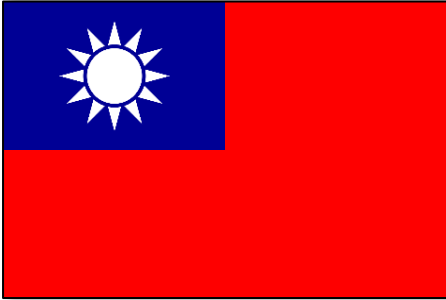


## Useful Tax Links at A Glance

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# TAIWAN

### Tax Authority and Related Information

Ministry of Finance – Taxation Administration	<a href="https://www.dot.gov.tw/Eng">https://www.dot.gov.tw/Eng</a>
National Taxation Bureau of Taipei	<a href="https://www.ntbt.gov.tw/English">https://www.ntbt.gov.tw/English</a>
Tax Acts	<a href="https://law.dot.gov.tw/law-en/index.jsp">https://law.dot.gov.tw/law-en/index.jsp</a>
e-Services	<a href="https://tax.nat.gov.tw/">https://tax.nat.gov.tw/</a>
Customs Administration	<a href="https://eweb.customs.gov.tw/multiplehtml/3349">https://eweb.customs.gov.tw/multiplehtml/3349</a>

### Access to Local Tax Consultancies

Domestic Tax Agencies	<a href="https://www.ntbt.gov.tw/English/multiplehtml/f0c6f8c1b6774ed08588ae0c71a3c312">https://www.ntbt.gov.tw/English/multiplehtml/f0c6f8c1b6774ed08588ae0c71a3c312</a>
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### Tax Treaties

	<a href="https://www.mof.gov.tw/Eng/singlehtml/264?cntId=82780">https://www.mof.gov.tw/Eng/singlehtml/264?cntId=82780</a>
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### Anti-Avoidance Rules

	<a href="https://www.dot.gov.tw/Eng/htmlList/en_209">https://www.dot.gov.tw/Eng/htmlList/en_209</a>
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### Tax Types

Individual Income Tax	<a href="https://www.ntbt.gov.tw/English/htmlList/1991f14830024509b67ddb638511f62a">https://www.ntbt.gov.tw/English/htmlList/1991f14830024509b67ddb638511f62a</a>
Deductions	<a href="https://www.ntbt.gov.tw/English/singlehtml/71b35f4132414a35a91daf5aeebbb801?cntId=20e06892a6dc4a668e6d60942016dff3">https://www.ntbt.gov.tw/English/singlehtml/71b35f4132414a35a91daf5aeebbb801?cntId=20e06892a6dc4a668e6d60942016dff3</a>
Exemptions	<a href="https://www.ntbt.gov.tw/English/multiplehtml/d73c10fa01b2480cb47b7bef99d740ee">https://www.ntbt.gov.tw/English/multiplehtml/d73c10fa01b2480cb47b7bef99d740ee</a>
Tax Forms	<a href="https://www.ntbt.gov.tw/English/multiplehtml/cc0dcdd4a4a7460f8a9df0417ad45997">https://www.ntbt.gov.tw/English/multiplehtml/cc0dcdd4a4a7460f8a9df0417ad45997</a>
Frequently Asked Questions	<a href="https://www.ntbt.gov.tw/English/multiplehtml/d8f39518bcac4e249102687ee8d8f25d">https://www.ntbt.gov.tw/English/multiplehtml/d8f39518bcac4e249102687ee8d8f25d</a>
Profit-seeking Enterprise Income Tax	<a href="https://www.ntbt.gov.tw/English/multiplehtml/928405e01e094073bdc27ba2bd69d0da">https://www.ntbt.gov.tw/English/multiplehtml/928405e01e094073bdc27ba2bd69d0da</a>

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Frequently Asked Questions <https://www.ntbt.gov.tw/English/multiplehtml/6502bb27b4a543d9b09dfb707a6b9b6a> (English) and <https://www.ntbt.gov.tw/singlehtml/Obaa381b53034993a08862dfde2243b9?cntld=08f87d2104c04266a40e67c00d7c5c5a> (Mandarin)

Business Tax <https://www.ntbt.gov.tw/English/multiplehtml/b2652f808b004d508e8e99b54d4a5841>

Transfer Pricing [https://www.dot.gov.tw/Eng/singlehtml/en\\_127?cntld=dot\\_201908010002\\_127](https://www.dot.gov.tw/Eng/singlehtml/en_127?cntld=dot_201908010002_127)

Stamp Tax [https://law.dot.gov.tw/law-en/home.jsp?id=4&parentpath=0,1&mcustomize=allsearch\\_view.jsp&lawid=11](https://law.dot.gov.tw/law-en/home.jsp?id=4&parentpath=0,1&mcustomize=allsearch_view.jsp&lawid=11)

### Key Tax Forms & Online Tools

Tax Forms <https://www.ntbt.gov.tw/English/multiplehtml/154ea88a1dc848e5b3a207fb4c684220>

Tax Calendar <https://www.ntbt.gov.tw/English/multiplehtml/4d068c9ca1d947f29cb1fa9ff1f38676>

Tax Payments <https://paytax.nat.gov.tw/TaxEn/Default.aspx>

### Country Information by the Big Four

Taiwan Highlights:

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-taiwanhighlights-2024.pdf>

Corporate Tax Guide 2023:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-corporate-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide)

Worldwide Personal Tax and

Immigration Guide 2023-24:  
[https://www.ey.com/en\\_gl/tax-guides/worldwide-personal-tax-and-immigration-guide](https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide)

Worldwide VAT, GST and Sales Tax Guide 2024:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide)

Taiwan Tax Profile:

<https://home.kpmg/content/dam/kpmg/xx/pdf/2018/08/taiwan-2018.pdf>

Taiwan Indirect Tax Guide:

<https://home.kpmg/xx/en/home/insights/2019/10/taiwan-vat-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide:

<https://home.kpmg/xx/en/home/insights/2019/10/2019-asia-pacific-indirect-tax-guide.html>

Taiwan Overview:

<https://taxsummaries.pwc.com/taiwan>

Click [here](#) for information on tax administration.

Taiwan – Taxes on Corporate Income:

<https://taxsummaries.pwc.com/taiwan/corporate/taxes-on-corporate-income>

Taiwan – Taxes on Personal Income:

<https://taxsummaries.pwc.com/taiwan/individual/taxes-on-personal-income>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to [enquiry@sctp.org.sg](mailto:enquiry@sctp.org.sg) as the original websites may have updated their respective content in the meantime.