

Tax Information

Acer's effective tax rate in 2023 was 27.80%, which is higher than the R.O.C. statutory corporate income tax rate of 20% and higher than the industry group average, primarily due to most of the worldwide subsidiaries having higher statutory corporate income tax rates, and Acer recognized deferred income tax liabilities in accordance with Taiwan-IFRS for the operating results of worldwide subsidiaries. The tax information in the most recent two years is shown below.

Unit: thousands of NTD

	2023	2022	Average
Income before taxes	7,798,795	7,873,821	7,836,308
Income tax expenses	2,167,631	2,270,529	2,219,080
Effective tax rate %	27.80%	28.84%	28.32%
Income taxes paid	1,795,092	4,326,459	3,060,776