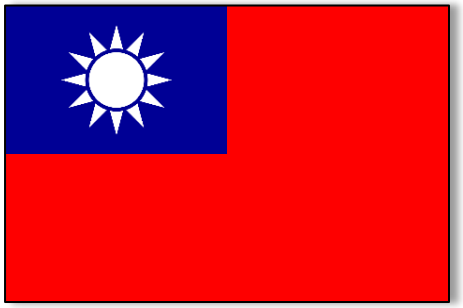

TAIWAN

Tax Authority and Related Information

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

Access to Local Tax Consultancies

Domestic Tax Agencies	https://www.ntbt.gov.tw/English/multiplehtml/f0c6f8c1b6774ed08588ae0c71a3c312

Tax Treaties

https://www.mof.gov.tw/Eng/singlehtml/264?cntId=82780

Anti-Avoidance Rules

https://www.dot.gov.tw/Eng/htmlList/en_209

Tax Types

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

Frequently Asked Questions	https://www.ntbt.gov.tw/English/multiplehtml/6502bb27b4a543d9b09dfb707a6b9b6a (English) and https://www.ntbt.gov.tw/singlehtml/0baa381b53034993a08862dfde2243b9?cntId=08f87d2104c04266a40e67c00d7c5c5a (Mandarin)
Business Tax	https://www.ntbt.gov.tw/English/multiplehtml/b2652f808b004d508e8e99b54d4a5841
Transfer Pricing	https://www.dot.gov.tw/Eng/singlehtml/en_127?cntId=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

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-2023.pdf

Corporate Tax Guide 2023:
https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide

Worldwide Personal Tax and Immigration Guide 2022-23:
https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide

Worldwide VAT, GST and Sales Tax Guide 2023:
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 as the original websites may have updated their respective content in the meantime.