Analysis of Assessed Profit-seeking Enterprise Income Tax Filing Statistics in 2023

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1. Introduction

In 2023, the number of business entities filing profit-seeking enterprise income tax was 1.07 million. Their net sales and pre-tax income reached NT$74.5 trillion and NT$5.9 trillion. Therefore, the amount of taxable income and tax payable were NT$5.1 trillion and NT$1.0 trillion respectively, of which provisional payment reached nearly NT$260 billion and self-payment reached NT$569 billion (Table 1). In addition, the amount of profit-seeking enterprise income tax on undistributed retained surplus earnings in 2022 was NT$71 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 44%, 31% and 31% correspondingly in 2022. (The number of filing business entities was only 18%.)

Moreover, Hsinchu City contributed 77% of the Investment Tax Credit. 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 94% of the Investment Tax Credit (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, 58% of the net sales, 55% of the pre-tax income, the taxable income and tax payable, and 90.3% of the Investment Tax Credit (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 2023, excluding sole proprietorship and partnership from business entities, the overall average tax rate was 17.95%. Among all industries, the average tax rate of Manufacture of Electronic Parts and Components was 14.59%, 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 15.60%, of which Travel Agency, Tour Operator, Other Reservation Service and Related Activities was 7.08%, the lowest among all industries. The effective tax rates of other industries, such as Accommodation (7.79%), Manufacture of Textiles (8.93%), Financial Service Activities (9.62%) and Insurance (10.83%) 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
2023	New Taipei City	189,617	110,840	6,019	3	5,104	983	33	New Taipei City	17.9	14.9	10.2	14.8	10.0	10.0	3.3
2023	Taipei City	191,985	328,693	20,550	18	15,582	3,096	52	Taipei City	18.1	44.1	34.9	82.7	30.7	31.4	5.3
2023	Taoyuan City	96,547	53,969	4,354	0	3,819	736	46	Taoyuan City	9.1	7.2	7.4	0.0	7.5	7.5	4.6
2023	Taichung City	162,490	45,463	3,906	0	3,444	646	11	Taichung City	15.3	6.1	6.6	0.0	6.8	6.5	1.2
2023	Tainan City	72,945	22,533	2,147	0	1,760	324	6	Tainan City	6.9	3.0	3.6	0.0	3.5	3.3	0.6
2023	Kaohsiung City	115,949	60,598	3,679	1	3,139	594	20	Kaohsiung City	10.9	8.1	6.2	2.6	6.2	6.0	2.0
2023	Hsinchu City	19,458	51,884	12,156	0	12,393	2,473	764	Hsinchu City	1.8	7.0	20.6	0.0	24.4	25.0	77.0
2023	Other	211,683	70,666	6,062	0	5,553	1,020	60	Other	20.0	9.5	10.3	0.0	10.9	10.3	6.1
2023	Grand Total	1,060,674	744,645	58,874	21	50,793	9,871	992	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
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

Annual Grov 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
2023	New Taipei City	5,166	-4,051	-435	-2	-507	-105	-7	New Taipei City	2.8	-3.5	-6.7	-35.6	-9.0	-9.6	-18.4
2023	Taipei City	3,162	14,396	4,051	5	-1,725	-347	3	Taipei City	1.7	4.6	24.6	36.2	-10.0	-10.1	6.1
2023	Taoyuan City	4,103	-6,079	-379	0	-308	-65	-2	Taoyuan City	4.4	-10.1	-8.0	-	-7.5	-8.1	-4.9
2023	Taichung City	5,658	-161	-327	-0	-303	-62	-6	Taichung City	3.6	-0.4	-7.7	-	-8.1	-8.7	-34.8
2023	Tainan City	2,617	-1,101	-247	0	-210	-43	-6	Tainan City	3.7	-4.7	-10.3	-	-10.6	-11.8	-49.9
2023	Kaohsiung City	3,485	-7,147	-1,630	-5	-1,277	-257	0	Kaohsiung City	3.1	-10.6	-30.7	-90.4	-28.9	-30.2	2.2
2023	Hsinchu City	722	-3,804	-3,644	-6,658	2,912	582	647	Hsinchu City	3.9	-6.8	-23.1	-	30.7	30.8	-
2023	Other	7,178	-6,619	-2,432	0	-2,347	-475	4	Other	3.5	-8.6	-28.6	-	-29.7	-31.8	6.2
2023	Grand Total	32,091	-14,566	-5,041	-6,661	-3,764	-772	633	Grand Total	3.1	-1.9	-7.9	-99.7	-6.9	-7.3	175.9

Source: Fiscal Information Agency, MOF. The 2023 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
2023	17 Manufacture of Petroleum and Coal Products	143	18,481	204	0	202	40	9
2023	26 Manufacture of Electronic Parts and Components	6,521	104,161	14,632	0	14,792	2,958	799
2023	27 Manufacture of Computers, Electronic and Optical Products	2,329	71,586	2,464	0	2,396	479	79
2023	45 Wholesale Trade	122,257	38,070	2,253	0	2,114	401	1
2023	46 Wholesale Trade	162,712	85,263	4,222	14	3,966	763	3
2023	64 Financial Service Activities	32,029	84,672	8,892	0	4,036	807	13
2023	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	5,811	47,342	165	0	860	172	0
2023	Other	728,872	295,070	26,041	8	22,427	4,251	87
2023	Grand Total	1,060,674	744,645	58,874	21	50,793	9,871	992

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

Annual Grov 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
2023	17 Manufacture of Petroleum and Coal Products	-3	-2,642	19	0	18	4	9
2023	26 Manufacture of Electronic Parts and Components	-119	-13,433	-5,025	-6,663	1,510	302	619
2023	27 Manufacture of Computers, Electronic and Optical Products	-13	-7,476	-702	0	-590	-118	6
2023	45 Wholesale Trade	2,050	-291	-186	-4	-104	-23	-0
2023	46 Wholesale Trade	254	-5,035	-744	7	-675	-134	-1
2023	64 Financial Service Activities	2,893	12,506	3,553	-0	1,210	242	4
2023	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	327	5,382	3,334	0	113	23	-0
2023	Other	26,702	-3,578	-5,291	-0	-5,245	-1,068	-4
2023	Grand Total	32,091	-14,566	-5,041	-6,661	-3,764	-772	633

Source: Fiscal Information Agency, MOF. The 2023 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
2023	17 Manufacture of Petroleum and Coal Products	0.0	2.5	0.3	0.0	0.4	0.4	1.0
2023	26 Manufacture of Electronic Parts and Components	0.6	14.0	24.9	0.1	29.1	30.0	80.5
2023	27 Manufacture of Computers, Electronic and Optical Products	0.2	9.6	4.2	0.0	4.7	4.9	7.9
2023	45 Wholesale Trade	11.5	5.1	3.8	0.0	4.2	4.1	0.1
2023	46 Wholesale Trade	15.3	11.5	7.2	64.4	7.8	7.7	0.3
2023	64 Financial Service Activities	3.0	11.4	15.1	0.0	7.9	8.2	1.3
2023	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	0.5	6.4	0.3	0.0	1.7	1.7	0.0
2023	Other	68.7	39.6	44.2	35.5	44.2	43.1	8.8
2023	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
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

Annual Grov 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
2023	17 Manufacture of Petroleum and Coal Products	-2.1	-12.5	10.5	-	9.7	9.7	-
2023	26 Manufacture of Electronic Parts and Components	-1.8	-11.4	-25.6	-100.0	11.4	11.4	-
2023	27 Manufacture of Computers, Electronic and Optical Products	-0.6	-9.5	-22.2	-	-19.7	-19.8	8.6
2023	45 Wholesale Trade	1.7	-0.8	-7.6	-	-4.7	-5.3	-4.6
2023	46 Wholesale Trade	0.2	-5.6	-15.0	92.7	-14.5	-14.9	-26.6
2023	64 Financial Service Activities	9.9	17.3	66.5	-	42.8	42.8	44.4
2023	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	6.0	12.8	-105.2	-	15.1	15.1	-22.0
2023	Other	3.8	-1.2	-16.9	-3.9	-19.0	-20.1	-4.7
2023	Grand Total	3.1	-1.9	-7.9	-99.7	-6.9	-7.3	175.9

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 Accessment 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
2023	26 Manufacture of Electronic Parts and Components	3,864	19,876	8,242	9,585	102	13	132
2023	27 Manufacture of Computers, Electronic and Optical Products	1,260	2,706	1,690	315	35	4	35
2023	45 Wholesale Trade	48,117	1,592	943	33	20	0	18
2023	46 Wholesale Trade	81,175	3,912	2,285	116	54	1	51
2023	64 Financial Service Activities	14,620	12,440	4,949	279	115	0	112
2023	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	2,176	3,295	1,379	27	16	0	15
2023	67 Real Estate Development Activities	6,399	1,630	683	7	21	0	19
2023	Other	251,109	27,040	14,875	1,760	347	3	339
2023	Grand Total	408,720	72,490	35,047	12,122	710	21	722

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

Annual Grov 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
2023	26 Manufacture of Electronic Parts and Components	-205	3,601	524	4,510	19	-2	60
2023	27 Manufacture of Computers, Electronic and Optical Products	13	-111	1	122	8	-4	16
2023	45 Wholesale Trade	1,672	126	63	2	3	-0	2
2023	46 Wholesale Trade	259	164	115	12	9	1	7
2023	64 Financial Service Activities	332	-2,589	-2,568	-71	-52	-1	-29
2023	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	68	-3,354	-1,702	-90	-51	-0	-34
2023	67 Real Estate Development Activities	-209	-42	-158	3	1	-0	1
2023	Other	11,992	-2,027	-1,256	-506	51	-1	42
2023	Grand Total	13,922	-4,232	-4,981	3,983	-12	-7	65

Source: Fiscal Information Agency, MOF. The 2023 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 Accessment 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
2023	26 Manufacture of Electronic Parts and Components	0.9	27.4	23.5	79.1	14.4	62.6	18.3
2023	27 Manufacture of Computers, Electronic and Optical Products	0.3	3.7	4.8	2.6	5.0	17.2	4.9
2023	45 Wholesale Trade	11.8	2.2	2.7	0.3	2.8	0.1	2.5
2023	46 Wholesale Trade	19.9	5.4	6.5	1.0	7.6	4.7	7.0
2023	64 Financial Service Activities	3.6	17.2	14.1	2.3	16.2	1.9	15.6
2023	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	0.5	4.5	3.9	0.2	2.2	0.5	2.1
2023	67 Real Estate Development Activities	1.6	2.2	1.9	0.1	2.9	0.0	2.6
2023	Other	61.4	37.3	42.4	14.5	48.9	13.0	46.9
2023	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
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

Annual Grov 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
2023	26 Manufacture of Electronic Parts and Components	-5.0	22.1	6.8	88.9	22.7	-12.1	83.0
2023	27 Manufacture of Computers, Electronic and Optical Products	1.0	-3.9	0.0	63.5	28.4	-50.8	81.1
2023	45 Wholesale Trade	3.6	8.6	7.1	7.5	18.6	-37.6	12.7
2023	46 Wholesale Trade	0.3	4.4	5.3	11.9	20.6	-	16.3
2023	64 Financial Service Activities	2.3	-17.2	-34.2	-20.2	-31.1	-70.9	-20.6
2023	66 Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities	3.2	-50.4	-55.2	-77.2	-76.8	-80.1	-69.1
2023	67 Real Estate Development Activities	-3.2	-2.5	-18.7	59.4	7.7	-99.1	8.5
2023	Other	5.0	-7.0	-7.8	-22.3	17.2	-31.1	14.2
2023	Grand Total	3.5	-5.5	-12.4	48.9	-1.7	-26.2	9.9

Source: Fiscal Information Agency, MOF. The 2023 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
2023	11 Manufacture of Textiles	3,661	314	141	28	0	0	19.78	8.93
2023	17 Manufacture of Petroleum and Coal Products	140	204	202	40	9	0	15.31	15.22
2023	26 Manufacture of Electronic Parts and Components	6,029	14,631	14,790	2,958	799	1	14.59	14.76
2023	27 Manufacture of Computers, Electronic and Optical Products	2,202	2,464	2,396	479	79	0	16.72	16.27
2023	55 Accommodation	2,952	381	98	20	0	10	19.96	7.79
2023	64 Financial Service Activities	31,908	8,892	4,036	807	13	61	19.66	9.62
2023	65 Insurance	654	389	203	41	0	2	19.99	10.83
2023	71 Architecture and Engineering Activities; Technical Testing and Analysis	4,224	791	768	154	32	0	15.85	15.40
2023	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	3,370	54	20	4	0	0	19.00	7.08
2023	Other	664,308	29,410	26,809	5,342	60	22	19.70	18.03
2023	Grand Total	719,448	57,530	49,463	9,871	992	96	17.95	15.60

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	11 Manufacture of Textiles	3,737	388	241	48	1	0	19.70	12.28
2022	17 Manufacture of Petroleum and Coal Products	143	184	185	37	0	0	20.00	20.00
2022	26 Manufacture of Electronic Parts and Components	6,127	19,656	13,280	2,656	181	370	18.64	14.48
2022	27 Manufacture of Computers, Electronic and Optical Products	2,213	3,165	2,985	597	72	0	17.58	16.58
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	65 Insurance	674	273	155	31	0	2	19.98	12.01
2022	71 Architecture and Engineering Activities; Technical Testing and Analysis	4,018	1,068	1,036	207	33	0	16.78	16.29
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	648,874	32,430	32,534	6,487	64	33	19.74	19.91
2022	Grand Total	701,012	62,670	53,321	10,644	360	442	19.29	17.12

Annual Grov 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
2023	11 Manufacture of Textiles	-76	-74	-101	-20	-0	0	0.08	-3.35
2023	17 Manufacture of Petroleum and Coal Products	-3	19	18	4	9	0	-4.69	-4.78
2023	26 Manufacture of Electronic Parts and Components	-98	-5,025	1,511	302	619	-370	-4.05	0.28
2023	27 Manufacture of Computers, Electronic and Optical Products	-11	-702	-590	-118	6	0	-0.86	-0.31
2023	55 Accommodation	23	222	23	5	-0	8	0.01	-2.94
2023	64 Financial Service Activities	2,889	3,553	1,210	242	4	26	-0.01	-1.45
2023	65 Insurance	-20	116	48	10	-0	-0	0.01	-1.18
2023	71 Architecture and Engineering Activities; Technical Testing and Analysis	206	-277	-268	-54	-1	-0	-0.93	-0.89
2023	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	92	47	17	3	0	-0	4.69	-0.59
2023	Other	15,434	-3,020	-5,726	-1,146	-4	-11	-0.04	-1.88
2023	Grand Total	18,436	-5,141	-3,857	-772	633	-346	-1.34	-1.52

Source: Fiscal Information Agency, MOF. The 2023 statistical book of assessed profit-seeking enterprise income tax filing data.

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

2. Effective Tax Rate=(Tax Payable-Invesment 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/Per-tax Income
2023	11 Manufacture of Textiles	0.5	0.5	0.3	0.3	0.0	0.2	0.7	44.9
2023	17 Manufacture of Petroleum and Coal Products	0.0	0.4	0.4	0.4	1.0	0.0	23.4	99.4
2023	26 Manufacture of Electronic Parts and Components	0.8	25.4	29.9	30.0	80.5	0.7	27.0	101.1
2023	27 Manufacture of Computers, Electronic and Optical Products	0.3	4.3	4.8	4.9	7.9	0.3	16.4	97.2
2023	55 Accommodation	0.4	0.7	0.2	0.2	0.0	10.5	0.0	25.9
2023	64 Financial Service Activities	4.4	15.5	8.2	8.2	1.3	64.1	1.6	45.4
2023	65 Insurance	0.1	0.7	0.4	0.4	0.0	1.6	0.0	52.2
2023	71 Architecture and Engineering Activities; Technical Testing and Analysis	0.6	1.4	1.6	1.6	3.2	0.0	20.7	97.1
2023	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	0.5	0.1	0.0	0.0	0.0	0.0	0.0	37.3
2023	Other	92.3	51.1	54.2	54.1	6.1	22.7	1.1	91.2
2023	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	10.1	86.0

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/Per-tax Income
2022	11 Manufacture of Textiles	0.5	0.6	0.5	0.5	0.2	0.0	1.3	62.3
2022	17 Manufacture of Petroleum and Coal Products	0.0	0.3	0.3	0.3	0.0	0.0	0.0	100.0
2022	26 Manufacture of Electronic Parts and Components	0.9	31.4	24.9	25.0	50.2	83.7	6.8	67.6
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	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	65 Insurance	0.1	0.4	0.3	0.3	0.0	0.4	0.1	56.8
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	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	92.6	51.7	61.0	61.0	17.8	7.4	1.0	100.3
2022	Grand Total	100.0	100.0	100.0	100.0	100.0	100.0	3.4	85.1

Annual Grov 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
2023	11 Manufacture of Textiles	-2.0	-19.0	-41.7	-41.8	-66.8	-
2023	17 Manufacture of Petroleum and Coal Products	-2.1	10.5	9.7	9.7	-	-
2023	26 Manufacture of Electronic Parts and Components	-1.6	-25.6	11.4	11.4	-	-99.8
2023	27 Manufacture of Computers, Electronic and Optical Products	-0.5	-22.2	-19.7	-19.8	8.6	-
2023	55 Accommodation	0.8	139.3	31.1	31.2	-46.6	-
2023	64 Financial Service Activities	10.0	66.6	42.8	42.8	44.4	74.8
2023	65 Insurance	-3.0	42.5	30.9	31.0	-93.6	-16.4
2023	71 Architecture and Engineering Activities; Technical Testing and Analysis	5.1	-26.0	-25.9	-25.9	-4.4	-45.2
2023	79 Travel Agency, Tour Operator, Other Reservation Service and Related Activities	2.8	-	-	-	-	-
2023	Other	2.4	-9.3	-17.6	-17.7	-5.9	-33.3
2023	Grand Total	2.6	-8.2	-7.2	-7.3	175.9	-78.3

Source: Fiscal Information Agency, MOF. The 2023 statistical book of assessed profit-seeking enterprise income tax filing data.

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

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