

■ Notice for Filing 2025 Income Tax Returns of Profit-Seeking Enterprises Selling Cross-Border Electronic Services

Subject : Should your enterprise sell cross-border electronic services to domestic buyers within the territory of ROC in 2025 and obtain income not within the withholding tax scope under Article 88 of the Income Tax Act, it is mandatory to file Profit-Seeking Enterprise Income Tax returns from May 1 to June 1, 2026.

Description:

1. Foreign profit-seeking enterprises selling cross-border electronic services to buyers within the territory of ROC and obtaining ROC source revenue are able to deduct costs and expenses and exercise the domestic contribution ratio to calculate taxable income in accordance with Explanatory Decree No.10604704390 issued by the Ministry of Finance on January 2, 2018 and Explanatory Decree No.11000061700 issued by the Ministry of Finance on December 16, 2021.
2. Foreign profit-seeking enterprises are able to apply for the net profit ratio and the domestic contribution ratio to calculate taxable income which revenue derived from cross-border electronic services of ROC sources. “Application Form for the Net Profit Ratio and Profit Contribution Ratio Applicable to Sale of Cross-border Electronic Services of Foreign Enterprise” should be submitted by the enterprise or an agent and supplementary documents such as contracts, major business items, and relevant documents that can specifically divide the relative contribution ratio between onshore and offshore transaction flows to the total profit should be provided together with Profit-Seeking Enterprise Income Tax returns or apply separately.
3. According to Paragraph 1, Article 73 of the Income Tax Act and Article 60 of the Enforcement Rules of the Income Tax Act, foreign profit-seeking enterprises having neither permanent establishments nor business agents within ROC, but deriving ROC source revenue from selling cross-border electronic services to domestic buyers and obtain income not within the withholding tax scope under Article 88 of the Income

Tax Act (e.g., buyers are individuals residing in the ROC or foreign individuals or enterprises) in the year 2025 are mandatory to, or engage agents to, file tax returns online in the “Tax on Cross-Border Electronic Services/ Profit-Seeking Enterprise Income Tax” section on the eTax Portal, Ministry of Finance (website : <https://www.etax.nat.gov.tw>) and make tax payments from May 1 to June 1, 2026.

4. If the residence of the foreign profit-seeking enterprise locates in a country that has signed a comprehensive Double Taxation Agreements with ROC, and the enterprise does not constitute any permanent establishment within the territory of ROC or does not carry on selling electronic services by the internet or other electronic devices to domestic individuals through permanent establishments, the enterprise may, or appoint an agent to, submit the Resident Certificate issued by the tax authority of the resident country, copy of the contract, power of attorney and documents related to information of the source revenue. The tax relief can be applied together with filling Profit-Seeking Enterprise Income Tax returns or apply separately.
5. Relevant tax information or application forms can be downloaded from the “Tax on Cross-Border Electronic Services/ Profit-Seeking Enterprise Income Tax/Laws & Regulations or Download Document and File” section on the eTax Portal, Ministry of Finance.
6. Article 73 of the Income Tax Act, Article 60 of the Enforcement Rules of the Income Tax Act, along with the list of effective Double Taxation Agreements are attached for your reference.

List of ROC Double Taxation Agreements (我國全面性協定一覽表)

簽約國(地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Effective Date
新加坡(原協定)* Singapore (Original Agreement) *	1981/12/30(70 年)	1982/01/01(71 年)
新加坡(新約)* Singapore (Renewed Agreement) *	2025/12/31(114 年)	2026/02/13(115 年)
印尼* Indonesia*	1995/03/01(84 年)	1996/01/12(85 年)
南非 South Africa	1994/02/14(83 年)	1996/09/12(85 年)
澳大利亞* Australia*	1996/05/29(85 年)	1996/10/11(85 年)
紐西蘭* New Zealand*	1996/11/11/(85 年)	1997/12/05(86 年)
越南* Vietnam*	1998/04/06(87 年)	1998/05/06(87 年)
甘比亞 Gambia	1998/07/22(87 年)	1998/11/04(87 年)
史瓦帝尼(原「史瓦濟蘭」) Eswatini	1998/09/07(87 年)	1999/02/09(88 年)
馬來西亞* Malaysia*	1996/07/23(85 年)	1999/02/26(88 年)
北馬其頓(原「馬其頓」) North Macedonia	1999/06/09(88 年)	1999/06/09(88 年)
荷蘭 The Netherlands	2001/02/27(90 年)	2001/05/16(90 年)
英國(原協定) UK(Original Agreement)	2002/04/08(91 年)	2002/12/23(91 年)
英國(修約議定書) UK(Amending Protocol)	2021/08/11 及 2021/08/19(110 年)	2021/12/23(110 年)
英國(合併文本) UK(Consolidated Text)		
塞內加爾 Senegal	2000/01/20(89 年)	2004/09/10(93 年)
瑞典 Sweden	2001/06/08(90 年)	2004/11/24(93 年)
比利時 Belgium	2004/10/13(93 年)	2005/12/14(94 年)
丹麥 Denmark	2005/08/30(94 年)	2005/12/23(94 年)
以色列 Israel	2009/12/18 2009/12/24(98 年)	2009/12/24(98 年)
巴拉圭 Paraguay	1994/04/28(83 年) 2008/03/06(97 年補充協議)	2010/06/03(99 年)
匈牙利 Hungary	2010/04/19(99 年)	2010/12/29(99 年)

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Effective Date
法國 France(French text)	2010/12/24(99 年)	2011/01/01(100 年)
印度* India*	2011/07/12(100 年)	2011/08/12(100 年)
斯洛伐克 Slovakia	2011/08/10(100 年)	2011/09/24(100 年)
瑞士 Switzerland	2007/10/08(96 年) 2011/07/14(修約換函)	2011/12/13(100 年)
德國 Germany(German text)	2011/12/19 2011/12/28(100 年)	2012/11/07(101 年)
泰國* Thailand*(Thai text)	1999/07/09(88 年) 2012/12/03(101 年議定書)	2012/12/19(101 年)
吉里巴斯 Kiribati	2014/05/13(103 年)	2014/06/23(103 年)
盧森堡 Luxembourg	2011/12/19(100 年)	2014/07/25(103 年)
奧地利 Austria(German text)	2014/07/12(103 年)	2014/12/20(103 年)
義大利 Italy	2015/06/01 及 2015/12/31(104 年)	2015/12/31(104 年)
日本 Japan	2015/11/26(104 年)	2016/06/13(105 年)
加拿大 Canada(French text)	2016/01/13 及 2016/01/15(105 年)	2016/12/19(105 年)
波蘭 Poland	2016/10/21(105 年)	2016/12/30(105 年)
捷克 Czech Republic	2017/12/12(106 年)	2020/05/12(109 年)
沙烏地阿拉伯 Saudi Arabia(Arabic text)	2020/12/02(109 年)	2021/11/01(110 年)
韓國 Korea (Korean text)	2021/11/17(110 年)	2023/12/27(112 年)

(* 新南向政策國家 / The destination countries of the "New Southbound Policy")

資料來源: 財政部網站(<https://www.mof.gov.tw>)，財政部國際財政司 2026.02.13

■The Article 73 of Taiwan’s Income Tax Act

In the case of an individual not residing in the territory of the Republic of China or a profit-seeking enterprise having no permanent establishment or business agent within the territory of the Republic of China, in the event of having income within the territory of the Republic of China as provided in Article 88, the income reporting provisions under Article 71 shall not apply and the tax withholder shall withhold the income tax payable in accordance with prescribed withholding rates. In case the taxpayer has income which does not fall within the withholding scope as provided in Article 88, and is going to leave the territory of the Republic of China prior to the time limit prescribed for filing income tax return in the taxable year, he shall file a tax return with the local collection authority-in-charge prior to his departure and make tax payment according to the prescribed tax rates, and in case he does not leave within the time limit prescribed for filing income tax return in the taxable year, he shall file a tax return and make tax payment in accordance with the regulations concerned.

In the case of a profit-seeking enterprise with no permanent establishment but having a business agent in the territory of the Republic of China, except where computation of income is made in accordance with Article 25 and 26 where income tax is withheld and paid in accordance with the provisions concerned, the business agent concerned shall be responsible for filing of income return with the local collection authority-in-charge and for payment of income tax in accordance with the provisions of this Act.

■The article 60 of Enforcement Rules of the Income Tax Act

A taxpayer that appoints an agent to file his tax return in accordance with Paragraph 2, Article 72 of the Act shall have the agent present a letter of undertaking to be submitted to the governing tax authority for approval, and then the agent may perform the duty to file the tax return on behalf of the principal in accordance with the Act

Where an individual not residing within the territory of the Republic of China or a profit-seeking enterprise without any fixed place of business within the territory of the Republic of China and business agent accrues income not within the scope of withholding under Article 88 of the Act and is unable to conduct the filing by himself, he shall apply to the tax authority for approval and appoint an individual residing within the territory of the Republic of China or a profit-seeking enterprise with a fixed place of business to file the tax return as an agent.

“Having income which does not fall within the withholding scope as provided in Article 88 of the Act” as stated in Paragraph 1, Article 73 of the Act refers to income derived from sources within the territory of the Republic of China prescribed in Article 8 of the Act, income for which the amount of tax payable shall be separately withheld but unable to be included in the scope of withholding under Article 88 of the Act in accordance with Paragraph 2, Article 2 of the Act, or income included in the scope of withholding but unable to reach the withholding cut-off amount or the withholding agent is not specified by Article 89 of the Act. The phrase “make tax payment according to the prescribed tax rates” refers to a situation where an individual not residing within the territory of the Republic of China accrues income not within the scope of withholding, the applicable withholding rate shall be the withholding rate of income for the similar category in the same year at the time when he or she exits the territory before the income tax declaration deadline for the year begins. The phrase “shall file a tax return and make tax payment in accordance with the regulations concerned” refers to a situation where a taxpayer does not leave within the time limit prescribed for filing income tax return in the taxable year as prescribed by Article 71 and Article 72 of the Act, his or her income shall be subject to the withholding rates prescribed as above.