0	716	140	8	Taoyuan City	4.0	9.3	17.0	-	21.0	21.2	19.8
2022	Taichung City	6,172	2,027	338	-3	376	72	-0	Taichung City	4.1	4.6	8.7	-88.5	11.1	11.4	-0.2
2022	Tainan City	3,049	401	342	-2	284	55	-1	Tainan City	4.5	1.7	16.7	-	16.9	17.5	-5.5
2022	Kaohsiung City	3,900	4,722	-518	1	-474	-99	2	Kaohsiung City	3.6	7.5	-8.9	27.1	-9.7	-10.4	8.8
2022	Hsinchu City	652	7,414	4,935	2,668	3,330	666	21	Hsinchu City	3.6	15.4	45.4	66.9	54.1	54.3	21.8
2022	Other	7,547	4,050	-327	-4	580	107	11	Other	3.8	5.5	-3.7	-100.0	7.9	7.7	24.9
2022	Grand Total	32,675	21,174	-4,040	2,657	5,880	1,149	49	Grand Total	3.3	2.9	-5.9	66.0	12.1	12.1	15.9

Source: Fiscal Information Agency, MOF. The 2022 statistical book of assessed profit-seeking enterprise income tax filing data.

Table 2 Income and Tax from Assessed Profit-seeking Enterprise Income Tax Filing - By Industry (1/2)

Units: Case; NT\$100 Million

Tax Year	Industry	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2022	17 Manufacture of Petroleum and Coal Products	146	21,123	184	0	185	37	0
2022	26 Manufacture of Electronic Parts and Components	6,640	117,594	19,658	6,663	13,282	2,656	181
2022	27 Manufacture of Computers, Electronic and Optical Products	2,342	79,061	3,166	0	2,985	597	72
2022	45 Wholesale Trade	120,207	38,361	2,439	4	2,218	424	1
2022	46 Wholesale Trade	162,458	90,298	4,966	7	4,641	897	5
2022	64 Financial Service Activities	29,136	72,166	5,340	0	2,827	565	9
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	5,484	41,960	-3,169	0	747	149	1
2022	Other	702,170	298,648	31,332	8	27,672	5,319	91
2022	Grand Total	1,028,583	759,211	63,915	6,682	54,556	10,644	360

Tax Year	Industry	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2021	17 Manufacture of Petroleum and Coal Products	144	15,514	578	0	578	116	0
2021	26 Manufacture of Electronic Parts and Components	6,696	109,167	14,929	3,997	9,396	1,879	164
2021	27 Manufacture of Computers, Electronic and Optical Products	2,349	76,257	2,560	0	2,408	482	58
2021	45 Wholesale Trade	117,850	34,637	2,114	0	1,925	368	1
2021	46 Wholesale Trade	161,138	88,751	4,506	17	4,091	788	3
2021	64 Financial Service Activities	26,609	75,300	9,572	0	3,934	786	7
2021	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	5,129	48,399	3,743	0	1,789	357	0
2021	Other	675,993	290,013	29,952	11	24,555	4,719	77
2021	Grand Total	995,908	738,038	67,955	4,025	48,676	9,494	310

Annual Growth Value

Tax Year	Industry	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2022	17 Manufacture of Petroleum and Coal Products	2	5,610	-394	0	-393	-79	-0
2022	26 Manufacture of Electronic Parts and Components	-56	8,427	4,729	2,666	3,886	777	17
2022	27 Manufacture of Computers, Electronic and Optical Products	-7	2,804	605	0	577	115	14
2022	45 Wholesale Trade	2,357	3,724	325	4	292	56	0
2022	46 Wholesale Trade	1,320	1,547	460	-10	550	109	2
2022	64 Financial Service Activities	2,527	-3,134	-4,233	0	-1,108	-222	2
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	355	-6,439	-6,912	0	-1,042	-208	0
2022	Other	26,177	8,635	1,380	-3	3,117	600	14
2022	Grand Total	32,675	21,174	-4,040	2,657	5,880	1,149	49

Source: Fiscal Information Agency, MOF. The 2022 statistical book of assessed profit-seeking enterprise income tax filing data.

Table 2 Income and Tax from Assessed Profit-seeking Enterprise Income Tax Filing - By Industry (2/2)

Structure Ratio

Units: Case; NT\$100 Million; %

Tax Year	Industry	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2022	17 Manufacture of Petroleum and Coal Products	0.0	2.8	0.3	0.0	0.3	0.3	0.0
2022	26 Manufacture of Electronic Parts and Components	0.6	15.5	30.8	99.7	24.3	25.0	50.2
2022	27 Manufacture of Computers, Electronic and Optical Products	0.2	10.4	5.0	0.0	5.5	5.6	20.1
2022	45 Wholesale Trade	11.7	5.1	3.8	0.1	4.1	4.0	0.3
2022	46 Wholesale Trade	15.8	11.9	7.8	0.1	8.5	8.4	1.3
2022	64 Financial Service Activities	2.8	9.5	8.4	0.0	5.2	5.3	2.5
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	0.5	5.5	-5.0	0.0	1.4	1.4	0.2
2022	Other	68.3	39.3	49.0	0.1	50.7	50.0	25.4
2022	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Structure Ratio

Tax Year	Industry	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2021	17 Manufacture of Petroleum and Coal Products	0.0	2.1	0.9	0.0	1.2	1.2	0.0
2021	26 Manufacture of Electronic Parts and Components	0.7	14.8	22.0	99.3	19.3	19.8	52.7
2021	27 Manufacture of Computers, Electronic and Optical Products	0.2	10.3	3.8	0.0	4.9	5.1	18.7
2021	45 Wholesale Trade	11.8	4.7	3.1	0.0	4.0	3.9	0.3
2021	46 Wholesale Trade	16.2	12.0	6.6	0.4	8.4	8.3	1.0
2021	64 Financial Service Activities	2.7	10.2	14.1	0.0	8.1	8.3	2.4
2021	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	0.5	6.6	5.5	0.0	3.7	3.8	0.0
2021	Other	67.9	39.3	44.1	0.3	50.4	49.7	25.0
2021	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Annual Growth Rate

Tax Year	Industry	No. of Cases	Net Sales	Pre-tax Income	Tax Exempt Income from Incentive Provisions	Taxable Income	Tax Payable	Investment Tax Credit
2022	17 Manufacture of Petroleum and Coal Products	1.4	36.2	-68.1	-	-68.1	-68.1	-76.8
2022	26 Manufacture of Electronic Parts and Components	-0.8	7.7	31.7	66.7	41.4	41.4	10.4
2022	27 Manufacture of Computers, Electronic and Optical Products	-0.3	3.7	23.6	-	24.0	24.0	24.9
2022	45 Wholesale Trade	2.0	10.8	15.3	-	15.2	15.3	39.3
2022	46 Wholesale Trade	0.8	1.7	10.2	-57.2	13.4	13.8	54.2
2022	64 Financial Service Activities	9.5	-4.2	-44.2	-	-28.2	-28.2	23.1
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	6.9	-13.3	-184.7	-	-58.2	-58.2	-
2022	Other	3.9	3.0	4.6	-26.5	12.7	12.7	18.1
2022	Grand Total	3.3	2.9	-5.9	66.0	12.1	12.1	15.9

Source: Fiscal Information Agency, MOF. The 2022 statistical book of assessed profit-seeking enterprise income tax filing data.

Table 3 Undistributed Retained Surplus Earnings of industries from Profit-seeking Enterprise Income Tax Return Assessment Filing - By Industry (1/2)

Units: Case; NT\$100 Million

Tax Year	Industry	No. of Cases (NIAT>0)	NIAT (>0)	Earnings had been distributed	Tax Exempt Earnings from Statute for Industrial Innovation	Tax Payable on undistributed retained surplus earnings	Investment Tax Credit	Tax Payment of undistributed retained surplus earnings
2022	26 Manufacture of Electronic Parts and Components	4,069	16,275	7,718	5,074	84	15	72
2022	27 Manufacture of Computers, Electronic and Optical Products	1,247	2,817	1,689	193	27	7	20
2022	45 Wholesale Trade	46,445	1,466	881	31	17	0	16
2022	46 Wholesale Trade	80,916	3,747	2,170	104	45	0	43
2022	64 Financial Service Activities	14,288	15,028	7,518	349	167	1	141
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	2,108	6,649	3,081	117	67	1	49
2022	67 Real Estate Development Activities	6,608	1,672	841	4	19	0	17
2022	Other	239,117	29,067	16,131	2,266	296	4	297
2022	Grand Total	394,798	76,722	40,029	8,139	722	28	656

Tax Year	Industry	No. of Cases (NIAT>0)	NIAT (>0)	Earnings had been distributed	Tax Exempt Earnings from Statute for Industrial Innovation	Tax Payable on undistributed retained surplus earnings	Investment Tax Credit	Tax Payment of undistributed retained surplus earnings
2021	26 Manufacture of Electronic Parts and Components	3,854	10,881	5,833	3,221	54	4	51
2021	27 Manufacture of Computers, Electronic and Optical Products	1,202	2,169	1,344	180	12	3	10
2021	45 Wholesale Trade	44,351	1,194	705	33	13	0	13
2021	46 Wholesale Trade	76,798	2,761	1,739	71	29	0	28
2021	64 Financial Service Activities	11,951	10,849	5,817	141	115	1	113
2021	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	1,820	3,660	1,876	125	22	0	21
2021	67 Real Estate Development Activities	6,120	1,304	708	2	14	0	13
2021	Other	228,929	16,790	9,869	1,209	119	5	115
2021	Grand Total	375,025	49,609	27,892	4,981	379	14	364

Annual Growth Value

Tax Year	Industry	No. of Cases (NIAT>0)	NIAT (>0)	Earnings had been distributed	Tax Exempt Earnings from Statute for Industrial Innovation	Tax Payable on undistributed retained surplus earnings	Investment Tax Credit	Tax Payment of undistributed retained surplus earnings
2022	26 Manufacture of Electronic Parts and Components	215	5,394	1,884	1,854	29	11	21
2022	27 Manufacture of Computers, Electronic and Optical Products	45	648	345	13	15	4	10
2022	45 Wholesale Trade	2,094	272	176	-2	3	-0	3
2022	46 Wholesale Trade	4,118	986	432	33	16	-0	16
2022	64 Financial Service Activities	2,337	4,179	1,701	208	52	1	28
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	288	2,989	1,205	-8	45	0	28
2022	67 Real Estate Development Activities	488	368	133	2	5	-0	4
2022	Other	10,188	12,277	6,261	1,057	177	-1	182
2022	Grand Total	19,773	27,112	12,137	3,158	344	15	292

Source: Fiscal Information Agency, MOF. The 2022 statistical book of assessed profit-seeking enterprise income tax filing data.

Note: NIAT is short for Net Income After Tax.

Table 3 Undistributed Retained Surplus Earnings of industries from Profit-seeking Enterprise Income Tax Return Assessment Filing - By Industry (2/2)

Structure Ratio		Units: Case; NT\$100 Million; %						
Tax Year	Industry	No. of Cases (NIAT>0)	NIAT (>0)	Earnings had been distributed	Tax Exempt Earnings from Statute for Industrial Innovation	Tax Payable on undistributed retained surplus earnings	Investment Tax Credit	Tax Payment of undistributed retained surplus earnings
2022	26 Manufacture of Electronic Parts and Components	1.0	21.2	19.3	62.3	11.6	52.6	11.0
2022	27 Manufacture of Computers, Electronic and Optical Products	0.3	3.7	4.2	2.4	3.8	25.8	3.0
2022	45 Wholesale Trade	11.8	1.9	2.2	0.4	2.3	0.1	2.5
2022	46 Wholesale Trade	20.5	4.9	5.4	1.3	6.2	0.1	6.6
2022	64 Financial Service Activities	3.6	19.6	18.8	4.3	23.2	4.8	21.5
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	0.5	8.7	7.7	1.4	9.3	2.0	7.5
2022	67 Real Estate Development Activities	1.7	2.2	2.1	0.1	2.7	0.6	2.7
2022	Other	60.6	37.9	40.3	27.8	41.0	13.9	45.2
2022	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Structure Ratio								
Tax Year	Industry	No. of Cases (NIAT>0)	NIAT (>0)	Earnings had been distributed	Tax Exempt Earnings from Statute for Industrial Innovation	Tax Payable on undistributed retained surplus earnings	Investment Tax Credit	Tax Payment of undistributed retained surplus earnings
2021	26 Manufacture of Electronic Parts and Components	1.0	21.9	20.9	64.7	14.4	29.9	14.1
2021	27 Manufacture of Computers, Electronic and Optical Products	0.3	4.4	4.8	3.6	3.2	24.3	2.6
2021	45 Wholesale Trade	11.8	2.4	2.5	0.7	3.6	0.4	3.6
2021	46 Wholesale Trade	20.5	5.6	6.2	1.4	7.5	0.9	7.7
2021	64 Financial Service Activities	3.2	21.9	20.9	2.8	30.4	4.1	31.1
2021	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	0.5	7.4	6.7	2.5	5.8	2.7	5.9
2021	67 Real Estate Development Activities	1.6	2.6	2.5	0.0	3.8	1.6	3.6
2021	Other	61.0	33.8	35.4	24.3	31.4	36.2	31.5
2021	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Annual Growth Rate								
Tax Year	Industry	No. of Cases (NIAT>0)	NIAT (>0)	Earnings had been distributed	Tax Exempt Earnings from Statute for Industrial Innovation	Tax Payable on undistributed retained surplus earnings	Investment Tax Credit	Tax Payment of undistributed retained surplus earnings
2022	26 Manufacture of Electronic Parts and Components	5.6	49.6	32.3	57.6	53.7	261.9	41.1
2022	27 Manufacture of Computers, Electronic and Optical Products	3.7	29.9	25.7	7.2	125.7	117.8	104.6
2022	45 Wholesale Trade	4.7	22.8	24.9	-6.2	25.1	-23.8	24.0
2022	46 Wholesale Trade	5.4	35.7	24.8	47.3	55.9	-65.5	55.6
2022	64 Financial Service Activities	19.6	38.5	29.2	147.8	45.6	141.5	25.0
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	15.8	81.6	64.2	-6.4	204.1	53.6	130.3
2022	67 Real Estate Development Activities	8.0	28.2	18.8	86.5	36.3	-22.8	32.1
2022	Other	4.5	73.1	63.4	87.4	149.4	-21.0	159.0
2022	Grand Total	5.3	54.7	43.5	63.4	90.8	105.5	80.3

Source: Fiscal Information Agency, MOF. The 2022 statistical book of assessed profit-seeking enterprise income tax filing data.

Note: NIAT is short for Net Income After Tax.

Table 4 Average and Effective Tax Rate from Profit-seeking Enterprise Income Tax Return Assessment Filing - By Industry (1/2)

Units: Case; NT\$100 Million; %

Tax Year	Industry	No. of Cases	Pre-tax Income	Taxable Income	Tax Payable	Investment Tax Credit	Balance of Basic Tax and Regular Income Tax	Average Tax Rate	Effective Tax Rate
2022	27 Manufacture of Computers, Electronic and Optical Products	2,213	3,165	2,985	597	72	0	17.58	16.58
2022	51 Air Transport	87	328	174	35	0	0	19.96	10.55
2022	55 Accommodation	2,929	159	75	15	0	2	19.95	10.73
2022	64 Financial Service Activities	29,019	5,339	2,826	565	9	35	19.67	11.07
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	5,367	-3,169	747	149	1	6	19.91	--
2022	68 Real Estate Operation and Related Activities	22,874	1,177	482	96	0	11	19.86	9.06
2022	71 Architecture and Engineering Activities; Technical Testing and Analysis	4,018	1,068	1,036	207	33	0	16.78	16.29
2022	72 Scientific Research and Development	90	5	4	1	0	0	14.00	12.42
2022	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	3,278	8	3	0	0	0	14.31	7.67
2022	Other	631,137	54,591	44,988	8,979	244	388	19.42	16.71
2022	Grand Total	701,012	62,670	53,321	10,644	360	442	19.29	17.12

Tax Year	Industry	No. of Cases	Pre-tax Income	Taxable Income	Tax Payable	Investment Tax Credit	Balance of Basic Tax and Regular Income Tax	Average Tax Rate	Effective Tax Rate
2021	27 Manufacture of Computers, Electronic and Optical Products	2,222	2,560	2,408	482	58	0	17.59	16.56
2021	51 Air Transport	86	384	178	36	0	0	19.99	9.25
2021	55 Accommodation	2,869	139	31	6	0	1	19.87	5.39
2021	64 Financial Service Activities	26,489	9,572	3,934	786	7	153	19.81	9.74
2021	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	5,038	3,742	1,788	357	0	96	19.98	12.10
2021	68 Real Estate Operation and Related Activities	21,540	1,137	537	107	0	8	19.88	10.09
2021	71 Architecture and Engineering Activities; Technical Testing and Analysis	3,858	1,315	1,264	253	28	0	17.77	17.08
2021	72 Scientific Research and Development	86	2	2	0	0	0	14.32	14.20
2021	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	3,224	13	2	0	0	1	11.78	6.30
2021	Other	615,681	47,982	37,426	7,467	217	299	19.37	15.73
2021	Grand Total	681,093	66,847	47,569	9,494	310	558	19.31	14.57

Annual Growth Value

Tax Year	Industry	No. of Cases	Pre-tax Income	Taxable Income	Tax Payable	Investment Tax Credit	Balance of Basic Tax and Regular Income Tax	Average Tax Rate	Effective Tax Rate
2022	27 Manufacture of Computers, Electronic and Optical Products	-9	605	577	115	14	-0	-0.01	0.02
2022	51 Air Transport	1	-56	-4	-1	0	0	-0.03	1.30
2022	55 Accommodation	60	20	44	9	0	1	0.08	5.34
2022	64 Financial Service Activities	2,530	-4,233	-1,108	-222	2	-118	-0.14	1.33
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	329	-6,912	-1,042	-208	0	-90	-0.07	--
2022	68 Real Estate Operation and Related Activities	1,334	39	-55	-11	0	3	-0.02	-1.03
2022	71 Architecture and Engineering Activities; Technical Testing and Analysis	160	-247	-228	-46	5	-0	-0.99	-0.79
2022	72 Scientific Research and Development	4	3	2	0	0	-0	-0.32	-1.78
2022	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	54	-6	2	0	0	-1	2.53	1.37
2022	Other	15,456	6,609	7,562	1,512	28	89	0.04	0.98
2022	Grand Total	19,919	-4,177	5,751	1,149	49	-116	-0.02	2.55

Source: Fiscal Information Agency, MOF. The 2022 statistical book of assessed profit-seeking enterprise income tax filing data.

Note: 1. Average Tax Rate=(Tax Payable-Investment Tax Credit)/Taxable Income.

2. Effective Tax Rate=(Tax Payable-Investment Tax Credit+Balance of Basic Tax and Regular Income Tax)/Pre-tax Income.

3. If the pre-tax income is negative, the effective tax rate is "--".

Table 4 Average and Effective Tax Rate from Profit-seeking Enterprise Income Tax Return Assessment Filing - By Industry (2/2)

Structure Ratio		Units: Case; NT\$100 Million; %, Percentage Point							
Tax Year	Industry	No. of Cases	Pre-tax Income	Taxable Income	Tax Payable	Investment Tax Credit	Balance of Basic Tax and Regular Income Tax	Investment Tax Credit/Tax Payable	Taxable Income/Pre-tax Income
2022	27 Manufacture of Computers, Electronic and Optical Products	0.3	5.1	5.6	5.6	20.1	0.0	12.1	94.3
2022	51 Air Transport	0.0	0.5	0.3	0.3	0.0	0.0	0.2	52.9
2022	55 Accommodation	0.4	0.3	0.1	0.1	0.0	0.5	0.0	47.2
2022	64 Financial Service Activities	4.1	8.5	5.3	5.3	2.5	7.9	1.6	52.9
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	0.8	-5.1	1.4	1.4	0.2	1.4	0.4	--
2022	68 Real Estate Operation and Related Activities	3.3	1.9	0.9	0.9	0.0	2.5	0.0	41.0
2022	71 Architecture and Engineering Activities; Technical Testing and Analysis	0.6	1.7	1.9	1.9	9.3	0.0	16.1	97.1
2022	72 Scientific Research and Development	0.0	0.0	0.0	0.0	0.1	0.0	29.9	88.7
2022	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	0.5	0.0	0.0	0.0	0.0	0.0	0.0	41.9
2022	Other	90.0	87.1	84.4	84.4	67.9	87.7	2.7	82.4
2022	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	3.4	85.1
Structure Ratio									
Tax Year	Industry	No. of Cases	Pre-tax Income	Taxable Income	Tax Payable	Investment Tax Credit	Balance of Basic Tax and Regular Income Tax	Investment Tax Credit/Tax Payable	Taxable Income/Pre-tax Income
2021	27 Manufacture of Computers, Electronic and Optical Products	0.3	3.8	5.1	5.1	18.7	0.0	12.0	94.1
2021	51 Air Transport	0.0	0.6	0.4	0.4	0.0	0.0	0.0	46.3
2021	55 Accommodation	0.4	0.2	0.1	0.1	0.0	0.2	0.0	22.6
2021	64 Financial Service Activities	3.9	14.3	8.3	8.3	2.4	27.4	0.9	41.1
2021	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	0.7	5.6	3.8	3.8	0.0	17.1	0.0	47.8
2021	68 Real Estate Operation and Related Activities	3.2	1.7	1.1	1.1	0.0	1.4	0.0	47.2
2021	71 Architecture and Engineering Activities; Technical Testing and Analysis	0.6	2.0	2.7	2.7	9.1	0.0	11.1	96.1
2021	72 Scientific Research and Development	0.0	0.0	0.0	0.0	0.0	0.0	28.3	98.1
2021	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	0.5	0.0	0.0	0.0	0.0	0.1	0.0	12.2
2021	Other	90.4	71.8	78.7	78.6	69.8	53.6	2.9	78.0
2021	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	3.3	71.2
Annual Growth Rate									
Tax Year	Industry	No. of Cases	Pre-tax Income	Taxable Income	Tax Payable	Investment Tax Credit	Balance of Basic Tax and Regular Income Tax		
2022	27 Manufacture of Computers, Electronic and Optical Products	-0.4	23.6	24.0	24.0	24.9	-85.5		
2022	51 Air Transport	1.2	-14.6	-2.3	-2.3	-	-		
2022	55 Accommodation	2.1	14.5	138.9	139.8	-	67.7		
2022	64 Financial Service Activities	9.6	-44.2	-28.2	-28.2	23.1	-77.0		
2022	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	6.5	-184.7	-58.2	-58.2	-	-93.7		
2022	68 Real Estate Operation and Related Activities	6.2	3.5	-10.2	-10.3	63.2	36.1		
2022	71 Architecture and Engineering Activities; Technical Testing and Analysis	4.1	-18.8	-18.0	-18.0	18.2	-58.6		
2022	72 Scientific Research and Development	4.7	169.3	143.6	143.7	157.8	-		
2022	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	1.7	-42.7	97.5	140.0	-	-80.3		
2022	Other	2.5	13.8	20.2	20.2	12.7	29.6		
2022	Grand Total	2.9	-6.2	12.1	12.1	15.9	-20.7		

Source: Fiscal Information Agency, MOF. The 2022 statistical book of assessed profit-seeking enterprise income tax filing data.

Note: 1. Average Tax Rate=(Tax Payable-Investment Tax Credit)/Taxable Income.

2. Effective Tax Rate=(Tax Payable-Investment Tax Credit+Balance of Basic Tax and Regular Income Tax)/Pre-tax Income.