

2019 INDIVIDUAL INCOME TAX RETURN OF THE REPUBLIC OF CHINA (Concise Form)

檔案編號

入境日 Entry Date (2019)	出境日 Departure Date (2019)	天數 Total	① 2019/01/14	2019/02/01	18	③ 2019/09/23	2019/10/05	12	⑤			
			② 2019/03/14	2019/03/19	5	④ 2019/10/10	2019/12/25	76	總天數 Total Days			111

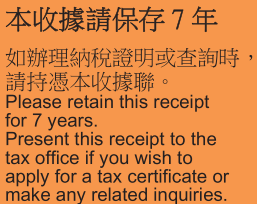
居住者適用之減免項目 Exemption & Deductions For Resident (See Instruction I)

居住者適用稅額計算公式 Resident Computation						稽徵機關使用 Official use only	
所得總額 Gross Income	- ① 免稅額 Exemption	- ② 扣除額 Deductions	- ③ 基本生活費差額 Basic Living Expense Difference	- 投資新創事業公司減除金額 Deduction for Investing in Innovative Startups	= 所得淨額 Net Taxable Income	上年度核定	本年度核定
<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>		
所得淨額 Net Taxable Income	×	稅率 Rate	-	累進差額 Progressive Difference	= 應納稅額 Tax Payable		
<div></div>		<div></div> %	<div></div>	<div></div>	<div></div>		
應納稅額 Tax Payable	-	扣繳稅額合計 Total of Withholding Tax		- 投資抵減稅額 Investment Tax Credit	- 已繳稅額 Tax Paid		
<div></div>		<div></div>		<div></div>	<div></div>		
已退稅額 Tax Refunded	=	應自行繳納稅額 Tax Balance Due	或 or	應退稅額 Refund			
<div></div>		<div></div>		<div></div>			

利用存款帳戶退稅欄 Details of Bank Account for Tax Refund (See Instruction M)															備註: 納稅者如有依納稅者權利保護法第 7 條第 8 項但書規定，為重要事項陳述者，請另填報「綜合所得稅聲明事項表」(附表)並檢附相關證明文件。(詳說明附註 4.) According to the stipulation of the proviso under Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, if a taxpayer would like to declare certain items with material facts for the transaction, please fill in the "Declaration of Material Items for the Individual Income Tax," and submit the supplementary documents of evidence. (see Instruction Notice 4.)			
存款人姓名/Name of Depositor:					存款人統一證(編)號/Depositor's ID No.													
金融機構總分行名稱: Bank:			總分行代號: Bank No.:			帳號: Account No.		分行別		科目		編(戶)號		檢支號				
郵局號Office Code:								—	帳號Account No.:								—	
局郵政劃撥儲金帳號/Savings and Giro Account No.:																		
<input type="checkbox"/> 經國稅局核定退稅金額 30 元以下且不利利用直接退稅轉入存款帳戶或退稅款無法轉入存款帳戶者，同意不領取該筆退稅款。 I waive my right to receive my tax refund check through mail service in the case that the amount of my assessed tax refund is not more than NT\$30 nor do I choose to receive it via direct deposit or in case of transmission failure.																		
納稅義務人簽名: Taxpayer's Signature					日期: Date			申報代理人: Agent			聯絡電話: Telephone No.							

(簡式)

財政部臺北國稅局
National Taxation Bureau of Taipei
M.O.F.
臺北市 10802 中華路 1 段 2 號
No. 2, Sec. 1, Zhonghua Road, Taipei City 10802, TAIWAN R.O.C.
Tel: (02)2311-3711 Ext: 1116, 1118
Website: <https://www.ntbt.gov.tw>



稽徵機關收件戳記、日期

INSTRUCTIONS

A. WHO IS LIABLE FOR INDIVIDUAL INCOME TAX?

Any individual who has income derived from sources in the Republic of China shall be liable for individual income tax in accordance with the Income Tax Act of the Republic of China.

In the case that a taxpayer is under the obligation to file an Individual Income Basic Tax (IIBT) Return, he or she is required to file the IIBT Return jointly with the Individual Income Tax Return.

B. WHAT DOES “TAXPAYER ID NO.” MEAN? WHAT DOES “TAXPAYER CODE NO.” MEAN? WHERE CAN THE TAXPAYER FIND “TAX JURISDICTION CODE”? WHAT DOES “TAXPAYER TIN” MEAN?

- The “Taxpayer ID No.” is composed of eight Arabic numerals and two letters. The “ID No.” is the code number printed on the “ALIEN RESIDENT CERTIFICATE”. For instance, the “Taxpayer ID No.” for Robert W. Davidson, with “Alien Resident Certificate” Number AA12345678, would be “AA12345678”.
- The “Taxpayer Code No.” is composed of eight Arabic numerals and two letters. The numerals are derived from the taxpayer’s date of birth and the letters are from the first two letters of his or her English name in the order printed on his or her passport. For instance, the “Taxpayer Code No.” given to Robert W. Davidson, born on July 12, 1942, would be “19420712RO”.
- The taxpayer can find the “TAX JURISDICTION CODE” from the website of the jurisdictional district tax authority.
- “Tax Identification Number (TIN)” is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. If the taxpayer doesn’t have TIN, please enter “NOTIN”.

C. HOW DOES A TAXPAYER COMPUTE HIS OR HER INCOME?

- The gross income of an individual shall be the aggregate of the categories of income indicated in “D” and “E” below for the full tax year or the period during which the taxpayer has resided in the R.O.C. However, in the case that the categories of income listed in “D” and “E” are subject to be separately taxed in accordance with the stipulation of the Income Tax Act, the two classes of income shall not be required to be aggregated in the gross income.
- Remunerations received by an individual who is a non-resident of the R.O.C. in respect of services performed in the R.O.C. shall be taxable in the R.O.C. This shall apply if the recipient is present in the R.O.C. for a period or periods exceeding an aggregate of 90 days in a taxable year even if the remunerations are paid by an employer who is not a resident of the R.O.C. (See Notice)

D. WHAT DO “SALARY” AND “WAGES” MEAN?

- Salaries and wages mean all income received for services rendered or work performed, including salaries, remunerations, wages, allowances, annuities, endowments, bonuses and/or any other similar subsidies or compensations.
- From 2019, each person receiving salaries and wages may claim a deduction up to a maximum of NT\$200,000 or the necessary expenses directly related to performing duties or doing work and borne by the recipient to be deducted from his or her salaries and wages in accordance to Subparagraph 1, Category 3, Paragraph 1 of Article 14 of the Income Act. For filing the necessary expenses deducted from salaries and wages, please submit the “2019 Application for Necessary Expenses Deducted from Salaries and Wages” and other supporting documents when declaring.
- From 2018, if a foreign special professional meets certain requirements, referring to Article 9 of the Act for the Recruitment and Employment of Foreign Professionals and Regulations Governing Reduction and Exemption of Income Tax of Foreign Special Professionals, during the first three years starting from the year when he or she for the first time has resided in the R.O.C. for a full 183 days of the year and has had an annual salary income of over NT\$ 3 million, one half of the amount of the salary income exceeding NT\$ 3 million of each such year may be excluded from the gross income. Overseas income is excluded from the income basic tax. Please submit the “Application for Exemption from Income Tax for Foreign Special Professionals” and other supporting documents when declaring.

E. WHAT DOES “INCOME OTHER THAN SALARIES AND WAGES” MEAN?

- Income derived from investment in business enterprises or profits from occasional trade.
- Income derived from professional services, including remunerations from performances after deduction of office rentals, salaries for employees, necessary transportation and other direct and necessary expenses.
- Income derived from interest, such as that derived from government or corporate bonds, bank deposits and loans.
- Income derived from rents or royalties after deduction of related expenses or losses.
- Income derived from self-employed farming, fishing, animal husbandry, forestry and mining activities.
- Income derived from transactions in properties and rights.
A Taxpayer who has income or losses derived from the transaction of house and land which falls under Article 4-4 of the Income Tax Act shall fill out a tax return to the tax collection authority-in-charge within 30 days from the next day on which the ownership transfer registration of house and land was completed. The aforesaid income shall not be included in the gross income.
- Income derived from prizes or awards won in contests or lotteries.
- Payments for retirement, severance, resignation, or pensions not including insurance payments provided that such disbursements do not include payments from periodically withheld amounts of salaries and resulting interest.
- Miscellaneous income.

F. WHAT DO “NON-RESIDENT” AND “RESIDENT” OF THE REPUBLIC OF CHINA MEAN?

- An alien who stays within the territory of the Republic of China for less than 183 days in a taxable year is regarded as a non-resident.
- An alien who stays within the territory of the Republic of China for 183 days or more in a taxable year is regarded as a resident.
- The period of residence of an alien in the R.O.C. is calculated according to the entry and exit dates stamped in his or her passport or the” Certificate of Entry and Exit Dates” issued by the National Immigration-Agency, Ministry of the Interior. (The periods for pilots, flight attendants, and sailors are, in addition, also calculated by their duty records or service records.)

G. HOW DOES A TAXPAYER COMPUTE HIS OR HER “NET INCOME”?

Income tax shall be levied on the taxpayer’s net income, which is computed by subtracting the exemption and deductions from gross income. However, a non-resident’s gross income is regarded as his or her net income. A non-resident may not claim any exemptions or deductions.

H. INVESTMENT TAX CREDITS

- Taxpayers who invest in designated enterprises under Article 8 of the expired Statute for Upgrading Industries after the Dec. 31, 1999 revision may credit up to a designated percentage of the price paid for the acquisition of the registered share certificates of the said enterprises against the individual income tax payable within five years starting from the year in which the three-year holding requirement is met.
- Taxpayers who invest in entities under Article 33 of the Statute for Encouragement of Private Participation in Transportation Infrastructure Projects may credit up to 20% of the price paid for the acquisition of the registered share certificates of the said entities against the individual income tax payable within five years starting from the year in which the two-year holding requirement is met.
- The credit in each year shall be limited to not more than 50% of individual income tax payable, with the exception that this limitation shall not apply to the credit in the last year.

I. HOW DOES A TAXPAYER COMPUTE HIS OR HER “EXEMPTION” AND “DEDUCTIONS”?

A resident who abolishes his/her domicile or residence and is going to leave the territory of the R.O.C. must file a return in the interim. The amount of exemption and standard deduction shall be calculated in proportion to the total number of days in the whole year in which he or she has stayed in the R.O.C. prior to departure.

- EXEMPTION: The exemption is NT\$88,000 for a taxpayer, and NT\$132,000 for a taxpayer who is 70 years of age or over.

2. DEDUCTIONS:

- (1) Standard Deduction: There is a NT\$120,000 deduction for a single taxpayer.
- (2) Special Deductions:
 - Losses from property transactions may be deducted from the gains from property transactions for the same year. If the deductible amount exceeds the gains, the difference may be carried forward to the following three years.
 - Special Deduction for Savings & Investment:
The following kinds of income received by the taxpayer may be exempted from income tax in full if the total amount for the whole year does not exceed NT\$270,000.
 - Interest derived from deposits made in financial institutions. However, the following categories of interest are excluded: (i) The interest accrued from postal passbook savings. (ii) The interest derived from government bonds, corporate bonds, financial bonds and short-term commercial papers. (iii) The interest distributed from asset-backed securities issued in accordance with the Financial Asset Securitization Act and the Real Estate Securitization Act. (iv) The interest derived from repo (RP/RS) trade.
 - Profits derived from trust funds of a similar nature to savings accounts. From Jan. 1, 1999, dividends received from registered and listed stocks and shares are not included in this item.
 - Special Deduction for Disability: For a disabled (handicapped) or mental patient, the special deduction is NT\$200,000. Disabled claimants must submit a copy of the handbook for the disabled and mentally retarded specified or other such recognized proof issued by the relevant government organization, or a copy of a medical diagnosis issued by a specialist physician as required in Paragraph 1, Article 19 of the Mental Health Act.
 - Special Deduction for Long-Term Care: From 2019, the taxpayer, his or her spouse or any dependent who has a physical or mental disability and requires long-term care services, as announced by the Ministry of Health and Welfare, must submit any of the relevant documents, such as a copy of the permit document for hiring a foreign house nursing caregiver, a copy of the disability identification that meets specific qualifications, or a copy of a medical certificate of disability and Barthel index assessment etc., to claim the special deduction of NT\$120,000 per person per year.

Note: The taxpayer can’t claim the long-term care if his or her circumstances falls under any of following conditions:(i) the taxpayer’s tax rate is equal to or greater than 20%, that is, his or her net taxable income is equal to or greater than NT\$1,210,001 after deducting long-term care deduction.(ii) the amount of basic income of the taxpayer is greater than NT\$6,700,000.

J. WHAT DOES “BASIC LIVING EXPENSE DIFFERENCE” MEAN?

For maintaining one’s basic living, there is a NT\$175,000 basic living expense for taxpayer. The basic living expense less exemption, standard deduction, special deduction for savings & investment, special deduction for disability and special deduction for Long-Term Care is the “Basic Living Expense Difference”.

K. Deduction for Investing in Innovative Startups

For an individual who invests at least NT\$1 million in cash in one year in R.O.C.’s innovative startups which have been incorporated for less than two years and identified by the central authority in charge of relevant enterprises as high-risk innovative startups, and acquires and holds the new shares issued by the company for two years, up to 50 percent of the investment may be excluded from the individual’s consolidated income for the year in which the second anniversary of such shareholding falls. The aggregate amount excludable from an individual’s consolidated income each year shall not exceed NT\$3 million. (Please submit “Certificate of Deduction for Investing in R.O.C.’s Innovative Startups” issued by National Taxation Bureau when declaring)

L. TAX TABLE

- The Individual Income Tax shall be levied at various flat rates if the taxpayer is a non-resident.
 - Tax rates on monthly salaries, in full amount, are:
 - 6% if total payments are equal to or lower than 1.5 times the monthly baseline salary as assessed by the Executive Yuan.
 - 18% if total payments are higher than 1.5 times the monthly baseline salary as assessed by the Executive Yuan.
 - Commissions, interest, rentals, income from professional practice, awards or prizes obtained from participating in contests, games, or lotteries, and reward for information or accusation shall be taxed at the rate of 20%.
(Note: The following kinds of interest are subject to be taxed at the rate of 15%: (i) The portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance. (ii) The interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act and the Real Estate Securitization Act. (iii) The interest derived from government bonds, corporate bonds and financial bonds. (iv) The interest derived from repo (RP/RS) trade.)
 - Dividends shall be taxed at the rate of 21%
 - Income from property transactions (except income from securities transactions) and self-employed farming, fishing, animal husbandry, forestry and mining activities shall be filed and taxed at the rate of 20%.
 - Retirement payments or pensions shall be taxed at the rate of 18% net with certain exemptions.
 - Miscellaneous income shall be filed and taxed at the rate of 20%.
 - Where a trust deed is set up by a profit-seeking enterprise, the income derived by the beneficiary shall be filed and taxed at the rate of 20% for the value or the increased portion of the value of his/her entitlement to such trust benefit in the year the trust deed takes effect, the beneficiary change takes effect, or the trust property increase takes effect.
 - For income from transactions in structured products between taxpayers and securities firms or banks, 15% of the income derived is withheld.
- The following table shall be used to determine a resident’s individual income tax:

Net Taxable Income			Tax Rate		Progressive Difference		Tax Payable
0	to	540,000	×	5%	—	0	=
540,001	to	1,210,000	×	12%	—	37,800	=
1,210,001	to	2,420,000	×	20%	—	134,600	=
2,420,001	to	4,530,000	×	30%	—	376,600	=
4,530,001	and above		×	40%	—	829,600	=

M. HOW TO RECEIVE TAX REFUND VIA A BANK ACCOUNT

- Accounts applicable for use in this request are limited to those of a transferable NT-dollar-account of specified banks which have signed contracts with the Financial Information Service Co., Ltd. or Chunghwa Post Co., Ltd. The account shall belong to the taxpayer and have been opened with the use of a R.O.C. ID No. or an ARC ID No. (Please submit a copy of the binding of the bankbook of the holder of the account at the time of application.)
- Applicable only for tax returns filed before June 1st, 2020.
- In the case that the National Taxation Bureau (NTB) is unable to deposit such tax refund as may be owing directly into the appointed bank account, the NTB will mail a notice to the taxpayer informing him or her of this fact. Please note that no ATM transactions are performed in relation to this item.

N. WHAT ARE THE CIRCUMSTANCES UNDER WHICH A TAXPAYER WHO HAS FILED A TAX RETURN WILL NOT RECEIVE A “NOTICE OF INDIVIDUAL TAX ASSESSMENT”?

- Those whose refund is equal to the amount filed on their Individual Income Tax Return.
- Those receiving no tax payable or refundable because both the amount filed on their “Individual Income Tax Return” and the amounts assessed by the tax authorities are the same.
- Those receiving no additionally payable amounts in that their taxes payable fail to meet the collection threshold of tax payment.
Moreover, in lieu of the issuance of a “Notice of Individual Income Tax Assessment”, the tax authorities shall make public declaration of the tax assessments; and, if necessary, the taxpayer may apply to the jurisdictional district tax authorities for the issuance of the document of his or her tax assessment.

Notice:

- A taxpayer, stayed over 90 days in a taxable year, whose income paid by an employer outside the territory of the R.O.C. for services rendered in the R.O.C. must also declare his or her income and submit a certificate from his or her employer certified by a Certified Public Accountant, or by the tax authorities of the area in which his or her employer’s company is registered verifying the actual amount paid abroad.
- In the case of a taxpayer who has filed an annual income tax return, any omission or under-reporting of taxable income hereunder shall be subject to a fine of no more than two times the amount of tax underpaid. A taxpayer failing to file an annual income tax return and being found by the tax authority to have income taxable hereunder shall be subject to a fine of no more than three times the amount of tax underpaid.
- In the case of filing by an alien, payment of tax is only allowed by cash, check or financial chip card via the website (<https://paytax.nat.gov.tw>). Remittance from a bank account is not permitted.
- In accordance with the first section of Paragraph 3 and Paragraph 8 of Article 7 of the Taxpayer Rights Protection Act, if a taxpayer conceals, makes false or misleading presentation, or provides incorrect information to material items when declaring or being investigated which result in the tax collection authorities making an inaccurate decision, the tax collection authority may impose a penalty for tax evasion.
- Should the English translation of these instructions differ from the Chinese text of the relevant laws, the Chinese text shall govern.