Content

Title：	Taxable Threshold of Non-Value-Added Tax for Small Business Entities Ch
Date：	2024.12.12
Legislative：	1.Promulgated by Decree No. 7525898 issued by the MOF on July 2, 1986. 2.Amended and promulgated by Decree No. 261187996 issued by the MOF on July 24, 1987. 3.Amended and promulgated by Decree No. 09504553860 issued by the MOF on December 22, 2006; effective as of January 1, 2007. 4.Amended and promulgated by Decree No. 11304677940 issued by the MOF on December 12, 2024; effective as of January 1, 2025.
Content：	1. In accordance with Article 26 of the Value-added and Non-value-added Business Tax Act. 2. The taxable sales threshold for the following industries is set at NTD 100,000 in average monthly sales: Trading, Manufacturing, Handicrafts, Journalism, Publishing, Agriculture and Forestry, Animal Husbandry, Aquaculture, Mining, Construction, Printing, Utilities, Entertainment, Transportation, Photography, and General Food and Beverage Services. 3. The taxable sales threshold for the following industries is set at NTD 50,000 in average monthly sales: Decoration, Advertising, Repair, Processing, Accommodation, Barber, Bathhouse, Service Operator, Warehousing and Storage, Rental and Leasing Services, Agency Services, Brokering Services, Technical and Design Services, and Notary Services. 4. Where a business entity concurrently engages in the industries listed in the preceding two items, if the aggregate of the ratios of the sales amounts of each industry to the respective taxable sales thresholds prescribed therein reaches 100%, then taxation shall be imposed. The calculation formula is as follows: $$\frac{\text{sales amount of industries under the second item}}{\text{taxable sales threshold under the second item}} + \frac{\text{sales amount of industries under the preceding item}}{\text{taxable sales threshold under the preceding item}} \geqq \frac{100}{100}$$ 5. This decree shall take effect on January 1, 2025.
Files：	Taxable Threshold of Non-Value-Added Tax for Small Business Entities.pdf